

Vote:131 Auditor General

QUARTER 2: 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 2	Spent by End Q2	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	34.525	17.262	16.209	50.0%	46.9%	93.9%
Non Wage	34.175	16.570	12.160	48.5%	35.6%	73.4%
Devt. GoU	3.050	1.650	0.406	54.1%	13.3%	24.6%
Ext. Fin.	0.000	0.000	0.000	0.0%	0.0%	0.0%
GoU Total	71.750	35.482	28.775	49.5%	40.1%	81.1%
Total GoU+Ext Fin (MTEF)	71.750	35.482	28.775	49.5%	40.1%	81.1%
Arrears	0.508	0.508	0.381	100.0%	75.0%	75.0%
Total Budget	72.257	35.990	29.156	49.8%	40.4%	81.0%
<i>A.I.A Total</i>	0.000	0.000	0.000	0.0%	0.0%	0.0%
Grand Total	72.257	35.990	29.156	49.8%	40.4%	81.0%
Total Vote Budget Excluding Arrears	71.750	35.482	28.775	49.5%	40.1%	81.1%

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	35.48	28.78	49.5%	40.1%	81.1%
Sub-SubProgramme: 15 Financial Audits	26.51	12.81	10.90	48.3%	41.1%	85.1%
Sub-SubProgramme: 16 Value for Money and Specialised Audits	10.64	5.19	4.67	48.8%	43.9%	90.1%
Sub-SubProgramme: 17 Support to Audit services	34.60	17.48	13.20	50.5%	38.2%	75.5%
Sub-SubProgramme: 53 External Audit	0.00	0.00	0.00	0.0%	0.0%	0.0%
Total for Vote	71.75	35.48	28.78	49.5%	40.1%	81.1%

Matters to note in budget execution

Overall variation in budget execution is attributed to COVID 19 related disruptions early on in the financial year, budget cuts in the first quarter of the financial year and procedural delays in processing payments timely.

This resulted in activities remaining in progress and fund balances as at the end of the second quarter.

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

(i) Major unspent balances

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Departments , Projects	
Sub-SubProgramme 15 Financial Audits	
0.270 Bn Shs	Department/Project :02 Central Government One
Reason: Fund balances are attributed to Covid 19 disruptions earlier in the Financial Year which led to delays in planned activities and audits remaining in progress as at the end of the quarter. These balances shall be utilised towards the undertaking of these activities in subsequent quarters.	
<i>Items</i>	
136,729,895.000 UShs	227001 Travel inland
Reason: Observed balances on this item are due to audits that are still in progress following Covid 19 related disruptions.	
94,767,067.000 UShs	211103 Allowances (Inc. Casuals, Temporary)
Reason: Unspent balances are due to the fact that some audits remained in progress and these shall be utilised following the completion of on - going audit activities.	
38,925,183.000 UShs	221003 Staff Training
Reason: Staff training activities were deferred to the third quarter due to Covid 19 related disruptions as well as the busy audit schedule in Q2. These balances shall be spent in Q3.	
0.309 Bn Shs	Department/Project :03 Central Government Two
Reason: Variation in planned expenditure is due to COVID 19 related operational disruptions which led to delays in undertaking planned activities. As a result, audits remained in progress and shall be completed in Q3 and Q4 which will result in utilization of fund balances.	
<i>Items</i>	
134,212,994.000 UShs	227001 Travel inland
Reason: Fund balances are due to the fact that audits are still in progress. This is due to delays arising from COVID - 19 disruptions. These balances shall be spent in the third quarter.	
128,263,708.000 UShs	211103 Allowances (Inc. Casuals, Temporary)
Reason: These unspent balances are attributed to delayed completion of audits as a result if COVID 19 restrictions. These balances shall be utilised in the third and fourth quarters.	
46,348,897.000 UShs	225001 Consultancy Services- Short term
Reason: Delays in commencing associated procurement processes due to COVID 19, resulted in the observed fund balances. These shall be spent as audits are completed in the third and fourth quarters.	
0.364 Bn Shs	Department/Project :04 Local Authorities
Reason: The unspent balances are a result of delays in the procurement of consultancy firms to undertake out - sourced audits of schools and lower local governments. This was due to the budget cuts in Q1 which delayed commencement of procurement processes. The funds shall be used in Q3 and Q4..	
<i>Items</i>	
364,017,654.000 UShs	225001 Consultancy Services- Short term
Reason: Delayed commencement of the planned procurement of consultancy firms, as a result of the Q1 shortfall, led in the observed fund balances. These shall be utilised in subsequent quarters.	
Sub-SubProgramme 16 Value for Money and Specialised Audits	
0.243 Bn Shs	Department/Project :05 Value for Money and Specialised Audits

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Reason: Overall variation in planned expenditure is attributed to COVID 19 related disruptions which resulted in procedural delays in executing planned activities. These balances shall be utilised in subsequent quarters as audits in progress are completed.	
Items	
154,061,908.000 UShs	227001 Travel inland
Reason: Fund balances are due to delays in audits arising from COVID 19. This resulted in several audits remaining in progress and these funds shall be utilised as on - going audits are completed.	
88,658,826.000 UShs	211103 Allowances (Inc. Casuals, Temporary)
Reason: Due to the fact the audits are still in progress, fund balances remained on this item as at the end of Q2. These unspent balances shall be fully utilised upon completion of on - going audits in subsequent quarters.	
0.248 Bn Shs	Department/Project :06 Forensic Investigations and Special Audits
Reason: Overall variation in expenditure is due COVID 19 disruptions earlier in the Financial Year which led to delays in implementing planned audit activities. As a result, audits remained in progress at the time of reporting and consequently funds pegged to the undertaking of these activities remained under - utilised. These shall be spent in Q3.	
Items	
98,508,407.000 UShs	211103 Allowances (Inc. Casuals, Temporary)
Reason: Unspent balances are attributed to some on - going audits which shall be completed in Q3. Balances shall be utilised accordingly.	
89,199,176.000 UShs	227001 Travel inland
Reason: The observed balances are due to the fact that several audits are still in progress. These shall be utilised in Q3.	
59,797,010.000 UShs	225001 Consultancy Services- Short term
Reason: Delays in procurement of audit firms to undertake out - sourced audits resulted in the unspent balances on this item. These shall be utilised upon completion of out - sourced audits.	
Sub-SubProgramme 17 Support to Audit services	
2.396 Bn Shs	Department/Project :01 Headquarters
Reason: Overall variation in expenditure is due to procedural delays in processing payments as well as deferment of training activities. The balances shall be utilised in Q3.	
Items	
575,527,352.000 UShs	212101 Social Security Contributions
Reason: Fund balances are a result of delays in processing remittances to NSSF. These payments were made in early January 2022.	
517,721,402.000 UShs	221008 Computer supplies and Information Technology (IT)
Reason: Observed balances are due to delays in invoicing by service providers. Bills were subsequently received and payments shall be made in Q3.	
240,735,573.000 UShs	221003 Staff Training
Reason: Planned staff training activities were deferred to the third quarter leading to the observed balances. These shall be utilised in Q3.	
192,711,000.000 UShs	222001 Telecommunications

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Reason: Delays in submission of invoices from the service provider led to the resultant fund balances.	
163,049,999.000 UShs	221009 Welfare and Entertainment
Reason: Unspent balances are attributed to procedural delays in processing payments to service providers. These shall be utilised in Q3.	
1.244 Bn Shs	<i>Department/Project :1690 Retooling of Office of the Auditor General</i>
Reason: Delays in the procurement process led to the unspent balances observed. Arising from non - release of funds in Q1, planned procurement activities could not commence resulting in delays and fund balances. These funds shall be spent in subsequent quarters following completion of on - going procurement processes.	
<i>Items</i>	
750,000,000.000 UShs	312201 Transport Equipment
Reason: Delays in the procurement process led to the unspent balances. This arose from non - release of funds in Q1. Funds shall be utilised in Q3 and Q4 upon delivery of vehicles.	
280,000,000.000 UShs	312101 Non-Residential Buildings
Reason: As a result of under release of funds, planned procurement processes did not start as planned leading to the resultant balances on this item. Funds shall be utilised in Q3.	
149,092,737.000 UShs	312202 Machinery and Equipment
Reason: Delays in the procurement process led to the unspent balances. This arose from non - release of funds in Q1.	
65,000,000.000 UShs	312203 Furniture & Fixtures
Reason: Delayed commencement of procurement processes led to the fund balances. This arose from non - release of funds in Q1.	
<i>(ii) Expenditures in excess of the original approved budget</i>	

