

Vote:131 Auditor General

QUARTER 4: Highlights of Vote Performance

V1: Summary of Issues in Budget Execution

Table V1.1: Overview of Vote Expenditures (UShs Billion)

	Approved Budget	Released by End Q 4	Spent by End Q4	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	28.856	28.856	27.695	100.0%	96.0%	96.0%
Non Wage	36.843	31.814	31.718	86.3%	86.1%	99.7%
Dev. GoU	3.050	2.135	2.135	70.0%	70.0%	100.0%
Ext. Fin.	0.000	0.000	0.000	0.0%	0.0%	0.0%
GoU Total	68.750	62.805	61.548	91.4%	89.5%	98.0%
Total GoU+Ext Fin (MTEF)	68.750	62.805	61.548	91.4%	89.5%	98.0%
Arrears	0.000	0.000	0.000	0.0%	0.0%	0.0%
Total Budget	68.750	62.805	61.548	91.4%	89.5%	98.0%
<i>A.I.A Total</i>	0.000	0.000	0.000	0.0%	0.0%	0.0%
Grand Total	68.750	62.805	61.548	91.4%	89.5%	98.0%
Total Vote Budget Excluding Arrears	68.750	62.805	61.548	91.4%	89.5%	98.0%

Table V1.2: Releases and Expenditure by Program*

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% Budget Released	% Budget Spent	%Releases Spent
Program: 1415 Financial Audits	23.90	23.24	22.08	97.3%	92.4%	95.0%
Program: 1416 Value for Money and Specialised Audits	8.60	8.22	8.22	95.6%	95.6%	100.0%
Program: 1417 Support to Audit services	36.25	31.34	31.24	86.4%	86.2%	99.7%
Total for Vote	68.75	62.81	61.55	91.4%	89.5%	98.0%

Matters to note in budget execution

Overall variance in budget execution is attributed to the Covid 19 pandemic which resulted in delays and deferment of planned activities.

In addition, under release of the Development Budget affected the retooling efforts particularly in the acquisition of vehicles and ICT equipment.

Table V1.3: High Unspent Balances and Over-Expenditure in the Domestic Budget (Ushs Bn)

N/A

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(ii) Expenditures in excess of the original approved budget

V2: Performance Highlights

Table V2.1: Programme Outcome and Outcome Indicators*

Programme : 15 Financial Audits			
Responsible Officer: EDWARD AKOL			
Programme Outcome: Improved accountability, transparency, and compliance with laws and regulations in the public sector			
Sector Outcomes contributed to by the Programme Outcome			
1 .Value for money in the management of public resources			
Programme Outcome Indicators	Indicator Measure	Planned 2020/21	Actuals By END Q4
Level of compliance with public financial management laws and regulations	Percentage	60%	0%
Programme Outcome: Improved quality of audit reports contributing to value for money in the use of Public resources			
Sector Outcomes contributed to by the Programme Outcome			
1 .Value for money in the management of public resources			
Programme Outcome Indicators	Indicator Measure	Planned 2020/21	Actuals By END Q4
Proportion of external audit report recommendations implemented	Percentage	60%	26%
Level of compliance with the audit ISSAIs	Percentage	65%	0%
Programme : 16 Value for Money and Specialised Audits			
Responsible Officer: STEPHEN KATEREGGA			
Programme Outcome: Effective public service delivery systems and instrumental, causative forensic investigations			
Sector Outcomes contributed to by the Programme Outcome			
1 .Value for money in the management of public resources			
Programme Outcome Indicators	Indicator Measure	Planned 2020/21	Actuals By END Q4
Number of Judicial and Administrative actions resulting from audits	Number	5	0

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Number of policy changes and Administrative Instructions resulting from OAG reports	Number	2	0
Programme : 17 Support to Audit services			
Responsible Officer: MAXWELL POUL OGENTHO			
Programme Outcome: A high performing and efficient model institution			
Sector Outcomes contributed to by the Programme Outcome			
1 .Value for money in the management of public resources			
Programme Outcome Indicators	Indicator Measure	Planned 2020/21	Actuals By END Q4
Percentage of Corporate Strategy implemented	Percentage	20%	0%
Level of OAG compliance with ISSAI's using INTOSAI Performance Measurement Framework	Rate	2.5	0
Level of implementation of Internal and External Audit Recommendations	Percentage	88%	90%
Increased Audit coverage as a result of operational efficiency	Ratio	300	0

Table V2.2: Key Vote Output Indicators*

Programme : 15 Financial Audits			
Sub Programme : 02 Central Government One			
KeyOutPut : 01 Financial Audits			
Key Output Indicators	Indicator Measure	Planned 2020/21	Actuals By END Q4
Percentage of impact-oriented financial audit reports (MDAs, Statutory Bodies, Local Governments)	Number	20	0
Percentage of planned financial audits (MDAs, Statutory Authorities, Projects, PSAs and Local Governments) undertaken.	Percentage	100%	61.74%
Percentage of unqualified audit reports (MDAs, Statutory Bodies, Local Governments)	Percentage	87%	93.17%
Number of reviews and updates to audit manuals/guidelines	Number	2	0
Sub Programme : 03 Central Government Two			
KeyOutPut : 01 Financial Audits			
Key Output Indicators	Indicator Measure	Planned 2020/21	Actuals By END Q4
Percentage of impact-oriented financial audit reports (MDAs, Statutory Bodies, Local Governments)	Number	20	0
Percentage of planned financial audits (MDAs, Statutory Authorities, Projects, PSAs and Local Governments) undertaken.	Percentage	100%	100%

