

VOTE: 131 Office of the Auditor General (OAG)

Table V1: Overview of Vote Expenditure (Ushs Billion)

			MTEF Budget Projections			
		2022/23 Proposed Budget	2023/24	2024/25	2025/26	2026/27
Recurrent	Wage	43.525	43.525	45.701	50.271	55.298
	Non-Wage	51.477	51.477	52.507	63.008	85.061
Devt.	GoU	3.760	3.760	3.760	4.512	6.317
	Ext Fin.	0.000	0.000	0.000	0.000	0.000
GoU Total		98.762	98.762	101.968	117.791	146.676
Total GoU+Ext Fin (MTEF)		98.762	98.762	101.968	117.791	146.676
Arrears		0.811	0.000	0.000	0.000	0.000
Total Budget		99.573	98.762	101.968	117.791	146.676
Total Vote Budget Excluding		98.762	98.762	101.968	117.791	146.676

Table V2: Summary of Vote Estimates by Sub-SubProgramme, Department and Project

Thousand Uganda Shillings	2022/23 Approved Estimates		
Programme 16 GOVERNANCE AND SECURITY			
SubProgramme 05 Anti-Corruption and Accountability			
Sub SubProgramme 01 External Audit Services			
Recurrent Budget Estimates	Wage	NonWage	Total
001 Local Authorities	12,932,424	10,200,720	23,133,144
002 Central Government One	5,116,764	2,317,195	7,433,960
003 Central Government Two	5,615,172	2,735,972	8,351,144
004 Value for Money and Specialised Audits	4,971,304	3,657,170	8,628,475
005 Forensic Investigations and Special Audits	4,658,854	2,522,554	7,181,408
Total Recurrent Budget Estimates for Sub-SubProgramme	33,294,519	21,433,611	54,728,130
Development Budget Estimates	GoU Dev't	External Fin.	Total
Total for Sub Sub Programme 01	33,294,519	21,433,611	54,728,130
Sub SubProgramme 02 Support to Audit services			
Recurrent Budget Estimates	Wage	NonWage	Total
001 Corporate and Technical Support Services	10,230,200	30,854,677	41,084,877
Total Recurrent Budget Estimates for Sub-SubProgramme	10,230,200	30,854,677	41,084,877
Development Budget Estimates	GoU Dev't	External Fin.	Total
1690 Retooling of Office of the Auditor General	3,760,000	0	3,760,000
Total Development Budget Estimates for Sub-SubProgramme	3,760,000	0	3,760,000

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Thousand Uganda Shillings	2022/23 Approved Estimates		
Programme 16 GOVERNANCE AND SECURITY			
SubProgramme 05 Anti-Corruption and Accountability			
Total for Sub Sub Programme 02	13,990,200	30,854,677	44,844,877
Total for Programme 16	47,284,718	52,288,288	99,573,007
Grand Total Vote 131	47,284,718	52,288,288	99,573,007
Total Excluding Arrears	47,284,718	51,477,045	98,761,763

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Table V3: Summary Vote Estimates by Economic Classification

Thousand Uganda Shillings	2022/23 Approved Estimates		
	GoU	External Fin.	Total
211 Wages and Salaries	53,682,735	0	53,682,735
212 Social Contributions	6,748,179	0	6,748,179
221 General Use of goods and services	8,211,704	0	8,211,704
222 Communications	458,584	0	458,584
223 Utility and Property Expenses	1,920,658	0	1,920,658
225 Professional Services	6,246,357	0	6,246,357
227 Travel and Transport	14,980,659	0	14,980,659
228 Maintenance	1,889,172	0	1,889,172
273 Employment-related social benefits	863,715	0	863,715
312 Acquisition of Produced Assets	3,150,000	0	3,150,000
313 Major Repairs, Overhaul and Improvement to Produced Assets	610,000	0	610,000
352 Financial Assets	811,243	0	811,243
Grand Total Vote 131	99,573,007	0	99,573,007
Total Excluding Arrears	98,761,763	0	98,761,763

