

Vote:131 Auditor General

QUARTER 3: 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 3	Spent by End Q3	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	34.525	25.894	24.633	75.0%	71.3%	95.1%
Non Wage	34.175	19.479	17.121	57.0%	50.1%	87.9%
Devt. GoU	3.050	1.700	0.406	55.7%	13.3%	23.9%
Ext. Fin.	0.000	0.000	0.000	0.0%	0.0%	0.0%
GoU Total	71.750	47.073	42.160	65.6%	58.8%	89.6%
Total GoU+Ext Fin (MTEF)	71.750	47.073	42.160	65.6%	58.8%	89.6%
Arrears	0.508	0.508	0.508	100.0%	100.0%	100.0%
Total Budget	72.257	47.580	42.667	65.8%	59.0%	89.7%
<i>A.I.A Total</i>	0.000	0.000	0.000	0.0%	0.0%	0.0%
Grand Total	72.257	47.580	42.667	65.8%	59.0%	89.7%
Total Vote Budget Excluding Arrears	71.750	47.073	42.160	65.6%	58.8%	89.6%

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	47.07	42.16	65.6%	58.8%	89.6%
Sub-SubProgramme: 15 Financial Audits	26.51	17.96	16.45	67.7%	62.0%	91.6%
Sub-SubProgramme: 16 Value for Money and Specialised Audits	10.64	7.15	7.13	67.2%	67.0%	99.7%
Sub-SubProgramme: 17 Support to Audit services	34.60	21.96	18.58	63.5%	53.7%	84.6%
Sub-SubProgramme: 53 External Audit	0.00	0.00	0.00	0.0%	0.0%	0.0%
Total for Vote	71.75	47.07	42.16	65.6%	58.8%	89.6%

Matters to note in budget execution

Budget execution was adversely affected by the severe budget cuts and procedural delays in procurement and payment processes.

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

<i>(i) Major unspent balances</i>
Departments , Projects

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Sub-SubProgramme 15 Financial Audits	
0.345 Bn Shs	Department/Project :04 Local Authorities
Reason: Balances are attributed to delays in completion of out - sourced lower local government audits. These unspent balances shall be paid out to audit firms upon completion of out - sourced audits which are still in progress.	
<i>Items</i>	
345,272,727.000 US\$	225001 Consultancy Services- Short term
Reason: Unspent balances are due to the fact that out - sourced lower local government audits are still on - going. Payments to audit firms shall be done in Q4 following completion of audits.	
Sub-SubProgramme 16 Value for Money and Specialised Audits	
0.019 Bn Shs	Department/Project :06 Forensic Investigations and Special Audits
Reason: The observed balances are attributed to delays in completion of on - going outsourced audits. This implies that final payments to audit firms have been held up subject to completion. These unspent balances shall be spent in Q4 upon completion of audits.	
<i>Items</i>	
19,374,092.000 US\$	225001 Consultancy Services- Short term
Reason: Observed balances are a direct result of delays in completion of out - sourced audits. These balances shall be utilised upon completion of on - going outsourced audits.	
Sub-SubProgramme 17 Support to Audit services	
1.242 Bn Shs	Department/Project :01 Headquarters
Reason: Observed under expenditure is attributed to procedural delays in procurement processes, processing payments and in submission of bills/invoices by service providers. In addition budget cuts and COVID 19 affected implementation of planned activities.	
<i>Items</i>	
445,456,000.000 US\$	221008 Computer supplies and Information Technology (IT)
Reason: Delayed preparation and submission of invoices by service providers resulted in the observed fund balances.	
188,822,206.000 US\$	222001 Telecommunications
Reason: Unspent balances are caused by delayed preparation of bills/invoices by service providers resulting in delayed processing of associated payments.	
154,079,970.000 US\$	212102 Pension for General Civil Service
Reason: Balances are due to delayed processing of pension files to make payments.	
124,750,594.000 US\$	224004 Cleaning and Sanitation
Reason: Unspent monies are attributed to delayed submission of invoices by service providers resulting in delayed processing of payments.	
100,000,000.000 US\$	225001 Consultancy Services- Short term
Reason: Variation in expenditure is due to delays in the procurement process occasioned by budget cuts.	
1.294 Bn Shs	Department/Project :1690 Retooling of Office of the Auditor General

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	Reason: Delayed release of funds resulted in procurement activities being put on hold subject to funds availability. Subsequently, funds were released in Q2 and procurement activities commenced belatedly which shall be concluded in Q4.	
Items		
750,000,000.000 UShs	312201	Transport Equipment
	Reason: Owing to the delayed release of funds, planned procurement activities started late. This meant that at the time of reporting, delivery of the vehicles is still pending.	
280,000,000.000 UShs	312101	Non-Residential Buildings
	Reason: The variation observed resulted from delayed release of funds. This translated into delayed commencement of the associated procurement processes.	
199,092,737.000 UShs	312202	Machinery and Equipment
	Reason: Delayed release of funds affected timeliness of planned procurement activities. This has resulted in procurement activities remaining in progress at the time of reporting.	
65,000,000.000 UShs	312203	Furniture & Fixtures
	Reason: Unspent balances are due to delays in the release of funds which implied delayed commencement of procurement activities.	
N/A		

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 Q3
Level of compliance with public financial management laws and regulations	Percentage	65%	53.5%
Sub-SubProgramme Outcome: Improved quality of audit reports contributing to value for money in the use of Public resources			

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Sub-SubProgramme Outcome Indicators	Indicator Measure	Planned 2021/22	Actuals By END Q3
Proportion of external audit report recommendations implemented	Percentage	35%	29%
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 Q3
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 Q3
Percentage of Corporate Strategy implemented	Percentage	25%	50%
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	1380

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 Q3
Percentage of planned financial audits (MDAs, Statutory Authorities, Projects, PSAs and Local Governments) undertaken.	Percentage	90%	100%

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Percentage of unqualified audit reports (MDAs, Statutory Bodies, Local Governments)	Percentage	88%	95%
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 Q3
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%	95%
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 Q3
Percentage of planned financial audits (MDAs, Statutory Authorities, Projects, PSAs and Local Governments) undertaken.	Percentage	88%	8.51%
Percentage of unqualified audit reports (MDAs, Statutory Bodies, Local Governments)	Percentage	90%	97%
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 Q3
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%	48.8%
Percentage of audit reports resulting in policy changes/administrative instructions	Percentage	5%	0%

Department : 06 Forensic Investigations and Special Audits

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Budget OutPut : 01 Value for Money Audits			
Budget Output Indicators	Indicator Measure	Planned 2021/22	Actuals By END Q3
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%	72.73%
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 Q3
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	199
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 Q3
Proportion of vehicles and motorcycles in good condition	Ratio	50	49

Performance highlights for the Quarter

During the period January to March 2022, audits pertaining to the following were completed:

2 MDAs
 2 Statutory Authorities
 7 projects
 1 VFM Main study
 3 special audits
 3 backlog international audits
 23 DLGs
 14 Municipal Councils
 8 regional referral hospitals
 268 schools.

