

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

V1: Summary of Issues in Budget Execution**Table V1.1: Overview of Vote Expenditures (US\$ Billion)**

	Approved Budget	Revised Budget	Released by End Q2	Spent by End Q2	% Budget Released	% Budget Spent	% Releases Spent	
Recurrent	Wage	48.525	48.525	24.262	23.172	50.0 %	48.0 %	95.5 %
	Non-Wage	61.286	61.286	36.089	27.189	59.0 %	44.4 %	75.3 %
Dev.	GoU	1.760	1.760	0.880	0.162	50.0 %	9.2 %	18.4 %
	Ext Fin.	0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
GoU Total		111.570	111.570	61.231	50.523	54.9 %	45.3 %	82.5 %
Total GoU+Ext Fin (MTEF)		111.570	111.570	61.231	50.523	54.9 %	45.3 %	82.5 %
Arrears		0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Total Budget		111.570	111.570	61.231	50.523	54.9 %	45.3 %	82.5 %
<i>A.I.A Total</i>		0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Grand Total		111.570	111.570	61.231	50.523	54.9 %	45.3 %	82.5 %
Total Vote Budget Excluding Arrears		111.570	111.570	61.231	50.523	54.9 %	45.3 %	82.5 %

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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 Q2	Spent by End Q2	% Budget Released	% Budget Spent	%Releases Spent
Programme:16 Governance And Security	110.570	110.570	61.231	50.522	55.4 %	45.7 %	82.5%
Sub SubProgramme:01 External Audit Services	53.995	53.995	29.288	24.413	54.2 %	45.2 %	83.4%
Sub SubProgramme:02 Support to Audit services	56.576	56.576	31.943	26.109	56.5 %	46.1 %	81.7%
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	61.231	50.522	54.9 %	45.3 %	82.5 %

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Table V1.3: High Unspent Balances and Over-Expenditure in the Approved Budget (Ushs Bn)*(i) Major unspent balances***Departments , Projects****Programme:16 Governance And Security****Sub SubProgramme:01 External Audit Services****Sub Programme: 05 Anti-Corruption and Accountability**

1.315	Bn Shs	Department : 001 Local Authorities
Reason: Observed balances are due to the delayed restoration of budget cuts from Q1, as well as staff involvement in the special audit of the payroll which was concluded in the second quarter. This resulted in delays in undertaking planned audits and meant that funds released for Q2 operations were underspent. These funds shall be utilized in subsequent quarters to conclude on works in progress.		

Items

0.577	UShs	227001 Travel inland
Reason: Unspent balances are attributed to audits in progress and delayed restoration of Q1 shortfalls. These balances shall be utilized in Q3 and Q4.		

0.447	UShs	211106 Allowances (Incl. Casuals, Temporary, sitting allowances)
Reason: Variation in expenditure is a direct result of restoration of Q1 shortfalls in the second quarter. This, in addition to heavy staff involvement in the special audit of the payroll, resulted in the balances on this item.		

0.193	UShs	221003 Staff Training
Reason: Variation in expenditure is due to the fact that training activities were deferred to the latter half of the FY, to enable staff focus on finalization of the Annual Report of the AG.		

0.536	Bn Shs	Department : 002 Central Government One
Reason: Unspent balances as at the end of the second quarter arose from restoration of Q1 budget cuts in the second quarter, culminating in limited time to utilize the available fund balances. In addition, staff were heavily involved in the special audit of the payroll, meaning planned audits were still on - going by the end of the quarter. This further affected expenditure during the reporting period.		

Items

0.144	UShs	211106 Allowances (Incl. Casuals, Temporary, sitting allowances)
Reason: Fund balances on this item are due to delayed restoration of Q1 shortfalls, which happened during Q2, with limited time available to implement activities and spend available balances.		

0.298	UShs	227001 Travel inland
Reason: Unspent balances are primarily attributed to restoration of Q1 shortfalls in the second quarter, as well as the fact that audits are still in progress. These balances shall be utilized in subsequent quarters.		

0.060	UShs	221003 Staff Training
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*(i) Major unspent balances***Departments , Projects****Programme:16 Governance And Security****Sub SubProgramme:01 External Audit Services****Sub Programme: 05 Anti-Corruption and Accountability**

Reason: Variation in expenditure is due to deferment of staff training activities to the 3rd quarter, to enable staff concentrate on completing audits in time to meet the statutory deadline.

0.843 Bn Shs Department : 003 Central Government Two

Reason: Variation in expenditure is as a result of the delayed restoration of Q1 budget cuts which happened during the second quarter. This led to an increase in fund balances with limited time to implement planned activities, resulting in the unspent balances observed.

Items

0.275 UShs 227001 Travel inland

Reason: Unspent balances are due to restoration of Q1 budget cuts on this item during the second quarter. This in addition to staff involvement in the special audit of the payroll led to the unutilized balances.

0.250 UShs 225101 Consultancy Services

Reason: Delays in commencing audits due to budget cuts in the first quarter as well as the just - concluded special audit of the payroll, adversely affected audit outsourcing processes resulting in the under-expenditure on this item.

0.123 UShs 221003 Staff Training

Reason: Unspent balances on this item are due to deferment of training activities to the second half of the FY, to enable staff focus their efforts on finalization of the Annual report of the AG.

0.028 UShs 227002 Travel abroad

Reason: Activities associated with travel abroad were rescheduled to the third quarter, resulting in the balances observed.

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

Reason: The balances on this item are due restoration of Q1 budget cuts during the quarter and heavy involvement of all audit staff in the special audit of the payroll.

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

Reason: Variation in expenditure is attributed to the restoration of Q1 shortfalls which happened during the quarter. Owing to the timing of the restoration, planned activities delayed to commence, resulting in the balances observed.

Items

0.494 UShs 221003 Staff Training

Reason: Staff training activities were deferred to the third quarter to enable staff focus their efforts on finalizing the annual report of the Auditor General,

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0.142	UShs	211106 Allowances (Incl. Casuals, Temporary, sitting allowances)
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Reason: Unspent balances at the end of Q2 are due to restored Q1 shortfalls as well as heavy staff participation in the special audit of the payroll, which led to delayed commencement of planned audits.

0.481	Bn Shs	Department : 005 Forensic Investigations and Special Audits
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Reason: Implementation of planned activities was adversely affected by budget cuts in Q1 and intensive involvement of staff in the special audit of the payroll. The budget cuts were restored in the second quarter, and this in addition to the aforementioned implementation delays led to the fund balances observed.

Items

0.074	UShs	225101 Consultancy Services
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Reason: Arising from budget cuts in the first quarter and the timing of restoration of these deficits, audit out-sourcing processes experienced delays resulting in the balances on this item.

0.124	UShs	221003 Staff Training
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Reason: Staff training activities were deferred to the third quarter to enable staff focus on completion of the Annual report of the AG.

0.180	UShs	227001 Travel inland
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Reason: Unspent balances are due to restoration of Q1 shortfalls in the second quarter and staff focusing their efforts on completion of the special audit of the payroll. This led to implementation delays, hence the balances observed since planned audits are still in progress.

0.104	UShs	211106 Allowances (Incl. Casuals, Temporary, sitting allowances)
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Reason: Balances on this item materialized due restoration of Q1 budget cuts during the second quarter, which meant that several planned activities commenced late and therefore remain in progress at the time of reporting.

Sub SubProgramme:02 Support to Audit services**Sub Programme: 05 Anti-Corruption and Accountability**

4.850	Bn Shs	Department : 001 Corporate and Technical Support Services
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Reason: Unspent balances are due to restoration of Q1 shortfalls during the second quarter, which left limited time to implement deferred activities. This resulted in the balances remaining unspent by the end of the quarter. In addition, procedural delays associated with making certain payments also contributed to fund balances at the end of the quarter.

Items

0.687	UShs	221008 Information and Communication Technology Supplies.
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*(i) Major unspent balances***Departments , Projects****Programme:16 Governance And Security****Sub SubProgramme:02 Support to Audit services****Sub Programme: 05 Anti-Corruption and Accountability**

Reason: The Q1 budget cuts resulted in delays in commencing associated procurement processes, Accordingly, these processes were triggered following restoration of the budget cuts in Q2 and the funds shall be spent in subsequent quarters.

0.172 UShs 228002 Maintenance-Transport Equipment

Reason: Delays in submission of payment invoices by service providers led to the balances observed. These shall be processed and paid in subsequent quarters.

1.327 UShs 227002 Travel abroad

Reason: Unspent balances are due to accumulation of unpaid air ticket invoices due to travel agencies. These shall be consolidated and paid in the third quarter.

0.124 UShs 273104 Pension

Reason: Payment files for the December 2023 Pension were still being verified and updated following by the end of the quarter. Payment was subsequently made at the beginning of January.

0.747 UShs 212101 Social Security Contributions

Reason: Procedural delays in processing of the December 2023 employer's contribution led to the fund balances observed. These payments shall be made in Q3.