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Percentage of unqualified audit reports (MDAs, Statutory Bodies, Local Governments)	Percentage	88%	93.17%
Number of reviews and updates to audit manuals/guidelines	Number	1	0
Sub Programme : 04 Local Authorities			
KeyOutPut : 01 Financial Audits			
Key Output Indicators	Indicator Measure	Planned 2020/21	Actuals By END Q4
Percentage of impact-oriented financial audit reports (MDAs, Statutory Bodies, Local Governments)	Number	20	0
Percentage of planned financial audits (MDAs, Statutory Authorities, Projects, PSAs and Local Governments) undertaken.	Percentage	100%	62.8%
Percentage of unqualified audit reports (MDAs, Statutory Bodies, Local Governments)	Percentage	90%	92%
Programme : 16 Value for Money and Specialised Audits			
Sub Programme : 05 Value for Money and Specialised Audits			
KeyOutPut : 01 Value for Money Audits			
Key Output Indicators	Indicator Measure	Planned 2020/21	Actuals By END Q4
Percentage of planned Value for Money and Specialised audits (VFM studies, Forensic Investigations, Special Audits, PPP Audits, Engineering/Public works audits, Gender and Environment audits, Regional audits) undertaken.	Percentage	100%	45.8%
Percentage of audit reports resulting in policy changes/administrative instructions	Percentage	2%	0%
Sub Programme : 06 Forensic Investigations and Special Audits			
KeyOutPut : 01 Value for Money Audits			
Key Output Indicators	Indicator Measure	Planned 2020/21	Actuals By END Q4
Percentage of planned Value for Money and Specialised audits (VFM studies, Forensic Investigations, Special Audits, PPP Audits, Engineering/Public works audits, Gender and Environment audits, Regional audits) undertaken.	Percentage	100%	85.59%
Percentage of specified forensic investigations resulting in successful prosecutions	Percentage	15%	0%
Programme : 17 Support to Audit services			
Sub Programme : 01 Headquarters			

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KeyOutPut : 01 Policy, Planning and Strategic Management			
Key Output Indicators	Indicator Measure	Planned 2020/21	Actuals By END Q4
Level of alignment of operational plans	Percentage	100%	100%
Percentage of staff appropriately accomodated	Percentage	100%	0%
Number of procurements and disposals carried out	Number	150	291
Percentage of planned draft legal amendments proposed and presented	Percentage	100%	0%
Sub Programme : 1690 Retooling of Office of the Auditor General			
KeyOutPut : 75 Purchase of Motor Vehicles and Other Transport Equipment			
Key Output Indicators	Indicator Measure	Planned 2020/21	Actuals By END Q4
Proportion of vehicles and motorcycles in good condition	Ratio	60	48

Performance highlights for the Quarter

During the quarter, the following performance highlights were realized:

Financial Audit reports were produced for:

1 MDA
1 statutory corporation
39 projects
124 divisions
1088 Sub counties

In addition,

2 VFM Audit reports were finalized and approved
Engineering Audit reports were produced
2 special audit reports were finalized and issued

V3: Details of Releases and Expenditure

Table V3.1: GoU Releases and Expenditure by Output*

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
Program 1415 Financial Audits	23.90	23.24	22.08	97.3%	92.4%	95.0%
<i>Class: Outputs Provided</i>	<i>23.90</i>	<i>23.24</i>	<i>22.08</i>	<i>97.3%</i>	<i>92.4%</i>	<i>95.0%</i>
141501 Financial Audits	23.90	23.24	22.08	97.3%	92.4%	95.0%
Program 1416 Value for Money and Specialised Audits	8.60	8.22	8.22	95.6%	95.6%	100.0%
<i>Class: Outputs Provided</i>	<i>8.60</i>	<i>8.22</i>	<i>8.22</i>	<i>95.6%</i>	<i>95.6%</i>	<i>100.0%</i>
141601 Value for Money Audits	8.60	8.22	8.22	95.6%	95.6%	100.0%

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<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
Program 1417 Support to Audit services	36.25	31.34	31.24	86.4%	86.2%	99.7%
Class: Outputs Provided	33.20	29.20	29.11	88.0%	87.7%	99.7%
141701 Policy, Planning and Strategic Management	33.20	29.20	29.11	88.0%	87.7%	99.7%
Class: Capital Purchases	3.05	2.14	2.14	70.0%	70.0%	100.0%
141772 Government Buildings and Administrative Infrastructure	0.60	0.60	0.60	100.0%	100.0%	100.0%
141775 Purchase of Motor Vehicles and Other Transport Equipment	0.65	0.00	0.00	0.0%	0.0%	0.0%
141776 Purchase of Office and ICT Equipment, including Software	1.60	1.46	1.46	90.9%	90.9%	100.0%
141778 Purchase of Office and Residential Furniture and Fittings	0.20	0.08	0.08	40.0%	40.0%	100.0%
Total for Vote	68.75	62.81	61.55	91.4%	89.5%	98.0%

Table V3.2: 2020/21 GoU Expenditure by Item

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
Class: Outputs Provided	65.70	60.67	59.41	92.3%	90.4%	97.9%
211103 Allowances (Inc. Casuals, Temporary)	6.97	6.97	6.97	100.0%	100.0%	100.0%
211104 Statutory salaries	28.86	28.86	27.70	100.0%	96.0%	96.0%
212101 Social Security Contributions	3.27	3.27	3.19	100.0%	97.7%	97.7%
212102 Pension for General Civil Service	0.82	0.82	0.82	100.0%	99.7%	99.7%
213001 Medical expenses (To employees)	1.41	1.41	1.41	100.0%	100.0%	100.0%
213002 Incapacity, death benefits and funeral expenses	0.06	0.06	0.06	100.0%	100.0%	100.0%
213004 Gratuity Expenses	1.55	1.55	1.55	100.0%	100.0%	100.0%
221001 Advertising and Public Relations	0.19	0.19	0.19	100.0%	100.0%	100.0%
221002 Workshops and Seminars	1.00	0.06	0.06	5.6%	5.6%	100.0%
221003 Staff Training	1.13	1.13	1.13	100.0%	99.6%	99.6%
221004 Recruitment Expenses	0.08	0.08	0.08	100.0%	100.0%	100.0%
221007 Books, Periodicals & Newspapers	0.09	0.09	0.09	100.0%	100.0%	100.0%
221008 Computer supplies and Information Technology (IT)	0.81	0.81	0.81	100.0%	100.0%	100.0%
221009 Welfare and Entertainment	1.03	0.49	0.49	48.0%	48.0%	100.0%
221011 Printing, Stationery, Photocopying and Binding	0.62	0.62	0.62	100.0%	100.0%	100.0%
221012 Small Office Equipment	0.10	0.10	0.10	100.0%	100.0%	100.0%
221016 IFMS Recurrent costs	0.07	0.07	0.07	100.0%	100.0%	100.0%
221017 Subscriptions	0.23	0.23	0.23	100.0%	100.0%	100.0%
222001 Telecommunications	0.46	0.46	0.46	100.0%	100.0%	100.0%
223002 Rates	0.12	0.12	0.12	100.0%	100.0%	100.0%
223004 Guard and Security services	0.42	0.42	0.42	100.0%	99.7%	99.7%