V2: Performance Highlights

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 Q2
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 Q2
Proportion of external audit report recommendations implemented	Percentage	35%	29%

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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 Q2
Number of Judicial and Administrative actions resulting from audits	Number	10	0
Nominal amount of savings resulting from audits	Number	140,000,000,000	66,500,000,000
Number of policy changes and Administrative Instructions resulting from OAG reports	Number	5	11
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 Q2
Percentage of Corporate Strategy implemented	Percentage	25%	59%
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%	85%
Increased Audit coverage as a result of operational efficiency	Ratio	350	1372

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 Q2
Percentage of planned financial audits (MDAs, Statutory Authorities, Projects, PSAs and Local Governments) undertaken.	Percentage	90%	97.4%
Percentage of unqualified audit reports (MDAs, Statutory Bodies, Local Governments)	Percentage	88%	94.53%
Number of reviews and updates to audit manuals/guidelines	Number	2	0

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Department : 03 Central Government Two			
Budget OutPut : 01 Financial Audits			
Budget Output Indicators	Indicator Measure	Planned 2021/22	Actuals By END Q2
Percentage of planned financial audits (MDAs, Statutory Authorities, Projects, PSAs and Local Governments) undertaken.	Percentage	90%	94.74%
Percentage of unqualified audit reports (MDAs, Statutory Bodies, Local Governments)	Percentage	88%	94.53%
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 Q2
Percentage of planned financial audits (MDAs, Statutory Authorities, Projects, PSAs and Local Governments) undertaken.	Percentage	88%	6.52%
Percentage of unqualified audit reports (MDAs, Statutory Bodies, Local Governments)	Percentage	90%	95.9%
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			
Budget OutPut : 01 Value for Money Audits			
Budget Output Indicators	Indicator Measure	Planned 2021/22	Actuals By END Q2
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%	47.2%
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 Q2
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%	65.3%

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Percentage of specified forensic investigations resulting in successful prosecutions	Percentage	15%	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 Q2
Level of alignment of operational plans	Percentage	100%	100%
Percentage of staff appropriately accomodated	Percentage	100%	100%
Number of procurements and disposals carried out	Number	200	154
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 Q2
Proportion of vehicles and motorcycles in good condition	Ratio	50	50

Performance highlights for the Quarter

During the quarter, the Office submitted the Annual Report of the Auditor General for FY 2020/21. Audit reports were produced for: 128 MDAs, 107 Statutory Authorities, 146 Projects, 2193 Local governments, 3 funds, 8 VFM Audits, 8 special audits/forensic investigations, 3 IT Audits, 4 PSAs and Specialized audits on 90 Public works projects.

In addition, the office participated in 2 international audits as a member of Regional Audit boards.

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	12.81	10.90	48.3%	41.1%	85.1%
<i>Class: Outputs Provided</i>	<i>26.51</i>	<i>12.81</i>	<i>10.90</i>	<i>48.3%</i>	<i>41.1%</i>	<i>85.1%</i>
141501 Financial Audits	26.51	12.81	10.90	48.3%	41.1%	85.1%
Sub-SubProgramme 16 Value for Money and Specialised Audits	10.64	5.19	4.67	48.8%	43.9%	90.1%
<i>Class: Outputs Provided</i>	<i>10.64</i>	<i>5.19</i>	<i>4.67</i>	<i>48.8%</i>	<i>43.9%</i>	<i>90.1%</i>
141601 Value for Money Audits	10.64	5.19	4.67	48.8%	43.9%	90.1%

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<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
Sub-SubProgramme 17 Support to Audit services	35.10	17.99	13.58	51.3%	38.7%	75.5%
Class: Outputs Provided	31.55	15.83	12.80	50.2%	40.6%	80.8%
141701 Policy, Planning and Strategic Management	31.55	15.83	12.80	50.2%	40.6%	80.8%
Class: Capital Purchases	3.05	1.65	0.41	54.1%	13.3%	24.6%
141772 Government Buildings and Administrative Infrastructure	0.70	0.28	0.00	40.0%	0.0%	0.0%
141775 Purchase of Motor Vehicles and Other Transport Equipment	0.75	0.75	0.00	100.0%	0.0%	0.0%
141776 Purchase of Office and ICT Equipment, including Software	1.40	0.55	0.40	39.3%	28.6%	72.9%
141778 Purchase of Office and Residential Furniture and Fittings	0.20	0.07	0.01	35.0%	2.5%	7.1%
Class: Arrears	0.51	0.51	0.38	100.0%	75.0%	75.0%
141799 Arrears	0.51	0.51	0.38	100.0%	75.0%	75.0%
Total for Vote	72.26	35.99	29.16	49.8%	40.4%	81.0%

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
Class: Outputs Provided	68.70	33.83	28.37	49.2%	41.3%	83.9%
211102 Contract Staff Salaries	0.12	0.06	0.06	50.0%	50.0%	100.0%
211103 Allowances (Inc. Casuals, Temporary)	3.12	1.95	1.54	62.5%	49.3%	78.9%
211104 Statutory salaries	34.40	17.20	16.15	50.0%	46.9%	93.9%
212101 Social Security Contributions	3.88	1.94	1.36	50.0%	35.2%	70.3%
212102 Pension for General Civil Service	0.82	0.43	0.37	52.5%	45.3%	86.2%
213001 Medical expenses (To employees)	1.41	1.41	1.26	100.0%	89.5%	89.5%
213002 Incapacity, death benefits and funeral expenses	0.06	0.05	0.05	96.4%	96.4%	100.0%
213004 Gratuity Expenses	1.96	1.96	1.63	100.0%	83.0%	83.0%
221001 Advertising and Public Relations	0.19	0.07	0.05	37.5%	24.3%	64.7%
221002 Workshops and Seminars	1.15	0.00	0.00	0.0%	0.0%	0.0%
221003 Staff Training	1.19	0.77	0.49	64.3%	40.9%	63.6%
221004 Recruitment Expenses	0.08	0.06	0.06	66.7%	66.7%	100.0%
221007 Books, Periodicals & Newspapers	0.09	0.03	0.02	37.5%	18.0%	48.0%
221008 Computer supplies and Information Technology (IT)	0.82	0.55	0.03	66.7%	3.7%	5.5%
221009 Welfare and Entertainment	1.33	0.44	0.28	33.3%	21.0%	63.1%
221011 Printing, Stationery, Photocopying and Binding	0.62	0.24	0.13	38.3%	21.6%	56.3%
221012 Small Office Equipment	0.10	0.04	0.01	35.0%	14.3%	40.9%
221016 IFMS Recurrent costs	0.07	0.04	0.04	50.0%	49.9%	99.8%
221017 Subscriptions	0.23	0.12	0.05	50.0%	22.5%	44.9%