0.718 Bn Shs Project : 1690 Retooling of Office of the Auditor General

Reason: Unspent balances are due to the fact that planned activities are still in progress at the time of reporting. Delays were experienced arising from the non - release under development in Q1.

Items

0.377 UShs 313121 Non-Residential Buildings - Improvement

Reason: Unspent balances are due to the fact that activities are still on - going at the time of reporting.

0.200 UShs 312235 Furniture and Fittings - Acquisition

Reason: Variation in expenditure is a direct result of the non - release in Q1, which led to delayed commencement of planned procurement activities.

0.141 UShs 312229 Other ICT Equipment - Acquisition

Reason: Unspent balances are attributed to delayed commencement of associated procurement activities due to the Q1 non - release under development.

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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 2
Percentage of planned financial and compliance audits undertaken	Percentage	85%	92%
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 2
Percentage of planned financial and compliance audits undertaken	Percentage	90%	88%
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 2
Number of Cost Recovery/PSA audits planned	Number	8	10
%age of recoverable cost claims Allowed	Percentage	80%	N/A
%-age of Cost Recovery/PSA audits undertaken	Percentage	85%	30%
Percentage of planned financial and compliance audits undertaken	Percentage	90%	98%
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 2
%age of planned collaborative activities undertaken	Percentage	80%	N/A

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Programme:16 Governance And Security			
SubProgramme:05 Anti-Corruption and Accountability			
Sub SubProgramme:01 External Audit Services			
Department:004 Value for Money and Specialised Audits			
Budget Output: 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 2
Percentage of planned financial and compliance audits undertaken	Percentage	100%	N/A
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 2
Number of staff trained	Number	150	0
Budget Output: 460081 Financial and Value For Money audits			
PIAP Output: 16080804 Enhanced Quality and Impact of Audits			
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption			
PIAP Output Indicators	Indicator Measure	Planned 2023/24	Actuals By END Q 2
Number of performance audits undertaken	Number	20	25
Percentage of planned financial and compliance audits undertaken	Percentage	88%	94%
Percentage of planned real time audits undertaken	Percentage	60%	N/A
Number of SDG – Focused Audits undertaken	Number	2	3
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 2
Number of e- government system Audits undertaken	Number	10	5
Number of Forensic audits, VFM, specialized PSA and any others audits undertaken	Number	137	422
Number of staff trained	Number	350	229
%-age coverage of the audit population	Percentage	15%	17.9%
%-age level of compliance with International Audit Standards (ISSAIs)	Percentage	72%	N/A

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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 2
%-age level of stakeholder satisfaction with OAG work	Percentage	75%	N/A
%-age of audit recommendation implemented	Percentage	40%	42%
%-age of audit recommendations adopted out of the reports discussed by Parliament	Percentage	75%	100%
%-age of forensic and special audits requests undertaken	Percentage	35%	N/A
Percentage of planned financial and compliance audits undertaken	Percentage	98%	92%
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%	N/A
%-age of audit recommendations implemented	Percentage	40%	42%
Level of stakeholder satisfaction with Integrated system for tracking audit recommendations	Percentage	75%	N/A
Proportion of audit recommendations uploaded and tracked	Percentage	20%	N/A
Aggregate Nominal value of recurring cross-cutting audit issues identified in audit reports	Value	400,000,000,000	N/A
Aggregated nominal value of savings/recoveries resulting from audits	Value	350,000,000,000	N/A
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 2
Percentage level of compliance with HR Policies	Percentage	75%	N/A

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Programme:16 Governance And Security			
SubProgramme:05 Anti-Corruption and Accountability			
Sub SubProgramme:02 Support to Audit services			
Department:001 Corporate and Technical Support Services			
Budget Output: 000014 Administrative and Support Services			
PIAP Output: 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 2
Number of legal litigation cases against AG and OAG	Number	4	2
% level of internal audit recommendations implemented	Percentage	87%	54%
% of planned strategic activities implemented	Percentage	80%	52%
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 2
Percentage level of compliance with HR Policies	Percentage	75%	N/A
Percentage increase in overall staff performance	Percentage	3%	0.8%
% of OAG staff with satisfactory performance	Percentage	97%	95.2%
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 2
% of supplier satisfaction(including audit firms)	Percentage	75%	N/A
% reduction of avaregae fleet maintenance and inventory cost	Percentage	4%	N/A
% level of implementation of external Audit recommendations	Percentage	85%	68%
Level of staff satisfaction with Office accomodation and ammenities	Percentage	90%	N/A
Budget performance rating	Percentage	85%	N/A
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 2
% level of user satisfaction with Integrated Management Informatiuon System	Percentage	80%	N/A
% of security incidences resolved	Percentage	80%	90%
% of network uptime	Percentage	90%	94%
% of staff satisfaction with IT support services	Percentage	80%	N/A

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Programme:16 Governance And Security			
SubProgramme:05 Anti-Corruption and Accountability			
Sub SubProgramme:02 Support to Audit services			
Department:001 Corporate and Technical Support Services			
Budget Output: 000014 Administrative and Support Services			
PIAP Output: 16080816 Enhanced utilization of audit results, increased public demand for accountability and improved profile of the OAG			
Programme Intervention: 160605 Undertake financing and administration of programme services			
PIAP Output Indicators	Indicator Measure	Planned 2023/24	Actuals By END Q 2
% level of stakeholder satisfaction	Percentage	76%	N/A
% of planned collaboration activities undertaken	Percentage	80%	70%
% of audit reports discussed by parliament	Percentage	80%	N/A
Project:1690 Retooling of Office of the Auditor General			
Budget Output: 000003 Facilities and Equipment Management			
PIAP Output: 16080814 Improved financial management and operational efficiency in the OAG			
Programme Intervention: 160605 Undertake financing and administration of programme services			
PIAP Output Indicators	Indicator Measure	Planned 2023/24	Actuals By END Q 2
% of supplier satisfaction(including audit firms)	Percentage	75%	N/A
% reduction of avaregae fleet maintenance and inventory cost	Percentage	4%	N/A
Level of staff satisfaction with Office accomodation and ammenities	Percentage	90%	N/A
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 2
Number of Performance / Value for Money Audits, Specialized Audits and Forensics investigations undertaken	Number	137	422
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 2
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 2
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 2
Number of Performance / Value for Money Audits, Specialized Audits and Forensics investigations undertaken	Number	137	422
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 2
No. of OAG off site facilities (Forensic Laboratories,..etc) constructed and commissioned by 2024.	Number	1	0
% of planned training activities undertaken	Percentage	80%	65%
Percentage increase in Audits undertaken.	Percentage	10.00%	10.4%
IT and PA manuals, standards and guidelines in place.	Number	2	2

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Performance highlights for the Quarter

The Annual Report of the Auditor General for the Financial Year ended 30th June, 2023 was produced and submitted to Parliament by 31st December 2023 in compliance with the Public Financial Management Act, 2015 and the National Audit Act, 2008.

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

By 31st December, 2023, audit reports had been produced for: 176 MDAs, 59 Statutory Bodies, 209 Projects, 5 funds, 176 Higher local governments, 1556 Lower local governments, 25 Value For Money audits, 386 Special Audits/Forensic investigations (including 367 individual entity – level payroll audits), 5 IT Audits, 14 audits of classified expenditure, Engineering audits in 6 entities, 3 PSA Audits, 1 Treasury Memoranda audits and 532 schools/tertiary institutions.

Variances and Challenges

Overall variance in budget execution is attributed to budget cuts experienced in the first quarter.

Additionally, 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 Q2	Spent by End Q2	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:16 Governance And Security	110.400	110.400	61.231	50.523	55.5 %	45.8 %	82.5 %
Sub SubProgramme:01 External Audit Services	53.925	53.925	29.288	24.413	54.3 %	45.3 %	83.4 %
460081 Financial and Value For Money audits	46.654	46.654	25.312	20.970	54.3 %	44.9 %	82.8 %
460082 Audits and Forensic Investigations	7.270	7.270	3.976	3.443	54.7 %	47.4 %	86.6 %
Sub SubProgramme:02 Support to Audit services	56.476	56.476	31.943	26.110	56.6 %	46.2 %	81.7 %
000003 Facilities and Equipment Management	1.760	1.760	0.880	0.162	50.0 %	9.2 %	18.4 %
000014 Administrative and Support Services	54.716	54.716	31.063	25.948	56.8 %	47.4 %	83.5 %
Total for the Vote	110.400	111.570	61.231	50.523	55.5 %	45.8 %	82.5 %

