

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

V1: Summary of Issues in Budget Execution

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

	Approved Budget	Revised Budget	Released by End Q3	Spent by End Q3	% Budget Released	% Budget Spent	% Releases Spent	
Recurrent	Wage	43.525	43.525	32.644	31.877	75.0 %	73.0 %	97.7 %
	Non-Wage	51.477	58.097	41.238	29.728	80.0 %	57.8 %	72.1 %
Devt.	GoU	3.760	5.411	3.760	0.022	100.0 %	0.6 %	0.6 %
	Ext Fin.	0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
GoU Total		98.762	107.032	77.642	61.627	78.6 %	62.4 %	79.4 %
Total GoU+Ext Fin (MTEF)		98.762	107.032	77.642	61.627	78.6 %	62.4 %	79.4 %
Arrears		0.811	0.811	0.811	0.609	100.0 %	75.1 %	75.1 %
Total Budget		99.573	107.844	78.453	62.236	78.8 %	62.5 %	79.3 %
A.I.A Total		0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Grand Total		99.573	107.844	78.453	62.236	78.8 %	62.5 %	79.3 %
Total Vote Budget Excluding Arrears		98.762	107.032	77.642	61.627	78.6 %	62.4 %	79.4 %

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

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q3	Spent by End Q3	% Budget Released	% Budget Spent	%Releases Spent
Programme:16 Governance And Security	99.573	107.844	78.452	62.236	78.8 %	62.5 %	79.3%
Sub SubProgramme:01 External Audit Services	54.728	59.434	41.093	35.431	75.1 %	64.7 %	86.2%
Sub SubProgramme:02 Support to Audit services	44.845	48.409	37.360	26.804	83.3 %	59.8 %	71.7%
Total for the Vote	99.573	107.844	78.452	62.236	78.8 %	62.5 %	79.3 %

VOTE: 131 Office of the Auditor General (OAG)**Quarter 3****Table V1.3: High Unspent Balances and Over-Expenditure in the Approved Budget (Ushs Bn)***(i) Major unspent balances***Departments , Projects****Sub SubProgramme:01 External Audit Services****Sub Programme: 05 Anti-Corruption and Accountability**

2.039	Bn Shs	Department : 001 Local Authorities
Reason: Variation in expenditure is due to delayed restoration of third quarter shortfalls in addition to release of supplementary funds for the special audit of the payroll towards the end of the quarter. These funds shall be spent in the fourth quarter.		

Items

1.829	UShs	225101 Consultancy Services
Reason:		
0.916	Bn Shs	Department : 003 Central Government Two
Reason: Unspent balances resulted from delayed restoration of the Quarter Two and three release shortfalls which happened at the tail end of both quarters. This implied that some planned activities commenced late and remained in progress at the time of reporting. Unspent funds shall be utilized in the fourth quarter.		

Items

0.576	UShs	225101 Consultancy Services
Reason: Variation is due to delays in completion of on - going out-sourced audits as well as delayed restoration of under releases experienced in the 3 quarters.		
0.203	UShs	227001 Travel inland
Reason: Unspent balances are attributed to budget cuts on quarterly releases which were restored belatedly. The balances shall be utilized in the fourth quarter.		
0.085	UShs	221003 Staff Training
Reason: Observed balances are due to shortfalls on quarterly allocations in each of the 3 quarters which resulted in deferment of planned training activities. These funds shall be spent in the fourth quarter.		
0.049	UShs	227002 Travel abroad
Reason: Delayed restoration of budget cuts on projected quarterly releases meant that funds on this item among others were availed late, and therefore remained unspent at the time of reporting. These shall be utilized in Q4.		

1.204	Bn Shs	Department : 004 Value for Money and Specialised Audits
Reason: The overall variance in spending at the time of reporting is attributed to the constant budget cuts experienced in each of the 3 quarters along with the delayed restoration of these cuts. This led to activities starting late, culminating in unspent balances at the end of the third quarter. These funds shall be spent in the fourth quarter.		

Items

0.708	UShs	225101 Consultancy Services
Reason: Delayed restoration of budget cuts resulted in the observed balances as associated audit outsourcing activities were triggered late..		
0.233	UShs	227001 Travel inland

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1.204	Bn Shs	Department : 004 Value for Money and Specialised Audits
Reason: The overall variance in spending at the time of reporting is attributed to the constant budget cuts experienced in each of the 3 quarters along with the delayed restoration of these cuts. This led to activities starting late, culminating in unspent balances at the end of the third quarter. These funds shall be spent in the fourth quarter.		

Items

0.189	UShs	Reason: Budget cuts experienced during the operating period led to activities being delayed or deferred. The delayed restoration of these cuts resulted in the balances observed on this item. 221003 Staff Training
0.064	UShs	Reason: Staff training activities were deferred due to the budget cuts on projected releases for the third quarter, despite the fact that these under releases were re-instated. Training activities shall be undertaken in the fourth quarter. 227002 Travel abroad
0.677	Bn Shs	Reason: All activities associated with this line item were disrupted by the under releases and subsequent delayed restoration of these over the course of the Financial Year. This explains the variation in expenditure. Department : 005 Forensic Investigations and Special Audits
Reason: Variation in expenditure arose from budget cuts experienced over the course of the financial year, which were restored belatedly. This led to the unspent balances observed.		

Items

0.303	UShs	225101 Consultancy Services
0.147	UShs	Reason: Delayed restoration of budget cuts on the third quarter release led to the unspent balances observed on this item. These funds shall be spent in the fourth quarter. 221003 Staff Training
0.121	UShs	Reason: The balances on this item are attributed to deferment of planned training activities. This was done as a result of the budget cuts which were restored later in the quarter, These funds shall be spent in the fourth quarter. 227001 Travel inland
0.041	UShs	Reason: The under expenditure is due to delayed restoration of budget cuts on this item. This meant that activities pegged to this line item commenced later and hence associated spending was still in progress at the time of reporting 227002 Travel abroad
Reason: Budget cuts experienced on the third quarter release and their subsequent delayed restoration led to the unspent balances observed at the time of reporting. These funds shall be spent in Q4.		

VOTE: 131 Office of the Auditor General (OAG)**Quarter 3****(i) Major unspent balances****Departments , Projects****Sub SubProgramme:02 Support to Audit services****Sub Programme: 05 Anti-Corruption and Accountability**

6.573	Bn Shs	Department : 001 Corporate and Technical Support Services
Reason: Unspent balances are due to budget cuts communicated on the initial third quarter release which were subsequently restored during the quarter. This implied that planned activities and scheduled payments commenced later than planned, resulting in the balances on items under this department.		

Items

0.792	US\$	221008 Information and Communication Technology Supplies.
Reason: Budget cuts issued on the third quarter release led to delays in planned execution of activities pegged to this item, and despite the fact that these were subsequently restored, balances still remained at the time of reporting.		
0.645	US\$	221009 Welfare and Entertainment
Reason: Delayed processing of payment invoices as well as budget cuts throughout the year which were restored toward the end of the reporting period culminated in the unspent balances observed.		
0.627	US\$	211104 Employee Gratuity
Reason: This budget item was negatively affected by budget cuts issued on the projected releases. This affected processing of payments, resulting in the observed balances. These funds shall be spent before the end of the FY.		
0.516	US\$	227004 Fuel, Lubricants and Oils
Reason: Unspent balances are due to budget cuts on the third quarter releases which were restored later in the quarter. This meant that utilization of these funds was still in progress at the time of reporting.		
3.738	Bn Shs	Project : 1690 Retooling of Office of the Auditor General
Reason: Variation in expenditure is due to delayed release of development budget funds which consequently led to delays in initiation of planned procurement activities. Fund balances shall be utilized in the fourth quarter.		

Items

2.000	US\$	312212 Light Vehicles - Acquisition
Reason: Delayed release of funds on this item led to deferment of planned procurement activities which explains the fund balances observed.		
1.000	US\$	312229 Other ICT Equipment - Acquisition
Reason: Associated procurement activities were adversely affected by delayed release of funds. This resulted in the fund balances observed which will be spent in the fourth quarter.		
0.610	US\$	313121 Non-Residential Buildings - Improvement
Reason: Owing to the delayed release of funds are this item, procurement activities commenced late resulting in these fund balances.		
0.128	US\$	312235 Furniture and Fittings - Acquisition
Reason: Delayed release of funds led to the under expenditure on this item. Balances shall be utilized in the fourth quarter.		