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223005 Electricity	0.54	0.54	0.54	100.0%	100.0%	100.0%
223006 Water	0.24	0.24	0.24	100.0%	100.0%	100.0%
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0.12	0.12	0.12	100.0%	100.0%	100.0%
224004 Cleaning and Sanitation	0.48	0.48	0.48	100.0%	100.0%	100.0%
225001 Consultancy Services- Short term	4.39	4.39	4.39	100.0%	100.0%	100.0%
227001 Travel inland	4.39	4.39	4.39	100.0%	100.0%	100.0%
227002 Travel abroad	3.55	0.00	0.00	0.0%	0.0%	0.0%
227003 Carriage, Haulage, Freight and transport hire	0.04	0.04	0.04	100.0%	100.0%	100.0%
227004 Fuel, Lubricants and Oils	0.97	0.97	0.96	100.0%	99.5%	99.5%
228001 Maintenance - Civil	0.24	0.24	0.24	100.0%	100.0%	100.0%
228002 Maintenance - Vehicles	0.90	0.90	0.89	100.0%	99.4%	99.4%
228003 Maintenance – Machinery, Equipment & Furniture	0.55	0.55	0.55	100.0%	100.0%	100.0%
Class: Capital Purchases	3.05	2.14	2.14	70.0%	70.0%	100.0%
312101 Non-Residential Buildings	0.60	0.60	0.60	100.0%	100.0%	100.0%
312201 Transport Equipment	0.65	0.00	0.00	0.0%	0.0%	0.0%
312202 Machinery and Equipment	1.60	1.46	1.46	90.9%	90.9%	100.0%
312203 Furniture & Fixtures	0.20	0.08	0.08	40.0%	40.0%	100.0%
Total for Vote	68.75	62.81	61.55	91.4%	89.5%	98.0%

Table V3.3: GoU Releases and Expenditure by Project and Programme*

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
Program 1415 Financial Audits	23.90	23.24	22.08	97.3%	92.4%	95.0%
<i>Recurrent SubProgrammes</i>						
02 Central Government One	5.06	4.68	4.45	92.5%	88.1%	95.2%
03 Central Government Two	5.26	5.11	4.17	97.1%	79.3%	81.7%
04 Local Authorities	13.58	13.46	13.46	99.1%	99.1%	100.0%
Program 1416 Value for Money and Specialised Audits	8.60	8.22	8.22	95.6%	95.6%	100.0%
<i>Recurrent SubProgrammes</i>						
05 Value for Money and Specialised Audits	4.62	4.42	4.42	95.6%	95.6%	100.0%
06 Forensic Investigations and Special Audits	3.98	3.80	3.80	95.7%	95.7%	100.0%
Program 1417 Support to Audit services	36.25	31.34	31.24	86.4%	86.2%	99.7%
<i>Recurrent SubProgrammes</i>						
01 Headquarters	33.20	29.20	29.11	88.0%	87.7%	99.7%
<i>Development Projects</i>						
1690 Retooling of Office of the Auditor General	3.05	2.14	2.14	70.0%	70.0%	100.0%
Total for Vote	68.75	62.81	61.55	91.4%	89.5%	98.0%

Table V3.4: External Financing Releases and Expenditure by Sub Programme

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<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% Budget Released	% Budget Spent	%Releases Spent
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QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
Program: 15 Financial Audits			
Recurrent Programmes			
Subprogram: 02 Central Government One			
Outputs Provided			
Output: 01 Financial Audits			

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QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
54 MDAs Audited and reports produced	Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2020 produced	Item	Spent
31 Statutory Authorities audited and report produced	2 thematic area audit reports produced	211103 Allowances (Inc. Casuals, Temporary)	218,701
24 Projects audited and reports produced	Audit reports for 18 MDAs produced and approved	211104 Statutory salaries	3,665,880
3 Special Audits conducted and reports produced	Audit reports for 24 statutory authorities produced and approved	221003 Staff Training	56,753
3 Value For Money Audits reports produced	Audit report for 22 projects produced and approved	227001 Travel inland	510,495
	5 Special audit reports produced pending approval and issuance		
	Management letters for 54 MDAs prepared and approved		
	Management letters for 23 Statutory authorities prepared and approved		
	Management letters for 20 projects prepared and approved		
	Management letters for 8 special audits prepared and approved		
	3 VFM Pre-study reports produced and approved		
	12 Special Audit plans prepared and approved		
	Audit reports produced and approved for 341 Lower local governments (reports covering 2 financial years)		
	Risk profiling for 54 MDAs carried out		
	Risk profiling for 31 Statutory Authorities carried out		
	Risk profiling for 24 projects carried out		
	Risk profiling for 3 special audits undertaken		
	Audit area justification papers for 3 VFM audits produced		
	Audit themes to be undertaken developed and approved		
	APMs for 11 MDAs prepared and approved		
	Entrance meetings for the audit of 54 MDAs held		
	APMs for 5 Statutory Authorities prepared and approved		
	Entrance meetings for the audit of 23 Statutory Authorities held		
	APMs for 3 projects prepared and approved		
	Entrance meetings for the audit of 24 projects held		
	Gratuity for 4 staff paid		
	12 months' Salary for 59 staff paid		

Reasons for Variation in performance

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QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
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The reported performance variation is due to Covid 19 - related disruptions which affected the completion of planned activities. All activities in progress shall be finalized in subsequent periods.

Total	4,451,828
Wage Recurrent	3,665,880
Non Wage Recurrent	785,948
AIA	0
Total For SubProgramme	4,451,828
Wage Recurrent	3,665,880
Non Wage Recurrent	785,948
AIA	0

Recurrent Programmes

Subprogram: 03 Central Government Two

Outputs Provided

Output: 01 Financial Audits

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QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

