

Vote:131 Auditor General

QUARTER 4: Highlights of Vote Performance

V1: Summary of Issues in Budget Execution

Table V1.1: Overview of Vote Expenditures (US\$ Billion)

	Approved Budget	Released by End Q 4	Spent by End Q 4	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	34.525	34.525	33.449	100.0%	96.9%	96.9%
Non Wage	34.175	33.576	33.338	98.2%	97.6%	99.3%
Devt. GoU	3.050	1.750	1.746	57.4%	57.2%	99.8%
Ext. Fin.	0.000	0.000	0.000	0.0%	0.0%	0.0%
GoU Total	71.750	69.851	68.534	97.4%	95.5%	98.1%
Total GoU+Ext Fin (MTEF)	71.750	69.851	68.534	97.4%	95.5%	98.1%
Arrears	0.508	0.508	0.508	100.0%	100.0%	100.0%
Total Budget	72.257	70.358	69.042	97.4%	95.5%	98.1%
<i>A.I.A Total</i>	0.000	0.000	0.000	0.0%	0.0%	0.0%
Grand Total	72.257	70.358	69.042	97.4%	95.5%	98.1%
Total Vote Budget Excluding Arrears	71.750	69.851	68.534	97.4%	95.5%	98.1%

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	69.85	68.53	97.4%	95.5%	98.1%
Sub-SubProgramme: 15 Financial Audits	26.51	26.51	26.02	100.0%	98.1%	98.1%
Sub-SubProgramme: 16 Value for Money and Specialised Audits	10.64	10.64	10.02	100.0%	94.1%	94.1%
Sub-SubProgramme: 17 Support to Audit services	34.60	32.70	32.50	94.5%	93.9%	99.4%
Sub-SubProgramme: 53 External Audit	0.00	0.00	0.00	0.0%	0.0%	0.0%
Total for Vote	71.75	69.85	68.53	97.4%	95.5%	98.1%

Matters to note in budget execution

Budget execution was predominantly affected by budget cuts effected in various quarters of the Financial Year as well as COVID 19 restrictions in the early part of the reporting period.

Despite the fact that the budget cuts were restored, this was effected in Q4, implying that implementation of planned activities could not take place as envisaged. The result was that several activities remained in progress at the time of reporting.

Additionally, the eventual lifting of COVID 19 restrictions also occurred at the later date, meaning activities planned in the first and second quarters spilled over into later periods.

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

N/A	
<i>(ii) Expenditures in excess of the original approved budget</i>	
Sub-SubProgramme 15 Financial Audits	
Sub-SubProgramme 16 Value for Money and Specialised Audits	
Sub-SubProgramme 17 Support to Audit services	
0.000 Bn Shs	<i>Department/Project :01 Headquarters</i>
Reason:	
<i>Items</i>	
66,000.020 UShs	221009 Welfare and Entertainment
Reason:	

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 Q4
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			
Sub-SubProgramme Outcome Indicators	Indicator Measure	Planned 2021/22	Actuals By END Q4
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 Q4
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 Q4
Percentage of Corporate Strategy implemented	Percentage	25%	55%
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 Q4
Percentage of planned financial audits (MDAs, Statutory Authorities, Projects, PSAs and Local Governments) undertaken.	Percentage	90%	100%
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

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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 Q4
Percentage of planned financial audits (MDAs, Statutory Authorities, Projects, PSAs and Local Governments) undertaken.	Percentage	90%	95.32%
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 Q4
Percentage of planned financial audits (MDAs, Statutory Authorities, Projects, PSAs and Local Governments) undertaken.	Percentage	88%	13.04%
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 Q4
Percentage of planned Value for Money and Specialised audits (VFM studies, Forensic Investigations, Special Audits, PPP Audits, Engineering/Public works audits, Gender and Environment audits, Regional audits) undertaken.	Percentage	100%	49.5%
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 Q4
Percentage of planned Value for Money and Specialised audits (VFM studies, Forensic Investigations, Special Audits, PPP Audits, Engineering/Public works audits, Gender and Environment audits, Regional audits) undertaken.	Percentage	100%	78.5%

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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 Q4
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	317
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 Q4
Proportion of vehicles and motorcycles in good condition	Ratio	50	49

Performance highlights for the Quarter

During the quarter, the Office completed the following audit reports:

- Audit reports for 104 lower local governments
- Audit reports for 3 statutory authorities
- Audit report for 1 project
- Audit report for 1 fund
- 5 special audits/forensic investigations
- 1 IT Audit

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	26.51	26.02	100.0%	98.1%	98.1%
<i>Class: Outputs Provided</i>	<i>26.51</i>	<i>26.51</i>	<i>26.02</i>	<i>100.0%</i>	<i>98.1%</i>	<i>98.1%</i>
141501 Financial Audits	26.51	26.51	26.02	100.0%	98.1%	98.1%

