

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

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

	Approved Budget	Revised Budget	Released by End Q4	Spent by End Q4	% Budget Released	% Budget Spent	% Releases Spent	
Recurrent	Wage	48.525	48.525	48.525	48.379	100.0 %	100.0 %	99.7 %
	Non-Wage	61.286	65.413	65.413	65.000	107.0 %	106.1 %	99.4 %
Dev.	GoU	1.760	2.268	1.388	1.387	78.9 %	78.8 %	99.9 %
	Ext Fin.	0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
GoU Total		111.570	116.205	115.326	114.766	103.4 %	102.9 %	99.5 %
Total GoU+Ext Fin (MTEF)		111.570	116.205	115.326	114.766	103.4 %	102.9 %	99.5 %
Arrears		0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Total Budget		111.570	116.205	115.326	114.766	103.4 %	102.9 %	99.5 %
<i>A.I.A Total</i>		0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Grand Total		111.570	116.205	115.326	114.766	103.4 %	102.9 %	99.5 %
Total Vote Budget Excluding Arrears		111.570	116.205	115.326	114.766	103.4 %	102.9 %	99.5 %

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

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

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q4	Spent by End Q4	% Budget Released	% Budget Spent	%Releases Spent
Programme:16 Governance And Security	110.570	115.205	114.325	113.767	103.4 %	102.9 %	99.5%
Sub SubProgramme:01 External Audit Services	53.995	57.739	57.739	57.566	106.9 %	106.6 %	99.7%
Sub SubProgramme:02 Support to Audit services	56.576	57.466	56.586	56.200	100.0 %	99.3 %	99.3%
Programme:18 Development Plan Implementation	1.000	1.000	1.000	0.999	100.0 %	99.9 %	99.9%
Sub SubProgramme:01 External Audit Services	0.680	0.680	0.680	0.680	100.0 %	100.0 %	100.0%
Sub SubProgramme:02 Support to Audit services	0.320	0.320	0.320	0.319	100.0 %	99.8 %	99.8%
Total for the Vote	111.570	116.205	115.325	114.766	103.4 %	102.9 %	99.5 %

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

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

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

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 4
Percentage of planned financial and compliance audits undertaken	Percentage	85%	97.2%	
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 4
Percentage of planned financial and compliance audits undertaken	Percentage	90%	96.6%	
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 4
Number of Cost Recovery/PSA audits planned	Number	8	8	
%age of recoverable cost claims Allowed	Percentage	80%	Data Not available	
%-age of Cost Recovery/PSA audits undertaken	Percentage	85%	50%	
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 4
%age of planned collaborative activities undertaken	Percentage	80%		

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

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 4
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 4
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 4
Number of performance audits undertaken	Number	20	25
Percentage of planned financial and compliance audits undertaken	Percentage	88%	95.35%
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 4
Number of e- government system Audits undertaken	Number	10	5
Number of Forensic audits, VFM, specialized PSA and any others audits undertaken	Number	137	431
Number of staff trained	Number	350	368
%-age coverage of the audit population	Percentage	15%	19.7%
%-age level of compliance with International Audit Standards (ISSAIs)	Percentage	72%	Data Not available

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

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 4
%-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%	30%
Percentage of planned financial and compliance audits undertaken	Percentage	98%	99%
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	4
%-age level of stakeholder satisfaction with OAG products	Percentage	40%	Data Not available
%-age of audit recommendations implemented	Percentage	40%	
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	111,000,000,000
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 4
Percentage level of compliance with HR Policies	Percentage	75%	Data not available

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

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 4
Number of legal litigation cases against AG and OAG	Number	4	4
% level of internal audit recommendations implemented	Percentage	87%	31%
% 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 4
Percentage level of compliance with HR Policies	Percentage	75%	Data Not available
Percentage increase in overall staff performance	Percentage	3%	1%
% of OAG staff with satisfactory performance	Percentage	97%	95%
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 4
% 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%	75%
Level of staff satisfaction with Office accomodation and ammenities	Percentage	90%	Data not available
Budget performance rating	Percentage	85%	87.4%
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 4
% 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%	93%
% of staff satisfaction with IT support services	Percentage	80%	Data not available

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

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 4
% level of stakeholder satisfaction	Percentage	76%	Data not available
% of planned collaboration activities undertaken	Percentage	80%	70%
% of audit reports discussed by parliament	Percentage	80%	65%
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 4
% 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 4
Number of Performance / Value for Money Audits, Specialized Audits and Forensics investigations undertaken	Number	137	427
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 4
Number of audits undertaken using big data analytics	Number	2	0

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

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 4
Number of OAG staff trained in big data analysis	Number	4	4
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 4
Number of Performance / Value for Money Audits, Specialized Audits and Forensics investigations undertaken	Number	137	
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 4
No. of OAG off site facilities (Forensic Laboratories,..etc) constructed and commissioned by 2024.	Number	1	0
% of planned training activities undertaken	Percentage	80%	85%
Percentage increase in Audits undertaken.	Percentage	10.00%	17.1%
IT and PA manuals, standards and guidelines in place.	Number	2	2

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

Performance highlights for the Quarter

During the quarter, the Office successfully held the AFROSAI-E Governing board meeting.

The Office also commenced on the special audit of the pension payroll and by the time of reporting, verification of pensioners was underway.