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V2: Performance Highlights

Table V2.1: PIAP outputs and output Indicators

Programme:16 Governance And Security			
SubProgramme:05 Anti-Corruption and Accountability			
Sub SubProgramme:01 External Audit Services			
Department:001 Local Authorities			
Budget Output: 460081 Financial and Value For Money audits			
PIAP Output: 16080804 Enhanced Quality and Impact of Audits			
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption			
PIAP Output Indicators	Indicator Measure	Planned 2022/23	Actuals By END Q 3
Percentage of planned financial and compliance audits undertaken	Percentage	85%	64.8%
Department:002 Central Government One			
Budget Output: 460081 Financial and Value For Money audits			
PIAP Output: 16080804 Enhanced Quality and Impact of Audits			
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption			
PIAP Output Indicators	Indicator Measure	Planned 2022/23	Actuals By END Q 3
Percentage of planned financial and compliance audits undertaken	Percentage	95%	100%
Department:003 Central Government Two			
Budget Output: 460081 Financial and Value For Money audits			
PIAP Output: 16080804 Enhanced Quality and Impact of Audits			
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption			
PIAP Output Indicators	Indicator Measure	Planned 2022/23	Actuals By END Q 3
Number of Cost Recovery/PSA audits planned	Number	4	27
%age of recoverable cost claims Allowed	Percentage	90%	N/A
%-age of Cost Recovery/PSA audits undertaken	Percentage	100%	10
Percentage of planned financial and compliance audits undertaken	Percentage	90%	83%
Department:004 Value for Money and Specialised Audits			
Budget Output: 460081 Financial and Value For Money audits			
PIAP Output: 16080804 Enhanced Quality and Impact of Audits			
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption			
PIAP Output Indicators	Indicator Measure	Planned 2022/23	Actuals By END Q 3
Number of performance audits undertaken	Number	12	24
Percentage of planned financial and compliance audits undertaken	Percentage	90%	37%
Percentage of planned real time audits undertaken	Percentage	70%	N/A

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Programme:16 Governance And Security			
SubProgramme:05 Anti-Corruption and Accountability			
Sub SubProgramme:01 External Audit Services			
Department:004 Value for Money and Specialised Audits			
Budget Output: 460081 Financial and Value For Money audits			
PIAP Output: 16080804 Enhanced Quality and Impact of Audits			
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption			
PIAP Output Indicators	Indicator Measure	Planned 2022/23	Actuals By END Q 3
Number of SDG – Focused Audits undertaken	Number	4	16
Department:005 Forensic Investigations and Special Audits			
Budget Output: 460082 Audits and Forensic Investigations			
PIAP Output: 16080804 Enhanced Quality and Impact of Audits			
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption			
PIAP Output Indicators	Indicator Measure	Planned 2022/23	Actuals By END Q 3
Number of e- government system Audits undertaken	Number	8	3
Number of Forensic audits, VFM, specialized PSA and any others audits undertaken	Number	132	166
Number of staff trained	Number	10	
%-age coverage of the audit population	Percentage	15%	11.9%
%-age level of compliance with International Audit Standards (ISSAIs)	Percentage	70%	N/A
%-age level of stakeholder satisfaction with OAG work	Percentage	76%	N/A
%-age of audit recommendation implemented	Percentage	35%	N/A
%-age of forensic and special audits requests undertaken	Percentage	35%	N/A
Percentage of planned financial and compliance audits undertaken	Percentage	98%	95.9%
Number of judicial/administrative sanctions arising from audit reports	Number	10	49
Number of policy changes/administrative instructions resulting from audit	Number	2	11
Number of staff trained in the use of Big Data Analytics	Number	10	12
%-age level of stakeholder satisfaction with OAG products	Percentage	40%	N/A
Level of stakeholder satisfaction with Integrated system for tracking audit recommendations	Percentage	75%	N/A
Proportion of audit recommendations uploaded and tracked	Percentage	25%	N/A
Aggregate Nominal value of recurring cross-cutting audit issues identified in audit reports	Value	500,000,000,000	N/A
Aggregated nominal value of savings/recoveries resulting from audits	Value	350,000,000,000	294,969,214,928

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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			
Budget Output: 000014 Administrative and Support Services			
PIAP Output: 16080812 Improved internal governance structures and systems for effective operations in the OAG			
Programme Intervention: 160601 Coordinate programme planning, budgeting, M&E and policy development			
PIAP Output Indicators	Indicator Measure	Planned 2022/23	Actuals By END Q 3
Number of legal litigation cases against AG and OAG	Number	5	14
% level of internal audit recommendations implemented	Percentage	90%	85%
% of planned strategic activities implemented	Percentage	85%	53%
PIAP Output: 16080813 Improved OAG human resource capacity to delivery			
Programme Intervention: 160602 Develop and implement human resource policies to attract and retain competent staff			
PIAP Output Indicators	Indicator Measure	Planned 2022/23	Actuals By END Q 3
Percentage level of compliance with HR Policies	Percentage	70%	N/A
Percentage increase in overall staff performance	Percentage	5%	N/A
% of OAG staff with satisfactory performance	Percentage	70%	N/A
PIAP Output: 16080814 Improved financial management and operational efficiency in the OAG			
Programme Intervention: 160605 Undertake financing and administration of programme services			
PIAP Output Indicators	Indicator Measure	Planned 2022/23	Actuals By END Q 3
% of supplier satisfaction(including audit firms)	Percentage	70%	N/A
% reduction of avaregae fleet maintenance and inventory cost	Percentage	4%	N/A
% level of implementation of external Audit recommendations	Percentage	85%	75%
Level of staff satisfaction with Office accomodation and ammenities	Percentage	85%	N/A
Budget performance rating	Percentage	85%	54.8%
PIAP Output: 16080815 Improved ICT Infrastructure, IT support and automation of OAG business processes			
Programme Intervention: 160605 Undertake financing and administration of programme services			
PIAP Output Indicators	Indicator Measure	Planned 2022/23	Actuals By END Q 3
% level of user satisfaction with Integrated Management Informatiuon System	Percentage	75%	N/A
% of security incidences resolved	Percentage	70%	80%
% of network uptime	Percentage	85%	85%
% of staff satisfaction with IT support services	Percentage	75%	N/A

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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			
Budget Output: 000014 Administrative and Support Services			
PIAP Output: 16080816 Enhanced utilization of audit results, increased public demand for accountability and improved profile of the OAG			
Programme Intervention: 160605 Undertake financing and administration of programme services			
PIAP Output Indicators	Indicator Measure	Planned 2022/23	Actuals By END Q 3
% level of stakeholder satisfaction	Percentage	76%	N/A
% of planned collaboration activities undertaken	Percentage	90%	N/A
% of audit reports discussed by parliament	Percentage	90%	N/A
Project:1690 Retooling of Office of the Auditor General			
Budget Output: 000003 Facilities and Equipment Management			
PIAP Output: 16080814 Improved financial management and operational efficiency in the OAG			
Programme Intervention: 160605 Undertake financing and administration of programme services			
PIAP Output Indicators	Indicator Measure	Planned 2022/23	Actuals By END Q 3
% of supplier satisfaction(including audit firms)	Percentage	70%	N/A
% reduction of avaregae fleet maintenance and inventory cost	Percentage	5%	N/A

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Performance highlights for the Quarter

During the reporting period, audit reports were produced for: 1 MDA, 3 Statutory Bodies, 1 Project, 7 Higher local governments, 119 Lower local governments, 9 Value For Money audits, 3 Special Audits/Forensic investigations, 6 audits of classified expenditure and 1 infrastructure project engineering audit.

Variances and Challenges

Variance in budget execution is attributed to budget cuts on projected quarterly releases and delayed restoration of these shortfalls. This led to operational disruptions which in turn resulted in late commencement of planned activities leading to several activities remaining in progress at the time of reporting. In addition, several balances remained unspent at the time of reporting.

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V3: Details of Releases and Expenditure

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

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q3	Spent by End Q3	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:16 Governance And Security	99.573	107.844	78.452	62.236	78.8 %	62.5 %	79.3 %
Sub SubProgramme:01 External Audit Services	54.728	59.434	41.093	35.431	75.1 %	64.7 %	86.2 %
460081 Financial and Value For Money audits	47.547	50.084	35.752	30.864	75.2 %	64.9 %	86.3 %
460082 Audits and Forensic Investigations	7.181	9.350	5.341	4.567	74.4 %	63.6 %	85.5 %
Sub SubProgramme:02 Support to Audit services	44.845	48.409	37.360	26.804	83.3 %	59.8 %	71.7 %
000003 Facilities and Equipment Management	3.760	5.411	3.760	0.022	100.0 %	0.6 %	0.6 %
000014 Administrative and Support Services	41.085	42.998	33.600	26.782	81.8 %	65.2 %	79.7 %
Total for the Vote	99.573	107.844	78.452	62.236	78.8 %	62.5 %	79.3 %

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Table V3.2: GoU Expenditure by Item 2022/23 GoU Expenditure by Item

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q3	Spent by End Q3	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
211102 Contract Staff Salaries	0.122	0.122	0.092	0.091	75.0 %	74.6 %	99.5 %
211103 Statutory salaries	43.402	43.402	32.552	31.786	75.0 %	73.2 %	97.6 %
211104 Employee Gratuity	2.536	2.536	2.536	1.909	100.0 %	75.3 %	75.3 %
211105 Ex-Gratia for Political leaders.	0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	7.622	8.511	5.429	5.236	71.2 %	68.7 %	96.4 %
212101 Social Security Contributions	4.563	4.563	3.422	3.077	75.0 %	67.4 %	89.9 %
212102 Medical expenses (Employees)	2.059	2.139	2.059	1.831	100.0 %	88.9 %	88.9 %
212103 Incapacity benefits (Employees)	0.126	0.126	0.095	0.050	75.0 %	39.3 %	52.4 %
221001 Advertising and Public Relations	0.192	0.242	0.144	0.125	75.0 %	65.4 %	87.2 %
221002 Workshops, Meetings and Seminars	1.200	1.200	1.050	0.642	87.5 %	53.5 %	61.1 %
221003 Staff Training	2.695	2.425	1.934	1.220	71.8 %	45.3 %	63.1 %
221004 Recruitment Expenses	0.084	0.084	0.084	0.082	100.0 %	97.3 %	97.3 %
221007 Books, Periodicals & Newspapers	0.087	0.087	0.074	0.073	85.2 %	83.3 %	97.8 %
221008 Information and Communication Technology Supplies.	1.222	1.860	1.222	0.430	100.0 %	35.2 %	35.2 %
221009 Welfare and Entertainment	1.626	1.626	1.355	0.710	83.3 %	43.7 %	52.4 %
221011 Printing, Stationery, Photocopying and Binding	0.623	0.647	0.519	0.163	83.3 %	26.2 %	31.4 %
221012 Small Office Equipment	0.100	0.100	0.073	0.035	73.0 %	35.1 %	48.1 %
221016 Systems Recurrent costs	0.150	0.150	0.113	0.090	75.0 %	59.7 %	79.6 %
221017 Membership dues and Subscription fees.	0.233	0.233	0.168	0.114	72.0 %	49.0 %	67.9 %
222001 Information and Communication Technology Services.	0.459	0.459	0.344	0.214	75.0 %	46.7 %	62.3 %
223001 Property Management Expenses	0.476	0.476	0.357	0.169	75.0 %	35.5 %	47.3 %
223002 Property Rates	0.120	0.120	0.120	0.110	100.0 %	91.6 %	91.6 %
223004 Guard and Security services	0.421	0.568	0.421	0.385	100.0 %	91.2 %	91.2 %
223005 Electricity	0.545	0.545	0.409	0.272	75.0 %	50.0 %	66.7 %
223006 Water	0.238	0.238	0.179	0.119	75.0 %	50.0 %	66.7 %
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0.120	0.120	0.090	0.046	75.0 %	38.5 %	51.4 %
225101 Consultancy Services	6.246	8.527	5.846	2.357	93.6 %	37.7 %	40.3 %
227001 Travel inland	10.135	12.897	7.142	6.130	70.5 %	60.5 %	85.8 %
227002 Travel abroad	2.840	2.840	2.485	1.958	87.5 %	68.9 %	78.8 %
227003 Carriage, Haulage, Freight and transport hire	0.040	0.040	0.030	0.020	75.0 %	50.0 %	66.7 %