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<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
Sub-SubProgramme 16 Value for Money and Specialised Audits	10.64	10.64	10.02	100.0%	94.1%	94.1%
<i>Class: Outputs Provided</i>	<i>10.64</i>	<i>10.64</i>	<i>10.02</i>	<i>100.0%</i>	<i>94.1%</i>	<i>94.1%</i>
141601 Value for Money Audits	10.64	10.64	10.02	100.0%	94.1%	94.1%
Sub-SubProgramme 17 Support to Audit services	35.10	33.20	33.01	94.6%	94.0%	99.4%
<i>Class: Outputs Provided</i>	<i>31.55</i>	<i>30.95</i>	<i>30.75</i>	<i>98.1%</i>	<i>97.5%</i>	<i>99.4%</i>
141701 Policy, Planning and Strategic Management	31.55	30.95	30.75	98.1%	97.5%	99.4%
<i>Class: Capital Purchases</i>	<i>3.05</i>	<i>1.75</i>	<i>1.75</i>	<i>57.4%</i>	<i>57.3%</i>	<i>99.8%</i>
141772 Government Buildings and Administrative Infrastructure	0.70	0.28	0.28	40.0%	40.0%	100.0%
141775 Purchase of Motor Vehicles and Other Transport Equipment	0.75	0.75	0.75	100.0%	100.0%	100.0%
141776 Purchase of Office and ICT Equipment, including Software	1.40	0.65	0.65	46.4%	46.2%	99.5%
141778 Purchase of Office and Residential Furniture and Fittings	0.20	0.07	0.07	35.0%	35.0%	99.9%
<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	70.36	69.04	97.4%	95.5%	98.1%

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>68.10</i>	<i>66.79</i>	<i>99.1%</i>	<i>97.2%</i>	<i>98.1%</i>
211102 Contract Staff Salaries	0.12	0.12	0.12	100.0%	100.0%	100.0%
211103 Allowances (Inc. Casuals, Temporary)	3.12	3.12	3.12	100.0%	100.0%	100.0%
211104 Statutory salaries	34.40	34.40	33.33	100.0%	96.9%	96.9%
212101 Social Security Contributions	3.88	3.34	3.34	86.1%	86.1%	100.0%
212102 Pension for General Civil Service	0.82	0.82	0.72	100.0%	87.7%	87.7%
213001 Medical expenses (To employees)	1.41	1.41	1.41	100.0%	100.0%	100.0%
213002 Incapacity, death benefits and funeral expenses	0.06	0.06	0.06	100.0%	100.0%	100.0%
213004 Gratuity Expenses	1.96	1.96	1.91	100.0%	97.6%	97.6%
221001 Advertising and Public Relations	0.19	0.19	0.19	100.0%	100.0%	100.0%
221002 Workshops and Seminars	1.15	1.15	1.15	100.0%	99.7%	99.7%
221003 Staff Training	1.19	1.19	1.19	100.0%	99.5%	99.5%
221004 Recruitment Expenses	0.08	0.08	0.08	100.0%	100.0%	100.0%
221007 Books, Periodicals & Newspapers	0.09	0.09	0.09	100.0%	100.0%	100.0%
221008 Computer supplies and Information Technology (IT)	0.82	0.82	0.82	100.0%	100.0%	100.0%
221009 Welfare and Entertainment	1.33	1.33	1.33	100.0%	100.0%	100.0%
221011 Printing, Stationery, Photocopying and Binding	0.62	0.62	0.62	100.0%	100.0%	100.0%

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221012 Small Office Equipment	0.10	0.10	0.10	100.0%	100.0%	100.0%
221016 IFMS Recurrent costs	0.07	0.07	0.07	100.0%	100.0%	100.0%
221017 Subscriptions	0.23	0.23	0.23	100.0%	100.0%	100.0%
222001 Telecommunications	0.46	0.46	0.45	100.0%	97.1%	97.1%
223002 Rates	0.12	0.12	0.12	100.0%	100.0%	100.0%
223004 Guard and Security services	0.42	0.42	0.42	100.0%	100.0%	100.0%
223005 Electricity	0.54	0.54	0.54	100.0%	100.0%	100.0%
223006 Water	0.24	0.24	0.24	100.0%	100.0%	100.0%
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0.12	0.12	0.12	100.0%	98.4%	98.4%
224004 Cleaning and Sanitation	0.48	0.42	0.42	87.6%	87.6%	100.0%
225001 Consultancy Services- Short term	3.93	3.93	3.89	100.0%	98.9%	98.9%
227001 Travel inland	5.21	5.21	5.21	100.0%	100.0%	100.0%
227002 Travel abroad	2.84	2.84	2.83	100.0%	99.7%	99.7%
227003 Carriage, Haulage, Freight and transport hire	0.04	0.04	0.04	100.0%	100.0%	100.0%
227004 Fuel, Lubricants and Oils	0.97	0.97	0.97	100.0%	100.0%	100.0%
228001 Maintenance - Civil	0.24	0.24	0.24	100.0%	100.0%	100.0%
228002 Maintenance - Vehicles	0.90	0.90	0.89	100.0%	99.6%	99.6%
228003 Maintenance – Machinery, Equipment & Furniture	0.55	0.55	0.54	100.0%	97.9%	97.9%
Class: Capital Purchases	3.05	1.75	1.75	57.4%	57.3%	99.8%
312101 Non-Residential Buildings	0.70	0.28	0.28	40.0%	40.0%	100.0%
312201 Transport Equipment	0.75	0.75	0.75	100.0%	100.0%	100.0%
312202 Machinery and Equipment	1.40	0.65	0.65	46.4%	46.2%	99.5%
312203 Furniture & Fixtures	0.20	0.07	0.07	35.0%	35.0%	99.9%
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	70.36	69.04	97.4%	95.5%	98.1%