In addition, audit reports for the following were completed during Q4:

- 2 projects
- 4 special audits
- 1 PSA
- 72 municipal divisions

This brought the total number of audit reports produced during FY 2023/24 to 3713, an increase of 17.1% from last FY 2022/23.

Variations and Challenges

Overall performance variation is attributed to budget cuts on quarterly releases experienced throughout the Financial year, commencement of the special audit of the pension payroll and procedural delays in some internal processes. All these led to operational disruptions which culminated in non-implementation and deferment of some planned activities.

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

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 Q4	Spent by End Q4	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:16 Governance And Security	110.570	115.205	114.325	113.767	103.4 %	102.9 %	99.5 %
Sub SubProgramme:01 External Audit Services	53.995	57.739	57.739	57.566	106.9 %	106.6 %	99.7 %
000089 Climate Change Mitigation	0.060	0.060	0.060	0.060	100.0 %	100.0 %	100.0 %
000090 Climate Change Adaptation	0.010	0.010	0.010	0.010	100.0 %	100.0 %	100.0 %
460081 Financial and Value For Money audits	46.654	46.654	46.654	46.481	100.0 %	99.6 %	99.6 %
460082 Audits and Forensic Investigations	7.270	11.015	11.015	11.015	151.5 %	151.5 %	100.0 %
Sub SubProgramme:02 Support to Audit services	56.576	57.466	56.586	56.200	100.0 %	99.3 %	99.3 %
000003 Facilities and Equipment Management	1.760	2.268	1.388	1.387	78.8 %	78.8 %	99.9 %
000013 HIV/AIDS Mainstreaming	0.100	0.100	0.100	0.100	100.0 %	100.0 %	100.0 %
000014 Administrative and Support Services	54.716	55.099	55.099	54.714	100.7 %	100.0 %	99.3 %
Programme:18 Development Plan Implementation	1.000	1.000	1.000	0.999	100.0 %	99.9 %	99.9 %
Sub SubProgramme:01 External Audit Services	0.680	0.680	0.680	0.680	100.0 %	100.0 %	100.0 %
000001 Audit and Risk Management	0.680	0.680	0.680	0.680	100.0 %	100.0 %	100.0 %
Sub SubProgramme:02 Support to Audit services	0.320	0.320	0.320	0.319	100.0 %	99.8 %	99.8 %
000014 Administrative and Support Services	0.320	0.320	0.320	0.319	100.0 %	99.8 %	99.7 %
Total for the Vote	111.570	116.205	115.325	114.766	103.4 %	102.9 %	99.5 %

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

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 Q4	Spent by End Q4	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
211102 Contract Staff Salaries	3.144	3.144	3.144	3.144	100.0 %	100.0 %	100.0 %
211103 Statutory salaries	45.381	45.381	45.381	45.235	100.0 %	99.7 %	99.7 %
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	13.077	13.077	107.2 %	107.2 %	100.0 %
212101 Social Security Contributions	5.097	5.097	5.097	4.904	100.0 %	96.2 %	96.2 %
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	0.186	0.186	100.0 %	100.0 %	100.0 %
221001 Advertising and Public Relations	0.192	0.312	0.312	0.312	162.5 %	162.5 %	100.0 %
221002 Workshops, Meetings and Seminars	0.600	0.600	0.600	0.600	100.0 %	100.0 %	100.0 %
221003 Staff Training	5.020	5.020	5.020	5.011	100.0 %	99.8 %	99.8 %
221004 Recruitment Expenses	0.084	0.084	0.084	0.084	100.0 %	100.0 %	100.0 %
221007 Books, Periodicals & Newspapers	0.087	0.087	0.087	0.087	100.0 %	100.0 %	100.0 %
221008 Information and Communication Technology Supplies.	1.222	1.222	1.222	1.222	100.0 %	100.0 %	100.0 %
221009 Welfare and Entertainment	1.826	1.826	1.826	1.826	100.0 %	100.0 %	100.0 %
221011 Printing, Stationery, Photocopying and Binding	0.623	0.641	0.641	0.641	102.9 %	102.9 %	100.0 %
221012 Small Office Equipment	0.120	0.120	0.120	0.120	100.0 %	100.0 %	100.0 %
221016 Systems Recurrent costs	0.150	0.150	0.150	0.150	100.0 %	100.0 %	100.0 %
221017 Membership dues and Subscription fees.	0.233	0.233	0.233	0.233	100.0 %	100.0 %	100.0 %
222001 Information and Communication Technology Services.	0.459	0.475	0.475	0.475	103.5 %	103.5 %	100.0 %
223001 Property Management Expenses	0.596	0.596	0.596	0.596	100.0 %	100.0 %	100.0 %
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	0.742	0.742	108.8 %	108.8 %	100.0 %
223005 Electricity	0.545	0.545	0.545	0.545	100.0 %	100.0 %	100.0 %
223006 Water	0.238	0.238	0.238	0.238	100.0 %	100.0 %	100.0 %
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0.120	0.120	0.120	0.120	100.0 %	100.0 %	100.0 %
225101 Consultancy Services	5.680	5.680	5.680	5.655	100.0 %	99.6 %	99.6 %
227001 Travel inland	9.616	12.655	12.655	12.655	131.6 %	131.6 %	100.0 %