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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 Q2	Spent by End Q2	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
211102 Contract Staff Salaries	3.144	3.144	1.572	1.324	50.0 %	42.1 %	84.2 %
211103 Statutory salaries	45.381	45.381	22.690	21.847	50.0 %	48.1 %	96.3 %
211104 Employee Gratuity	2.536	2.536	2.536	2.536	100.0 %	100.0 %	100.0 %
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	12.203	12.203	6.710	5.251	55.0 %	43.0 %	78.3 %
212101 Social Security Contributions	5.097	5.097	2.548	1.801	50.0 %	35.3 %	70.7 %
212102 Medical expenses (Employees)	2.239	2.239	2.239	1.901	100.0 %	84.9 %	84.9 %
212103 Incapacity benefits (Employees)	0.186	0.186	0.093	0.086	50.0 %	46.4 %	92.9 %
221001 Advertising and Public Relations	0.192	0.192	0.096	0.077	50.0 %	40.3 %	80.6 %
221002 Workshops, Meetings and Seminars	0.600	0.600	0.375	0.375	62.5 %	62.5 %	100.0 %
221003 Staff Training	5.020	5.020	3.035	1.902	60.5 %	37.9 %	62.7 %
221004 Recruitment Expenses	0.084	0.084	0.056	0.056	66.7 %	66.7 %	100.0 %
221007 Books, Periodicals & Newspapers	0.087	0.087	0.044	0.024	50.0 %	28.0 %	56.1 %
221008 Information and Communication Technology Supplies.	1.222	1.222	0.815	0.128	66.7 %	10.5 %	15.7 %
221009 Welfare and Entertainment	1.826	1.826	0.609	0.609	33.3 %	33.3 %	100.0 %
221011 Printing, Stationery, Photocopying and Binding	0.623	0.623	0.312	0.067	50.0 %	10.8 %	21.6 %
221012 Small Office Equipment	0.120	0.120	0.060	0.050	50.0 %	41.9 %	83.8 %
221016 Systems Recurrent costs	0.150	0.150	0.075	0.074	50.0 %	49.3 %	98.5 %
221017 Membership dues and Subscription fees.	0.233	0.233	0.116	0.020	50.0 %	8.6 %	17.2 %
222001 Information and Communication Technology Services.	0.459	0.459	0.229	0.213	50.0 %	46.4 %	92.8 %
223001 Property Management Expenses	0.596	0.596	0.298	0.189	50.0 %	31.7 %	63.4 %
223002 Property Rates	0.120	0.120	0.120	0.120	100.0 %	100.0 %	100.0 %
223004 Guard and Security services	0.682	0.682	0.341	0.306	50.0 %	44.8 %	89.6 %
223005 Electricity	0.545	0.545	0.272	0.262	50.0 %	48.2 %	96.3 %
223006 Water	0.238	0.238	0.119	0.119	50.0 %	50.0 %	100.0 %
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0.120	0.120	0.060	0.055	50.0 %	46.2 %	92.3 %
225101 Consultancy Services	5.680	5.680	2.840	2.248	50.0 %	39.6 %	79.1 %
227001 Travel inland	9.616	9.616	5.865	4.397	61.0 %	45.7 %	75.0 %

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q2	Spent by End Q2	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
227002 Travel abroad	5.765	5.765	3.701	2.309	64.2 %	40.0 %	62.4 %
227003 Carriage, Haulage, Freight and transport hire	0.040	0.040	0.020	0.010	50.0 %	25.0 %	50.0 %
227004 Fuel, Lubricants and Oils	1.966	1.966	0.983	0.983	50.0 %	50.0 %	100.0 %
228001 Maintenance-Buildings and Structures	0.345	0.345	0.172	0.037	50.0 %	10.9 %	21.7 %
228002 Maintenance-Transport Equipment	1.196	1.196	0.598	0.426	50.0 %	35.6 %	71.3 %
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0.548	0.548	0.274	0.203	50.0 %	36.9 %	73.9 %
273104 Pension	0.952	0.952	0.476	0.353	50.0 %	37.0 %	74.1 %
312229 Other ICT Equipment - Acquisition	1.000	1.000	0.180	0.039	18.0 %	3.9 %	21.6 %
312235 Furniture and Fittings - Acquisition	0.200	0.200	0.200	0.000	100.0 %	0.0 %	0.0 %
313121 Non-Residential Buildings - Improvement	0.560	0.560	0.500	0.123	89.3 %	22.0 %	24.6 %
Total for the Vote	111.570	111.570	61.231	50.522	54.9 %	45.3 %	82.5 %

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

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

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q2	Spent by End Q2	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:16 Governance And Security	110.570	110.570	61.231	50.522	55.38 %	45.69 %	82.51 %
Sub SubProgramme:01 External Audit Services	53.995	53.995	29.288	24.413	54.24 %	45.21 %	83.4 %
Departments							
001 Local Authorities	21.398	21.398	11.441	10.127	53.5 %	47.3 %	88.5 %
002 Central Government One	7.811	7.811	4.308	3.772	55.2 %	48.3 %	87.6 %
003 Central Government Two	8.475	8.475	4.482	3.548	52.9 %	41.9 %	79.2 %
004 Value for Money and Specialised Audits	9.040	9.040	5.080	3.523	56.2 %	39.0 %	69.4 %
005 Forensic Investigations and Special Audits	7.270	7.270	3.976	3.443	54.7 %	47.4 %	86.6 %
Development Projects							
N/A							
Sub SubProgramme:02 Support to Audit services	56.576	56.576	31.943	26.109	56.46 %	46.15 %	81.7 %
Departments							
001 Corporate and Technical Support Services	54.816	54.816	31.063	25.948	56.7 %	47.3 %	83.5 %
Development Projects							
1690 Retooling of Office of the Auditor General	1.760	1.760	0.880	0.162	50.0 %	9.2 %	18.4 %
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	29.288	24.413	54.24 %	45.21 %	83.4 %
Departments							
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 %
Development Projects							
N/A							
Sub SubProgramme:02 Support to Audit services	56.576	56.576	31.943	26.109	56.46 %	46.15 %	81.7 %
Departments							
001 Corporate and Technical Support Services	0.320	0.320	0.000	0.000	0.0 %	0.0 %	0.0 %
Development Projects							
N/A							
Total for the Vote	111.570	111.570	61.231	50.522	54.9 %	45.3 %	82.5 %

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

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

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

Quarter 2: Outputs and Expenditure in the Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Programme:16 Governance And Security		
SubProgramme:05 Anti-Corruption and Accountability		
Sub SubProgramme:01 External Audit Services		
<i>Departments</i>		
Department:001 Local Authorities		
Budget Output:460081 Financial and Value For Money audits		
PIAP Output: 16080804 Enhanced Quality and Impact of Audits		
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption		
<p>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</p> <p>Individual entity audit reports produced for 111 entities arising from the Special audit of the Payroll</p> <p>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</p> <p>Audit strategies/plans produced for 78 Districts, 3 cities, 13 special audits, 26 municipal councils, 8 city divisions, and 13 regional referral hospitals</p> <p>Entry meetings held for 4 Districts, 4 regional referral hospitals and 13 special audits</p> <p>3 months' Salary for 151 Staff paid</p> <p>Gratuity for 8 staff paid</p>	<p>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, 31 municipal councils and 14 regional referral hospitals</p> <p>Backlog audit reports produced for 1,556 lower local governments and 532 schools</p> <p>Individual entity audit reports produced for 109 entities arising from the Special audit of the Payroll</p> <p>Management letters produced for 135 Districts, 10 cities, 31 municipal councils and 14 regional referral hospitals</p> <p>Audit strategies/plans produced for 78 Districts, 3 cities, 26 municipal councils and 13 regional referral hospitals</p> <p>Entry meetings held for 4 Districts, 4 regional referral hospitals and 13 special audits</p> <p>3 months' Salary for 151 Staff paid</p> <p>Gratuity for 8 staff paid</p>	<p>Slight under performance on planned audits is due to budget cuts experienced in Q1, as well as involvement of all audit staff in the just-concluded special audit of the payroll. This resulted in several audits remaining in progress at the time of reporting.</p>
Expenditures incurred in the Quarter to deliver outputs		<i>UShs Thousand</i>
Item	Spent	
211103 Statutory salaries	3,339,212.493	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	506,646.286	
225101 Consultancy Services	695,152.273	
227001 Travel inland	871,712.388	
227002 Travel abroad	34,551.995	
Total For Budget Output		5,447,275.435

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Wage Recurrent	3,339,212.493
	Non Wage Recurrent	2,108,062.942
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	5,447,275.435
	Wage Recurrent	3,339,212.493
	Non Wage Recurrent	2,108,062.942
	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**

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	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, 16 statutory authorities, 21 projects and 1 Special Audit Backlog audit reports produced for 19 MDAs 1 treasury memoranda audit undertaken and report produced Management letters produced for 41 MDAs, 16 statutory authorities, 21 projects and 2 Special Audits 1 VFM Main study undertaken Entry meetings held for 30 MDAs, 4 statutory authorities, 11 projects and 1 special audit 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	With the inclusion of backlog audits, Performance is over and above the target. However some of the originally planned audits remain in progress as at the end of the reporting period and shall be finalized in subsequent quarters. These delays are due to budget cuts in the first quarter and the intense nature of the special audit of the payroll.
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Expenditures incurred in the Quarter to deliver outputs*US\$ Thousand*