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	26.51	26.02	100.0%	98.1%	98.1%
<i>Departments</i>						
02 Central Government One	5.29	5.29	5.15	100.0%	97.3%	97.3%
03 Central Government Two	5.72	5.72	5.61	100.0%	98.1%	98.1%
04 Local Authorities	15.51	15.51	15.26	100.0%	98.4%	98.4%
Sub-SubProgramme 1416 Value for Money and Specialised Audits	10.64	10.64	10.02	100.0%	94.1%	94.1%
<i>Departments</i>						
05 Value for Money and Specialised Audits	5.74	5.74	5.38	100.0%	93.6%	93.6%
06 Forensic Investigations and Special Audits	4.90	4.90	4.64	100.0%	94.7%	94.7%
Sub-SubProgramme 1417 Support to Audit services	35.10	33.20	33.01	94.6%	94.0%	99.4%

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<i>Departments</i>						
01 Headquarters	32.05	31.45	31.26	98.1%	97.5%	99.4%
<i>Development Projects</i>						
1690 Retooling of Office of the Auditor General	3.05	1.75	1.75	57.4%	57.3%	99.8%
Total for Vote	72.26	70.36	69.04	97.4%	95.5%	98.1%

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 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
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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)	278,701
30 Statutory Authorities audited and reports produced	Audit reports for 54 MDAs produced	211104 Statutory salaries	3,945,331
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	581,145
5 special audits reports produced	3 VFM Main studies undertaken and reports produced	227002 Travel abroad	287,311
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		
	4 special audit plans for FY 2020/21 produced and approved		
	Risk profiling for 55 MDAs carried out		
	Risk profiling for 30 Statutory Authorities carried out		
	Risk profiling for 19 projects carried out		
	OAS for 20 MDAs prepared and approved		
	OAS for 29 Statutory Authorities prepared and approved		
	OAS for 19 projects prepared and approved		
	Audit area justification papers for 3 VFM audits produced		
	Pre-study reports for 3 VFM audits produced and approved		
	3 Special Audit plans for FY 2021/22 prepared and approved		
	Management letters and draft reports produced for 3 special audits		
	12 months' Salary for 59 staff paid		
	Gratuity for 4 staff paid		

Reasons for Variation in performance

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QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
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Delayed release of budgetary shortfalls from earlier quarters led to the under performance observed. In addition, the recently lifted ban on travel abroad affected the timely audit of missions abroad.

Total	5,149,241
Wage Recurrent	3,945,331
Non Wage Recurrent	1,203,910
Arrears	0
AIA	0
Total For Department	5,149,241
Wage Recurrent	3,945,331
Non Wage Recurrent	1,203,910
Arrears	0
AIA	0

Departments

Department: 03 Central Government Two

Outputs Provided

Budget Output: 01 Financial Audits

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QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
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	Item	Spent
32 Statutory Authorities audited and report produced	Audit reports for 21 MDAs produced	211103 Allowances (Inc. Casuals, Temporary)	298,702
107 Projects audited and reports produced	Audit reports for 32 Statutory Authorities produced	211104 Statutory salaries	4,375,557
4 PSAs audited and reports produced	Audit reports for 100 projects produced	221003 Staff Training	56,753
3 Special Audits conducted and reports produced	Audit reports for 4 PSAs produced	225001 Consultancy Services- Short term	304,096
3 VFM Audits reports produced	Audit report for 1 fund produced	227001 Travel inland	464,214
	3 VFM Main studies undertaken and reports produced	227002 Travel abroad	110,093
	2 special Audit reports 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		
	2 Special Audit plans for FY 2021/22 prepared and approved		
	Management letter produced for 2 special audits for FY 2021/22		
	OAS for 17 MDAs prepared and approved		
	OAS for 5 Statutory Authorities prepared and approved		
	OAS for 17 projects prepared and approved		
	Audit area justification papers for 3 VFM audits produced		
	12 months' Salary for 58 staff paid		
	Gratuity for 4 staff paid		

Reasons for Variation in performance

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QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
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Overall variation in performance is attributed to severe under releases in earlier quarters of the Financial Year and very late release of the associated shortfalls at the tail end of the FY.

