

VOTE: 131 Office of the Auditor General (OAG)

V1: Summary of Issues in Budget Execution

Table V1.1: Overview of Vote Expenditures (UShs Billion)

	Approved Budget	Revised Budget	Released by End Dec	Spent by End Dec	% Budget Released	% Budget Spent	% Releases Spent	
Recurrent	Wage	48.525	48.549	24.262	24.250	50.0 %	50.0 %	100.0 %
	Non-Wage	33.129	50.900	26.679	19.153	80.5 %	57.8 %	71.8 %
Dev.	GoU	0.760	1.210	0.760	0.000	100.0 %	0.0 %	0.0 %
	Ext Fin.	0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
GoU Total		82.414	100.658	51.701	43.403	62.7 %	52.7 %	84.0 %
Total GoU+Ext Fin (MTEF)		82.414	100.658	51.701	43.403	62.7 %	52.7 %	84.0 %
	Arrears	0.499	0.499	0.499	0.499	99.9 %	99.9 %	100.0 %
Total Budget		82.913	101.158	52.200	43.902	63.0 %	52.9 %	84.1 %
	<i>A.I.A Total</i>	0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Grand Total		82.913	101.158	52.200	43.902	63.0 %	52.9 %	84.1 %
Total Vote Budget Excluding Arrears		82.414	100.658	51.701	43.403	62.7 %	52.7 %	84.0 %

VOTE: 131 Office of the Auditor General (OAG)

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

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Dec	Spent by End Dec	% Budget Released	% Budget Spent	%Releases Spent
Programme:16 Governance And Security	78.913	97.158	48.616	41.287	61.6 %	52.3 %	84.9 %
Sub SubProgramme:01 External Audit Services	35.192	40.658	18.280	18.154	51.9 %	51.6 %	99.3 %
Sub SubProgramme:02 Support to Audit services	43.721	56.500	30.336	23.133	69.4 %	52.9 %	76.3 %
Programme:18 Development Plan Implementation	4.000	4.000	3.585	2.616	89.6 %	65.4 %	73.0 %
Sub SubProgramme:01 External Audit Services	2.000	2.000	2.000	1.668	100.0 %	83.4 %	83.4 %
Sub SubProgramme:02 Support to Audit services	2.000	2.000	1.585	0.948	79.3 %	47.4 %	59.8 %
Total for the Vote	82.913	101.158	52.201	43.903	63.0 %	53.0 %	84.1 %

VOTE: 131 Office of the Auditor General (OAG)

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: 01 Development Planning, Research, Evaluation and Statistics

0.238 Bn Shs Department : 004 Value For Money and Specialised Audits

Reason: Overall variation in spending was occasioned by firstly, postponement of training activities to the third and fourth quarters, as staff grappled with completing the audit year. Under travel inland, the balances are due to the fact that some planned audits are still in progress and/or yet to commence, and therefore these shall be utilized in Q3 and Q4.

Items

0.164 USHs 221003 Staff Training

Reason: Observed variation in expenditure is due to rescheduling of training activities to the third quarter, to enable audit staff conclude the audit year. These funds shall be spent in Q3. Observed balances are due to the fact that planned training activities were rescheduled to the third quarter.

0.074 USHs 227001 Travel inland

Reason: Unspent balances on this item are attributed to the fact that some audits are still in progress at the time of reporting.

Bn Shs Department : 005 Forensic Investigations and Special Audits

Reason: 0
Variation in expenditure is due to deferment of planned training activities to subsequent quarters. This was to enable staff channel their efforts towards completion of the audit year.

Items

0.084 USHs 221003 Staff Training

Reason: Unspent balances arose from re-scheduling of planned training activities to the third and fourth quarters.