This brought the total number of audits done during the year to 3,023 audits, Please note that this number includes backlog audits.

V3: Details of Releases and Expenditure

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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	17.96	16.45	67.7%	62.0%	91.6%
<i>Class: Outputs Provided</i>	<i>26.51</i>	<i>17.96</i>	<i>16.45</i>	<i>67.7%</i>	<i>62.0%</i>	<i>91.6%</i>
141501 Financial Audits	26.51	17.96	16.45	67.7%	62.0%	91.6%
Sub-SubProgramme 16 Value for Money and Specialised Audits	10.64	7.15	7.13	67.2%	67.0%	99.7%
<i>Class: Outputs Provided</i>	<i>10.64</i>	<i>7.15</i>	<i>7.13</i>	<i>67.2%</i>	<i>67.0%</i>	<i>99.7%</i>
141601 Value for Money Audits	10.64	7.15	7.13	67.2%	67.0%	99.7%
Sub-SubProgramme 17 Support to Audit services	35.10	22.47	19.09	64.0%	54.4%	85.0%
<i>Class: Outputs Provided</i>	<i>31.55</i>	<i>20.26</i>	<i>18.17</i>	<i>64.2%</i>	<i>57.6%</i>	<i>89.7%</i>
141701 Policy, Planning and Strategic Management	31.55	20.26	18.17	64.2%	57.6%	89.7%
<i>Class: Capital Purchases</i>	<i>3.05</i>	<i>1.70</i>	<i>0.41</i>	<i>55.7%</i>	<i>13.3%</i>	<i>23.9%</i>
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	0.60	0.40	42.9%	28.6%	66.8%
141778 Purchase of Office and Residential Furniture and Fittings	0.20	0.07	0.01	35.0%	2.5%	7.1%
<i>Class: Arrears</i>	<i>0.51</i>	<i>0.51</i>	<i>0.51</i>	<i>100.0%</i>	<i>100.0%</i>	<i>100.0%</i>
141799 Arrears	0.51	0.51	0.51	100.0%	100.0%	100.0%
Total for Vote	72.26	47.58	42.67	65.8%	59.0%	89.7%

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
<i>Class: Outputs Provided</i>	<i>68.70</i>	<i>45.37</i>	<i>41.75</i>	66.0%	60.8%	92.0%
211102 Contract Staff Salaries	0.12	0.09	0.09	75.0%	75.0%	100.0%
211103 Allowances (Inc. Casuals, Temporary)	3.12	2.07	2.05	66.3%	65.5%	98.8%
211104 Statutory salaries	34.40	25.80	24.54	75.0%	71.3%	95.1%
212101 Social Security Contributions	3.88	2.49	2.20	64.2%	56.7%	88.4%
212102 Pension for General Civil Service	0.82	0.70	0.55	85.2%	66.4%	78.0%
213001 Medical expenses (To employees)	1.41	1.41	1.41	100.0%	100.0%	100.0%
213002 Incapacity, death benefits and funeral expenses	0.06	0.06	0.06	100.0%	100.0%	100.0%
213004 Gratuity Expenses	1.96	1.96	1.72	100.0%	87.9%	87.9%
221001 Advertising and Public Relations	0.19	0.07	0.05	37.5%	28.4%	75.7%
221002 Workshops and Seminars	1.15	0.00	0.00	0.0%	0.0%	0.0%
221003 Staff Training	1.19	0.84	0.82	70.1%	68.3%	97.3%

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221004 Recruitment Expenses	0.08	0.07	0.07	83.3%	83.3%	100.0%
221007 Books, Periodicals & Newspapers	0.09	0.03	0.02	37.5%	28.4%	75.7%
221008 Computer supplies and Information Technology (IT)	0.82	0.69	0.24	83.3%	29.2%	35.0%
221009 Welfare and Entertainment	1.33	0.44	0.44	33.3%	33.3%	100.0%
221011 Printing, Stationery, Photocopying and Binding	0.62	0.39	0.36	62.6%	58.1%	92.9%
221012 Small Office Equipment	0.10	0.04	0.03	35.0%	32.0%	91.3%
221016 IFMS Recurrent costs	0.07	0.05	0.05	75.0%	74.9%	99.8%
221017 Subscriptions	0.23	0.17	0.11	74.3%	45.6%	61.4%
222001 Telecommunications	0.46	0.23	0.04	50.0%	8.8%	17.6%
223002 Rates	0.12	0.12	0.12	100.0%	100.0%	100.0%
223004 Guard and Security services	0.42	0.32	0.32	75.0%	75.0%	100.0%
223005 Electricity	0.54	0.41	0.41	75.0%	75.0%	100.0%
223006 Water	0.24	0.18	0.12	75.0%	50.0%	66.7%
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0.12	0.07	0.04	62.1%	35.5%	57.1%
224004 Cleaning and Sanitation	0.48	0.30	0.17	62.6%	36.4%	58.1%
225001 Consultancy Services- Short term	3.93	1.69	1.23	43.0%	31.2%	72.5%
227001 Travel inland	5.21	2.99	2.94	57.5%	56.6%	98.4%
227002 Travel abroad	2.84	0.00	0.00	0.0%	0.0%	0.0%
227003 Carriage, Haulage, Freight and transport hire	0.04	0.03	0.03	67.5%	67.5%	100.0%
227004 Fuel, Lubricants and Oils	0.97	0.72	0.71	75.0%	74.0%	98.6%
228001 Maintenance - Civil	0.24	0.15	0.10	61.0%	42.8%	70.1%
228002 Maintenance - Vehicles	0.90	0.52	0.48	58.5%	53.9%	92.0%
228003 Maintenance – Machinery, Equipment & Furniture	0.55	0.27	0.22	49.8%	40.7%	81.7%
Class: Capital Purchases	3.05	1.70	0.41	55.7%	13.3%	23.9%
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	0.60	0.40	42.9%	28.6%	66.8%
312203 Furniture & Fixtures	0.20	0.07	0.01	35.0%	2.5%	7.1%
Class: Arrears	0.51	0.51	0.51	100.0%	100.0%	100.0%
321608 General Public Service Pension arrears (Budgeting)	0.51	0.51	0.51	100.0%	100.0%	100.0%
Total for Vote	72.26	47.58	42.67	65.8%	59.0%	89.7%

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	17.96	16.45	67.7%	62.0%	91.6%
<i>Departments</i>						
02 Central Government One	5.29	3.61	3.59	68.3%	67.8%	99.3%
03 Central Government Two	5.72	3.94	3.37	68.9%	59.0%	85.7%
04 Local Authorities	15.51	10.41	9.49	67.1%	61.2%	91.1%