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<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q3	Spent by End Q3	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
227004 Fuel, Lubricants and Oils	1.966	1.966	1.474	0.958	75.0 %	48.7 %	65.0 %
228001 Maintenance-Buildings and Structures	0.345	0.364	0.258	0.098	75.0 %	28.5 %	38.0 %
228002 Maintenance-Transport Equipment	0.996	0.996	0.747	0.344	75.0 %	34.5 %	46.0 %
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0.548	0.548	0.411	0.222	75.0 %	40.4 %	53.9 %
273104 Pension	0.864	0.864	0.648	0.541	75.0 %	62.6 %	83.5 %
312212 Light Vehicles - Acquisition	2.000	2.000	2.000	0.000	100.0 %	0.0 %	0.0 %
312229 Other ICT Equipment - Acquisition	1.000	2.651	1.000	0.000	100.0 %	0.0 %	0.0 %
312235 Furniture and Fittings - Acquisition	0.150	0.150	0.150	0.022	100.0 %	14.6 %	14.6 %
313121 Non-Residential Buildings - Improvement	0.610	0.610	0.610	0.000	100.0 %	0.0 %	0.0 %
352881 Pension and Gratuity Arrears Budgeting	0.811	0.811	0.811	0.609	100.0 %	75.0 %	75.0 %
Total for the Vote	99.573	107.844	78.452	62.236	78.8 %	62.5 %	79.3 %

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Table V3.3: Releases and Expenditure by Department and Project*

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q3	Spent by End Q3	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:16 Governance And Security	99.573	107.844	78.452	62.236	78.79 %	62.50 %	79.33 %
Sub SubProgramme:01 External Audit Services	54.728	59.434	41.093	35.431	75.08 %	64.74 %	86.2 %
<i>Departments</i>							
001 Local Authorities	23.133	26.318	17.621	15.582	76.2 %	67.4 %	88.4 %
002 Central Government One	7.434	7.231	5.439	5.156	73.2 %	69.4 %	94.8 %
003 Central Government Two	8.351	8.155	6.216	5.108	74.4 %	61.2 %	82.2 %
004 Value for Money and Specialised Audits	8.628	8.380	6.476	5.017	75.1 %	58.1 %	77.5 %
005 Forensic Investigations and Special Audits	7.181	9.350	5.341	4.567	74.4 %	63.6 %	85.5 %
<i>Development Projects</i>							
N/A							
Sub SubProgramme:02 Support to Audit services	44.845	48.409	37.360	26.804	83.31 %	59.77 %	71.7 %
<i>Departments</i>							
001 Corporate and Technical Support Services	41.085	42.998	33.600	26.782	81.8 %	65.2 %	79.7 %
<i>Development Projects</i>							
1690 Retooling of Office of the Auditor General	3.760	5.411	3.760	0.022	100.0 %	0.6 %	0.6 %
Total for the Vote	99.573	107.844	78.452	62.236	78.8 %	62.5 %	79.3 %

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

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Quarter 3: Outputs and Expenditure in the Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Programme:16 Governance And Security		
SubProgramme:05 Anti-Corruption and Accountability		
Sub SubProgramme:01 External Audit Services		
<i>Departments</i>		
Department:001 Local Authorities		
Budget Output:460081 Financial and Value For Money audits		
PIAP Output: 16080804 Enhanced Quality and Impact of Audits		

Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption

Audit reports for 162 Town Councils produced; OASs for 765 in – house sub – county audits produced; OAS's for 124 divisions produced; OASs for 445 out sourced Sub county audits produced; OAS's for 379 schools and tertiary institutions produced; Management letters for 225 out-sourced sub county audits produced; Management letters for 764 in – house sub – county audits produced; Management letters for 62 divisions produced; Management letters for 189 schools and tertiary institutions produced; Audit reports for 385 in – house sub – county audits produced; 3 months' Salary for 175 Staff paid	7 Higher Local government audit reports finalized Audit reports for 11 in – house sub – county audits produced Audit reports for 90 Town Councils produced Audit reports for 18 divisions produced OAS's for 89 divisions produced OAS's for 71 schools and tertiary institutions produced OASs for 170 in – house sub –county audits produced Management letters for 129 in – house sub – county audits produced Management letters for 398 Town councils produced Management letters for 69 divisions produced 3 months' Salary for 178 Staff paid	The performance variation is due to the under releases in projected Quarter three funds and subsequent delayed restoration of these cuts. This implied that several activities commenced late and therefore implementation was still in progress at the time of reporting. Activities shall be completed in the fourth quarter.
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Expenditures incurred in the Quarter to deliver outputs US\$ Thousand

Item	Spent
211103 Statutory salaries	3,402,905.609
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	555,607.198
221003 Staff Training	193,782.225
225101 Consultancy Services	1,361,870.871
227001 Travel inland	1,500,949.625
227002 Travel abroad	42,975.660
Total For Budget Output	7,058,091.188
Wage Recurrent	3,402,905.609
Non Wage Recurrent	3,655,185.579
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	7,058,091.188
Wage Recurrent	3,402,905.609
Non Wage Recurrent	3,655,185.579
Arrears	0.000
<i>AIA</i>	0.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Department:002 Central Government One		
Budget Output:460081 Financial and Value For Money audits		
PIAP Output: 16080804 Enhanced Quality and Impact of Audits		
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption		
Risk profiling for 54 MDAs carried out; Risk profiling for 31 Statutory Authorities carried out; Risk profiling for 24 projects carried out; 5 Special Audit plans prepared and approved; Audit area justification papers for 3 VFM audits produced; 3 months' salary for 59 staff paid	Audit report for one statutory authority produced Risk profiling for 54 MDAs carried out Risk profiling for 31 Statutory Authorities carried out Risk profiling for 24 projects carried out Entry meetings held for 17 MDAs, 9 statutory authorities, 6 projects and 3 special audits 3 Special Audit plans prepared and approved Audit area justification papers for 3 VFM audits produced 3 months' salary for 58 staff paid	The slight under performance is attributed to the under release of projected Quarter three funds and subsequent delayed restoration of shortfalls which happened towards during the quarter. This implied that several activities commenced later than expected and therefore realization of some planned outputs was still in progress at the time of reporting.
Expenditures incurred in the Quarter to deliver outputs		US\$hs Thousand
Item		Spent
211103 Statutory salaries		1,148,402.959
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		131,923.755
221003 Staff Training		92,092.785
227001 Travel inland		218,506.599
227002 Travel abroad		245,058.998
	Total For Budget Output	1,835,985.096
	Wage Recurrent	1,148,402.959
	Non Wage Recurrent	687,582.137
	Arrears	0.000
	AIA	0.000
	Total For Department	1,835,985.096
	Wage Recurrent	1,148,402.959
	Non Wage Recurrent	687,582.137
	Arrears	0.000
	AIA	0.000
Department:003 Central Government Two		
Budget Output:460081 Financial and Value For Money audits		

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 16080804 Enhanced Quality and Impact of Audits		
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption		
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; Audit area justification papers for 4 VFM audits produced; 2 Special Audit plans prepared and approved; 3 months' salary for 58 staff paid	Management letters for 44 current year projects produced and approved Draft reports for 2 MDAs and 5 statutory authorities produced Draft reports for 6 PSAs produced Draft reports for 49 backlog project audits produced 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 Audit area justification papers for 3 VFM audits produced 3 Special Audit plans prepared and approved 3 months' salary for 60 staff paid	The Quarter Two performance variation is due to the under release of projected funds. This implied that several activities commenced late following the restoration of the shortfalls and therefore realization of some planned outputs was not achieved at the time of reporting as envisaged.
Expenditures incurred in the Quarter to deliver outputs		US\$ Thousand
Item		Spent
211103 Statutory salaries		1,316,998.890
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		284,316.725
227001 Travel inland		63,052.585
	Total For Budget Output	1,664,368.200
	Wage Recurrent	1,316,998.890
	Non Wage Recurrent	347,369.310
	Arrears	0.000
	AIA	0.000
	Total For Department	1,664,368.200
	Wage Recurrent	1,316,998.890
	Non Wage Recurrent	347,369.310
	Arrears	0.000
	AIA	0.000
Department:004 Value for Money and Specialised Audits		
Budget Output:460081 Financial and Value For Money audits		