Total	5,609,415
Wage Recurrent	4,375,557
Non Wage Recurrent	1,233,858
Arrears	0
AIA	0
Total For Department	5,609,415
Wage Recurrent	4,375,557
Non Wage Recurrent	1,233,858
Arrears	0
AIA	0

Departments

Department: 04 Local Authorities

Outputs Provided

Budget Output: 01 Financial Audits

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QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
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 13 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 Lower local governments (backlogs) produced Audit Reports for 104 Lower Local governments for FY 2020/21 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 OAS's for 445 outsourced sub - county audits produced OAS's for 61 Higher Local governments produced 2 thematic areas, payroll audit and land management were approved 12 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 227002 Travel abroad	Spent 924,743 9,784,706 51,441 2,527,280 1,884,332 84,870

Reasons for Variation in performance

The observed under performance is due to delayed release of funds. Resource shortfalls from earlier quarters were released at the end of Q4, leaving little time for activity implementation and completion.

Total	15,257,373
Wage Recurrent	9,784,706

Vote:131 Auditor General

QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
		Non Wage Recurrent	5,472,667
		Arrears	0
		AIA	0
		Total For Department	15,257,373
		Wage Recurrent	9,784,706
		Non Wage Recurrent	5,472,667
		Arrears	0
		AIA	0

Sub-SubProgramme: 16 Value for Money and Specialised Audits

Departments

Department: 05 Value for Money and Specialised Audits

Outputs Provided

Budget Output: 01 Value for Money Audits

Vote:131 Auditor General

QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
Audit reports produced for: 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)	318,993
	Audit reports for 15 Statutory Authorities produced	211104 Statutory salaries	3,632,786
	Audit reports for 21 projects produced	221003 Staff Training	56,436
	Main study reports for 2 VFM audits produced	225001 Consultancy Services- Short term	548,158
	Infrastructure Audit reports on 90 projects produced	227001 Travel inland	658,691
	5 VFM Main studies (including backlogs) undertaken and draft reports produced	227002 Travel abroad	160,822
	2 special audit reports finalized and approved		
	Management letters for 20 MDAs prepared and approved		
	Management letters for 17 Statutory Authorities prepared and approved		
	Management letters for 24 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		
	4 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		
	Draft main study reports for 6 VFM audits produced		
	2 VFM Main studies on – going		
	12 month's Salary for 48 staff paid		
	Gratuity for 5 staff paid		

Reasons for Variation in performance

Performance variation is largely attributed to release shortfalls and freezing of budget lines during the FY. These shortfalls were belatedly restored in Q4 which resulted in many activities remaining in progress at the time of reporting.

Total	5,375,885
Wage Recurrent	3,632,786
Non Wage Recurrent	1,743,099
Arrears	0

Vote:131 Auditor General

QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
		AIA	0
		Total For Department	5,375,885
		Wage Recurrent	3,632,786
		Non Wage Recurrent	1,743,099
		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 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
Audit reports produced for: 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)	265,629
10 IT Audits reports produced	Audit reports for 28 Statutory Authorities produced	211104 Statutory salaries	3,487,075
26 Special Audits reports produced	3 funds audited and reports produced	221003 Staff Training	56,753
1 VFM audit report produced	Audit reports for 14 projects produced	225001 Consultancy Services- Short term	283,096
	1 VFM Main study report produced	227001 Travel inland	417,681
	5 Special Audit/forensic investigation reports produced	227002 Travel abroad	130,585
	4 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 29 Statutory Authorities prepared and approved		
	Management letters for 14 projects prepared and approved		
	Management letters for 3 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 for FY 2021/22 produced		
	OAS' for 3 IT Audits produced		
	12 months' salary for 51 staff paid		
	Gratuity for 4 staff paid		

Reasons for Variation in performance

The under performance against the annual target is due to budget cuts and release shortfalls over the course of the FY. By the time these were restored in Q4, limited time was left to realize planned outputs.

Total	4,640,819
Wage Recurrent	3,487,075

Vote:131

 Auditor General

QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
		Non Wage Recurrent	1,153,744
		Arrears	0
		AIA	0
		Total For Department	4,640,819
		Wage Recurrent	3,487,075
		Non Wage Recurrent	1,153,744
		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

