

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

V1: Summary of Issues in Budget Execution

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

	Approved Budget	Revised Budget	Released by End Q1	Spent by End Q1	% Budget Released	% Budget Spent	% Releases Spent	
Recurrent	Wage	48.525	48.525	12.131	11.642	25.0 %	24.0 %	96.0 %
	Non-Wage	61.286	61.286	14.312	11.628	23.0 %	19.0 %	81.2 %
Dev.	GoU	1.760	1.760	0.000	0.000	0.0 %	0.0 %	0.0 %
	Ext Fin.	0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
GoU Total		111.570	111.570	26.443	23.270	23.7 %	20.9 %	88.0 %
Total GoU+Ext Fin (MTEF)		111.570	111.570	26.443	23.270	23.7 %	20.9 %	88.0 %
Arrears		0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Total Budget		111.570	111.570	26.443	23.270	23.7 %	20.9 %	88.0 %
A.I.A Total		0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Grand Total		111.570	111.570	26.443	23.270	23.7 %	20.9 %	88.0 %
Total Vote Budget Excluding Arrears		111.570	111.570	26.443	23.270	23.7 %	20.9 %	88.0 %

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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 Q1	Spent by End Q1	% Budget Released	% Budget Spent	%Releases Spent
Programme:16 Governance And Security	110.570	110.570	26.443	23.270	23.9 %	21.0 %	88.0%
Sub SubProgramme:01 External Audit Services	53.995	53.995	12.809	11.528	23.7 %	21.4 %	90.0%
Sub SubProgramme:02 Support to Audit services	56.576	56.576	13.634	11.742	24.1 %	20.8 %	86.1%
Programme:18 Development Plan Implementation	1.000	1.000	0.000	0.000	0.0 %	0.0 %	0.0%
Sub SubProgramme:01 External Audit Services	0.680	0.680	0.000	0.000	0.0 %	0.0 %	0.0%
Sub SubProgramme:02 Support to Audit services	0.320	0.320	0.000	0.000	0.0 %	0.0 %	0.0%
Total for the Vote	111.570	111.570	26.443	23.270	23.7 %	20.9 %	88.0 %

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

<i>(i) Major unspent balances</i>		
Departments , Projects		
Sub SubProgramme:01 External Audit Services		
Sub Programme: 05 Anti-Corruption and Accountability		
0.065	Bn Shs	Department : 002 Central Government One
Reason: Unspent balances are a result of on - going audit activities which shall be completed in subsequent quarters. Accordingly, the observed balances shall be utilized.		
<i>Items</i>		
0.035	UShs	211106 Allowances (Incl. Casuals, Temporary, sitting allowances)
Reason: Variation in expenditure is owed to activities which are still in progress at the time of reporting. These balances shall be utilized in subsequent quarters.		
0.029	UShs	227001 Travel inland
Reason:		
0.001	UShs	227002 Travel abroad
Reason:		
0.177	Bn Shs	Department : 003 Central Government Two
Reason: Overall under expenditure is due to delays in commencing audits. The special audit of the payroll was concluded in the first quarter resulting in delays in starting planned audits and this adversely affected implementation of associated activities.		
<i>Items</i>		
0.119	UShs	227001 Travel inland
Reason: Unspent balances are a result of delays in commencing audits, due to the special audit of the payroll. These funds shall be utilized in Q2.		
0.042	UShs	225101 Consultancy Services
Reason: Observed balances are due to delays in audit outsourcing processes, which resulted in some funds being unspent by the end of the quarter These shall be spent in subsequent quarters.		
0.009	UShs	227002 Travel abroad
Reason: Deferment of one activity to the third quarter resulted in the observed balances.		
0.007	UShs	221003 Staff Training
Reason:		

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(i) Major unspent balances

Departments , Projects

Sub SubProgramme:01 External Audit Services

Sub Programme: 05 Anti-Corruption and Accountability

0.555	Bn Shs	Department : 004 Value for Money and Specialised Audits
Reason: Variation in expenditure performance was caused by delays in commencing audits. This was occasioned by the payroll audit which spilled over into the first quarter of the FY leading to disruption and deferment of some planned activities and the resultant unspent balances.		

Items

0.328	UShs	225101 Consultancy Services
Reason: Delays in undertaking outsourcing processes to hire audit firms resulted in the observed balances. These shall be spent in Q2.		
0.194	UShs	221003 Staff Training
Reason: Staff trainings were deferred to the third quarter due to staff focusing on finalizing audits in the limited time before the statutory deadline of 31st December.		
0.030	UShs	227002 Travel abroad
Reason: Unspent balances are due on - going activities which shall be completed in subsequent quarters. Accordingly, these balances shall be utilized.		
0.002	UShs	211106 Allowances (Incl. Casuals, Temporary, sitting allowances)
Reason:		
0.114	Bn Shs	Department : 005 Forensic Investigations and Special Audits
Reason: Observed balances are due to delays in commencement of out-sourcing processes as a result of the just concluded payroll audit. These balances shall be utilized in subsequent quarters.		
0		

Items

0.112	UShs	225101 Consultancy Services
Reason: Unspent balances are due to delays in commencement of out-sourcing processes arising from the fact that the special audit of the payroll has just been completed. These balances shall be utilized in quarter 2.		
0.001	UShs	227001 Travel inland
Reason:		

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(i) Major unspent balances

Departments , Projects		
Sub SubProgramme:02 Support to Audit services		
Sub Programme: 05 Anti-Corruption and Accountability		
1.717	Bn Shs	Department : 001 Corporate and Technical Support Services
Reason: Variation in expenditure is due to delays in associated procurement procedures and delayed processing of payments due to service providers. These balances shall be utilized in subsequent quarters. 0		
Items		
0.308	UShs	221008 Information and Communication Technology Supplies.
Reason: Unspent balances are due to delays in procurement procedures as well as delayed processing of payments to service providers. These balances shall be utilized in subsequent periods.		
0.238	UShs	228002 Maintenance-Transport Equipment
Reason: Observed variation in expenditure is due to delayed processing of payment bills and delays in procurement processes. Balances shall be spent in subsequent quarters.		
0.180	UShs	211106 Allowances (Incl. Casuals, Temporary, sitting allowances)
Reason:		
0.141	UShs	227002 Travel abroad
Reason:		
0.111	UShs	223002 Property Rates
Reason: Balances on this item are attributed to pending payments as a result of on - going assessment of fees due to 8 Municipal councils where Office premises are located.		
0.000	Bn Shs	Project : 1690 Retooling of Office of the Auditor General
Reason: No funds released under development in Q1.		
Items		

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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 2023/24	Actuals By END Q 1
Percentage of planned financial and compliance audits undertaken	Percentage	85%	11.44%
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 2023/24	Actuals By END Q 1
Percentage of planned financial and compliance audits undertaken	Percentage	90%	0%
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 2023/24	Actuals By END Q 1
Number of Cost Recovery/PSA audits planned	Number	8	8
%age of recoverable cost claims Allowed	Percentage	80%	Not available
%-age of Cost Recovery/PSA audits undertaken	Percentage	85%	0%
Percentage of planned financial and compliance audits undertaken	Percentage	90%	2.6%
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 2023/24	Actuals By END Q 1
%age of planned collaborative activities undertaken	Percentage	80%	0%

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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: 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 2023/24	Actuals By END Q 1
Percentage of planned financial and compliance audits undertaken	Percentage	100%	0%
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 2023/24	Actuals By END Q 1
Number of staff trained	Number	150	00
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 2023/24	Actuals By END Q 1
Number of performance audits undertaken	Number	20	0
Percentage of planned financial and compliance audits undertaken	Percentage	88%	24.4%
Percentage of planned real time audits undertaken	Percentage	60%	0%
Number of SDG – Focused Audits undertaken	Number	2	0
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 2023/24	Actuals By END Q 1
Number of e- government system Audits undertaken	Number	10	0
Number of Forensic audits, VFM, specialized PSA and any others audits undertaken	Number	137	36
Number of staff trained	Number	350	160
%-age coverage of the audit population	Percentage	15%	Data not available
%-age level of compliance with International Audit Standards (ISSAIs)	Percentage	72%	Data not available

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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 2023/24	Actuals By END Q 1
%-age level of stakeholder satisfaction with OAG work	Percentage	75%	Data not available
%-age of audit recommendation implemented	Percentage	40%	Data not available
%-age of audit recommendations adopted out of the reports discussed by Parliament	Percentage	75%	70%
%-age of forensic and special audits requests undertaken	Percentage	35%	Data not available
Percentage of planned financial and compliance audits undertaken	Percentage	98%	4%
Number of judicial/administrative sanctions arising from audit reports	Number	10	0
Number of policy changes/administrative instructions resulting from audit	Number	10	0
Number of staff trained in the use of Big Data Analytics	Number	4	0
%-age level of stakeholder satisfaction with OAG products	Percentage	40%	Data not available
%-age of audit recommendations implemented	Percentage	40%	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	20%	Data not available
Aggregate Nominal value of recurring cross-cutting audit issues identified in audit reports	Value	400,000,000,000	Data not available
Aggregated nominal value of savings/recoveries resulting from audits	Value	350,000,000,000	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 2023/24	Actuals By END Q 1
Percentage level of compliance with HR Policies	Percentage	75%	Data not available

