

Vote:131 Auditor General

QUARTER 1: 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 1	Spent by End Q1	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	34.525	8.631	8.052	25.0%	23.3%	93.3%
Non Wage	34.175	7.287	5.313	21.3%	15.5%	72.9%
Devt. GoU	3.050	0.000	0.000	0.0%	0.0%	0.0%
Ext. Fin.	0.000	0.000	0.000	0.0%	0.0%	0.0%
GoU Total	71.750	15.918	13.365	22.2%	18.6%	84.0%
Total GoU+Ext Fin (MTEF)	71.750	15.918	13.365	22.2%	18.6%	84.0%
Arrears	0.508	0.508	0.340	100.0%	67.0%	67.0%
Total Budget	72.257	16.426	13.705	22.7%	19.0%	83.4%
<i>A.I.A Total</i>	0.000	0.000	0.000	0.0%	0.0%	0.0%
Grand Total	72.257	16.426	13.705	22.7%	19.0%	83.4%
Total Vote Budget Excluding Arrears	71.750	15.918	13.365	22.2%	18.6%	84.0%

Table V1.2: Releases and Expenditure by Programme and Sub-SubProgramme*

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% Budget Released	% Budget Spent	%Releases Spent
Programme: Governance and Security	71.75	15.92	13.37	22.2%	18.6%	84.0%
Sub-SubProgramme: 15 Financial Audits	26.51	6.26	5.07	23.6%	19.1%	81.0%
Sub-SubProgramme: 16 Value for Money and Specialised Audits	10.64	2.50	2.37	23.5%	22.3%	94.8%
Sub-SubProgramme: 17 Support to Audit services	34.60	7.16	5.92	20.7%	17.1%	82.7%
Sub-SubProgramme: 53 External Audit	0.00	0.00	0.00	0.0%	0.0%	0.0%
Total for Vote	71.75	15.92	13.37	22.2%	18.6%	84.0%

Matters to note in budget execution

Overall variation in budget execution is due to the budget cuts applied on the Quarter One Recurrent and Development Budget releases. Complete non - release of funds under development severely impeded commencement of planned undertakings and associated procurement processes.

Restrictions arising from the Covid 19 pandemic also affected implementation of planned activities leading to deferment of activities on one hand and cancellation of undertakings in other instances.

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

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<i>(i) Major unspent balances</i>		
Departments , Projects		
Sub-SubProgramme 15 Financial Audits		
0.028 Bn Shs	Department/Project :02 Central Government One	
	Reason: Overall variation in expenditure has resulted from the fact that audit activities are still in progress and associated balances shall be spent as these activities are completed. Covid 19 has also negatively affected training activities which have consequently been deferred.	
<i>Items</i>		
17,313,824.000 UShs	211103	Allowances (Inc. Casuals, Temporary)
	Reason: Unspent balances are due to the fact that audit activities are still in progress. These funds shall be spent as planned audit activities are concluded.	
10,268,695.000 UShs	221003	Staff Training
	Reason: Planned staff training activities have been impeded by Covid 19 - related restrictions. In addition, staff are highly engaged in Audit activities therefore these trainings have been deferred to subsequent quarters.	
0.179 Bn Shs	Department/Project :03 Central Government Two	
	Reason: The observed under expenditure is due to the fact that audit processes are still on - going hence the resultant balances on fund allocations meant to facilitate audit activities. These resources shall be utilised in subsequent quarters as audit activities are completed.	
<i>Items</i>		
83,495,265.000 UShs	227001	Travel inland
	Reason: Unspent balances on this item are due to audit activities still in progress. These funds shall be utilized in subsequent quarters as audit activities are concluded.	
49,671,163.000 UShs	211103	Allowances (Inc. Casuals, Temporary)
	Reason: Fund balances are a result of on - going audit activities which have not yet been completed. These funds shall be utilized as activities are finalized.	
45,614,373.000 UShs	225001	Consultancy Services- Short term
	Reason: Delays in initiating procurement of firms to provide audit services led to the unspent balances observed. However, the related processes are underway and funds shall be spent in subsequent quarters.	
0.305 Bn Shs	Department/Project :04 Local Authorities	
	Reason: Overall variation in budget absorption is due to on - going audit processes at various stages which have resulted in fund balances whose utilization is dependent on finalization of planned activities. These shall be utilized in subsequent quarters.	
<i>Items</i>		
161,225,048.000 UShs	211103	Allowances (Inc. Casuals, Temporary)
	Reason: Fund balances are attributed to the fact that audit activities are still in progress therefore these shall be spent in subsequent periods as audits are finalized.	
143,831,039.000 UShs	225001	Consultancy Services- Short term
	Reason: Initiation of processes to procure audit firms to support lower local government audits was held off owing to the fact that these audits are scheduled for the Third quarter. These funds shall be utilised in Q2 as procurement processes are finalized.	

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Sub-SubProgramme 16 Value for Money and Specialised Audits

0.115 Bn Shs Department/Project :06 Forensic Investigations and Special Audits

Reason: The reason for overall variance in expenditure is due to the fact that audit activities and processes are still on - going, therefore the fund balances meant to facilitate these processes until their completion still remain unspent. These shall be utilized in subsequent quarters.

Items

45,614,373.000 UShs 225001 Consultancy Services- Short term

Reason: Delayed initiation of associated processes for procurement of audit firms has resulted in the non expenditure observed. These funds shall be utilised in subsequent quarters following finalization of the procurement processes which are now underway.

44,957,836.000 UShs 227001 Travel inland

Reason: Unspent balances are a result of the fact that audit activities are still on - going. These funds shall be utilized as the audits are concluded.

24,359,961.000 UShs 211103 Allowances (Inc. Casuals, Temporary)

Reason: These fund balances are due to the fact that audit activities are still in progress therefore the funds under this line item shall be utilized as the planned audit undertakings are completed.

Sub-SubProgramme 17 Support to Audit services

0.883 Bn Shs Department/Project :01 Headquarters

Reason: Procedural delays in procurement of service providers and processing of related payments resulted in the fund balances observed. These resources shall be utilized in the second quarter.

Items

258,000,000.000 UShs 221008 Computer supplies and Information Technology (IT)

Reason: Delayed IT needs assessment affected commencement of planned activities and related utilization of funds These resources shall be utilized in the second quarter.

108,000,000.000 UShs 222001 Telecommunications

Reason: Delayed processing of payments to the service provider resulted in the observed fund balances. These resources shall be utilized in the Second Quarter.

106,685,000.000 UShs 221009 Welfare and Entertainment

Reason: The expenditure variation is attributed to delayed submission of invoices by the service provider which led to funds remaining unspent at the end of the reporting period.

91,707,328.000 UShs 224004 Cleaning and Sanitation

Reason: Fund balances on this budget line are due to delayed processing of payments to the service provider. These shall be paid in Q2.

90,820,364.000 UShs 228002 Maintenance - Vehicles

Reason: The unspent funds are due to delayed procurement of service providers. These funds shall be utilised in the second quarter.