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Table V4: Summary Vote Estimates by Item

<i>Thousand Uganda Shillings</i>	2022/23 Approved Estimates		
<i>Items</i>	GoU	External Fin.	Total
211102 Contract Staff Salaries	122,494	0	122,494
211103 Statutory salaries	43,402,224	0	43,402,224
211104 Employee Gratuity	2,536,144	0	2,536,144
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	7,621,873	0	7,621,873
212101 Social Security Contributions	4,562,914	0	4,562,914
212102 Medical expenses (Employees)	2,059,250	0	2,059,250
212103 Incapacity benefits (Employees)	126,015	0	126,015
221001 Advertising and Public Relations	191,868	0	191,868
221002 Workshops, Meetings and Seminars	1,200,000	0	1,200,000
221003 Staff Training	2,694,637	0	2,694,637
221004 Recruitment Expenses	84,011	0	84,011
221007 Books, Periodicals & Newspapers	87,229	0	87,229
221008 Information and Communication Technology Supplies.	1,222,198	0	1,222,198
221009 Welfare and Entertainment	1,625,727	0	1,625,727
221011 Printing, Stationery, Photocopying and Binding	623,068	0	623,068
221012 Small Office Equipment	100,000	0	100,000
221016 Systems Recurrent costs	150,000	0	150,000
221017 Membership dues and Subscription fees.	232,965	0	232,965
222001 Information and Communication Technology Services.	458,584	0	458,584
223001 Property Management Expenses	476,000	0	476,000
223002 Property Rates	120,000	0	120,000
223004 Guard and Security services	421,416	0	421,416
223005 Electricity	544,845	0	544,845
223006 Water	238,397	0	238,397
223007 Other Utilities- (fuel, gas, firewood, charcoal)	120,000	0	120,000
225101 Consultancy Services	6,246,357	0	6,246,357
227001 Travel inland	10,135,203	0	10,135,203
227002 Travel abroad	2,839,815	0	2,839,815
227003 Carriage, Haulage, Freight and transport hire	40,000	0	40,000
227004 Fuel, Lubricants and Oils	1,965,642	0	1,965,642
228001 Maintenance-Buildings and Structures	344,508	0	344,508
228002 Maintenance-Transport Equipment	996,360	0	996,360

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Thousand Uganda Shillings	2022/23 Approved Estimates		
Items	GoU	External Fin.	Total
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	548,304	0	548,304
273104 Pension	863,715	0	863,715
312212 Light Vehicles - Acquisition	2,000,000	0	2,000,000
312229 Other ICT Equipment - Acquisition	1,000,000	0	1,000,000
312235 Furniture and Fittings - Acquisition	150,000	0	150,000
313121 Non-Residential Buildings - Improvement	610,000	0	610,000
352881 Pension and Gratuity Arrears Budgeting	811,243	0	811,243
Grand Total Vote 131	99,573,007	0	99,573,007
Total Excluding Arrears	98,761,763	0	98,761,763

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Table V5: Detailed Estimates by Sub-SubProgramme, Department, Project, Output and Item

