

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

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

	Approved Budget	Revised Budget	Released by End Q3	Spent by End Q3	% Budget Released	% Budget Spent	% Releases Spent	
Recurrent	Wage	48.525	48.525	36.394	35.384	75.0 %	73.0 %	97.2 %
	Non-Wage	61.286	65.413	41.527	37.107	68.0 %	60.5 %	89.4 %
Dev.	GoU	1.760	2.268	0.880	0.304	50.0 %	17.3 %	34.5 %
	Ext Fin.	0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
GoU Total		111.570	116.205	78.801	72.795	70.6 %	65.2 %	92.4 %
Total GoU+Ext Fin (MTEF)		111.570	116.205	78.801	72.795	70.6 %	65.2 %	92.4 %
Arrears		0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Total Budget		111.570	116.205	78.801	72.795	70.6 %	65.2 %	92.4 %
<i>A.I.A Total</i>		0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Grand Total		111.570	116.205	78.801	72.795	70.6 %	65.2 %	92.4 %
Total Vote Budget Excluding Arrears		111.570	116.205	78.801	72.795	70.6 %	65.2 %	92.4 %

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

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q3	Spent by End Q3	% Budget Released	% Budget Spent	%Releases Spent
Programme:16 Governance And Security	110.570	115.205	78.801	72.795	71.3 %	65.8 %	92.4%
Sub SubProgramme:01 External Audit Services	53.995	57.739	38.157	36.342	70.7 %	67.3 %	95.2%
Sub SubProgramme:02 Support to Audit services	56.576	57.466	40.644	36.453	71.8 %	64.4 %	89.7%
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	116.205	78.801	72.795	70.6 %	65.2 %	92.4 %

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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****0.234** Bn Shs Department : 003 Central Government Two

Reason: Unspent balances are attributed to operational disruptions arising from budget cuts in the first and third quarters. This led to delayed commencement of activities, which had a direct impact on funds absorption. These funds shall be spent in Q4.

*Items***0.134** UShs 227001 Travel inland

Reason: Unspent balances are directly attributed to on - going activities which started late. This was caused by operational disruptions occasioned by budget cuts and late restoration of these budget cuts in subsequent periods.

0.093 UShs 225101 Consultancy Services

Reason: Observed balances are a result of delayed commencement of audit out-sourcing activities, arising from budget cuts.

0.190 Bn Shs Department : 005 Forensic Investigations and Special Audits

Reason: Observed balances are attributed to budget cuts which led to operational disruptions, including delayed commencement of audit out-sourcing processes. These balances shall be utilized in the fourth quarter.

*Items***0.124** UShs 225101 Consultancy Services

Reason: Variation in expenditure is a direct result of budget cuts, which led to delays in triggering of audit outsourcing processes, culminating in the balances on this item.

Sub SubProgramme:02 Support to Audit services**Sub Programme: 05 Anti-Corruption and Accountability****3.615** Bn Shs Department : 001 Corporate and Technical Support Services

Reason: Overall variation in expenditure is attributed to budget cuts, deferment of some planned activities and procedural delays in making associated payments. All these resulted in the balances observed.

*Items***0.641** UShs 221008 Information and Communication Technology Supplies.

Reason: Unspent balances are due to delays in submission and processing of payment invoices by service providers. These funds shall be spent in Q4.

0.674 UShs 227002 Travel abroad

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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: Balances on this line item are attributed to deferment of associated activities to the fourth quarter. This deferment was occasioned by scheduling conflicts and operational disruptions.

0.812 UShs 212101 Social Security Contributions

Reason: Delays in processing and remitting the March 2024 NSSF employer contribution, resulted in the balances observed. These shall be remitted in early Q4.

0.146 UShs 223005 Electricity

Reason: Observed balances on this item arose from delayed processing of payments to the service provider. These funds shall be spent in Q4.

0.274 UShs 225101 Consultancy Services

Reason: Variation in expenditure is directly attributed to delays in associated procurement processes, which meant that payments could not be effected in time.

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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 3
Percentage of planned financial and compliance audits undertaken	Percentage	85%	95.1%	
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 3
Percentage of planned financial and compliance audits undertaken	Percentage	90%	100%	
Department:003 Central Government Two				
Budget Output: 460081 Financial and Value For Money audits				
PIAP Output: 16080804 Enhanced Quality and Impact of Audits				
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption				
PIAP Output Indicators		Indicator Measure	Planned 2023/24	Actuals By END Q 3
Number of Cost Recovery/PSA audits planned	Number	8	8	
%age of recoverable cost claims Allowed	Percentage	80%	Data Not avaialble	
%-age of Cost Recovery/PSA audits undertaken	Percentage	85%	37.5%	
Percentage of planned financial and compliance audits undertaken	Percentage	90%	100%	
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 3
%age of planned collaborative activities undertaken	Percentage	80%	80%	

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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 3
Percentage of planned financial and compliance audits undertaken	Percentage	100%	50%
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 3
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 3
Number of performance audits undertaken	Number	20	24
Percentage of planned financial and compliance audits undertaken	Percentage	88%	98%
Percentage of planned real time audits undertaken	Percentage	60%	Data not available
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 3
Number of e- government system Audits undertaken	Number	10	5
Number of Forensic audits, VFM, specialized PSA and any others audits undertaken	Number	137	429
Number of staff trained	Number	350	245
%-age coverage of the audit population	Percentage	15%	18.5%
%-age level of compliance with International Audit Standards (ISSAIs)	Percentage	72%	Data Not available

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Programme:16 Governance And Security			
SubProgramme:05 Anti-Corruption and Accountability			
Sub SubProgramme:01 External Audit Services			
Department:005 Forensic Investigations and Special Audits			
Budget Output: 460082 Audits and Forensic Investigations			
PIAP Output: 16080804 Enhanced Quality and Impact of Audits			
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption			
PIAP Output Indicators	Indicator Measure	Planned 2023/24	Actuals By END Q 3
%-age level of stakeholder satisfaction with OAG work	Percentage	75%	Data not available
%-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%	Data not available
Percentage of planned financial and compliance audits undertaken	Percentage	98%	100%
Number of judicial/administrative sanctions arising from audit reports	Number	10	0
Number of policy changes/administrative instructions resulting from audit	Number	10	0
Number of staff trained in the use of Big Data Analytics	Number	4	0
%-age level of stakeholder satisfaction with OAG products	Percentage	40%	Data not available
%-age of audit recommendations implemented	Percentage	40%	42%
Level of stakeholder satisfaction with Integrated system for tracking audit recommendations	Percentage	75%	Data Not available
Proportion of audit recommendations uploaded and tracked	Percentage	20%	Data not available
Aggregate Nominal value of recurring cross-cutting audit issues identified in audit reports	Value	400,000,000,000	Data not available
Aggregated nominal value of savings/recoveries resulting from audits	Value	350,000,000,000	Data not available
Sub SubProgramme:02 Support to Audit services			
Department:001 Corporate and Technical Support Services			
Budget Output: 000013 HIV/AIDS Mainstreaming			
PIAP Output: 16080813 Improved OAG human resource capacity to delivery			
Programme Intervention: 160602 Develop and implement human resource policies to attract and retain competent staff			
PIAP Output Indicators	Indicator Measure	Planned 2023/24	Actuals By END Q 3
Percentage level of compliance with HR Policies	Percentage	75%	Data Not available

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Programme:16 Governance And Security			
SubProgramme:05 Anti-Corruption and Accountability			
Sub SubProgramme:02 Support to Audit services			
Department:001 Corporate and Technical Support Services			
Budget Output: 000014 Administrative and Support Services			
PIAP Output: 16080812 Improved internal governance structures and systems for effective operations in the OAG			
Programme Intervention: 160601 Coordinate programme planning, budgeting, M&E and policy development			
PIAP Output Indicators	Indicator Measure	Planned 2023/24	Actuals By END Q 3
Number of legal litigation cases against AG and OAG	Number	4	5
% level of internal audit recommendations implemented	Percentage	87%	83%
% of planned strategic activities implemented	Percentage	80%	60%
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 3
Percentage level of compliance with HR Policies	Percentage	75%	Data not available
Percentage increase in overall staff performance	Percentage	3%	1.3%
% of OAG staff with satisfactory performance	Percentage	97%	98%
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 3
% of supplier satisfaction(including audit firms)	Percentage	75%	Data Not available
% reduction of avaregae fleet maintenance and inventory cost	Percentage	4%	Data Not available
% level of implementation of external Audit recommendations	Percentage	85%	74%
Level of staff satisfaction with Office accomodation and ammenities	Percentage	90%	Data Not available
Budget performance rating	Percentage	85%	Data Not avaiable
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 3
% level of user satisfaction with Integrated Management Informatiuon System	Percentage	80%	Data Not available
% of security incidences resolved	Percentage	80%	90%
% of network uptime	Percentage	90%	95.8%
% of staff satisfaction with IT support services	Percentage	80%	Data Not available

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Programme:16 Governance And Security			
SubProgramme:05 Anti-Corruption and Accountability			
Sub SubProgramme:02 Support to Audit services			
Department:001 Corporate and Technical Support Services			
Budget Output: 000014 Administrative and Support Services			
PIAP Output: 16080816 Enhanced utilization of audit results, increased public demand for accountability and improved profile of the OAG			
Programme Intervention: 160605 Undertake financing and administration of programme services			
PIAP Output Indicators	Indicator Measure	Planned 2023/24	Actuals By END Q 3
% level of stakeholder satisfaction	Percentage	76%	Data Not available
% of planned collaboration activities undertaken	Percentage	80%	76%
% of audit reports discussed by parliament	Percentage	80%	80%
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 3
% of supplier satisfaction(including audit firms)	Percentage	75%	Data not available
% reduction of avaregae fleet maintenance and inventory cost	Percentage	4%	Data not available
Level of staff satisfaction with Office accomodation and ammenities	Percentage	90%	Data not available
Programme:18 Development Plan Implementation			
SubProgramme:01 Development Planning, Research, Evaluation and Statistics			
Sub SubProgramme:01 External Audit Services			
Department:004 Value For Money and Specialised Audits			
Budget Output: 000001 Audit and Risk Management			
PIAP Output: 1802010111 Increased Performance / Value for Money Audits, Specialized Audits and Forensics investigations undertaken			
Programme Intervention: 180605 Expand the Performance/Value for Money Audits, Specialized Audits and Forensic Investigations undertakings			
PIAP Output Indicators	Indicator Measure	Planned 2023/24	Actuals By END Q 3
Number of Performance / Value for Money Audits, Specialized Audits and Forensics investigations undertaken	Number	137	426
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 3
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 3
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 3
Number of Performance / Value for Money Audits, Specialized Audits and Forensics investigations undertaken	Number	137	426
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 3
No. of OAG off site facilities (Forensic Laboratories,..etc) constructed and commissioned by 2024.	Number	1	0
% of planned training activities undertaken	Percentage	80%	68%
Percentage increase in Audits undertaken.	Percentage	10.00%	13.7%
IT and PA manuals, standards and guidelines in place.	Number	2	2

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Performance highlights for the Quarter

During the quarter, audit reports were completed for the following:

- 6 statutory authorities
- 8 projects
- 1 international audit
- 1 treasury memoranda verification
- 2 regional referral hospitals
- 3 special audits
- 20 city divisions
- 305 sub counties
- 137 schools

In addition, 1 report was produced on the special audit of NSSF.