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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 2023/24	Actuals By END Q 1
Number of legal litigation cases against AG and OAG	Number	4	0
% level of internal audit recommendations implemented	Percentage	87%	80%
% of planned strategic activities implemented	Percentage	80%	55%
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 2023/24	Actuals By END Q 1
Percentage level of compliance with HR Policies	Percentage	75%	Data Not available
Percentage increase in overall staff performance	Percentage	3%	1%
% of OAG staff with satisfactory performance	Percentage	97%	70%
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 2023/24	Actuals By END Q 1
% of supplier satisfaction(including audit firms)	Percentage	75%	Data Not available
% reduction of avaregae fleet maintenance and inventory cost	Percentage	4%	Data Not available
% level of implementation of external Audit recommendations	Percentage	85%	80%
Level of staff satisfaction with Office accomodation and ammenities	Percentage	90%	Data Not available
Budget performance rating	Percentage	85%	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 2023/24	Actuals By END Q 1
% level of user satisfaction with Integrated Management Informatiuon System	Percentage	80%	Data Not available
% of security incidences resolved	Percentage	80%	90%
% of network uptime	Percentage	90%	95%
% of staff satisfaction with IT support services	Percentage	80%	Data Not available

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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 2023/24	Actuals By END Q 1
% level of stakeholder satisfaction	Percentage	76%	Data not available
% of planned collaboration activities undertaken	Percentage	80%	60%
% of audit reports discussed by parliament	Percentage	80%	40%
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 2023/24	Actuals By END Q 1
% of supplier satisfaction(including audit firms)	Percentage	75%	Data not available
% reduction of avaregae fleet maintenance and inventory cost	Percentage	4%	Data not available
Level of staff satisfaction with Office accomodation and ammenities	Percentage	90%	Data not available
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 2023/24	Actuals By END Q 1
Number of Performance / Value for Money Audits, Specialized Audits and Forensics investigations undertaken	Number	137	36
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 2023/24	Actuals By END Q 1
Number of audits undertaken using big data analytics	Number	2	0

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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: 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 2023/24	Actuals By END Q 1
Number of OAG staff trained in big data analysis	Number	4	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 2023/24	Actuals By END Q 1
Number of Performance / Value for Money Audits, Specialized Audits and Forensics investigations undertaken	Number	137	36
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 2023/24	Actuals By END Q 1
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	10.00%	Data not available
IT and PA manuals, standards and guidelines in place.	Number	2	1

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Performance highlights for the Quarter

During the quarter, audit reports were completed for:

- 1 statutory authority
- 2 projects
- 1 fund
- 36 special audits
- 143 backlog sub=counties
- 141 backlog town councils

Variances and Challenges

Overall variance in budget execution is attributed to budget cuts experienced in the first quarter. In addition, audit staff were heavily involved in finalization of the special audit of the Government of Uganda payroll during the quarter, This implied that commencement of planned activities was delayed, leading to several activities remaining in progress 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 Q1	Spent by End Q1	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:16 Governance And Security	110.570	110.570	26.444	23.269	23.9 %	21.0 %	88.0 %
Sub SubProgramme:01 External Audit Services	53.995	53.995	12.810	11.527	23.7 %	21.3 %	90.0 %
000089 Climate Change Mitigation	0.060	0.060	0.000	0.000	0.0 %	0.0 %	0.0 %
000090 Climate Change Adaptation	0.010	0.010	0.000	0.000	0.0 %	0.0 %	0.0 %
460081 Financial and Value For Money audits	46.654	46.654	10.971	9.802	23.5 %	21.0 %	89.3 %
460082 Audits and Forensic Investigations	7.270	7.270	1.839	1.725	25.3 %	23.7 %	93.8 %
Sub SubProgramme:02 Support to Audit services	56.576	56.576	13.634	11.742	24.1 %	20.8 %	86.1 %
000003 Facilities and Equipment Management	1.760	1.760	0.000	0.000	0.0 %	0.0 %	0.0 %
000013 HIV/AIDS Mainstreaming	0.100	0.100	0.000	0.000	0.0 %	0.0 %	0.0 %
000014 Administrative and Support Services	54.716	54.716	13.634	11.742	24.9 %	21.5 %	86.1 %
Programme:18 Development Plan Implementation	1.000	1.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Sub SubProgramme:01 External Audit Services	0.680	0.680	0.000	0.000	0.0 %	0.0 %	0.0 %
000001 Audit and Risk Management	0.680	0.680	0.000	0.000	0.0 %	0.0 %	0.0 %
Sub SubProgramme:02 Support to Audit services	0.320	0.320	0.000	0.000	0.0 %	0.0 %	0.0 %
000014 Administrative and Support Services	0.320	0.320	0.000	0.000	0.0 %	0.0 %	0.0 %
Total for the Vote	111.570	111.570	26.444	23.269	23.7 %	20.9 %	88.0 %

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Table V3.2: GoU Expenditure by Item 2023/24 GoU Expenditure by Item

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q1	Spent by End Q1	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
211102 Contract Staff Salaries	3.144	3.144	0.786	0.611	25.0 %	19.4 %	77.7 %
211103 Statutory salaries	45.381	45.381	11.345	11.031	25.0 %	24.3 %	97.2 %
211104 Employee Gratuity	2.536	2.536	0.000	0.000	0.0 %	0.0 %	0.0 %
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	12.203	12.203	2.319	2.102	19.0 %	17.2 %	90.6 %
212101 Social Security Contributions	5.097	5.097	1.244	1.213	24.4 %	23.8 %	97.5 %
212102 Medical expenses (Employees)	2.239	2.239	1.939	1.872	86.6 %	83.6 %	96.5 %
212103 Incapacity benefits (Employees)	0.186	0.186	0.027	0.020	14.5 %	10.8 %	74.1 %
221001 Advertising and Public Relations	0.192	0.192	0.026	0.026	13.6 %	13.6 %	100.0 %
221002 Workshops, Meetings and Seminars	0.600	0.600	0.150	0.095	25.0 %	15.8 %	63.3 %
221003 Staff Training	5.020	5.020	1.158	0.957	23.1 %	19.1 %	82.6 %
221004 Recruitment Expenses	0.084	0.084	0.028	0.028	33.3 %	33.3 %	100.0 %
221007 Books, Periodicals & Newspapers	0.087	0.087	0.011	0.009	12.6 %	10.3 %	81.8 %
221008 Information and Communication Technology Supplies.	1.222	1.222	0.311	0.004	25.4 %	0.3 %	1.3 %
221009 Welfare and Entertainment	1.826	1.826	0.204	0.200	11.2 %	11.0 %	98.0 %
221011 Printing, Stationery, Photocopying and Binding	0.623	0.623	0.064	0.027	10.3 %	4.3 %	42.2 %
221012 Small Office Equipment	0.120	0.120	0.015	0.000	12.5 %	0.0 %	0.0 %
221016 Systems Recurrent costs	0.150	0.150	0.038	0.037	25.3 %	24.7 %	97.4 %
221017 Membership dues and Subscription fees.	0.233	0.233	0.028	0.008	12.0 %	3.4 %	28.6 %
222001 Information and Communication Technology Services.	0.459	0.459	0.115	0.010	25.1 %	2.2 %	8.7 %
223001 Property Management Expenses	0.596	0.596	0.099	0.037	16.6 %	6.2 %	37.4 %
223002 Property Rates	0.120	0.120	0.120	0.010	100.0 %	8.3 %	8.3 %
223004 Guard and Security services	0.682	0.682	0.171	0.153	25.1 %	22.4 %	89.5 %
223005 Electricity	0.545	0.545	0.136	0.126	25.0 %	23.1 %	92.6 %
223006 Water	0.238	0.238	0.060	0.060	25.2 %	25.2 %	100.0 %
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0.120	0.120	0.030	0.005	25.0 %	4.2 %	16.7 %
225101 Consultancy Services	5.680	5.680	1.293	0.768	22.8 %	13.5 %	59.4 %
227001 Travel inland	9.616	9.616	2.055	1.863	21.4 %	19.4 %	90.7 %

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<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q1	Spent by End Q1	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
227002 Travel abroad	5.765	5.765	1.460	1.266	25.3 %	22.0 %	86.7 %
227003 Carriage, Haulage, Freight and transport hire	0.040	0.040	0.010	0.010	25.0 %	25.0 %	100.0 %
227004 Fuel, Lubricants and Oils	1.966	1.966	0.491	0.491	25.0 %	25.0 %	100.0 %
228001 Maintenance-Buildings and Structures	0.345	0.345	0.086	0.015	25.0 %	4.4 %	17.4 %
228002 Maintenance-Transport Equipment	1.196	1.196	0.249	0.011	20.8 %	0.9 %	4.4 %
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0.548	0.548	0.137	0.031	25.0 %	5.7 %	22.6 %
273104 Pension	0.952	0.952	0.238	0.175	25.0 %	18.4 %	73.5 %
312229 Other ICT Equipment - Acquisition	1.000	1.000	0.000	0.000	0.0 %	0.0 %	0.0 %
312235 Furniture and Fittings - Acquisition	0.200	0.200	0.000	0.000	0.0 %	0.0 %	0.0 %
313121 Non-Residential Buildings - Improvement	0.560	0.560	0.000	0.000	0.0 %	0.0 %	0.0 %
Total for the Vote	111.570	111.570	26.443	23.271	23.7 %	20.9 %	88.0 %