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q4	Spent by End Q4	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
227002 Travel abroad	5.765	5.765	5.765	5.762	100.0 %	100.0 %	100.0 %
227003 Carriage, Haulage, Freight and transport hire	0.040	0.040	0.040	0.040	100.0 %	100.0 %	100.0 %
227004 Fuel, Lubricants and Oils	1.966	1.966	1.966	1.966	100.0 %	100.0 %	100.0 %
228001 Maintenance-Buildings and Structures	0.345	0.345	0.345	0.345	100.0 %	100.0 %	100.0 %
228002 Maintenance-Transport Equipment	1.196	1.196	1.196	1.196	100.0 %	100.0 %	100.0 %
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0.548	0.548	0.548	0.548	100.0 %	100.0 %	100.0 %
273104 Pension	0.952	0.952	0.952	0.769	100.0 %	80.7 %	80.7 %
312229 Other ICT Equipment - Acquisition	1.000	1.508	0.688	0.687	68.8 %	68.7 %	100.0 %
312235 Furniture and Fittings - Acquisition	0.200	0.200	0.200	0.200	100.0 %	100.0 %	100.0 %
313121 Non-Residential Buildings - Improvement	0.560	0.560	0.500	0.500	89.3 %	89.2 %	99.9 %
Total for the Vote	111.570	116.205	115.325	114.766	103.4 %	102.9 %	99.5 %

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

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

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q4	Spent by End Q4	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:16 Governance And Security	110.570	115.205	114.325	113.767	103.40 %	102.89 %	99.51 %
Sub SubProgramme:01 External Audit Services	53.995	57.739	57.739	57.566	106.93 %	106.62 %	99.7 %
Departments							
001 Local Authorities	21.398	21.398	21.398	21.384	100.0 %	99.9 %	99.9 %
002 Central Government One	7.811	7.811	7.811	7.811	100.0 %	100.0 %	100.0 %
003 Central Government Two	8.475	8.475	8.475	8.459	100.0 %	99.8 %	99.8 %
004 Value for Money and Specialised Audits	9.040	9.040	9.040	8.897	100.0 %	98.4 %	98.4 %
005 Forensic Investigations and Special Audits	7.270	11.015	11.015	11.015	151.5 %	151.5 %	100.0 %
Development Projects							
N/A							
Sub SubProgramme:02 Support to Audit services	56.576	57.466	56.586	56.200	100.02 %	99.34 %	99.3 %
Departments							
001 Corporate and Technical Support Services	54.816	55.199	55.199	54.814	100.7 %	100.0 %	99.3 %
Development Projects							
1690 Retooling of Office of the Auditor General	1.760	2.268	1.388	1.387	78.9 %	78.8 %	99.9 %
Programme:18 Development Plan Implementation	1.000	1.000	1.000	0.999	100.00 %	99.94 %	99.94 %
Sub SubProgramme:01 External Audit Services	0.680	0.680	0.680	0.680	100.00 %	100.00 %	100.0 %
Departments							
004 Value For Money and Specialised Audits	0.500	0.500	0.500	0.500	100.0 %	100.0 %	100.0 %
005 Forensic Investigations and Special Audits	0.180	0.180	0.180	0.180	100.0 %	100.0 %	100.0 %
Development Projects							
N/A							
Sub SubProgramme:02 Support to Audit services	0.320	0.320	0.320	0.319	100.00 %	99.80 %	99.8 %
Departments							
001 Corporate and Technical Support Services	0.320	0.320	0.320	0.319	100.0 %	99.7 %	99.7 %
Development Projects							
N/A							
Total for the Vote	111.570	116.205	115.325	114.766	103.4 %	102.9 %	99.5 %

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

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

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

Quarter 4: Outputs and Expenditure in the Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Programme:16 Governance And Security		
SubProgramme:05 Anti-Corruption and Accountability		
Sub SubProgramme:01 External Audit Services		
<i>Departments</i>		
Department:001 Local Authorities		
Budget Output:460081 Financial and Value For Money audits		
PIAP Output: 16080804 Enhanced Quality and Impact of Audits		
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption		
Audit reports 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	Audit reports produced for 72 municipal divisions 3 months' Salary for 151 Staff paid	The under performance reported for the fourth quarter is due to staff participation in the special audit of the Pension payroll, which required involvement of all technical staff in the directorate. This, in addition to distortions in quarterly releases throughout the Financial Year, led to deferment of activities into the next period. These pending audits shall be undertaken and reported on in December 2024.

Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item		Spent
211103 Statutory salaries		3,340,674.966
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		755,568.728
221003 Staff Training		174,133.257
225101 Consultancy Services		1,115,425.290
227001 Travel inland		1,204,783.434
227002 Travel abroad		31,927.703
Total For Budget Output		6,622,513.378

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Wage Recurrent	3,340,674.966
	Non Wage Recurrent	3,281,838.412
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	6,622,513.378
	Wage Recurrent	3,340,674.966
	Non Wage Recurrent	3,281,838.412
	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 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 (OASs) 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	Entry meetings held for 11 MDAs. Audit Plans (OASs) produced for 11 MDAs, 3 statutory authorities, 9 projects for audit year 2024 22 pension payroll special audits commenced 9 treasury memoranda verifications undertaken 3 month's Salary for 58 staff paid	Planned activities for the quarter were adversely affected by heavy staff involvement in the special audit of the Pension payroll and verification of pensioners. In addition, the budget cuts experienced in earlier quarters were disruptive to activity implementation. All pending activities shall be rolled over into the new Financial Year.
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Expenditures incurred in the Quarter to deliver outputs*US\$ Thousand*