0.004 USHs 227001 Travel inland

Reason:

Sub Programme: 05 Anti-Corruption and Accountability

Bn Shs Department : 002 Central Government One

Reason: 0

Items

0.007 USHs 227001 Travel inland

Reason:

0.002 USHs 211106 Allowances (Incl. Casuals, Temporary, sitting allowances)

Reason:

VOTE: 131 Office of the Auditor General (OAG)

(i) Major unspent balances

Departments , Projects

Sub SubProgramme:01 External Audit Services

Sub Programme: 05 Anti-Corruption and Accountability

Bn Shs Department : 003 Central Government Two

Reason: 0

Items

0.022 UShs 227001 Travel inland

Reason:

0.011 UShs 211106 Allowances (Incl. Casuals, Temporary, sitting allowances)

Reason:

0.066 Bn Shs Department : 004 Value for Money and Specialised Audits

Reason: Unspent balances are owed to deferment of planned training activities as well as on-going audits. These balances shall be spent in subsequent quarters.

Items

0.046 UShs 211106 Allowances (Incl. Casuals, Temporary, sitting allowances)

Reason: Variation in expenditure is attributed to on-going audits that are still in progress at the time of reporting. Therefore these balances shall be utilized in subsequent quarters.

0.020 UShs 221003 Staff Training

Reason: Observed variation in expenditure is due to rescheduling of training activities to the third quarter, to enable audit staff conclude the audit year. These funds shall be spent in Q3. Observed balances are due to the fact that planned training activities were rescheduled to the third quarter.

Bn Shs Department : 005 Forensic Investigations and Special Audits

Reason: 0

Variation in expenditure is due to deferment of planned training activities to subsequent quarters. This was to enable staff channel their efforts towards completion of the audit year.

Items

Sub SubProgramme:02 Support to Audit services

Sub Programme: 05 Anti-Corruption and Accountability

6.432 Bn Shs Department : 001 Corporate and Technical Support Services

Reason: Variation in expenditure is largely attributed to frontloading of funds from Q3 and Q4, which resulted in unspent balances, particularly on items whose payments are based on consumption such as utilities and ICT services. In addition, there instances of delays in processing payments and initiating procurement processes which further contributed to the unspent balances. Expenditure variation was occasioned by the frontloading of funds from Q3 and Q4, into the Q2 release. This directly led to fund balances, especially in instances where activities were still on-going or yet to commence.

Items

2.406 UShs 212101 Social Security Contributions

Reason:

VOTE: 131 Office of the Auditor General (OAG)

(i) Major unspent balances

Departments , Projects

Sub SubProgramme:02 Support to Audit services

Sub Programme: 05 Anti-Corruption and Accountability

6.432	Bn Shs	Department : 001 Corporate and Technical Support Services
<p>Reason: Variation in expenditure is largely attributed to frontloading of funds from Q3 and Q4, which resulted in unspent balances, particularly on items whose payments are based on consumption such as utilities and ICT services. In addition, there instances of delays in processing payments and initiating procurement processes which further contributed to the unspent balances. Expenditure variation was occasioned by the frontloading of funds from Q3 and Q4, into the Q2 release. This directly led to fund balances, especially in instances where activities were still on-going or yet to commence.</p>		

Items

1.108	UShs	211106 Allowances (Incl. Casuals, Temporary, sitting allowances)
<p>Reason: Balances on this item arose due to frontloading of funds from Q3 and Q4, to enable implementation of activities before the end of December 2024. Some activities remain in progress, and accordingly, these funds shall be used in subsequent quarters.</p>		
0.493	UShs	228002 Maintenance-Transport Equipment
<p>Reason:</p>		
0.409	UShs	223005 Electricity
<p>Reason: Funds meant for later periods of the FY were frontloaded in Q2, resulting in the fund balances on this item.</p>		
0.383	UShs	221008 Information and Communication Technology Supplies.
<p>Reason: Frontloading of projected cash flows from Q3 and Q4 into Q2 led to the unspent balances on this item.</p>		
	Bn Shs	Project : 1690 Retooling of Office of the Auditor General
<p>Reason: Unspent balances are due delays in commencing and undertaking associated procurement processes. This was occasioned by the non release of projected funds under the development budget allocation in Q1. This temporarily put all related activities on hold, pending availability of funds.</p>		

Items

0.450	UShs	312235 Furniture and Fittings - Acquisition
<p>Reason:</p>		
0.200	UShs	312229 Other ICT Equipment - Acquisition
<p>Reason:</p>		
0.110	UShs	313121 Non-Residential Buildings - Improvement
<p>Reason:</p>		