		Item	Spent
• 24 MDAs Audited and reports Produced	Annual Report of the Auditor General on		
• 31 Statutory Authorities audited and reports produced	Central Government and Statutory Corporations for the FY ended 30th June	211103 Allowances (Inc. Casuals, Temporary)	238,702
• 61 Projects audited and reports produced	2020 produced	211104 Statutory salaries	3,116,497
• 3 Value For Money Audits undertaken	1 thematic area compliance audit report produced	221003 Staff Training	56,753
• 4 PSAs audited and reports Produced	Audit reports for 23 MDAs produced and approved	225001 Consultancy Services- Short term	374,096
• 10 special audit reports produced	Audit reports for 31 statutory authorities produced and approved	227001 Travel inland	384,214
	Audit reports for 95 projects produced and approved		
	2 special audit reports produced and approved		
	196 Lower local government backlog audit reports processed and issued		
	Management letters for 23 MDAs prepared and approved		
	Management letters for 31 Statutory Authorities prepared and approved		
	Management letters for 130 projects prepared and approved		
	Management letters for 4 Special audit prepared and approved		
	Management letters for 8 PSA audits prepared and approved		
	Pre-study reports for the 3 VFM audits produced and approved		
	2 VFM Main studies conducted		
	5 Special Audit plans prepared and approved		
	Risk profiling for 24 MDAs carried out		
	Risk profiling for 31 Statutory Authorities carried out		
	Risk profiling for 107 projects carried out		
	Risk profiling for 4 PSAs undertaken		
	Audit area justification papers for 3 VFM audits produced		
	Risk profiling for 3 special audits undertaken		
	APMs for 11 MDAs prepared and approved		
	Entrance meetings for the audit of 11 MDAs held		
	Audit themes to be undertaken developed and approved		
	APMs for 16 Statutory Authorities prepared and approved		
	Entrance meetings for the audit of 16 Statutory Authorities held		
	APMs for 54 projects prepared and approved		
	Entrance meetings for the audit of 54 projects held		
	Audit Plans for 4 PSAs produced		
	2 special audit plans finalized and audits undertaken. Draft reports produced		
	12 months' Salaries for 58 staff paid		
	Gratuity for 4 staff paid		

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QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
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Reasons for Variation in performance

Performance during the quarter was adversely affected by operational disruptions arising from Covid 19 and related restrictions. This resulted in activities remaining in progress as at the time of reporting.

Total	4,170,261
Wage Recurrent	3,116,497
Non Wage Recurrent	1,053,764
AIA	0
Total For SubProgramme	4,170,261
Wage Recurrent	3,116,497
Non Wage Recurrent	1,053,764
AIA	0

Recurrent Programmes

Subprogram: 04 Local Authorities

Outputs Provided

Output: 01 Financial Audits

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QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
Audit reports produced for 134 districts, 41 Municipal Councils, 14 Regional Referral hospitals, 124 Divisions, 265 Town Councils, 22 special audits and 1423 Lower local governments.	Annual Report of the Auditor General on Local Governments for the FY ended 30th June 2020 produced Audit reports for 134 districts produced and approved Audit reports for 41 Municipal Councils produced and approved Audit reports for 14 Regional Referral Hospitals produced Audit reports produced for 700 Sub – counties for FY 2018/19 Audit reports produced for 806 Sub – counties for FY 2019/20 Audit reports produced for 124 Divisions 6 Special Audit reports produced and approved APMs for 134 districts produced and approved APMs for 41 MCs produced and approved Management Letters for 134 districts produced Management letters for 41 Municipal Councils produced Management letters for 14 Regional Referral Hospitals produced Management letters for 17 Special audits produced Management letters for 124 divisions produced Management letters for 312 Town Councils produced Management letters for 700 sub – counties (FY 2018/19) produced and approved Management letters for 1190 sub – counties (FY 2019/20) produced and approved Management letters produced for 613 schools and tertiary institutions (2 FYs). Of these 375 schools were audited using EU funding Risk profiling for 454 Higher Local Governments undertaken Gratuity paid for 7 staff 12 months' Salary for 170 Staff paid	Item 211103 Allowances (Inc. Casuals, Temporary) 211104 Statutory salaries 221003 Staff Training 225001 Consultancy Services- Short term 227001 Travel inland	Spent 774,743 8,554,693 56,753 2,487,588 1,584,332

Reasons for Variation in performance

The reported under performance was a direct consequence of the Covid 19 pandemic which caused unprecedented operational disruptions. As a result several activities remained in progress at the time of reporting.

Total	13,458,109
Wage Recurrent	8,554,693
Non Wage Recurrent	4,903,416
<i>AIA</i>	0

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QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
		Total For SubProgramme	13,458,109
		Wage Recurrent	8,554,693
		Non Wage Recurrent	4,903,416
		AIA	0

Program: 16 Value for Money and Specialised Audits

Recurrent Programmes

Subprogram: 05 Value for Money and Specialised Audits

Outputs Provided

Output: 01 Value for Money Audits

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QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
Audit reports produced for 15 MDAs, 12 Statutory Corporations, 19 projects, 14 VFM Audits, 11 Special Audits and 12 Public Works Audits on 371 Projects.	Annual Report of the Auditor General on Value for Money Audits for the FY ended 30th June 2020 produced 14 MDA audit reports produced Audit reports for 9 Statutory Authorities produced Audit reports for 10 projects produced 4 Engineering Audit reports produced 2 VFM Audit reports finalized and approved Management letters for 14 MDAs prepared and approved Management letters for 9 Statutory Authorities prepared and approved Management letters for 10 projects prepared and approved Management letters for 2 special audits produced and approved Risk profiling for 15 MDAs carried out Risk profiling for 12 Statutory Authorities carried out Risk profiling for 19 projects carried out Risk profiling carried out for 12 infrastructure audits Audit area justification papers for 13 VFM audits produced 10 VFM Pre- study audit reports produced and approved 6 VFM main studies conducted and draft reports produced 6 special audit plans prepared and approved 4 Public works/Engineering Audit management letters produced and approved 6 Public works/Engineering Audit plans produced and approved Risk profiling for 15 MDAs carried out Risk profiling for 12 Statutory Authorities carried out Risk profiling for 19 projects carried out Risk profiling carried out for 12 infrastructure audits Audit area justification papers for 13 VFM audits produced APMs for 15 MDAs prepared and approved APMs for 12 Statutory Authorities prepared and approved APMs for 19 projects prepared and approved 6 special audit plans produced 9 months' salary for 48 staff paid Gratuity for 5 staff paid	Item 211103 Allowances (Inc. Casuals, Temporary) 211104 Statutory salaries 221003 Staff Training 225001 Consultancy Services- Short term 227001 Travel inland	Spent 258,993 2,870,481 56,753 654,668 578,691

Reasons for Variation in performance

Vote:131 Auditor General

QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
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The performance variation is attributed to operational disruptions arising from Covid 19. This resulted in delays and deferment of planned audits to subsequent periods.