Item	Spent
211103 Statutory salaries	1,279,191.106
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	213,056.056
227001 Travel inland	119,993.851

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item		Spent
227002 Travel abroad		363,647.440
	Total For Budget Output	1,975,888.453
	Wage Recurrent	1,279,191.106
	Non Wage Recurrent	696,697.347
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	1,975,888.453
	Wage Recurrent	1,279,191.106
	Non Wage Recurrent	696,697.347
	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		
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	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, 14 statutory bodies, 1 fund, 2 PSAs, 3 special audits and 128 projects produced Backlog audit reports for 11 MDAs, 21 projects and 1 PSA audit report produced 5 VFM Main study reports produced and approved Management letters for 25 MDAs, 14 statutory authorities, 2 funds, 2 PSAs, 3 special audits and 128 projects prepared and approved 1 VFM Pre study report produced and 1 VFM Main study undertaken 3 special audit plans produced and approved 3 months' salary for 61 staff paid Gratuity for 5 staff paid	Variation in performance is a direct result of the Q1 budget cuts as well as staff participation in the special audit of the salary payroll, which was concluded in the second quarter. These both led to delays in undertaking planned audits. Audits in progress shall be completed in subsequent quarters.

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item		Spent
211103 Statutory salaries		1,621,724.879
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		162,224.938
221003 Staff Training		8,868.928
225101 Consultancy Services		41,917.800
227001 Travel inland		161,495.187
227002 Travel abroad		7,912.191
	Total For Budget Output	2,004,143.923
	Wage Recurrent	1,621,724.879
	Non Wage Recurrent	382,419.044
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	2,004,143.923
	Wage Recurrent	1,621,724.879
	Non Wage Recurrent	382,419.044
	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		

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 16080804 Enhanced Quality and Impact of Audits		
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption		
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	Annual Report of the Auditor General on Value for Money Audits for the FY ended 30th June 2023 produced Audit reports for 16 MDAs, 5 Statutory Authorities, 26 projects, 2 special audits and specialized engineering audits in 6 entities produced 2 Backlog MDA Audit reports produced Main study reports for 15 VFM audits produced and approved 15 VFM Main studies undertaken Management letters for 16 MDAs, 5 Statutory Authorities, 26 projects, engineering audits in 6 entities Overall audit strategies produced for 20 projects and engineering audits in 3 entities Audit area justification papers produced for 4 VFM Audits 9 VFM Pre study reports produced and approved 3 months' Salary for 52 staff paid Gratuity for 7 staff paid	Variation in performance is attributed to budget cuts in Q1 alongside heavy involvement of staff in completing the special audit of the payroll. This led to delays in commencing planned audits, resulting in the variation observed.

Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item		Spent
211103 Statutory salaries		593,635.517
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		194,500.796
221003 Staff Training		47,237.655
225101 Consultancy Services		527,141.451
227001 Travel inland		315,500.512
227002 Travel abroad		68,245.224
	Total For Budget Output	1,746,261.155
	Wage Recurrent	593,635.517
	Non Wage Recurrent	1,152,625.638
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	1,746,261.155
	Wage Recurrent	593,635.517
	Non Wage Recurrent	1,152,625.638

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Arrears	0.000
	<i>AIA</i>	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

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	Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2023 produced Audit reports produced for 26 MDAs, 23 statutory authorities, 3 funds, 14 classified audits, 11 projects, 5 IT Audits and 3 Special Audits 3 VFM Main study reports produced and approved Management letters produced for 22 MDAs, 19 statutory authorities, 3 funds, 14 classified audits, 11 projects, 4 IT Audits, 1 international audit and 3 Special Audits Overall audit strategies produced for 5 MDAs and 1 classified audit 1 VFM Main study 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	Owing to the intensity of the government - wide special audit of the payroll, coupled with budget cuts in Q1, a few planned audits remained in progress. These shall be completed in the second half of the FY.
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Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
Item	Spent
211103 Statutory salaries	1,111,663.730
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	214,711.892
221003 Staff Training	36,379.354
225101 Consultancy Services	158,930.000
227001 Travel inland	166,567.999
227002 Travel abroad	32,663.457
Total For Budget Output	1,720,916.432
Wage Recurrent	1,111,663.730
Non Wage Recurrent	609,252.702
Arrears	0.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	<i>AIA</i>	0.000
	Total For Department	1,720,916.432
	Wage Recurrent	1,111,663.730
	Non Wage Recurrent	609,252.702
	Arrears	0.000
	<i>AIA</i>	0.000
<i>Development Projects</i>		
N/A		
Sub SubProgramme:02 Support to Audit services		
<i>Departments</i>		
Department:001 Corporate and Technical Support Services		
Budget Output:000014 Administrative and Support Services		
PIAP Output: 16080812 Improved internal governance structures and systems for effective operations in the OAG		
Programme Intervention: 160601 Coordinate programme planning, budgeting, M&E and policy development		
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	OAG Client charter finalized and approved 1 meeting for the Parliamentary Sub Committee on Finance (OAG board) held Q1 FY 2023/24 Internal Audit report produced 1 special investigation report produced by Internal Audit 3 Monthly payroll verification reports produced Technical support provided to audit staff through 58 audit pre – issuance reviews and review of audit opinions 1 Summary Pre – issuance review report produced 25 Legal briefs and opinions for the OAG prepared 15 Contracts drafted and reviewed for the OAG OAG represented in courts of law and other legal forums Q1 M&E report produced	Activity implementation was adversely affected by budget cuts in Q1, which led to delays in commencing planned activities. Nonetheless, several of the planned activities had been undertaken by the end of the second quarter, with only a few remaining in progress at the time of reporting.

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

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		
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	8 staff promoted to fill vacant positions Revised OAG Performance management system implemented and Quarterly staff appraisal conducted Staff salaries, pension and 10% NSSF contribution 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	Planned outputs have largely been realized at the time of reporting. However some activities remain in progress and shall be concluded in the third quarter. This is primarily due to the Q1 shortfalls which had a distortionary effect on implementation of planned activities.

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

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		
<p>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</p>	<p>Budget Conference for FY 2024/25 held OAG Financial control mechanism managed and payments processed Budget Framework Paper for FY 2024/25 produced OAG Annual Performance report for 2023 produced Q1 FY 2023/24 budget performance report produced 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 1 Quarterly security report produced 12 Contracts Committee and 27 Evaluation Committee meetings held and minutes produced 3 monthly reports on Procurement & Disposal submitted to PPDA 153 procurements initiated and 139 completed 2 Procurement adverts placed in the newspapers Civil and equipment maintenance undertaken 11 Outsourcing Evaluation Meetings Held and reports produced</p>	<p>No material variation in performance observed.</p>

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

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		
<p>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</p>	<p>IT Asset register updated 1 IT security awareness campaign conducted 1 Information security review conducted and IT security brief issued Periodic OAG IT system vulnerability report produced 1 IT security incident detected and addressed Approved systems, 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</p>	<p>Planned outputs for the quarter were realized. However the roll out of Phase One of the Integrated Management Information system faced delays and was rescheduled to Q3.</p>

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

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		
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	OAG Communication and Stakeholder Engagement Strategy approved 14 stakeholder engagements held 2 International engagements undertaken/attended Resource Centre equipped with knowledge material 2 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 in 295 sessions through 6 feedback and 54 Audit verifications and 293 briefs on audit reports Report on recommendations emanating from AG's report adopted by Parliament produced 6 PAC reports produced with technical support from OAG 1 CSR activity conducted 3 months Subscription for adverts and newspapers paid OAG Online platforms maintained (website, intranet, X, CFP) OAG reports disseminated and archived OAG participated in Anti – corruption commemoration week activities All annual subscriptions to international bodies paid	Performance for the quarter is very much in line with the quarterly targets. However, some variations on planned activities materialized due to the spill over effect of the Q1 budget cuts. Nonetheless, these activities are in progress and shall be concluded in the second half of the FY.