Thousands Uganda Shillings	2022/23 Approved Estimates		
Programme 16 GOVERNANCE AND SECURITY			
SubProgramme 05 Anti-Corruption and Accountability			
Sub-SubProgramme 01 External Audit Services			
Recurrent Budget Estimates			
	Wage	NonWage	Total
Department 001 Local Authorities			
Budget Output 460081 Financial and Value For Money audits			
211103 Statutory salaries	12,932,424	0	12,932,424
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,338,327	2,338,327
221003 Staff Training	0	356,753	356,753
225101 Consultancy Services	0	3,610,682	3,610,682
227001 Travel inland	0	3,809,818	3,809,818
227002 Travel abroad	0	85,141	85,141
Total Cost of Budget Output 460081	12,932,424	10,200,720	23,133,144
Total Cost for Department 001	12,932,424	10,200,720	23,133,144
Total Excluding Arrears	12,932,424	10,200,720	23,133,144
Department 002 Central Government One			
Budget Output 460081 Financial and Value For Money audits			
211103 Statutory salaries	5,116,764	0	5,116,764
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	784,576	784,576
221003 Staff Training	0	156,753	156,753
227001 Travel inland	0	1,088,405	1,088,405
227002 Travel abroad	0	287,462	287,462
Total Cost of Budget Output 460081	5,116,764	2,317,195	7,433,960
Total Cost for Department 002	5,116,764	2,317,195	7,433,960
Total Excluding Arrears	5,116,764	2,317,195	7,433,960
Department 003 Central Government Two			
Budget Output 460081 Financial and Value For Money audits			
211103 Statutory salaries	5,615,172	0	5,615,172
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	811,692	811,692
221003 Staff Training	0	206,753	206,753
225101 Consultancy Services	0	663,406	663,406
227001 Travel inland	0	943,970	943,970

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Thousands Uganda Shillings	2022/23 Approved Estimates		
Programme 16 GOVERNANCE AND SECURITY			
SubProgramme 05 Anti-Corruption and Accountability			
	Wage	NonWage	Total
Department 003 Central Government Two			
Budget Output 460081 Financial and Value For Money audits			
227002 Travel abroad	0	110,151	110,151
Total Cost of Budget Output 460081	5,615,172	2,735,972	8,351,144
Total Cost for Department 003	5,615,172	2,735,972	8,351,144
Total Excluding Arrears	5,615,172	2,735,972	8,351,144
Department 004 Value for Money and Specialised Audits			
Budget Output 460081 Financial and Value For Money audits			
211103 Statutory salaries	4,971,304	0	4,971,304
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	839,201	839,201
221003 Staff Training	0	456,753	456,753
225101 Consultancy Services	0	1,012,237	1,012,237
227001 Travel inland	0	1,184,191	1,184,191
227002 Travel abroad	0	164,789	164,789
Total Cost of Budget Output 460081	4,971,304	3,657,170	8,628,475
Total Cost for Department 004	4,971,304	3,657,170	8,628,475
Total Excluding Arrears	4,971,304	3,657,170	8,628,475
Department 005 Forensic Investigations and Special Audits			
Budget Output 460082 Audits and Forensic Investigations			
211103 Statutory salaries	4,658,854	0	4,658,854
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	766,853	766,853
221003 Staff Training	0	206,753	206,753
225101 Consultancy Services	0	531,803	531,803
227001 Travel inland	0	886,492	886,492
227002 Travel abroad	0	130,654	130,654
Total Cost of Budget Output 460082	4,658,854	2,522,554	7,181,408
Total Cost for Department 005	4,658,854	2,522,554	7,181,408
Total Excluding Arrears	4,658,854	2,522,554	7,181,408
Development Budget Estimates			
	GoU	External Fin.	Total
Total for Sub-SubProgramme 01	54,728,130	0	54,728,130