(ii) Expenditures in excess of the original approved budget

V2: Performance Highlights

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QUARTER 1: Highlights of Vote Performance

Table V2.1: Sub-SubProgramme Outcome and Outcome Indicators*

Sub-SubProgramme : 15 Financial Audits			
Responsible Officer: EDWARD AKOL			
Sub-SubProgramme Outcome: Improved accountability, transparency, and compliance with laws and regulations in the public sector			
Sub-SubProgramme Outcome Indicators	Indicator Measure	Planned 2021/22	Actuals By END Q1
Level of compliance with public financial management laws and regulations	Percentage	65%	0%
Sub-SubProgramme Outcome: Improved quality of audit reports contributing to value for money in the use of Public resources			
Sub-SubProgramme Outcome Indicators	Indicator Measure	Planned 2021/22	Actuals By END Q1
Proportion of external audit report recommendations implemented	Percentage	35%	0%
Adoption rate of OAG recommendations by Parliamentary Oversight Committees	Rate	65%	0%
Level of compliance with the audit ISSAIs	Percentage	68%	0%
Sub-SubProgramme : 16 Value for Money and Specialised Audits			
Responsible Officer: STEPHEN KATEREGGA			
Sub-SubProgramme Outcome: Effective public service delivery systems and instrumental, causative forensic investigations			
Sub-SubProgramme Outcome Indicators	Indicator Measure	Planned 2021/22	Actuals By END Q1
Number of Judicial and Administrative actions resulting from audits	Number	10	0
Nominal amount of savings resulting from audits	Number	140,000,000,000	0
Number of policy changes and Administrative Instructions resulting from OAG reports	Number	5	0
Sub-SubProgramme : 17 Support to Audit services			
Responsible Officer: MAXWELL POUL OGENTHO			
Sub-SubProgramme Outcome: A high performing and efficient model institution			
Sub-SubProgramme Outcome Indicators	Indicator Measure	Planned 2021/22	Actuals By END Q1
Percentage of Corporate Strategy implemented	Percentage	25%	100%
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	90%	80%

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Increased Audit coverage as a result of operational efficiency	Ratio	350	0
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Table V2.2: Budget Output Indicators*

Sub-SubProgramme : 15 Financial Audits			
Department : 02 Central Government One			
Budget OutPut : 01 Financial Audits			
Budget Output Indicators	Indicator Measure	Planned 2021/22	Actuals By END Q1
Percentage of planned financial audits (MDAs, Statutory Authorities, Projects, PSAs and Local Governments) undertaken.	Percentage	90%	0%
Percentage of unqualified audit reports (MDAs, Statutory Bodies, Local Governments)	Percentage	88%	0%
Number of reviews and updates to audit manuals/guidelines	Number	2	0
Department : 03 Central Government Two			
Budget OutPut : 01 Financial Audits			
Budget Output Indicators	Indicator Measure	Planned 2021/22	Actuals By END Q1
Percentage of planned financial audits (MDAs, Statutory Authorities, Projects, PSAs and Local Governments) undertaken.	Percentage	90%	16.96%
Percentage of unqualified audit reports (MDAs, Statutory Bodies, Local Governments)	Percentage	88%	0%
Number of reviews and updates to audit manuals/guidelines	Number	1	0
Department : 04 Local Authorities			
Budget OutPut : 01 Financial Audits			
Budget Output Indicators	Indicator Measure	Planned 2021/22	Actuals By END Q1
Percentage of planned financial audits (MDAs, Statutory Authorities, Projects, PSAs and Local Governments) undertaken.	Percentage	88%	0%
Percentage of unqualified audit reports (MDAs, Statutory Bodies, Local Governments)	Percentage	90%	0%
Number of reviews and updates to audit manuals/guidelines	Number	1	0
Sub-SubProgramme : 16 Value for Money and Specialised Audits			
Department : 05 Value for Money and Specialised Audits			

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Budget OutPut : 01 Value for Money Audits			
Budget Output Indicators	Indicator Measure	Planned 2021/22	Actuals By END Q1
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%	0%
Percentage of specified forensic investigations resulting in successful prosecutions	Percentage		0%
Percentage of audit reports resulting in policy changes/administrative instructions	Percentage	5%	0%
Department : 06 Forensic Investigations and Special Audits			
Budget OutPut : 01 Value for Money Audits			
Budget Output Indicators	Indicator Measure	Planned 2021/22	Actuals By END Q1
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%	15.7%
Percentage of specified forensic investigations resulting in successful prosecutions	Percentage	15%	0%
Percentage of audit reports resulting in policy changes/administrative instructions	Percentage		0%
Sub-SubProgramme : 17 Support to Audit services			
Department : 01 Headquarters			
Budget OutPut : 01 Policy, Planning and Strategic Management			
Budget Output Indicators	Indicator Measure	Planned 2021/22	Actuals By END Q1
Level of alignment of operational plans	Percentage	100%	100%
Percentage of staff appropriately accommodated	Percentage	100%	100%
Number of procurements and disposals carried out	Number	200	72
Percentage of planned draft legal amendments proposed and presented	Percentage	90%	0%
Project : 1690 Retooling of Office of the Auditor General			
Budget OutPut : 75 Purchase of Motor Vehicles and Other Transport Equipment			
Budget Output Indicators	Indicator Measure	Planned 2021/22	Actuals By END Q1
Proportion of vehicles and motorcycles in good condition	Ratio	50	52

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Performance highlights for the Quarter

During the quarter, 48 audits were concluded. These include:

Audit reports for 9 statutory authorities
 Audit reports for 28 projects
 9 Special audit reports
 1 VFM Audit report
 1 IT Audit report

V3: Details of Releases and Expenditure

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

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
Sub-SubProgramme 15 Financial Audits	26.51	6.26	5.07	23.6%	19.1%	81.0%
<i>Class: Outputs Provided</i>	<i>26.51</i>	<i>6.26</i>	<i>5.07</i>	<i>23.6%</i>	<i>19.1%</i>	<i>81.0%</i>
141501 Financial Audits	26.51	6.26	5.07	23.6%	19.1%	81.0%
Sub-SubProgramme 16 Value for Money and Specialised Audits	10.64	2.50	2.37	23.5%	22.3%	94.8%
<i>Class: Outputs Provided</i>	<i>10.64</i>	<i>2.50</i>	<i>2.37</i>	<i>23.5%</i>	<i>22.3%</i>	<i>94.8%</i>
141601 Value for Money Audits	10.64	2.50	2.37	23.5%	22.3%	94.8%
Sub-SubProgramme 17 Support to Audit services	35.10	7.67	6.26	21.8%	17.8%	81.7%
<i>Class: Outputs Provided</i>	<i>31.55</i>	<i>7.16</i>	<i>5.92</i>	<i>22.7%</i>	<i>18.8%</i>	<i>82.7%</i>
141701 Policy, Planning and Strategic Management	31.55	7.16	5.92	22.7%	18.8%	82.7%
<i>Class: Capital Purchases</i>	<i>3.05</i>	<i>0.00</i>	<i>0.00</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>
141772 Government Buildings and Administrative Infrastructure	0.70	0.00	0.00	0.0%	0.0%	0.0%
141775 Purchase of Motor Vehicles and Other Transport Equipment	0.75	0.00	0.00	0.0%	0.0%	0.0%
141776 Purchase of Office and ICT Equipment, including Software	1.40	0.00	0.00	0.0%	0.0%	0.0%
141778 Purchase of Office and Residential Furniture and Fittings	0.20	0.00	0.00	0.0%	0.0%	0.0%
<i>Class: Arrears</i>	<i>0.51</i>	<i>0.51</i>	<i>0.34</i>	<i>100.0%</i>	<i>67.0%</i>	<i>67.0%</i>
141799 Arrears	0.51	0.51	0.34	100.0%	67.0%	67.0%
Total for Vote	72.26	16.43	13.71	22.7%	19.0%	83.4%