Expenditures incurred in the Quarter to deliver outputs		US\$ Thousand
Item	Spent	
211102 Contract Staff Salaries	712,899.400	
211103 Statutory salaries	2,871,102.237	
211104 Employee Gratuity	2,536,143.752	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	1,858,127.424	
212101 Social Security Contributions	587,996.124	
212102 Medical expenses (Employees)	29,893.387	
212103 Incapacity benefits (Employees)	66,403.736	
221001 Advertising and Public Relations	51,360.699	
221002 Workshops, Meetings and Seminars	279,553.442	

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item		Spent
221003 Staff Training		861,558.968
221004 Recruitment Expenses		28,003.667
221007 Books, Periodicals & Newspapers		15,603.001
221008 Information and Communication Technology Supplies.		124,424.302
221009 Welfare and Entertainment		408,907.917
221011 Printing, Stationery, Photocopying and Binding		40,157.090
221012 Small Office Equipment		50,301.400
221016 Systems Recurrent costs		36,940.000
221017 Membership dues and Subscription fees.		11,715.325
222001 Information and Communication Technology Services.		202,456.225
223001 Property Management Expenses		151,620.738
223002 Property Rates		110,500.000
223004 Guard and Security services		152,580.000
223005 Electricity		136,211.291
223006 Water		59,599.184
223007 Other Utilities- (fuel, gas, firewood, charcoal)		50,396.000
225101 Consultancy Services		57,110.397
227001 Travel inland		898,926.312
227002 Travel abroad		536,092.395
227004 Fuel, Lubricants and Oils		491,410.385
228001 Maintenance-Buildings and Structures		22,434.134
228002 Maintenance-Transport Equipment		415,588.347
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		171,960.245
273104 Pension		177,202.363
	Total For Budget Output	14,205,179.887
	Wage Recurrent	3,584,001.637
	Non Wage Recurrent	10,621,178.250
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	14,205,179.887

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Wage Recurrent	3,584,001.637
	Non Wage Recurrent	10,621,178.250
	Arrears	0.000
	<i>AIA</i>	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**

Procurement adverts issued	Procurement adverts for ICT equipment and furniture issued	Performance variation is attributed to under release of funds under the development budget allocation.
Bids received and processed	Bids for ICT and furniture supplies received, processed and evaluated	
Bids evaluated and contracts awarded;	Contracts for ICT equipment and furniture supply awarded.	
Painting and Civil modifications at Audit House completed	Painting and Civil modifications at Audit House completed	
Verification and making of payments for works	Modification works on the Cafeteria at Audit House are on-going, standing at 60% by the time of reporting	
Supervision of works		

Expenditures incurred in the Quarter to deliver outputs *US\$ Thousand*

Item	Spent
312229 Other ICT Equipment - Acquisition	38,822.000
313121 Non-Residential Buildings - Improvement	122,972.253
Total For Budget Output	161,794.253
GoU Development	161,794.253
External Financing	0.000
Arrears	0.000
<i>AIA</i>	0.000
Total For Project	161,794.253
GoU Development	161,794.253
External Financing	0.000
Arrears	0.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	<i>AIA</i>	0.000
	GRAND TOTAL	27,261,459.538
	Wage Recurrent	11,529,429.362
	Non Wage Recurrent	15,570,235.923
	GoU Development	161,794.253
	External Financing	0.000
	Arrears	0.000
	<i>AIA</i>	0.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

Quarter 2: 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	
<i>Departments</i>	
Department:001 Local Authorities	
Budget Output:460081 Financial and Value For Money audits	
PIAP Output: 16080804 Enhanced Quality and Impact of Audits	
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption	
Audit reports 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.	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, 31 municipal councils and 14 regional referral hospitals Backlog audit reports produced for 1,556 lower local governments and 532 schools Individual entity audit reports produced for 190 entities arising from the Special audit of the Payroll Management letters produced for 135 Districts, 10 cities, 31 municipal councils and 14 regional referral hospitals Audit strategies/plans produced for 135 Districts, 10 cities, 31 municipal councils, 12 city divisions and 14 regional referral hospitals Entry meetings held for 135 Districts, 10 cities, 31 municipal councils, 20 city divisions, 14 regional referral hospitals and 31 special audits 6 months' Salary for 151 Staff paid Gratuity for 8 staff paid
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	
<i>UShs Thousand</i>	
Item	Spent
211103 Statutory salaries	6,678,424.986
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	837,133.843
221003 Staff Training	89,154.002
225101 Consultancy Services	953,341.056
227001 Travel inland	1,515,883.388
227002 Travel abroad	52,745.700
Total For Budget Output	10,126,682.975

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
	Wage Recurrent	6,678,424.986
	Non Wage Recurrent	3,448,257.989
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	10,126,682.975
	Wage Recurrent	6,678,424.986
	Non Wage Recurrent	3,448,257.989
	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.

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, 16 statutory authorities, 21 projects and 1 Special Audit
 Backlog audit reports produced for 19 MDAs
 1 treasury memoranda audit undertaken and report produced
 Management letters produced for 54 MDAs, 16 statutory authorities, 21 projects and 2 Special Audits
 2 VFM Main studies undertaken
 Entry meetings held for 54 MDAs, 16 statutory authorities, 21 projects and 1 special audit
 Overall audit strategies produced for 54 MDAs, 31 statutory authorities, 24 projects and 2 Special Audits
 50 Individual entity audit reports and 50 Management letters produced arising from the Special audit of the Payroll
 6 months' salary for 58 staff paid
 Gratuity for 4 staff paid

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs

US\$ Thousand

Item	Spent
211103 Statutory salaries	2,558,382.215
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	286,715.691
221003 Staff Training	70,538.669

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>US\$ Thousand</i>
Item	Spent
227001 Travel inland	299,864.304
227002 Travel abroad	556,505.081
Total For Budget Output	3,772,005.960
Wage Recurrent	2,558,382.215
Non Wage Recurrent	1,213,623.745
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	3,772,005.960
Wage Recurrent	2,558,382.215
Non Wage Recurrent	1,213,623.745
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.

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, 14 statutory bodies, 2 funds, 2 PSAs, 8 special audits and 128 projects produced
 Backlog audit reports for 11 MDAs, 21 projects and 1 PSA audit report produced
 5 VFM Main study reports produced and approved
 Individual entity audit reports and Management letters produced for 56 entities arising from the Special audit of the Payroll
 Management letters for 34 MDAs, 14 statutory authorities, 2 funds, 3 special audits, 2 PSAs and 128 projects prepared and approved
 Overall audit strategies produced for 34 MDAs, 25 statutory authorities, 128 projects, 2 funds and 2 PSAs
 5 VFM Pre study reports produced and 5 VFM Main studies undertaken
 6 months' salary for 61 staff paid
 Gratuity for 5 staff paid

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>US\$ Thousand</i>
Item	Spent
211103 Statutory salaries	2,716,932.796
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	279,583.558
221003 Staff Training	67,945.203
225101 Consultancy Services	200,216.750
227001 Travel inland	243,148.079
227002 Travel abroad	40,546.551
Total For Budget Output	3,548,372.937
Wage Recurrent	2,716,932.796
Non Wage Recurrent	831,440.141
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	3,548,372.937
Wage Recurrent	2,716,932.796
Non Wage Recurrent	831,440.141
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	

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
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PIAP Output: 16080804 Enhanced Quality and Impact of Audits**Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption**

<p>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.</p>	<p>Annual Report of the Auditor General on Value for Money Audits for the FY ended 30th June 2023 produced</p> <p>Audit reports for 16 MDAs, 5 Statutory Authorities, 28 projects, 2 special audits and specialized engineering audits in 6 entities produced</p> <p>2 Backlog MDA Audit reports produced</p> <p>15 VFM Main studies reports produced including 3 SDG focused audits</p> <p>Management letters for 16 MDAs, 5 Statutory Authorities, 28 projects, 37 special audits and engineering audits in 6 entities</p> <p>Overall audit strategies produced for 16 MDAs, 6 statutory authorities, 28 projects, and specialized engineering audits in 8 entities, 37 special audits and 3 treasury memoranda audits</p> <p>Individual entity audit reports and Management letters produced for 27 entities arising from the Special audit of the Payroll</p> <p>3 treasury memoranda verifications completed</p> <p>Audit area justification papers produced for 15 VFM Audits</p> <p>15 VFM Pre study reports produced and approved</p> <p>6 months' Salary for 52 staff paid</p> <p>Gratuity for 7 staff paid</p>
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Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>US\$ Thousand</i>
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Item	Spent
211103 Statutory salaries	1,857,167.821
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	318,635.926
221003 Staff Training	55,627.340
225101 Consultancy Services	557,141.451
227001 Travel inland	634,992.970
227002 Travel abroad	99,870.298
Total For Budget Output	3,523,435.806
Wage Recurrent	1,857,167.821
Non Wage Recurrent	1,666,267.985
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	3,523,435.806
Wage Recurrent	1,857,167.821

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
	Non Wage Recurrent 1,666,267.985
	Arrears 0.000
	AIA 0.000

Department:005 Forensic Investigations and Special Audits**Budget Output:460082 Audits and Forensic Investigations****PIAP Output: 1608084 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 produced for 26 MDAs, 24 statutory authorities, 3 funds, 14 classified audits, 11 projects, 5 IT Audits and 7 Special Audits
3 VFM Main study reports produced and approved
Management letters produced for 26 MDAs, 24 statutory authorities, 3 funds, 14 classified audits, 11 projects, 5 IT Audits, 1 international audit and 7 Special Audits
Overall audit strategies produced for 26 MDAs, 28 statutory authorities, 3 funds, 14 classified audits, 11 projects, 9 IT Audits, 1 international audit and 15 Special Audits
40 Individual entity audit reports and 45 Management letters, arising from the Special audit of the Payroll produced
3 VFM Main studies undertaken
5 VFM Pre study reports produced and approved
6 months' salary for 53 staff paid
Gratuity for 4 staff paid