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

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

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q1	Spent by End Q1	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:16 Governance And Security	110.570	110.570	26.444	23.270	23.92 %	21.05 %	88.00 %
Sub SubProgramme:01 External Audit Services	53.995	53.995	12.810	11.528	23.72 %	21.35 %	90.0 %
<i>Departments</i>							
001 Local Authorities	21.398	21.398	4.737	4.679	22.1 %	21.9 %	98.8 %
002 Central Government One	7.811	7.811	1.861	1.796	23.8 %	23.0 %	96.5 %
003 Central Government Two	8.475	8.475	2.034	1.548	24.0 %	18.3 %	76.1 %
004 Value for Money and Specialised Audits	9.040	9.040	2.339	1.779	25.9 %	19.7 %	76.1 %
005 Forensic Investigations and Special Audits	7.270	7.270	1.839	1.725	25.3 %	23.7 %	93.8 %
<i>Development Projects</i>							
N/A							
Sub SubProgramme:02 Support to Audit services	56.576	56.576	13.634	11.742	24.10 %	20.75 %	86.1 %
<i>Departments</i>							
001 Corporate and Technical Support Services	54.816	54.816	13.634	11.742	24.9 %	21.4 %	86.1 %
<i>Development Projects</i>							
1690 Retooling of Office of the Auditor General	1.760	1.760	0.000	0.000	0.0 %	0.0 %	0.0 %
Programme:18 Development Plan Implementation	1.000	1.000	0.000	0.000	0.00 %	0.00 %	0.00 %
Sub SubProgramme:01 External Audit Services	53.995	53.995	12.810	11.528	23.72 %	21.35 %	90.0 %
<i>Departments</i>							
004 Value For Money and Specialised Audits	0.500	0.500	0.000	0.000	0.0 %	0.0 %	0.0 %
005 Forensic Investigations and Special Audits	0.180	0.180	0.000	0.000	0.0 %	0.0 %	0.0 %
<i>Development Projects</i>							
N/A							
Sub SubProgramme:02 Support to Audit services	56.576	56.576	13.634	11.742	24.10 %	20.75 %	86.1 %
<i>Departments</i>							
001 Corporate and Technical Support Services	0.320	0.320	0.000	0.000	0.0 %	0.0 %	0.0 %
<i>Development Projects</i>							
N/A							
Total for the Vote	111.570	111.570	26.444	23.270	23.7 %	20.9 %	88.0 %

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

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

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Quarter 1: 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			
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			
OAS's for 135 districts produced; OAS's for 10 City Councils produced; OAS's for 31 Municipal Councils produced; OAS's for 16 Regional Referral Hospitals produced; OASs for 890 out sourced Sub county audits produced; 25 Special Audit plans produced; Management Letters for 68 districts produced; Management letters for 5 City councils produced and approved; Management letters for 16 Municipal Councils produced; Management letters for 8 Regional Referral Hospitals produced; Management letters for 445 out-sourced sub county audits produced; Management Letters for 13 Special Audits produced; 3 months' Salary for 148 Staff paid		Audit reports produced for 141 Town councils, 143 sub counties and 37 divisions and 9 special audits Entry meetings held for 131 Districts, 10 cities, 31 municipal councils, 20 city divisions, 12 regional referral hospitals and 18 special audits Audit strategies/plans produced for 57 Districts, 7 cities, 18 special audits, 5 municipal councils, 12 city divisions, and 3 regional referral hospitals Management letters produced for 18 special audits. Individual Management letters produced for 192 entities arising from the Special audit of the Payroll Individual entity audit reports produced for 81 entities arising from the Special audit of the Payroll 3 months' Salary for 178 Staff paid	The observed variation in performance is attributed to the under release of projected Quarter one funds as well as the on-going completion of the payroll audit, which both resulted in disruptions to planned activities. Planned outputs shall be realized in subsequent quarters.
Expenditures incurred in the Quarter to deliver outputs			US\$hs Thousand
Item			Spent
211103 Statutory salaries			3,339,212.493
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)			330,487.557
221003 Staff Training			89,154.002
225101 Consultancy Services			258,188.783
227001 Travel inland			644,171.000
227002 Travel abroad			18,193.705
Total For Budget Output			4,679,407.540
Wage Recurrent			3,339,212.493
Non Wage Recurrent			1,340,195.047

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Arrears	0.000
	AIA	0.000
	Total For Department	4,679,407.540
	Wage Recurrent	3,339,212.493
	Non Wage Recurrent	1,340,195.047
	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 Plans prepared and approved for 69 MDAs; Field work for 40 MDAs Commenced; Audit Plans prepared and approved for 17 Statutory Authorities; Field work for 10 Statutory Authorities/ Corporations commenced; Audit Plans prepared and approved for 14 projects; Field work for 7 projects commenced ; Approved investigation plans and TORs for 3 special audits special audits/forensic investigations; 3 VFM Main studies undertaken; Salary for 56 staff paid	Entry meetings held for 24 MDAs, 12 statutory authorities, 10 projects and 1 special audit Overall audit strategies produced for 54 MDAs, 31 statutory authorities, 24 projects and 2 Special Audits Management letters produced for 13 MDAs 32 Individual entity audit reports and 50 Management letters produced arising from the Special audit of the Payroll 1 VFM Main study undertaken 3 months' salary for 58 staff paid	Variation in performance is due to budget cuts on projected quarter one releases in addition to the on - going involvement of audit staff in the completion of the payroll audit. Planned activities shall be undertaken in subsequent quarters.
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Expenditures incurred in the Quarter to deliver outputs		US\$hs Thousand
Item		Spent
211103 Statutory salaries		1,279,191.109
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		73,659.635
221003 Staff Training		70,538.669
227001 Travel inland		179,870.453
227002 Travel abroad		192,857.641
	Total For Budget Output	1,796,117.507
	Wage Recurrent	1,279,191.109
	Non Wage Recurrent	516,926.398
	Arrears	0.000
	AIA	0.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Total For Department	1,796,117.507
	Wage Recurrent	1,279,191.109
	Non Wage Recurrent	516,926.398
	Arrears	0.000
	<i>AIA</i>	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

Management letters for 29 MDAs prepared and approved; Management letters for 13 Statutory Authorities prepared and approved; Management letters for 64 projects prepared and approved; Management letter for 1 fund produced; Management letters for 4 PSAs prepared and approved; 2 special audit management letters produced and approved; 2 VFM Main studies undertaken; 2 special audit reports produced; 3 months' salary for 62 staff paid	Overall audit strategies produced for 34 MDAs, 25 statutory authorities, 128 projects and 2 PSAs Audit reports produced for 5 special audits and 1 fund Individual entity audit reports and Management letters produced for 56 entities arising from the Special audit of the Payroll Management letters produced for 9 MDAs 4 VFM Pre study reports produced 4 VFM Main studies undertaken and draft reports produced 3 months' salary for 61 staff paid	Under release of projected Q1 funds and the involvement of staff in completion of the payroll audit resulted in underperformance during the quarter. Activities commenced late while others were deferred to subsequent periods. These activities shall be undertaken and completed over the course of the Financial Year.
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Expenditures incurred in the Quarter to deliver outputs	US\$hs Thousand
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Item	Spent
211103 Statutory salaries	1,095,207.917
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	117,358.620
221003 Staff Training	62,747.075
225101 Consultancy Services	158,298.950
227001 Travel inland	81,652.892
227002 Travel abroad	32,634.360
Total For Budget Output	1,547,899.814
Wage Recurrent	1,095,207.917
Non Wage Recurrent	452,691.897
Arrears	0.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	<i>AIA</i>	0.000
	Total For Department	1,547,899.814
	Wage Recurrent	1,095,207.917
	Non Wage Recurrent	452,691.897
	Arrears	0.000
	<i>AIA</i>	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

Management letters for 8 MDAs prepared and approved; Management letters for 6 Statutory Authorities prepared and approved; Management letters for 12 projects prepared and approved; Pre-study reports for 5 VFM audits produced and approved; Infrastructure Audit plans prepared and approved for 4 entities; 6 VFM Main studies undertaken; 2 special audit plans produced; 5 special audit management letters produced; 3 draft treasury memoranda reports produced; Management letters produced for infrastructure audits in 4 entities; 3 months' Salary for 52 staff paid	Overall audit strategies produced for 16 MDAs, 6 statutory authorities, 8 projects, 29 specialized engineering audits, 37 special audits/investigations and 3 treasury memoranda audits Audit reports produced for 2 projects and 19 special audits Management letters produced for 2 projects and 37 special audits Individual entity audit reports and Management letters produced for 27 entities arising from the Special audit of the Payroll Audit area justification papers produced for 11 VFM Audits 6 VFM Pre study reports produced and approved 3 treasury memoranda verifications completed 3 months' salary for 48 staff paid	The slight variation in performance is a result of release shortfalls in the first quarter and heavy participation of staff in the on - going payroll audit. This culminated in planned activities for the quarter being delayed while others were deferred to subsequent quarters. Envisaged outputs shall be realized over the course of the Financial Year.
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Expenditures incurred in the Quarter to deliver outputs *US\$hs Thousand*

Item	Spent
211103 Statutory salaries	1,263,532.304
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	124,135.130
221003 Staff Training	10,187.085
225101 Consultancy Services	30,000.000
227001 Travel inland	319,492.458
227002 Travel abroad	31,625.074
Total For Budget Output	1,778,972.051
Wage Recurrent	1,263,532.304

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Non Wage Recurrent	515,439.747
	Arrears	0.000
	AIA	0.000
	Total For Department	1,778,972.051
	Wage Recurrent	1,263,532.304
	Non Wage Recurrent	515,439.747
	Arrears	0.000
	AIA	0.000

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

11 Special Audit plans prepared and approved; 5 IT Audit Plans prepared and approved; Management letters for 15 MDAs prepared and approved; Management letters for 7 classified audits produced and approved; Management letters for 7 Statutory Authorities prepared and approved; Management letters for 4 projects prepared and approved; Management letters for 2 funds produced and approved; Management letters for 10 Special audit reports produced; Management letters for 5 IT Audits produced; 2 VFM Main studies conducted; 3 months' Salary for 56 staff paid	3 special audit reports produced 1 Statutory authority audit report produced Overall audit strategies produced for 21 MDAs, 28 statutory authorities, 3 funds, 13 classified audits, 11 Projects, 15 special audits/investigations and 9 IT Audits 5 VFM Pre study reports produced and approved Management letters produced for 4 MDAs, 1 IT Audit and 5 statutory authorities including asset based entities 2 VFM Main studies undertaken 40 Individual entity audit reports and 45 Management letters, arising from the Special audit of the Payroll produced 3 months' salary for 53 staff paid	During the quarter, several planned activities experienced delays and disruptions. This was off set by the budget cuts on Q1 projected releases which resulted in some activities that were already underway from the previous quarter remaining on hold. In addition, the on - going completion of the special audit of the payroll required the involvement of all audit staff which resulted in deferment of some activities to subsequent quarters.
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Expenditures incurred in the Quarter to deliver outputs	US\$hs Thousand
Item	Spent
211103 Statutory salaries	1,164,713.440
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	102,704.759
221003 Staff Training	79,779.002
225101 Consultancy Services	128,339.787