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222001 Telecommunications	0.46	0.23	0.04	50.0%	8.0%	16.0%
223002 Rates	0.12	0.12	0.12	100.0%	95.8%	95.8%
223004 Guard and Security services	0.42	0.21	0.21	50.0%	49.9%	99.8%
223005 Electricity	0.54	0.27	0.27	50.0%	50.0%	100.0%
223006 Water	0.24	0.12	0.12	50.0%	50.0%	100.0%
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0.12	0.06	0.03	50.0%	25.0%	50.0%
224004 Cleaning and Sanitation	0.48	0.24	0.10	50.0%	20.0%	40.0%
225001 Consultancy Services- Short term	3.93	1.29	0.80	32.9%	20.4%	62.1%
227001 Travel inland	5.21	2.74	2.21	52.7%	42.5%	80.8%
227002 Travel abroad	2.84	0.00	0.00	0.0%	0.0%	0.0%
227003 Carriage, Haulage, Freight and transport hire	0.04	0.02	0.02	50.0%	49.0%	98.0%
227004 Fuel, Lubricants and Oils	0.97	0.48	0.48	50.0%	50.0%	100.0%
228001 Maintenance - Civil	0.24	0.13	0.07	52.4%	30.3%	57.8%
228002 Maintenance - Vehicles	0.90	0.34	0.21	37.5%	23.2%	61.7%
228003 Maintenance – Machinery, Equipment & Furniture	0.55	0.23	0.11	42.5%	20.7%	48.8%
Class: Capital Purchases	3.05	1.65	0.41	54.1%	13.3%	24.6%
312101 Non-Residential Buildings	0.70	0.28	0.00	40.0%	0.0%	0.0%
312201 Transport Equipment	0.75	0.75	0.00	100.0%	0.0%	0.0%
312202 Machinery and Equipment	1.40	0.55	0.40	39.3%	28.6%	72.9%
312203 Furniture & Fixtures	0.20	0.07	0.01	35.0%	2.5%	7.1%
Class: Arrears	0.51	0.51	0.38	100.0%	75.0%	75.0%
321608 General Public Service Pension arrears (Budgeting)	0.51	0.51	0.38	100.0%	75.0%	75.0%
Total for Vote	72.26	35.99	29.16	49.8%	40.4%	81.0%

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	12.81	10.90	48.3%	41.1%	85.1%
<i>Departments</i>						
02 Central Government One	5.29	2.57	1.76	48.6%	33.2%	68.4%
03 Central Government Two	5.72	2.80	2.09	48.9%	36.5%	74.6%
04 Local Authorities	15.51	7.44	7.06	48.0%	45.5%	94.8%
Sub-SubProgramme 1416 Value for Money and Specialised Audits	10.64	5.19	4.67	48.8%	43.9%	90.1%
<i>Departments</i>						
05 Value for Money and Specialised Audits	5.74	2.81	2.54	49.0%	44.3%	90.5%
06 Forensic Investigations and Special Audits	4.90	2.37	2.13	48.5%	43.4%	89.6%
Sub-SubProgramme 1417 Support to Audit services	35.10	17.99	13.58	51.3%	38.7%	75.5%
<i>Departments</i>						
01 Headquarters	32.05	16.34	13.18	51.0%	41.1%	80.6%

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<i>Development Projects</i>						
1690 Retooling of Office of the Auditor General	3.05	1.65	0.41	54.1%	13.3%	24.6%
Total for Vote	72.26	35.99	29.16	49.8%	40.4%	81.0%

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 2: 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

	Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2021 produced	Item	Spent
54 MDAs Audited and reports produced	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)	79,421
30 Statutory Authorities audited and reports produced	Audit reports for 54 MDAs produced	211104 Statutory salaries	1,500,762
24 Projects audited and reports produced	Audit reports for 37 Statutory Authorities produced	221003 Staff Training	17,827
3 Value For Money Audits reports produced	Audit reports for 17 projects produced	227001 Travel inland	161,107
5 special audits reports produced	3 VFM Main studies undertaken and reports produced		
Consolidation of Annual Report of the AG	2 Special Audit reports produced and approved		
	Management letters for 54 MDAs prepared and approved		
	Management letters for 37 Statutory Authorities prepared and approved		
	Management letters for 17 projects prepared and approved		
	2 special audit management letters produced and approved		
	APMs for 54 MDAs, 37 Statutory Authorities and 17 projects produced and approved		
	4 special audit plans produced and approved		
	3 months' Salary for 59 staff paid		
	Gratuity for 4 staff paid		

Reasons for Variation in performance

Variation in performance is attributed to Covid - 19 related disruptions in audit; the travel ban which adversely affected the audit of missions abroad as well as budget cuts on consumptive items which reduced resources available to conduct audits in a timely manner as planned.

Total	1,759,117
Wage Recurrent	1,500,762
Non Wage Recurrent	258,355
Arrears	0
AIA	0
Total For Department	1,759,117
Wage Recurrent	1,500,762
Non Wage Recurrent	258,355
Arrears	0
AIA	0

Departments

Vote:131 Auditor General

QUARTER 2: 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
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Department: 03 Central Government Two

Outputs Provided

Budget Output: 01 Financial Audits

		Item	Spent
22 MDAs Audited and reports produced	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)	58,425
32 Statutory Authorities audited and report produced	Audit reports for 21 MDAs produced	211104 Statutory salaries	1,839,012
107 Projects audited and reports produced	Audit reports for 32 Statutory Authorities produced	221003 Staff Training	35,470
4 PSAs audited and reports produced	Audit reports for 100 projects produced	225001 Consultancy Services- Short term	49,948
3 Special Audits conducted and reports produced	Audit reports for 4 PSAs produced	227001 Travel inland	103,697
3 VFM Audits reports produced	Audit report for 1 fund produced		
	3 VFM Main studies undertaken and reports produced		
	1 special Audit report produced		
	Management letters for 21 MDAs prepared and approved		
	Management letters for 32 Statutory Authorities prepared and approved		
	Management letters for 100 projects prepared and approved		
	2 special audit management letters produced 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		
	Management letter for the audit of 1 fund produced		
	APMs for 21 MDAs, 32 Statutory Authorities, 1 fund, 4 PSAs and 100 projects produced and approved		
	2 special audit plans produced and approved		
	6 months' Salary for 58 staff paid		
	Gratuity for 4 staff paid		

Reasons for Variation in performance

The variation in performance is due to COVID - 19 related disruptions earlier in the financial year which led to delays in completing audits. In addition budget cuts experienced in the first quarter adversely affected planned activities.

Total	2,086,552
Wage Recurrent	1,839,012
Non Wage Recurrent	247,540
Arrears	0
AIA	0
Total For Department	2,086,552
Wage Recurrent	1,839,012
Non Wage Recurrent	247,540

Vote:131 Auditor General

QUARTER 2: 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
		Arrears	0
		AIA	0

Departments

Department: 04 Local Authorities

Outputs Provided

Budget Output: 01 Financial Audits

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.	Annual Report of the Auditor General on Local Governments for the FY ended 30th June 2021 produced	Item	Spent
	APMs for 115 districts produced	211103 Allowances (Inc. Casuals, Temporary)	576,325
	APMs for 4 cities produced and approved	211104 Statutory salaries	5,008,558
	APMs for 21 Municipal Councils produced	221003 Staff Training	35,470
	APMs for 6 Regional Referral Hospitals produced	225001 Consultancy Services- Short term	482,959
	Management Letters for 115 districts produced	227001 Travel inland	952,941
	Management letters for 3 cities produced and approved		
	Management letters for 21 Municipal Councils produced		
	Management letters for 6 Regional Referral Hospitals produced		
	Management letters for 4 Special audits produced		
	Audit reports for 115 districts produced and approved		
	Audit reports for 3 cities produced and approved		
	Audit reports for 21 Municipal Councils produced and approved		
	Audit reports for 6 Regional Referral Hospitals produced		
	Audit reports for 2,048 sub – counties (backlogs) produced		
	2 special audit reports produced		
	Draft Audit reports for 377 schools produced		
	6 months' salary for 170 Staff paid		
	Gratuity paid for 7 staff		

Reasons for Variation in performance

Owing to COVID 19 related disruptions, overall performance was adversely as a result of delays and restrictions in undertaking planned activities. Additionally the office experienced resource shortfalls which also affected budget execution.