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs*US\$ Thousand*

Item	Spent
211103 Statutory salaries	2,276,377.170
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	317,416.651
221003 Staff Training	112,468.756
225101 Consultancy Services	287,269.787
227001 Travel inland	367,381.754
227002 Travel abroad	81,658.643
Total For Budget Output	3,442,572.761
Wage Recurrent	2,276,377.170
Non Wage Recurrent	1,166,195.591

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
	Arrears 0.000
	<i>AIA</i> 0.000
	Total For Department 3,442,572.761
	Wage Recurrent 2,276,377.170
	Non Wage Recurrent 1,166,195.591
	Arrears 0.000
	<i>AIA</i> 0.000
<i>Development Projects</i>	
N/A	
Sub SubProgramme:02 Support to Audit services	
<i>Departments</i>	
Department:001 Corporate and Technical Support Services	
Budget Output:000014 Administrative and Support Services	
PIAP Output: 16080812 Improved internal governance structures and systems for effective operations in the OAG	
Programme Intervention: 160601 Coordinate programme planning, budgeting, M&E and policy development	
Review of the NAA 2008 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	OAG Client charter finalized and approved Report on review of the NAA 2008 developed, awaiting Management review 1 report on the performance of External Legal Services produced Standardized procedures for review of OAG guiding documents finalized Procurement process for development of a Case Management system is underway 2 meetings for the Parliamentary Sub Committee on Finance (OAG board) held 2 quarterly Internal Audit reports produced 2 special investigations reports produced by Internal Audit 6 Monthly payroll verification reports produced 50 legal briefs and opinions prepared 25 Contracts/MoUs reviewed by the Legal Unit 58 audit pre – issuance reviews conducted and audit opinions reviewed 1 Summary Pre – issuance review report produced OAG represented in courts of law and other legal forums 2 periodic M&E reports produced Report on MTR of the OAG Strategic Plan produced Financial Audit Methodology and Forensic Audit Manuals reviewed Draft QM Guide and handbook developed

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

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 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	1 sensitization programme on high ethical and professional standards conducted Integrated Competence Framework finalized and approved and development of curriculum underway 1 Human Resource Advisory Committee meeting held and 10 resolutions made Revised OAG Performance management system implemented and Quarterly staff appraisal conducted OAG Health Insurance contract awarded and premium paid OAG Training plan for FY 2023/24 finalized and implemented Staff training and welfare activities managed Staff salaries, pension and 10% NSSF contribution paid 4 staff recruited and 17 promoted to fill vacant positions Staff prepared for retirement Annual Gratuity to contract staff paid Guidelines for adoption of the Balanced Scorecard developed and piloting commenced

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

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 Planning and Budgeting coordinated Prudent financial management Procurement and disposal managed Utilities, Security and Facilities management undertaken Inventory, logistics, stores and fleet managed	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 Budget Conference for FY 2024/25 held OAG Annual Performance report for 2023 produced OAG Financial control mechanism managed and payments processed BFP for FY 2024/25 produced 2 quarterly reports produced each on budget performance, inventory and security 6 months bills for utilities, cleaning and security paid 2 Finance Committee meetings held Annual Procurement Plan for 2023/2024 produced and submitted 19 Contracts Committee and 50 Evaluation Committee meetings held and minutes produced 6 monthly reports on Procurement & Disposal submitted to PPDA 281 procurements initiated and 227 completed Ground rates paid Civil works and maintenance of vehicles, machinery and equipment undertaken 23 Outsourcing Evaluation Meetings Held and reports produced

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

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	
<p>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</p>	<p>IT policy produced and approved 2 Information security reviews conducted and IT security brief issued IT Peer review conducted IT Asset register developed and updated 1 IT security awareness campaign conducted OAG IT system vulnerability reports produced Draft IT Standard operating procedures developed and approved 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 2 IT security incidents 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 office</p>

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
PIAP Output: 16080816 Enhanced utilization of audit results, increased public demand for accountability and improved profile of the OAG	
Programme Intervention: 160605 Undertake financing and administration of programme services	
Stakeholder engagements 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	OAG Communication and Stakeholder Engagement Strategy approved 36 stakeholder engagements held 3 International engagements attended CFP piloted with roll out to selected CSOs, and 2 reports produced 7 VFM reports summarized and 18 reports serialized in print media INTOSAI WGEI AGM attended 3 Collaboration activities undertaken Parliamentary Liaison ToRs and guidebook developed awaiting approval Technical support provided to PACs in the discussion of audit reports during 414 sessions, through 400 briefs, 9 feedback reports and 60 verifications. Report on AG's recommendations adopted by Parliament produced 9 PAC reports produced with technical support from OAG 2 CSR activities conducted 6 months Subscription for adverts and newspapers paid OAG Reports reproduced, uploaded and archived OAG Online platforms maintained (website, intranet, X, CFP) OAG participated in Anti – corruption commemoration week activities All annual subscriptions to international bodies paid
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	
Item	US\$ Thousand Spent
211102 Contract Staff Salaries	1,324,315.950
211103 Statutory salaries	5,759,976.197
211104 Employee Gratuity	2,536,143.752
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	3,211,716.866
212101 Social Security Contributions	1,801,228.943
212102 Medical expenses (Employees)	1,901,442.211
212103 Incapacity benefits (Employees)	86,403.736
221001 Advertising and Public Relations	77,327.625
221002 Workshops, Meetings and Seminars	374,999.999
221003 Staff Training	1,505,853.999
221004 Recruitment Expenses	56,007.334
221007 Books, Periodicals & Newspapers	24,454.671

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>
Item	Spent
221008 Information and Communication Technology Supplies.	127,951.502
221009 Welfare and Entertainment	608,575.834
221011 Printing, Stationery, Photocopying and Binding	67,360.747
221012 Small Office Equipment	50,301.400
221016 Systems Recurrent costs	73,880.000
221017 Membership dues and Subscription fees.	20,049.109
222001 Information and Communication Technology Services.	212,756.225
223001 Property Management Expenses	188,965.738
223002 Property Rates	120,000.000
223004 Guard and Security services	305,660.000
223005 Electricity	262,422.582
223006 Water	119,198.368
223007 Other Utilities- (fuel, gas, firewood, charcoal)	55,396.000
225101 Consultancy Services	249,900.708
227001 Travel inland	1,336,117.680
227002 Travel abroad	1,477,425.912
227003 Carriage, Haulage, Freight and transport hire	10,000.000
227004 Fuel, Lubricants and Oils	982,820.770
228001 Maintenance-Buildings and Structures	37,449.134
228002 Maintenance-Transport Equipment	426,349.763
228003 Maintenance-Machinery & Equipment Other than Transport	202,522.960
273104 Pension	352,592.548
Total For Budget Output	25,947,568.263
Wage Recurrent	7,084,292.147
Non Wage Recurrent	18,863,276.116
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	25,947,568.263
Wage Recurrent	7,084,292.147
Non Wage Recurrent	18,863,276.116

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
	Arrears 0.000
	<i>AIA</i> 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)	Procurement adverts for ICT equipment and furniture issued
Painting of Audit House undertaken	Bids for ICT and furniture supplies received, processed and evaluated
Renovation of OAG Cafeteria area undertaken	Contracts for ICT equipment and furniture supply awarded with delivery expected in the third quarter.
Acquisition of assorted furniture for Audit house and branch offices	Painting and Civil modifications at Audit House completed
	Modification works on the Cafeteria at Audit House are on - going, standing at 60% by the time of reporting.