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		US\$hs Thousand
Item		Spent
227001 Travel inland		200,813.755
227002 Travel abroad		48,995.186
	Total For Budget Output	1,725,345.929
	Wage Recurrent	1,164,713.440
	Non Wage Recurrent	560,632.489
	Arrears	0.000
	AIA	0.000
	Total For Department	1,725,345.929
	Wage Recurrent	1,164,713.440
	Non Wage Recurrent	560,632.489
	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 1

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		
Outsourcing Evaluation reports prepared; Report writing guidelines finalized and approved; Technical support provided to audit staff; 25 Quality assurance pre-issuance reviews undertaken; Staff sensitization on ISQM guide undertaken; Annual and Q4 M&E report for FY 2022/23 produced; Q4 Internal Audit report produced; 2 special investigation reports by Internal Audit produced; Legal briefs for the OAG prepared; OAG chambers inspected and Practicing Certificates renewed; Contracts drafted and reviewed on behalf of 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	OAG Client Charter finalized awaiting approval Draft report on review of the NAA 2008 submitted to Management for review 1 meeting for the Parliamentary Sub Committee on Finance (OAG board) held 1 report on the performance of External Legal Services produced Standardized procedures for review of OAG policies and guidelines finalized ToRs for development of a Case Management system developed and procurement process underway 25 legal briefs and opinions prepared 10 Contracts/MoUs reviewed by the Legal Unit 1 Legal forum attended 1 special investigation undertaken by Internal Audit Unit Q4 FY 2022/23 Internal Audit report produced 3 Monthly payroll verification reports produced Annual M&E report for FY 2022/23 produced Report on Mid Term Review of the OAG Strategic Plan produced Financial Audit Methodology and Forensic Audit Manuals reviewed Integrated Reporting framework developed awaiting approval Draft QM Guide and handbook developed 57 Audit pre-issuance reviews undertaken	Slight variation in performance is attributed to budget cuts on projected quarter one releases. This led to delays and disruptions in implementation of planned activities.

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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		
Staff salaries and 10% NSSF employer contribution paid; 7 staff promoted and 8 staff recruited to fill vacant positions; Premium for Medical insurance scheme paid; Staff training and welfare activities managed; Integrated Competence Framework rolled out	1 culture campaign undertaken Integrated Competence Framework finalized and approved and development of curriculum underway 1 Human Resource Advisory Committee meeting held and 10 resolutions made OAG Health Insurance contract awarded and premium paid OAG Training plan for FY 2023/24 finalized HR Policy and manual review completed, pending approval by Top Management Staff welfare activities managed Staff salaries, pension and 10% NSSF contribution paid Staff training activities managed Revised OAG Performance management system finalized and implemented 4 staff recruited and 9 promoted to fill vacant positions 1 sensitization programme on high ethical and professional standards conducted	Some activities especially trainings and staff sensitizations were rescheduled to later quarters due to limited staff availability. Otherwise, to a large extent Q1 performance targets were achieved.

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

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		
Annual Financial Statements for FY ended 30th June 2023 produced and submitted; Annual Performance Review Workshop for the OAG held; Asset register updated as at 30th June 2023; Q4 FY 2022/23 Budget progress report produced; PBS Users trained; 3 months utility bills paid; Transport equipment maintained; Consolidated procurement and Disposal Plan and Prequalification list for 2023/2024 prepared and submitted; 8 Contracts Committee and 12 Evaluation Committee meetings held and minutes produced; 3 monthly reports on Procurement & Disposal produced; Data base on audit population developed and rolled out; 1 procurement advert published; Ground rates for OAG premises paid; Civil and equipment maintenance undertaken; OAG Finance and Accounting Manual Finalized and rolled out	Annual Financial Statements and Board of survey report for FY 2022/2023 produced and submitted External Audit of the OAG for FY 2022/23 concluded with an unqualified opinion OAG Finance and Accounting Manual reviewed awaiting approval OAG Financial control mechanism managed and payments processed Q4 FY 2022/23 Budget performance report produced 1 Finance Committee meeting held 3 months bills for utilities, cleaning and security paid 1 Quarterly Inventory management report produced and inventory register updated Quarterly security report produced Annual Procurement Plan for 2023/2024 produced and submitted 7 Contracts Committee and 21 Evaluation Committee meetings held and minutes produced 3 monthly reports on Procurement & Disposal submitted to PPDA 1 Procurement advert issued 128 procurements initiated and 88 completed Civil works and maintenance of vehicles, machinery and equipment undertaken Ground rates paid 12 Outsourcing Evaluation Meetings Held and reports produced	The slight under performance can be attributed to budget cuts on the quarter one releases, competing priorities leading to deferment of some activities, and on - going development of the Integrated Management Information System. Rescheduled activities shall be undertaken in subsequent quarters.

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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 all equipment, Internet, data and Closed User Group services; IT Policy and strategy; and ICT security policy finalized and approved; 1 information security review undertaken	IT policy produced and approved 1 Information security review conducted and IT security brief issued IT Peer review conducted IT Asset register updated OAG IT system vulnerability report produced Draft IT Standard operating procedures developed and approved IT risk register developed Implementation of the phase 1 of the Integrated Management Information System (IMIS) on – going with Users Acceptance testing on the developed modules on-going. Also a requirements gathering for Phase 2 modules is underway 1 IT security incident detected and addressed Approved system, web applications and network configurations maintained and backed up. OAG network, users, devices, system accounts and data secured Maintenance of all equipment (Data center, servers, switches, Printers, Laptops, desktops), Internet connectivity, Wide Area Network, data, CCTV and access control, pay TV and Closed User Group services for all staff at Audit House and all branch offices	Planned quarterly outputs realized. However the roll out of Phase One of the Integrated Management Information system faced delays and has now been rescheduled to Q2.

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

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		
Annual WGEI Annual Workshop held; 3 months subscription for adverts and newspapers paid; 1 Parliamentary committees' sensitisation/feedback workshop held; International engagements undertaken/attended; Database on AG's reports discussed in Parliament updated; Technical 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 produced; Audit reports disseminated; 3 stakeholder engagements held; Media training undertaken; Change Management and awareness campaigns conducted	OAG Communication and Stakeholder Engagement Strategy revised awaiting approval 22 stakeholder engagements undertaken INTOSAI WGEI AGM attended 2 Change Management awareness campaigns conducted 1 CSR Activity undertaken 7 Value for Money reports summarized and 18 reports serialized in print media 3 months subscription for adverts and newspapers paid OAG Online platforms maintained (website, X, CFP) CFP piloted with roll out to selected CSOs 2326 audit reports were reproduced while 257 were uploaded onto the website Parliamentary Liaison ToRs and guidebook developed awaiting approval Technical support provided to Accountability Committees of Parliament in the discussion of audit reports during 119 sessions, through 107 briefs, 3 feedback reports and 6 verification reports 1 sensitization engagement of Accountability Committees on AG's report held 3 PAC reports produced with technical support from OAG 2 interactions with Finance and Budget committees of Parliament held	Planned outputs for the quarter were largely realized, however some activities experienced delays due to resource shortfalls applied to the quarter one projected releases. These activities shall be undertaken/completed in subsequent quarters.

Expenditures incurred in the Quarter to deliver outputs		US\$ Thousand
Item	Spent	
211102 Contract Staff Salaries	611,416.550	
211103 Statutory salaries	2,888,873.960	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	1,353,589.442	
212101 Social Security Contributions	1,213,232.819	
212102 Medical expenses (Employees)	1,871,548.824	
212103 Incapacity benefits (Employees)	20,000.000	
221001 Advertising and Public Relations	25,966.926	
221002 Workshops, Meetings and Seminars	95,446.557	

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		US\$'s Thousand
Item		Spent
221003 Staff Training		644,295.031
221004 Recruitment Expenses		28,003.667
221007 Books, Periodicals & Newspapers		8,851.670
221008 Information and Communication Technology Supplies.		3,527.200
221009 Welfare and Entertainment		199,667.917
221011 Printing, Stationery, Photocopying and Binding		27,203.657
221016 Systems Recurrent costs		36,940.000
221017 Membership dues and Subscription fees.		8,333.784
222001 Information and Communication Technology Services.		10,300.000
223001 Property Management Expenses		37,345.000
223002 Property Rates		9,500.000
223004 Guard and Security services		153,080.000
223005 Electricity		126,211.291
223006 Water		59,599.184
223007 Other Utilities- (fuel, gas, firewood, charcoal)		5,000.000
225101 Consultancy Services		192,790.311
227001 Travel inland		437,191.368
227002 Travel abroad		941,333.517
227003 Carriage, Haulage, Freight and transport hire		10,000.000
227004 Fuel, Lubricants and Oils		491,410.385
228001 Maintenance-Buildings and Structures		15,015.000
228002 Maintenance-Transport Equipment		10,761.416
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		30,562.715
273104 Pension		175,390.185
Total For Budget Output		11,742,388.376
Wage Recurrent		3,500,290.510
Non Wage Recurrent		8,242,097.866
Arrears		0.000
AIA		0.000
Total For Department		11,742,388.376