		Item	Spent
Robust Institutional Governance, Internal Controls and Risk Management	Press conference on submission of the AG's report held	211102 Contract Staff Salaries	122,494
Effective communication and stakeholder engagement	Annual (FY 2020/21), Half Year and 9 months (FY 2021/22) Financial Statements submitted	211103 Allowances (Inc. Casuals, Temporary)	1,035,105
Prudent Financial and Human Resource Management	Board of survey for FY 2020/21 held	211104 Statutory salaries	8,101,246
Quality Assurance and Audit Development	BFP, MPS and Final budget estimates for FY 2022/23 produced	212101 Social Security Contributions	3,335,618
ICT support services	All Periodic Internal Audit, M&E, PPDA and GoU Progress reports produced	212102 Pension for General Civil Service	721,071
Timely statutory reports	12 months' utility and security bills paid	213001 Medical expenses (To employees)	1,409,250
	Transport equipment and facilities maintained	213002 Incapacity, death benefits and funeral expenses	56,015
	Procurement and Disposal Plan and Prequalification list for 2021/2022 submitted	213004 Gratuity Expenses	1,911,008
	28 Contracts Committee and 71 Evaluation Committee meetings held	221001 Advertising and Public Relations	191,868
	ICT equipment, internet, network and telecom services maintained	221002 Workshops and Seminars	1,147,467
	OAG promotional and IEC materials procured	221003 Staff Training	910,498
	42,236 audit reports disseminated, 15,844 reproduced, 930 archived and 755 uploaded onto the website	221004 Recruitment Expenses	84,011
	Revamped OAG Website launched	221007 Books, Periodicals & Newspapers	87,229
	International engagements attended	221008 Computer supplies and Information Technology (IT)	822,198
	5 media appearances and 20 engagements with other stakeholders held.	221009 Welfare and Entertainment	1,325,794
	Subscription for adverts, newspapers, to international bodies and online libraries paid	221011 Printing, Stationery, Photocopying and Binding	623,068
	Tools to aggregate value added by audits and compliance with audit standards developed	221012 Small Office Equipment	100,000
	OAG Report writing framework reviewed	221016 IFMS Recurrent costs	72,000
		221017 Subscriptions	232,965
		222001 Telecommunications	445,171
		223002 Rates	120,000
		223004 Guard and Security services	421,416

Vote:131 Auditor General

QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

40 Pre-issuance and 59 post-issuance review reports produced	223005 Electricity	544,845
QA Annual report produced	223006 Water	238,397
2 Sensitization workshops held on updated Audit methodologies	223007 Other Utilities- (fuel, gas, firewood, charcoal)	118,128
2 Parliamentary committees' sensitization workshops held	224004 Cleaning and Sanitation	417,000
Technical support provided to Oversight Committees of Parliament in discussion of audit reports	225001 Consultancy Services- Short term	225,395
3 special investigation reports produced by Internal Audit	227001 Travel inland	1,199,140
3 meetings with the Parliamentary Sub-committee on Finance held	227002 Travel abroad	2,056,800
95 Legal briefs prepared	227003 Carriage, Haulage, Freight and transport hire	40,000
3 Legal unit practicing certificates acquired	227004 Fuel, Lubricants and Oils	965,642
50 Contracts reviewed for the OAG	228001 Maintenance - Civil	244,508
Court cases that arise out of AG's recommendations compiled	228002 Maintenance - Vehicles	892,406
15 representations made in the court on matters of the OAG	228003 Maintenance – Machinery, Equipment & Furniture	536,960
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		
17 staff promoted and 5 recruited		

Reasons for Variation in performance

Overall performance variation is attributed to budget cuts over the course of the financial year and delayed restoration of these budget cuts, which led to non - completion of planned activities.

Total	30,754,711
Wage Recurrent	8,223,740
Non Wage Recurrent	22,530,971
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

Vote:131 Auditor General

QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
		AIA	0
		Total For Department	30,754,711
		Wage Recurrent	8,223,740
		Non Wage Recurrent	22,530,971
		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	312101 Non-Residential Buildings	280,000
Procurement process for the installation of power back up systems at select OAG branch offices completed.		
Partial installation of Power back up systems undertaken and completion of works expected in Q1 FY 2022/23.		

Reasons for Variation in performance

Under release of projected funds resulted in the performance variation observed.

Total	280,000
GoU Development	280,000
External Financing	0
Arrears	0
AIA	0

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

	Item	Spent
3 vehicles procured	312201 Transport Equipment	750,000
Procurement process for the supply and delivery of 3 vehicles finalized. Partial payment made awaiting delivery of vehicles expected in Q1 FY 2022/23.		

Reasons for Variation in performance

Delayed commencement of the procurement process arising from non - release of projected Q1 funds led to the delays in delivery of the vehicles.

Total	750,000
GoU Development	750,000
External Financing	0
Arrears	0
AIA	0

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

Vote:131 Auditor General

QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
TeamMate Plus licenses purchased Security certificates acquired Assorted ICT equipment procured (75 laptops, server equipment, security systems)	Procurement and delivery Laptop computers and computer parts undertaken. TeamMate Audit Management software licenses acquired/renewed. Security certificates and software acquired.	Item 312202 Machinery and Equipment	Spent 646,548

Reasons for Variation in performance

Performance variation is attributed to under release of funds.

Total	646,548
GoU Development	646,548
External Financing	0
Arrears	0
AIA	0

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

Assorted furniture procured for Audit House and branch offices	Procurement and delivery of 1 lot of assorted furniture undertaken.	Item 312203 Furniture & Fixtures	Spent 69,916
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Reasons for Variation in performance

Non - realization of projected cash flows led to the under performance against the budget targets.