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs*UShs Thousand*

Item	Spent
312229 Other ICT Equipment - Acquisition	38,822.000
313121 Non-Residential Buildings - Improvement	122,972.253
Total For Budget Output	161,794.253
GoU Development	161,794.253
External Financing	0.000
Arrears	0.000
<i>AIA</i>	0.000
Total For Project	161,794.253
GoU Development	161,794.253
External Financing	0.000
Arrears	0.000
<i>AIA</i>	0.000
GRAND TOTAL	50,522,432.955

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
	Wage Recurrent 23,171,577.135
	Non Wage Recurrent 27,189,061.567
	GoU Development 161,794.253
	External Financing 0.000
	Arrears 0.000
	<i>AIA</i> 0.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

Quarter 3: Revised Workplan

Annual Plans	Quarter's Plan	Revised Plans
Programme:16 Governance And Security		
SubProgramme:05		
Sub SubProgramme:01 External Audit Services		
<i>Departments</i>		
Department:001 Local Authorities		
Budget Output:460081 Financial and Value For Money audits		
PIAP Output: 16080804 Enhanced Quality and Impact of Audits		
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption		
<p>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.</p>	<p>OAS's for 499 Town Councils produced; Management letters for 250 Town councils produced; Audit reports for 250 Town Councils produced; OASs for 560 in – house sub – county audits produced; OAS's for 107 divisions produced; OAS's for 386 schools and tertiary institutions produced; Audit plans for 200 PDM SACCOs developed and approved; Management letters produced for 25 special audits; Management letters for 280 in – house sub – county audits produced; Management letters for 54 divisions produced; Management letters for 100 PDM SACCOS produced; Audit reports produced for 15 special audits; Audit reports produced for 100 PDM SACCOs; Management letters for 193 schools and tertiary institutions produced; Audit reports for 280 in – house sub – county audits produced; 3 months' Salary for 148 Staff paid</p>	<p>Individual entity audit reports produced for 2 entities arising from the Special audit of the Payroll Audit reports for 2 regional referral hospitals and 20 city divisions Management letters produced for 2 regional referral hospitals and 20 city divisions Audit strategies/plans produced for 8 city divisions Audit strategies produced for 499 Town Councils, 560 in – house sub – county audits, 107 divisions, 25 special audits, 386 schools and tertiary institutions, 200 PDM SACCOs Management letters produced for 250 Town councils, 25 special audits, 280 in – house sub – county audits, 54 divisions, 100 PDM SACCOS and 193 schools and tertiary institutions Audit reports for 250 Town Councils, 15 special audits, 100 PDM SACCOs, 280 in – house sub – county audits produced 3 months' Salary for 151 Staff paid</p>
Department:002 Central Government One		

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

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		
<p>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.</p>	<p>Risk profiling for 69 MDAs carried out and results included in the overall shared overall Risk Assessment; Identification of 8 focus areas for audit year 2024 undertaken; Risk profiling for 17 Statutory Authorities carried out and results included in the SORA; Risk profiling for 14 Projects carried out and results included in the SORA; TORs/investigations plan for 4 special/forensic audits produced; 2 special audit management letters produced; 2 special audit/forensic reports undertaken and audit reports issued; Risk profiling for 5 programmes for VFM audit areas and approved results submitted to SORA committee; 4 VFM Area justification papers produced; salary for 56 staff paid</p>	<p>Audit reports produced for 15 statutory authorities, 3 projects and 3 special audits 3 VFM Main study reports produced Management letters produced for 15 statutory authorities, 2 special audits and 3 projects Audit plans produced for 2 special audits Entry meetings held 15 statutory authorities and 3 projects 1 VFM Main study undertaken Risk profiling for 56 MDAs, 31 Statutory Authorities, 14 Projects carried out and results included in the shared overall Risk Assessment; Identification of focus areas for audit year 2024 undertaken TORs/investigation plans for 4 special/forensic audits produced Risk profiling of 5 programmes for VFM audit areas and approved results submitted to SORA Committee 4 VFM Area justification papers produced 3 month's Salary for 58 staff paid</p>
Department:003 Central Government Two		

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

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		
<p>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.</p>	<p>1 special audit report produced; 1 special audit management letter produced; Risk profiling for 57 MDAs carried out; Risk profiling for 26 Statutory Authorities and 1 fund carried out; Risk profiling for 128 projects carried out; Risk profiling for 8 PSAs undertaken; Audit area justification papers for 4 VFM audits produced; 2 Special Audit plans prepared and approved; 3 months' salary for 62 staff paid</p>	<p>Audit reports produced for 11 statutory authorities, 7 backlog PSA audits and 1 special audit Management letters produced for 11 statutory authorities and 1 special audit Risk profiling for 57 MDAs, 26 Statutory Authorities, 2 funds, 128 projects and 4 PSAs undertaken Audit area justification papers for 4 VFM audits produced 2 Special Audit plans prepared and approved 3 months' salary for 61 staff paid</p>
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		
<p>2 Environmental audits produced Office participation in 2 INTOSAI WGEA Activities realized.</p>	<p>1 Audit Plan produced and approved; Field work activities undertaken; 1 draft management letter produced; 1 INTOSAI WGEA Activity attended</p>	<p>1 Audit Plan produced and approved; Field work activities undertaken; 1 draft management letter produced; 1 INTOSAI WGEA Activity attended</p>
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		
<p>2 Climate change awareness campaigns undertaken through the OAG Standards forum.</p>	<p>1 climate change awareness engagement undertaken at OAG headquarters.</p>	<p>1 climate change awareness engagement undertaken for all staff at OAG headquarters.</p>

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

Annual Plans	Quarter's Plan	Revised Plans
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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.	8 special audit plans produced; 4 special audit management letters produced; 4 special audit reports produced; Risk profiling for 15 MDAs carried out; Risk profiling for 12 Statutory Authorities carried out; Risk profiling for 23 projects carried out; Risk profiling carried out for infrastructure audits in 8 entities; Audit area justification papers for 10 VFM audits produced; 3 months' salary for 52 staff paid	Audit report for 1 statutory authority and engineering audits in 8 entities produced 17 special audit reports produced 3 Treasury Memoranda Audit reports approved and issued Management letters for 1 statutory authority and engineering audits in 8 entities produced Management letters produced for 11 special audits Risk profiling carried out for 15 MDAs, 12 Statutory Authorities, 23 projects and infrastructure audits in 14 entities Audit area justification papers for 14 VFM audits produced 3 months' salary for 52 staff paid
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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	Management letters for 7 special audit reports produced; 5 special audit reports produced; Risk profiling for 30 MDAs carried out; Risk profiling for 13 classified audits undertaken; Risk profiling for 14 Statutory Authorities carried out; Risk profiling for 2 fund audits carried out; Risk profiling for 6 projects carried out; Risk profiling for 10 IT Audits undertaken; Audit area justification paper for 2 VFM audits produced; 3 months' salary for 56 staff paid	Audit reports produced for 4 statutory authorities, 4 IT audits, 5 special audits and 1 international audit Management letters produced for 4 statutory authorities, 4 IT audits and 7 special audits Risk profiling for 30 MDAs, 13 classified audits, 14 Statutory Authorities, 3 funds, 6 projects and 10 IT Audits Audit area justification paper for 2 VFM audits 3 months' salary for 53 staff paid
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Development Projects

N/A

Sub SubProgramme:02 Support to Audit services

Departments

Department:001 Corporate and Technical Support Services

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

Annual Plans	Quarter's Plan	Revised Plans
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		
<p>Revised OAG HIV/AIDS policy approved.</p> <p>Office - wide sensitization on revised OAG HIV/AIDS Policy conducted.</p> <p>HIV/AIDS Awareness campaigns undertaken.</p>	<p>Staff at OAG Headquarters (Audit house) sensitized on Revised HIV/AIDS Policy; 1 HIV Awareness campaign undertaken</p>	<p>Staff at OAG Headquarters (Audit house) sensitized on Revised HIV/AIDS Policy</p> <p>1 HIV/AIDS Awareness campaign undertaken</p> <p>7 staff trained as champions on HIV/AIDS Mainstreaming</p>
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		
<p>Review of the NAA 2008</p> <p>Governance structures coordinated</p> <p>Legal services provided</p> <p>M&E framework implemented</p> <p>Impact assessment conducted</p> <p>OAG Policies reviewed</p> <p>Enterprise risk management framework implemented</p> <p>Quarterly Internal Audit & M&E reports produced</p>	<p>2 special investigation reports by Internal Audit produced; Q2 Internal Audit report produced; Outsourcing Evaluation reports prepared; Court cases that arise out of recommendations of the Auditor General's Report compiled with their status; Revised laws for the legal library purchased; Legal briefs for OAG prepared; Contracts drafted and reviewed for the OAG; OAG represented in courts of law and other legal forums; Provisions of Constitution and NAA,2008 on mandate of AG and OAG reviewed; Q2 M&E report produced</p>	<p>OAG Case Management system finalized and rolled out</p> <p>Revised Financial Audit Methodology and Forensic Audit Manuals approved</p> <p>Integrated Reporting framework developed and piloted</p> <p>OAG Business continuity plan developed</p> <p>Report on review of the NAA 2008 approved</p> <p>1 meeting for the Parliamentary Sub Committee on Finance (OAG board) held</p> <p>20 legal briefs and opinions prepared</p> <p>15 Contracts/MoUs drafted and/or reviewed by the Legal Unit</p> <p>60 audit post – issuance reviews conducted</p> <p>QM Guide and handbook approved</p> <p>System for tracking MoU performance developed</p> <p>ToRs for OAG impact evaluation developed</p> <p>2 special investigation reports produced by Internal</p> <p>Q2 Internal Audit report produced</p> <p>Court cases that arise out of recommendations in the Auditor General's Report compiled with their status</p> <p>Revised Laws purchased for the legal library</p> <p>Q2 M&E report produced</p>