This brings the total number of audits completed in the FY to 3637, as at the end of the third quarter.

The Shared Overall Risk assessment was undertaken and risk profiling of audits was completed

The first phase of the Integrated Management Information System project was completed with roll out of the first 3 modules of the system undertaken

An External QA review was undertaken by AFROSAI-E

The revised OAG HR Policy and Manual was approved

OAG Ministerial Policy Statement for FY 2024/25 was produced and submitted

The Forensic Audit Manual was revised, approved and staff were trained on the manual.

Variations and Challenges

The observed variation in budget execution is primarily attributed to budget cuts experienced on the first and third quarter projected releases to the Office. These shortfalls caused disruptions, which culminated in delays and deferment of planned activities.

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

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q3	Spent by End Q3	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:16 Governance And Security	110.570	115.205	78.801	72.795	71.3 %	65.8 %	92.4 %
Sub SubProgramme:01 External Audit Services	53.995	57.739	38.157	36.342	70.7 %	67.3 %	95.2 %
000089 Climate Change Mitigation	0.060	0.060	0.000	0.000	0.0 %	0.0 %	
000090 Climate Change Adaptation	0.010	0.010	0.000	0.000	0.0 %	0.0 %	
460081 Financial and Value For Money audits	46.654	46.654	32.898	31.273	70.5 %	67.0 %	95.1 %
460082 Audits and Forensic Investigations	7.270	11.015	5.259	5.069	72.3 %	69.7 %	96.4 %
Sub SubProgramme:02 Support to Audit services	56.576	57.466	40.644	36.453	71.8 %	64.4 %	89.7 %
000003 Facilities and Equipment Management	1.760	2.268	0.880	0.304	50.0 %	17.3 %	34.5 %
000013 HIV/AIDS Mainstreaming	0.100	0.100	0.000	0.000	0.0 %	0.0 %	
000014 Administrative and Support Services	54.716	55.099	39.764	36.149	72.7 %	66.1 %	90.9 %
Programme:18 Development Plan Implementation	1.000	1.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Sub SubProgramme:01 External Audit Services	0.680	0.680	0.000	0.000	0.0 %	0.0 %	0.0 %
000001 Audit and Risk Management	0.680	0.680	0.000	0.000	0.0 %	0.0 %	
Sub SubProgramme:02 Support to Audit services	0.320	0.320	0.000	0.000	0.0 %	0.0 %	0.0 %
000014 Administrative and Support Services	0.320	0.320	0.000	0.000	0.0 %	0.0 %	
Total for the Vote	111.570	116.205	78.801	72.795	70.6 %	65.2 %	92.4 %

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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 Q3	Spent by End Q3	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
211102 Contract Staff Salaries	3.144	3.144	2.358	2.358	75.0 %	75.0 %	100.0 %
211103 Statutory salaries	45.381	45.381	34.035	33.026	75.0 %	72.8 %	97.0 %
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	13.077	8.242	7.896	67.5 %	64.7 %	95.8 %
212101 Social Security Contributions	5.097	5.097	3.822	3.010	75.0 %	59.1 %	78.7 %
212102 Medical expenses (Employees)	2.239	2.239	2.239	2.239	100.0 %	100.0 %	100.0 %
212103 Incapacity benefits (Employees)	0.186	0.186	0.110	0.110	58.9 %	58.9 %	100.0 %
221001 Advertising and Public Relations	0.192	0.312	0.109	0.106	56.8 %	55.0 %	97.0 %
221002 Workshops, Meetings and Seminars	0.600	0.600	0.425	0.377	70.8 %	62.8 %	88.6 %
221003 Staff Training	5.020	5.020	3.135	3.006	62.5 %	59.9 %	95.9 %
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	0.055	0.055	63.5 %	63.5 %	100.0 %
221008 Information and Communication Technology Supplies.	1.222	1.222	0.898	0.258	73.5 %	21.1 %	28.7 %
221009 Welfare and Entertainment	1.826	1.826	0.770	0.770	42.1 %	42.1 %	100.0 %
221011 Printing, Stationery, Photocopying and Binding	0.623	0.641	0.359	0.359	57.7 %	57.7 %	100.0 %
221012 Small Office Equipment	0.120	0.120	0.070	0.070	58.3 %	58.3 %	100.0 %
221016 Systems Recurrent costs	0.150	0.150	0.113	0.112	75.0 %	74.8 %	99.8 %
221017 Membership dues and Subscription fees.	0.233	0.233	0.145	0.127	62.1 %	54.3 %	87.5 %
222001 Information and Communication Technology Services.	0.459	0.475	0.284	0.213	61.9 %	46.5 %	75.1 %
223001 Property Management Expenses	0.596	0.596	0.367	0.271	61.6 %	45.6 %	74.0 %
223002 Property Rates	0.120	0.120	0.120	0.120	100.0 %	100.0 %	100.0 %
223004 Guard and Security services	0.682	0.742	0.512	0.478	75.0 %	70.1 %	93.4 %
223005 Electricity	0.545	0.545	0.409	0.262	75.0 %	48.2 %	64.2 %
223006 Water	0.238	0.238	0.179	0.119	75.0 %	50.0 %	66.7 %
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0.120	0.120	0.070	0.070	58.3 %	58.3 %	99.9 %
225101 Consultancy Services	5.680	5.680	3.193	2.575	56.2 %	45.3 %	80.6 %
227001 Travel inland	9.616	12.655	6.160	5.905	64.1 %	61.4 %	95.9 %

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<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q3	Spent by End Q3	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
227002 Travel abroad	5.765	5.765	3.824	3.150	66.3 %	54.6 %	82.4 %
227003 Carriage, Haulage, Freight and transport hire	0.040	0.040	0.030	0.030	75.0 %	75.0 %	100.0 %
227004 Fuel, Lubricants and Oils	1.966	1.966	1.324	1.324	67.4 %	67.4 %	100.0 %
228001 Maintenance-Buildings and Structures	0.345	0.345	0.218	0.082	63.4 %	23.9 %	37.7 %
228002 Maintenance-Transport Equipment	1.196	1.196	0.697	0.560	58.3 %	46.8 %	80.3 %
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0.548	0.548	0.341	0.285	62.2 %	52.0 %	83.5 %
273104 Pension	0.952	0.952	0.714	0.575	75.0 %	60.4 %	80.6 %
312229 Other ICT Equipment - Acquisition	1.000	1.508	0.180	0.078	18.0 %	7.8 %	43.1 %
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	0.226	89.3 %	40.4 %	45.3 %
Total for the Vote	111.570	116.205	78.801	72.795	70.6 %	65.2 %	92.4 %

VOTE: 131 Office of the Auditor General (OAG)

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

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q3	Spent by End Q3	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:16 Governance And Security	110.570	115.205	78.801	72.795	71.27 %	65.84 %	92.38 %
Sub SubProgramme:01 External Audit Services	53.995	57.739	38.157	36.342	70.67 %	67.31 %	95.2 %
Departments							
001 Local Authorities	21.398	21.398	14.910	14.762	69.7 %	69.0 %	99.0 %
002 Central Government One	7.811	7.811	5.637	5.573	72.2 %	71.3 %	98.9 %
003 Central Government Two	8.475	8.475	5.936	4.705	70.0 %	55.5 %	79.3 %
004 Value for Money and Specialised Audits	9.040	9.040	6.414	6.234	70.9 %	69.0 %	97.2 %
005 Forensic Investigations and Special Audits	7.270	11.015	5.259	5.069	72.3 %	69.7 %	96.4 %
Development Projects							
N/A							
Sub SubProgramme:02 Support to Audit services	56.576	57.466	40.644	36.453	71.84 %	64.43 %	89.7 %
Departments							
001 Corporate and Technical Support Services	54.816	55.199	39.764	36.149	72.5 %	65.9 %	90.9 %
Development Projects							
1690 Retooling of Office of the Auditor General	1.760	2.268	0.880	0.304	50.0 %	17.3 %	34.5 %
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	57.739	38.157	36.342	70.67 %	67.31 %	95.2 %
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	57.466	40.644	36.453	71.84 %	64.43 %	89.7 %
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	116.205	78.801	72.795	70.6 %	65.2 %	92.4 %

VOTE: 131 Office of the Auditor General (OAG)

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

VOTE: 131 Office of the Auditor General (OAG)

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Quarter 3: Outputs and Expenditure in the Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Programme:16 Governance And Security		
SubProgramme:05 Anti-Corruption and Accountability		
Sub SubProgramme:01 External Audit Services		
<i>Departments</i>		
Department:001 Local Authorities		
Budget Output:460081 Financial and Value For Money audits		
PIAP Output: 16080804 Enhanced Quality and Impact of Audits		
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption		
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	Audit reports produced for 2 regional referral hospitals, 20 city divisions, 305 sub counties and 137 schools Audit strategies produced for 8 city divisions, 476 Town Councils, 576 in – house sub – county audits, 107 divisions, 4 special audits, 437 schools and tertiary institutions, 200 PDM SACCOS Management letters produced for 2 regional referral hospitals, 20 city divisions, 376 Town councils, 85 Municipal divisions, 305 sub – county audits, 2 special audits and 346 schools and tertiary institutions Risk profiling for all Higher Local governments undertaken 1 Value For Money audit area justification paper produced 3 months' Salary for 151 Staff paid	Slight under performance on planned audits is due to budget cuts experienced in Q1 and Q3, as well as involvement of all audit staff in the special audit of the payroll. This resulted in some audits remaining in progress at the time of reporting.

Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item		Spent
211103 Statutory salaries		3,337,750.018
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		462,123.777
221003 Staff Training		187,790.077
225101 Consultancy Services		19,500.000
227001 Travel inland		627,246.400
227002 Travel abroad		467.141

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Total For Budget Output	4,634,877.413
	Wage Recurrent	3,337,750.018
	Non Wage Recurrent	1,297,127.395
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	4,634,877.413
	Wage Recurrent	3,337,750.018
	Non Wage Recurrent	1,297,127.395
	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 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	Audit reports produced for 1 statutory authority and 1 project Management letters produced for 1 statutory authority and 1 project 1 treasury memoranda verification report produced Shared Overall Risk assessment undertaken Risk profiling for 70 MDAs, 23 Statutory Authorities and 21 Projects carried out and results included in the shared overall Risk Assessment; Identification of focus areas for audit year 2024 undertaken Risk profiling of 5 programmes for VFM audits undertaken Entry meetings held for 32 MDAs, 23 statutory authorities, 21 projects and 28 special audits Audit Plans (OASSs) produced for 15 MDAs,17 statutory authorities and 10 projects TORs/investigation plans for 28 special/forensic audits produced 3 month's Salary for 58 staff paid	With the inclusion of backlog audits, overall reported performance is over and above the target. However, some deliverables for the third quarter were adversely affected by budget cuts, and these remain in progress at the time of reporting.
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Expenditures incurred in the Quarter to deliver outputs

US\$ Thousand

Item	Spent
211103 Statutory salaries	1,279,191.112

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Quarter 3

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
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		161,106.240
221003 Staff Training		59,375.000
227001 Travel inland		267,115.465
227002 Travel abroad		34,091.461
	Total For Budget Output	1,800,879.278
	Wage Recurrent	1,279,191.112
	Non Wage Recurrent	521,688.166
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	1,800,879.278
	Wage Recurrent	1,279,191.112
	Non Wage Recurrent	521,688.166
	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 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	Audit reports and management letters produced for 7 projects Risk profiling for 46 MDAs, 14 Statutory Authorities, 1 fund, 107 projects, 5 VFM Audit programmes and 9 PSAs undertaken Entry meetings held for 46 MDAs, 13 Statutory Authorities, 107 projects. 2 VFM Audits and 9 PSAs Audit plans produced for 72 projects and 3 PSAs 3 months' salary for 61 staff paid	Following the inclusion of backlog audits, the reported performance is over and above the target, owing to the fact that these were undertaken during the reporting period. However some of the originally planned audits remain in progress by the end of Q3, due to budget cuts in the first and third quarters.

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Quarter 3

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		497,084.180
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		181,657.272
221003 Staff Training		121,387.759
225101 Consultancy Services		157,218.000
227001 Travel inland		170,868.220
227002 Travel abroad		28,297.944
	Total For Budget Output	1,156,513.375
	Wage Recurrent	497,084.180
	Non Wage Recurrent	659,429.195
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	1,156,513.375
	Wage Recurrent	497,084.180
	Non Wage Recurrent	659,429.195
	Arrears	0.000
	<i>AIA</i>	0.000
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		
1 Audit Plan produced and approved; Field work activities undertaken; 1 draft management letter produced; 1 INTOSAI WGEA Activity attended	Field work activities relating to 1 environmental audit undertaken 2 management letters produced 1 audit report produced	Planned activities were adversely impacted by budget cuts in the first and third quarters, which led to operational disruptions and delays.
Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item		Spent
	Total For Budget Output	0.000
	Wage Recurrent	0.000
	Non Wage Recurrent	0.000

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

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**

1 climate change awareness engagement undertaken for all staff at OAG headquarters.	Activity deferred to the fourth quarter.	Owing to budget cuts and heavy staff involvement in audit activities, all planned activities under this budget output have been deferred to the Fourth quarter.
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Expenditures incurred in the Quarter to deliver outputs *US\$ Thousand*

Item	Spent
Total For Budget Output	0.000
Wage Recurrent	0.000
Non Wage Recurrent	0.000
Arrears	0.000
<i>AIA</i>	0.000

Budget Output:460081 Financial and Value For Money audits

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Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 16080804 Enhanced Quality and Impact of Audits		
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption		
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	1 report produced on the special audit of NSSF 1 VFM Audit main study undertaken and draft report produced Management letters produced for 4 statutory authorities, 3 projects and 7 special engineering audits Risk profiling carried out for 17 MDAs, 10 Statutory Authorities, 25 projects, 7 potential VFM audit areas and infrastructure audits in 10 entities Entry meetings held for 17 MDAs, 10 Statutory Authorities, 25 projects, 7 VFM audits, 17 special audits and infrastructure audits in 2 entities Audit plans produced for 8 MDAs, 4 projects, 9 special audits, and 1 infrastructure audit Audit area justification papers produced for 7 VFM audits 1 VFM pre-study report produced 3 months' salary for 52 staff paid	In terms of audits, the overall performance target was achieved, owing to the inclusion of backlog audits from previous periods. However some of the planned deliverables remained in progress at the time of reporting, and this is attributed to budget cuts.

Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item		Spent
211103 Statutory salaries		1,939,975.282
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		138,792.818
221003 Staff Training		437,056.149
225101 Consultancy Services		80,499.999
227001 Travel inland		111,092.813
227002 Travel abroad		3,122.695
	Total For Budget Output	2,710,539.756
	Wage Recurrent	1,939,975.282
	Non Wage Recurrent	770,564.474
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	2,710,539.756
	Wage Recurrent	1,939,975.282
	Non Wage Recurrent	770,564.474
	Arrears	0.000

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Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	<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**

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	Audit reports produced for 5 statutory authorities and 1 international audit Management letters produced for 5 statutory authorities and 2 classified audits Risk profiling for 31 MDAs, 39 classified audits, 22 Statutory Authorities, 4 funds, 5 projects, 2 companies with minority GoU interest and 6 IT Audits Entry meetings held for 31 MDAs, 20 Statutory Authorities, 2 funds, 5 projects, 4 special audits, 3 VFM Audits, 2 companies with minority GoU interest and 6 IT Audits Audit area justification papers produced for 3 VFM audits 3 months' salary for 53 staff paid	Slight performance variation is attributed to budget cuts in the first and third quarters. On - going activities shall be completed in Q4.
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; Audit plan for special audit of the pension payroll developed; Staff trained on utilization of tools for special audit of the pension payroll; 3 months' salary for 56 staff paid		

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

Item	Spent
211103 Statutory salaries	1,217,763.149
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	80,392.000
221003 Staff Training	112,285.609
225101 Consultancy Services	12,250.000
227001 Travel inland	203,673.720

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Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Total For Budget Output	1,626,364.478
	Wage Recurrent	1,217,763.149
	Non Wage Recurrent	408,601.329
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	1,626,364.478
	Wage Recurrent	1,217,763.149
	Non Wage Recurrent	408,601.329
	Arrears	0.000
	<i>AIA</i>	0.000

Development Projects

N/A

Sub SubProgramme:02 Support to Audit services*Departments***Department:001 Corporate and Technical Support Services****Budget Output:000013 HIV/AIDS Mainstreaming****PIAP Output: 16080813 Improved OAG human resource capacity to delivery****Programme Intervention: 160602 Develop and implement human resource policies to attract and retain competent staff**

Staff at OAG Headquarters (Audit house) sensitized on Revised HIV/AIDS Policy	The Revised OAG HIV/AIDS policy was approved	Variation is due to budget cuts and conflicting schedules, which affected activity implementation.
1 HIV/AIDS Awareness campaign undertaken	1 HIV/AIDS awareness campaign was undertaken	
7 staff trained as champions on HIV/AIDS Mainstreaming	7 staff nominated as champions for HIV/AIDS mainstreaming.	

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

Item	Spent
Total For Budget Output	0.000
Wage Recurrent	0.000
Non Wage Recurrent	0.000
Arrears	0.000
<i>AIA</i>	0.000

Budget Output:000014 Administrative and Support Services

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Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 16080812 Improved internal governance structures and systems for effective operations in the OAG		
Programme Intervention: 160601 Coordinate programme planning, budgeting, M&E and policy development		
<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 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>	<p>Revised Financial Audit Methodology and Forensic Audit Manuals approved</p> <p>External QA review undertaken by AFROSAI-E coordinated</p> <p>1 meeting for the Parliamentary Sub Committee on Finance (OAG board) held</p> <p>Review of the Compliance Audit Manual (CAM) was completed and the TeamMate Library was updated.</p> <p>10 legal briefs and opinions prepared</p> <p>9 Contracts/MoUs drafted and/or reviewed by the Legal Unit</p> <p>ToRs for OAG impact evaluation developed</p> <p>2 special investigation reports produced by Internal Audit</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>ICBF Assessment for 2023 undertaken and submitted</p> <p>Q2 M&E report produced</p>	<p>Slight performance variation is attributed to budget cuts which caused operational disruptions and delays in commencement of some planned activities.</p>
<p>2 special investigation reports by Internal Audit produced;</p> <p>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>		

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Quarter 3

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		
<p>Revised OAG HR Policy and Manual approved and implemented</p> <p>Integrated Competence Framework Curriculum development underway</p> <p>Update of staff Job descriptions and competence requirements undertaken</p> <p>System to monitor staff compliance with OAG Code of Conduct developed</p> <p>Premium for Group Life insurance scheme paid</p> <p>ToRs for the Balanced Scorecard consultancy finalized and consultant procured</p> <p>Staff salaries, pension and 10% NSSF contribution paid</p> <p>Staff training and welfare activities managed</p> <p>Q2 Staff appraisal process managed by HR Department</p> <p>Staff transfers managed</p> <p>OAG Culture and Integrity campaigns undertaken</p>	<p>Revised OAG HR Policy and Manual approved and implemented</p> <p>Integrated Competence Framework Curriculum development nearing completion</p> <p>Update of staff Job descriptions and competence requirements undertaken</p> <p>2 Human Resource Advisory committee meetings held</p> <p>Premium for Group Life insurance scheme paid</p> <p>14 staff were promoted</p> <p>ToRs for the Balanced Scorecard consultancy finalized and consultant procured</p> <p>Staff salaries, pension and 10% NSSF contribution paid</p> <p>Staff training and welfare activities managed</p> <p>Q2 Staff appraisal process managed by HR Department</p> <p>Staff transfers managed</p>	<p>Variation in performance is a result of budget cuts, which adversely affected timely activity implementation. As such, several activities remain in progress at the time of reporting.</p>
<p>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</p>		