Total	69,916
GoU Development	69,916
External Financing	0
Arrears	0
AIA	0
Total For Project	1,746,464
GoU Development	1,746,464
External Financing	0
Arrears	0
AIA	0

GRAND TOTAL	68,533,908
Wage Recurrent	33,449,195
Non Wage Recurrent	33,338,249
GoU Development	1,746,464
External Financing	0
Arrears	507,641
AIA	0

Vote:131 Auditor General

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	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
OAS for 55 MDAs prepared and approved	OAS for 20 MDAs prepared and approved	211103 Allowances (Inc. Casuals, Temporary)	103,581
OAS for 30 Statutory Authorities prepared and approved	OAS for 29 Statutory Authorities prepared and approved	211104 Statutory salaries	879,748
OAS for 19 projects prepared and approved	OAS for 19 projects prepared and approved	227001 Travel inland	291,119
1 special audit plan produced	1 special audit plan produced	227002 Travel abroad	287,311
Management letters produced for 2 special audits	Management letters and draft reports produced for 3 special audits		
Pre-study reports for 3 VFM audits produced and approved	Pre-study reports for 3 VFM audits produced and approved		
3 months' Salary for 59 staff paid	3 months' Salary for 59 staff paid		

Reasons for Variation in performance

Delayed release of budgetary shortfalls from earlier quarters led to the under performance observed. In addition, the recently lifted ban on travel abroad affected the timely audit of missions abroad.

Total	1,561,759
Wage Recurrent	879,748
Non Wage Recurrent	682,011
AIA	0
Total For Department	1,561,759
Wage Recurrent	879,748
Non Wage Recurrent	682,011
AIA	0

Departments

Department: 03 Central Government Two

Outputs Provided

Budget Output: 01 Financial Audits

		Item	Spent
4 PSA reports produced and approved	1 special audit report produced	211103 Allowances (Inc. Casuals, Temporary)	103,280
OAS for 30 MDAs prepared and approved	OAS for 17 MDAs prepared and approved	211104 Statutory salaries	1,546,963
OAS for 26 Statutory Authorities prepared and approved	OAS for 5 Statutory Authorities prepared and approved	221003 Staff Training	21,282
OAS for 107 projects prepared and approved	OAS for 17 projects prepared and approved	225001 Consultancy Services- Short term	207,799
OAS for 4 PSAs produced and approved	1 special audit plan produced	227001 Travel inland	245,293
1 special audit plan produced	Management letter produced for 2 special audits for FY 2021/22	227002 Travel abroad	110,093
Management letter produced for 1 special audit	3 months' Salary for 58 staff paid		
Pre-study reports for 3 VFM audits produced and approved			
3 months' Salary for 58 staff paid			

Reasons for Variation in performance

Vote:131 Auditor General

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
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Overall variation in performance is attributed to severe under releases in earlier quarters of the Financial Year and very late release of the associated shortfalls at the tail end of the FY.

Total	2,234,710
Wage Recurrent	1,546,963
Non Wage Recurrent	687,747
AIA	0
Total For Department	2,234,710
Wage Recurrent	1,546,963
Non Wage Recurrent	687,747
AIA	0

Departments

Department: 04 Local Authorities

Outputs Provided

Budget Output: 01 Financial Audits

Audit reports for 340 Town Councils produced and approved
 Audit reports for 124 divisions produced
 2 special audit reports produced
 Audit reports for 379 schools produced
 Audit reports for 1210 sub counties produced and approved
 OAS's for 765 in - house sub - county audits produced
 OAS's for 379 schools and tertiary institutions produced
 OAS's for 445 outsourced sub - county audits produced
 Management letters for 765 in house sub county audits produced
 Management letters for 445 outsourced sub - county audits produced
 Management letters for 379 schools and tertiary institutions produced
 Salary for 170 Staff paid
 3 months' Salary for 170 Staff paid

Audit Reports for 104 Lower Local governments for FY 2020/21 produced
 OAS's for 61 Higher Local governments produced
 9 special audit management letters produced and approved
 OAS's for 445 outsourced sub - county audits produced
 2 thematic areas, payroll audit and land management were approved
 3 months' Salary for 170 Staff paid

Item	Spent
211103 Allowances (Inc. Casuals, Temporary)	321,916
211104 Statutory salaries	2,824,831
221003 Staff Training	15,971
225001 Consultancy Services- Short term	1,725,577
227001 Travel inland	798,612
227002 Travel abroad	84,870

Reasons for Variation in performance

The observed under performance is due to delayed release of funds. Resource shortfalls from earlier quarters were released at the end of Q4, leaving little time for activity implementation and completion.

Total	5,771,776
Wage Recurrent	2,824,831
Non Wage Recurrent	2,946,946
AIA	0
Total For Department	5,771,776
Wage Recurrent	2,824,831
Non Wage Recurrent	2,946,946
AIA	0

Vote:131 Auditor General

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
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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 letter for 1 project produced	2 special audit reports finalized and approved	211103 Allowances (Inc. Casuals, Temporary)	109,622
Audit report produced for 1 project	1 Public works/Engineering Audit management letter produced and approved	211104 Statutory salaries	653,676
4 VFM Main study reports produced	Draft main study reports for 6 VFM audits produced	221003 Staff Training	20,966
3 special audit plans prepared and approved	2 VFM Main studies on – going	225001 Consultancy Services- Short term	367,925
Management letters produced for 3 special audits	Management letters for 2 Statutory authorities prepared and approved	227001 Travel inland	237,009
5 special audit reports produced	Management letters for 3 projects prepared and approved	227002 Travel abroad	160,822
Infrastructure audit reports on 150 projects produced	3 months' Salary for 48 staff paid		
OAS' for 14 MDAs carried out			
OAS' for 11 Statutory Authorities carried out			
OAS' for 22 projects carried out			
Audit plans for 240 infrastructure audits produced			
Pre study reports for13 VFM audits produced			
3 months' salary for 48 staff paid			

Reasons for Variation in performance

Performance variation is largely attributed to release shortfalls and freezing of budget lines during the FY. These shortfalls were belatedly restored in Q4 which resulted in many activities remaining in progress at the time of reporting.