Total	4,419,585
Wage Recurrent	2,870,481
Non Wage Recurrent	1,549,104
AIA	0
Total For SubProgramme	4,419,585
Wage Recurrent	2,870,481
Non Wage Recurrent	1,549,104
AIA	0

Recurrent Programmes

Subprogram: 06 Forensic Investigations and Special Audits

Outputs Provided

Output: 01 Value for Money Audits

Vote:131 Auditor General

QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

		Item	Spent
Audit reports produced for: 30 MDAs, 33 Statutory Corporations, 1 VFM Study, 11 projects, 20 Forensic Investigations and 6 IT Audits.	14 MDA Audit reports produced and approved	211103 Allowances (Inc. Casuals, Temporary)	205,629
	13 classified audits undertaken and reports produced	211104 Statutory salaries	2,830,504
	Audit reports for 33 statutory authorities produced and approved	221003 Staff Training	56,753
	12 project audit reports produced and approved	225001 Consultancy Services- Short term	374,096
	18 special audits undertaken and reports produced	227001 Travel inland	337,681
	5 IT Audits finalized and reports produced		
	Management letters for 14 MDA Audits produced		
	Management letter for 33 Statutory Authorities prepared and approved		
	Management letters for 12 project audits produced and approved		
	Management letters for 13 classified audits produced and approved		
	Management letters for 5 IT Audits produced		
	24 Special Audit Plans produced and approved		
	18 Forensic Investigation management letters produced and approved		
	1 VFM Pre – study report produced		
	Risk profiling for 32 MDA's carried out		
	Risk profiling for 13 classified audits carried out		
	Risk profiling for 22 Statutory Bodies carried out		
	Risk profiling for 14 projects carried out		
	Risk profiling for 3 funds carried out		
	Risk profiling for 26 special audits undertaken		
	Risk profiling for 6 IT Audits undertaken		
	APMs for 16 MDAs prepared and approved		
	Entrance meetings for the audit of 16 MDAs held		
	APMs for 11 Statutory Authorities prepared and approved		
	Entrance meetings for the audit of 11 Statutory Authorities held		
	APMs for 7 classified audits prepared and approved		
	Entrance meetings for 7 classified audits held		
	APMs for 7 projects prepared and approved		
	Entrance meetings for the audit of 7 projects held		
	APMs for 2 funds audits prepared and approved		
	Audit Plans for 5 IT Audits produced		
	12 months' Salary for 51 staff paid		

Vote:131 Auditor General

QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
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Reasons for Variation in performance

The observed performance variation is attributed to operational disruptions brought about by the Covid 19 pandemic. Activities in progress shall be completed in subsequent periods.

Total	3,804,662
Wage Recurrent	2,830,504
Non Wage Recurrent	974,158
AIA	0
Total For SubProgramme	3,804,662
Wage Recurrent	2,830,504
Non Wage Recurrent	974,158
AIA	0

Program: 17 Support to Audit services

Recurrent Programmes

Subprogram: 01 Headquarters

Outputs Provided

Output: 01 Policy, Planning and Strategic Management

Enhanced institutional performance	AG's Annual Report on FY 2019/20 produced and issued	Item	Spent
Model Institutional Governance	OAG Strategic Plan 2020 – 2025 finalized	211103 Allowances (Inc. Casuals, Temporary)	5,269,594
Effective stakeholder engagement	Financial Statements for FY 2019/20, 9 months and Half year FY 2020/21 produced	211104 Statutory salaries	6,657,403
Prudent Financial and Human Resource Management	BFP, MPS, Approved Estimates for 2021/22 produced	212101 Social Security Contributions	3,193,753
Efficient Technical and logistical support to audit services	Quarterly Internal Audit, M&E and Budget reports produced	212102 Pension for General Civil Service	820,230
Robust Internal Controls	Maintenance works done at Audit House and branch offices	213001 Medical expenses (To employees)	1,409,250
Timely Statutory	12 Monthly payrolls verified	213002 Incapacity, death benefits and funeral expenses	56,015
	12 months utility bills paid	213004 Gratuity Expenses	1,550,584
	PPDA Plan and Prequalification list for 2020/2021 submitted	221001 Advertising and Public Relations	191,868
	291 Procurements undertaken	221002 Workshops and Seminars	55,646
	12 monthly PPDA reports produced	221003 Staff Training	846,464
	Transport and ICT equipment, ICT services maintained	221004 Recruitment Expenses	84,011
	130 audit reports uploaded; 710 proof read; 577 archived and 3168 reproduced	221007 Books, Periodicals & Newspapers	87,229
	3 VFM Videos, 10 VFM reports summaries and 5000 report fliers produced	221008 Computer supplies and Information Technology (IT)	812,198
	OAG COVID 19 management Strategy approved	221009 Welfare and Entertainment	491,909
	12 months subscription for newspapers and to international bodies paid	221011 Printing, Stationery, Photocopying and Binding	623,068
	1000 Diaries and calendars procured, distributed to staff	221012 Small Office Equipment	100,000
	3 CSR Activities undertaken	221016 IFMS Recurrent costs	72,000
		221017 Subscriptions	232,965
		222001 Telecommunications	458,501
		223002 Rates	120,000

Vote:131 Auditor General

QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Resource center upgraded	223004 Guard and Security services	420,340
54 audit pre - issuance review and 1 post-issuance review reports produced	223005 Electricity	544,845
International engagements attended virtually	223006 Water	238,397
Annual QA report for 2020 produced	223007 Other Utilities- (fuel, gas, firewood, charcoal)	120,000
3 sensitization sessions held with the Accountability, Finance and Budget committees of Parliament	224004 Cleaning and Sanitation	476,000
Technical support given to Parliament Oversight Committees during 78 sessions through Minutes, feedback (1) and Audit verification reports (4) and audit briefs (31)	225001 Consultancy Services- Short term	502,211
Salaries, pension and NSSF paid	227001 Travel inland	990,040
Staff Insurance schemes managed	227003 Carriage, Haulage, Freight and transport hire	40,000
Staff trainings, transfers and performance appraisals managed	227004 Fuel, Lubricants and Oils	960,642
6 staff promoted, 4 recruited and 21 prepared for retirement	228001 Maintenance - Civil	244,508
AG represented in 7 court cases	228002 Maintenance - Vehicles	890,968
36 contracts, 3 MoUs and 1 policy reviewed by the legal unit	228003 Maintenance – Machinery, Equipment & Furniture	548,304
Court cases arising from recommendations of the Auditor General's Report compiled		
5 Audit reports used as evidence in court		
5 forensic reports reviewed by the legal unit		
48 legal briefs and opinions prepared for OAG		
1 special investigation report produced by Internal Audit		
1 Certificate for Approval of Chambers and 2 Legal Practicing Certificates acquired		

Reasons for Variation in performance

Performance variation is attributed to the Covid 19 pandemic which led to delays and deferment of planned activities.