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Wage Recurrent	3,500,290.510
	Non Wage Recurrent	8,242,097.866
	Arrears	0.000
	AIA	0.000
Development Projects		
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		
Technical specifications for all procurements developed; ICT Needs assessment undertaken; Furniture Needs assessment undertaken; Procurement adverts issued; Bids received and processed; Procurement processes triggered;	Technical specifications for all planned procurements were developed ICT Needs assessment undertaken Furniture Needs assessment undertaken On - going works namely: Civil modifications and Painting at Audit House, were nearing completion expected, in Q2.	The non release of projected funds during the quarter affected performance since associated activities were put on hold until the requisite resources are provided. Activities shall be undertaken in subsequent quarters subject to availability of funds.
Expenditures incurred in the Quarter to deliver outputs		US\$hs Thousand
Item		Spent
	Total For Budget Output	0.000
	GoU Development	0.000
	External Financing	0.000
	Arrears	0.000
	AIA	0.000
	Total For Project	0.000
	GoU Development	0.000
	External Financing	0.000
	Arrears	0.000
	AIA	0.000
	GRAND TOTAL	23,270,131.217
	Wage Recurrent	11,642,147.773

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Non Wage Recurrent	11,627,983.444
	GoU Development	0.000
	External Financing	0.000
	Arrears	0.000
	<i>AIA</i>	0.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Quarter 1: 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, 107 Divisions, 16 Referral Hospitals, 499 Town Councils, 1450 Sub counties, 386 schools and 50 special audits. In addition 200 audits of PDM saccos have been planned.	Audit reports produced for 141 Town councils, 143 sub counties and 37 divisions and 9 special audits Entry meetings held for 131 Districts, 10 cities, 31 municipal councils, 20 city divisions, 12 regional referral hospitals and 18 special audits Audit strategies/plans produced for 57 Districts, 7 cities, 18 special audits, 5 municipal councils, 12 city divisions, and 3 regional referral hospitals Management letters produced for 18 special audits. Individual Management letters produced for 192 entities arising from the Special audit of the Payroll Individual entity audit reports produced for 81 entities arising from the Special audit of the Payroll 3 months' Salary for 178 Staff paid	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		US\$hs Thousand
Item		Spent
211103 Statutory salaries		3,339,212.493
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		330,487.557
221003 Staff Training		89,154.002
225101 Consultancy Services		258,188.783
227001 Travel inland		644,171.000
227002 Travel abroad		18,193.705
Total For Budget Output		4,679,407.540
Wage Recurrent		3,339,212.493
Non Wage Recurrent		1,340,195.047
Arrears		0.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
	<i>AIA</i> 0.000
Total For Department	4,679,407.540
Wage Recurrent	3,339,212.493
Non Wage Recurrent	1,340,195.047
Arrears	0.000
<i>AIA</i>	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 69 MDAs, 17 Statutory Bodies, 14 projects, 7 Special audits and 3 Value for Money Audits. 9 Treasury Memoranda Verification reports. have also been planned.	Entry meetings held for 24 MDAs, 12 statutory authorities, 10 projects and 1 special audit Overall audit strategies produced for 54 MDAs, 31 statutory authorities, 24 projects and 2 Special Audits Management letters produced for 13 MDAs 32 Individual entity audit reports and 50 Management letters produced arising from the Special audit of the Payroll 1 VFM Main study undertaken 3 months' salary for 58 staff paid
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Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>US\$hs Thousand</i>
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Item	Spent
211103 Statutory salaries	1,279,191.109
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	73,659.635
221003 Staff Training	70,538.669
227001 Travel inland	179,870.453
227002 Travel abroad	192,857.641
Total For Budget Output	1,796,117.507
Wage Recurrent	1,279,191.109
Non Wage Recurrent	516,926.398
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	1,796,117.507
Wage Recurrent	1,279,191.109

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
	Non Wage Recurrent	516,926.398
	Arrears	0.000
	<i>AIA</i>	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 57 MDAs, 26 Statutory Bodies, 128 projects, 1 fund; 5 Special audits, 8 Production Sharing Agreement (PSA) audits and 4 Value for Money Audits. CG2 is also responsible for conducting the SORA Process and Overall audit planning.	Overall audit strategies produced for 34 MDAs, 25 statutory authorities, 128 projects and 2 PSAs Audit reports produced for 5 special audits and 1 fund Individual entity audit reports and Management letters produced for 56 entities arising from the Special audit of the Payroll Management letters produced for 9 MDAs 4 VFM Pre study reports produced 4 VFM Main studies undertaken and draft reports produced 3 months' salary for 61 staff paid
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Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>
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Item	Spent
211103 Statutory salaries	1,095,207.917
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	117,358.620
221003 Staff Training	62,747.075
225101 Consultancy Services	158,298.950
227001 Travel inland	81,652.892
227002 Travel abroad	32,634.360
Total For Budget Output	1,547,899.814
Wage Recurrent	1,095,207.917
Non Wage Recurrent	452,691.897
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	1,547,899.814
Wage Recurrent	1,095,207.917
Non Wage Recurrent	452,691.897
Arrears	0.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

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, 23 projects, 15 Special audits, 10 Value for Money Audits, 3 Treasury Memoranda Audits and Engineering Audits in 8 entities.		Overall audit strategies produced for 16 MDAs, 6 statutory authorities, 8 projects, 29 specialized engineering audits, 37 special audits/investigations and 3 treasury memoranda audits Audit reports produced for 2 projects and 19 special audits Management letters produced for 2 projects and 37 special audits Individual entity audit reports and Management letters produced for 27 entities arising from the Special audit of the Payroll Audit area justification papers produced for 11 VFM Audits 6 VFM Pre study reports produced and approved 3 treasury memoranda verifications completed 3 months’ salary for 48 staff paid	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand	
Item		Spent	
211103 Statutory salaries		1,263,532.304	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		124,135.130	
221003 Staff Training		10,187.085	
225101 Consultancy Services		30,000.000	
227001 Travel inland		319,492.458	
227002 Travel abroad		31,625.074	
Total For Budget Output		1,778,972.051	
Wage Recurrent		1,263,532.304	
Non Wage Recurrent		515,439.747	
Arrears		0.000	
AIA		0.000	
Total For Department		1,778,972.051	
Wage Recurrent		1,263,532.304	
Non Wage Recurrent		515,439.747	
Arrears		0.000	
AIA		0.000	

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter
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 30 MDAs, 14 Statutory Bodies, 6 projects, 13 classified audits, 22 Special audits, 2 international audits, 2 funds, 2 VFM Audits and 10 IT Audits. This directorate is also tasked with Consolidation of the Annual Report of the AG		3 special audit reports produced 1 Statutory authority audit report produced Overall audit strategies produced for 21 MDAs, 28 statutory authorities, 3 funds, 13 classified audits, 11 Projects, 15 special audits/investigations and 9 IT Audits 5 VFM Pre study reports produced and approved Management letters produced for 4 MDAs, 1 IT Audit and 5 statutory authorities including asset based entities 2 VFM Main studies undertaken 40 Individual entity audit reports and 45 Management letters, arising from the Special audit of the Payroll produced 3 months' salary for 53 staff paid
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		US\$ <i>Thousand</i>
Item	Spent	
211103 Statutory salaries	1,164,713.440	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	102,704.759	
221003 Staff Training	79,779.002	
225101 Consultancy Services	128,339.787	
227001 Travel inland	200,813.755	
227002 Travel abroad	48,995.186	
Total For Budget Output		1,725,345.929
Wage Recurrent		1,164,713.440
Non Wage Recurrent		560,632.489
Arrears		0.000
AIA		0.000
Total For Department		1,725,345.929
Wage Recurrent		1,164,713.440
Non Wage Recurrent		560,632.489
Arrears		0.000
AIA		0.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
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			
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		OAG Client Charter finalized awaiting approval	
Governance structures coordinated		Draft report on review of the NAA 2008 submitted to Management for review	
Legal services provided		1 meeting for the Parliamentary Sub Committee on Finance (OAG board) held	
M&E framework implemented		1 report on the performance of External Legal Services produced	
Impact assessment conducted		Standardized procedures for review of OAG policies and guidelines finalized	
OAG Policies reviewed		ToRs for development of a Case Management system developed and procurement process underway	
Enterprise risk management framework implemented		25 legal briefs and opinions prepared	
Quarterly Internal Audit & M&E reports produced		10 Contracts/MoUs reviewed by the Legal Unit	
		1 Legal forum attended	
		1 special investigation undertaken by Internal Audit Unit	
		Q4 FY 2022/23 Internal Audit report produced	
		3 Monthly payroll verification reports produced	
		Annual M&E report for FY 2022/23 produced	
		Report on Mid Term Review of the OAG Strategic Plan produced	
		Financial Audit Methodology and Forensic Audit Manuals reviewed	
		Integrated Reporting framework developed awaiting approval	
		Draft QM Guide and handbook developed	
		57 Audit pre-issuance reviews undertaken	

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
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			
Integrity & Culture campaigns conducted		1 culture campaign undertaken	
Staff recruited/promoted according to revised structure		Integrated Competence Framework finalized and approved and development of curriculum underway	
Staff Appraisal and training managed		1 Human Resource Advisory Committee meeting held and 10 resolutions made	
Welfare initiatives managed		OAG Health Insurance contract awarded and premium paid	
Salary and Pension payrolls managed		OAG Training plan for FY 2023/24 finalized	
Staff insurance schemes managed		HR Policy and manual review completed, pending approval by Top Management	
OAG HR Policies reviewed		Staff welfare activities managed	
		Staff salaries, pension and 10% NSSF contribution paid	
		Staff training activities managed	
		Revised OAG Performance management system finalized and implemented	
		4 staff recruited and 9 promoted to fill vacant positions	
		1 sensitization programme on high ethical and professional standards conducted	