VOTE: 131 Office of the Auditor General (OAG)

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 2024/25	Actuals By END Dec
Percentage of planned financial and compliance audits undertaken	Percentage	75%	73%
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 2024/25	Actuals By END Dec
Percentage of planned financial and compliance audits undertaken	Percentage	75%	97%
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 2024/25	Actuals By END Dec
Number of Cost Recovery/PSA audits planned	Number	4	9
%age of recoverable cost claims Allowed	Percentage	80%	Data not available
%-age of Cost Recovery/PSA audits undertaken	Percentage	50%	0
Percentage of planned financial and compliance audits undertaken	Percentage	77%	85.2%
Department:004 Value for Money and Specialised Audits			
Budget Output: 000089 Climate Change Mitigation			
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 2024/25	Actuals By END Dec
Number of Forensic audits, VFM, specialized PSA and any others audits undertaken	Number	1	1
Number of staff trained	Number	2	0

VOTE: 131 Office of the Auditor General (OAG)

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: 000089 Climate Change Mitigation			
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 2024/25	Actuals By END Dec
Percentage of planned financial and compliance audits undertaken	Percentage	100%	100%
Budget Output: 000090 Climate Change Adaptation			
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 2024/25	Actuals By END Dec
Number of staff trained	Number	150	0
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 2024/25	Actuals By END Dec
Number of Forensic audits, VFM, specialized PSA and any others audits undertaken	Number	48	301
Number of performance audits undertaken	Number	10	29
Percentage of planned financial and compliance audits undertaken	Percentage	80%	94%
Percentage of planned real time audits undertaken	Percentage	75%	Data not available
Number of SDG – Focused Audits undertaken	Number	2	10
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 2024/25	Actuals By END Dec
Number of e- government system Audits undertaken	Number	3	10
Number of Forensic audits, VFM, specialized PSA and any others audits undertaken	Number	48	301
Number of staff trained	Number	120	272
%-age coverage of the audit population	Percentage	5%	16.8%
%-age level of compliance with International Audit Standards (ISSAIs)	Percentage	70%	Data not available

VOTE: 131 Office of the Auditor General (OAG)

Programme:16 Governance And Security			
SubProgramme:05 Anti-Corruption and Accountability			
Sub SubProgramme:01 External Audit Services			
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 2024/25	Actuals By END Dec
%-age level of stakeholder satisfaction with OAG work	Percentage	77%	Data not available
%-age of audit recommendation implemented	Percentage	40%	42%
%-age of audit recommendations adopted out of the reports discussed by Parliament	Percentage	70%	Data not available
%-age of forensic and special audits requests undertaken	Percentage	12%	Data not available
%age of planned collaborative activities undertaken	Percentage	70%	75%
Percentage of planned financial and compliance audits undertaken	Percentage	75%	87%
Number of judicial/administrative sanctions arising from audit reports	Number	2	0
Number of policy changes/administrative instructions resulting from audit	Number	2	0
Number of staff trained in the use of Big Data Analytics	Number	5	0
%-age level of stakeholder satisfaction with OAG products	Percentage	50%	Data not available
Level of stakeholder satisfaction with Integrated system for tracking audit recommendations	Percentage	75%	Data not available
Proportion of audit recommendations uploaded and tracked	Percentage	70%	82%
Aggregate Nominal value of recurring cross-cutting audit issues identified in audit reports	Value	350,000,000,000	Data not available
Aggregated nominal value of savings/recoveries resulting from audits	Value	250,000,000,000	Data not available
Sub SubProgramme:02 Support to Audit services			
Department:001 Corporate and Technical Support Services			
Budget Output: 000013 HIV/AIDS Mainstreaming			
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 2024/25	Actuals By END Dec
Percentage level of compliance with HR Policies	Percentage	80%	Data not available

VOTE: 131 Office of the Auditor General (OAG)