Total	7,056,253
Wage Recurrent	5,008,558
Non Wage Recurrent	2,047,695
Arrears	0
AIA	0

Vote:131 Auditor General

QUARTER 2: 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
		Total For Department	7,056,253
		Wage Recurrent	5,008,558
		Non Wage Recurrent	2,047,695
		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

Audit reports produced for: 14 MDAs, 11 Statutory Authorities, 22 Projects, Engineering audits on 230 projects, 13 Special Audits and 13 VFM Audits.	Item	Spent
Annual Report of the Auditor General on Value for Money Audits for the FY ended 30th June 2021 produced	211103 Allowances (Inc. Casuals, Temporary)	110,712
Audit reports for 18 MDAs produced	211104 Statutory salaries	1,980,140
Audit reports for 15 Statutory Authorities produced	221003 Staff Training	35,470
Audit reports for 19 projects produced	225001 Consultancy Services- Short term	160,793
Main study reports for 1 VFM audit produced	227001 Travel inland	257,620
Infrastructure Audit reports on 90 projects produced		
5 VFM Main studies (including backlogs) undertaken and draft reports produced		
Management letters for 18 MDAs prepared and approved		
Management letters for 14 Statutory Authorities prepared and approved		
Management letters for 18 projects prepared and approved		
APMs produced for 18 MDAs, 15 Statutory corporations and 22 projects		
7 Public works/Engineering Audit plans produced and approved		
5 special audit plans prepared and approved		
Management letters for 5 special audits produced and approved		
3 Public works/Engineering Audit management letters produced and approved		
Audit area justification papers produced for 7 VFM Audits		
Salary for 48 staff paid		
Gratuity for 5 staff paid		
Annual Report of the Auditor General on Value for Money Audits for the FY ended 30th June 2021 produced		
Audit reports for 18 MDAs produced		
Audit reports for 15 Statutory Authorities produced		
Audit reports for 19 projects produced		

Vote:131 Auditor General

QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

Main study reports for 1 VFM audit produced
 Infrastructure Audit reports on 90 projects produced
 2 VFM Main studies undertaken and draft reports produced
 Management letters for 18 MDAs prepared and approved
 Management letters for 14 Statutory Authorities prepared and approved
 Management letters for 18 projects prepared and approved
 Management letters produced for 1 infrastructure audit
 Management letters for 3 special audits produced and approved
 APMs produced for 8 MDAs, 10 Statutory corporations and 17 projects
 6 months' Salary for 48 staff paid
 Gratuity for 5 staff paid

Reasons for Variation in performance

The variation in performance as at the end of Q2 is attributed to COVID 19 related disruptions and budget cuts on consumptive items key to planned activities. This led to the procedural delays in undertaking audits.

Total	2,544,735
Wage Recurrent	1,980,140
Non Wage Recurrent	564,595
Arrears	0
AIA	0
Total For Department	2,544,735
Wage Recurrent	1,980,140
Non Wage Recurrent	564,595
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 2: 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: 32 MDAs, 22 Statutory Authorities, 14 Projects and 3 funds	Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2021 produced	Item	Spent
13 Audits on classified expenditure undertaken and reports produced	Audit reports for 35 MDAs produced	211103 Allowances (Inc. Casuals, Temporary)	67,510
10 IT Audits reports produced	Audit reports for 23 Statutory Authorities produced	211104 Statutory salaries	1,862,244
26 Special Audits reports produced	2 funds audited and reports produced	221003 Staff Training	35,470
1 VFM audit report produced	Audit reports for 10 projects produced	225001 Consultancy Services- Short term	36,500
	1 VFM Main study report produced	227001 Travel inland	124,862
	3 Special Audit/forensic investigation reports produced		
	3 IT Audit reports produced		
	2 International (regional body) audits undertaken as part of Regional Audit boards		
	Management letters for 35 MDAs prepared and approved		
	Management letters for 23 Statutory Authorities prepared and approved		
	Management letters for 10 projects prepared and approved		
	Management letters for 2 funds audits produced		
	Management letters for 10 special audits produced and approved		
	Management letters for 5 IT Audits produced		
	8 draft special audits undertaken and reports produced		
	APMs for 35 MDAs, 23 Statutory Authorities, 2 funds and 10 projects prepared and approved		
	14 Special Audit Plans produced and approved		
	1 VFM Pre – study report produced		
	1 VFM Main study undertaken		
	6 months' salary for 51 staff paid		
	Gratuity for 4 staff paid		

Reasons for Variation in performance

The performance variation is due to COVID 19 disruptions and budget cuts early in the Financial Year. These led to procedural delays in implementing planned activities.

Total	2,126,586
Wage Recurrent	1,862,244
Non Wage Recurrent	264,342
Arrears	0
AIA	0
Total For Department	2,126,586
Wage Recurrent	1,862,244
Non Wage Recurrent	264,342

Vote:131 Auditor General

QUARTER 2: 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
		Arrears	0
		AIA	0

Sub-SubProgramme: 17 Support to Audit services

Departments

Department: 01 Headquarters

Outputs Provided

Budget Output: 01 Policy, Planning and Strategic Management

Robust Institutional Governance, Internal Controls and Risk Management	Annual Report of the AG for FY 2020/21 produced and submitted	Item	Spent
Effective communication and stakeholder engagement	Annual Financial Statements for FY 2020/21 produced and submitted	211102 Contract Staff Salaries	61,247
Prudent Financial and Human Resource Management	6 Monthly payroll verification reports produced	211103 Allowances (Inc. Casuals, Temporary)	646,940
Quality Assurance and Audit Development	Board of survey for FY 2020/21 held	211104 Statutory salaries	3,956,826
ICT support services	BFP for FY 2022/23 produced	212101 Social Security Contributions	1,362,281
Timely statutory reports	Quarterly Internal Audit and GoU Progress reports produced	212102 Pension for General Civil Service	372,534
	6 months' utility bills paid	213001 Medical expenses (To employees)	1,261,530
	Transport equipment maintained	213002 Incapacity, death benefits and funeral expenses	54,004
	Procurement and Disposal Plan and Prequalification list for 2021/2022 submitted	213004 Gratuity Expenses	1,625,180
	13 Contracts Committee and 39 Evaluation Committee meetings held	221001 Advertising and Public Relations	46,550
	6 PPDA monthly reports submitted	221003 Staff Training	328,561
	3 adverts placed in the newspapers	221004 Recruitment Expenses	56,007
	Maintenance of equipment, internet, network and telecom services	221007 Books, Periodicals & Newspapers	15,711
	2 IT security reviews undertaken	221008 Computer supplies and Information Technology (IT)	30,410
	Team Mate annual license renewed	221009 Welfare and Entertainment	278,859
	OAG promotional and IEC materials procured	221011 Printing, Stationery, Photocopying and Binding	134,374
	18,177 audit reports disseminated, 6038 packaged and 16 uploaded onto the website	221012 Small Office Equipment	14,326
	OAG Citizen Feedback Application developed	221016 IFMS Recurrent costs	35,920
	9 Outsourcing Evaluation Meetings Held and reports produced	221017 Subscriptions	52,336
	11 International engagements attended	222001 Telecommunications	36,581
	3 media appearances, 3 media engagements and 2 engagements with CSOs held	223002 Rates	115,000
	6 months subscription for adverts, newspapers, to international bodies and online libraries paid	223004 Guard and Security services	210,309
	TeamMate training workshops undertaken	223005 Electricity	272,423
	OAG Report writing framework reviewed	223006 Water	119,198
	2 Pre – issuance review reports produced	223007 Other Utilities- (fuel, gas, firewood, charcoal)	30,000
	Tool to assess compliance with audit methodologies and standards developed	224004 Cleaning and Sanitation	95,236
		225001 Consultancy Services- Short term	71,375
		227001 Travel inland	614,559
		227003 Carriage, Haulage, Freight and transport hire	19,600

Vote:131 Auditor General

QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

2 Parliamentary committees' sensitization workshops held	227004 Fuel, Lubricants and Oils	482,821
Technical support provided to Oversight Committees of Parliament through feedback and Audit verification reports and briefs on audit reports	228001 Maintenance - Civil	74,096
2 special investigation reports produced by Internal Audit	228002 Maintenance - Vehicles	207,511
2 meetings with the Parliamentary Sub-committee on Finance held	228003 Maintenance – Machinery, Equipment & Furniture	113,623
40 Legal briefs for the OAG prepared		
3 Legal unit practicing certificates acquired		
10 Contracts reviewed for the OAG		
9 representations made in the court on matters for and against the AG		
Staff salaries and 10% NSSF contribution paid		
8 staff promoted and 4 recruited		
Staff training and welfare activities (including insurance) managed		

Reasons for Variation in performance

Implementation of planned activities was adversely affected by the COVID 19 - related operational disruptions as well as budget cuts in the first quarter of the FY.