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

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 documents and periodic reports produced		Annual Financial Statements and Board of survey report for FY 2022/2023	
Planning and Budgeting coordinated		produced and submitted	
Prudent financial management		External Audit of the OAG for FY 2022/23 concluded with an unqualified	
Procurement and disposal managed		opinion	
Utilities, Security and Facilities management undertaken		OAG Finance and Accounting Manual reviewed awaiting approval	
Inventory, logistics, stores and fleet managed		OAG Financial control mechanism managed and payments processed	
		Q4 FY 2022/23 Budget performance report produced	
		1 Finance Committee meeting held	
		3 months bills for utilities, cleaning and security paid	
		1 Quarterly Inventory management report produced and inventory register	
		updated	
		Quarterly security report produced	
		Annual Procurement Plan for 2023/2024 produced and submitted	
		7 Contracts Committee and 21 Evaluation Committee meetings held and	
		minutes produced	
		3 monthly reports on Procurement & Disposal submitted to PPDA	
		1 Procurement advert issued	
		128 procurements initiated and 88 completed	
		Civil works and maintenance of vehicles, machinery and equipment	
		undertaken	
		Ground rates paid	
		12 Outsourcing Evaluation Meetings Held and reports produced	

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
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 finalized IMIS Phases 2 and 3 implemented Audit Management software launched Cyber security managed Integration with GoU systems undertaken IT service help desk developed Maintenance of ICT equipment, internet, network and CUG services		IT policy produced and approved 1 Information security review conducted and IT security brief issued IT Peer review conducted IT Asset register updated OAG IT system vulnerability report produced Draft IT Standard operating procedures developed and approved IT risk register developed Implementation of the phase 1 of the Integrated Management Information System (IMIS) on – going with Users Acceptance testing on the developed modules on-going. Also a requirements gathering for Phase 2 modules is underway 1 IT security incident detected and addressed Approved system, web applications and network configurations maintained and backed up. OAG network, users, devices, system accounts and data secured Maintenance of all equipment (Data center, servers, switches, Printers, Laptops, desktops), Internet connectivity, Wide Area Network, data, CCTV and access control, pay TV and Closed User Group services for all staff at Audit House and all branch offices	

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Planned OutputsCumulative 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 and surveys undertaken	OAG Communication and Stakeholder Engagement Strategy revised awaiting approval
Audit results disseminated	22 stakeholder engagements undertaken
Technical oversight support provided to Parliament	INTOSAI WGEI AGM attended
IEC materials procured	2 Change Management awareness campaigns conducted
Collaboration activities implemented	1 CSR Activity undertaken
Participation in International engagements	7 Value for Money reports summarized and 18 reports serialized in print media
Records/archives managed	3 months subscription for adverts and newspapers paid
	OAG Online platforms maintained (website, X, CFP)
	CFP piloted with roll out to selected CSOs
	2326 audit reports were reproduced while 257 were uploaded onto the website
	Parliamentary Liaison ToRs and guidebook developed awaiting approval
	Technical support provided to Accountability Committees of Parliament in the discussion of audit reports during 119 sessions, through 107 briefs, 3 feedback reports and 6 verification reports
	1 sensitization engagement of Accountability Committees on AG's report held
	3 PAC reports produced with technical support from OAG
	2 interactions with Finance and Budget committees of Parliament held

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative OutputsUS\$ Thousand

Item	Spent
211102 Contract Staff Salaries	611,416.550
211103 Statutory salaries	2,888,873.960
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	1,353,589.442
212101 Social Security Contributions	1,213,232.819
212102 Medical expenses (Employees)	1,871,548.824
212103 Incapacity benefits (Employees)	20,000.000
221001 Advertising and Public Relations	25,966.926
221002 Workshops, Meetings and Seminars	95,446.557
221003 Staff Training	644,295.031
221004 Recruitment Expenses	28,003.667
221007 Books, Periodicals & Newspapers	8,851.670

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand
Item		Spent
221008 Information and Communication Technology Supplies.		3,527.200
221009 Welfare and Entertainment		199,667.917
221011 Printing, Stationery, Photocopying and Binding		27,203.657
221016 Systems Recurrent costs		36,940.000
221017 Membership dues and Subscription fees.		8,333.784
222001 Information and Communication Technology Services.		10,300.000
223001 Property Management Expenses		37,345.000
223002 Property Rates		9,500.000
223004 Guard and Security services		153,080.000
223005 Electricity		126,211.291
223006 Water		59,599.184
223007 Other Utilities- (fuel, gas, firewood, charcoal)		5,000.000
225101 Consultancy Services		192,790.311
227001 Travel inland		437,191.368
227002 Travel abroad		941,333.517
227003 Carriage, Haulage, Freight and transport hire		10,000.000
227004 Fuel, Lubricants and Oils		491,410.385
228001 Maintenance-Buildings and Structures		15,015.000
228002 Maintenance-Transport Equipment		10,761.416
228003 Maintenance-Machinery & Equipment Other than Transport		30,562.715
273104 Pension		175,390.185
Total For Budget Output		11,742,388.376
Wage Recurrent		3,500,290.510
Non Wage Recurrent		8,242,097.866
Arrears		0.000
AIA		0.000
Total For Department		11,742,388.376
Wage Recurrent		3,500,290.510
Non Wage Recurrent		8,242,097.866
Arrears		0.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
AIA		0.000	
Development Projects			
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			
Assorted ICT equipment procured (laptops, software, desktops, security and server equipment)	Technical specifications for all planned procurements were developed		
Painting of Audit House undertaken	ICT Needs assessment undertaken		
Renovation of OAG Cafeteria area undertaken	Furniture Needs assessment undertaken		
Acquisition of assorted furniture for Audit house and branch offices	On - going works namely: Civil modifications and Painting at Audit House, were nearing completion expected, in Q2.		
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		US\$ Thousand	
Item			Spent
	Total For Budget Output		0.000
	GoU Development		0.000
	External Financing		0.000
	Arrears		0.000
	AIA		0.000
	Total For Project		0.000
	GoU Development		0.000
	External Financing		0.000
	Arrears		0.000
	AIA		0.000
	GRAND TOTAL		23,270,131.217
	Wage Recurrent		11,642,147.773
	Non Wage Recurrent		11,627,983.444
	GoU Development		0.000
	External Financing		0.000
	Arrears		0.000
	AIA		0.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Quarter 2: 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, 107 Divisions, 16 Referral Hospitals, 499 Town Councils, 1450 Sub counties, 386 schools and 50 special audits. In addition 200 audits of PDM saccoes have been planned.	Annual Report of the Auditor General on Local Governments for the FY ended 30th June 2023 produced; Audit reports for 135 districts produced; Audit reports for 10 City Councils produced; Audit reports for 31 Municipal Councils produced; Audit reports for 16 Regional Referral Hospitals produced; Audit reports for 445 out sourced sub - county Audits produced; Audit reports produced for 25 special audits; Management Letters for 67 districts produced; Management letters for 5 City councils produced and approved; Management letters for 15 Municipal Councils produced; Management letters for 8 Regional Referral Hospitals produced; Management letters for 445 out-sourced sub county audits produced; Management Letters for 12 Special Audits produced; 3 months' Salary for 148 Staff paid; Gratuity for 8 staff paid	Annual Report of the Auditor General on Local Governments for the FY ended 30th June 2023 produced Audit reports produced for 135 Districts, 10 cities, 22 special audits, 31 municipal councils, 20 city divisions, and 16 regional referral hospitals Individual entity audit reports produced for 111 entities arising from the Special audit of the Payroll Management letters produced for 135 Districts, 10 cities, 13 special audits, 31 municipal councils, 20 city divisions, 445 outsourced lower local governments and 16 regional referral hospitals Audit strategies/plans produced for 78 Districts, 3 cities, 13 special audits, 26 municipal councils, 8 city divisions, and 13 regional referral hospitals Entry meetings held for 4 Districts, 4 regional referral hospitals and 13 special audits 3 months' Salary for 151 Staff paid Gratuity for 8 staff paid
Department:002 Central Government One		

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

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 69 MDAs, 17 Statutory Bodies, 14 projects, 7 Special audits and 3 Value for Money Audits. 9 Treasury Memoranda Verification reports. have also been planned.	Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2023 produced; Field work for 29 MDAs Commenced; Draft Management Letters (MLs) prepared and exit meetings held for 69 MDAs; Audit reports and Final Management Letter 69 MDAs issued; Field work for 7 Statutory Authorities/ Corporations Commenced; Draft MLs prepared and exit meetings for 17 SA/SCs held; Audit reports and Final Management Letter 17 State Authorities issued; Field work for 7 projects commenced; Draft MLs prepared and exit meetings for 14 Projects; Audit reports and Final Management Letter for 14 projects issued; 3 special audit/forensic audits undertaken and management letters produced; 3 special audit reports issued; 3 VFM reports signed and issued; 9 Treasury memoranda verification reports prepared and signed; Salary for 56 staff paid; Gratuity for 4 staff paid	Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2023 produced Audit reports produced for 54 MDAs, 31 statutory authorities, 24 projects and 2 Special Audits 3 VFM Main study reports produced and approved Management letters produced for 41 MDAs, 31 statutory authorities, 24 projects and 2 Special Audits 2 VFM Main studies undertaken 18 Individual entity audit reports produced arising from the Special audit of the Payroll 3 months' salary for 58 staff paid Gratuity for 4 staff paid
Department:003 Central Government Two		