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Sub-SubProgramme 1416 Value for Money and Specialised Audits	10.64	7.15	7.13	67.2%	67.0%	99.7%
<i>Departments</i>						
05 Value for Money and Specialised Audits	5.74	3.83	3.83	66.6%	66.6%	100.0%
06 Forensic Investigations and Special Audits	4.90	3.33	3.31	67.9%	67.5%	99.4%
Sub-SubProgramme 1417 Support to Audit services	35.10	22.47	19.09	64.0%	54.4%	85.0%
<i>Departments</i>						
01 Headquarters	32.05	20.77	18.68	64.8%	58.3%	90.0%
<i>Development Projects</i>						
1690 Retooling of Office of the Auditor General	3.05	1.70	0.41	55.7%	13.3%	23.9%
Total for Vote	72.26	47.58	42.67	65.8%	59.0%	89.7%

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 3: 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	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)	175,120
30 Statutory Authorities audited and reports produced	Audit reports for 54 MDAs produced	211104 Statutory salaries	3,065,583
24 Projects audited and reports produced	Audit reports for 37 Statutory Authorities produced	221003 Staff Training	56,753
3 Value For Money Audits reports produced	Audit reports for 19 projects produced	227001 Travel inland	290,026
5 special audits reports produced	3 VFM Main studies undertaken and reports produced		
Consolidation of Annual Report of the AG	4 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 19 projects prepared and approved		
	4 special audit management letters produced and approved		
	APMs for 55 MDAs, 37 Statutory Authorities and 24 projects produced and approved		
	2 special audit plans produced and approved		
	9 months' Salary for 59 staff paid		
	Gratuity for 4 staff paid		

Reasons for Variation in performance

No performance variation observed. The minor difference in terms of risk profiling numbers was due to adjustments in the audit plan for FY 2022/23, However overall implementation of planned activities was affected by budget cuts.

Total	3,587,482
Wage Recurrent	3,065,583
Non Wage Recurrent	521,899
Arrears	0
AIA	0
Total For Department	3,587,482
Wage Recurrent	3,065,583
Non Wage Recurrent	521,899
Arrears	0
AIA	0

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QUARTER 3: 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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Departments

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)	195,422
32 Statutory Authorities audited and report produced	Audit reports for 21 MDAs produced	211104 Statutory salaries	2,828,594
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	96,297
3 Special Audits conducted and reports produced	Audit reports for 4 PSAs produced	227001 Travel inland	218,921
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 for FY 2020/21 produced and approved		
	Risk profiling for 30 MDAs carried out		
	Risk profiling for 26 Statutory Authorities carried out		
	Risk profiling for 107 projects carried out		
	Risk profiling for 4 PSAs undertaken		
	1 Special Audit plan for FY 2021/22 prepared and approved		
	Audit area justification papers for 3 VFM audits produced		
	9 months' Salary for 58 staff paid		
	Gratuity for 4 staff paid		

Reasons for Variation in performance

Overall performance variation is due to COVID 19 related operational disruptions earlier in the FY and severe budget cuts experienced over the course of the year.

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QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
		Total	3,374,704
		Wage Recurrent	2,828,594
		Non Wage Recurrent	546,110
		Arrears	0
		AIA	0
		Total For Department	3,374,704
		Wage Recurrent	2,828,594
		Non Wage Recurrent	546,110
		Arrears	0
		AIA	0

Departments

Department: 04 Local Authorities

Outputs Provided

Budget Output: 01 Financial Audits

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QUARTER 3: 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
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 APMs for 138 districts produced APMs for 38 Municipal Councils and Cities produced APMs for 14 Regional Referral Hospitals produced OAS's for 124 divisions produced OAS's for 340 town councils produced Management Letters for 138 districts produced Management letters for 38 Municipal Councils and cities produced Management letters for 14 Regional Referral Hospitals produced Management letters for 4 Special audits produced Management letters for 124 divisions produced Management letters for 340 Town councils produced Audit reports for 138 districts produced and approved Audit reports for 38 Municipal Councils and cities produced and approved Audit reports for 14 Regional Referral Hospitals produced Audit reports for 2,048 sub – counties (backlogs) produced 2 special audit reports produced Audit reports for 268 schools produced and approved Risk profiling for 520 Higher Local Governments (135 Districts, 10 City councils, 31 Municipal councils, 328 Town Councils, 16 Regional Referral Hospitals) undertaken 9 months' salary for 170 Staff paid Gratuity paid for 7 staff	Item 211103 Allowances (Inc. Casuals, Temporary) 211104 Statutory salaries 221003 Staff Training 225001 Consultancy Services- Short term 227001 Travel inland	Spent 602,827 6,959,875 35,470 801,704 1,085,720

Reasons for Variation in performance

Variation in performance is attributed to COVID 19 related disruptions and significant budget cuts during the Financial Year.

Total	9,485,597
Wage Recurrent	6,959,875
Non Wage Recurrent	2,525,722
Arrears	0
AIA	0
Total For Department	9,485,597
Wage Recurrent	6,959,875

Vote:131 Auditor General

QUARTER 3: 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
		Non Wage Recurrent	2,525,722
		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.	Annual Report of the Auditor General on Value for Money Audits for the FY ended 30th June 2021 produced	Item	Spent
	Audit reports for 20 MDAs produced	211103 Allowances (Inc. Casuals, Temporary)	209,370
	Audit reports for 15 Statutory Authorities produced	211104 Statutory salaries	2,979,110
	Audit reports for 21 projects produced	221003 Staff Training	35,470
	Main study reports for 2 VFM audits produced	225001 Consultancy Services- Short term	180,233
	Infrastructure Audit reports on 90 projects produced	227001 Travel inland	421,682
	5 VFM Main studies (including backlogs) undertaken and draft reports produced		
	Management letters for 20 MDAs prepared and approved		
	Management letters for 15 Statutory Authorities prepared and approved		
	Management letters for 21 projects prepared and approved		
	APMs produced for 20 MDAs, 15 statutory corporations and 22 projects		
	7 Public works/Engineering Audit plans produced and approved		
	12 special audit plans prepared and approved		
	Management letters for 7 special audits produced and approved		
	3 Public works/Engineering Audit management letters produced and approved		
	Risk profiling for 14 MDAs carried out		
	Risk profiling for 11 Statutory Authorities carried out		
	Risk profiling for 22 projects carried out		
	Risk profiling carried out for 240 infrastructure audits in 12 entities		
	Audit area justification papers produced for 13 VFM Audits		
	9 month's Salary for 48 staff paid		
	Gratuity for 5 staff paid		

Reasons for Variation in performance

Performance variation during the quarter was due to budget cuts experienced over the course of the FY. This led to delay and deferment of planned activities.