Total	1,550,019
Wage Recurrent	653,676
Non Wage Recurrent	896,343
AIA	0
Total For Department	1,550,019
Wage Recurrent	653,676
Non Wage Recurrent	896,343
AIA	0

Departments

Department: 06 Forensic Investigations and Special Audits

Outputs Provided

Budget Output: 01 Value for Money Audits

Vote:131 Auditor General

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
Management letters for 13 special audits produced and approved	Audit reports for 3 Statutory Authorities produced	Item	Spent
Management letters for 13 classified audits produced	Audit reports for 1 projects produced	211103 Allowances (Inc. Casuals, Temporary)	89,611
Audits reports produced for 2 projects	Audit report for 1 fund produced	211104 Statutory salaries	693,710
13 classified audit reports produced	1 Special Audit/forensic investigation report finalized and approved	221003 Staff Training	21,282
19 Special Audit/forensic investigation reports produced	1 IT Audit report produced	225001 Consultancy Services- Short term	206,173
2 IT Audit reports produced	Management letters for 4 Statutory Authorities prepared and approved	227001 Travel inland	193,619
13 Special Audit plans prepared and approved	Management letters for 1 project prepared and approved	227002 Travel abroad	130,585
OAS' for 32 MDAs produced	Management letters for 1 fund audit produced		
OAS' for 13 classified audits produced	OAS' for 3 IT Audits produced		
OAS' for 22 Statutory Authorities produced	3 months' salary for 51 staff paid		
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.			

Reasons for Variation in performance

The under performance against the annual target is due to budget cuts and release shortfalls over the course of the FY. By the time these were restored in Q4, limited time was left to realize planned outputs.

Total	1,334,980
Wage Recurrent	693,710
Non Wage Recurrent	641,271
AIA	0
Total For Department	1,334,980
Wage Recurrent	693,710
Non Wage Recurrent	641,271
AIA	0

Sub-SubProgramme: 17 Support to Audit services

Departments

Department: 01 Headquarters

Outputs Provided

Budget Output: 01 Policy, Planning and Strategic Management

		Item	Spent
9 months Financial Statements for the period ended 31st March 2022 produced and submitted	9 months Financial Statements for the period ended 31st March 2022 produced and submitted	211102 Contract Staff Salaries	30,623
Final budget estimates for FY 2022/23 produced	Final budget estimates and Performance Contract for FY 2022/23 produced	211103 Allowances (Inc. Casuals, Temporary)	348,164
OAG Finance and Accounting Manual finalized	Q3 Internal Audit, M&E and GoU Progress reports produced	211104 Statutory salaries	2,187,043
Annual operational plan for 2022/23 produced	3 months utility bills paid	212101 Social Security Contributions	1,136,563
Q3 FY 2021/22 progress reports produced	Transport equipment and facilities maintained	212102 Pension for General Civil Service	174,471
3 months utility bills paid	7 Contracts Committee and 17 Evaluation Committee meetings held	213004 Gratuity Expenses	190,415
Transport equipment and facilities		221001 Advertising and Public Relations	137,417