Table V3.2: 2021/22 GoU Expenditure by Item

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
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Class: Outputs Provided	68.70	15.92	13.37	23.2%	19.5%	84.0%
211102 Contract Staff Salaries	0.12	0.00	0.00	0.0%	0.0%	0.0%
211103 Allowances (Inc. Casuals, Temporary)	3.12	0.82	0.56	26.3%	17.8%	68.0%
211104 Statutory salaries	34.40	8.63	8.05	25.1%	23.4%	93.3%
212101 Social Security Contributions	3.88	0.97	0.81	25.0%	20.8%	83.2%
212102 Pension for General Civil Service	0.82	0.21	0.16	25.0%	19.7%	78.6%
213001 Medical expenses (To employees)	1.41	1.41	1.25	100.0%	88.7%	88.7%
213002 Incapacity, death benefits and funeral expenses	0.06	0.04	0.04	71.4%	71.4%	100.0%
213004 Gratuity Expenses	1.96	0.00	0.00	0.0%	0.0%	0.0%
221001 Advertising and Public Relations	0.19	0.02	0.02	12.5%	9.6%	76.9%
221002 Workshops and Seminars	1.15	0.00	0.00	0.0%	0.0%	0.0%
221003 Staff Training	1.19	0.10	0.08	8.1%	6.8%	84.4%
221004 Recruitment Expenses	0.08	0.03	0.03	33.3%	33.3%	100.0%
221007 Books, Periodicals & Newspapers	0.09	0.01	0.01	12.5%	12.5%	100.0%
221008 Computer supplies and Information Technology (IT)	0.82	0.27	0.02	33.3%	2.0%	5.9%
221009 Welfare and Entertainment	1.33	0.15	0.05	11.7%	3.6%	31.0%
221011 Printing, Stationery, Photocopying and Binding	0.62	0.03	0.01	5.0%	0.8%	16.7%
221012 Small Office Equipment	0.10	0.01	0.00	10.0%	3.0%	30.0%
221016 IFMS Recurrent costs	0.07	0.02	0.02	25.0%	25.0%	100.0%
221017 Subscriptions	0.23	0.03	0.01	12.5%	5.2%	41.6%
222001 Telecommunications	0.46	0.11	0.01	25.0%	1.4%	5.8%
223002 Rates	0.12	0.12	0.11	100.0%	92.0%	92.0%
223004 Guard and Security services	0.42	0.11	0.10	25.0%	24.9%	99.6%
223005 Electricity	0.54	0.14	0.14	25.0%	25.0%	100.0%
223006 Water	0.24	0.06	0.06	25.0%	25.0%	100.0%
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0.12	0.03	0.00	25.0%	0.0%	0.0%
224004 Cleaning and Sanitation	0.48	0.12	0.03	25.0%	5.7%	22.9%
225001 Consultancy Services- Short term	3.93	0.59	0.32	15.0%	8.1%	54.2%
227001 Travel inland	5.21	1.37	1.14	26.2%	21.8%	83.2%
227002 Travel abroad	2.84	0.00	0.00	0.0%	0.0%	0.0%
227003 Carriage, Haulage, Freight and transport hire	0.04	0.01	0.01	25.0%	12.5%	50.0%
227004 Fuel, Lubricants and Oils	0.97	0.24	0.24	25.0%	25.0%	99.8%
228001 Maintenance - Civil	0.24	0.07	0.06	27.4%	25.8%	94.0%
228002 Maintenance - Vehicles	0.90	0.11	0.02	12.5%	2.4%	18.9%
228003 Maintenance – Machinery, Equipment & Furniture	0.55	0.10	0.03	17.5%	4.7%	26.9%
Class: Capital Purchases	3.05	0.00	0.00	0.0%	0.0%	0.0%
312101 Non-Residential Buildings	0.70	0.00	0.00	0.0%	0.0%	0.0%
312201 Transport Equipment	0.75	0.00	0.00	0.0%	0.0%	0.0%
312202 Machinery and Equipment	1.40	0.00	0.00	0.0%	0.0%	0.0%
312203 Furniture & Fixtures	0.20	0.00	0.00	0.0%	0.0%	0.0%
Class: Arrears	0.51	0.51	0.34	100.0%	67.0%	67.0%
321608 General Public Service Pension arrears (Budgeting)	0.51	0.51	0.34	100.0%	67.0%	67.0%

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Total for Vote	72.26	16.43	13.71	22.7%	19.0%	83.4%
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Table V3.3: Releases and Expenditure by Department and Project*

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
Sub-SubProgramme 1415 Financial Audits	26.51	6.26	5.07	23.6%	19.1%	81.0%
<i>Departments</i>						
02 Central Government One	5.29	1.26	1.21	23.8%	22.9%	96.3%
03 Central Government Two	5.72	1.37	0.70	24.0%	12.2%	51.0%
04 Local Authorities	15.51	3.63	3.16	23.4%	20.4%	87.1%
Sub-SubProgramme 1416 Value for Money and Specialised Audits	10.64	2.50	2.37	23.5%	22.3%	94.8%
<i>Departments</i>						
05 Value for Money and Specialised Audits	5.74	1.34	1.32	23.3%	23.1%	98.9%
06 Forensic Investigations and Special Audits	4.90	1.16	1.05	23.7%	21.3%	90.1%
Sub-SubProgramme 1417 Support to Audit services	35.10	7.67	6.26	21.8%	17.8%	81.7%
<i>Departments</i>						
01 Headquarters	32.05	7.67	6.26	23.9%	19.5%	81.7%
<i>Development Projects</i>						
1690 Retooling of Office of the Auditor General	3.05	0.00	0.00	0.0%	0.0%	0.0%
Total for Vote	72.26	16.43	13.71	22.7%	19.0%	83.4%

Table V3.4: External Financing Releases and Expenditure by Sub-SubProgramme and Project

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% Budget Released	% Budget Spent	%Releases Spent
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QUARTER 1: 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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Sub-SubProgramme: 15 Financial Audits

Departments

Department: 02 Central Government One

Outputs Provided

Budget Output: 01 Financial Audits

		Item	Spent
54 MDAs Audited and reports produced	Management letters for 13 MDAs prepared and approved	211103 Allowances (Inc. Casuals, Temporary)	55,845
30 Statutory Authorities audited and reports produced	Management letters for 4 Statutory authorities prepared and approved	211104 Statutory salaries	1,021,861
24 Projects audited and reports produced	Management letters for 4 projects prepared and approved	221003 Staff Training	1,082
3 Value For Money Audits reports produced	3 VFM Main studies undertaken and draft reports produced	227001 Travel inland	133,955
5 special audits reports produced	APMs for 43 MDAs, 25 Statutory Authorities and 21 projects produced and approved		
Consolidation of Annual Report of the AG	4 special audit plans produced and approved		
	Salary for 59 staff paid		

Reasons for Variation in performance

The observed under performance is attributed to the under release of projected Quarter One funds. In this the freezing of lines namely Travel Abroad and workshops as well as budget cuts applied adversely impacted planned undertakings such as the audit of Missions abroad.

Total	1,212,743
Wage Recurrent	1,021,861
Non Wage Recurrent	190,882
Arrears	0
AIA	0
Total For Department	1,212,743
Wage Recurrent	1,021,861
Non Wage Recurrent	190,882
Arrears	0
AIA	0

Departments

Department: 03 Central Government Two

Outputs Provided

Budget Output: 01 Financial Audits

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QUARTER 1: 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
22 MDAs Audited and reports produced	Audit report for 1 statutory authority produced	Item	Spent
32 Statutory Authorities audited and report produced	Audit reports for 27 projects (MUK backlog projects) produced	211103 Allowances (Inc. Casuals, Temporary)	28,738
107 Projects audited and reports produced	1 Special audit report produced and approved	211104 Statutory salaries	628,035
4 PSAs audited and reports produced	Management letters for 11 MDAs prepared and approved	221003 Staff Training	3,845
3 Special Audits conducted and reports produced	Management letters for 2 Statutory Authorities prepared and approved	227001 Travel inland	38,361
3 VFM Audits reports produced	Management letters for 54 projects prepared and approved		
	Management letters for 8 PSA audits (4 current and 4 backlog) prepared and approved		
	Pre-study reports for the 3 VFM audits produced and approved		
	3 VFM Main studies undertaken and draft reports produced		
	Management letter for 1 Special audit prepared and approved		
	APMs for 11 MDAs, 16 Statutory Authorities and 53 projects produced and approved		
	1 special audit plan produced and approved		
	Salaries for 58 staff paid		

Reasons for Variation in performance

During the quarter, there was a performance variation realized resulting from under release of projected funds and budget cuts in the first quarter. This led to disruptions in undertaking planned activities.