Vote:131 Auditor General

QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
		Total	3,825,866
		Wage Recurrent	2,979,110
		Non Wage Recurrent	846,756
		Arrears	0
		AIA	0
		Total For Department	3,825,866
		Wage Recurrent	2,979,110
		Non Wage Recurrent	846,756
		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 3: 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)	176,018
10 IT Audits reports produced	Audit reports for 25 Statutory Authorities produced	211104 Statutory salaries	2,793,365
26 Special Audits reports produced	2 funds audited and reports produced	221003 Staff Training	35,470
1 VFM audit report produced	Audit reports for 13 projects produced	225001 Consultancy Services- Short term	76,923
	1 VFM Main study report produced	227001 Travel inland	224,062
	4 Special Audit/forensic investigation reports produced		
	3 IT Audit reports produced		
	5 International (regional body) audits undertaken as part of Regional Audit boards		
	Management letters for 35 MDAs prepared and approved		
	Management letters for 25 Statutory Authorities prepared and approved		
	Management letters for 13 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		
	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		
	Risk profiling for 32 MDAs carried out		
	Risk profiling for 13 classified audits undertaken		
	Risk profiling for 22 Statutory Authorities carried out		
	Risk profiling for 8 projects carried out		
	Risk profiling for 2 funds undertaken		
	Risk profiling for 8 IT Audits undertaken		
	Audit area justification paper for 1 VFM audit produced		
	9 months' salary for 51 staff paid		
	Gratuity for 4 staff paid		

Reasons for Variation in performance

Budget execution was adversely affected by severe budget cuts on non - wage items which are essential to audit activities. In addition, COVID 19 led to operational disruptions in the early part of the FY.

Total	3,305,838
Wage Recurrent	2,793,365
Non Wage Recurrent	512,473

Vote:131

 Auditor General

QUARTER 3: 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
		Total For Department	3,305,838
		Wage Recurrent	2,793,365
		Non Wage Recurrent	512,473
		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	Press conference on submission of the AG's report held	Item	Spent
Effective communication and stakeholder engagement	Annual (FY 2020/21) and Half Year (FY 2021/22) Financial Statements produced and submitted	211102 Contract Staff Salaries	91,870
Prudent Financial and Human Resource Management	Board of survey for FY 2020/21 held	211103 Allowances (Inc. Casuals, Temporary)	686,940
Quality Assurance and Audit Development	BFP and MPS for FY 2022/23 produced	211104 Statutory salaries	5,914,204
ICT support services	Periodic Internal Audit, M&E, PPDA and GoU Progress reports produced	212101 Social Security Contributions	2,199,055
Timely statutory reports	9 months' utility and security bills paid	212102 Pension for General Civil Service	546,600
	Transport equipment and facilities maintained	213001 Medical expenses (To employees)	1,409,250
	Procurement and Disposal Plan and Prequalification list for 2021/2022 submitted	213002 Incapacity, death benefits and funeral expenses	56,015
	21 Contracts Committee and 54 Evaluation Committee meetings held	213004 Gratuity Expenses	1,720,593
	ICT equipment, internet, network and telecom services maintained	221001 Advertising and Public Relations	54,450
	2 IT security reviews undertaken	221003 Staff Training	616,969
	OAG promotional and IEC materials procured	221004 Recruitment Expenses	70,009
	18,177 audit reports disseminated, 10,625 reproduced for dissemination, 747 archived and 528 uploaded onto the website	221007 Books, Periodicals & Newspapers	24,771
	OAG Website Interface redesigned	221008 Computer supplies and Information Technology (IT)	239,709
	International engagements attended	221009 Welfare and Entertainment	441,909
	3 media appearances, 3 media engagements and 2 engagements with CSOs held	221011 Printing, Stationery, Photocopying and Binding	362,031
	Subscription for adverts, newspapers, to international bodies and online libraries paid	221012 Small Office Equipment	31,960
	Tools to aggregate value added by audits and compliance with audit methodologies and standards developed	221016 IFMS Recurrent costs	53,900
		221017 Subscriptions	106,278
		222001 Telecommunications	40,470
		223002 Rates	120,000
		223004 Guard and Security services	316,062
		223005 Electricity	408,634
		223006 Water	119,198

Vote:131 Auditor General

QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

OAG Report writing framework reviewed	223007 Other Utilities- (fuel, gas, firewood, charcoal)	42,540
2 Pre – issuance and 1 summary post - issuance review reports produced	224004 Cleaning and Sanitation	173,249
QA Annual report produced	225001 Consultancy Services- Short term	71,375
2 Parliamentary committees' sensitization workshops held	227001 Travel inland	704,559
Technical support provided to Oversight Committees of Parliament in discussion of audit reports	227003 Carriage, Haulage, Freight and transport hire	27,000
2 special investigation reports produced by Internal Audit	227004 Fuel, Lubricants and Oils	714,136
2 meetings with the Parliamentary Sub-committee on Finance held	228001 Maintenance - Civil	104,635
70 Legal briefs prepared	228002 Maintenance - Vehicles	482,717
3 Legal unit practicing certificates acquired	228003 Maintenance – Machinery, Equipment & Furniture	223,155
30 Contracts reviewed for the OAG		
Court cases that arise out of AG's recommendations compiled		
14 representations made in the court on matters of the OAG		
Staff survey report on OAG culture produced		
Man Power Planning Analysis undertaken and report produced		
Staff salaries and 10% NSSF contribution paid		
Staff training, welfare, appraisal and transfers managed		
12 staff promoted and 4 recruited		

Reasons for Variation in performance

Overall performance variation is due COVID 19 - related operational disruptions, budget cuts and freezes on workshops and travel abroad. This resulted in delays and deferment of planned activities.

Total	18,174,246
Wage Recurrent	6,006,074
Non Wage Recurrent	12,168,172
Arrears	0
<i>AIA</i>	0

Arrears

Budget Output: 99 Arrears

Item	Spent
321608 General Public Service Pension arrears (Budgeting)	507,641

Reasons for Variation in performance

Total	0
Wage Recurrent	0
Non Wage Recurrent	0
Arrears	507,641
<i>AIA</i>	0

Vote:131 Auditor General

QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
		Total For Department	18,174,246
		Wage Recurrent	6,006,074
		Non Wage Recurrent	12,168,172
		Arrears	507,641
		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
Fencing of land purchased for Construction of the Center for Audit Excellence	Bids for supply and installation of power back up systems for 4 branch offices received.	
	Evaluation of bids for power back up systems undertaken.	
	Best Evaluated bidder displayed and Contract awarded.	
	Contract for delivery and installation of power back up systems signed with delivery expected in Q4.	

Reasons for Variation in performance

Variation is attributed to under release of projected resources under this item. This has led to deferment of planned activities.

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	Bids for supply of 3 vehicles received.	
	Evaluation of bids for the procurement of 3 vehicles (1 station wagon and 2 pick ups) undertaken.	
	Contract for delivery of 3 vehicles awarded and signed with delivery expected in Q4.	

Reasons for Variation in performance

Performance variation was caused by delayed release of funds under this item. This led to late commencement of the procurement process.

Total	0
GoU Development	0

Vote:131

 Auditor General

QUARTER 3: 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
		External Financing	0
		Arrears	0
		AIA	0

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

		Item	Spent
TeamMate Plus licenses purchased	Payment for TeamMate Audit software licenses made.	312202 Machinery and Equipment	400,907
Security certificates acquired			
Assorted ICT equipment procured (75 laptops, server equipment, security systems)	Bids received and evaluated and Contract for delivery of laptops awarded and signed. Delivery expected in Q4.		
	Bids received and evaluated and Contract for delivery of computer parts awarded and signed with delivery expected in Q4.		

Reasons for Variation in performance

Variation is due to under release of projected cash flows under this line item. Planned procurement activities were consequently put on hold until funds are availed.