Item	Spent
211103 Statutory salaries	1,279,191.108
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	241,631.443
221003 Staff Training	131,163.669
227001 Travel inland	389,465.881
227002 Travel abroad	196,865.514

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Total For Budget Output	2,238,317.615
	Wage Recurrent	1,279,191.108
	Non Wage Recurrent	959,126.507
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	2,238,317.615
	Wage Recurrent	1,279,191.108
	Non Wage Recurrent	959,126.507
	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 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	Audit report produced for 1 backlog PSA audit Entry meetings held for 1 Statutory Authority and 1 fund 49 treasury memoranda verifications undertaken 3 months' salary for 61 staff paid	The observed performance variation for the quarter is attributed to deployment of directorate staff in the special audit of the Pension payroll. This led to delays and deferment of activities originally planned for the quarter. In addition, budget cuts on quarterly releases throughout the Financial Year had a negative impact on implementation of work plans.
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Expenditures incurred in the Quarter to deliver outputs*US\$ Thousand*

Item	Spent
211103 Statutory salaries	2,397,224.250
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	252,041.514
221003 Staff Training	116,744.374
225101 Consultancy Services	531,515.500

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

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
227001 Travel inland		415,505.799
227002 Travel abroad		41,306.699
	Total For Budget Output	3,754,338.136
	Wage Recurrent	2,397,224.250
	Non Wage Recurrent	1,357,113.886
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	3,754,338.136
	Wage Recurrent	2,397,224.250
	Non Wage Recurrent	1,357,113.886
	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		
Audit report produced for 1 Environmental audit 1 INTOSAI-WGEA activity attended	2 staff trained in Climate change related audit areas.	Environmental/Climate change audits remained in progress at the time of reporting due to the Office - wide shift in effort towards conducting the special audit of the Pension Payroll. These audits shall be completed in subsequent periods.
Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item		Spent
221003 Staff Training		10,000.000
227001 Travel inland		50,000.000
	Total For Budget Output	60,000.000
	Wage Recurrent	0.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Non Wage Recurrent	60,000.000
	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**

1 climate change awareness engagement undertaken at OAG Head Office and Branch offices.	Planned awareness campaign deferred to the next FY.	Activity deferred due to heavy staff involvement in the special audit of the pension payroll. and shall be undertaken in the next reporting period.
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Expenditures incurred in the Quarter to deliver outputs *US\$ Thousand*

Item	Spent
221003 Staff Training	10,000.000
Total For Budget Output	10,000.000
Wage Recurrent	0.000
Non Wage Recurrent	10,000.000
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 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	Audit reports produced for 2 projects and 4 special audits Management letters for 2 projects produced 14 treasury memoranda verifications undertaken 3 months' salary for 52 staff paid	Owing to budget cuts on quarterly releases throughout the financial year and high staff participation in the special audit of the pension payroll, several planned activities remained in progress at the time of reporting.
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VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item		Spent
211103 Statutory salaries		1,138,843.145
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		279,811.233
221003 Staff Training		138,393.849
225101 Consultancy Services		736,586.447
227001 Travel inland		239,227.435
227002 Travel abroad		60,105.421
	Total For Budget Output	2,592,967.530
	Wage Recurrent	1,138,843.145
	Non Wage Recurrent	1,454,124.385
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	2,662,967.530
	Wage Recurrent	1,138,843.145
	Non Wage Recurrent	1,524,124.385
	Arrears	0.000
	<i>AIA</i>	0.000
Department:005 Forensic Investigations and Special Audits		
Budget Output:460082 Audits and Forensic Investigations		

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

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		
<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>	<p>Audit plans produced for 31 MDAs, 39 classified audits, 22 Statutory Authorities, 4 funds, 5 projects, 2 companies with minority GoU interest, 12 Special audits, 3 VFM Audits and 6 IT Audits Nation – wide special audit of the Pension Payroll commenced 3 months' salary for 53 staff paid</p>	<p>Slight variation in projected performance is attributed to heavy staff involvement in the special audit of the pension payroll and budget cuts on quarterly releases experienced throughout the Financial Year. Audits that were adversely affected by this and therefore remained in progress at the time of reporting, shall be completed in subsequent periods.</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; 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>		
Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item	Spent	
211103 Statutory salaries	1,164,713.447	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	981,424.107	
221003 Staff Training	81,322.974	
225101 Consultancy Services	434,713.987	
227001 Travel inland	3,247,054.641	
227002 Travel abroad	48,995.187	
Total For Budget Output	5,958,224.343	
Wage Recurrent	1,164,713.447	

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Non Wage Recurrent	4,793,510.896
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	5,958,224.343
	Wage Recurrent	1,164,713.447
	Non Wage Recurrent	4,793,510.896
	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 and branch offices sensitized on Revised HIV/AIDS Policy	1 HIV/AIDS awareness campaigns undertaken	Several activities relating to HIV/AIDS mainstreaming were deferred due to budget cuts on quarterly releases, which disrupted implementation of planned activities. In addition, staff were involved with the special audit of the pension payroll which put other planned activities on hold.
7 staff trained on HIV/AIDS Mainstreaming		

Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item		Spent
221003 Staff Training		100,000.000
	Total For Budget Output	100,000.000
	Wage Recurrent	0.000
	Non Wage Recurrent	100,000.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