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 2024/25	Actuals By END Dec
Number of legal litigation cases against AG and OAG	Number	5	4
% level of internal audit recommendations implemented	Percentage	85%	28%
% of planned strategic activities implemented	Percentage	70%	72%
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 2024/25	Actuals By END Dec
Percentage level of compliance with HR Policies	Percentage	80%	Data not available
% of OAG staff with satisfactory performance	Percentage	95%	95.4%
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 2024/25	Actuals By END Dec
% of supplier satisfaction(including audit firms)	Percentage	80%	Data not available
% reduction of avaregae fleet maintenance and inventory cost	Percentage	3%	Data not available
% level of implementation of external Audit recommendations	Percentage	80%	50%
Level of staff satisfaction with Office accomodation and ammenities	Percentage	90%	Data not available
Budget performance rating	Percentage	80%	Data not available
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 2024/25	Actuals By END Dec
% level of user satisfaction with Integrated Management Informatiuon System	Percentage	85%	Data not available
% of security incidences resolved	Percentage	90%	99%
% of network uptime	Percentage	95%	96%
% of staff satisfaction with IT support services	Percentage	80%	Data not available

VOTE: 131 Office of the Auditor General (OAG)

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 2024/25	Actuals By END Dec
% level of stakeholder satisfaction	Percentage	77%	Data not available
% of planned collaboration activities undertaken	Percentage	75%	75%
% of audit reports discussed by parliament	Percentage	80%	Data not available
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 2024/25	Actuals By END Dec
% of supplier satisfaction(including audit firms)	Percentage	80%	Data not available
% reduction of avaregae fleet maintenance and inventory cost	Percentage	3%	Data not available
% level of implementation of external Audit recommendations	Percentage	85%	50%
Level of staff satisfaction with Office accomodation and ammenities	Percentage	90%	Data not available
Budget performance rating	Percentage	85%	Data not available
Programme:18 Development Plan Implementation			
SubProgramme:01 Development Planning, Research, Evaluation and Statistics			
Sub SubProgramme:01 External Audit Services			
Department:001 Local Authorities			
Budget Output: 000001 Audit and Risk Management			
PIAP Output: 1802010111 Increased Performance / Value for Money Audits, Specialized Audits and Forensics investigations undertaken			
Programme Intervention: 180605 Expand the Performance/Value for Money Audits, Specialized Audits and Forensic Investigations undertakings			
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Dec
Number of Performance / Value for Money Audits, Specialized Audits and Forensics investigations undertaken	Number	2	6

VOTE: 131 Office of the Auditor General (OAG)

Programme:18 Development Plan Implementation			
SubProgramme:01 Development Planning, Research, Evaluation and Statistics			
Sub SubProgramme:01 External Audit Services			
Department:004 Value For Money and Specialised Audits			
Budget Output: 000001 Audit and Risk Management			
PIAP Output: 1802010111 Increased Performance / Value for Money Audits, Specialized Audits and Forensics investigations undertaken			
Programme Intervention: 180605 Expand the Performance/Value for Money Audits, Specialized Audits and Forensic Investigations undertakings			
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Dec
Number of Performance / Value for Money Audits, Specialized Audits and Forensics investigations undertaken	Number	48	301
PIAP Output: 18060602 Big data analysis techniques incorporated in Audit and Investigations promoted			
Programme Intervention: 180606 Promote the use of big data analysis techniques in Audit and Investigations;			
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Dec
Number of audits undertaken using big data analytics	Number	1	0
Number of OAG staff trained in big data analysis	Number	5	0
Department:005 Forensic Investigations and Special Audits			
Budget Output: 000001 Audit and Risk Management			
PIAP Output: 1802010111 Increased Performance / Value for Money Audits, Specialized Audits and Forensics investigations undertaken			
Programme Intervention: 180605 Expand the Performance/Value for Money Audits, Specialized Audits and Forensic Investigations undertakings			
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Dec
Number of Performance / Value for Money Audits, Specialized Audits and Forensics investigations undertaken	Number	48	301
SubProgramme:04 Accountability Systems and Service Delivery			
Sub SubProgramme:02 Support to Audit services			
Department:001 Corporate and Technical Support Services			
Budget Output: 000014 Administrative and Support Services			
PIAP Output: 18040403 Capacity built to conduct high quality and impact - driven performance Audits			
Programme Intervention: 180404 Enhance staff capacity to conduct high quality and impact-driven performance audits across government			
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Dec
No. of OAG off site facilities (Forensic Laboratories,..etc) constructed and commissioned by 2024.	Number	1	0
% of planned training activities undertaken	Percentage	80%	83%
Percentage increase in Audits undertaken.	Percentage	1%	0%
IT and PA manuals, standards and guidelines in place.	Number	2	0