Total	29,108,945
Wage Recurrent	6,657,403
Non Wage Recurrent	22,451,542
AIA	0
Total For SubProgramme	29,108,945
Wage Recurrent	6,657,403
Non Wage Recurrent	22,451,542
AIA	0

Development Projects

Project: 1690 Retooling of Office of the Auditor General

Capital Purchases

Output: 72 Government Buildings and Administrative Infrastructure

Vote:131 Auditor General

QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
Boundary wall constructed for Masaka branch office	Construction Works of staff quarters at Moroto branch office completed. Site handover and official commissioning shall be undertaken during Q1 FY 2021/22.	Item 312101 Non-Residential Buildings	Spent 600,000
Design and supervision consultant for construction of Off-site facility procured.			

Reasons for Variation in performance

Planned activities were not undertaken, due to unavailability of resources.

Total	600,000
GoU Development	600,000
External Financing	0
AIA	0

Output: 76 Purchase of Office and ICT Equipment, including Software

Annual purchase and renewal of TeamMate licenses and Security certificates	Annual purchase and renewal of TeamMate licenses and Security certificates undertaken.	Item 312202 Machinery and Equipment	Spent 1,455,000
Procurement of 75 laptops and Data center equipment.	56 laptops procured		
	Data center and other assorted ICT equipment procured and installed		

Reasons for Variation in performance

Under release of funds meant that the office scaled down on the planned procurements.

Total	1,455,000
GoU Development	1,455,000
External Financing	0
AIA	0

Output: 78 Purchase of Office and Residential Furniture and Fittings

3 lots of furniture procured	1 lot of assorted furniture procured and delivered n June 2021.	Item 312203 Furniture & Fixtures	Spent 80,000
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Reasons for Variation in performance

Non realization of projected releases led to the resultant performance variation.

Total	80,000
GoU Development	80,000
External Financing	0
AIA	0
Total For SubProgramme	2,135,000
GoU Development	2,135,000
External Financing	0
AIA	0

GRAND TOTAL	61,548,391
Wage Recurrent	27,695,459
Non Wage Recurrent	31,717,932

Vote:131 Auditor General

QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

GoU Development	2,135,000
External Financing	0
AIA	0

Vote:131 Auditor General

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
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Program: 15 Financial Audits

Recurrent Programmes

Subprogram: 02 Central Government One

Outputs Provided

Output: 01 Financial Audits

		Item	Spent
APMs for 54 MDAs prepared and approved	86 Lower local government backlog audit reports processed and issued	211103 Allowances (Inc. Casuals, Temporary)	54,694
APMs for 31 Statutory Authorities prepared and approved	Audit report for 2 projects produced	211104 Statutory salaries	748,480
APMs for 24 projects prepared and approved	Audit report for one Statutory Corporation (6 NEC entities) produced	221003 Staff Training	56,558
Draft pre-study reports for 3 VFM audits produced and approved	Management letters produced and approved for 36 MDAs (Missions)	227001 Travel inland	320,212
3 Special Audit plans prepared and approved	Audit themes to be undertaken developed and approved		
Salary for 59 staff paid	APMs for 11 MDAs prepared and approved		
	Entrance meetings for the audit of 54 MDAs held		
	APMs for 5 Statutory Authorities prepared and approved		
	Entrance meetings for the audit of 23 Statutory Authorities held		
	APMs for 3 projects prepared and approved		
	Entrance meetings for the audit of 24 projects held		
	Salary for 59 staff paid		

Reasons for Variation in performance

The reported performance variation is due to Covid 19 - related disruptions which affected the completion of planned activities. All activities in progress shall be finalized in subsequent periods.

Total	1,179,943
Wage Recurrent	748,480
Non Wage Recurrent	431,463
AIA	0
Total For SubProgramme	1,179,943
Wage Recurrent	748,480
Non Wage Recurrent	431,463
AIA	0

Recurrent Programmes

Subprogram: 03 Central Government Two

Outputs Provided

Output: 01 Financial Audits

Vote:131 Auditor General

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
APMs for 24 MDAs prepared and approved	Audit reports for 37 projects produced	Item	Spent
APMs for 31 Statutory Authorities prepared and approved	196 Lower local government backlog audit reports processed and issued	211103 Allowances (Inc. Casuals, Temporary)	69,144
APMs for 61 projects prepared and approved	Management letters for 72 projects prepared and approved	211104 Statutory salaries	115,281
APMs for 4 PSAs produced	Management letters for 8 PSA audits prepared and approved	221003 Staff Training	39,301
Draft pre-study reports for 3 VFM audits produced and approved	Pre-study reports for 1 backlog VFM audit produced and approved	225001 Consultancy Services- Short term	255,327
2 special audit plans prepared and approved	Risk profiling for 46 projects carried out	227001 Travel inland	229,014
Salary for 58 staff paid	Risk profiling for 3 special audits undertaken		
	APMs for 11 MDAs prepared and approved		
	Entrance meetings for the audit of 11 MDAs held		
	Audit themes to be undertaken developed and approved		
	APMs for 16 Statutory Authorities prepared and approved		
	Entrance meetings for the audit of 16 Statutory Authorities held		
	APMs for 54 projects prepared and approved		
	Entrance meetings for the audit of 54 projects held		
	Audit Plans for 4 PSAs produced		
	2 special audit plans finalized and audits undertaken. Draft reports produced		
	3 months' Salaries for 58 staff paid		

Reasons for Variation in performance

Performance during the quarter was adversely affected by operational disruptions arising from Covid 19 and related restrictions. This resulted in activities remaining in progress as at the time of reporting.