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Thousands Uganda Shillings	2022/23 Approved Estimates		
Programme 16 GOVERNANCE AND SECURITY			
SubProgramme 05 Anti-Corruption and Accountability			
Total Excluding Arrears	54,728,130	0	54,728,130
Sub-SubProgramme 02 Support to Audit services			
Recurrent Budget Estimates			
	Wage	NonWage	Total
Department 001 Corporate and Technical Support Services			
Budget Output 000014 Administrative and Support Services			
211102 Contract Staff Salaries	122,494	0	122,494
211103 Statutory salaries	10,107,706	0	10,107,706
211104 Employee Gratuity	0	2,536,144	2,536,144
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,081,223	2,081,223
212101 Social Security Contributions	0	4,562,914	4,562,914
212102 Medical expenses (Employees)	0	2,059,250	2,059,250
212103 Incapacity benefits (Employees)	0	126,015	126,015
221001 Advertising and Public Relations	0	191,868	191,868
221002 Workshops, Meetings and Seminars	0	1,200,000	1,200,000
221003 Staff Training	0	1,310,874	1,310,874
221004 Recruitment Expenses	0	84,011	84,011
221007 Books, Periodicals & Newspapers	0	87,229	87,229
221008 Information and Communication Technology Supplies.	0	1,222,198	1,222,198
221009 Welfare and Entertainment	0	1,625,727	1,625,727
221011 Printing, Stationery, Photocopying and Binding	0	623,068	623,068
221012 Small Office Equipment	0	100,000	100,000
221016 Systems Recurrent costs	0	150,000	150,000
221017 Membership dues and Subscription fees.	0	232,965	232,965
222001 Information and Communication Technology Services.	0	458,584	458,584
223001 Property Management Expenses	0	476,000	476,000
223002 Property Rates	0	120,000	120,000
223004 Guard and Security services	0	421,416	421,416
223005 Electricity	0	544,845	544,845
223006 Water	0	238,397	238,397
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0	120,000	120,000
225101 Consultancy Services	0	428,230	428,230

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Thousands Uganda Shillings	2022/23 Approved Estimates		
Programme 16 GOVERNANCE AND SECURITY			
SubProgramme 05 Anti-Corruption and Accountability			
	Wage	NonWage	Total
Department 001 Corporate and Technical Support Services			
Budget Output 000014 Administrative and Support Services			
227001 Travel inland	0	2,222,328	2,222,328
227002 Travel abroad	0	2,061,619	2,061,619
227003 Carriage, Haulage, Freight and transport hire	0	40,000	40,000
227004 Fuel, Lubricants and Oils	0	1,965,642	1,965,642
228001 Maintenance-Buildings and Structures	0	344,508	344,508
228002 Maintenance-Transport Equipment	0	996,360	996,360
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	548,304	548,304
273104 Pension	0	863,715	863,715
352881 Pension and Gratuity Arrears Budgeting	0	811,243	811,243
Total Cost of Budget Output 000014	10,230,200	30,854,677	41,084,877
Total Cost for Department 001	10,230,200	30,854,677	41,084,877
Total Excluding Arrears	10,230,200	30,043,434	40,273,634
Development Budget Estimates			
	GoU	External Fin.	Total
Project 1690 Retooling of Office of the Auditor General			
Budget Output 000003 Facilities and Equipment Management			
312212 Light Vehicles - Acquisition	2,000,000	0	2,000,000
312229 Other ICT Equipment - Acquisition	1,000,000	0	1,000,000
312235 Furniture and Fittings - Acquisition	150,000	0	150,000
313121 Non-Residential Buildings - Improvement	610,000	0	610,000
Total Cost of Budget Output 000003	3,760,000	0	3,760,000
Total Cost for Project 1690	3,760,000	0	3,760,000
Total Excluding Arrears	3,760,000	0	3760000
Total for Sub-SubProgramme 02	44,844,877	0	44,844,877
Total Excluding Arrears	44,033,634	0	44,033,634
Grand Total Vote 131	99,573,007	0	99,573,007
Total Excluding Arrears	98,761,763	0	98,761,763

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Table V6: Summary of Project allocations by Department

Thousand Uganda Shillings	2022/23 Approved Estimates		
	GoU	External Fin.	Total
Programme 16 GOVERNANCE AND SECURITY			
SubProgramme 05 Anti-Corruption and Accountability			
Sub SubProgramme 02 Support to Audit services			
Department 001 Corporate and Technical Support Services			
1690 Retooling of Office of the Auditor General	3,760,000	0	3,760,000
Total Development for the Department 001	3,760,000	0	3,760,000
Total Excluding Arrears	3,760,000	0	3,760,000
Grand Total Vote 131	3,760,000	0	3,760,000
Total Excluding Arrears	3,760,000	0	3,760,000

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Table V7: External Financing for the Vote

N / A