VOTE: 131 Office of the Auditor General (OAG)

Performance highlights for the Quarter

The Annual Report of the Auditor General for the Financial Year ended 30th June, 2024 was produced and submitted to Parliament by 31st December 2024 in compliance with the Public Financial Management Act, Cap 171 and the National Audit Act, Cap 170.

The Office also completed the special audit of the Government pension payroll which also involved verification of all pensioners on the payroll.

By 31st December, 2024, a total of 2832 audits had been completed for the following: 171 MDAs (including 15 audits of regional referral hospitals), 179 Projects, 64 Statutory Authorities, 5 funds, 176 Higher Local Government entities, 1911 Lower Local Authorities, 743 schools/tertiary institutions, 29 Value For Money (VFM) Audits, 256 Forensic Investigations/Special Audits (including entity – level reports arising from the government – wide special audit of the pension payroll), 10 IT Audits, 13 treasury memoranda verifications, Engineering audits on public works projects in 6 entities, 7 audits of classified expenditure and 5 international audits of regional bodies.

The Office also produced and issued 3 compliance thematic audit reports.

Variances and Challenges

Overall variation in performance is attributed to the knock-on effects of the under-release of Q1 projected cash flows as well as heavy staff involvement in the special audit of the pension payroll and pensioner verification exercise. This directly led to delays and deferment of other planned activities.

Budget absorption on the other hand was adversely affected by delays in the commencement/implementation of planned activities, as well as frontloading of funds from Q3 and Q4.

VOTE: 131 Office of the Auditor General (OAG)

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 Dec	Spent by End Dec	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:16 Governance And Security	78.913	97.158	48.616	41.288	61.6 %	52.3 %	84.9 %
Sub SubProgramme:01 External Audit Services	35.192	40.658	18.280	18.155	51.9 %	51.6 %	99.3 %
000089 Climate Change Mitigation	0.020	0.020	0.020	0.020	100.0%	100.0%	100.0%
000090 Climate Change Adaptation	0.020	0.020	0.020	0.000	100.0%	0.0%	0.0%
460081 Financial and Value For Money audits	30.350	35.156	15.767	15.662	52.0%	51.6%	99.3%
460082 Audits and Forensic Investigations	4.802	5.462	2.473	2.473	51.5%	51.5%	100.0%
Sub SubProgramme:02 Support to Audit services	43.721	56.500	30.336	23.133	69.4 %	52.9 %	76.3 %
000003 Facilities and Equipment Management	0.760	1.210	0.760	0.000	100.0%	0.0%	0.0%
000013 HIV/AIDS Mainstreaming	0.060	0.060	0.060	0.000	100.0%	0.0%	0.0%
000014 Administrative and Support Services	42.901	55.230	29.516	23.133	68.8%	53.9%	78.4%
Programme:18 Development Plan Implementation	4.000	4.000	3.585	2.616	89.6 %	65.4 %	73.0 %
Sub SubProgramme:01 External Audit Services	2.000	2.000	2.000	1.668	100.0 %	83.4 %	83.4 %
000001 Audit and Risk Management	2.000	2.000	2.000	1.668	100.0%	83.4%	83.4%
Sub SubProgramme:02 Support to Audit services	2.000	2.000	1.585	0.948	79.3 %	47.4 %	59.8 %
000014 Administrative and Support Services	2.000	2.000	1.585	0.948	79.3%	47.4%	59.8%
Total for the Vote	82.913	101.158	52.201	43.904	63.0 %	53.0 %	84.1 %