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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 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</p>	<p>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 Draft 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 43 procurements initiated and 68 completed 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 2 Procurement adverts published in the newspapers Civil and equipment maintenance undertaken</p>	<p>No significant variation observed. However several planned activities remain in progress at the time of reporting, and shall be completed in Q4.</p>
<p>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; Logistical support provided towards special audit of the pension payroll; Civil and equipment maintenance undertaken</p>		

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Quarter 3

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 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>	<p>Phase one of the IMIS (3 modules) completed and rolled out IT security awareness campaigns conducted OAG IT system vulnerability report produced 1 Information security review conducted and IT security brief issued Training of IMIS users undertaken 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 office</p>	<p>Performance is largely on track. However, some minor variations are attributed to budget cuts and procedural delays in procurement processes.</p>
<p>IT Service help desk established; Maintenance of equipment, internet, data and CUG services; 1 information security review undertaken; IT support provided during the special audit of the pension payroll; Training of IMIS users undertaken</p>		

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Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 16080816 Enhanced utilization of audit results, increased public demand for accountability and improved profile of the OAG		
Programme Intervention: 160605 Undertake financing and administration of programme services		
<p>Press conference on submission of the Annual Report of the AG for the financial year ended 30th June 2023 report held</p> <p>Review of the OAG Records and Archives policy finalized</p> <p>CFP and ART Rolled out</p> <p>OAG reports disseminated and archived</p> <p>Parliamentary Liaison ToRs and guidebook approved</p> <p>VFM report summaries produced</p> <p>Audit reports processed, reproduced and disseminated</p> <p>2 Collaboration activities implemented</p> <p>Engagement of stakeholders on findings in AG's report undertaken</p> <p>3 months subscription for adverts and newspapers paid</p> <p>2 International engagements undertaken/attended</p> <p>Database on status of audit reports submitted to Parliament and recommendations adopted updated</p> <p>Support provided to Oversight Committees of Parliament through briefs, feedback and Audit verification reports</p> <p>Report on recommendations emanating from AG's report adopted by oversight committees and the House produced</p> <p>OAG Online platforms maintained (website, intranet, X, CFP)</p> <p>CSR activities implemented</p>	<p>Press conference on submission of the Annual Report of the AG for the financial year ended 30th June 2023 report held</p> <p>Audit reports processed, reproduced, disseminated and archived</p> <p>2 Collaboration activities implemented</p> <p>6 Engagements of stakeholders on findings in AG's report undertaken</p> <p>3 months subscription for adverts and newspapers paid</p> <p>3 International engagements undertaken/attended</p> <p>Database on status of audit reports submitted to Parliament and recommendations adopted updated</p> <p>Support provided to Oversight Committees of Parliament, during 68 sessions through 55 briefs, 3 feedback and Audit verification reports</p> <p>OAG Online platforms maintained (website, intranet, X, CFP)</p> <p>2 CSR activities implemented</p>	<p>No performance variation to report on.</p>

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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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

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; Relevant IEC materials and public messages developed and publicized relating to the special audit of the pension payroll; CSR activities implemented

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

Item	Spent
211102 Contract Staff Salaries	1,033,812.639
211103 Statutory salaries	2,906,645.683
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	1,620,475.222
212101 Social Security Contributions	1,208,889.892
212102 Medical expenses (Employees)	337,807.789
212103 Incapacity benefits (Employees)	23,107.472
221001 Advertising and Public Relations	28,273.153
221002 Workshops, Meetings and Seminars	1,580.601
221003 Staff Training	186,349.989
221007 Books, Periodicals & Newspapers	30,967.378
221008 Information and Communication Technology Supplies.	129,699.001
221009 Welfare and Entertainment	160,968.119
221011 Printing, Stationery, Photocopying and Binding	291,862.986
221012 Small Office Equipment	19,698.600
221016 Systems Recurrent costs	38,375.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item		Spent
221017 Membership dues and Subscription fees.		106,534.289
222001 Information and Communication Technology Services.		500.000
223001 Property Management Expenses		82,527.996
223004 Guard and Security services		172,430.000
223007 Other Utilities- (fuel, gas, firewood, charcoal)		14,558.576
225101 Consultancy Services		57,801.849
227001 Travel inland		127,518.262
227002 Travel abroad		775,580.399
227003 Carriage, Haulage, Freight and transport hire		20,000.000
227004 Fuel, Lubricants and Oils		341,410.385
228001 Maintenance-Buildings and Structures		44,858.500
228002 Maintenance-Transport Equipment		133,900.379
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		82,343.249
273104 Pension		222,773.819
	Total For Budget Output	10,201,251.227
	Wage Recurrent	3,940,458.322
	Non Wage Recurrent	6,260,792.905
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	10,201,251.227
	Wage Recurrent	3,940,458.322
	Non Wage Recurrent	6,260,792.905
	Arrears	0.000
	<i>AIA</i>	0.000
<i>Development Projects</i>		
Project:1690 Retooling of Office of the Auditor General		
Budget Output:000003 Facilities and Equipment Management		

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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Project:1690 Retooling of Office of the Auditor General**PIAP Output: 16080814 Improved financial management and operational efficiency in the OAG****Programme Intervention: 160605 Undertake financing and administration of programme services**

ICT Supplies delivered and Payments madeFurniture delivered and inspected, and subsequently distributed across the officeModification Works on Cafeteria at Audit House finalized; Technical specifications for ICT equipment needed for the special audit of the pension payroll developed; Adverts for ICT equipment for the pension payroll issued, bids received and processed; ICT and furniture needs assessments undertaken to inform the planning and budgeting process for FY 2024/25	Assorted ICT Supplies delivered and Payments made Furniture delivered and inspected, and subsequently distributed across the office Modification Works on Cafeteria at Audit House on-going, nearing completion Technical specifications for ICT equipment needed for the special audit of the pension payroll developed ICT and furniture needs assessments undertaken to inform the planning and budgeting process for FY 2024/25	Variation in performance is directly attributed to budget cuts on the development budget allocation.
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Expenditures incurred in the Quarter to deliver outputs*UShs Thousand*

Item	Spent
312229 Other ICT Equipment - Acquisition	38,822.000
313121 Non-Residential Buildings - Improvement	103,287.378
Total For Budget Output	142,109.378
GoU Development	142,109.378
External Financing	0.000
Arrears	0.000
<i>AIA</i>	0.000
Total For Project	142,109.378
GoU Development	142,109.378
External Financing	0.000
Arrears	0.000
<i>AIA</i>	0.000

Programme:18 Development Plan Implementation**SubProgramme:01 Development Planning, Research, Evaluation and Statistics****Sub SubProgramme:01 External Audit Services***Departments***Department:004 Value For Money and Specialised Audits****Budget Output:000001 Audit and Risk Management**

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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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;**

2 audits undertaken using big data analytics 2 staff trained in Big data analytics	Training Plan for Big data analytics developed	Performance variance is attributed to budget cuts experienced in the first and third quarters.
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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**

1 VFM Pre study conducted and report produced 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	2 VFM Pre studies conducted and report produced 2 VFM training Main studies conducted and draft reports produced 18 staff trained in one module of the Performance/ VFM Audit 3 module diploma course	Activity implementation was adversely affected by budget cuts in the first and third quarters, resulting in the performance variation observed.
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Expenditures incurred in the Quarter to deliver outputs *US\$ Thousand*

Item	Spent
Total For Budget Output	0.000
Wage Recurrent	0.000
Non Wage Recurrent	0.000
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	0.000
Wage Recurrent	0.000
Non Wage Recurrent	0.000
Arrears	0.000
<i>AIA</i>	0.000

Department:005 Forensic Investigations and Special Audits

Budget Output:000001 Audit and Risk Management

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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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 special audit management letters produced	3 special audit management letters produced	Variation in performance is a result of budget cuts experienced over the course of the FY.
3 special audit reports produced	3 special audit reports produced	
2 staff trained in Forensic Investigations	2 special audit plans prepared	
2 special audit plans prepared	Finalization and training of staff on Forensic Audit Manual was undertaken	
Finalization and training of staff on Forensic Audit Manual		

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

Item	Spent
Total For Budget Output	0.000
Wage Recurrent	0.000
Non Wage Recurrent	0.000
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	0.000
Wage Recurrent	0.000
Non Wage Recurrent	0.000
Arrears	0.000
<i>AIA</i>	0.000

Development Projects

N/A

SubProgramme:04 Accountability Systems and Service Delivery

Sub SubProgramme:02 Support to Audit services

Departments

Department:001 Corporate and Technical Support Services

Budget Output:000014 Administrative and Support Services

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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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

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	1 Office - wide training undertaken 35 staff facilitated to undertake professional certification courses 7 staff facilitated to undertake specialized skills training Curriculum development on-going, as part of the Integrated Competence framework adoption.	Performance variation is attributed to budget cuts experienced in the first and third quarters of the Financial Year.
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Expenditures incurred in the Quarter to deliver outputs *US\$ Thousand*

Item	Spent
Total For Budget Output	0.000
Wage Recurrent	0.000
Non Wage Recurrent	0.000
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	0.000
Wage Recurrent	0.000
Non Wage Recurrent	0.000
Arrears	0.000
<i>AIA</i>	0.000