Total	698,979
Wage Recurrent	628,035
Non Wage Recurrent	70,944
Arrears	0
AIA	0
Total For Department	698,979
Wage Recurrent	628,035
Non Wage Recurrent	70,944
Arrears	0
AIA	0

Departments

Department: 04 Local Authorities

Outputs Provided

Budget Output: 01 Financial Audits

Vote:131 Auditor General

QUARTER 1: 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
Audits reports produced for 135 districts, 10 Cities, 31 Municipal Councils, 14 Regional Referral hospitals, 124 Divisions, 328 Town Councils, 1210 Sub counties, 379 schools and 24 special audits.	APMs for 54 districts produced and approved APMs for 4 cities produced and approved APMs for 2 Municipal Councils produced APM for 3 Regional Referral Hospitals produced 24 special audit plans produced Management Letters for 54 districts produced Management letters for 4 cities produced and approved Management letters for 2 Municipal Councils produced Management letters for 3 Regional Referral Hospitals produced Management letters produced for 90 backlog audits of schools 12 special audit management letters produced and approved 3 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 81,520 2,423,774 4,256 235,261 413,876

Reasons for Variation in performance

The performance variation is a consequence of the budget cuts applied on the Quarter One release as well as restrictions arising from Covid 19 which hindered timely access to required information from the local governments and schools.

Total	3,158,688
Wage Recurrent	2,423,774
Non Wage Recurrent	734,914
Arrears	0
AIA	0
Total For Department	3,158,688
Wage Recurrent	2,423,774
Non Wage Recurrent	734,914
Arrears	0
AIA	0

Sub-SubProgramme: 16 Value for Money and Specialised Audits

Departments

Department: 05 Value for Money and Specialised Audits

Outputs Provided

Budget Output: 01 Value for Money Audits

Vote:131 Auditor General

QUARTER 1: 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: 14 MDAs, 11 Statutory Authorities, 22 Projects, Engineering audits on 230 projects, 13 Special Audits and 13 VFM Audits.	APMs produced for 10 MDAs, 5 Statutory corporations and 5 projects 7 Public works/Engineering Audit plans produced and approved 5 special audit plans prepared and approved Management letters for 1 Statutory Authority (URF) prepared and approved Management letters for 1 project prepared and approved Management letters for 2 special audits produced and approved 2 Public works/Engineering Audit management letters produced and approved Audit area justification papers produced for 7 VFM Audits 3 backlog VFM main studies conducted and draft reports produced 1 VFM Main study undertaken Salary for 48 staff paid	Item 211103 Allowances (Inc. Casuals, Temporary) 211104 Statutory salaries 221003 Staff Training 225001 Consultancy Services- Short term 227001 Travel inland	Spent 83,736 990,095 4,256 73,972 172,522

Reasons for Variation in performance

The overall performance variation resulted from resource shortfalls experienced during the quarter. The Projected cash flows were subjected to cuts resulting in a disruptions to planned activities. In addition, restrictions pertaining to Covid 19 adversely affected operations.

Total	1,324,581
Wage Recurrent	990,095
Non Wage Recurrent	334,486
Arrears	0
AIA	0
Total For Department	1,324,581
Wage Recurrent	990,095
Non Wage Recurrent	334,486
Arrears	0
AIA	0

Departments

Department: 06 Forensic Investigations and Special Audits

Outputs Provided

Budget Output: 01 Value for Money Audits

Vote:131 Auditor General

QUARTER 1: 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
Audit reports produced for: 32 MDAs, 22 Statutory Authorities, 14 Projects and 3 funds	Audit reports produced for 8 statutory authorities	Item	Spent
13 Audits on classified expenditure undertaken and reports produced	1 Project audit report produced	211103 Allowances (Inc. Casuals, Temporary)	45,368
10 IT Audits reports produced	8 special audits undertaken and reports produced	211104 Statutory salaries	931,122
26 Special Audits reports produced	1 VFM Main study report produced	221003 Staff Training	4,256
1 VFM audit report produced	1 IT Audit report produced	227001 Travel inland	64,683
	APMs for 15 MDAs prepared and approved		
	APMs for 9 Statutory Authorities prepared and approved		
	APMs for 8 projects prepared and approved		
	14 Special Audit Plans produced and approved		
	1 VFM Pre – study report produced		
	Management letters for 17 MDAs produced and approved		
	Management letters for 8 Statutory Authorities prepared and approved		
	Management letters for 4 projects produced and approved		
	1 Funds audit management letter produced and approved		
	Management letters for 5 IT Audits produced		
	8 Forensic Investigation management letters produced		
	1 VFM Main study undertaken		
	3 months' Salary for 51 staff paid		

Reasons for Variation in performance

The performance variation during the quarter is attributed to the budget cuts and associated under releases on critical line items contributing to audits. This adversely affected the execution of planned activities.

Total	1,045,429
Wage Recurrent	931,122
Non Wage Recurrent	114,307
Arrears	0
AIA	0
Total For Department	1,045,429
Wage Recurrent	931,122
Non Wage Recurrent	114,307
Arrears	0
AIA	0