Total	12,795,931
Wage Recurrent	4,018,073
Non Wage Recurrent	8,777,858
Arrears	0
<i>AIA</i>	0

Arrears

Budget Output: 99 Arrears

Item	Spent
321608 General Public Service Pension arrears (Budgeting)	380,760

Reasons for Variation in performance

Total	0
Wage Recurrent	0
Non Wage Recurrent	0
Arrears	380,760
<i>AIA</i>	0
Total For Department	12,795,931
Wage Recurrent	4,018,073
Non Wage Recurrent	8,777,858
Arrears	380,760
<i>AIA</i>	0

Development Projects

Vote:131 Auditor General

QUARTER 2: 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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Project: 1690 Retooling of Office of the Auditor General

Capital Purchases

Budget Output: 72 Government Buildings and Administrative Infrastructure

Item	Spent
Fencing of land purchased for Construction of the Center for Audit Excellence	Procurement of power back up systems for 4 branch offices underway and bids received.

Reasons for Variation in performance

Variation in performance is due to non - release of funds in the first quarter and under release of funds in the second quarter.

Total	0
GoU Development	0
External Financing	0
Arrears	0
AIA	0

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

Item	Spent
3 vehicles procured	Evaluation of bids for the procurement of 3 vehicles (1 station wagon and 2 pick ups) undertaken with contract signing expected in Q3 and delivery in Q4.

Reasons for Variation in performance

Non - release of funds in the first quarter delayed associated procurement processes resulting in the observed performance variation.

Total	0
GoU Development	0
External Financing	0
Arrears	0
AIA	0

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

Item	Spent
TeamMate Plus licenses purchased	TeamMate Audit software licenses payment made.
Security certificates acquired	312202 Machinery and Equipment
Assorted ICT equipment procured (75 laptops, server equipment, security systems)	400,907
	ICT Needs assessment undertaken
	Procurement of laptops finalized with delivery expected in Q3,
	Evaluation of bids for the delivery of computer parts finalized subject to approval.

Reasons for Variation in performance

Under - release of funds has resulted in disruptions to undertaking of planned activities hence the performance variation observed.

Total	400,907
GoU Development	400,907
External Financing	0

Vote:131 Auditor General

QUARTER 2: 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
		Arrears	0
		AIA	0

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

Assorted furniture procured for Audit House and branch offices	Furniture needs assessment undertaken	Item	Spent
	Procurement advert for assorted furniture published with bids expected in Q3.	312203 Furniture & Fixtures	5,000

Reasons for Variation in performance

Delays in the procurement process led to the performance variation and this is a result of under - release of funds.

	Total	5,000
	GoU Development	5,000
	External Financing	0
	Arrears	0
	AIA	0
	Total For Project	405,907
	GoU Development	405,907
	External Financing	0
	Arrears	0
	AIA	0
	GRAND TOTAL	28,775,081
	Wage Recurrent	16,208,788
	Non Wage Recurrent	12,160,386
	GoU Development	405,907
	External Financing	0
	Arrears	380,760
	AIA	0

Vote:131 Auditor General

QUARTER 2: 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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Sub-SubProgramme: 15 Financial Audits

Departments

Department: 02 Central Government One

Outputs Provided

Budget Output: 01 Financial Audits

		Item	Spent
Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2021 produced	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)	23,576
Audit reports for 18 MDAs produced	Audit reports for 54 MDAs produced	211104 Statutory salaries	478,901
Audit reports for 30 Statutory Authorities produced	Audit reports for 37 Statutory Authorities produced	221003 Staff Training	16,746
Audit reports for 24 projects produced	Audit reports for 17 projects produced	227001 Travel inland	27,151
3 VFM Main study reports produced and approved	3 VFM Main study reports produced and approved		
5 Special Audit reports produced and approved	2 Special Audit reports produced and approved		
Management letters for 5 MDAs prepared and approved	Management letters for 49 MDAs prepared and approved		
Management letters for 26 Statutory Authorities prepared and approved	Management letters for 6 Statutory Authorities prepared and approved		
Management letters for 20 projects prepared and approved	Management letters for 13 projects prepared and approved		
5 special audit management letters produced and approved	2 special audit management letters produced and approved		
Salary for 59 staff paid	APMs for 11 MDAs and 12 Statutory Authorities produced and approved		
Gratuity for 4 staff paid	3 months' Salary for 59 staff paid		
	Gratuity for 4 staff paid		

Reasons for Variation in performance

Variation in performance is attributed to Covid - 19 related disruptions in audit; the travel ban which adversely affected the audit of missions abroad as well as budget cuts on consumptive items which reduced resources available to conduct audits in a timely manner as planned.

Total	546,374
Wage Recurrent	478,901
Non Wage Recurrent	67,473
AIA	0
Total For Department	546,374
Wage Recurrent	478,901
Non Wage Recurrent	67,473
AIA	0

Departments

Department: 03 Central Government Two

Outputs Provided

Budget Output: 01 Financial Audits

Vote:131 Auditor General

QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2021 produced	Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2021 produced	Item	Spent
Audit reports for 22 MDAs produced	Audit reports for 21 MDAs produced	211103 Allowances (Inc. Casuals, Temporary)	29,687
Audit reports for 32 Statutory Authorities produced	Audit reports for 31 Statutory Authorities produced	211104 Statutory salaries	1,210,977
Audit reports for 80 projects produced	Audit reports for 73 projects produced	221003 Staff Training	31,625
Audit reports for 8 PSAs (4 current, 4 backlog) produced	Audit reports for 4 PSAs produced	225001 Consultancy Services- Short term	49,948
Main study reports for 3 VFM audits produced and approved	Audit report for 1 fund produced	227001 Travel inland	65,336
2 special Audit reports produced	Main study reports for 3 VFM audits produced and approved		
Management letters for 11 MDAs prepared and approved	Management letters for 10 MDAs prepared and approved		
Management letters for 30 Statutory Authorities prepared and approved	Management letters for 29 Statutory Authorities prepared and approved		
Management letters for 53 projects prepared and approved	Management letters for 46 projects prepared and approved		
2 special audit management letters produced and approved	Management letter for 1 Special audit prepared and approved		
Salary for 58 staff paid	Management letter for 1 Fund prepared and approved		
Gratuity for 4 staff paid	1 special audit plan produced and approved		
	APMs for 10 MDAs, 15 Statutory Authorities, 1 Fund and 47 projects produced and approved		
	3 months' Salary for 58 staff paid		
	Gratuity for 4 staff paid		

Reasons for Variation in performance

The variation in performance is due to COVID - 19 related disruptions earlier in the financial year which led to delays in completing audits. In addition budget cuts experienced in the first quarter adversely affected planned activities.

Total	1,387,574
Wage Recurrent	1,210,977
Non Wage Recurrent	176,596
AIA	0
Total For Department	1,387,574
Wage Recurrent	1,210,977
Non Wage Recurrent	176,596
AIA	0

Departments

Department: 04 Local Authorities

Outputs Provided

Budget Output: 01 Financial Audits

Vote:131 Auditor General

QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
Annual Report of the Auditor General on Local Governments for the FY ended 30th June 2021 produced	Annual Report of the Auditor General on Local Governments for the FY ended 30th June 2021 produced	Item	Spent
APMs for 80 districts produced	Audit reports for 115 districts produced and approved	211103 Allowances (Inc. Casuals, Temporary)	494,805
APMs for 6 cities produced and approved	Audit reports for 3 cities produced and approved	211104 Statutory salaries	2,584,785
APMs for 29 Municipal Councils produced	Audit reports for 21 Municipal Councils produced and approved	221003 Staff Training	31,214
APMs for 11 Regional Referral Hospitals produced	Audit reports for 6 Regional Referral Hospitals produced	225001 Consultancy Services- Short term	247,698
Management Letters for 80 districts produced	Audit reports for 2,048 sub – counties (backlogs) produced	227001 Travel inland	539,065
Management letters for 6 cities produced and approved	2 special audit reports produced		
Management letters for 29 Municipal Councils produced	APMs for 61 districts produced		
Management letters for 11 Regional Referral Hospitals produced	APMs for 19 Municipal Councils produced		
Management letters for 12 Special audits produced	APMs for 3 Regional Referral Hospitals produced		
Management letters produced for 34 schools audits	Management Letters for 61 districts produced		
Audit reports for 134 districts produced and approved	Management letters for 19 Municipal Councils produced		
Audit reports for 10 cities produced and approved	Management letters for 3 Regional Referral Hospitals produced		
Audit reports for 41 Municipal Councils produced and approved	Management letters for 4 Special audits produced		
Audit reports for 14 Regional Referral Hospitals produced	3 months' Salary for 170 Staff paid		
Audit reports produced for 377 schools	Gratuity paid for 7 staff		
24 Special Audit reports produced and approved			
Salary for 170 Staff paid			
Gratuity paid for 7 staff			

Reasons for Variation in performance

Owing to COVID 19 related disruptions, overall performance was adversely as a result of delays and restrictions in undertaking planned activities. Additionally the office experienced resource shortfalls which also affected budget execution.