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

Budget Output:000014 Administrative and Support Services**PIAP Output: 16080812 Improved internal governance structures and systems for effective operations in the OAG****Programme Intervention: 160601 Coordinate programme planning, budgeting, M&E and policy development**

OAG 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	OAG Case Management system developed and tested 1 meeting for the Parliamentary Sub Committee on Finance (OAG board) held Review of the OAG's governance arrangements undertaken 5 OAG Policies (2 completed, 3 in progress) and 4 contracts reviewed by the Legal Unit 10 legal briefs and opinions provided 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 1 special investigation report produced by Internal Audit 3 Monthly payroll verification reports produced Q3 Internal Audit and M&E reports produced Update of the OAG risk register undertaken Outsourcing Evaluation reports prepared Annual Quality Assurance report produced 56 audit post – issuance reviews conducted Draft QM Policy developed awaiting approval	Variation in performance is attributed to budget cuts on quarterly releases throughout the year. This was disruptive to implementation of planned activities.
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VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

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		
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		
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	Integrated Competence Framework Curriculum development on – going A concept note on development of a coaching and mentoring programme was produced 1 Human Resource Advisory committee meeting held OAG Balanced Scorecard development ongoing – Corporate scorecard finalized and cascading to directorates and individual staff is on-going Staff salaries, pension and 10% NSSF contribution paid 6 staff recruited and 20 promoted to fill vacant positions Staff training and welfare activities managed Q3 Staff appraisal process managed by HR Department 1 OAG Culture and Integrity campaign undertaken	No significant performance variation observed.
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 4

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>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</p>	<p>Draft IPSAS adoption guidelines developed OAG Fleet management policy reviewed Final approved estimates and performance contract for FY 2024/25 finalized 9 months Financial Statements for FY 2023/24 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 and branch security engagements held Transport equipment maintained 7 Contracts Committee, 23 Evaluation Committee and 14 Outsourcing Evaluation meetings held and reports produced 3 monthly reports on Procurement & Disposal submitted to PPDA Annual Operational Plan for 2024 produced Civil and equipment maintenance undertaken 1 office-wide engagement on Procurement regulations undertaken 1 Procurement advert placed in the newspapers 1 procurement self-assessment undertaken</p>	<p>Slight underperformance is due to budget cuts on quarterly releases and procedural delays which have kept some activities in progress.</p>

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

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>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</p>		
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 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>	<p>Development of Phase 2 IMIS Modules commenced and requirements gathering for phase 3 modules on-going 1 IT security awareness campaign conducted OAG IT system vulnerability report produced IT Asset register updated 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>The office's prioritization of IMIS development and the special audit of the Pension payroll, meant that several planned activities pertaining to ICT were put on hold. In addition, resource constraints, budget cuts on quarterly releases and procedural delays posed further challenges to Work plan implementation.</p>

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

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		
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		
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		
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)	AFROSAI-E Governing Board meeting held OAG Records and Archives policy reviewed awaiting management approval 1 quarterly CFP report produced OAG Stakeholder Perception survey ToRs finalized Audit reports processed, reproduced, disseminated and disseminated 2 Collaboration activities implemented CSOs and selected LGs engaged on findings in AG's report Stakeholder database updated 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)	Implementation of planned activities was adversely affected by budget cuts on projected quarterly releases as well as prioritization of arrangements to host/hold the AFROSAI-E Governing board meeting.

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

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		
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		

Expenditures incurred in the Quarter to deliver outputs	<i>US\$ Thousand</i>
Item	Spent
211102 Contract Staff Salaries	786,042.861
211103 Statutory salaries	2,888,873.960
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	2,670,615.044
212101 Social Security Contributions	1,894,238.652
212103 Incapacity benefits (Employees)	76,503.736
221001 Advertising and Public Relations	206,266.927
221002 Workshops, Meetings and Seminars	223,419.398
221003 Staff Training	803,112.339
221004 Recruitment Expenses	28,003.667
221007 Books, Periodicals & Newspapers	31,807.351
221008 Information and Communication Technology Supplies.	964,547.205
221009 Welfare and Entertainment	1,056,183.548
221011 Printing, Stationery, Photocopying and Binding	281,844.749
221012 Small Office Equipment	50,000.000
221016 Systems Recurrent costs	37,745.000
221017 Membership dues and Subscription fees.	106,381.602
222001 Information and Communication Technology Services.	261,282.847

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

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
223001 Property Management Expenses		324,506.271
223004 Guard and Security services		264,230.000
223005 Electricity		282,422.582
223006 Water		119,198.368
223007 Other Utilities- (fuel, gas, firewood, charcoal)		50,045.424
225101 Consultancy Services		273,668.373
227001 Travel inland		883,888.882
227002 Travel abroad		1,993,612.369
227003 Carriage, Haulage, Freight and transport hire		10,000.000
227004 Fuel, Lubricants and Oils		641,410.385
228001 Maintenance-Buildings and Structures		262,200.138
228002 Maintenance-Transport Equipment		636,109.837
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		263,438.114
273104 Pension		193,220.632
	Total For Budget Output	18,564,820.261
	Wage Recurrent	3,674,916.821
	Non Wage Recurrent	14,889,903.440
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	18,664,820.261
	Wage Recurrent	3,674,916.821
	Non Wage Recurrent	14,989,903.440
	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 4