Sub-SubProgramme: 17 Support to Audit services

Departments

Department: 01 Headquarters

Outputs Provided

Vote:131

 Auditor General

QUARTER 1: 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
Budget Output: 01 Policy, Planning and Strategic Management			
Robust Institutional Governance, Internal Controls and Risk Management	Annual Financial Statements for FY ended 30th June 2021 produced and submitted	Item	Spent
Effective communication and stakeholder engagement	Internal Audit and GoU Progress reports for Q4 FY 2020/21 produced	211103 Allowances (Inc. Casuals, Temporary)	262,008
Prudent Financial and Human Resource Management	3 Monthly payroll verification reports produced	211104 Statutory salaries	2,057,339
Quality Assurance and Audit Development	3 months utility bills paid	212101 Social Security Contributions	806,313
ICT support services	4 Contracts Committee and 7 Evaluation Committee meetings held and minutes produced	212102 Pension for General Civil Service	161,716
Timely statutory reports	Consolidated procurement and Disposal Plan and Prequalification list for 2021/2022 prepared and submitted	213001 Medical expenses (To employees)	1,249,380
	3 monthly reports on Procurement & Disposal produced	213002 Incapacity, death benefits and funeral expenses	40,000
	Maintenance of all equipment, Internet, data and Closed User Group services	221001 Advertising and Public Relations	18,436
	1 OAG Information security review and update undertaken	221003 Staff Training	63,906
	OAG Citizen Feedback Application developed and tested	221004 Recruitment Expenses	28,004
	Subscription to 4 online repositories for digital resources paid	221007 Books, Periodicals & Newspapers	10,904
	18,177 audit reports disseminated, 6038 packaged and 16 uploaded onto the website	221008 Computer supplies and Information Technology (IT)	16,066
	6 Outsourcing Evaluation Meetings Held	221009 Welfare and Entertainment	47,983
	11 International engagements attended	221011 Printing, Stationery, Photocopying and Binding	5,189
	3 media engagements and 1 engagement with CSO held	221012 Small Office Equipment	3,000
	Joint OAG, PPDA and IG anti-corruption training materials for media and Civil society organisations and anti-Corruption students handbook developed	221016 IFMS Recurrent costs	17,995
	3 months subscription for adverts and newspapers paid	221017 Subscriptions	12,121
	Technical support provided to staff implementing FAM and CAM	222001 Telecommunications	6,646
	Verification of issued Audit opinions on request	223002 Rates	110,433
	2 Parliamentary committees' sensitisation workshops held	223004 Guard and Security services	104,956
	Technical support provided to Oversight Committees of Parliament during 7 sessions through 1 audit verification report and briefs on audit reports (2)	223005 Electricity	136,211
	AG represented in 6 court cases	223006 Water	59,599
	Legal unit terms of reference developed	224004 Cleaning and Sanitation	27,293
	1 Sub Committee on Finance, Planning and Economic Development (OAG board) meeting held	225001 Consultancy Services- Short term	10,183
	35 legal briefs and opinions for the AG and OAG prepared	227001 Travel inland	313,183
		227003 Carriage, Haulage, Freight and transport hire	5,000
		227004 Fuel, Lubricants and Oils	241,048
		228001 Maintenance - Civil	63,012
		228002 Maintenance - Vehicles	21,225
		228003 Maintenance – Machinery, Equipment & Furniture	25,835

Vote:131 Auditor General

QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter

3 Legal unit Certificates of inspection and practice acquired
Staff salaries, pension and 10% NSSF employer contribution paid
Staff Insurance schemes managed
1 internal audit special investigation undertaken

Reasons for Variation in performance

Implementation of planned activities was affected by budget cuts on critical line items during the quarter. This is in addition to restrictions pertaining to Covid 19, also adversely affected planned undertakings.

	Total	5,924,983
	Wage Recurrent	2,057,339
	Non Wage Recurrent	3,867,644
	Arrears	0
	AIA	0

Arrears

Budget Output: 99 Arrears

Item	Spent
321608 General Public Service Pension arrears (Budgeting)	339,979

Reasons for Variation in performance

	Total	0
	Wage Recurrent	0
	Non Wage Recurrent	0
	Arrears	339,979
	AIA	0
	Total For Department	5,924,983
	Wage Recurrent	2,057,339
	Non Wage Recurrent	3,867,644
	Arrears	339,979
	AIA	0
	GRAND TOTAL	13,365,402
	Wage Recurrent	8,052,225
	Non Wage Recurrent	5,313,177
	GoU Development	0
	External Financing	0
	Arrears	339,979
	AIA	0

Vote:131

 Auditor General

QUARTER 1: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
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Sub-SubProgramme: 15 Financial Audits

Departments

Department: 02 Central Government One

Outputs Provided

Budget Output: 01 Financial Audits

		Item	Spent
Management letters for 20 MDAs prepared and approved	Management letters for 13 MDAs prepared and approved	211103 Allowances (Inc. Casuals, Temporary)	55,845
Management letters for 10 Statutory Authorities prepared and approved	Management letters for 4 Statutory authorities prepared and approved	211104 Statutory salaries	1,021,861
Management letters for 12 projects prepared and approved	Management letters for 4 projects prepared and approved	221003 Staff Training	1,082
Management letters produced for 2 special audits	3 VFM Main studies undertaken and draft reports produced	227001 Travel inland	133,955
2 Special Audit reports produced and approved	APMs for 43 MDAs, 25 Statutory Authorities and 21 projects produced and approved		
Pre-study reports for the 3 VFM audits produced and approved	4 special audit plans produced and approved		
3 VFM Main studies undertaken	Salary for 59 staff paid		
3 months' Salary for 57 staff paid			

Reasons for Variation in performance

The observed under performance is attributed to the under release of projected Quarter One funds. In this the freezing of lines namely Travel Abroad and workshops as well as budget cuts applied adversely impacted planned undertakings such as the audit of Missions abroad.

Total	1,212,744
Wage Recurrent	1,021,861
Non Wage Recurrent	190,882
AIA	0
Total For Department	1,212,744
Wage Recurrent	1,021,861
Non Wage Recurrent	190,882
AIA	0

Departments

Department: 03 Central Government Two

Outputs Provided

Budget Output: 01 Financial Audits

Vote:131 Auditor General

QUARTER 1: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
Management letters for 11 MDAs prepared and approved	Audit report for 1 statutory authority produced	Item	Spent
Management letters for 16 Statutory Authorities prepared and approved	Audit reports for 27 projects (MUK backlog projects) produced	211103 Allowances (Inc. Casuals, Temporary)	28,738
Management letters for 54 projects prepared and approved	1 Special audit report produced and approved	211104 Statutory salaries	628,035
Management letters for 2 PSAs prepared and approved	Management letters for 11 MDAs prepared and approved	221003 Staff Training	3,845
Pre-study reports for 3 VFM audits produced and approved	Management letters for 2 Statutory Authorities prepared and approved	227001 Travel inland	38,361
2 special audit management letters produced and approved	Management letters for 54 projects prepared and approved		
2 VFM Main studies undertaken	Management letters for 8 PSA audits (4 current and 4 backlog) prepared and approved		
3 months' salary for 60 staff paid	Pre-study reports for the 3 VFM audits produced and approved		
	3 VFM Main studies undertaken and draft reports produced		
	Management letter for 1 Special audit prepared and approved		
	APMs for 11 MDAs, 16 Statutory Authorities and 53 projects produced and approved		
	1 special audit plan produced and approved		
	Salaries for 58 staff paid		

Reasons for Variation in performance

During the quarter, there was a performance variation realized resulting from under release of projected funds and budget cuts in the first quarter. This led to disruptions in undertaking planned activities.

Total	698,979
Wage Recurrent	628,035
Non Wage Recurrent	70,944
AIA	0
Total For Department	698,979
Wage Recurrent	628,035
Non Wage Recurrent	70,944
AIA	0

Departments

Department: 04 Local Authorities

Outputs Provided

Budget Output: 01 Financial Audits

Vote:131 Auditor General

QUARTER 1: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
OAS's for 135 districts produced	APMs for 54 districts produced and approved	Item	Spent
OAS's for 10 City Councils produced	APMs for 4 cities produced and approved	211103 Allowances (Inc. Casuals, Temporary)	81,520
OAS's for 31 Municipal Councils produced	APMs for 2 Municipal Councils produced	211104 Statutory salaries	2,423,774
OAS's for 14 Regional Referral Hospitals produced	APM for 3 Regional Referral Hospitals produced	221003 Staff Training	4,256
OAS's for 328 Town Councils produced	24 special audit plans produced	225001 Consultancy Services- Short term	235,261
OASs for 445 out sourced Sub county audits produced	Management Letters for 54 districts produced	227001 Travel inland	413,876
24 Special Audit plans produced	Management letters for 4 cities produced and approved		
Management Letters for 68 districts produced	Management letters for 2 Municipal Councils produced		
Management letters for 5 City councils produced and approved	Management letters for 3 Regional Referral Hospitals produced		
Management letters for 16 Municipal Councils produced	Management letters produced for 90 backlog audits of schools		
Management letters for 7 Regional Referral Hospitals produced	12 special audit management letters produced and approved		
Management letters for 164 Town Councils produced	3 months' Salary for 170 Staff paid		
Management letters for 225 out-sourced sub county audits produced			
Management Letters for 12 Special Audits produced			
3 months' Salary for 168 Staff paid			

Reasons for Variation in performance

The performance variation is a consequence of the budget cuts applied on the Quarter One release as well as restrictions arising from Covid 19 which hindered timely access to required information from the local governments and schools.