Total	3,897,566
Wage Recurrent	2,584,785
Non Wage Recurrent	1,312,782
AIA	0
Total For Department	3,897,566
Wage Recurrent	2,584,785
Non Wage Recurrent	1,312,782
AIA	0

Sub-SubProgramme: 16 Value for Money and Specialised Audits

Departments

Department: 05 Value for Money and Specialised Audits

Outputs Provided

Vote:131 Auditor General

QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
Budget Output: 01 Value for Money Audits			
Annual Report of the Auditor General on Value for Money Audits for the FY ended 30th June 2021 produced	Annual Report of the Auditor General on Value for Money Audits for the FY ended 30th June 2021 produced	Item	Spent
Audit reports for 15 MDAs produced	Audit reports for 18 MDAs produced	211103 Allowances (Inc. Casuals, Temporary)	26,976
Audit reports for 11 Statutory Authorities produced	Audit reports for 15 Statutory Authorities produced	211104 Statutory salaries	990,045
Audit reports for 25 projects produced	Audit reports for 19 projects produced	221003 Staff Training	31,214
Main study reports for 17 VFM audits produced	Main study reports for 1 VFM audit produced	225001 Consultancy Services- Short term	86,821
9 Infrastructure Audit reports produced	Infrastructure Audit reports on 90 projects produced	227001 Travel inland	85,098
13 special audit reports produced	2 VFM Main studies undertaken and draft reports produced		
13 VFM Main studies (including backlogs) undertaken and draft reports produced	Management letters for 18 MDAs prepared and approved		
Management letters for 16 MDAs prepared and approved	Management letters for 14 Statutory Authorities prepared and approved		
Management letters for 10 Statutory Authorities prepared and approved	Management letters for 18 projects prepared and approved		
Management letters for 23 projects prepared and approved	Management letters produced for 1 infrastructure audit		
11 special audit management letters produced	Management letters for 3 special audits produced and approved		
Management letters produced for 7 infrastructure audits	APMs produced for 8 MDAs, 10 Statutory corporations and 17 projects		
APMs produced for 5 MDAs, 6 Statutory corporations and 20 projects	Salary for 48 staff paid		
2 Public works/Engineering Audit plans produced and approved	Gratuity for 5 staff paid		
8 special audit plans prepared and approved			
Salary for 48 staff paid			
Gratuity for 5 staff paid			

Reasons for Variation in performance

The variation in performance as at the end of Q2 is attributed to COVID 19 related disruptions and budget cuts on consumptive items key to planned activities. This led to the procedural delays in undertaking audits.

Total	1,220,153
Wage Recurrent	990,045
Non Wage Recurrent	230,109
AIA	0
Total For Department	1,220,153
Wage Recurrent	990,045
Non Wage Recurrent	230,109
AIA	0

Departments

Department: 06 Forensic Investigations and Special Audits

Outputs Provided

Budget Output: 01 Value for Money Audits

Vote:131 Auditor General

QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2021 produced	Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2021 produced	Item	Spent
Audit reports for 31 MDAs produced	Audit reports for 27 MDAs produced	211103 Allowances (Inc. Casuals, Temporary)	22,142
Audit reports for 12 Statutory Authorities produced	Audit reports for 23 Statutory Authorities produced	211104 Statutory salaries	931,122
Audit reports produced for 13 classified audits	2 funds audited and reports produced	221003 Staff Training	31,214
3 funds audited and reports produced	Audit reports for 9 projects produced	225001 Consultancy Services- Short term	36,500
Audit reports for 12 projects produced	3 Special Audit/forensic investigation reports finalized and approved	227001 Travel inland	60,179
5 Special Audit/forensic investigation reports produced	2 IT Audit reports produced		
9 IT Audit reports produced	Management letters for 18 MDAs prepared and approved		
Management letters for 14 MDAs prepared and approved	Management letters for 15 Statutory Authorities prepared and approved		
Management letters for 13 classified audits produced and approved	Management letters for 6 projects prepared and approved		
Management letters for 12 Statutory Authorities prepared and approved	Management letters for 1 fund audit produced		
Management letters for 9 projects prepared and approved	Management letters for 5 special audits produced and approved		
Management letters for 2 funds audit produced	APMs for 20 MDAs, 14 Statutory Authorities, 1 fund and 2 projects prepared and approved		
Management letters for 5 special audits produced and approved	3 months' salary for 51 staff paid		
Management letters for 5 IT Audits produced	Gratuity for 4 staff paid		
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			

Reasons for Variation in performance

The performance variation is due to COVID 19 disruptions and budget cuts early in the Financial Year. These led to procedural delays in implementing planned activities.

Total	1,081,157
Wage Recurrent	931,122
Non Wage Recurrent	150,035
AIA	0
Total For Department	1,081,157
Wage Recurrent	931,122
Non Wage Recurrent	150,035
AIA	0

Sub-SubProgramme: 17 Support to Audit services

Departments

Vote:131 Auditor General

QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
Department: 01 Headquarters			
<i>Outputs Provided</i>			
Budget Output: 01 Policy, Planning and Strategic Management			
Annual Report of the AG for the financial year ended 30th June 2021 produced and submitted	Annual Report of the AG for the financial year ended 30th June 2021 produced and submitted	Item	Spent
Press conference on submission of the AG's report held	Board of survey for FY ended 30th June 2021 held	211102 Contract Staff Salaries	61,247
Board of survey for FY ended 30th June 2021 held	OAG Planning workshop and Budget Conference held	211103 Allowances (Inc. Casuals, Temporary)	384,932
OAG Planning workshop and Budget Conference held	Budget Framework Paper for FY 2022/23 produced	211104 Statutory salaries	1,899,487
Budget Framework Paper for FY 2022/23 produced	Internal Audit and GoU Progress reports for Q1 FY 2021/22 produced	212101 Social Security Contributions	555,968
Q1 FY 2021/22 progress reports produced	3 Monthly payroll verification reports produced	212102 Pension for General Civil Service	210,818
Average market price data bank developed	3 months' utility bills paid	213001 Medical expenses (To employees)	12,150
3 months utility bills paid	Transport equipment maintained	213002 Incapacity, death benefits and funeral expenses	14,004
Transport equipment maintained	9 Contracts Committee and 32 Evaluation Committee meetings held and minutes produced	213004 Gratuity Expenses	1,625,180
8 Contracts Committee and 12 Evaluation Committee meetings held and minutes produced	3 monthly reports on Procurement & Disposal submitted to PPDA	221001 Advertising and Public Relations	28,115
1 Procurement advert placed in the newspapers	3 adverts placed in the newspapers	221003 Staff Training	264,655
International engagements undertaken/attended	International engagements undertaken/attended	221004 Recruitment Expenses	28,004
Maintenance of equipment, internet, data and CUG services	Maintenance of equipment, internet, data, network and CUG services	221007 Books, Periodicals & Newspapers	4,807
Team Mate annual license renewed	I IT security review was undertaken	221008 Computer supplies and Information Technology (IT)	14,345
OAG Financial Management, Accounting and Operation manual reviewed	Team Mate annual license renewed	221009 Welfare and Entertainment	230,876
Outsourcing evaluation reports produced	3 Outsourcing evaluation reports produced	221011 Printing, Stationery, Photocopying and Binding	129,185
Resource Centre equipped with knowledge material	OAG promotional materials (520 diaries and notebooks) procured	221012 Small Office Equipment	11,326
OAG promotional materials procured	OAG participated in 3 Television talk shows, 5 - Radio talk shows on Anti - corruption	221016 IFMS Recurrent costs	17,925
Intranet refresher training undertaken	1 engagement with CSOs undertaken	221017 Subscriptions	40,215
Change Management and awareness campaigns conducted	3 months subscription for adverts and newspapers and to international bodies paid	222001 Telecommunications	29,935
3 months subscription for adverts and newspapers and to international bodies paid	TeamMate sensitization workshops undertaken online	223002 Rates	4,567
Technical support provided to audit staff	OAG Report writing framework reviewed	223004 Guard and Security services	105,353
1 Summary Pre – issuance review report produced	Technical support provided to audit staff	223005 Electricity	136,211
Database on status of audit reports submitted to Parliament and recommendations adopted updated	2 Summary Pre – issuance review reports 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.	Tool to assess compliance with methodologies and standards developed	223007 Other Utilities- (fuel, gas, firewood, charcoal)	30,000
Report on recommendations emanating from AG's report adopted by Parliament produced	Technical support provided to Oversight Committees of Parliament through Minutes, feedback and Audit verification reports and briefs on audit reports.	224004 Cleaning and Sanitation	67,944
	1 special investigation report by Internal Audit produced	225001 Consultancy Services- Short term	61,192
	1 Parliamentary Sub –committee on	227001 Travel inland	301,377
		227003 Carriage, Haulage, Freight and transport hire	14,600
		227004 Fuel, Lubricants and Oils	241,773
		228001 Maintenance - Civil	11,084
		228002 Maintenance - Vehicles	186,286
		228003 Maintenance – Machinery, Equipment & Furniture	87,788