Total	708,067
Wage Recurrent	115,281
Non Wage Recurrent	592,785
AIA	0
Total For SubProgramme	708,067
Wage Recurrent	115,281
Non Wage Recurrent	592,785
AIA	0

Recurrent Programmes

Subprogram: 04 Local Authorities

Outputs Provided

Output: 01 Financial Audits

Vote:131 Auditor General

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
Audit reports for 284 Town Councils produced	Audit reports for 124 divisions produced	Item	Spent
Audit reports for 124 divisions produced	Audit reports for 806 Sub counties produced (445 Audited using EU funding)	211103 Allowances (Inc. Casuals, Temporary)	115,464
Audit reports for 509 Sub counties produced	Management letters for 253 schools and tertiary institutions produced	211104 Statutory salaries	2,138,673
Audit reports for 360 schools and tertiary institutions produced	Management letters for 1190 Sub counties produced	221003 Staff Training	7,094
Management letters for 360 schools and tertiary institutions produced	Management letters for 124 divisions produced	225001 Consultancy Services- Short term	1,934,712
Management letters for 509 Sub counties produced	Management letters for 124 divisions produced	227001 Travel inland	203,867
Management letters for 124 divisions produced	Management letters for 312 Town Councils produced		
Management letters for 284 Town Councils produced	3 months' Salary for 170 Staff paid		
Management letters for 180 schools and tertiary institutions produced			
3 months' Salary for 170 Staff paid			

Reasons for Variation in performance

The reported under performance was a direct consequence of the Covid 19 pandemic which caused unprecedented operational disruptions. As a result several activities remained in progress at the time of reporting.

Total	4,399,811
Wage Recurrent	2,138,673
Non Wage Recurrent	2,261,138
AIA	0
Total For SubProgramme	4,399,811
Wage Recurrent	2,138,673
Non Wage Recurrent	2,261,138
AIA	0

Program: 16 Value for Money and Specialised Audits

Recurrent Programmes

Subprogram: 05 Value for Money and Specialised Audits

Outputs Provided

Output: 01 Value for Money Audits

Vote:131 Auditor General

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
APMs for 15 MDAs prepared and approved	1 MDA audit reports produced	Item	Spent
APMs for 12 Statutory Authorities prepared and approved	3 Engineering Audit reports produced	211103 Allowances (Inc. Casuals, Temporary)	41,994
APMs for 19 projects prepared and approved	2 VFM Audit reports finalized and approved	211104 Statutory salaries	992,257
Pre-study reports for 7 VFM audits produced and approved	Management letters for 1 MDAs prepared and approved	221003 Staff Training	7,094
12 Infrastructure Audits risk profiled	3 VFM main studies conducted and draft reports produced	225001 Consultancy Services- Short term	109,111
6 special audit plans produced	APMs for 15 MDAs prepared and approved	227001 Travel inland	223,010
Salary for 48 staff paid	APMs for 12 Statutory Authorities prepared and approved		
	APMs for 19 projects prepared and approved		
	Pre-study reports for 3 VFM audits produced and approved		
	12 Infrastructure Audits risk profiled		
	6 special audit plans produced		
	3 months' Salary for 48 staff paid		

Reasons for Variation in performance

The performance variation is attributed to operational disruptions arising from Covid 19. This resulted in delays and deferment of planned audits to subsequent periods.

Total	1,373,466
Wage Recurrent	992,257
Non Wage Recurrent	381,209
AIA	0
Total For SubProgramme	1,373,466
Wage Recurrent	992,257
Non Wage Recurrent	381,209
AIA	0

Recurrent Programmes

Subprogram: 06 Forensic Investigations and Special Audits

Outputs Provided

Output: 01 Value for Money Audits

Vote:131 Auditor General

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
APMs for 30 MDAs prepared and approved	2 special audit reports finalized and issued	Item	Spent
APMs for 33 Statutory Authorities prepared and approved	Risk profiling for 32 MDA's carried out	211103 Allowances (Inc. Casuals, Temporary)	75,107
APMs for 11 projects prepared and approved	Risk profiling for 13 classified audits carried out	211104 Statutory salaries	707,626
10 Special Audit plans prepared and approved	Risk profiling for 22 Statutory Bodies carried out	221003 Staff Training	7,094
1 VFM Draft pre study report produced	Risk profiling for 14 projects carried out	225001 Consultancy Services- Short term	133,550
Salary for 51 staff paid	Risk profiling for 3 funds carried out	227001 Travel inland	267,278
	Risk profiling for 26 special audits undertaken		
	Risk profiling for 6 IT Audits undertaken		
	APMs for 16 MDAs prepared and approved		
	Entrance meetings for the audit of 16 MDAs held		
	APMs for 11 Statutory Authorities prepared and approved		
	Entrance meetings for the audit of 11 Statutory Authorities held		
	APMs for 7 classified audits prepared and approved		
	Entrance meetings for 7 classified audits held		
	APMs for 7 projects prepared and approved		
	Entrance meetings for the audit of 7 projects held		
	APMs for 2 funds audits prepared and approved		
	Audit Plans for 5 IT Audits produced		
	6 special audit plans produced and approved		
	Salary for 51 staff paid		

Reasons for Variation in performance

The observed performance variation is attributed to operational disruptions brought about by the Covid 19 pandemic. Activities in progress shall be completed in subsequent periods.

Total	1,190,655
Wage Recurrent	707,626
Non Wage Recurrent	483,029
AIA	0
Total For SubProgramme	1,190,655
Wage Recurrent	707,626
Non Wage Recurrent	483,029
AIA	0