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

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 57 MDAs, 26 Statutory Bodies, 128 projects, 1 fund; 5 Special audits, 8 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 the FY ended 30th June 2023 produced; Audit reports for 57 MDAs produced; Audit reports for 26 Statutory Authorities produced; 1 fund audit report produced; Audit reports for 128 projects produced; Audit reports for 8 PSAs produced; 4 VFM Main study reports produced and approved; 2 special Audit reports produced; Management letters for 28 MDAs prepared and approved; Management letters for 13 Statutory Authorities prepared and approved; Management letters for 64 projects prepared and approved; Management letters for 4 PSAs produced; 2 VFM Main studies undertaken; 2 special audit management letters produced and approved; 3 months’ salary for 62 staff paid; Gratuity for 5 staff paid	Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2023 produced Audit reports for 34 MDAs, 25 Statutory bodies, 2 PSAs and 128 projects produced 4 VFM Main study reports produced and approved Management letters for 25 MDAs, 26 statutory authorities, 2 PSAs and 128 projects prepared and approved; 3 months’ salary for 61 staff paid Gratuity for 5 staff paid
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		
2 Environmental audits produced Office participation in 2 INTOSAI WGEA Activities realized.	Audit report and Final Management Letter produced for 1 Environmental audit	Approved audit plan for one climate change focused environmental audit Entry meeting held.
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		
2 Climate change awareness campaigns undertaken through the OAG Standards forum.	NA	NA

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

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, 23 projects, 15 Special audits, 10 Value for Money Audits, 3 Treasury Memoranda Audits and Engineering Audits in 8 entities.	Annual Report of the Auditor General on Value for Money Audits for the FY ended 30th June 2023 produced; Audit reports for 15 MDAs produced; Audit reports for 12 Statutory Authorities produced; Audit reports for 23 projects produced; Main study reports for 10 VFM audits produced and approved; Infrastructure Audit reports produced for projects in 8 entities; 8 special audit reports produced; 3 Treasury Memoranda Audits reports approved and issued; 4 VFM Main studies undertaken; Management letters for 7 MDAs prepared and approved; Management letters for 6 Statutory Authorities prepared and approved; Management letters for 11 projects prepared and approved; 3 special audit management letters produced; Management letters produced for infrastructure audits in 4 entities; 3 months' Salary for 52 staff paid; Gratuity for 7 staff paid	Annual Report of the Auditor General on Value for Money Audits for the FY ended 30th June 2023 produced Audit reports for 16 MDAs, 6 Statutory Authorities, 12 projects, 18 special audits/investigations and 32 specialized engineering audits produced Main study reports for 11 VFM audits produced and approved 3 Treasury Memoranda Audit reports approved and issued 11 VFM Main studies undertaken; Management letters for 16 MDAs, 6 Statutory Authorities, 12 projects, 18 special audits, 32 engineering audits in 4 entities Overall audit strategies produced for 1 MDA, 6 projects and 3 specialized engineering audits 5 VFM Pre study reports produced and approved 3 months' Salary for 52 staff paid Gratuity for 7 staff paid
Department:005 Forensic Investigations and Special Audits		

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Plans			Quarter's Plan			Revised Plans		
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 30 MDAs, 14 Statutory Bodies, 6 projects, 13 classified audits, 22 Special audits, 2 international audits, 2 funds, 2 VFM Audits and 10 IT Audits. This directorate is also tasked with Consolidation of the Annual Report of the AG			Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2023 produced; Audit reports for 30 MDAs produced; 13 Classified audits finalized and reports approved; Audit reports for 2 funds produced; Audit reports for 14 Statutory Authorities produced; Audit reports for 6 projects produced; 15 Special Audit/forensic investigation reports produced; 2 VFM main study reports produced and approved; 10 IT Audit reports produced; Management letters for 15 MDAs prepared and approved; Management letters for 6 classified audits produced and approved; Management letters for 7 Statutory Authorities prepared and approved; Management letters for 2 projects prepared and approved; Management letters for 5 special audits produced and approved; Management letters for 5 IT Audits produced; The office participated in 2 International audits; 3 months’ salary for 56 staff paid; Gratuity for 4 staff paid			Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2023 produced Audit reports produced for 21 MDAs, 28 statutory authorities, 3 funds, 13 classified audits, 11 projects, 9 IT Audits, 1 international audit and 15 Special Audits 5 VFM Main study reports produced and approved Management letters produced for 17 MDAs, 23 statutory authorities, 3 funds, 13 classified audits, 11 projects, 8 IT Audits, 1 international audit and 15 Special Audits 3 VFM Main studies undertaken 5 Individual entity audit reports produced arising from the Special audit of the Payroll 3 months’ salary for 53 staff paid Gratuity for 4 staff paid		
Development Projects								
N/A								
Sub SubProgramme:02 Support to Audit services								
Departments								
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								
Revised OAG HIV/AIDS policy approved. Office - wide sensitization on revised OAG HIV/AIDS Policy conducted. HIV/AIDS Awareness campaigns undertaken.			Revised policy approved OAG HIV/AIDS Policy approved			Revised policy OAG HIV/AIDS Policy approved		

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Plans	Quarter's Plan	Revised Plans
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 Governance structures coordinated 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	Q1 Internal Audit report produced; 1 special investigation report by Internal Audit produced; Technical support provided to audit staff; Outsourcing evaluation reports produced; OAG Business continuity plan developed and approved; 1 Summary Pre – issuance review report produced; Legal briefs for the OAG prepared; System for tracking MoU performance developed; Contracts drafted and reviewed for the OAG; OAG represented in courts of law and other legal forums; Q1 M&E report produced; OAG Client charter finalized and approved	OAG Client charter finalized and approved 1 meeting for the Parliamentary Sub Committee on Finance (OAG board) held Development of the OAG Case Management system finalized Q1 FY 2023/24 Internal Audit report produced 1 special investigation report produced by Internal Audit 3 Monthly payroll verification reports produced Revised Financial Audit Methodology and Forensic Audit Manuals approved Integrated Reporting framework developed and piloted Technical support provided to audit staff OAG Business continuity plan developed 1 Summary Pre – issuance review report produced Legal briefs and opinions for the OAG prepared System for tracking MoU performance developed Contracts drafted and reviewed for the OAG OAG represented in courts of law and other legal forums Q1 M&E report produced

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Plans	Quarter's Plan	Revised Plans
Budget Output:000014 Administrative and Support Services		
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		
Integrity & Culture campaigns conducted Staff recruited/promoted according to revised structure Staff Appraisal and training managed Welfare initiatives managed Salary and Pension payrolls managed Staff insurance schemes managed OAG HR Policies reviewed	Staff salaries and 10% NSSF contribution paid; System to monitor staff compliance with OAG Code of Conduct developed; Premium for Group Life insurance scheme paid; Staff prepared for retirement; Annual Gratuity to contract staff paid; Guidelines for adoption of the Balanced Scorecard developed and issued; Staff training and welfare activities managed	Revised OAG HR Policy and Manual approved and implemented Revised OAG Performance management system implemented Integrated Competence Framework Curriculum developed Staff salaries, pension and 10% NSSF contribution paid System to monitor staff compliance with OAG Code of Conduct developed Premium for Group Life insurance scheme paid Staff prepared for retirement Annual Gratuity to contract staff paid Guidelines for adoption of the Balanced Scorecard developed and piloting commenced Staff training and welfare activities managed

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

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 documents and periodic reports produced Planning and Budgeting coordinated Prudent financial management Procurement and disposal managed Utilities, Security and Facilities management undertaken Inventory, logistics, stores and fleet managed	External Audit of the OAG for FY 2022/23 undertaken; Board of survey report for FY ended 30th June 2023 held; Planning workshop and Budget Conference for FY 2024/25 held; Budget Framework Paper for FY 2024/25 produced; Q1 FY 2023/24 budget progress report produced; 2 Internal strategies reviewed for alignment; Average market price data bank developed; 3 months utility bills paid; Transport equipment maintained; 8 Contracts Committee and 12 Evaluation Committee meetings held and minutes produced; 3 monthly reports on Procurement & Disposal submitted to PPDA; 1 Procurement advert placed in the newspapers; Civil and equipment maintenance undertaken; OAG Annual Performance report for 2023 produced	Revised OAG Finance and Accounting Manual approved Planning workshop and Budget Conference for FY 2024/25 held OAG Financial control mechanism managed and payments processed Budget Framework Paper for FY 2024/25 produced Q1 FY 2023/24 budget performance report produced Average market price data bank developed 3 months bills for utilities, cleaning and security paid Transport equipment maintained 1 Finance Committee meeting held 1 Quarterly Inventory management report produced and inventory register updated Quarterly security report produced 8 Contracts Committee and 24 Evaluation Committee meetings held and minutes produced 3 monthly reports on Procurement & Disposal submitted to PPDA 140 procurements initiated and 120 completed 1 Procurement advert placed in the newspapers Civil and equipment maintenance undertaken OAG Annual Performance report for 2023 produced 10 Outsourcing Evaluation Meetings Held and reports produced

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Plans	Quarter's Plan	Revised Plans
Budget Output:000014 Administrative and Support Services		
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 finalized IMIS Phases 2 and 3 implemented Audit Management software launched Cyber security managed Integration with GoU systems undertaken IT service help desk developed Maintenance of ICT equipment, internet, network and CUG services	Maintenance of equipment, internet, data and CUG services; Team Mate annual license renewed; Implementation of the phase 2 of the IMIS completed	Phase one of the IMIS completed and rolled out IT Asset register updated IT Policy and security awareness campaigns conducted Vulnerability and patch management strategy developed and implemented IT Standard operating procedures developed and approved 1 Information security review conducted and IT security brief issued OAG Disaster recovery plan developed and approved OAG IT system vulnerability report produced IT risk register developed 1 IT security incident detected and addressed Approved system, web applications and network configurations maintained and backed up. OAG network, users, devices, system accounts and data secured Maintenance of all equipment (Data center, servers, switches, Printers, Laptops, desktops), Internet connectivity, Wide Area Network, data, CCTV and access control, pay TV and Closed User Group services for all staff at Audit House and all branch offices