Development Projects

N/A

GRAND TOTAL	22,272,534.905
Wage Recurrent	12,212,222.063
Non Wage Recurrent	9,918,203.464
GoU Development	142,109.378
External Financing	0.000
Arrears	0.000
<i>AIA</i>	0.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Quarter 3: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
Programme:16 Governance And Security	
SubProgramme:05 Anti-Corruption and Accountability	
Sub SubProgramme:01 External Audit Services	
<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 AG on Local Governments for the FY ended 30th June 2023 produced Audit reports produced for 135 Districts, 10 cities, 31 municipal councils, 20 city divisions, 16 regional referral hospitals, 305 sub counties and 137 schools Backlog audit reports produced for 1,556 lower local governments and 532 schools Individual audit reports produced for 190 entities arising from the Payroll Special audit Management letters produced for 135 Districts, 10 cities, 31 municipal councils, 20 city divisions, 16 regional referral hospitals, 376 Town councils, 85 Municipal divisions, 305 sub – county audits, 2 special audits and 346 schools/tertiary institutions Audit plans produced for 135 Districts, 10 cities, 31 municipal councils, 109 divisions, 16 regional referral hospitals, 476 Town Councils, 576 sub-county audits, 107 divisions, 31 special audits, 437 schools/tertiary institutions, 200 PDM SACCOs 9 months' Salary for 151 Staff paid Gratuity for 8 staff paid

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
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Item	Spent
211103 Statutory salaries	10,016,175.004
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	1,299,257.620
221003 Staff Training	276,944.079
225101 Consultancy Services	972,841.056
227001 Travel inland	2,143,129.788

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>	
Item		Spent
227002 Travel abroad		53,212.841
	Total For Budget Output	14,761,560.388
	Wage Recurrent	10,016,175.004
	Non Wage Recurrent	4,745,385.384
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	14,761,560.388
	Wage Recurrent	10,016,175.004
	Non Wage Recurrent	4,745,385.384
	Arrears	0.000
	<i>AIA</i>	0.000
Department:002 Central Government One		
Budget Output:460081 Financial and Value For Money audits		

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
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>Annual Report of the AG for the FY ended 30th June 2023 produced Audit reports produced for 73 MDAs, 17 statutory authorities, 22 projects and 1 Special Audit 2 treasury memoranda verification reports produced Management letters produced for 54 MDAs, 17 statutory authorities, 22 projects and 2 Special Audits 2 VFM Main studies undertaken Audit Plans produced and Entry meetings held for 54 MDAs, 31 statutory authorities, 24 projects and 2 Special Audits 50 entity audit reports and Management letters produced arising from the Special audit of the Payroll Risk profiling for 70 MDAs, 23 Statutory Authorities, 21 Projects and 5 programmes for VFM audits carried out Shared Overall Risk assessment undertaken Entry meetings held for 32 MDAs, 23 statutory authorities, 21 projects and 28 special audits, for 2024 Audit Plans (OASS) produced for 15 MDAs, 17 statutory authorities, 10 projects and 28 special audits for audit year 2024 9 months' salary for 58 staff paid Gratuity for 4 staff paid</p>
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	
Item	US\$ Thousand Spent
211103 Statutory salaries	3,837,573.327
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	447,821.931
221003 Staff Training	129,913.669
227001 Travel inland	566,979.769
227002 Travel abroad	590,596.542
Total For Budget Output	5,572,885.238
Wage Recurrent	3,837,573.327
Non Wage Recurrent	1,735,311.911
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	5,572,885.238

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
	Wage Recurrent	3,837,573.327
	Non Wage Recurrent	1,735,311.911
	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 AG for the FY ended 30th June 2023 produced
 Audit reports for 45 MDAs, 14 statutory bodies, 2 funds, 3 PSAs, 8 special audits and 156 projects 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 135 projects prepared and approved
 Audit plans 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
 Risk profiling for 46 MDAs, 14 Statutory Authorities, 1 fund, 107 projects, 5 VFM Audit programmes and 9 PSAs undertaken
 Entry meetings held for 46 MDAs, 13 Statutory Authorities, 107 projects. 2 VFM Audits and 9 PSAs
 Audit plans produced for 72 projects and 3 PSAs, for audit year 2024
 9 months' salary for 61 staff paid
 Gratuity for 5 staff paid

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

UShs Thousand

Item	Spent
211103 Statutory salaries	3,214,016.976
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	461,240.830
221003 Staff Training	189,332.962
225101 Consultancy Services	357,434.750
227001 Travel inland	414,016.299
227002 Travel abroad	68,844.495
Total For Budget Output	4,704,886.312

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
	Wage Recurrent	3,214,016.976
	Non Wage Recurrent	1,490,869.336
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	4,704,886.312
	Wage Recurrent	3,214,016.976
	Non Wage Recurrent	1,490,869.336
	Arrears	0.000
	<i>AIA</i>	0.000

Department:004 Value for Money and Specialised Audits

Budget Output:000089 Climate Change Mitigation

PIAP Output: 16080804 Enhanced Quality and Impact of Audits

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

2 Environmental audits produced	2 Audit Plans produced and approved
Office participation in 2 INTOSAI WGEA Activities realized.	Field work activities undertaken
	2 management letters produced
	1 audit report produced
	1 INTOSAI WGEA Activity attended

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

US\$ Thousand

Item	Spent
Total For Budget Output	0.000
Wage Recurrent	0.000
Non Wage Recurrent	0.000
Arrears	0.000
<i>AIA</i>	0.000

Budget Output:000090 Climate Change Adaptation

PIAP Output: 16080804 Enhanced Quality and Impact of Audits

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

2 Climate change awareness campaigns undertaken through the OAG Standards forum.	Activity deferred to the fourth quarter.
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Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs

US\$ Thousand

Item	Spent
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VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
	Total For Budget Output	0.000
	Wage Recurrent	0.000
	Non Wage Recurrent	0.000
	Arrears	0.000
	<i>AIA</i>	0.000

Budget Output:460081 Financial and Value For Money audits**PIAP Output: 16080804 Enhanced Quality and Impact of Audits****Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption**

Audit reports produced for 15 MDAs, 12 Statutory Bodies, 23 projects, 15 Special audits, 10 Value for Money Audits, 3 Treasury Memoranda Audits and Engineering Audits in 8 entities.

Annual Report of the AG on VFM Audits for the FY ended 30th June 2023 produced
 Audit reports for 18 MDAs, 5 Statutory Authorities, 28 projects, 3 special audits and engineering audits in 14 entities produced
 16 VFM Main study reports produced
 3 treasury memoranda verifications completed
 Audit plans and management letters produced for 16 MDAs, 9 statutory authorities, 31 projects, and specialized engineering audits in 8 entities and 44 special audits
 27 Individual entity audit reports and Management letters produced arising from the Special audit of the Payroll
 16 VFM Pre study reports produced and approved
 Risk profiling carried out and entry meetings held for 17 MDAs, 10 Statutory Authorities, 25 projects, 7 potential VFM audit areas and infrastructure audits in 10 entities
 Audit plans produced for 8 MDAs, 4 projects, 9 special audits, and 1 infrastructure audit, for 2024
 1 VFM pre-study report produced
 9 months' Salary for 52 staff paid
 Gratuity for 7 staff paid

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

Item	Spent
211103 Statutory salaries	3,797,143.103
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	457,428.744
221003 Staff Training	492,683.489
225101 Consultancy Services	637,641.450
227001 Travel inland	746,085.783

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
Item	Spent
227002 Travel abroad	102,992.993
Total For Budget Output	6,233,975.562
Wage Recurrent	3,797,143.103
Non Wage Recurrent	2,436,832.459
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	6,233,975.562
Wage Recurrent	3,797,143.103
Non Wage Recurrent	2,436,832.459
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	
<p>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.</p> <p>This directorate is also tasked with Consolidation of the Annual Report of the AG</p>	<p>Annual Report of the AG for the FY ended 30th June 2023 produced</p> <p>Audit reports produced for 26 MDAs, 29 statutory authorities, 3 funds, 14 classified audits, 11 projects, 5 IT Audits, 1 international audit and 7 Special Audits</p> <p>3 VFM Pre and Main study reports produced and approved</p> <p>40 entity audit reports and 45 Management letters produced, arising from the Special audit of the Payroll</p> <p>Management letters produced for 26 MDAs, 29 statutory authorities, 3 funds, 16 classified audits, 11 projects, 5 IT Audits, 1 international audit and 7 Special Audits</p> <p>Audit plans produced for 26 MDAs, 29 statutory authorities, 3 funds, 16 classified audits, 11 projects, 5 IT Audits, 1 international audit and 15 Special Audits</p> <p>Risk profiling and entry meetings held for 31 MDAs, 39 classified audits, 22 Statutory Authorities, 4 funds, 5 projects, 2 companies with minority GoU interest, 4 Special audits, 3 VFM Audits and 6 IT Audits</p> <p>9 months' salary for 53 staff paid</p> <p>Gratuity for 4 staff paid</p>

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
PIAP Output: 16080804 Enhanced Quality and Impact of Audits	
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption	
NA	NA
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	
	<i>US\$ Thousand</i>
Item	Spent
211103 Statutory salaries	3,494,140.319
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	397,808.651
221003 Staff Training	224,754.365
225101 Consultancy Services	299,519.787
227001 Travel inland	571,055.474
227002 Travel abroad	81,658.643
	5,068,937.239
Total For Budget Output	5,068,937.239
Wage Recurrent	3,494,140.319
Non Wage Recurrent	1,574,796.920
Arrears	0.000
<i>AIA</i>	0.000
	5,068,937.239
Total For Department	5,068,937.239
Wage Recurrent	3,494,140.319
Non Wage Recurrent	1,574,796.920
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:000013 HIV/AIDS Mainstreaming	

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

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	
Revised OAG HIV/AIDS policy approved.	The Revised OAG HIV/AIDS policy was approved
Office - wide sensitization on revised OAG HIV/AIDS Policy conducted.	1 HIV/AIDS awareness campaign was undertaken
HIV/AIDS Awareness campaigns undertaken.	7 staff nominated as champions for HIV/AIDS mainstreaming.