Total	3,158,687
Wage Recurrent	2,423,774
Non Wage Recurrent	734,914
AIA	0
Total For Department	3,158,687
Wage Recurrent	2,423,774
Non Wage Recurrent	734,914
AIA	0

Sub-SubProgramme: 16 Value for Money and Specialised Audits

Departments

Department: 05 Value for Money and Specialised Audits

Outputs Provided

Budget Output: 01 Value for Money Audits

Vote:131 Auditor General

QUARTER 1: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
Management letters for 7 MDAs prepared and approved	APMs produced for 10 MDAs, 5 Statutory corporations and 5 projects	Item	Spent
Management letters for 6 Statutory Authorities prepared and approved	7 Public works/Engineering Audit plans produced and approved	211103 Allowances (Inc. Casuals, Temporary)	83,736
Management letters for 11 projects prepared and approved	5 special audit plans prepared and approved	211104 Statutory salaries	990,095
Pre-study reports for 6 VFM audits produced and approved	Management letters for 1 Statutory Authority (URF) prepared and approved	221003 Staff Training	4,256
115 Infrastructure Audit plans prepared and approved	Management letters for 1 project prepared and approved	225001 Consultancy Services- Short term	73,972
7 VFM Main studies undertaken	Management letters for 2 special audits produced and approved	227001 Travel inland	172,522
7 special audit plans produced	2 Public works/Engineering Audit management letters produced and approved		
5 special audit management letters produced	Audit area justification papers produced for 7 VFM Audits		
Management letters produced for 75 infrastructure projects	3 backlog VFM main studies conducted and draft reports produced		
3 months' Salary for 49 staff paid	1 VFM Main study undertaken		
	Salary for 48 staff paid		

Reasons for Variation in performance

The overall performance variation resulted from resource shortfalls experienced during the quarter. The Projected cash flows were subjected to cuts resulting in a disruptions to planned activities. In addition, restrictions pertaining to Covid 19 adversely affected operations.

Total	1,324,581
Wage Recurrent	990,095
Non Wage Recurrent	334,486
AIA	0
Total For Department	1,324,581
Wage Recurrent	990,095
Non Wage Recurrent	334,486
AIA	0

Departments

Department: 06 Forensic Investigations and Special Audits

Outputs Provided

Budget Output: 01 Value for Money Audits

Vote:131 Auditor General

QUARTER 1: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
10 Special Audit plans prepared and approved	Audit reports produced for 8 statutory authorities	Item	Spent
5 IT Audit Plans prepared and approved	1 Project audit report produced	211103 Allowances (Inc. Casuals, Temporary)	45,368
1 Value for money pre-study report produced	8 special audits undertaken and reports produced	211104 Statutory salaries	931,122
Management letters for 16 MDAs prepared and approved	1 VFM Main study report produced	221003 Staff Training	4,256
Management letters for 7 classified audits produced and approved	1 IT Audit report produced	227001 Travel inland	64,683
Management letters for 11 Statutory Authorities prepared and approved	APMs for 15 MDAs prepared and approved		
Management letters for 7 projects prepared and approved	APMs for 9 Statutory Authorities prepared and approved		
Management letters for 3 funds produced and approved	APMs for 8 projects prepared and approved		
Management letters for 10 Special audit reports produced	14 Special Audit Plans produced and approved		
Management letters for 5 IT Audits produced	1 VFM Pre – study report produced		
3 months' Salary for 51 staff paid	Management letters for 17 MDAs produced and approved		
	Management letters for 8 Statutory Authorities prepared and approved		
	Management letters for 4 projects produced and approved		
	1 Funds audit management letter produced and approved		
	Management letters for 5 IT Audits produced		
	8 Forensic Investigation management letters produced		
	1 VFM Main study undertaken		
	3 months' Salary for 51 staff paid		

Reasons for Variation in performance

The performance variation during the quarter is attributed to the budget cuts and associated under releases on critical line items contributing to audits. This adversely affected the execution of planned activities.

Total	1,045,429
Wage Recurrent	931,122
Non Wage Recurrent	114,307
AIA	0
Total For Department	1,045,429
Wage Recurrent	931,122
Non Wage Recurrent	114,307
AIA	0

Sub-SubProgramme: 17 Support to Audit services

Departments

Department: 01 Headquarters

Outputs Provided

Budget Output: 01 Policy, Planning and Strategic Management

Annual Financial Statements for FY ended 30th June 2021 produced	Annual Financial Statements for FY ended 30th June 2021 produced and submitted	Item	Spent
OAG Annual Performance Review Workshop held	Internal Audit and GoU Progress reports for Q4 FY 2020/21 produced	211103 Allowances (Inc. Casuals, Temporary)	262,008

Vote:131 Auditor General

QUARTER 1: Outputs and Expenditure in Quarter

Asset register updated as at 30th June 2021	3 Monthly payroll verification reports produced	211104 Statutory salaries	2,057,339
Internal Audit and Q4 FY 2020/21 progress reports produced	3 months utility bills paid	212101 Social Security Contributions	806,313
3 months' utility bills paid	4 Contracts Committee and 7 Evaluation Committee meetings held and minutes produced	212102 Pension for General Civil Service	161,716
OAG Strategies reviewed for alignment with Strategic plan	Consolidated procurement and Disposal Plan and Prequalification list for 2021/2022 prepared and submitted	213001 Medical expenses (To employees)	1,249,380
Transport equipment maintained	3 monthly reports on Procurement & Disposal produced	213002 Incapacity, death benefits and funeral expenses	40,000
Audit Impact tracking mechanisms established	Maintenance of all equipment, Internet, data and Closed User Group services	221001 Advertising and Public Relations	18,436
8 Contracts Committee and 12 Evaluation Committee meetings held	1 OAG Information security review and update undertaken	221003 Staff Training	63,906
3 monthly reports on Procurement & Disposal produced	OAG Citizen Feedback Application developed and tested	221004 Recruitment Expenses	28,004
Data base on audit population developed and rolled out	Subscription to 4 online repositories for digital resources paid	221007 Books, Periodicals & Newspapers	10,904
1 procurement advert published	18,177 audit reports disseminated, 6038 packaged and 16 uploaded onto the website	221008 Computer supplies and Information Technology (IT)	16,066
Maintenance of all equipment, Internet, data and Closed User Group services	6 Outsourcing Evaluation Meetings Held	221009 Welfare and Entertainment	47,983
IT Policy and strategy; ICT security policy finalized and approved	11 International engagements attended	221011 Printing, Stationery, Photocopying and Binding	5,189
1 Information security review undertaken	3 media engagements and 1 engagement with CSO held	221012 Small Office Equipment	3,000
Outsourcing Evaluation reports prepared	Joint OAG, PPDA and IG anti-corruption training materials for media and Civil society organisations and anti-Corruption students handbook developed	221016 IFMS Recurrent costs	17,995
International engagements attended	3 months subscription for adverts and newspapers paid	221017 Subscriptions	12,121
3 months subscription for adverts and newspapers paid	Technical support provided to staff implementing FAM and CAM	222001 Telecommunications	6,646
15 quality assurance pre-issuance review reports issued	Verification of issued Audit opinions on request	223002 Rates	110,433
Staff sensitization on QM guide undertaken	2 Parliamentary committees' sensitisation workshops held	223004 Guard and Security services	104,956
1 Parliamentary committees' sensitisation workshop held	Technical support provided to Oversight Committees of Parliament through Minutes, feedback and Audit verification reports and briefs on audit reports.	223005 Electricity	136,211
Database on AG's reports discussed in Parliament updated	Report on recommendations emanating from AG's report adopted by oversight committees produced	223006 Water	59,599
Technical support provided to Oversight Committees of Parliament through Minutes, feedback and Audit verification reports and briefs on audit reports.	2 special investigation reports produced by Internal Audit	224004 Cleaning and Sanitation	27,293
Legal briefs prepared for OAG	Legal unit terms of reference developed	225001 Consultancy Services- Short term	10,183
OAG chambers inspected and Practicing Certificates renewed	1 Sub Committee on Finance, Planning and Economic Development (OAG board) meeting held	227001 Travel inland	313,183
Contracts drafted and reviewed on behalf of the OAG	35 legal briefs and opinions for the AG and OAG prepared	227003 Carriage, Haulage, Freight and transport hire	5,000
OAG represented in courts of law and other legal forums	3 Legal unit Certificates of inspection and practice acquired	227004 Fuel, Lubricants and Oils	241,048
Legal provisions on the mandate of AG and OAG reviewed	Staff salaries, pension and 10% NSSF employer contribution paid	228001 Maintenance - Civil	63,012
Staff salaries and 10% NSSF employer contribution paid	Staff Insurance schemes managed	228002 Maintenance - Vehicles	21,225
13 staff promoted and 11 staff recruited to fill vacant positions	1 internal audit special investigation undertaken	228003 Maintenance – Machinery, Equipment & Furniture	25,835
Staff Insurance schemes managed			
Consolidated procurement and Disposal Plan and Prequalification list for			