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

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	Framework for training and developing non-accounting staff developed; Staff appraisal process managed by HR Department; Staff salaries and 10% NSSF contribution paid; OAG Health and Group life Insurance schemes managed; 60 OAG Staff transferred; OAG Culture and Integrity campaigns undertaken; Staff training and welfare activities managed	Revised OAG HR Policy and Manual approved and implemented Integrated Competence Framework Curriculum development underway Update of staff Job descriptions and competence requirements undertaken System to monitor staff compliance with OAG Code of Conduct developed Premium for Group Life insurance scheme paid ToRs for the Balanced Scorecard consultancy finalized and consultant procured Staff salaries, pension and 10% NSSF contribution paid Staff training and welfare activities managed Q2 Staff appraisal process managed by HR Department Staff transfers managed OAG Culture and Integrity campaigns undertaken

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

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	Half-year Financial Statements for the period ended 31st December 2023 produced and submitted; Ministerial Policy Statement for FY 2024/25 produced; Q2 2023/24 Progress reports produced; REAP work plan for FY 2024/25 produced; 3 months utility bills paid; Transport equipment maintained; 3 Contracts Committee and 6 Evaluation Committee meetings held and minutes produced; 3 monthly reports on Procurement & Disposal submitted to PPDA; 1 Procurement advert published; Draft OAG Asset Management Policy and strategy developed; Civil and equipment maintenance undertaken	Revised OAG Finance and Accounting Manual approved Average market price data bank developed Half-year Financial Statements for the period ended 31st December 2023 produced and submitted Ministerial Policy Statement for FY 2024/25 produced Q2 2023/24 Progress reports produced REAP work plan for FY 2024/25 produced 3 months utility bills paid 1 Finance Committee meeting held 1 Quarterly Inventory management report produced and inventory register updated 1 Quarterly security report produced 5 Outsourcing Evaluation Meetings Held and reports produced Transport equipment maintained 7 Contracts Committee and 15 Evaluation Committee meetings held and minutes produced 3 monthly reports on Procurement & Disposal submitted to PPDA 1 Procurement advert published Draft OAG Asset Management Policy and strategy developed Civil and equipment maintenance undertaken 2 Procurement adverts placed in the newspapers

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

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		
<p>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</p>	<p>IT Service help desk established; Maintenance of equipment, internet, data and CUG services; 1 information security review undertaken; Training of IMIS users undertaken</p>	<p>Phase one of the IMIS completed and rolled out IT Policy and security awareness campaigns conducted Vulnerability and patch management strategy developed and implemented IT Standard operating procedures developed and approved OAG Disaster recovery plan developed and approved OAG IT system vulnerability report produced IT Service help desk established 1 Information security review conducted and IT security brief issued Training of IMIS users undertaken 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 office</p>

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

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	Press conference on submission of the Annual Report of the AG for the financial year ended 30th June 2023 report held; Audit reports processed, reproduced and disseminated; Engagement of stakeholders on findings in AG's report undertaken; 3 months subscription for adverts and newspapers paid; International engagements undertaken/attended; Database on status of audit reports submitted to Parliament and recommendations adopted updated; Support provided to Oversight Committees of Parliament through Minutes, feedback and Audit verification reports and briefs on audit reports; Report on recommendations emanating from AG's report adopted by oversight committees and the House produced; CSR activities implemented	Press conference on submission of the Annual Report of the AG for the financial year ended 30th June 2023 report held Review of the OAG Records and Archives policy finalized CFP and ART Rolled out OAG reports disseminated and archived Parliamentary Liaison ToRs and guidebook approved VFM report summaries produced Audit reports processed, reproduced and disseminated 2 Collaboration activities implemented Engagement of stakeholders on findings in AG's report undertaken 3 months subscription for adverts and newspapers paid 2 International engagements undertaken/attended Database on status of audit reports submitted to Parliament and recommendations adopted updated Support provided to Oversight Committees of Parliament through briefs, feedback and Audit verification reports Report on recommendations emanating from AG's report adopted by oversight committees and the House produced OAG Online platforms maintained (website, intranet, X, CFP) CSR activities implemented

Development Projects

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

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)	ICT Supplies delivered and Payments made; Furniture delivered and inspected; All associated payments made	ICT Supplies delivered and Payments made Furniture delivered and inspected, and subsequently distributed across the office
Painting of Audit House undertaken		Modification Works on Cafeteria at Audit House finalized
Renovation of OAG Cafeteria area undertaken		ICT and furniture needs assessments undertaken to inform the planning and budgeting process for FY 2024/25
Acquisition of assorted furniture for Audit house and branch offices		
Programme:18 Development Plan Implementation		
SubProgramme:01		
Sub SubProgramme:01 External Audit Services		
<i>Departments</i>		
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	2 staff trained in big data analytics	2 audits undertaken using big data analytics
2 pilot audits undertaken using big data analytics		2 staff trained in 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	1 VFM Pre study report produced; 12 staff trained in one module of the Performance/VFM Audit 3 module diploma course	1 VFM Pre study conducted and report produced
25 staff facilitated to undertake one phase of the VFM 3 Module Diploma Course		1 VFM training Main study conducted and report produced
		Performance audit training undertaken for 8 staff
		18 staff trained in one module of the Performance/ VFM Audit 3 module diploma course
Department:005 Forensic Investigations and Special Audits		

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

Annual Plans	Quarter's Plan	Revised Plans
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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	2 special audit management letters produced; 2 special audit reports produced; 1 staff trained in Forensic Investigations; 2 special audit plans prepared; Review of special audit requests undertaken	3 special audit management letters produced 3 special audit reports produced 2 staff trained in Forensic Investigations 2 special audit plans prepared Finalization and training of staff on Forensic Audit Manual
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Development Projects

N/A

SubProgramme:04**Sub SubProgramme:02 Support to Audit services***Departments***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	1 Office – wide refresher training undertaken; 9 staff facilitated to undertake professional certification trainings; 3 staff facilitated to undertake specialized skills training courses; E-curriculum finalized	1 Office – wide refresher training undertaken 20 staff facilitated to undertake professional certification trainings 8 staff facilitated to undertake specialized skills training courses E-curriculum finalized
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Development Projects

N/A

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

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

Table 4.1: NTR Collections (Billions)

VOTE: 131 Office of the Auditor General (OAG)

Quarter 2

Table 4.2: Off-Budget Expenditure By Department and Project

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Quarter 2

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 Q2	0.0
Performance as of End of Q2	Gender has been mainstreamed in all our audits as a key consideration. However, gender audits are yet to be undertaken and have been scheduled for subsequent quarters. Also the planned stakeholder satisfaction survey and EOC assessment on Certificate of compliance with Gender and Equity are yet to be undertaken.
Reasons for Variations	
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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Quarter 2

Performance Indicators:	<p>Number of OAG staff trained (disaggregated by gender) - 120</p> <p>Number of OAG Women's forum activities held - 2</p> <p>Level of satisfaction of staff and applicants disaggregated by gender - 70%</p> <p>Number of staff promoted and recruited disaggregated by Gender - 15</p>
Actual Expenditure By End Q2	
Performance as of End of Q2	Staff training activities as well as balanced recruitment and promotions have been undertaken. 1 OAG Women's forum activity implemented.
Reasons for Variations	Some training activities were rescheduled to the third quarter due to budget cuts in Q1 and heavy involvement of staff in finalizing audits.

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 HIV/AIDS.
Planned Interventions:	<p>Timely provision of access to required medical services and counselling to HIV positive staff and their families through the medical insurance scheme.</p> <p>Review of the OAG HIV/AIDS Policy</p> <p>Internal HIV/AIDS Sensitization campaigns conducted</p>
Budget Allocation (Billion):	2.000
Performance Indicators:	<p>Number of HIV/AIDS awareness campaigns undertaken - 2</p> <p>Level of staff satisfaction with medical services accessed through medical insurance scheme - 75%</p> <p>Percentage of OAG non-wage recurrent budget spent on HIV/AIDS mainstreaming - 3%</p>
Actual Expenditure By End Q2	1.9
Performance as of End of Q2	By the end of Q2, the Staff Medical Insurance premium had been paid HIV/AIDS Policy and manual review had been undertaken awaiting management approval Staff were nominated as champions to spearhead HIV/AIDS mainstreaming initiatives in the OAG
Reasons for Variations	There have been delays in finalizing the review of the HIV/AIDS Policy as part of the OAG HR Policy.

iii) Environment

Objective:	To enhance office - wide participation in adoption of environmental sustainability measures and awareness of issues pertaining to climate change.
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Quarter 2

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 Q2	0.0
Performance as of End of Q2	All associated activities were scheduled for the third and fourth quarters. However, audit plans have been developed for 2 environmental audits..
Reasons for Variations	No variation observed as activities were scheduled for the second half of the FY.

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 2

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 Q2	0.2
Performance as of End of Q2	PPE equipment procured. Covid 19 response plan implemented and tracked Remote network connectivity to enable staff work off – site provided
Reasons for Variations	