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 equipment to be used in the special audit of the pension payroll delivered and distributed.	ICT equipment to be used in the special audit of the pension payroll delivered and distributed.	
Modification of the cafeteria at Audit house completed	Modification of the cafeteria at Audit house completed Minor Modifications and installations at audit house and select branch offices undertaken	

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

Item	Spent
312229 Other ICT Equipment - Acquisition	648,386.400
312235 Furniture and Fittings - Acquisition	199,989.999
313121 Non-Residential Buildings - Improvement	273,375.508
Total For Budget Output	1,121,751.907
GoU Development	1,121,751.907
External Financing	0.000
Arrears	0.000
<i>AIA</i>	0.000
Total For Project	1,121,751.907
GoU Development	1,121,751.907
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 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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 4 staff trained in Big data analytics	4 staff trained in Big data analytics	The pilot audits to be undertaken using Big Data were put on hold, pending completion of the special audit of the Pension payroll. These shall be undertaken in the next reporting period.
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		
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	2 draft follow up VFM audit reports produced Training in performance audit and other specialized areas undertaken for 8 staff Audit area justification papers produced for 3 VFM training audits	Audit reports remained in draft at the time of reporting, due to prioritization of the special audit of the Pension payroll, which requires the involvement of all technical audit staff. These reports shall be issued in the subsequent reporting period.
Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item	Spent	
221003 Staff Training	300,000.000	
227001 Travel inland	200,000.000	
Total For Budget Output		500,000.000
Wage Recurrent		0.000
Non Wage Recurrent		500,000.000
Arrears		0.000
<i>AIA</i>		0.000
Total For Department		500,000.000
Wage Recurrent		0.000
Non Wage Recurrent		500,000.000
Arrears		0.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

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: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

2 special audit management letters produced 4 special audit reports produced 7 staff trained in Forensic Investigations and other specialized areas	2 special audit management letters produced 7 staff trained in Forensic Investigations and other specialized areas	Overall variation in performance is due to staff involvement in the special audit of the Pension payroll, as well as budget cuts on releases throughout the year. This led to operational disruptions which adversely affected implementation of work plans. Audits in progress shall be completed in time for reporting in December 2024.
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Expenditures incurred in the Quarter to deliver outputs *US\$ Thousand*

Item	Spent
221003 Staff Training	60,000.000
227001 Travel inland	120,000.000
Total For Budget Output	180,000.000
Wage Recurrent	0.000
Non Wage Recurrent	180,000.000
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	180,000.000
Wage Recurrent	0.000
Non Wage Recurrent	180,000.000
Arrears	0.000
<i>AIA</i>	0.000

Development Projects

N/A

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
SubProgramme:04 Accountability Systems and Service Delivery		
Sub SubProgramme:02 Support to Audit services		
<i>Departments</i>		
Department:001 Corporate and Technical Support Services		
Budget Output:000014 Administrative and Support Services		
PIAP Output: 18040403 Capacity built to conduct high quality and impact - driven performance Audits		
Programme Intervention: 180404 Enhance staff capacity to conduct high quality and impact-driven performance audits across government		
10 staff facilitated to undertake professional certification trainings; 14 staff facilitated to undertake specialized skills training in various fields	1 Office - wide refresher training on the Forensic Audit Manual was undertaken 14 staff facilitated to undertake specialized training courses	No variation to report on.
Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousands</i>
Item		Spent
221003 Staff Training		80,000.000
227002 Travel abroad		239,373.965
	Total For Budget Output	319,373.965
	Wage Recurrent	0.000
	Non Wage Recurrent	319,373.965
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	319,373.965
	Wage Recurrent	0.000
	Non Wage Recurrent	319,373.965
	Arrears	0.000
	<i>AIA</i>	0.000
<i>Development Projects</i>		
N/A		
	GRAND TOTAL	42,022,307.135
	Wage Recurrent	12,995,563.737
	Non Wage Recurrent	27,904,991.491
	GoU Development	1,121,751.907

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

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

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

Quarter 4: 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.	<p>Annual Report of the AG on Local Governments for the FY ended 30th June 2023 produced</p> <p>Audit reports produced for 135 Districts, 10 cities, 31 municipal councils, 20 city divisions, 16 regional referral hospitals, 72 municipal divisions, 305 sub counties, 1,556 lower local governments and 532 schools</p> <p>Individual audit reports produced for 190 entities arising from the Payroll Special audit</p> <p>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</p> <p>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</p> <p>12 months' Salary for 151 Staff paid</p> <p>Gratuity for 8 staff paid</p>
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	
<i>US\$ Thousand</i>	
Item	Spent
211103 Statutory salaries	13,356,849.970
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	2,054,826.348
221003 Staff Training	451,077.336
225101 Consultancy Services	2,088,266.346
227001 Travel inland	3,347,913.222
227002 Travel abroad	85,140.544

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
	Total For Budget Output	21,384,073.766
	Wage Recurrent	13,356,849.970
	Non Wage Recurrent	8,027,223.796
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	21,384,073.766
	Wage Recurrent	13,356,849.970
	Non Wage Recurrent	8,027,223.796
	Arrears	0.000
	<i>AIA</i>	0.000

Department:002 Central Government One

Budget Output:460081 Financial and Value For Money audits

PIAP Output: 16080804 Enhanced Quality and Impact of Audits

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

Audit reports produced for 69 MDAs, 17 Statutory Bodies, 14 projects, 7 Special audits and 3 Value for Money Audits. 9 Treasury Memoranda Verification reports. have also been planned.