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 16080804 Enhanced Quality and Impact of Audits		
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption		
2 special audit reports produced; Risk profiling for 15 MDAs carried out; Risk profiling for 12 Statutory Authorities carried out; Risk profiling for 11 projects carried out; Risk profiling carried out for 12 infrastructure audits; Audit area justification papers for 20 VFM audits produced; 5 special audit plans prepared and approved; 3 months' salary for 47 staff paid	Audit report for 1 MDA produced Audit report for 1 project produced and approved Main study reports for 7 VFM audits produced 7 VFM Main studies undertaken Management letters for 1 MDA, 1 public works project audit and 1 project produced 1 Infrastructure Audit report produced Risk profiling for 17 MDAs, 10 Statutory Authorities, 12 projects, infrastructure audits in 11 entities carried out 3 months' salary for 48 staff paid	Variation in performance is due to budget cuts on the Quarter 3 release and subsequent delays in restoration of these shortfalls. This resulted in delays and deferment of some planned activities culminating in the underperformance observed.
Expenditures incurred in the Quarter to deliver outputs		US\$ Thousand
Item	Spent	
211103 Statutory salaries	1,082,798.769	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	247,171.231	
221003 Staff Training	90,245.067	
225101 Consultancy Services	115,000.000	
227001 Travel inland	207,514.123	
227002 Travel abroad	20,444.826	
Total For Budget Output		1,763,174.016
Wage Recurrent		1,082,798.769
Non Wage Recurrent		680,375.247
Arrears		0.000
AIA		0.000
Total For Department		1,763,174.016
Wage Recurrent		1,082,798.769
Non Wage Recurrent		680,375.247
Arrears		0.000
AIA		0.000
Department:005 Forensic Investigations and Special Audits		
Budget Output:460082 Audits and Forensic Investigations		

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 16080804 Enhanced Quality and Impact of Audits		
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption		
Management letters for 8 special audit reports produced; 8 special audit reports produced; 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 2 fund audits carried out; Risk profiling for 8 projects carried out; Risk profiling for 8 IT Audits undertaken; Audit area justification paper for 2 VFM audits produced; 10 Special Audit plans prepared and approved; 3 months' salary for 50 staff paid	Audit reports for 2 statutory bodies approved 2 VFM Main study reports produced and approved Audit reports for 6 backlog classified audits produced Management letters for 2 statutory bodies produced Management letters for 4 special audit reports produced Management letters for 3 classified audits produced 3 special audit reports produced Risk profiling for 21 MDAs, 13 classified audits undertaken, 28 Statutory Authorities, 3 funds, 11 Projects, 8 IT Audits undertaken. 5 IT Audit plans produced Audit area justification papers for 2 VFM audits produced 3 months' salary for 53 staff paid	The observed performance variation is attributed to budget cuts experienced in the third quarter and subsequent delayed restoration of these shortfalls which occurred towards the end of the quarter. This led to disruption of activity plans and as a result some activities remained in progress at the time of reporting.
Expenditures incurred in the Quarter to deliver outputs		US\$ Thousand
Item		Spent
211103 Statutory salaries		1,073,983.763
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		232,120.269
225101 Consultancy Services		193,878.625
227001 Travel inland		160,427.576
227002 Travel abroad		29,989.764
	Total For Budget Output	1,690,399.997
	Wage Recurrent	1,073,983.763
	Non Wage Recurrent	616,416.234
	Arrears	0.000
	AIA	0.000
	Total For Department	1,690,399.997
	Wage Recurrent	1,073,983.763
	Non Wage Recurrent	616,416.234
	Arrears	0.000
	AIA	0.000
Development Projects		
N/A		
Sub SubProgramme:02 Support to Audit services		
Departments		
Department:001 Corporate and Technical Support Services		
Budget Output:000014 Administrative and Support Services		

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 16080812 Improved internal governance structures and systems for effective operations in the OAG		
Programme Intervention: 160601 Coordinate programme planning, budgeting, M&E and policy development		
OAG Strategic Plan Mid Term Review undertaken and report produced; 2 special investigation reports by Internal Audit produced; Q2 Internal Audit report produced; Outsourcing Evaluation reports prepared; Court cases that arise out of recommendations of the Auditor General's Report compiled with their status; Revised laws for the legal library purchased; Legal briefs for OAG prepared; Contracts drafted and reviewed for the OAG; OAG represented in courts of law and other legal forums; Provisions of Constitution and NAA,2008 on mandate of AG and OAG reviewed	Q2 Internal Audit report produced 3 Monthly payroll verification reports produced by Internal Audit Q2 FY 2022/23 M&E Report produced Outsourcing Evaluation reports prepared Court cases that arise out of recommendations of the Auditor General's Report compiled with their status Legal briefs for OAG prepared Contracts drafted and reviewed for the OAG 1 meeting for the Parliamentary Sub Committee on Finance, Planning and Economic Development (OAG board) held OAG represented in courts of law and other legal forums Audit Post issuance reviews undertaken Technical support provided to audit staff User requirements gathering coordinated towards development of the in – house Audit Management System	Variation in performance is due to budget cuts on projected quarterly releases which affected implementation of planned activities. Despite the restoration of these shortfalls, the delayed timing of this resulted in several activities remaining in progress at the time of reporting.
PIAP Output: 16080813 Improved OAG human resource capacity to delivery		
Programme Intervention: 160602 Develop and implement human resource policies to attract and retain competent staff		
Framework for training and developing non-accounting staff developed; Staff appraisal process managed by HR Department; Staff salaries and 10% NSSF contribution paid; OAG Health and Group life Insurance schemes managed; 60 OAG Staff transferred	Staff salaries, pension and 10% NSSF contribution paid Staff training activities managed 20 staff promoted to fill vacant positions 50 staff recruited as part of the OAG Graduate trainee programme Performance appraisals for all staff coordinated Recruitment plan for FY 2023/24 finalized Staff transfers managed Staff welfare activities managed	Observed performance variation is due to the fact that several activities remained in progress at the time of reporting. This was caused by among other things budget cuts on quarterly releases and delayed restoration of these shortfalls which happened towards the end of each of the 3 quarters. In addition, there were procedural delays in implementation of some activities.

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 16080814 Improved financial management and operational efficiency in the OAG		
Programme Intervention: 160605 Undertake financing and administration of programme services		
Half-year Financial Statements for the period ended 31st December 2022 produced and submitted; Ministerial Policy Statement for FY 2023/24 produced; Q2 2022/23 Progress reports produced; REAP work plan for FY 2023/24 produced; 3 months utility bills paid; Transport equipment maintained; 3 Contracts Committee and 6 Evaluation Committee meetings held and minutes produced; 3 monthly reports on Procurement & Disposal submitted to PPDA; 1 Procurement advert published	Draft revised OAG Finance and Accounting Manual produced awaiting approval Half-year Financial Statements for the period ended 31st December 2022 produced and submitted Ministerial Policy Statement for FY 2023/24 produced Q2 2022/23 Budget performance report produced 3 months bills for utilities, cleaning and security paid Transport equipment maintained OAG Financial control mechanism managed 4 Contracts Committee and 12 Evaluation Committee meetings held and minutes produced 3 monthly reports on Procurement & Disposal submitted to PPDA 28 procurements initiated and of these 17 have been completed 1 Procurement advert placed in the newspapers Civil and equipment maintenance works undertaken	The under performance is due to budget cuts on quarter three releases in addition to similar shortfalls in previous quarters. This led to operational disruptions which resulted in procedural delays associated with procurements, payments, management approvals, contract management processes and finalization of planned activities. Despite the fact that in each instance the cuts were re-instated, the timing was not favorable culminating in several activities remaining in progress at the time of reporting.
PIAP Output: 16080815 Improved ICT Infrastructure, IT support and automation of OAG business processes		
Programme Intervention: 160605 Undertake financing and administration of programme services		
Maintenance of equipment, internet, data and CUG services; 1 information security review undertaken; Training of IMIS users undertaken	Maintenance of equipment, internet, data and CUG services undertaken Implementation of the phase 1 of the Integrated Management Information System (IMIS) on – going with training of users on the developed modules 1 information security review and update conducted 1 information security brief developed and disseminated 1 IT security incident detected and addressed Approved system and network configurations maintained and backed up. OAG network, users, devices, system accounts and data secured	Implementation of the IMIS has been affected by undertaking of required system design modifications and on-going challenges in interfacing with other systems.

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 16080816 Enhanced utilization of audit results, increased public demand for accountability and improved profile of the OAG		
Programme Intervention: 160605 Undertake financing and administration of programme services		
Audit reports processed, reproduced and disseminated; Engagement of stakeholders on findings in AG's report undertaken; 3 months subscription for adverts and newspapers paid; International engagements undertaken/attended; Database on status of audit reports submitted to Parliament and recommendations adopted updated; Support provided to Oversight Committees of Parliament through Minutes, feedback and Audit verification reports and briefs on audit reports; Report on recommendations emanating from AG's report adopted by oversight committees and the House produced; CSR activities implemented	IT Asset register developed and maintained Relevant ICT industry standards namely NIST 800-53, COBIT, ITIL adopted in our IT operations 3 information security briefs developed and disseminated 3 IT security incidents detected and addressed 2 information security reviews and update conducted 1 concept note prepared for the development of an audit management system Phase One of the IMIS project is on – going with roll out of the 3 modules expected in Q4. Training of users is in progress. Maintenance of all equipment (Data center, servers, switches, Printers, Laptops, desktops), Internet connectivity, Wide Area Network, data, pay TV and Closed User Group services for all staff at Audit House and all branch offices TeamMate Audit Management software annual subscription for 200 licenses paid Revamped OAG Website launched and rolled out Approved system and network configurations maintained and backed up. OAG network, users, devices, system accounts and data secured	The Quarter three performance variation is attributed to operational disruptions arising from budget cuts on quarterly releases and subsequent delayed restoration of these deficits. This resulted in procedural delays and deferment of some planned activities.

Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
Item	Spent
211102 Contract Staff Salaries	35,406.000
211103 Statutory salaries	2,542,595.508
211104 Employee Gratuity	119,418.723
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	519,420.572
212101 Social Security Contributions	905,062.772
212102 Medical expenses (Employees)	363,413.960
212103 Incapacity benefits (Employees)	15,000.000
221001 Advertising and Public Relations	68,201.431
221002 Workshops, Meetings and Seminars	388,801.723
221003 Staff Training	153,379.086
221004 Recruitment Expenses	48,003.667
221007 Books, Periodicals & Newspapers	28,290.350
221008 Information and Communication Technology Supplies.	117,396.684
221009 Welfare and Entertainment	508,222.833
221011 Printing, Stationery, Photocopying and Binding	43,032.240
221012 Small Office Equipment	15,102.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		US\$ Thousands
Item		Spent
221016 Systems Recurrent costs		28,650.000
221017 Membership dues and Subscription fees.		79,343.669
222001 Information and Communication Technology Services.		107,804.727
223001 Property Management Expenses		106,964.091
223002 Property Rates		109,869.178
223004 Guard and Security services		165,580.000
223007 Other Utilities- (fuel, gas, firewood, charcoal)		33,298.000
225101 Consultancy Services		125,150.516
227001 Travel inland		536,949.522
227002 Travel abroad		511,997.108
227003 Carriage, Haulage, Freight and transport hire		5,000.000
227004 Fuel, Lubricants and Oils		17,230.000
228001 Maintenance-Buildings and Structures		5,000.000
228002 Maintenance-Transport Equipment		213,722.528
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		106,261.531
273104 Pension		181,928.621
	Total For Budget Output	8,205,497.040
	Wage Recurrent	2,578,001.508
	Non Wage Recurrent	5,627,495.532
	Arrears	0.000
	AIA	0.000
	Total For Department	8,205,497.040
	Wage Recurrent	2,578,001.508
	Non Wage Recurrent	5,627,495.532
	Arrears	0.000
	AIA	0.000
Development Projects		
Project:1690 Retooling of Office of the Auditor General		
Budget Output:000003 Facilities and Equipment Management		

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Project:1690 Retooling of Office of the Auditor General		
PIAP Output: 16080814 Improved financial management and operational efficiency in the OAG		
Programme Intervention: 160605 Undertake financing and administration of programme services		
Bids received and evaluated for procurement of 9 vehicles, assorted furniture and ICT equipment.	80 laptops and 5 desktops delivered.	Variation in performance is due to delayed release of projected funds under the development budget allocation. These were released towards the end of the second quarter, which resulted in delayed initiation of associated procurement processes. These activities shall be undertaken/concluded in Fourth Quarter.
Contracts awarded for procurement of 9 vehicles, assorted furniture and ICT equipment.	1 lot of furniture delivered.	
Bids received and evaluated for painting and partitioning works at audit house	Procurement processes initiated for:	
Payment made for the delivery and installation of power stabilizers in selected branch offices.	Procurement of 9 vehicles	
	Re-painting of Audit House	
	Modification of the Cafeteria area at Audit House	
	Procurement of additional assorted ICT equipment	
	Procurement of furniture	
	Installation of power back ups at branch offices	
Expenditures incurred in the Quarter to deliver outputs		US\$ Thousand
Item		Spent
	Total For Budget Output	21,965.000
	GoU Development	21,965.000
	External Financing	0.000
	Arrears	0.000
	AIA	0.000
	Total For Project	21,965.000
	GoU Development	21,965.000
	External Financing	0.000
	Arrears	0.000
	AIA	0.000
	GRAND TOTAL	22,239,480.537
	Wage Recurrent	10,603,091.498
	Non Wage Recurrent	11,614,424.039
	GoU Development	21,965.000
	External Financing	0.000
	Arrears	0.000
	AIA	0.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Quarter 3: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter
Programme:16 Governance And Security		
SubProgramme:05 Anti-Corruption and Accountability		
Sub SubProgramme:01 External Audit Services		
Departments		
Department:001 Local Authorities		
Budget Output:460081 Financial and Value For Money audits		
PIAP Output: 16080804 Enhanced Quality and Impact of Audits		
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption		
Audit reports produced for 135 Districts, 10 cities, 31 Municipal Councils, 124 Divisions, 14 Referral Hospitals, 324 Town Councils, 1210 Sub counties, 379 schools and 24 special audits. In addition, 1210 backlog audits of sub counties have been planned.		Annual Report of the AG on Local Governments for FY 2022/23 produced Audit reports for 135 districts, 10 cities, 31 Municipal Councils, 16 Referral Hospitals, 11 sub counties, 90 Town councils and 18 divisions produced and approved Backlog audit reports produced for 20 districts, 18 Municipal councils and cities, 6 referral hospitals, 470 Lower local governments and 633 schools 1 special audit report produced while 1 draft special audit report awaits approval Management Letters produced for 135 districts, 10 cities, 31 Municipal Councils, 16 Referral Hospitals, 11 Special audits Audit plans produced and entry meetings held for 128 districts, 31 Municipal Councils, 16 referral hospitals, 10 cities and 25 special audits OAS's for: 89 divisions; 71 schools and tertiary institutions; and 170 in-house sub-county audits produced Management letters produced for 129 in-house sub-county audits, 398 Town councils and 69 divisions 9 months' Salary for 178 Staff paid Gratuity paid for 7 staff
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand
Item		Spent
211103 Statutory salaries		9,699,317.991
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		1,503,773.453
221003 Staff Training		254,186.227
225101 Consultancy Services		1,553,429.358
227001 Travel inland		2,497,271.125
227002 Travel abroad		74,497.978
Total For Budget Output		15,582,476.132
Wage Recurrent		9,699,317.991
Non Wage Recurrent		5,883,158.141
Arrears		0.000
ALA		0.000
Total For Department		15,582,476.132

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
	Wage Recurrent		9,699,317.991
	Non Wage Recurrent		5,883,158.141
	Arrears		0.000
	AIA		0.000
Department:002 Central Government One			
Budget Output:460081 Financial and Value For Money audits			
PIAP Output: 16080804 Enhanced Quality and Impact of Audits			
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption			
Audit reports produced for 54 MDAs, 31 Statutory Bodies, 24 projects, 5 Special audits and 4 Value for Money Audits.		Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2022 produced Audit reports produced and approved for 92 MDAs, 32 Statutory Authorities, 19 projects, 3 VFM Main studies, 6 special audits and 9 Treasury Memoranda Audits Management letters for 92 MDAs, 32 Statutory Authorities, 19 projects, and 6 special audits produced and approved 4 VFM Pre-study reports produced and approved Audit Plans for 92 MDAs (including backlogs), 31 Statutory Bodies, 19 Projects and 8 special audits produced and approved Entry meetings for audit of 92 MDAs, 31 Statutory Bodies, 19 Projects, 8 special audits and 4 VFM studies held Risk profiling for 54 MDAs, 31 statutory bodies, 24 projects and audit plans produced for 3 special audits Audit area justification papers for 3 VFM audits produced Entry meetings held for 17 MDAs, 9 statutory authorities, 6 projects and 3 special audits 9 months' salary for 58 staff paid Gratuity for 4 staff paid	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs			UShs Thousand
Item			Spent
211103 Statutory salaries			3,655,322.083
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)			488,582.350
221003 Staff Training			123,307.233
227001 Travel inland			643,818.398
227002 Travel abroad			245,058.998
Total For Budget Output			5,156,089.062
Wage Recurrent			3,655,322.083
Non Wage Recurrent			1,500,766.979
Arrears			0.000
AIA			0.000
Total For Department			5,156,089.062
Wage Recurrent			3,655,322.083
Non Wage Recurrent			1,500,766.979