Vote:131 Auditor General

QUARTER 1: Outputs and Expenditure in Quarter

2020/2021 prepared
Stakeholder engagement activities managed
Implementation of phase 2 of the IMIS commenced

Reasons for Variation in performance

Implementation of planned activities was affected by budget cuts on critical line items during the quarter. This is in addition to restrictions pertaining to Covid 19, also adversely affected planned undertakings.

	Total	5,924,982
	Wage Recurrent	2,057,339
	Non Wage Recurrent	3,867,644
	AIA	0

Arrears

Total For Department	5,924,982
Wage Recurrent	2,057,339
Non Wage Recurrent	3,867,644
AIA	0

Development Projects

Project: 1690 Retooling of Office of the Auditor General

Capital Purchases

Budget Output: 72 Government Buildings and Administrative Infrastructure

Development of Bills of Quantities and Technical specifications	Technical specifications have been developed. Further processes are subject to release of funds in subsequent quarters.	Item	Spent
Procurement process triggered			
Procurement advert issued			

Reasons for Variation in performance

There was complete non - release of development funds in the first quarter of FY 2021/22.

Total	0
GoU Development	0
External Financing	0
AIA	0

Budget Output: 75 Purchase of Motor Vehicles and Other Transport Equipment

Specifications developed	Technical specifications have been developed. Commencement of procurement processes is subject to release of development funds.	Item	Spent
Advert issued			
Bids received and processed			

Reasons for Variation in performance

There was complete non - release of development funds in the first quarter of FY 2021/22.

Total	0
GoU Development	0
External Financing	0
AIA	0

Vote:131 Auditor General

QUARTER 1: 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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Budget Output: 76 Purchase of Office and ICT Equipment, including Software

		Item	Spent
Invoices for TeamMate and Security software processed	ICT Needs assessment undertaken		
Payments made	TeamMate Audit software payment request processed pending availability of resources in subsequent quarters.		
ICT Needs assessment undertaken			
Specifications developed	Specifications for proposed ICT equipment acquisitions have been developed		

Reasons for Variation in performance

There was complete non - release of development funds in the first quarter of FY 2021/22.

Total	0
GoU Development	0
External Financing	0
AIA	0

Budget Output: 78 Purchase of Office and Residential Furniture and Fittings

		Item	Spent
Needs assessment undertaken	Furniture needs assessment was undertaken		
Technical specifications developed	Technical specifications to inform the procurement of furniture were also developed.		

Reasons for Variation in performance

There was complete non - release of development funds in the first quarter of FY 2021/22.

Total	0
GoU Development	0
External Financing	0
AIA	0
Total For Project	0
GoU Development	0
External Financing	0
AIA	0

GRAND TOTAL	13,365,402
Wage Recurrent	8,052,225
Non Wage Recurrent	5,313,177
GoU Development	0
External Financing	0
AIA	0

Vote:131

 Auditor General

QUARTER 2: Revised Workplan

<i>US\$ Thousands</i>	Planned Outputs for the Quarter	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)		
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Sub-SubProgramme: 15 Financial Audits

Departments

Department: 02 Central Government One

Outputs Provided

Budget Output: 01 Financial Audits

	Item	Balance b/f	New Funds	Total
Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2021 produced	211103 Allowances (Inc. Casuals, Temporary)	17,314	0	17,314
Audit reports for 18 MDAs produced	221003 Staff Training	10,269	0	10,269
Audit reports for 30 Statutory Authorities produced	227001 Travel inland	18,595	0	18,595
Audit reports for 24 projects produced				
3 VFM Main study reports produced and approved	Total	46,178	0	46,178
5 Special Audit reports produced and approved	Wage Recurrent	0	0	0
Management letters for 5 MDAs prepared and approved	Non Wage Recurrent	46,178	0	46,178
Management letters for 26 Statutory Authorities prepared and approved	AIA	0	0	0
Management letters for 20 projects prepared and approved				
5 special audit management letters produced and approved				
Salary for 59 staff paid				
Gratuity for 4 staff paid				

Department: 03 Central Government Two

Outputs Provided

Budget Output: 01 Financial Audits

	Item	Balance b/f	New Funds	Total
Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2021 produced	211103 Allowances (Inc. Casuals, Temporary)	49,671	0	49,671
Audit reports for 22 MDAs produced	211104 Statutory salaries	492,591	0	492,591
Audit reports for 32 Statutory Authorities produced	221003 Staff Training	411	0	411
Audit reports for 80 projects produced	225001 Consultancy Services- Short term	45,614	0	45,614
Audit reports for 8 PSAs (4 current, 4 backlog) produced	227001 Travel inland	83,495	0	83,495
Main study reports for 3 VFM audits produced and approved				
2 special Audit reports produced	Total	671,783	0	671,783
Management letters for 11 MDAs prepared and approved	Wage Recurrent	492,591	0	492,591
Management letters for 30 Statutory Authorities prepared and approved	Non Wage Recurrent	179,192	0	179,192
Management letters for 53 projects prepared and approved	AIA	0	0	0
2 special audit management letters produced and approved				
Salary for 58 staff paid				
Gratuity for 4 staff paid				

Vote:131 Auditor General

QUARTER 2: Revised Workplan

Department: 04 Local Authorities

Outputs Provided

Budget Output: 01 Financial Audits

	Item	Balance b/f	New Funds	Total
Annual Report of the Auditor General on Local Governments for the FY ended 30th June 2021 produced	211103 Allowances (Inc. Casuals, Temporary)	161,225	0	161,225
APMs for 80 districts produced	211104 Statutory salaries	83,422	0	83,422
APMs for 6 cities produced and approved	225001 Consultancy Services- Short term	143,831	0	143,831
APMs for 29 Municipal Councils produced	227001 Travel inland	80,761	0	80,761
APMs for 11 Regional Referral Hospitals produced				
Management Letters for 80 districts produced				
Management letters for 6 cities produced and approved				
Management letters for 29 Municipal Councils produced				
Management letters for 11 Regional Referral Hospitals produced				
Management letters for 12 Special audits produced				
Management letters produced for 34 schools audits				
Audit reports for 134 districts produced and approved				
Audit reports for 10 cities produced and approved				
Audit reports for 41 Municipal Councils produced and approved				
Audit reports for 14 Regional Referral Hospitals produced				
Audit reports produced for 377 schools				
24 Special Audit reports produced and approved				
Salary for 170 Staff paid				
Gratuity paid for 7 staff				
	Total	469,239	0	469,239
	Wage Recurrent	83,422	0	83,422
	Non Wage Recurrent	385,817	0	385,817
	AIA	0	0	0