Annual Report of the AG for the FY ended 30th June 2023 produced
 Audit reports and management letters produced for 73 MDAs (including backlogs), 17 statutory authorities, 22 projects and 1 Special Audit
 2 treasury memoranda verification reports produced
 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 VFM audit areas carried out
 Shared Overall Risk assessment undertaken
 Entry meetings held for 44 MDAs, 23 statutory authorities, 21 projects and 28 special audits, for audit year 2024
 Audit Plans produced for 26 MDAs, 20 statutory authorities, 19 projects and 28 special audits for audit year 2024
 9 treasury memoranda verifications undertaken
 12 months' salary for 58 staff paid
 Gratuity for 4 staff paid

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

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	
211103 Statutory salaries	5,116,764.435	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	689,453.374	
221003 Staff Training	261,077.338	
227001 Travel inland	956,445.650	
227002 Travel abroad	787,462.056	
	Total For Budget Output	7,811,202.853
	Wage Recurrent	5,116,764.435
	Non Wage Recurrent	2,694,438.418
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	7,811,202.853
	Wage Recurrent	5,116,764.435
	Non Wage Recurrent	2,694,438.418
	Arrears	0.000
	<i>AIA</i>	0.000
Department:003 Central Government Two		
Budget Output:460081 Financial and Value For Money audits		

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

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 57 MDAs, 26 Statutory Bodies, 128 projects, 1 fund; 5 Special audits, 8 Production Sharing Agreement (PSA) audits and 4 Value for Money Audits.</p> <p>CG2 is also responsible for conducting the SORA Process and Overall audit planning.</p>	<p>Annual Report of the AG for the FY ended 30th June 2023 produced</p> <p>Audit reports for 45 MDAs, 14 statutory bodies, 2 funds, 4 PSAs, 5 special audits, 5 VFM Main studies and 156 projects produced</p> <p>50 entity audit reports and Management letters produced arising from the Special audit of the Payroll</p> <p>Management letters for 45 MDAs, 14 statutory authorities, 2 funds, 5 special audits, 4 PSAs and 135 projects prepared and approved</p> <p>Audit plans produced for 34 MDAs, 25 statutory authorities, 128 projects, 2 funds and 2 PSAs</p> <p>5 VFM Pre study reports produced and 5 VFM Main studies undertaken</p> <p>Risk profiling for 46 MDAs, 14 Statutory Authorities, 1 fund, 107 projects, 5 VFM Audit areas and 9 PSAs undertaken</p> <p>Entry meetings held for 46 MDAs, 14 Statutory Authorities, 107 projects, 2 funds, 2 VFM Audits and 9 PSAs</p> <p>Audit plans produced for 72 projects and 3 PSAs, for audit year 2024</p> <p>49 treasury memoranda verifications undertaken</p> <p>12 months' salary for 61 staff paid</p> <p>Gratuity for 5 staff paid</p>
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	
Item	US\$ Thousand Spent
211103 Statutory salaries	5,611,241.226
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	713,282.344
221003 Staff Training	306,077.336
225101 Consultancy Services	888,950.250
227001 Travel inland	829,522.098
227002 Travel abroad	110,151.194
Total For Budget Output	8,459,224.448
Wage Recurrent	5,611,241.226
Non Wage Recurrent	2,847,983.222
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	8,459,224.448
Wage Recurrent	5,611,241.226

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
	Non Wage Recurrent 2,847,983.222
	Arrears 0.000
	AIA 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
	2 staff trained in Climate change related audit areas

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

Item	Spent
221003 Staff Training	10,000.000
227001 Travel inland	50,000.000
Total For Budget Output	60,000.000
Wage Recurrent	0.000
Non Wage Recurrent	60,000.000
Arrears	0.000
AIA	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 plans were developed and approved by management. The activity, however, was not undertaken due to concentration of efforts towards the special audit of the pension payroll.
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Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs *US\$ Thousand*

Item	Spent
221003 Staff Training	10,000.000
Total For Budget Output	10,000.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
	Wage Recurrent	0.000
	Non Wage Recurrent	10,000.000
	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**

<p>Audit reports produced for 15 MDAs, 12 Statutory Bodies, 23 projects, 15 Special audits, 10 Value for Money Audits, 3 Treasury Memoranda Audits and Engineering Audits in 8 entities.</p>	<p>Annual Report of the AG on VFM Audits for the FY ended 30th June 2023 produced</p> <p>Audit reports for 18 MDAs, 5 Statutory Authorities, 30 projects, 7 special audits and engineering audits in 14 entities produced</p> <p>16 VFM Main study reports produced</p> <p>1 treasury memoranda verifications completed</p> <p>Audit plans and management letters produced for 16 MDAs, 9 statutory authorities, 33 projects, and specialized engineering audits in 8 entities and 44 special audits</p> <p>27 Individual entity audit reports and Management letters produced arising from the Special audit of the Payroll</p> <p>16 VFM Pre study reports produced and approved</p> <p>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</p> <p>Audit plans produced for 8 MDAs, 4 projects, 9 special audits, and 1 infrastructure audit, for 2024</p> <p>1 VFM pre-study report produced</p> <p>12 months' Salary for 52 staff paid</p> <p>Gratuity for 7 staff paid</p>
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Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs*US\$ Thousand*

Item	Spent
211103 Statutory salaries	4,935,986.248
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	737,239.977
221003 Staff Training	631,077.338
225101 Consultancy Services	1,374,227.897
227001 Travel inland	985,313.218
227002 Travel abroad	163,098.414

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
	Total For Budget Output	8,826,943.092
	Wage Recurrent	4,935,986.248
	Non Wage Recurrent	3,890,956.844
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	8,896,943.092
	Wage Recurrent	4,935,986.248
	Non Wage Recurrent	3,960,956.844
	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

Audit reports produced for 30 MDAs, 14 Statutory Bodies, 6 projects, 13 classified audits, 22 Special audits, 2 international audits, 2 funds, 2 VFM Audits and 10 IT Audits.