Vote:131 Auditor General

QUARTER 4: Outputs and Expenditure in Quarter

maintained	3 monthly reports on Procurement & Disposal submitted to PPDA	221002 Workshops and Seminars	1,147,467
5 Contracts Committee and 10 Evaluation Committee meetings held	5 adverts placed in the newspapers	221003 Staff Training	293,528
3 monthly reports on Procurement & Disposal submitted to PPDA	All equipment, internet, data and CUG services maintained	221004 Recruitment Expenses	14,002
1 Procurement advert placed in the newspapers	3 months' subscription for adverts and newspapers paid	221007 Books, Periodicals & Newspapers	62,458
All equipment, internet, data and CUG services maintained	2 media engagements and 5 media sensitization workshops held	221008 Computer supplies and Information Technology (IT)	582,489
3 months' subscription for adverts and newspapers paid	1 CSR activity undertaken	221009 Welfare and Entertainment	883,884
Staff training in Big data analysis techniques undertaken	10 stakeholder engagements undertaken	221011 Printing, Stationery, Photocopying and Binding	261,037
10 Reports issued on post -issuance reviews	Support provided to Oversight Committees of Parliament in 170 sessions through Minutes, feedback (5) and Audit verification reports (5) and briefs (105)	221012 Small Office Equipment	68,040
1 Parliamentary committees' sensitisation workshops held	2 reports on recommendations emanating from AG's report adopted by oversight committees and the House produced	221016 IFMS Recurrent costs	18,100
Database on status of audit reports submitted to Parliament and recommendations adopted updated	38 Pre – issuance and 58 summary post -issuance review reports produced	221017 Subscriptions	126,687
Support provided to Oversight Committees of Parliament through Minutes, feedback and Audit verification reports and briefs	VFM Report summaries disseminated	222001 Telecommunications	404,702
Report on recommendations emanating from AG's report adopted by oversight committees and the House produced	2 Sensitization workshops held on updated Audit methodologies	223004 Guard and Security services	105,354
Review of the Communication and Stakeholder engagement strategy undertaken	24,059 audit reports disseminated, 5,219 reproduced for dissemination, 183 archived and 227 uploaded onto the website	223005 Electricity	136,211
VFM Report summaries developed and disseminated	International engagements undertaken/attended	223006 Water	119,198
Citizen app developed and rolled out	1 special investigation report by Internal Audit produced	223007 Other Utilities- (fuel, gas, firewood, charcoal)	75,588
International engagements undertaken/attended	Court cases that arise out of recommendations of the Auditor General's Report compiled with their status	224004 Cleaning and Sanitation	243,751
1 special investigation report by Internal Audit produced	25 Legal briefs and opinions prepared for OAG	225001 Consultancy Services- Short term	154,020
Q3 Internal Audit report produced	20 Contracts drafted and reviewed on behalf of OAG	227001 Travel inland	494,581
System to monitor staff compliance with OAG Code of Conduct developed	Auditor General represented in courts of law and other legal forums	227002 Travel abroad	2,056,800
Court cases that arise out of recommendations of the Auditor General's Report compiled with their status	Staff salaries and 10% NSSF contribution paid	227003 Carriage, Haulage, Freight and transport hire	13,000
Legal opinions prepared for OAG	Medical and Group Life insurance schemes managed	227004 Fuel, Lubricants and Oils	251,506
Contracts drafted and reviewed on behalf of OAG	Staff training, welfare, appraisal and transfers managed	228001 Maintenance - Civil	139,872
Auditor General represented in courts of law and other legal forums	5 staff promoted and 1 recruited	228002 Maintenance - Vehicles	409,689
Develop OAG policy handbook		228003 Maintenance – Machinery, Equipment & Furniture	313,805
OAG Enterprise Risk Management Manual developed			
Staff salaries and 10% NSSF contribution paid			
Medical and Group Life insurance schemes managed			
OAG Business continuity plan developed and approved			
Update of the OAG risk register undertaken			

Vote:131 Auditor General

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
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Reasons for Variation in performance

Overall performance variation is attributed to budget cuts over the course of the financial year and delayed restoration of these budget cuts, which led to non - completion of planned activities.

	Total	12,580,466
	Wage Recurrent	2,217,666
	Non Wage Recurrent	10,362,799
	AIA	0

Arrears

	Total For Department	12,580,466
	Wage Recurrent	2,217,666
	Non Wage Recurrent	10,362,799
	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
Power back up systems delivered and installed in 4 branch offices.	Partial installation of Power back up systems undertaken. Completion of works expected in Q1 FY 2022/23.	312101 Non-Residential Buildings
Verification undertaken and payments made		280,000

Reasons for Variation in performance

Under release of projected funds resulted in the performance variation observed.

	Total	280,000
	GoU Development	280,000
	External Financing	0
	AIA	0

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

	Item	Spent
3 vehicles delivered.	Partial payment made awaiting delivery of vehicles.	312201 Transport Equipment
Verification undertaken and payments made		750,000

Reasons for Variation in performance

Delayed commencement of the procurement process arising from non - release of projected Q1 funds led to the delays in delivery of the vehicles.

	Total	750,000
	GoU Development	750,000
	External Financing	0
	AIA	0

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

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QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
Laptops and assorted computer parts delivered.	Laptops and computer parts delivered.	Item	Spent
		312202 Machinery and Equipment	245,641
Verification undertaken and payments made			
Reasons for Variation in performance			
Performance variation is attributed to under release of funds.			
		Total	245,641
		GoU Development	245,641
		External Financing	0
		AIA	0
Budget Output: 78 Purchase of Office and Residential Furniture and Fittings			
1 lot of assorted furniture delivered.	1 lot of furniture delivered and payment made.	Item	Spent
		312203 Furniture & Fixtures	64,916
Verification undertaken and payments made			
Reasons for Variation in performance			
Non - realization of projected cash flows led to the under performance against the budget targets.			
		Total	64,916
		GoU Development	64,916
		External Financing	0
		AIA	0
		Total For Project	1,340,557
		GoU Development	1,340,557
		External Financing	0
		AIA	0
		GRAND TOTAL	26,374,267
		Wage Recurrent	8,816,593
		Non Wage Recurrent	16,217,117
		GoU Development	1,340,557
		External Financing	0
		AIA	0