Development Projects

Sub-SubProgramme: 16 Value for Money and Specialised Audits

Departments

Department: 05 Value for Money and Specialised Audits

Outputs Provided

Budget Output: 01 Value for Money Audits

	Item	Balance b/f	New Funds	Total
Annual Report of the Auditor General on Value for Money Audits for the FY ended 30th June 2021 produced	211104 Statutory salaries	2,942	0	2,942
Audit reports for 15 MDAs produced	225001 Consultancy Services- Short term	11,402	0	11,402
Audit reports for 11 Statutory Authorities produced	227001 Travel inland	384	0	384
Audit reports for 25 projects produced				
Main study reports for 17 VFM audits produced				
9 Infrastructure Audit reports produced				
13 special audit reports produced				
13 VFM Main studies (including backlogs) undertaken and draft reports produced				
Management letters for 16 MDAs prepared and approved				
Management letters for 10 Statutory Authorities prepared and approved				
Management letters for 23 projects prepared and approved				
11 special audit management letters produced				
Management letters produced for 7 infrastructure audits				
APMs produced for 5 MDAs, 6 Statutory corporations and 20 projects				
2 Public works/Engineering Audit plans produced and approved				
8 special audit plans prepared and approved				
Salary for 48 staff paid				
Gratuity for 5 staff paid				
	Total	14,728	0	14,728
	Wage Recurrent	2,942	0	2,942
	Non Wage Recurrent	11,786	0	11,786
	AIA	0	0	0

Vote:131 Auditor General

QUARTER 2: Revised Workplan

Department: 06 Forensic Investigations and Special Audits

Outputs Provided

Budget Output: 01 Value for Money Audits

	Item	Balance b/f	New Funds	Total
Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2021 produced	211103 Allowances (Inc. Casuals, Temporary)	24,360	0	24,360
Audit reports for 31 MDAs produced	225001 Consultancy Services- Short term	45,614	0	45,614
Audit reports for 12 Statutory Authorities produced	227001 Travel inland	44,958	0	44,958
Audit reports produced for 13 classified audits				
3 funds audited and reports produced	Total	114,932	0	114,932
Audit reports for 12 projects produced				
5 Special Audit/forensic investigation reports produced	Wage Recurrent	0	0	0
9 IT Audit reports produced	Non Wage Recurrent	114,932	0	114,932
Management letters for 14 MDAs prepared and approved	AIA	0	0	0
Management letters for 13 classified audits produced and approved				
Management letters for 12 Statutory Authorities prepared and approved				
Management letters for 9 projects prepared and approved				
Management letters for 2 funds audit produced				
Management letters for 5 special audits produced and approved				
Management letters for 5 IT Audits produced				
APMs for 6 classified audits produced				
APMs for 8 projects prepared and approved				
APM for 1 fund audit produced and approved				
Audit plans for 5 IT Audits produced				
6 special investigation plans prepared and approved				
3 months' salary for 51 staff paid				
Gratuity for 4 staff paid				

Development Projects

Sub-SubProgramme: 17 Support to Audit services

Departments

Vote:131 Auditor General

QUARTER 2: Revised Workplan

Department: 01 Headquarters

Outputs Provided

Budget Output: 01 Policy, Planning and Strategic Management

Annual Report of the AG for the financial year ended 30th June 2021 produced and submitted	Item	Balance b/f	New Funds	Total
Press conference on submission of the AG's report held	211103 Allowances (Inc. Casuals, Temporary)	9,707	0	9,707
Board of survey for FY ended 30th June 2021 held	212101 Social Security Contributions	162,591	0	162,591
OAG Planning workshop and Budget Conference held	212102 Pension for General Civil Service	43,930	0	43,930
Budget Framework Paper for FY 2022/23 produced	213001 Medical expenses (To employees)	159,870	0	159,870
Q1 FY 2021/22 progress reports produced	221001 Advertising and Public Relations	5,548	0	5,548
Average market price data bank developed	221003 Staff Training	4,410	0	4,410
3 months utility bills paid	221008 Computer supplies and Information Technology (IT)	258,000	0	258,000
Transport equipment maintained	221009 Welfare and Entertainment	106,685	0	106,685
8 Contracts Committee and 12 Evaluation Committee meetings held and minutes produced	221011 Printing, Stationery, Photocopying and Binding	25,964	0	25,964
3 monthly reports on Procurement & Disposal submitted to PPDA	221012 Small Office Equipment	7,000	0	7,000
1 Procurement advert placed in the newspapers	221016 IFMS Recurrent costs	5	0	5
International engagements undertaken/attended	221017 Subscriptions	17,000	0	17,000
Maintenance of equipment, internet, data and CUG services	222001 Telecommunications	108,000	0	108,000
Team Mate annual license renewed	223002 Rates	9,567	0	9,567
OAG Financial Management, Accounting and Operation manual reviewed	223004 Guard and Security services	398	0	398
Outsourcing evaluation reports produced	223007 Other Utilities- (fuel, gas, firewood, charcoal)	30,000	0	30,000
Resource Centre equipped with knowledge material	224004 Cleaning and Sanitation	91,707	0	91,707
OAG promotional materials procured	225001 Consultancy Services- Short term	23,627	0	23,627
Intranet refresher training undertaken	227001 Travel inland	1,592	0	1,592
Change Management and awareness campaigns conducted	227003 Carriage, Haulage, Freight and transport hire	5,000	0	5,000
3 months subscription for adverts and newspapers and to international bodies paid	227004 Fuel, Lubricants and Oils	362	0	362
Technical support provided to audit staff	228001 Maintenance - Civil	3,997	0	3,997
1 Summary Pre – issuance review report produced	228002 Maintenance - Vehicles	90,820	0	90,820
Database on status of audit reports submitted to Parliament and recommendations adopted updated	228003 Maintenance – Machinery, Equipment & Furniture	70,118	0	70,118
Technical support provided to Oversight Committees of Parliament through Minutes, feedback and Audit verification reports and briefs on audit reports.	Total	1,235,898	0	1,235,898
Report on recommendations emanating from AG's report adopted by Parliament produced	Wage Recurrent	0	0	0
1 special investigation report by Internal Audit produced	Non Wage Recurrent	1,235,898	0	1,235,898
CSR activities implemented	AIA	0	0	0
OAG Website re-developed and rolled out				
Legal briefs for the OAG prepared				
Contracts drafted and reviewed for the OAG				
OAG represented in courts of law and other legal forums				
Staff salaries and 10% NSSF contribution paid				
8 staff promoted and 4 recruited				
Staff prepared for retirement				

Development Projects

GRAND TOTAL	2,552,758	0	2,552,758
Wage Recurrent	578,955	0	578,955
Non Wage Recurrent	1,973,803	0	1,973,803
GoU Development	0	0	0
External Financing	0	0	0

Vote:131 Auditor General

QUARTER 2: Revised Workplan

AIA *0* *0* *0*