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

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

		Item	Spent
Assorted furniture procured for Audit House and branch offices	Furniture needs assessment undertaken.	312203 Furniture & Fixtures	5,000
	1 furniture micro procurement undertaken and supplies delivered.		
	Bids for delivery of assorted received and evaluated		
	Contract for delivery of assorted furniture awarded and signed with delivery expected in Q4.		

Reasons for Variation in performance

Delayed release of funds led to the variation observed,

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

Vote:131

 Auditor General

QUARTER 3: 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	<i>UShs Thousand</i>
		Arrears	0
		AIA	0
		GRAND TOTAL	42,159,640
		Wage Recurrent	24,632,602
		Non Wage Recurrent	17,121,131
		GoU Development	405,907
		External Financing	0
		Arrears	507,641
		AIA	0

Vote:131 Auditor General

QUARTER 3: 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
Audit reports for 7 projects produced	Audit reports for 2 projects produced		
3 special investigation reports produced	2 special investigation reports produced	211103 Allowances (Inc. Casuals, Temporary)	95,699
3 special investigation management letters produced	2 special audit management letters produced and approved	211104 Statutory salaries	1,564,821
1 special investigation plan produced	Management letters for 2 projects prepared and approved	221003 Staff Training	38,925
Risk profiling for 54 MDAs carried out	Risk profiling for 55 MDAs carried out	227001 Travel inland	128,919
Risk profiling for 30 Statutory Authorities carried out	Risk profiling for 30 Statutory Authorities carried out		
Risk profiling for 24 projects carried out	Risk profiling for 19 projects carried out		
5 Special Audit plans prepared and approved	2 Special Audit plans prepared and approved		
Audit area justification papers for 3 VFM audits produced	Audit area justification papers for 3 VFM audits produced		
3 months' salary for 59 staff paid	3 months' salary for 59 staff paid		

Reasons for Variation in performance

No performance variation observed. The minor difference in terms of risk profiling numbers was due to adjustments in the audit plan for FY 2022/23, However overall implementation of planned activities was affected by budget cuts.

Total	1,828,364
Wage Recurrent	1,564,821
Non Wage Recurrent	263,544
AIA	0
Total For Department	1,828,364
Wage Recurrent	1,564,821
Non Wage Recurrent	263,544
AIA	0

Departments

Department: 03 Central Government Two

Outputs Provided

Budget Output: 01 Financial Audits

Vote:131 Auditor General

QUARTER 3: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
Audit reports for 7 projects produced and approved	Risk profiling for 30 MDAs carried out	Item	Spent
2 special audit reports produced	Risk profiling for 26 Statutory Authorities carried out	211103 Allowances (Inc. Casuals, Temporary)	136,997
4 PSA reports produced and approved	Risk profiling for 107 projects carried out	211104 Statutory salaries	989,582
Management letters for 7 projects produced and approved	Risk profiling for 4 PSAs undertaken	225001 Consultancy Services- Short term	46,349
2 Special Audit plans prepared and approved	1 Special Audit plan prepared and approved	227001 Travel inland	115,225
2 special audit management letters produced and approved	Audit area justification papers for 3 VFM audits produced		
Risk profiling for 22 MDAs carried out	3 months' salary for 58 staff paid		
Risk profiling for 32 Statutory Authorities carried out			
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			

Reasons for Variation in performance

Overall performance variation is due to COVID 19 related operational disruptions earlier in the FY and severe budget cuts experienced over the course of the year.

Total	1,288,152
Wage Recurrent	989,582
Non Wage Recurrent	298,570
AIA	0
Total For Department	1,288,152
Wage Recurrent	989,582
Non Wage Recurrent	298,570
AIA	0

Departments

Department: 04 Local Authorities

Outputs Provided

Budget Output: 01 Financial Audits

Vote:131 Auditor General

QUARTER 3: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
APMs for 19 districts produced	Audit reports for 23 districts produced and approved	Item	Spent
APMs for 6 cities produced and approved	Audit reports for 14 Municipal Councils produced and approved	211103 Allowances (Inc. Casuals, Temporary)	26,502
APMs for 20 Municipal Councils produced	Audit reports for 8 Regional Referral Hospitals produced	211104 Statutory salaries	1,951,317
APMs for 8 Regional Referral Hospitals produced	Audit reports for 268 schools produced and approved	225001 Consultancy Services- Short term	318,745
Management Letters for 19 districts produced	Management Letters for 23 districts produced	227001 Travel inland	132,779
Management letters for 7 cities produced and approved	Management letters for 14 Municipal Councils produced		
Management letters for 20 Municipal Councils produced	Management letters for 8 Regional Referral Hospitals produced		
Management letters for 8 Regional Referral Hospitals produced	Management letters for 124 divisions produced		
Audit reports for 19 districts produced and approved	Management letters for 340 Town councils produced		
Audit reports for 7 cities produced and approved	APMs for 23 districts produced		
Audit reports for 20 Municipal Councils produced and approved	APMs for 14 Municipal Councils/cities produced		
Audit reports for 8 Regional Referral Hospitals produced	APMs for 8 Regional Referral Hospitals produced		
2 special audit reports produced	OAS's for 124 divisions produced		
Audit reports for 379 schools produced	OAS's for 340 town councils produced		
OAS's for 765 in - house sub - county audits produced	Risk profiling for 520 Higher Local Governments (135 Districts, 10 City councils, 31 Municipal councils, 328 Town Councils, 16 Regional Referral Hospitals) undertaken		
OAS's for 124 divisions produced	3 months' Salary for 170 Staff paid		
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			

Reasons for Variation in performance

Variation in performance is attributed to COVID 19 related disruptions and significant budget cuts during the Financial Year.

Total	2,429,343
Wage Recurrent	1,951,317
Non Wage Recurrent	478,026
AIA	0
Total For Department	2,429,343
Wage Recurrent	1,951,317

Vote:131 Auditor General

QUARTER 3: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
		Non Wage Recurrent	478,026
		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

		Item	Spent
Management letters for 3 projects produced	Audit reports for 2 MDAs produced		
Audit reports produced for 3 projects	Audit reports for 2 projects produced	211103 Allowances (Inc. Casuals, Temporary)	98,659
4 VFM Main study reports produced	Main study report for 1 VFM audit produced	211104 Statutory salaries	998,971
8 special audit plans prepared and approved	Management letters for 2 MDAs prepared and approved	225001 Consultancy Services- Short term	19,441
Management letters produced for 3 special audits	Management letters for 2 projects prepared and approved	227001 Travel inland	164,062
5 special audit reports produced	Management letters for 2 special audits produced and approved		
Infrastructure audit reports on 150 projects produced	5 special audit plans prepared and approved		
Risk profiling for 14 MDAs carried out	Risk profiling for 14 MDAs carried out		
Risk profiling for 11 Statutory Authorities carried out	Risk profiling for 11 Statutory Authorities carried out		
Risk profiling for 22 projects carried out	Risk profiling for 22 projects carried out		
Risk profiling carried out for 240 infrastructure audits	Risk profiling carried out for 240 infrastructure audits in 12 entities		
Audit area justification papers for 13 VFM audits produced	Audit area justification papers for 13 VFM audits produced		
3 months' salary for 48 staff paid	3 months' Salary for 48 staff paid		

Reasons for Variation in performance

Performance variation during the quarter was due to budget cuts experienced over the course of the FY. This led to delay and deferment of planned activities.