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
	Arrears		0.000
	AIA		0.000
Department:003 Central Government Two			
Budget Output:460081 Financial and Value For Money audits			
PIAP Output: 16080804 Enhanced Quality and Impact of Audits			
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption			
Audit reports produced for 30 MDAs, 26 Statutory Bodies, 107 projects, 5 Special audits, 4 Production Sharing Agreement (PSA) audits and 4 Value for Money Audits. CG2 is also responsible for conducting the SORA Process and Overall audit planning.		Annual Report of the Auditor General on Central Government and Statutory Corporations for FY 2022/23 produced Audit reports produced and approved for 30 MDAs, 23 Statutory Authorities, 62 projects, 2 VFM main studies and 3 treasury memoranda audits Backlog audits completed and reports produced for 10 PSAs, 35 Projects and 3 Special audits Draft reports produced for 49 backlog project audits, 2 MDAs, 6 PSAs and 5 statutory authorities Management letters produced and approved for 30 MDAs, 23 Statutory Authorities, 106 current year projects and 4 current year PSAs Pre-study reports for the 3 VFM audits produced and approved Audits plans produced for 30 MDAs, 26 Statutory Bodies, 107 Projects, 4 PSAs, 5 forensic investigations and 4 VFM studies Risk profiling for 30 MDAs, 26 statutory bodies, 107 projects, 4 PSAs and audit plans produced for 3 special audits Audit area justification papers for 3 VFM audits produced 9 months' Salary for 60 staff paid Gratuity for 5 staff paid	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs			UShs Thousand
Item			Spent
211103 Statutory salaries			4,020,097.027
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)			525,746.264
221003 Staff Training			62,246.315
225101 Consultancy Services			43,792.425
227001 Travel inland			409,172.485
227002 Travel abroad			47,160.130
Total For Budget Output			5,108,214.646
Wage Recurrent			4,020,097.027
Non Wage Recurrent			1,088,117.619
Arrears			0.000
AIA			0.000
Total For Department			5,108,214.646
Wage Recurrent			4,020,097.027
Non Wage Recurrent			1,088,117.619
Arrears			0.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter
AIA		0.000
Department:004 Value for Money and Specialised Audits		
Budget Output:460081 Financial and Value For Money audits		
PIAP Output: 16080804 Enhanced Quality and Impact of Audits		
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption		
Audit reports produced for 15 MDAs, 12 Statutory Bodies, 11 projects, 10 Special audits, 20 Value for Money Audits, 3 Treasury Memoranda Audits and Engineering Audits in 14 entities.		Annual Report of the AG on Value for Money Audits for FY 2022/23 submitted Audit reports for 28 MDAs, 4 Statutory Authorities and 22 projects and 2 Treasury Memoranda audits produced Main study reports for 17 VFM audits, Infrastructure Audit reports on 103 projects and 5 special audit reports produced Management letters for 28 MDAs, 4 Statutory Authorities and 22 projects, 103 Engineering Audits and 22 special audits produced and approved Audits plans produced for 15 MDAs, 12 Statutory Bodies, 11 Projects, Engineering audits on 390 projects, 22 special audits and 19 VFM studies Entry meetings held for 15 MDAs, 12 Statutory Bodies, 11 Projects, Engineering audits on 390 projects, 22 special audits and 19 VFM studies Risk profiling for 17 MDAs, 10 Statutory Authorities, 12 projects, infrastructure audits in 11 entities carried out 13 VFM Pre study reports produced 51 UgIFT Baseline audit reports produced 9 months' Salary for 48 staff paid Gratuity for 5 staff paid
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand
Item	Spent	
211103 Statutory salaries	3,473,634.874	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	538,126.405	
221003 Staff Training	136,517.867	
225101 Consultancy Services	237,500.000	
227001 Travel inland	551,047.501	
227002 Travel abroad	80,496.857	
Total For Budget Output		5,017,323.504
Wage Recurrent		3,473,634.874
Non Wage Recurrent		1,543,688.630
Arrears		0.000
AIA		0.000
Total For Department		5,017,323.504
Wage Recurrent		3,473,634.874
Non Wage Recurrent		1,543,688.630
Arrears		0.000
AIA		0.000
Department:005 Forensic Investigations and Special Audits		

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter
Budget Output:460082 Audits and Forensic Investigations		
PIAP Output: 16080804 Enhanced Quality and Impact of Audits		
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption		
Audit reports produced for 32 MDAs, 22 Statutory Bodies, 8 projects, 13 classified audits, 36 Special audits/Forensic investigations, 2 funds, 2 Value for Money Audit and 8 IT Audits		Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2022 produced Audit reports for 37 MDAs, 27 Statutory Authorities, 16 classified audits, 6 funds, 16 projects produced, 11 Special Audits/forensic investigations, 2 VFM Audits and 3 IT Audits 3 international audits undertaken Management letters for 37 MDAs, 16 classified audits, 27 Statutory Authorities, 16 projects, 6 Funds, 20 special audits/forensic investigations and 4 IT Audits produced and approved Risk profiling for 21 MDAs, 13 classified audits undertaken, 28 Statutory Authorities, 3 funds, 11 Projects, 8 IT Audits undertaken. Audit area justification papers for 2 VFM audits produced 2 VFM Pre – study reports produced 13 special audit plans prepared and approved 9 months’ salary for 53 staff paid Gratuity for 4 staff paid.
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		US\$ Thousand
Item	Spent	
211103 Statutory salaries	3,398,090.210	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	432,202.696	
225101 Consultancy Services	193,878.625	
227001 Travel inland	470,186.024	
227002 Travel abroad	72,879.584	
Total For Budget Output		4,567,237.139
Wage Recurrent		3,398,090.210
Non Wage Recurrent		1,169,146.929
Arrears		0.000
AIA		0.000
Total For Department		4,567,237.139
Wage Recurrent		3,398,090.210
Non Wage Recurrent		1,169,146.929
Arrears		0.000
AIA		0.000
Development Projects		
N/A		
Sub SubProgramme:02 Support to Audit services		
Departments		

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
Department:001 Corporate and Technical Support Services			
Budget Output:000014 Administrative and Support Services			
PIAP Output: 16080812 Improved internal governance structures and systems for effective operations in the OAG			
Programme Intervention: 160601 Coordinate programme planning, budgeting, M&E and policy development			
Review of the NAA 2008		Draft OAG Client charter developed	
Change management institutionalized		Office risk matrix and register developed	
Legal services provided		3 quarterly Internal Audit reports produced	
M&E framework implemented		3 Special Investigation reports produced by Internal Audit	
Impact assessment conducted		9 Monthly payroll verification reports produced	
OAG Policies reviewed		5 court representations made	
Enterprise risk management framework implemented		3 meetings for the Parliamentary Sub Committee on Finance, Planning and Economic Development (OAG board) held	
Quarterly Internal Audit & M&E reports produced		40 legal briefs and 22 legal opinions prepared	
		19 Contracts, 4 policies and 1 manual reviewed by the Legal Unit	
		Revised laws purchased for the legal library	
		3 periodic M&E Reports produced	
		17 Outsourcing Evaluation Meetings Held and reports produced	
		Technical support provided to all audit staff	
		58 Audit Pre-issuance Quality assurance and post issuance reviews carried out	
		Guidelines on the revised Quality Management Standards produced	
		Guidance on alignment of the audit process to the programmatic approach was developed	
		User requirements gathering coordinated towards development of the in-house Audit Management System	
PIAP Output: 16080813 Improved OAG human resource capacity to delivery			
Programme Intervention: 160602 Develop and implement human resource policies to attract and retain competent staff			
OAG restructuring implemented		Staff salaries, pension and 10% NSSF employer contribution paid	
Integrity & Culture campaigns conducted		AFROSAI Integrated Competence Framework adopted to be rolled out in subsequent quarters	
Recruitment, Promotion, Staff Appraisal and training managed		Pension and gratuity arrears for FY 2022/23 paid	
Welfare initiatives managed		Staff Insurance schemes managed. Premiums paid and performance monitored	
Salary and Pension payrolls managed		Man Power planning analysis reviewed and approved	
Staff insurance schemes managed		Staff satisfaction survey for medical insurance scheme undertaken	
OAG HIV/AIDS policy reviewed		OAG Training Policy and guidelines updated awaiting Management approval	
		1 leadership and management development training for promoted staff undertaken	
		50 staff recruited as part of the OAG Graduate trainee programme	
		80 vacancies advertised externally for the Graduate trainee programme	
		21 training programmes were attended	
		32 staff were promoted and 1 staff recruited to fill vacant positions	
		Performance appraisals for all staff coordinated	
		Recruitment plan for FY 2023/24 finalized	
		Staff transfers managed	
		Counselling services procured	
		Staff welfare activities managed	
		Staff prepared for retirement	

VOTE: 131 Office of the Auditor General (OAG)**Quarter 3**

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
PIAP Output: 16080814 Improved financial management and operational efficiency in the OAG	
Programme Intervention: 160605 Undertake financing and administration of programme services	
Statutory budgeting documents, financial statements and periodic reports produced Good, services & supplies procured Asset management policy and strategy developed Utilities, Security and Facilities management undertaken Management of inventory and fleet	Draft revised OAG Finance and Accounting Manual produced awaiting approval Annual Financial Statements for FY 2021/2022 and Half-year 2022/23 produced and submitted External Audit of the OAG for FYs 2020/21 and 2021/22 concluded each with an unqualified opinion Board of survey report for FY ended 30th June 2022 produced Budget Conference for FY 2023/24 held BFP and MPS for FY 2023/24 produced Responses to audit queries prepared OAG Financial control mechanism managed 3 Quarterly budget performance reports submitted 9 months bills for utilities, cleaning and security paid 16 Contracts Committee and 30 Evaluation Committee meetings held and minutes produced Procurement and Disposal Plan and Prequalification list for 2022/2023 prepared and submitted 9 monthly reports on Procurement & Disposal submitted to PPDA 205 procurements initiated of which 147 have been completed Civil works and maintenance of vehicles, machinery and equipment undertaken Ground rates for office buildings paid
PIAP Output: 16080815 Improved ICT Infrastructure, IT support and automation of OAG business processes	
Programme Intervention: 160605 Undertake financing and administration of programme services	
OAG IT Policy and strategy finalized IMIS Phase 2 implemented TeamMate relaunched Cyber security managed Integration with existing GoU systems undertaken. IT service help desk developed Maintenance of ICT equipment, internet, network and CUG services	IT Asset register developed and maintained Relevant ICT industry standards namely NIST 800-53, COBIT, ITIL adopted in our IT operations 3 information security briefs developed and disseminated 3 IT security incidents detected and addressed 2 information security reviews and update conducted 1 concept note prepared for the development of an audit management system Phase One of the IMIS project is on – going with roll out of the 3 modules expected in Q4. Training of users is in progress. Maintenance of all equipment (Data center, servers, switches, Printers, Laptops, desktops), Internet connectivity, Wide Area Network, data, pay TV and Closed User Group services for all staff at Audit House and all branch offices TeamMate Audit Management software annual subscription for 200 licenses paid Revamped OAG Website launched and rolled out Approved system and network configurations maintained and backed up. OAG network, users, devices, system accounts and data secured