Program: 17 Support to Audit services

Recurrent Programmes

Subprogram: 01 Headquarters

Outputs Provided

Output: 01 Policy, Planning and Strategic Management

9 months Financial Statements for the 9 months Financial Statements for the

Vote:131 Auditor General

QUARTER 4: Outputs and Expenditure in Quarter

period ended 31st March 2021 produced and submitted	period ended 31st March 2021 produced and submitted	Item	Spent
Board of Survey Report for the year ended 30th June 2021 produced	Approved Budget Estimates and Performance contract form A for FY 2021/22 produced	211103 Allowances (Inc. Casuals, Temporary)	1,203,575
Performance contract form A for the FY 2021/22 produced	Draft Annual operational plan for 2021/22 produced	211104 Statutory salaries	2,207,793
Annual operational plan for 2021/22 produced	Q3 FY 2020/21 M&E report produced	212101 Social Security Contributions	1,108,738
Q3 FY 2020/21 progress reports produced	Q3 FY 2020/21 Internal Audit and budget progress reports produced	212102 Pension for General Civil Service	350,743
3 months utility bills paid	3 months' utility and service bills paid	213001 Medical expenses (To employees)	1,835
All transport equipment maintained	3 Monthly payroll verification reports produced	213002 Incapacity, death benefits and funeral expenses	14,004
5 Contracts Committee and 10 Evaluation Committee meetings held and minutes produced	Routine service and maintenance of installations at Audit House and branch offices	221001 Advertising and Public Relations	139,687
3 monthly reports on Procurement & Disposal submitted to PPDA	All transport equipment maintained	221002 Workshops and Seminars	55,646
1 Procurement advert placed in the newspapers	8 Contracts Committee and 20 Evaluation Committee meetings held and minutes produced	221003 Staff Training	694,039
All equipment, internet, data and CUG services maintained	3 monthly reports on Procurement & Disposal submitted to PPDA	221007 Books, Periodicals & Newspapers	26,931
3 months subscription for adverts and newspapers paid	All equipment and ICT services maintained	221008 Computer supplies and Information Technology (IT)	402,767
Technical support provided to audit staff	1 Information Security Awareness workshop undertaken	221009 Welfare and Entertainment	150,000
10 Reports issued on post - issuance reviews	3 months subscription for adverts and newspapers paid	221011 Printing, Stationery, Photocopying and Binding	134,725
1 Parliamentary committees' sensitisation/feedback workshops held	4 media engagements held	221012 Small Office Equipment	50,112
Database on status of audit reports submitted to Parliament and recommendations adopted updated	1 CSR activity undertaken	221016 IFMS Recurrent costs	18,020
Support provided to Oversight Committees of Parliament through Minutes, feedback and Audit verification reports and briefs on audit reports.	2 Communication awareness campaigns held	221017 Subscriptions	106,202
Report on recommendations emanating from AG's report adopted by oversight committees and the House produced	1 Intranet refresher training session held	222001 Telecommunications	252,663
International engagements undertaken/attended	3 adverts placed in the print media	223004 Guard and Security services	104,278
4 special investigation reports by Internal Audit produced	56 audit reports uploaded; 450 proof read; 300 archived and 380 reproduced	223005 Electricity	136,211
Q3 Internal Audit report produced	The office rolled out TeamMate 12.6 and Held training of 31 Champions for TeamMate +	223006 Water	59,599
Develop system to monitor staff compliance with OAG Code of Conduct	1 post - issuance review report issued	223007 Other Utilities- (fuel, gas, firewood, charcoal)	72,782
Court cases that arise out of recommendations of the Auditor General's Report compiled with their status	International engagements attended virtually	224004 Cleaning and Sanitation	235,082
Legal opinions prepared for OAG	5 Management Advisory notes produced by Internal Audit	227001 Travel inland	148,144
Contracts drafted and reviewed on behalf of OAG	Court cases that arise out of recommendations of the Auditor General's Report compiled with their status	227003 Carriage, Haulage, Freight and transport hire	11,200
Auditor General represented in courts of law and other legal forums	25 Legal briefs and opinions prepared for OAG	227004 Fuel, Lubricants and Oils	264,404
Provisions of Constitution and NAA, 2008 on mandate of AG and OAG reviewed	15 Contracts and 1 MoU drafted and reviewed	228001 Maintenance - Civil	186,820
Develop OAG policy handbook	Auditor General represented in 2 courts cases and 2 other legal forums	228002 Maintenance - Vehicles	323,676
Staff salaries and 10% NSSF contribution paid	5 Audit reports adduced as evidence in courts of Law and 5 forensic reports reviewed by the legal unit	228003 Maintenance – Machinery, Equipment & Furniture	235,145
Medical and Group Life insurance schemes managed	Staff salaries and 10% NSSF contribution paid		
	Medical and Group Life insurance		

Vote:131 Auditor General

QUARTER 4: Outputs and Expenditure in Quarter

schemes managed
21 staff prepared for retirement
Staff training activities managed

Reasons for Variation in performance

Performance variation is attributed to the Covid 19 pandemic which led to delays and deferment of planned activities.

Total	8,694,821
Wage Recurrent	2,207,793
Non Wage Recurrent	6,487,028
AIA	0
Total For SubProgramme	8,694,821
Wage Recurrent	2,207,793
Non Wage Recurrent	6,487,028
AIA	0

Development Projects

Project: 1690 Retooling of Office of the Auditor General

Capital Purchases

Output: 72 Government Buildings and Administrative Infrastructure

Staff living quarters at Moroto branch office finalized and equipped.	Construction Works for Staff quarters at Moroto branch office were completed during the quarter. Site handover and official commissioning shall be undertaken during Q1 FY 2021/22.	Item	Spent
		312101 Non-Residential Buildings	12,788

Reasons for Variation in performance

Planned activities were not undertaken, due to unavailability of resources.

Total	12,788
GoU Development	12,788
External Financing	0
AIA	0

Output: 75 Purchase of Motor Vehicles and Other Transport Equipment

2 vehicles procured and delivered	No procurement of vehicles was done.	Item	Spent
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Reasons for Variation in performance

Under release of projected development budget funds resulted in the procurement of vehicles not being undertaken.

Total	0
GoU Development	0
External Financing	0
AIA	0

Output: 76 Purchase of Office and ICT Equipment, including Software

56 laptops, software licenses and assorted hardware delivered.	50 laptops, 6 Hi - spec laptops and assorted ICT equipment were procured during the quarter.	Item	Spent
		312202 Machinery and Equipment	1,030,530
	IMIS Project is on - going with Phase 1 nearing completion.		

Reasons for Variation in performance

Under release of funds meant that the office scaled down on the planned procurements.

Vote:131

 Auditor General

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
		Total	1,030,530
		GoU Development	1,030,530
		External Financing	0
		AIA	0

Output: 78 Purchase of Office and Residential Furniture and Fittings

2 lots of furniture delivered.	Assorted Furniture was procured and delivered in June 2021.	Item	Spent
		312203 Furniture & Fixtures	77,500

Reasons for Variation in performance

Non realization of projected releases led to the resultant performance variation.

		Total	77,500
		GoU Development	77,500
		External Financing	0
		AIA	0
		Total For SubProgramme	1,120,818
		GoU Development	1,120,818
		External Financing	0
		AIA	0
		GRAND TOTAL	18,667,581
		Wage Recurrent	6,910,110
		Non Wage Recurrent	10,636,652
		GoU Development	1,120,818
		External Financing	0
		AIA	0