Vote:131 Auditor General

QUARTER 2: Outputs and Expenditure in Quarter

1 special investigation report by Internal Audit produced	Finance, Planning and Economic development meeting held.
CSR activities implemented	15 Legal briefs for the OAG prepared
OAG Website re-developed and rolled out	10 Contracts drafted and reviewed for the OAG
Legal briefs for the OAG prepared	3 representations made in the court on matters for and against the AG
Contracts drafted and reviewed for the OAG	Staff salaries and 10% NSSF contribution paid
OAG represented in courts of law and other legal forums	Staff training and welfare activities managed
Staff salaries and 10% NSSF contribution paid	
8 staff promoted and 4 recruited	
Staff prepared for retirement	

Reasons for Variation in performance

Implementation of planned activities was adversely affected by the COVID 19 - related operational disruptions as well as budget cuts in the first quarter of the FY.

	Total	6,870,948
	Wage Recurrent	1,960,734
	Non Wage Recurrent	4,910,215
	AIA	0

Arrears

Total For Department	6,870,948
Wage Recurrent	1,960,734
Non Wage Recurrent	4,910,215
AIA	0

Development Projects

Project: 1690 Retooling of Office of the Auditor General

Capital Purchases

Budget Output: 72 Government Buildings and Administrative Infrastructure

Item	Spent
Procurement process triggered and advert placed	Procurement of power back up systems for 4 branch offices underway and bids received.
Bids received and processed	
Evaluation of bids	
Award of contract	
Verification and making of payments	

Reasons for Variation in performance

Variation in performance is due to non - release of funds in the first quarter and under release of funds in the second quarter.

Total	0
GoU Development	0
External Financing	0
AIA	0

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

Vote:131 Auditor General

QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
Procurement process commenced and advert placed	Evaluation of bids for the procurement of 3 vehicles (1 station wagon and 2 pick ups) undertaken with contract signing expected in Q3 and delivery in Q4.	Item	Spent
Bids received and processed			
Bids evaluated			

Reasons for Variation in performance

Non - release of funds in the first quarter delayed associated procurement processes resulting in the observed performance variation.

	Total	0
	GoU Development	0
	External Financing	0
	AIA	0

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

Payment for TeamMate audit software licenses made	TeamMate Audit software licenses payment made.	Item	Spent
		312202 Machinery and Equipment	400,907
Adverts issued	Procurement of laptops finalized with delivery expected in Q3,		
Bids received and processed			
Bids evaluated	Evaluation of bids for the delivery of computer parts finalized subject to approval.		

Reasons for Variation in performance

Under - release of funds has resulted in disruptions to undertaking of planned activities hence the performance variation observed.

	Total	400,907
	GoU Development	400,907
	External Financing	0
	AIA	0

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

Adverts issued	Procurement advert for assorted furniture published with bids expected in Q3.	Item	Spent
Bids received and processed		312203 Furniture & Fixtures	5,000
Bids evaluated			

Reasons for Variation in performance

Delays in the procurement process led to the performance variation and this is a result of under - release of funds.

	Total	5,000
	GoU Development	5,000
	External Financing	0
	AIA	0
	Total For Project	405,907
	GoU Development	405,907

Vote:131 Auditor General

QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
		External Financing	0
		AIA	0
		GRAND TOTAL	15,409,680
		Wage Recurrent	8,156,564
		Non Wage Recurrent	6,847,209
		GoU Development	405,907
		External Financing	0
		AIA	0

Vote:131 Auditor General

QUARTER 3: 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
Audit reports for 7 projects produced				
3 special investigation reports produced	211103 Allowances (Inc. Casuals, Temporary)	94,767	0	94,767
3 special investigation management letters produced				
1 special investigation plan produced	211104 Statutory salaries	542,960	0	542,960
Risk profiling for 54 MDAs carried out				
Risk profiling for 30 Statutory Authorities carried out	221003 Staff Training	38,925	0	38,925
Risk profiling for 24 projects carried out				
5 Special Audit plans prepared and approved	227001 Travel inland	136,730	0	136,730
Audit area justification papers for 3 VFM audits produced				
3 months' salary for 59 staff paid				
	Total	813,382	0	813,382
	Wage Recurrent	542,960	0	542,960
	Non Wage Recurrent	270,422	0	270,422
	AIA	0	0	0

Department: 03 Central Government Two

Outputs Provided

Budget Output: 01 Financial Audits

	Item	Balance b/f	New Funds	Total
Audit reports for 7 projects produced and approved				
2 special audit reports produced	211103 Allowances (Inc. Casuals, Temporary)	128,264	0	128,264
4 PSA reports produced and approved				
Management letters for 7 projects produced and approved	211104 Statutory salaries	402,238	0	402,238
2 Special Audit plans prepared and approved				
2 special audit management letters produced and approved	225001 Consultancy Services- Short term	46,349	0	46,349
Risk profiling for 22 MDAs carried out				
Risk profiling for 32 Statutory Authorities carried out	227001 Travel inland	134,213	0	134,213
Risk profiling for 107 projects carried out				
Risk profiling for 4 PSAs undertaken				
Risk profiling for 1 fund undertaken				
Audit area justification papers for 3 VFM audits produced				
3 months' salary for 58 staff paid				
	Total	711,064	0	711,064
	Wage Recurrent	402,238	0	402,238
	Non Wage Recurrent	308,826	0	308,826
	AIA	0	0	0

Vote:131 Auditor General

QUARTER 3: Revised Workplan

Department: 04 Local Authorities

Outputs Provided

Budget Output: 01 Financial Audits

	Item	Balance b/f	New Funds	Total
APMs for 19 districts produced				
APMs for 6 cities produced and approved	211103 Allowances (Inc. Casuals, Temporary)	1,640	0	1,640
APMs for 20 Municipal Councils produced				
APMs for 8 Regional Referral Hospitals produced	211104 Statutory salaries	5,834	0	5,834
Management Letters for 19 districts produced				
Management letters for 7 cities produced and approved	225001 Consultancy Services- Short term	364,018	0	364,018
Management letters for 20 Municipal Councils produced				
Management letters for 8 Regional Referral Hospitals produced	227001 Travel inland	12,779	0	12,779
	Total	384,270	0	384,270
Audit reports for 19 districts produced and approved				
Audit reports for 7 cities produced and approved	Wage Recurrent	5,834	0	5,834
Audit reports for 20 Municipal Councils produced and approved	Non Wage Recurrent	378,436	0	378,436
Audit reports for 8 Regional Referral Hospitals produced	AIA	0	0	0
2 special audit reports produced				
Audit reports for 379 schools produced				
OAS's for 765 in - house sub - county audits produced				
OAS's for 124 divisions produced				
OAS's for 379 schools and tertiary institutions produced				
Management letters for 765 in house sub county audits produced				
Management letters for 62 divisions produced				
Management letters for 190 schools and tertiary institutions produced				
Audit reports for 164 Town Councils produced				
Risk profiling for 518 Higher Local Governments (135 Districts, 10 City councils, 31 Municipal councils, 328 Town Councils, 14 Regional Referral Hospitals) undertaken				
Salary for 170 Staff paid				
3 months' Salary for 170 Staff paid				