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>US\$ Thousand</i>
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Item	Spent
Total For Budget Output	0.000
Wage Recurrent	0.000
Non Wage Recurrent	0.000
Arrears	0.000
<i>AIA</i>	0.000

Budget Output:000014 Administrative and Support Services

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
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 produced Report on review of the NAA 2008 developed, awaiting approval Report on the performance of External Legal Services produced Standardized procedures for review of OAG guiding documents finalized Development of a Case Management system is underway 3 meetings for the Parliamentary Sub Committee on Finance (OAG board) held 3 quarterly Internal Audit and M&E reports produced 4 special investigation reports produced by Internal Audit 9 Monthly payroll verification reports produced 60 legal briefs and opinions prepared 34 Contracts/MoUs reviewed by the Legal Unit 1 Summary Pre – issuance review report produced on 58 audit pre – issuance reviews OAG represented in courts of law and other legal forums ToRs for OAG impact evaluation developed OAG Strategic Plan MTR report produced External QA review undertaken by AFROSAI-E coordinated Financial and Compliance, and Forensic Audit Manuals reviewed and approved ICBF Assessment for 2023 undertaken and submitted
NA	NA

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

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 ethical and professional standards conducted Integrated Competence Framework finalized and approved and development of curriculum underway 3 Human Resource Advisory Committee meetings held and 17 resolutions made Revised OAG Performance management system implemented and Quarterly staff appraisal conducted OAG Health Insurance and Group Life insurance contracts awarded and premiums paid OAG Training plan for FY 2023/24 finalized and implemented Revised OAG HR Policy and Manual finalized and approved Staff welfare activities managed Staff salaries, pension and 10% NSSF contribution paid 4 staff recruited and 29 promoted to fill vacant positions Staff prepared for retirement Annual Gratuity to contract staff paid ToRs for the Balanced Scorecard consultancy finalized and consultant procured. Guidelines developed and implementation on-going Update of staff Job descriptions and competence requirements undertaken Staff transfers managed
NA	NA

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
PIAP Output: 16080814 Improved financial management and operational efficiency in the OAG	
Programme Intervention: 160605 Undertake financing and administration of programme services	
Statutory 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 Half-year Financial Statements for FY 2023/24 produced External Audit of the OAG for FY 2022/23 concluded with an unqualified opinion OAG Finance and Accounting Manual reviewed OAG Annual Performance report for 2023 produced OAG Financial control mechanism managed and payments processed BFP and MPS for FY 2024/25 produced 3 quarterly reports produced each on budget performance, inventory and security 9 months bills for utilities, cleaning and security paid 3 Finance Committee meetings held Annual Procurement Plan for 2023/2024 produced and submitted 26 Contracts Committee, 65 Evaluation Committee meetings and 28 Outsourcing Evaluation meetings held and minutes produced 9 monthly reports on Procurement & Disposal submitted to PPDA 324 procurements initiated and 295 completed Ground rates paid Civil works and maintenance of vehicles, machinery and equipment undertaken
NA	NA

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

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>Phase one of the IMIS (3 modules) completed and rolled out. Also a requirements gathering for Phase 2 modules is underway IT policy produced and approved 3 Information security reviews conducted and IT security briefs issued IT Peer review conducted IT Asset register developed and updated 2 IT security awareness campaigns conducted OAG IT system vulnerability reports produced Draft IT Standard operating procedures developed and approved 3 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>
NA	NA

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
PIAP Output: 16080816 Enhanced utilization of audit results, increased public demand for accountability and improved profile of the OAG	
Programme Intervention: 160605 Undertake financing and administration of programme services	
Stakeholder engagements 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 FY 2022/23 held OAG Communication and Stakeholder Engagement Strategy approved 48 stakeholder (6 International) engagements held CFP piloted to selected CSOs, and 3 reports produced 7 VFM reports summarized and 18 reports serialized in print media OAG Reports reproduced, disseminated, uploaded and archived INTOSAI WGEI AGM attended 5 Collaboration activities undertaken Draft Parliamentary Liaison ToRs and guidebook developed Technical support provided to PACs during 482 sessions, through 455 briefs, 12 feedback reports and 60 verifications Report on AG's recommendations adopted by Parliament produced 9 PAC reports produced with technical support from OAG 4 CSR activities conducted 9 months Subscription for adverts and newspapers paid OAG Online platforms maintained (website, intranet, X, CFP) OAG participated in Anti - corruption commemoration week activities All annual subscriptions to international bodies paid
NA	NA

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>US\$ Thousand</i>
Item	Spent
211102 Contract Staff Salaries	2,358,128.589
211103 Statutory salaries	8,666,621.880
211104 Employee Gratuity	2,536,143.752
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	4,832,192.088
212101 Social Security Contributions	3,010,118.835
212102 Medical expenses (Employees)	2,239,250.000
212103 Incapacity benefits (Employees)	109,511.208
221001 Advertising and Public Relations	105,600.778
221002 Workshops, Meetings and Seminars	376,580.600
221003 Staff Training	1,692,203.988
221004 Recruitment Expenses	56,007.334

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>US\$ Thousand</i>
Item	Spent
221007 Books, Periodicals & Newspapers	55,422.049
221008 Information and Communication Technology Supplies.	257,650.503
221009 Welfare and Entertainment	769,543.953
221011 Printing, Stationery, Photocopying and Binding	359,223.733
221012 Small Office Equipment	70,000.000
221016 Systems Recurrent costs	112,255.000
221017 Membership dues and Subscription fees.	126,583.398
222001 Information and Communication Technology Services.	213,256.225
223001 Property Management Expenses	271,493.734
223002 Property Rates	120,000.000
223004 Guard and Security services	478,090.000
223005 Electricity	262,422.582
223006 Water	119,198.368
223007 Other Utilities- (fuel, gas, firewood, charcoal)	69,954.576
225101 Consultancy Services	307,702.557
227001 Travel inland	1,463,635.942
227002 Travel abroad	2,253,006.311
227003 Carriage, Haulage, Freight and transport hire	30,000.000
227004 Fuel, Lubricants and Oils	1,324,231.155
228001 Maintenance-Buildings and Structures	82,307.634
228002 Maintenance-Transport Equipment	560,250.142
228003 Maintenance-Machinery & Equipment Other than Transport	284,866.209
273104 Pension	575,366.367
Total For Budget Output	36,148,819.490
Wage Recurrent	11,024,750.469
Non Wage Recurrent	25,124,069.021
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	36,148,819.490
Wage Recurrent	11,024,750.469

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
	Non Wage Recurrent 25,124,069.021
	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)	Painting and Civil modifications at Audit House completed
Painting of Audit House undertaken	Assorted ICT Supplies delivered and Payments made
Renovation of OAG Cafeteria area undertaken	Furniture delivered and inspected, and subsequently distributed across the office
Acquisition of assorted furniture for Audit house and branch offices	Modification Works on Cafeteria at Audit House on-going, nearing completion
	Technical specifications for ICT equipment needed for the special audit of the pension payroll developed
	ICT and furniture needs assessments undertaken to inform the planning and budgeting process for FY 2024/25

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

Item	Spent
312229 Other ICT Equipment - Acquisition	77,644.000
313121 Non-Residential Buildings - Improvement	226,259.631
Total For Budget Output	303,903.631
GoU Development	303,903.631
External Financing	0.000
Arrears	0.000
<i>AIA</i>	0.000
Total For Project	303,903.631
GoU Development	303,903.631
External Financing	0.000
Arrears	0.000
<i>AIA</i>	0.000

Programme:18 Development Plan Implementation

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
SubProgramme:01 Development Planning, Research, Evaluation and Statistics	
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	Training Plan for Big data analytics developed
2 pilot audits undertaken using big data analytics	2 plans for specialized audits using big data approved
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	3 Pre study reports produced
25 staff facilitated to undertake one phase of the VFM 3 Module Diploma Course	3 VFM Main studies undertaken
	1 Training VFM Report produced
	2 draft VFM training reports produced
	18 staff trained in two modules of the Performance/ VFM Audit 3 module diploma course
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	
<i>US\$ Thousand</i>	
Item	Spent
Total For Budget Output	0.000
Wage Recurrent	0.000
Non Wage Recurrent	0.000
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	0.000
Wage Recurrent	0.000
Non Wage Recurrent	0.000
Arrears	0.000
<i>AIA</i>	0.000
Department:005 Forensic Investigations and Special Audits	
Budget Output:000001 Audit and Risk Management	

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
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	7 special audit plans approved
4 staff trained in Big Data analytics, IT Systems audits and investigations	5 special audits management letters produced
	3 special audit reports produced
	Finalization and training of staff on Forensic Audit Manual was undertaken

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>
Item	Spent
Total For Budget Output	0.000
Wage Recurrent	0.000
Non Wage Recurrent	0.000
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	0.000
Wage Recurrent	0.000
Non Wage Recurrent	0.000
Arrears	0.000
<i>AIA</i>	0.000

Development Projects

N/A

SubProgramme:04 Accountability Systems and Service Delivery**Sub SubProgramme:02 Support to Audit services***Departments***Department:001 Corporate and Technical Support Services****Budget Output:000014 Administrative and Support Services**

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
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	1 Office - wide training undertaken
30 staff facilitated to undertake professional certification courses	35 staff facilitated to undertaken professional certification courses
17 staff facilitated to undertake specialized skills training towards enhancing the quality and impact of audits	7 staff facilitated to undertake specialized skills training
E-curriculum finalized	Curriculum development on-going, as part of the Integrated Competence framework adoption.