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

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 and surveys undertaken Audit results disseminated Technical oversight support provided to Parliament IEC materials procured Collaboration activities implemented Participation in International engagements Records/archives managed	International engagements undertaken/attended; 3 months subscription for adverts and newspapers and to international bodies paid; Resource Centre equipped with knowledge material; OAG promotional/IEC materials procured; Review of the Communication and Stakeholder engagement strategy undertaken; Intranet refresher training undertaken; Database on status of audit reports submitted to Parliament and recommendations adopted updated; Technical 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 Parliament produced; CSR activities implemented; OAG Intranet revamped and rolled out; 3 stakeholder engagements held; Coordination of Office participation in Anti – corruption commemoration week activities; All annual subscriptions to international bodies paid	OAG Communication and Stakeholder Engagement Strategy approved Review of the OAG Records and Archives policy finalized 8 stakeholder engagements held 3 international engagements undertaken/attended Resource Centre equipped with knowledge material Collaboration activities undertaken OAG promotional/IEC materials procured Database on status of audit reports submitted to Parliament and recommendations adopted updated Technical 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 Parliament produced 1 CSR activity conducted Subscription for adverts and newspapers paid OAG Online platforms maintained (website, intranet, X, CFP) OAG reports disseminated and archived Coordination of Office participation in Anti – corruption commemoration week activities All annual subscriptions to international bodies paid

Develoment Projects

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Quarter 1

Annual Plans		Quarter's Plan		Revised Plans	
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					
Assorted ICT equipment procured (laptops, software, desktops, security and server equipment)		Bids evaluated; Contracts awarded; Painting of Audit House completed; Verification and making of payments for works; Supervision of works.		Procurement adverts issued	
Painting of Audit House undertaken				Bids received and processed	
Renovation of OAG Cafeteria area undertaken				Bids evaluated and contracts awarded;	
Acquisition of assorted furniture for Audit house and branch offices				Painting and Civil modifications at Audit House completed	
				Verification and making of payments for works	
				Supervision of works	
Programme:18 Development Plan Implementation					
SubProgramme:01					
Sub SubProgramme:01 External Audit Services					
Departments					
Department:004 Value For Money and Specialised Audits					
Budget Output:000001 Audit and Risk Management					
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;					
4 staff trained in Big Data analytics		1 big data training audit undertaken and report produced		2 plans for specialized audits using big data approved	
2 pilot audits undertaken using big data analytics					
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					
3 VFM training reports produced		2 VFM Training reports produced; 1 VFM Main study undertaken		1 VFM Pre study report produced	
25 staff facilitated to undertake one phase of the VFM 3 Module Diploma Course				1 VFM Training report produced	
				1 Training VFM Main study undertaken and report produced	

Quarter 1

Annual Plans	Quarter's Plan	Revised Plans
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		
6 Forensic Investigations/Special audits undertaken 4 staff trained in Big Data analytics, IT Systems audits and investigations	3 special audit reports produced; 1 special audit management letter produced; 1 staff trained in Forensic investigations	4 special audit plans approved 2 special audits undertaken and management letters produced 1 special audit report produced
<i>Development Projects</i>		
N/A		
SubProgramme:04		
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: 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		
2 Office-wide refresher training undertaken 30 staff facilitated to undertake professional certification courses 17 staff facilitated to undertake specialized skills training towards enhancing the quality and impact of audits E-curriculum finalized	6 staff facilitated to undertake professional certification trainings; 5 staff facilitated to undertake specialized skills training in various fields	11 staff facilitated to undertake professional certification trainings 15 staff facilitated to undertake specialized skills training in various fields.
<i>Development Projects</i>		
N/A		

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Quarter 1

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

Table 4.1: NTR Collections (Billions)

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Quarter 1

Table 4.2: Off-Budget Expenditure By Department and Project

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Quarter 1

Table 4.3: Vote Crosscutting Issues

i) Gender and Equity

Objective:	To mainstream gender and equity in all audit activities in line with the SDGs so as to promote effective service delivery and inclusive growth.
Issue of Concern:	There is need to conduct audits targeting the creation of value to society and making a positive difference to the lives of citizens in an indiscriminate manner.
Planned Interventions:	Mainstream gender and equity in all work plans and audit activities in line with the SDGs so as to promote effective service delivery and inclusive growth. Undertake gender audits focused on National gender policies, interventions and actions.
Budget Allocation (Billion):	0.800
Performance Indicators:	Level of satisfaction with audit products among vulnerable and marginalized groups - 70% Annual EOC Gender and Equity Budget compliance rating - 70% Number of gender performance audits mapped onto SDGs undertaken - 2
Actual Expenditure By End Q1	0
Performance as of End of Q1	Gender and HIV mainstreamed in all Office activities in line with the OAG HR Policy and Manual. Gender audits and Stakeholder perception survey were scheduled for Q3, and therefore these shall be reported on then,
Reasons for Variations	No variation observed as associated activities were scheduled for Q3 and Q4.
Objective:	To justly and impartially provide opportunities in terms of welfare and career growth for all staff.
Issue of Concern:	The need to have balanced career growth opportunities for all staff regardless of sex, race, religious affiliation or disability. In addition, the Office shall deliberately ensure a conducive environment for staff and clients.
Planned Interventions:	Provide equitable, needs-based training to all staff. Conducting fair and transparent recruitment and promotions. Support activities of the OAG Women's forum. Annually assess the level of staff satisfaction disaggregated by gender.
Budget Allocation (Billion):	3.800

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Performance Indicators:	Number of OAG staff trained (disaggregated by gender) - 120 Number of OAG Women's forum activities held - 2 Level of satisfaction of staff and applicants disaggregated by gender - 70% Number of staff promoted and recruited disaggregated by Gender - 15
Actual Expenditure By End Q1	1.06
Performance as of End of Q1	One Women's forum activity held. Staff training activities supported. Staff promotions undertaken fairly and equitably.
Reasons for Variations	Minor variation observed as some planned training and recruitment activities were rescheduled to the the second and third quarters.

ii) HIV/AIDS

Objective:	To equitably and sustainably minimize the impact of HIV/AIDS on staff productivity and quality of life.
Issue of Concern:	The Office has staff living with HIV/AIDS who are continuously supported to carry on wholesome and productive lives through staying healthy. The office also plans to raise awareness levels about issues pertaining to HV/AIDS.
Planned Interventions:	Timely provision of access to required medical services and counselling to HIV positive staff and their families through the medical insurance scheme. Review of the OAG HIV/AIDS Policy Internal HIV/AIDS Sensitization campaigns conducted
Budget Allocation (Billion):	2.000
Performance Indicators:	Number of HIV/AIDS awareness campaigns undertaken - 2 Level of staff satisfaction with medical services accessed through medical insurance scheme - 75% Percentage of OAG non-wage recurrent budget spent on HIV/AIDS mainstreaming - 3%
Actual Expenditure By End Q1	1.9
Performance as of End of Q1	Review of the OAG HIV/AIDS policy undertaken as part of the review of the OAG HR Policy, Manual and guidelines. This was finalized and awaits management approval. In addition, the medical insurance premium was paid in July, therefore providing access to all required healthcare support for all HIV affected staff.
Reasons for Variations	HIV/AIDS awareness campaigns were rescheduled to the third quarter due to tight schedules for staff engaged in completing audits in time for the 31st December, 2023, statutory deadline.

iii) Environment

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Objective:	To enhance office - wide participation in adoption of environmental sustainability measures and awareness of issues pertaining to climate change.
Issue of Concern:	Knowledge gaps among staff on matters pertaining to climate change, its effects and sustainable environmental conservation efforts. Need to mainstream Environmental considerations in Audit activities and office work plans.
Planned Interventions:	Conduct Internal Environmental awareness campaigns Undertake environmental audits focused on SDGs, National Environmental policies and interventions Build staff capacity in Environment – focused audits Participate in INTOSAI – WGEA Activities as a member
Budget Allocation (Billion):	0.700
Performance Indicators:	Number of Environmental awareness campaigns undertaken - 1 Number of environmental audits mapped onto SDGs undertaken - 1 Number of Environmental – based Audit trainings undertaken - 3 Number of WGEA Forums/Seminars attended - 2
Actual Expenditure By End Q1	0
Performance as of End of Q1	In preparation to undertake an SDG - Focused Environmental Audit, an audit plan has been developed with the audit planned for Q3.
Reasons for Variations	No variation observed as activities were scheduled for later quarters.

iv) Covid

Objective:	To establish mechanisms to viably mitigate the adverse effects of COVID 19 on the operations of the Office to facilitate business continuity.
Issue of Concern:	Sustained adoption of the new way of living post COVID with practical resilience measures established to mitigate operational disruptions. Emerging and constantly changing knowledge on COVID 19 and its broader impact on society.
Planned Interventions:	Implement the OAG COVID 19 response plan Conduct COVID 19 awareness and safety campaigns Procurement and distribution of Personal Protective Equipment (PPE) to all staff Procurement of ICT equipment to enable remote and mobile operations
Budget Allocation (Billion):	0.500

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Quarter 1

Performance Indicators:	Percentage of OAG COVID 19 response plan implemented - 70% COVID 19 messages issued - 2 Number of lots of IEC materials on COVID 19 procured - 1 Number of lots of PPE procured and distributed - 2 Percentage of Staff with remote connectivity - 80%
Actual Expenditure By End Q1	0.1
Performance as of End of Q1	Personal Protective Equipment (PPE) procured and distributed. Remote connectivity provided to all technical staff to enable off - site working. COVID Management strategy is being implemented and tracked.
Reasons for Variations	No variation observed. Additional procurements have been planed for subsequent quarters.