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
Management letters for 3 projects produced				
Audit reports produced for 3 projects	211103 Allowances (Inc. Casuals, Temporary)	88,659	0	88,659
4 VFM Main study reports produced				
8 special audit plans prepared and approved	211104 Statutory salaries	5,934	0	5,934
Management letters produced for 3 special audits				
5 special audit reports produced	225001 Consultancy Services- Short term	19,441	0	19,441
Infrastructure audit reports on 150 projects produced				
Risk profiling for 14 MDAs carried out	227001 Travel inland	154,062	0	154,062
Risk profiling for 11 Statutory Authorities carried out	Total	268,095	0	268,095
Risk profiling for 22 projects carried out	Wage Recurrent	5,934	0	5,934
Risk profiling carried out for 240 infrastructure audits	Non Wage Recurrent	262,161	0	262,161
Audit area justification papers for 13 VFM audits produced	AIA	0	0	0
3 months' salary for 48 staff paid				

Vote:131 Auditor General

QUARTER 3: 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
Management letters for 6 special audits produced and approved	211103 Allowances (Inc. Casuals, Temporary)	98,508	0	98,508
Management letters for 4 projects produced				
Management letters for 13 classified audits produced	225001 Consultancy Services- Short term	59,797	0	59,797
Audits reports produced for 4 projects				
13 classified audit reports produced	227001 Travel inland	89,199	0	89,199
7 Special Audit/forensic investigation reports produced				
2 IT Audit reports produced	Total	247,505	0	247,505
Risk profiling for 32 MDAs carried out	Wage Recurrent	0	0	0
Risk profiling for 13 classified audits undertaken				
Risk profiling for 22 Statutory Authorities carried out	Non Wage Recurrent	247,505	0	247,505
Risk profiling for 14 projects carried out				
Risk profiling for 3 funds undertaken	AIA	0	0	0
Risk profiling for 5 IT Audits undertaken				
Audit area justification paper for 1 VFM audit produced				
5 Special Audit plans prepared and approved				
3 months' salary for 51 staff paid				

Development Projects

Sub-SubProgramme: 17 Support to Audit services

Departments

Vote:131 Auditor General

QUARTER 3: Revised Workplan

Department: 01 Headquarters

Outputs Provided

Budget Output: 01 Policy, Planning and Strategic Management

	Item	Balance b/f	New Funds	Total
Press conference on submission of the AG's report held	211104 Statutory salaries	96,605	0	96,605
Half-year Financial Statements for the period ended 31st December 2021 produced	212101 Social Security Contributions	575,527	0	575,527
Audit reports reproduced and disseminated	212102 Pension for General Civil Service	59,694	0	59,694
Ministerial Policy Statement for 2022/23 produced	213001 Medical expenses (To employees)	147,720	0	147,720
Q2 2021/22 Progress reports produced	213004 Gratuity Expenses	332,304	0	332,304
REAP work plan for FY 2022/23 produced	221001 Advertising and Public Relations	25,400	0	25,400
3 months utility bills paid	221003 Staff Training	240,736	0	240,736
Transport equipment maintained	221007 Books, Periodicals & Newspapers	17,000	0	17,000
3 Contracts Committee and 6 Evaluation Committee meetings held	221008 Computer supplies and Information Technology (IT)	517,721	0	517,721
3 monthly reports on Procurement & Disposal submitted to PPDA	221009 Welfare and Entertainment	163,050	0	163,050
International engagements undertaken/attended	221011 Printing, Stationery, Photocopying and Binding	104,468	0	104,468
1 Procurement advert published	221012 Small Office Equipment	20,674	0	20,674
Internet and data services maintained	221016 IFMS Recurrent costs	80	0	80
Framework for inclusive staff training developed	221017 Subscriptions	64,147	0	64,147
Staff appraisal process managed by HR Department	222001 Telecommunications	192,711	0	192,711
3 months subscription for adverts and newspapers paid	223002 Rates	5,000	0	5,000
1 summary post -issuance review report produced	223004 Guard and Security services	399	0	399
QA Annual report and report on follow up of QAC recommendations produced	223007 Other Utilities- (fuel, gas, firewood, charcoal)	30,000	0	30,000
MoU with ICPAU developed and signed	224004 Cleaning and Sanitation	142,764	0	142,764
Consultant engaged to develop tools to assess compliance with VFM audit methodology	227003 Carriage, Haulage, Freight and transport hire	400	0	400
Guidelines for Parliamentary Liaison department developed and implemented	228001 Maintenance - Civil	54,040	0	54,040
Support provided to Oversight Committees of Parliament through Minutes, feedback and Audit verification reports and briefs on audit reports.	228002 Maintenance - Vehicles	128,624	0	128,624
Report on recommendations emanating from AG's report adopted by oversight committees and the House produced	228003 Maintenance – Machinery, Equipment & Furniture	119,407	0	119,407
1 special investigation report by Internal Audit produced	Total	3,038,470	0	3,038,470
Q2 Internal Audit report produced	Wage Recurrent	96,605	0	96,605
CSR activities implemented	Non Wage Recurrent	2,941,865	0	2,941,865
Court cases that arise out of recommendations of the Auditor General's Report compiled with their status	AIA	0	0	0
Revised laws for the legal library purchased				
Legal briefs for OAG prepared				
Contracts drafted and reviewed for the OAG				
OAG represented in courts of law and other legal forums				
Legal provisions on the mandate of AG and OAG reviewed				
Staff salaries and 10% NSSF contribution paid				
OAG Health and Group life Insurance schemes managed				
60 OAG Staff transferred				
Training evaluation Framework developed and disseminated				

Development Projects

Vote:131 Auditor General

QUARTER 3: Revised Workplan

Project: 1690 Retooling of Office of the Auditor General

Capital Purchases

Budget Output: 72 Government Buildings and Administrative Infrastructure

Supervision of Power back up system installation works	Item	Balance b/f	New Funds	Total
Verification and making of payments	312101 Non-Residential Buildings	280,000	0	280,000
	Total	280,000	0	280,000
Procurement of contractors for the construction of Masaka boundary wall undertaken.	<i>GoU Development</i>	<i>280,000</i>	<i>0</i>	<i>280,000</i>
	<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

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

Contract awarded	Item	Balance b/f	New Funds	Total
3 Vehicles delivered and inspected	312201 Transport Equipment	750,000	0	750,000
	Total	750,000	0	750,000
Payments made	<i>GoU Development</i>	<i>750,000</i>	<i>0</i>	<i>750,000</i>
	<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

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

Supplies delivered	Item	Balance b/f	New Funds	Total
Payments made	312202 Machinery and Equipment	149,093	0	149,093
	Total	149,093	0	149,093
	<i>GoU Development</i>	<i>149,093</i>	<i>0</i>	<i>149,093</i>
	<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

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

Contract awarded	Item	Balance b/f	New Funds	Total
Supplies delivered and inspected	312203 Furniture & Fixtures	65,000	0	65,000
	Total	65,000	0	65,000
Payments made	<i>GoU Development</i>	<i>65,000</i>	<i>0</i>	<i>65,000</i>
	<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>
	GRAND TOTAL	6,706,879	0	6,706,879
	<i>Wage Recurrent</i>	<i>1,053,571</i>	<i>0</i>	<i>1,053,571</i>
	<i>Non Wage Recurrent</i>	<i>4,409,215</i>	<i>0</i>	<i>4,409,215</i>
	<i>GoU Development</i>	<i>1,244,093</i>	<i>0</i>	<i>1,244,093</i>
	<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>