Total	1,281,132
Wage Recurrent	998,971
Non Wage Recurrent	282,161
AIA	0
Total For Department	1,281,132
Wage Recurrent	998,971
Non Wage Recurrent	282,161
AIA	0

Departments

Department: 06 Forensic Investigations and Special Audits

Outputs Provided

Budget Output: 01 Value for Money Audits

Vote:131 Auditor General

QUARTER 3: 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 6 special audits produced and approved	Audit reports for 2 Statutory Authorities produced	Item	Spent
Management letters for 4 projects produced	Audit reports for 3 projects produced	211103 Allowances (Inc. Casuals, Temporary)	108,508
Management letters for 13 classified audits produced	1 Special Audit/forensic investigation report finalized and approved	211104 Statutory salaries	931,122
Audits reports produced for 4 projects	3 backlog international audit reports produced	225001 Consultancy Services- Short term	40,423
13 classified audit reports produced	Management letters for 2 Statutory Authorities prepared and approved	227001 Travel inland	99,199
7 Special Audit/forensic investigation reports produced	Management letters for 3 projects prepared and approved		
2 IT Audit reports produced	Risk profiling for 32 MDAs carried out		
Risk profiling for 32 MDAs carried out	Risk profiling for 13 classified audits undertaken		
Risk profiling for 13 classified audits undertaken	Risk profiling for 22 Statutory Authorities carried out		
Risk profiling for 22 Statutory Authorities carried out	Risk profiling for 14 projects carried out		
Risk profiling for 14 projects carried out	Risk profiling for 3 funds undertaken		
Risk profiling for 3 funds undertaken	Risk profiling for 5 IT Audits undertaken		
Risk profiling for 5 IT Audits undertaken	Audit area justification paper for 1 VFM audit produced		
Audit area justification paper for 1 VFM audit produced	5 Special Audit plans prepared and approved		
5 Special Audit plans prepared and approved	3 months' salary for 51 staff paid		
3 months' salary for 51 staff paid			

Reasons for Variation in performance

Budget execution was adversely affected by severe budget cuts on non - wage items which are essential to audit activities. In addition, COVID 19 led to operational disruptions in the early part of the FY.

Total	1,179,252
Wage Recurrent	931,122
Non Wage Recurrent	248,131
AIA	0
Total For Department	1,179,252
Wage Recurrent	931,122
Non Wage Recurrent	248,131
AIA	0

Sub-SubProgramme: 17 Support to Audit services

Departments

Department: 01 Headquarters

Outputs Provided

Budget Output: 01 Policy, Planning and Strategic Management

Press conference on submission of the AG's report held	Press conference on submission of the AG's report held	Item	Spent
Half-year Financial Statements for the period ended 31st December 2021	Half-year Financial Statements for FY 2021/22 produced	211102 Contract Staff Salaries	30,623
Audit reports reproduced and disseminated	Ministerial Policy Statement and work plans for 2022/23 produced	211103 Allowances (Inc. Casuals, Temporary)	40,000
Ministerial Policy Statement for 2022/23 produced	Quarterly Internal Audit, M&E and GoU Progress reports produced	211104 Statutory salaries	1,957,378
Q2 2021/22 Progress reports produced	3 months' utility and security bills paid	212101 Social Security Contributions	836,773
	3 Monthly payroll verification reports	212102 Pension for General Civil Service	174,066
		213001 Medical expenses (To employees)	147,720

Vote:131 Auditor General

QUARTER 3: Outputs and Expenditure in Quarter

REAP work plan for FY 2022/23 produced	produced	213002 Incapacity, death benefits and funeral expenses	2,011
3 months utility bills paid	Transport equipment and facilities maintained	213004 Gratuity Expenses	95,413
Transport equipment maintained	8 Contracts Committee and 15 Evaluation Committee meetings held	221001 Advertising and Public Relations	7,900
3 Contracts Committee and 6 Evaluation Committee meetings held	3 monthly reports on Procurement & Disposal submitted to PPDA	221003 Staff Training	288,409
3 monthly reports on Procurement & Disposal submitted to PPDA	International engagements attended	221004 Recruitment Expenses	14,002
International engagements undertaken/attended	ICT equipment, internet, network and telecom services maintained	221007 Books, Periodicals & Newspapers	9,060
1 Procurement advert published	3 months subscription for adverts and newspapers paid	221008 Computer supplies and Information Technology (IT)	209,298
Internet and data services maintained	4587 audit reports reproduced for dissemination, 512 uploaded onto the website and 747 archived	221009 Welfare and Entertainment	163,050
Framework for inclusive staff training developed	Audit out – sourcing activities managed	221011 Printing, Stationery, Photocopying and Binding	227,657
Staff appraisal process managed by HR Department	OAG Website Interface redesigned	221012 Small Office Equipment	17,634
3 months subscription for adverts and newspapers paid	Annual subscription to online/digital libraries paid	221016 IFMS Recurrent costs	17,980
1 summary post -issuance review report produced	1 summary post -issuance review report on 59 engagements produced	221017 Subscriptions	53,942
QA Annual report and report on follow up of QAC recommendations produced	Tool to aggregate value added during the audit process developed	222001 Telecommunications	3,889
MoU with ICPAU developed and signed	QA Annual report produced	223002 Rates	5,000
Consultant engaged to develop tools to assess compliance with VFM audit methodology	Support provided to Oversight Committees of Parliament through Minutes, feedback and Audit verification reports (2) and briefs on audit reports (20) during 40 sessions	223004 Guard and Security services	105,753
Guidelines for Parliamentary Liaison department developed and implemented	Court cases that arise out of AG's recommendations compiled	223005 Electricity	136,211
Support provided to Oversight Committees of Parliament through Minutes, feedback and Audit verification reports and briefs on audit reports.	20 Revised laws for the legal library acquired	223007 Other Utilities- (fuel, gas, firewood, charcoal)	12,540
Report on recommendations emanating from AG's report adopted by oversight committees and the House produced	2 policies, 2 manuals and 20 Contracts reviewed by the Legal Unit	224004 Cleaning and Sanitation	78,013
1 special investigation report by Internal Audit produced	30 Legal briefs for OAG prepared	227001 Travel inland	90,000
Q2 Internal Audit report produced	5 representations made in the court on matters for and against the AG	227003 Carriage, Haulage, Freight and transport hire	7,400
CSR activities implemented	Office – wide risk register developed	227004 Fuel, Lubricants and Oils	231,315
Court cases that arise out of recommendations of the Auditor General's Report compiled with their status	OAG represented in courts of law and other legal forums	228001 Maintenance - Civil	30,539
Revised laws for the legal library purchased	Legal provisions on the mandate of AG and OAG reviewed	228002 Maintenance - Vehicles	275,206
Legal briefs for OAG prepared	Employee survey report on organisational culture transformation made	228003 Maintenance – Machinery, Equipment & Furniture	109,532
Contracts drafted and reviewed for the OAG	Man Power Planning Analysis undertaken and report produced		
OAG represented in courts of law and other legal forums	Staff salaries and 10% NSSF contribution paid		
Legal provisions on the mandate of AG and OAG reviewed	Staff trainings, welfare, appraisal and transfers managed by HR department		
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			

Reasons for Variation in performance

Vote:131 Auditor General

QUARTER 3: 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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Overall performance variation is due COVID 19 - related operational disruptions, budget cuts and freezes on workshops and travel abroad. This resulted in delays and deferment of planned activities.