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>US\$ Thousand</i>
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Item	Spent
Total For Budget Output	0.000
Wage Recurrent	0.000
Non Wage Recurrent	0.000
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	0.000
Wage Recurrent	0.000
Non Wage Recurrent	0.000
Arrears	0.000
<i>AIA</i>	0.000

Development Projects

N/A

GRAND TOTAL	72,794,967.860
Wage Recurrent	35,383,799.198
Non Wage Recurrent	37,107,265.031
GoU Development	303,903.631
External Financing	0.000
Arrears	0.000
<i>AIA</i>	0.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Quarter 4: Revised Workplan

Annual Plans	Quarter's Plan	Revised Plans
Programme:16 Governance And Security		
SubProgramme:05		
Sub SubProgramme:01 External Audit Services		
<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.	Audit reports for 280 in – house sub – county audits produced; Audit reports for 249 Town Councils produced; Audit reports produced for 10 special audits; Management letters for 53 divisions produced; Management letters for 249 Town councils produced; Management letters for 193 schools and tertiary institutions produced; Audit reports for 107 divisions produced; Audit reports for 386 schools and tertiary institutions produced; Management letters for 100 PDM SACCOS produced; Audit reports produced for 100 PDM SACCOS; Risk profiling for 675 Higher Local Governments (135 Districts, 10 City councils, 31 Municipal councils 499 Town Councils) and 16 Regional Referral Hospitals undertaken ; 25 Special Audit plans produced; Salary for 148 Staff paid	Audit reports produced for 89 divisions, 564 town councils, 905 sub counties and 300 schools and tertiary institutions, 8 special audits and 200 PDM SACCOS Management letters produced for 188 Town councils, 4 Municipal divisions, 905 sub – county audits, 8 special audits and 91 schools and tertiary institutions and 200 PDM SACCOS 3 months' Salary for 151 Staff paid
Department:002 Central Government One		

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Annual Plans	Quarter's Plan	Revised Plans
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Budget Output:460081 Financial and Value For Money audits		
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PIAP Output: 16080804 Enhanced Quality and Impact of Audits		
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Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption		
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<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>Entrance meetings for 69 MDAs held for audit year 2023-2024; Entrance meetings for 17 MDAs held for financial year 2023-2024; Entrance meetings for 14 MDAs held for audit year 2023-2024; Pre-study reports issued and approved for VFM audits to be reported in audit year 2023-2024; 2 special audit management letters produced; 2 special audit/forensic reports undertaken and audit reports issued; salary for 56 staff paid</p>	<p>Audit reports produced for 14 statutory authorities, 2 projects and 3 special audits 3 VFM Main study reports produced Management letters produced for 14 statutory authorities, 2 special audits and 2 projects 1 VFM Main study undertaken 5 VFM Area justification papers produced Entry meetings held for 58 MDAs. Audit Plans (OASSs) produced for 75 MDAs, 6 statutory authorities, 11 projects and 28 special audits for audit year 2024 2 VFM Pre-study reports produced 8 special audit management letters produced 3 month's Salary for 58 staff paid</p>
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Department:003 Central Government Two		
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Budget Output:460081 Financial and Value For Money audits		
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PIAP Output: 16080804 Enhanced Quality and Impact of Audits		
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Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption		
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<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>OAS's for 57 MDAs prepared and approved; OAS's for 26 Statutory Authorities and 1 fund prepared and approved; OAS's for 128 projects prepared and approved; OAS's for 8 PSAs produced; Pre-study reports for 4 VFM audits produced and approved; 3 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 Entry meetings for 1 Statutory Authority and 1 fund Audit plans produced for 46 MDAs, 13 Statutory Authorities, 35 projects, 8 special audits, 3 VFM Audits and 6 PSAs Audit area justification papers for 5 VFM audits produced 2 VFM Pre –study reports produced 3 months' salary for 61 staff paid</p>
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Department:004 Value for Money and Specialised Audits		
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VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Annual Plans	Quarter's Plan	Revised Plans
Budget Output:000089 Climate Change Mitigation		
PIAP Output: 16080804 Enhanced Quality and Impact of Audits		
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption		
2 Environmental audits produced Office participation in 2 INTOSAI WGEA Activities realized.	Audit report and Final Management Letter produced for 1 Environmental audit	Audit report produced for 1 Environmental audit 1 INTOSAI-WGEA activity attended
Budget Output:000090 Climate Change Adaptation		
PIAP Output: 16080804 Enhanced Quality and Impact of Audits		
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption		
2 Climate change awareness campaigns undertaken through the OAG Standards forum.	1 climate change awareness engagement undertaken at OAG Branch offices.	1 climate change awareness engagement undertaken at OAG Head Office and Branch offices.
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.	4 special audit management letters produced; 4 special audit reports produced; OAS's for 15 MDAs prepared and approved; OAS's for 12 Statutory Authorities prepared and approved; OAS's for 23 projects prepared and approved; Pre-study reports for 5 VFM audits produced and approved; Infrastructure Audit plans prepared and approved for 4 entities; Treasury Memoranda audit plans developed and approved; 6 special audit plans prepared and approved; 3 months' Salary for 52 staff paid	Audit reports produced for 4 statutory authorities, 3 projects and 7 special engineering audits 7 special audit reports produced Audit plans produced for 9 MDAs, 10 Statutory Authorities, 21 projects, infrastructure audits in 9 entities, and 8 special audits 6 VFM Pre-study reports produced 3 months' salary for 52 staff paid
Department:005 Forensic Investigations and Special Audits		

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Annual Plans	Quarter's Plan	Revised Plans
Budget Output:460082 Audits and Forensic Investigations		
PIAP Output: 16080804 Enhanced Quality and Impact of Audits		
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption		
<p>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</p>	<p>2 special audit reports produced; OAS's for 30 MDAs prepared and approved; OAS's for 13 classified audits undertaken; OAS's for 14 Statutory Authorities prepared and approved; OAS's for 2 funds audits prepared and approved; OAS's for 6 projects prepared and approved; 11 Special Audit plans prepared and approved; 2 Value for money pre-study reports produced; 15 IT Audit Plans prepared and approved; 3 months' salary for 56 staff paid</p>	<p>Audit reports produced for 4 IT audits and 5 special audits Management letters produced for 4 IT audits and 7 special audits Audit plans produced for 31 MDAs, 39 classified audits, 22 Statutory Authorities, 4 funds, 5 projects, 2 companies with minority GoU interest, 4 Special audits, 3 VFM Audits and 6 IT Audits Audit area justification papers produced for 3 VFM audits 1 VFM pre study report produced 3 months' salary for 53 staff paid</p>
NA	NA	<p>2 special audit reports produced; OAS's for 30 MDAs prepared and approved; OAS's for 13 classified audits undertaken; OAS's for 14 Statutory Authorities prepared and approved; OAS's for 2 funds audits prepared and approved; OAS's for 6 projects prepared and approved; 11 Special Audit plans prepared and approved; 2 Value for money pre-study reports produced; 15 IT Audit Plans prepared and approved; Fieldwork and management letter(s) produced relating the special audit of the pension payroll; Report on special audit of the pension payroll produced; 3 months' salary for 56 staff paid</p>
<i>Development Projects</i>		
N/A		
Sub SubProgramme:02 Support to Audit services		
<i>Departments</i>		
Department:001 Corporate and Technical Support Services		

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

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		
Revised OAG HIV/AIDS policy approved. Office - wide sensitization on revised OAG HIV/AIDS Policy conducted. HIV/AIDS Awareness campaigns undertaken.	Staff at OAG branch offices sensitized on Revised HIV/AIDS Policy	Staff at OAG headquarters and branch offices sensitized on Revised HIV/AIDS Policy 7 staff trained on HIV/AIDS Mainstreaming

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Annual Plans	Quarter's Plan	Revised Plans
Budget Output:000014 Administrative and Support Services		
PIAP Output: 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 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</p>	<p>Annual Quality Assurance report produced; Technical support provided to audit staff; 10 Reports issued on post -issuance reviews; Update of the OAG risk register undertaken; Outsourcing Evaluation reports prepared; 1 special investigation report by Internal Audit produced; Q3 Internal Audit report produced; Court cases that arise out of recommendations of the Auditor General's Report compiled with their status; Legal opinions prepared for OAG; Q3 M&E report produced; Contracts drafted and reviewed on behalf of OAG; Auditor General represented in courts of law and other legal forums; Provisions of Constitution and NAA, 2008 on mandate of AG and OAG reviewed; OAG Enterprise Risk Management Manual developed; 1 institutional review on OAG Governance undertaken</p>	<p>OAG Case Management system finalized and rolled out Integrated Reporting framework developed and piloted OAG Business continuity plan developed Report on review of the NAA 2008 approved 1 meeting for the Parliamentary Sub Committee on Finance (OAG board) held 15 legal briefs and opinions prepared 10 Contracts/MoUs drafted and/or reviewed by the Legal Unit 60 audit post – issuance reviews conducted QM Guide and handbook approved 2 special investigation reports produced by Internal Audit Q3 Internal Audit and M&E reports produced Revised Laws purchased for the legal library Annual Quality Assurance report produced Update of the OAG risk register undertaken Outsourcing Evaluation reports prepared Court cases that arise out of recommendations of the Auditor General's Report compiled with their status Auditor General represented in courts of law and other legal forums OAG Enterprise Risk Management Manual finalized 1 institutional review on OAG Governance undertaken</p>

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Annual Plans	Quarter's Plan	Revised Plans
Budget Output:000014 Administrative and Support Services		
PIAP Output: 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		
NA	NA	Annual Quality Assurance report produced; Technical support provided to audit staff; 10 Reports issued on post -issuance reviews; Update of the OAG risk register undertaken; Outsourcing Evaluation reports prepared; 1 special investigation report by Internal Audit produced; Q3 Internal Audit report produced; Court cases that arise out of recommendations of the Auditor General's Report compiled with their status; Legal opinions prepared for OAG; Q3 M&E report produced; Contracts drafted and reviewed on behalf of OAG; Auditor General represented in courts of law and other legal forums; Provisions of Constitution and NAA, 2008 on mandate of AG and OAG reviewed; OAG Enterprise Risk Management Manual developed; 1 institutional review on OAG Governance undertaken
PIAP Output: 16080813 Improved OAG human resource capacity to delivery		
Programme Intervention: 160602 Develop and implement human resource policies to attract and retain competent staff		
Integrity & Culture campaigns conducted Staff recruited/promoted according to revised structure Staff Appraisal and training managed Welfare initiatives managed Salary and Pension payrolls managed Staff insurance schemes managed OAG HR Policies reviewed	Staff salaries and 10% NSSF contribution paid; OAG policy handbook developed; Staff training and welfare activities managed	Integrated Competence Framework Curriculum `developed and rolled out System to monitor staff compliance with OAG Code of Conduct developed OAG Policy handbook developed Staff salaries, pension and 10% NSSF contribution paid Staff training and welfare activities managed Q3 Staff appraisal process managed by HR Department OAG Culture and Integrity campaigns undertaken
NA	NA	Staff salaries and 10% NSSF contribution paid; OAG policy handbook developed; Staff training and welfare activities managed