VOTE: 131 Office of the Auditor General (OAG)**Quarter 3**

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter
PIAP Output: 16080816 Enhanced utilization of audit results, increased public demand for accountability and improved profile of the OAG		
Programme Intervention: 160605 Undertake financing and administration of programme services		
Stakeholder engagements undertaken	Press conference on the Annual Report of the AG for FY 2021/22 held	
Audit results disseminated	45 stakeholder engagement (6 with Parliamentary committees) activities undertaken	
Technical support provided to Parliamentary committees	The Office participated in Anti - Corruption commemoration week activities	
Procurement of IEC materials	CSO's engaged on the Citizen Feedback Application	
Knowledge management undertaken	IEC materials disseminated (1000 booklets and 300 notebooks)	
Collaboration activities implemented	Resource Centre equipped	
Stakeholder surveys undertaken	OAG reports disseminated and archived	
	Promotional materials procured	
	2 SAI delegations hosted	
	Change Management campaigns conducted	
	A mechanism to streamline communication in the audit process piloted	
	5 public messages published in print media	
	2 CSR activities undertaken	
	9 International engagements attended	
	9 months subscription for adverts and newspapers and to international bodies paid	
	Accountability Committees of Parliament supported in the preparation of 5 reports and the discussion of 208 reports during 214 sessions through 192 audit briefs, 9 verification reports and 128 staff who attended hearings	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		<i>US\$ Thousands</i>
Item	Spent	
211102 Contract Staff Salaries	91,427.495	
211103 Statutory salaries	7,539,591.710	
211104 Employee Gratuity	1,908,826.320	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	1,747,621.676	
212101 Social Security Contributions	3,077,462.417	
212102 Medical expenses (Employees)	1,830,814.017	
212103 Incapacity benefits (Employees)	49,503.736	
221001 Advertising and Public Relations	125,446.433	
221002 Workshops, Meetings and Seminars	641,573.106	
221003 Staff Training	644,046.795	
221004 Recruitment Expenses	81,703.334	
221007 Books, Periodicals & Newspapers	72,683.749	
221008 Information and Communication Technology Supplies.	429,727.862	
221009 Welfare and Entertainment	710,034.133	
221011 Printing, Stationery, Photocopying and Binding	162,981.780	
221012 Small Office Equipment	35,137.000	
221016 Systems Recurrent costs	89,570.000	
221017 Membership dues and Subscription fees.	114,037.195	

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		US\$ Thousands
Item		Spent
222001 Information and Communication Technology Services.		214,378.824
223001 Property Management Expenses		169,029.503
223002 Property Rates		109,869.178
223004 Guard and Security services		384,526.000
223005 Electricity		272,422.582
223006 Water		119,198.368
223007 Other Utilities- (fuel, gas, firewood, charcoal)		46,238.000
225101 Consultancy Services		327,907.670
227001 Travel inland		1,558,363.055
227002 Travel abroad		1,437,524.113
227003 Carriage, Haulage, Freight and transport hire		20,000.000
227004 Fuel, Lubricants and Oils		957,952.501
228001 Maintenance-Buildings and Structures		98,123.943
228002 Maintenance-Transport Equipment		343,809.283
228003 Maintenance-Machinery & Equipment Other than Transport		221,565.790
273104 Pension		540,693.169
352881 Pension and Gratuity Arrears Budgeting		608,586.371
	Total For Budget Output	26,782,377.108
	Wage Recurrent	7,631,019.205
	Non Wage Recurrent	18,542,771.532
	Arrears	608,586.371
	AIA	0.000
	Total For Department	26,782,377.108
	Wage Recurrent	7,631,019.205
	Non Wage Recurrent	18,542,771.532
	Arrears	608,586.371
	AIA	0.000
Development Projects		
Project:1690 Retooling of Office of the Auditor General		
Budget Output:000003 Facilities and Equipment Management		

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter
Project:1690 Retooling of Office of the Auditor General		
PIAP Output: 16080814 Improved financial management and operational efficiency in the OAG		
Programme Intervention: 160605 Undertake financing and administration of programme services		
Re- painting of Audit house	80 laptops and 5 desktops delivered.	
8 vehicles procured	1 lot of furniture delivered.	
Fencing of Masaka Branch Office undertaken	Procurement processes initiated for:	
Assorted ICT equipment procured based on ICT needs assessment	Procurement of 9 vehicles	
Assorted office furniture and fittings procured	Re-painting of Audit House	
	Modification of the Cafeteria area at Audit House	
	Procurement of additional assorted ICT equipment	
	Procurement of furniture	
	Installation of power back ups at branch offices	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		US\$ Thousand
Item		Spent
312235 Furniture and Fittings - Acquisition		21,965.000
	Total For Budget Output	21,965.000
	GoU Development	21,965.000
	External Financing	0.000
	Arrears	0.000
	AIA	0.000
	Total For Project	21,965.000
	GoU Development	21,965.000
	External Financing	0.000
	Arrears	0.000
	AIA	0.000
	GRAND TOTAL	62,235,682.591
	Wage Recurrent	31,877,481.390
	Non Wage Recurrent	29,727,649.830
	GoU Development	21,965.000
	External Financing	0.000
	Arrears	608,586.371
	AIA	0.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Quarter 4: Revised Workplan

Annual Plans	Quarter's Plan	Revised Plans
Programme:16 Governance And Security		
SubProgramme:05		
Sub SubProgramme:01 External Audit Services		
Departments		
Department:001 Local Authorities		
Budget Output:460081 Financial and Value For Money audits		
PIAP Output: 16080804 Enhanced Quality and Impact of Audits		
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption		
Audit reports produced for 135 Districts, 10 cities, 31 Municipal Councils, 124 Divisions, 14 Referral Hospitals, 324 Town Councils, 1210 Sub counties, 379 schools and 24 special audits. In addition, 1210 backlog audits of sub counties have been planned.	Audit reports for 220 in – house sub – county audits produced; Audit reports for 380 in – house sub – county audits produced; Management letters for 62 divisions produced; Management letters for 190 schools and tertiary institutions produced; Management letters for 220 out-sourced sub county audits produced; Audit reports for 124 divisions produced; Audit reports for 379 schools and tertiary institutions produced; Risk profiling for 500 Higher Local Governments (135 Districts, 10 City councils, 31 Municipal councils 324 Town Councils) and 14 Regional Referral Hospitals undertaken ; 12 Special Audit plans produced; Salary for 175 Staff paid	OAS’s for 35 divisions produced Management letters for 55 divisions produced Audit reports for 106 divisions produced Management letters for 63 Town councils produced and approved Audit reports for 371 Town councils produced and approved OAS’s for 308 schools and tertiary institutions produced Management letters for 379 schools and tertiary institutions produced Audit Reports for 379 schools and tertiary institutions produced OASs for 570 in – house sub –county audits produced Management letters for 611 in – house sub – county audits produced Audit reports for 729 in – house sub – county audits produced Risk profiling for 504 Higher Local Governments (135 Districts, 10 City councils, 31 Municipal councils 328 Town Councils) and 16 Regional Referral Hospitals undertaken 12 Special Audit plans produced Personnel verification undertaken in all local government administrative units and schools as part of the special audit of the government salary payroll 3 months’ Salary for 175 Staff paid
Department:002 Central Government One		

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Quarter 3

Annual Plans	Quarter's Plan	Revised Plans
Budget Output:460081 Financial and Value For Money audits		
PIAP Output: 16080804 Enhanced Quality and Impact of Audits		
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption		
Audit reports produced for 54 MDAs, 31 Statutory Bodies, 24 projects, 5 Special audits and 4 Value for Money Audits.	OAS for 54 MDAs prepared and approved; OAS for 31 Statutory Authorities prepared and approved; OAS for 24 projects prepared and approved; Management letters produced for 2 special audits; Draft pre-study reports for 4 VFM audits produced and approved; Salary for 59 staff paid	2 special audit reports produced 2 special audit management letters produced 1 VFM Main study conducted and report produced OAS for 54 MDAs prepared and approved; OAS for 31 Statutory Authorities prepared and approved; OAS for 24 projects prepared and approved; Management letters produced for 2 special audits; Draft pre-study reports for 4 VFM audits produced and approved; Salary for 58 staff paid
Department:003 Central Government Two		
Budget Output:460081 Financial and Value For Money audits		
PIAP Output: 16080804 Enhanced Quality and Impact of Audits		
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption		
Audit reports produced for 30 MDAs, 26 Statutory Bodies, 107 projects, 5 Special audits, 4 Production Sharing Agreement (PSA) audits and 4 Value for Money Audits. CG2 is also responsible for conducting the SORA Process and Overall audit planning.	OAS's for 30 MDAs prepared and approved; OAS's for 26 Statutory Authorities prepared and approved; OAS's for 107 projects prepared and approved; OAS's for 4 PSAs produced; Pre-study reports for 3 VFM audits produced and approved; 3 Special Audit plans prepared and approved ; 3 months' salary for 58 staff paid	Audit reports produced for 2 MDAs Audit reports produced for 44 current year projects and 49 backlog project audits Audit reports produced for 5 statutory authorities 6 PSA reports produced 1 VFM Main study report produced 2 special audit reports produced 2 special audit management letters produced OAS's for 30 MDAs prepared and approved; OAS's for 26 Statutory Authorities prepared and approved; OAS's for 107 projects prepared and approved; OAS's for 4 PSAs produced; Pre-study reports for 3 VFM audits produced and approved; 3 months' salary for 60 staff paid
Department:004 Value for Money and Specialised Audits		