	Total	5,378,315
	Wage Recurrent	1,988,001
	Non Wage Recurrent	3,390,313
	AIA	0

Arrears

	Total For Department	5,378,315
	Wage Recurrent	1,988,001
	Non Wage Recurrent	3,390,313
	AIA	0

Development Projects

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	Evaluation of bids for power back up systems undertaken.	Item	Spent
Verification and making of payments	Best Evaluated bidder displayed and Contract awarded.		
Procurement of contractors for the construction of Masaka boundary wall undertaken.	Contract for delivery and installation of power back up systems signed with delivery expected in Q4.		

Reasons for Variation in performance

Variation is attributed to under release of projected resources under this item. This has led to deferment of planned activities.

	Total	0
	GoU Development	0
	External Financing	0
	AIA	0

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

Contract awarded	Contract for delivery of 3 vehicles awarded and signed with delivery expected in Q4.	Item	Spent
3 Vehicles delivered and inspected			
Payments made			

Reasons for Variation in performance

Performance variation was caused by delayed release of funds under this item. This led to late commencement of the procurement process.

	Total	0
	GoU Development	0
	External Financing	0
	AIA	0

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

Vote:131 Auditor General

QUARTER 3: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
Supplies delivered	Contract for delivery of laptops awarded and signed. Delivery expected in Q4.	Item	Spent
Payments made	Contract for delivery of computer parts awarded and signed with delivery expected in Q4.		

Reasons for Variation in performance

Variation is due to under release of projected cash flows under this line item. Planned procurement activities were consequently put on hold until funds are availed.

Total	0
GoU Development	0
External Financing	0
AIA	0

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

Contract awarded	1 furniture micro procurement undertaken and supplies delivered.	Item	Spent
Supplies delivered and inspected	Evaluation of bids for delivery of assorted furniture undertaken.		
Payments made	Contract for delivery of assorted furniture awarded and signed with delivery expected in Q4.		

Reasons for Variation in performance

Delayed release of funds led to the variation observed,

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

GRAND TOTAL	13,384,559
Wage Recurrent	8,423,813
Non Wage Recurrent	4,960,745
GoU Development	0
External Financing	0
AIA	0

Vote:131 Auditor General

QUARTER 4: 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
OAS for 55 MDAs prepared and approved				
OAS for 30 Statutory Authorities prepared and approved	211103 Allowances (Inc. Casuals, Temporary)	9,068	40,236	49,304
OAS for 19 projects prepared and approved				
1 special audit plan produced	211104 Statutory salaries	0	1,021,861	1,021,861
Management letters produced for 2 special audits				
Pre-study reports for 3 VFM audits produced and approved	227001 Travel inland	17,810	79,653	97,463
3 months' Salary for 59 staff paid				
	Total	26,879	1,141,750	1,168,628
	Wage Recurrent	0	1,021,861	1,021,861
	Non Wage Recurrent	26,879	119,888	146,767
	AIA	0	0	0

Department: 03 Central Government Two

Outputs Provided

Budget Output: 01 Financial Audits

	Item	Balance b/f	New Funds	Total
4 PSA reports produced and approved				
OAS for 30 MDAs prepared and approved	211103 Allowances (Inc. Casuals, Temporary)	1,267	43,123	44,390
OAS for 26 Statutory Authorities prepared and approved				
OAS for 107 projects prepared and approved	211104 Statutory salaries	533,281	1,120,625	1,653,906
OAS for 4 PSAs produced and approved				
1 special audit plan produced	221003 Staff Training	0	12,803	12,803
Management letter produced for 1 special audit				
Pre-study reports for 3 VFM audits produced and approved	225001 Consultancy Services- Short term	0	21,576	21,576
3 months' Salary for 58 staff paid	227001 Travel inland	28,988	63,626	92,614
	Total	563,537	1,261,754	1,825,291
	Wage Recurrent	533,281	1,120,625	1,653,906
	Non Wage Recurrent	30,255	141,129	171,385
	AIA	0	0	0

Vote:131 Auditor General

QUARTER 4: Revised Workplan

Department: 04 Local Authorities

Outputs Provided

Budget Output: 01 Financial Audits

Audit reports for 340 Town Councils produced and approved	Item	Balance b/f	New Funds	Total
Audit reports for 124 divisions produced	211103 Allowances (Inc. Casuals, Temporary)	15,138	133,504	148,642
2 special audit reports produced				
Audit reports for 379 schools produced	211104 Statutory salaries	561,713	2,507,196	3,068,909
Audit reports for 1210 sub counties produced and approved	221003 Staff Training	0	12,803	12,803
OAS's for 765 in - house sub - county audits produced	225001 Consultancy Services- Short term	345,273	179,317	524,590
OAS's for 379 schools and tertiary institutions produced				
OAS's for 445 outsourced sub - county audits produced	227001 Travel inland	0	258,270	258,270
Management letters for 765 in house sub county audits produced				
Management letters for 445 outsourced sub - county audits produced	Total	922,123	3,091,091	4,013,214
Management letters for 379 schools and tertiary institutions produced	Wage Recurrent	561,713	2,507,196	3,068,909
Salary for 170 Staff paid	Non Wage Recurrent	360,410	583,895	944,305
3 months' Salary for 170 Staff paid	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

Management letter for 1 project produced	Item	Balance b/f	New Funds	Total
Audit report produced for 1 project	211103 Allowances (Inc. Casuals, Temporary)	0	46,053	46,053
4 VFM Main study reports produced				
3 special audit plans prepared and approved	211104 Statutory salaries	0	993,037	993,037
Management letters produced for 3 special audits	221003 Staff Training	0	12,803	12,803
5 special audit reports produced	225001 Consultancy Services- Short term	0	40,383	40,383
Infrastructure audit reports on 150 projects produced	227001 Travel inland	0	90,281	90,281
OAS' for 14 MDAs carried out				
OAS' for 11 Statutory Authorities carried out	Total	0	1,182,557	1,182,557
OAS' for 22 projects carried out	Wage Recurrent	0	993,037	993,037
Audit plans for 240 infrastructure audits produced	Non Wage Recurrent	0	189,521	189,521
Pre study reports for 13 VFM audits produced	AIA	0	0	0
3 months' salary for 48 staff paid				