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Annual Plans	Quarter's Plan	Revised Plans
Budget Output:000014 Administrative and Support Services		
PIAP Output: 16080814 Improved financial management and operational efficiency in the OAG		
Programme Intervention: 160605 Undertake financing and administration of programme services		
Statutory 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	9 months Financial Statements for the period ended 31st March 2024 produced and submitted; Approved Budget Estimates and Performance contract form A for FY 2024/25 produced; OAG Asset management policy and strategy finalized and approved; Annual operational plan for FY 2024/25 produced ; Q3 FY 2023/24 progress report produced; 3 months utility bills paid; All transport equipment maintained; 5 Contracts Committee and 10 Evaluation Committee meetings held and minutes produced; 3 monthly reports on Procurement & Disposal submitted to PPDA; 1 Procurement advert placed in the newspapers; Civil and equipment maintenance undertaken	Draft IPSAS adoption guidelines developed Revised OAG Finance and Accounting Manual approved Final approved estimates and performance contract for FY 2024/25 finalized and developed Average market price data bank developed 9 months Financial Statements for the period ended 31st December 2023 produced and submitted Q3 2023/24 Progress reports produced REAP work plan for FY 2024/25 finalized and 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 7 Outsourcing Evaluation Meetings Held and reports produced Transport equipment maintained 8 Contracts Committee and 20 Evaluation Committee meetings held and minutes produced 3 monthly reports on Procurement & Disposal submitted to PPDA Annual Operational Plan for 2024 produced Civil and equipment maintenance undertaken 1 Procurement advert placed in the newspapers

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Annual Plans	Quarter's Plan	Revised Plans
Budget Output:000014 Administrative and Support Services		
PIAP Output: 16080814 Improved financial management and operational efficiency in the OAG		
Programme Intervention: 160605 Undertake financing and administration of programme services		
NA	NA	9 months Financial Statements for the period ended 31st March 2024 produced and submitted; Approved Budget Estimates and Performance contract form A for FY 2024/25 produced; OAG Asset management policy and strategy finalized and approved; Annual operational plan for FY 2024/25 produced ; Q3 FY 2023/24 progress report produced; 3 months utility bills paid; All transport equipment maintained; 5 Contracts Committee and 10 Evaluation Committee meetings held and minutes produced; 3 monthly reports on Procurement & Disposal submitted to PPDA; 1 Procurement advert placed in the newspapers; Logistical support provided towards special audit of the pension payroll; Civil and equipment maintenance undertaken

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Annual Plans	Quarter's Plan	Revised Plans
Budget Output: 000014 Administrative and Support Services		
PIAP Output: 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>OAG Audit Management Software developed and piloted; All equipment, internet, data and CUG services maintained; Training of users for Phase 3 of the IMIS undertaken</p>	<p>Phase 2 and 3 of the IMIS project 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>
NA	NA	<p>OAG Audit Management Software developed and piloted; All equipment, internet, data and CUG services maintained; IT support provided during the special audit of the pension payroll; Training of users for Phase 3 of the IMIS undertaken</p>

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Quarter 3

Annual Plans	Quarter's Plan	Revised Plans
Budget Output:000014 Administrative and Support Services		
PIAP Output: 16080816 Enhanced utilization of audit results, increased public demand for accountability and improved profile of the OAG		
Programme Intervention: 160605 Undertake financing and administration of programme services		
Stakeholder engagements 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	1 stakeholder perception survey undertaken; 1 Parliamentary committees' sensitization /feedback workshop held; Database on status of audit reports submitted to Parliament and recommendations adopted updated; Support provided to Oversight Committees of Parliament through Minutes, feedback and Audit verification reports and briefs on audit reports; Report on recommendations emanating from AG's report adopted by oversight committees and the House produced; VFM Report summaries developed and disseminated; International engagements undertaken/attended; 3 months subscription for adverts and newspapers paid	AFROSAI-E Governing Board held Review of the OAG Records and Archives policy finalized CFP and ART Rolled out Parliamentary Liaison ToRs and guidebook approved OAG Stakeholder Perception survey ToRs finalized Audit reports processed, reproduced, disseminated 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)

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Quarter 3

Annual Plans	Quarter's Plan	Revised Plans
Budget Output:000014 Administrative and Support Services		
PIAP Output: 16080816 Enhanced utilization of audit results, increased public demand for accountability and improved profile of the OAG		
Programme Intervention: 160605 Undertake financing and administration of programme services		
NA	NA	1 stakeholder perception survey undertaken; 1 Parliamentary committees' sensitization /feedback workshop held; Database on status of audit reports submitted to Parliament and recommendations adopted updated; Support provided to Oversight Committees of Parliament through Minutes, feedback and Audit verification reports and briefs on audit reports; Report on recommendations emanating from AG's report adopted by oversight committees and the House produced; VFM Report summaries developed and disseminated; International engagements undertaken/attended; Technical communication and public relations support provided to facilitate the special audit of the pension payroll; 3 months subscription for adverts and newspapers paid
<i>Development Projects</i>		
Project:1690 Retooling of Office of the Auditor General		
Budget Output:000003 Facilities and Equipment Management		
PIAP Output: 16080814 Improved financial management and operational efficiency in the OAG		
Programme Intervention: 160605 Undertake financing and administration of programme services		
Assorted ICT equipment procured (laptops, software, desktops, security and server equipment) Painting of Audit House undertaken Renovation of OAG Cafeteria area undertaken Acquisition of assorted furniture for Audit house and branch offices	NA	ICT equipment to be used in the special audit of the pension payroll delivered and distributed. Modification of the cafeteria at Audit house completed
Programme:18 Development Plan Implementation		
SubProgramme:01		
Sub SubProgramme:01 External Audit Services		

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Annual Plans	Quarter's Plan	Revised Plans
<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 pilot audits undertaken using big data analytics	1 big data training audit undertaken and report produced	2 audits undertaken using big data analytics 4 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 25 staff facilitated to undertake one phase of the VFM 3 Module Diploma Course	1 VFM Training report produced; 1 VFM Main study undertaken; Audit area justification papers produced for 3 VFM training audits	2 VFM training reports produced Training in performance audit and other specialized areas undertaken for 8 staff Audit area justification papers produced for 3 VFM training audits
Department:005 Forensic Investigations and Special Audits		
Budget Output:000001 Audit and Risk Management		
PIAP Output: 1802010111 Increased Performance / Value for Money Audits, Specialized Audits and Forensics investigations undertaken		
Programme Intervention: 180605 Expand the Performance/Value for Money Audits, Specialized Audits and Forensic Investigations undertakings		
6 Forensic Investigations/Special audits undertaken 4 staff trained in Big Data analytics, IT Systems audits and investigations	1 special audit report produced	2 special audit management letters produced 4 special audit reports produced 7 staff trained in Forensic Investigations and other specialized areas
<i>Development Projects</i>		
N/A		
SubProgramme:04		
Sub SubProgramme:02 Support to Audit services		
<i>Departments</i>		
Department:001 Corporate and Technical Support Services		

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Annual Plans	Quarter's Plan	Revised Plans
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		
<p>2 Office-wide refresher training undertaken</p> <p>30 staff facilitated to undertake professional certification courses</p> <p>17 staff facilitated to undertake specialized skills training towards enhancing the quality and impact of audits</p> <p>E-curriculum finalized</p>	<p>5 staff facilitated to undertake professional certification trainings; 3 staff facilitated to undertake specialized skills training in various fields</p>	<p>10 staff facilitated to undertake professional certification trainings; 14 staff facilitated to undertake specialized skills training in various fields</p>
<i>Development Projects</i>		
N/A		

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

Table 4.1: NTR Collections (Billions)

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Table 4.2: Off-Budget Expenditure By Department and Project

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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 Q3	0.2
Performance as of End of Q3	Gender has been mainstreamed in all our audits as a key consideration. Additionally, 2 Value For Money gender audits had been undertaken at the time of reporting. Also, preparations are underway for the planned stakeholder satisfaction survey, which shall commence in Q4. The EOC assessment on Certificate of compliance with Gender and Equity shall be reported on in Q4.
Reasons for Variations	Performance variation is attributed to resource constraints.
Objective:	To justly and impartially provide opportunities in terms of welfare and career growth for all staff.
Issue of Concern:	The need to have balanced career growth opportunities for all staff regardless of sex, race, religious affiliation or disability. In addition, the Office shall deliberately ensure a conducive environment for staff and clients.
Planned Interventions:	Provide equitable, needs-based training to all staff. Conducting fair and transparent recruitment and promotions. Support activities of the OAG Women's forum. Annually assess the level of staff satisfaction disaggregated by gender.
Budget Allocation (Billion):	3.800

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Performance Indicators:	Number of OAG staff trained (disaggregated by gender) - 120 Number of OAG Women's forum activities held - 2 Level of satisfaction of staff and applicants disaggregated by gender - 70% Number of staff promoted and recruited disaggregated by Gender - 15
Actual Expenditure By End Q3	2.8
Performance as of End of Q3	Staff training activities as well as balanced recruitment and promotions have been undertaken. 2 OAG Women's forum activities have been implemented while the staff survey is set to be undertaken in Q4.
Reasons for Variations	Overall variation in performance is attributed to budget cuts experienced in the first and third quarters,

ii) HIV/AIDS

Objective:	To equitably and sustainably minimize the impact of HIV/AIDS on staff productivity and quality of life.
Issue of Concern:	The Office has staff living with HIV/AIDS who are continuously supported to carry on wholesome and productive lives through staying healthy. The office also plans to raise awareness levels about issues pertaining to HIV/AIDS.
Planned Interventions:	Timely provision of access to required medical services and counselling to HIV positive staff and their families through the medical insurance scheme. Review of the OAG HIV/AIDS Policy Internal HIV/AIDS Sensitization campaigns conducted
Budget Allocation (Billion):	2.000
Performance Indicators:	Number of HIV/AIDS awareness campaigns undertaken - 2 Level of staff satisfaction with medical services accessed through medical insurance scheme - 75% Percentage of OAG non-wage recurrent budget spent on HIV/AIDS mainstreaming - 3%
Actual Expenditure By End Q3	1.9
Performance as of End of Q3	By the time of reporting, the Staff Medical Insurance premium had been paid HIV/AIDS Policy and manual review was completed and approved by Top management Staff were nominated as champions to spearhead HIV/AIDS mainstreaming initiatives in the OAG 1 HIV awareness campaign had been undertaken
Reasons for Variations	Slight variation is attributed to budget cuts, which had an adverse effect on implementation of planned activities.

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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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 Q3	0.4
Performance as of End of Q3	1 environmental audit has been completed, while one remains in progress at the time of reporting. In addition, the Office participated in one INTOSAI WGEA Activity. 2 staff have also been facilitated to undertake training in environmental – related audit areas.
Reasons for Variations	Budget cuts led to operational disruptions, which led to delays and deferment of planned activities.

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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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 Q3	
Performance as of End of Q3	
Reasons for Variations	