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Quarter 3

Annual Plans	Quarter's Plan	Revised Plans
Budget Output:460081 Financial and Value For Money audits		
PIAP Output: 16080804 Enhanced Quality and Impact of Audits		
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption		
Audit reports produced for 15 MDAs, 12 Statutory Bodies, 11 projects, 10 Special audits, 20 Value for Money Audits, 3 Treasury Memoranda Audits and Engineering Audits in 14 entities.	OAS's for 15 MDAs prepared and approved; OAS's for 12 Statutory Authorities prepared and approved; OAS's for 11 projects prepared and approved; Pre-study reports for 6 VFM audits produced and approved; 6 Infrastructure Audit plans prepared and approved; Treasury Memoranda audit plans developed and approved; 4 special audit plans prepared and approved; 3 months' Salary for 47 staff paid	Audit reports for 8 statutory authorities produced and approved 10 special audit reports produced Management letters for 8 Statutory Authorities prepared and approved 287 Public works/Engineering Audit management letters produced and approved 2 VFM Main studies (including backlogs) undertaken and reports produced Audit area justification papers for 11 VFM audits produced 17 special audit plans prepared and approved OAS's for 17 MDAs prepared and approved OAS's for 10 Statutory Authorities prepared and approved OAS's for 12 projects prepared and approved Pre-study reports for 11 VFM audits produced and approved 6 Infrastructure Audit plans prepared and approved Treasury Memoranda audit plans developed and approved 4 special audit plans prepared and approved 3 months' Salary for 48 staff paid
Department:005 Forensic Investigations and Special Audits		
Budget Output:460082 Audits and Forensic Investigations		
PIAP Output: 16080804 Enhanced Quality and Impact of Audits		
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption		
Audit reports produced for 32 MDAs, 22 Statutory Bodies, 8 projects, 13 classified audits, 36 Special audits/Forensic investigations, 2 funds, 2 Value for Money Audit and 8 IT Audits	Management letters for 8 special audits/forensic investigations produced; OAS's for 32 MDAs prepared and approved; OAS's for 13 classified audits undertaken; OAS's for 22 Statutory Authorities prepared and approved; OAS's for 2 funds audits prepared and approved; OAS's for 18 projects prepared and approved; 16 Special Audit plans prepared and approved; 2 Value for money pre-study reports produced; 4 IT Audit Plans prepared and approved; 3 months' salary for 50 staff paid	13 special audits produced 5 IT Audit reports produced Management letters for 4 IT Audits produced Management letters for 4 special audits/forensic investigations produced OAS's for 21 MDAs prepared and approved OAS's for 13 classified audits prepared and approved OAS's for 28 Statutory Authorities prepared and approved OAS's for 3 funds audits prepared and approved OAS's for 11 projects prepared and approved 16 Special Audit plans prepared and approved 3 IT Audits plans (OAS's) produced and approved 2 Value for money pre-study reports produced 3 months' salary for 53 staff paid
<i>Development Projects</i>		

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Quarter 3

Annual Plans	Quarter's Plan	Revised Plans
N/A		
Sub SubProgramme:02 Support to Audit services		
<i>Departments</i>		
Department:001 Corporate and Technical Support Services		
Budget Output:000014 Administrative and Support Services		
PIAP Output: 16080812 Improved internal governance structures and systems for effective operations in the OAG		
Programme Intervention: 160601 Coordinate programme planning, budgeting, M&E and policy development		
Review of the NAA 2008 Change management institutionalized Legal services provided M&E framework implemented Impact assessment conducted OAG Policies reviewed Enterprise risk management framework implemented Quarterly Internal Audit & M&E reports produced	Technical support provided to audit staff; 10 Reports issued on post -issuance reviews; Update of the OAG risk register undertaken; Outsourcing Evaluation reports prepared; 1 special investigation report by Internal Audit produced; Q3 Internal Audit report produced; Court cases that arise out of recommendations of the Auditor General's Report compiled with their status; Legal opinions prepared for OAG; Contracts drafted and reviewed on behalf of OAG; Auditor General represented in courts of law and other legal forums; Provisions of Constitution and NAA, 2008 on mandate of AG and OAG reviewed; OAG Enterprise Risk Management Manual developed	Mid Term Review of the OAG Strategic Plan finalized and report produced Terms of Reference for the In house Audit management software developed Technical support provided to audit staff 10 Reports issued on post –issuance reviews Update of the OAG risk register undertaken Outsourcing Evaluation reports prepared 1 special investigation report by Internal Audit produced Q3 Internal Audit report produced Court cases that arise out of recommendations of the Auditor General's Report compiled with their status Legal opinions prepared for OAG Contracts drafted and reviewed on behalf of OAG Auditor General represented in courts of law and other legal forums OAG Enterprise Risk Management Manual finalized
PIAP Output: 16080813 Improved OAG human resource capacity to delivery		
Programme Intervention: 160602 Develop and implement human resource policies to attract and retain competent staff		
OAG restructuring implemented Integrity & Culture campaigns conducted Recruitment, Promotion, Staff Appraisal and training managed Welfare initiatives managed Salary and Pension payrolls managed Staff insurance schemes managed OAG HIV/AIDS policy reviewed	Staff training in Big data analysis techniques undertaken; Staff salaries and 10% NSSF contribution paid; OAG policy handbook developed	Staff salaries, pension and 10% NSSF employer contribution paid OAG policy handbook developed Review of the HR Policy and Manual finalized Integrated Competence Framework rolled out 4 staff promoted to fill vacant positions 61 staff recruited for the OAG Graduate trainee programme Staff training activities managed Staff welfare activities managed

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Annual Plans	Quarter's Plan	Revised Plans
Budget Output: 000014 Administrative and Support Services		
PIAP Output: 16080814 Improved financial management and operational efficiency in the OAG		
Programme Intervention: 160605 Undertake financing and administration of programme services		
Statutory budgeting documents, financial statements and periodic reports produced Good, services & supplies procured Asset management policy and strategy developed Utilities, Security and Facilities management undertaken Management of inventory and fleet	9 months Financial Statements for the period ended 31st March 2023 produced and submitted; Approved Budget Estimates and Performance contract form A for the FY FY 2023/24 produced; OAG Asset management strategy finalized and approved; Annual operational plan for FY 2023/24 produced ; Q3 FY 2022/23 progress report produced; 3 months utility bills paid; All transport equipment maintained; 5 Contracts Committee and 10 Evaluation Committee meetings held and minutes produced; 3 monthly reports on Procurement & Disposal submitted to PPDA; 1 Procurement advert placed in the newspapers	9 months Financial Statements for the period ended 31st March 2023 produced and submitted Approved Budget Estimates and Performance contract form A for the FY FY 2023/24 produced OAG Finance and Accounting Manual finalized and Approved OAG Strategic Plan 2020 – 25 updated Annual operational plan for FY 2023/24 produced Q3 FY 2022/23 progress report produced Payments made and processed timely 3 months bills for utilities, cleaning and security paid 5 Contracts Committee and 10 Evaluation Committee meetings held and minutes produced 3 monthly reports on Procurement & Disposal submitted to PPDA 1 Procurement advert placed in the newspapers 44 procurements commenced and completed Civil works and maintenance of vehicles, machinery and equipment undertaken
PIAP Output: 16080815 Improved ICT Infrastructure, IT support and automation of OAG business processes		
Programme Intervention: 160605 Undertake financing and administration of programme services		
OAG IT Policy and strategy finalized IMIS Phase 2 implemented TeamMate relaunched Cyber security managed Integration with existing GoU systems undertaken. IT service help desk developed Maintenance of ICT equipment, internet, network and CUG services	All equipment, internet, data and CUG services maintained	Maintenance of equipment, internet, data and CUG services undertaken Phase 1 of the Integrated Management Information System (IMIS) rolled out and design of Phase 2 modules underway 1 information security review and update conducted 1 information security brief developed and disseminated Approved system and network configurations maintained and backed up. OAG network, users, devices, system accounts and data secured ICT Needs assessment undertaken

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Quarter 3

Annual Plans	Quarter's Plan	Revised Plans
Budget Output:000014 Administrative and Support Services		
PIAP Output: 16080816 Enhanced utilization of audit results, increased public demand for accountability and improved profile of the OAG		
Programme Intervention: 160605 Undertake financing and administration of programme services		
Stakeholder engagements undertaken Audit results disseminated Technical support provided to Parliamentary committees Procurement of IEC materials Knowledge management undertaken Collaboration activities implemented Stakeholder surveys undertaken	1 Parliamentary committees' sensitization /feedback workshop held; Database on status of audit reports submitted to Parliament and recommendations adopted updated; Support provided to Oversight Committees of Parliament through Minutes, feedback and Audit verification reports and briefs on audit reports; Report on recommendations emanating from AG's report adopted by oversight committees and the House produced; VFM Report summaries developed and disseminated; International engagements undertaken/attended; 3 months subscription for adverts and newspapers paid	11 stakeholder engagement activities undertaken 1 Parliamentary committees' sensitization /feedback workshop held Database on status of audit reports submitted to Parliament and recommendations adopted updated Support provided to Oversight Committees of Parliament through Minutes, feedback and Audit verification reports and briefs on audit reports Report on recommendations emanating from AG's report adopted by oversight committees and the House produced VFM Report summaries developed and disseminated 3 months subscription for adverts and newspapers paid Change Management campaigns conducted OAG reports disseminated and archived Engagement of stakeholders on findings in AG's report undertaken Promotional materials procured 2 International engagements attended
<i>Development Projects</i>		
Project:1690 Retooling of Office of the Auditor General		
Budget Output:000003 Facilities and Equipment Management		
PIAP Output: 16080814 Improved financial management and operational efficiency in the OAG		
Programme Intervention: 160605 Undertake financing and administration of programme services		
Re- painting of Audit house 8 vehicles procured Fencing of Masaka Branch Office undertaken Assorted ICT equipment procured based on ICT needs assessment Assorted office furniture and fittings procured	NA	Re- painting of Audit house undertaken 9 vehicles procured and delivered Power back ups installed at branch offices. Assorted ICT equipment procured based on ICT needs assessment Assorted office furniture and fittings procured

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Quarter 3

V4: NTR Collections, Off Budget Expenditure and Vote Cross Cutting Issues

Table 4.1: NTR Collections (Billions)

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Quarter 3

Table 4.2: Off-Budget Expenditure By Department and Project

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Table 4.3: Vote Crosscutting Issues

i) Gender and Equity

ii) HIV/AIDS

iii) Environment

iv) Covid