Vote:131 Auditor General

QUARTER 4: 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 13 special audits produced and approved	211103 Allowances (Inc. Casuals, Temporary)	0	38,349	38,349
Management letters for 13 classified audits produced	211104 Statutory salaries	0	931,122	931,122
Audits reports produced for 2 projects	221003 Staff Training	0	12,803	12,803
13 classified audit reports produced	225001 Consultancy Services- Short term	19,374	21,576	40,951
19 Special Audit/forensic investigation reports produced	227001 Travel inland	0	57,248	57,248
2 IT Audit reports produced				
13 Special Audit plans prepared and approved				
OAS' for 32 MDAs produced				
OAS' for 13 classified audits produced				
OAS' for 22 Statutory Authorities produced				
OAS' for 8 projects produced				
OAS' for 2 funds produced				
OAS' for 8 IT Audits produced				
13 Special Audit plans for audits of FY 2021/22 prepared and approved				
1 VFM Pre study report produced				
3 months' salary for 51 staff paid.				
	Total	19,374	1,061,098	1,080,472
	Wage Recurrent	0	931,122	931,122
	Non Wage Recurrent	19,374	129,976	149,351
	AIA	0	0	0

Development Projects

Sub-SubProgramme: 17 Support to Audit services

Departments

Vote:131 Auditor General

QUARTER 4: Revised Workplan

Department: 01 Headquarters

Outputs Provided

Budget Output: 01 Policy, Planning and Strategic Management

	Item	Balance b/f	New Funds	Total
9 months Financial Statements for the period ended 31st March 2022 produced and submitted	211102 Contract Staff Salaries	0	30,623	30,623
Final budget estimates for FY 2022/23 produced	211103 Allowances (Inc. Casuals, Temporary)	0	149,437	149,437
OAG Finance and Accounting Manual finalized	211104 Statutory salaries	165,943	2,026,715	2,192,658
Annual operational plan for 2022/23 produced	212101 Social Security Contributions	287,658	848,904	1,136,563
Q3 FY 2021/22 progress reports produced	212102 Pension for General Civil Service	154,080	121,905	275,985
3 months utility bills paid	213004 Gratuity Expenses	236,892	0	236,892
Transport equipment and facilities maintained	221001 Advertising and Public Relations	17,500	39,917	57,417
5 Contracts Committee and 10 Evaluation Committee meetings held	221003 Staff Training	22,327	205,493	227,820
3 monthly reports on Procurement & Disposal submitted to PPDA	221004 Recruitment Expenses	0	14,002	14,002
1 Procurement advert placed in the newspapers	221007 Books, Periodicals & Newspapers	7,940	21,807	29,747
All equipment, internet, data and CUG services maintained	221008 Computer supplies and Information Technology (IT)	445,456	137,033	582,489
3 months' subscription for adverts and newspapers paid	221009 Welfare and Entertainment	0	303,818	303,818
Staff training in Big data analysis techniques undertaken	221011 Printing, Stationery, Photocopying and Binding	27,700	193,337	221,037
10 Reports issued on post -issuance reviews	221012 Small Office Equipment	3,040	25,000	28,040
1 Parliamentary committees' sensitisation workshops held	221016 IFMS Recurrent costs	100	18,000	18,100
Database on status of audit reports submitted to Parliament and recommendations adopted updated	221017 Subscriptions	66,901	39,786	106,687
Support provided to Oversight Committees of Parliament through Minutes, feedback and Audit verification reports and briefs	222001 Telecommunications	188,822	97,292	286,114
Report on recommendations emanating from AG's report adopted by oversight committees and the House produced	223004 Guard and Security services	0	105,354	105,354
Review of the Communication and Stakeholder engagement strategy undertaken	223005 Electricity	0	136,211	136,211
VFM Report summaries developed and disseminated	223006 Water	59,599	59,599	119,198
Citizen app developed and rolled out	223007 Other Utilities- (fuel, gas, firewood, charcoal)	32,000	30,000	62,000
International engagements undertaken/attended	224004 Cleaning and Sanitation	124,751	119,000	243,751
1 special investigation report by Internal Audit produced	225001 Consultancy Services- Short term	100,000	15,992	115,992
Q3 Internal Audit report produced	227001 Travel inland	0	164,356	164,356
System to monitor staff compliance with OAG Code of Conduct developed	227003 Carriage, Haulage, Freight and transport hire	0	10,000	10,000
Court cases that arise out of recommendations of the Auditor General's Report compiled with their status	227004 Fuel, Lubricants and Oils	10,095	241,410	251,506
Legal opinions prepared for OAG	228001 Maintenance - Civil	44,627	95,245	139,872
Contracts drafted and reviewed on behalf of OAG	228002 Maintenance - Vehicles	41,740	221,553	263,293
Auditor General represented in courts of law and other legal forums	228003 Maintenance – Machinery, Equipment & Furniture	49,875	205,075	254,949
Develop OAG policy handbook	Total	2,087,045	5,676,869	7,763,914
OAG Enterprise Risk Management Manual developed	Wage Recurrent	165,943	2,057,339	2,223,282
Staff salaries and 10% NSSF contribution paid	Non Wage Recurrent	1,921,102	3,619,530	5,540,632
Medical and Group Life insurance schemes managed	AIA	0	0	0
OAG Business continuity plan developed and approved				
Update of the OAG risk register undertaken				

Development Projects

Vote:131 Auditor General

QUARTER 4: Revised Workplan

Project: 1690 Retooling of Office of the Auditor General

Capital Purchases

Budget Output: 72 Government Buildings and Administrative Infrastructure

Power back up systems delivered and installed in 4 branch offices.	Item	Balance b/f	New Funds	Total
	312101 Non-Residential Buildings	280,000	0	280,000
Verification undertaken and payments made	Total	280,000	0	280,000
	<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

3 vehicles delivered.	Item	Balance b/f	New Funds	Total
Verification undertaken and payments made	312201 Transport Equipment	750,000	0	750,000
	Total	750,000	0	750,000
	<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

Laptops and assorted computer parts delivered.	Item	Balance b/f	New Funds	Total
Verification undertaken and payments made	312202 Machinery and Equipment	199,093	50,000	249,093
	Total	199,093	50,000	249,093
	<i>GoU Development</i>	<i>199,093</i>	<i>50,000</i>	<i>249,093</i>
	<i>External Financing</i>	<i>0</i>	<i>50,000</i>	<i>50,000</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

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

1 lot of assorted furniture delivered.	Item	Balance b/f	New Funds	Total
Verification undertaken and payments made	312203 Furniture & Fixtures	65,000	0	65,000
	Total	65,000	0	65,000
	<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	4,913,050	13,465,119	18,378,169
<i>Wage Recurrent</i>	<i>1,260,937</i>	<i>8,631,180</i>	<i>9,892,117</i>
<i>Non Wage Recurrent</i>	<i>2,358,021</i>	<i>4,783,939</i>	<i>7,141,960</i>
<i>GoU Development</i>	<i>1,294,093</i>	<i>50,000</i>	<i>1,344,093</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>