This directorate is also tasked with Consolidation of the Annual Report of the AG

Annual Report of the AG for the FY ended 30th June 2023 produced
 Audit reports produced for 26 MDAs, 29 statutory authorities, 3 funds, 14 classified audits, 3 VFM main studies, 11 projects, 5 IT Audits, 1 international audit and 7 Special Audits
 40 entity audit reports and 45 Management letters produced arising from the Special audit of the Payroll
 Audit plans and 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
 Risk profiling, entry meetings held and 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
 Nation – wide special audit of the Pension Payroll commenced
 12 months' salary for 53 staff paid
 Gratuity for 4 staff paid

NA

NA

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

US\$ Thousand

Item	Spent
211103 Statutory salaries	4,658,853.766

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

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
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	1,379,232.758
221003 Staff Training	306,077.339
225101 Consultancy Services	721,983.774
227001 Travel inland	3,818,110.115
227002 Travel abroad	130,653.830
Total For Budget Output	11,014,911.582
Wage Recurrent	4,658,853.766
Non Wage Recurrent	6,356,057.816
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	11,014,911.582
Wage Recurrent	4,658,853.766
Non Wage Recurrent	6,356,057.816
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	
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.	2 HIV/AIDS awareness campaigns undertaken
HIV/AIDS Awareness campaigns undertaken.	7 staff nominated as champions for HIV/AIDS mainstreaming

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

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
221003 Staff Training	100,000.000
Total For Budget Output	100,000.000
Wage Recurrent	0.000
Non Wage Recurrent	100,000.000
Arrears	0.000
<i>AIA</i>	0.000
Budget Output:000014 Administrative and Support Services	
PIAP Output: 16080812 Improved internal governance structures and systems for effective operations in the OAG	
Programme Intervention: 160601 Coordinate programme planning, budgeting, M&E and policy development	
Review of the NAA 2008 Governance structures coordinated Legal services provided M&E framework implemented Impact assessment conducted OAG Policies reviewed Enterprise risk management framework implemented Quarterly Internal Audit & M&E reports produced	OAG Client charter produced Review of the NAA 2008 undertaken Performance Report on External Legal Services produced Standardized guide for review of OAG guiding documents finalized OAG Case Management system developed and tested 4 meetings for the Parliamentary Sub Committee on Finance (OAG board) held OAG's governance arrangements reviewed 4 quarterly Internal Audit and M&E reports produced 5 special investigations conducted by Internal Audit 12 Monthly payroll verification reports produced 70 legal briefs and opinions prepared 38 Contracts/MoUs and 5 policies reviewed by the Legal Unit 58 audit pre – issuance and 56 audit post – issuance reviews conducted OAG represented in courts of law and status of court cases tracked ToRs for OAG impact evaluation developed OAG Strategic Plan MTR report produced AFROSAI-E External QA review coordinated 2 audit Manuals reviewed and approved 2023 ICBF Assessment undertaken Annual QA report produced Draft QM Policy developed awaiting approval
NA	NA

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

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	2 sensitization programmes on ethical and professional standards conducted Integrated Competence Framework finalized and development of curriculum is on-going 4 HR Advisory Committee meetings held and 20 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 10 staff recruited and 49 promoted to fill vacant positions Staff prepared for retirement Annual Gratuity to contract staff paid Development of the OAG Balanced Scorecard is nearing completion A concept note on development of a coaching and mentoring programme was produced Update of staff Job descriptions and competence requirements undertaken Staff transfers managed
NA	NA

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

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 and 9 months Financial Statements for FY 2023/24 produced External Audit of 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, MPS and Final approved estimates for FY 2024/25 produced Annual Operational Plan for 2024 produced 4 quarterly reports produced each on budget performance, inventory and security 12 months bills for utilities, cleaning and security paid 4 Finance Committee meetings held Annual Procurement Plan for 2023/2024 produced and submitted 12 monthly reports on Procurement & Disposal submitted to PPDA 420 procurements initiated and 375 completed 1 PDU self-assessment undertaken OAG Fleet management policy reviewed Ground rates paid Civil works and maintenance of vehicles, machinery and equipment undertaken
NA	NA

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

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 and 3 modules was completed and system development is underway Training of IMIS users undertaken IT policy produced and approved 4 Information security reviews conducted and IT security briefs issued IT Peer review conducted IT Asset register developed and updated 3 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 4

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 AFROSAI-E Governing Board meeting held 63 stakeholder (8 International) engagements held OAG Newsletters issued CFP piloted to selected CSOs, and 4 reports produced 7 VFM reports summarized and 18 reports serialized in print media OAG Reports reproduced, disseminated, uploaded and archived 7 Collaboration activities undertaken Draft Parliamentary Liaison ToRs and guidebook developed Stakeholder database updated Technical support provided to PACs during 482 sessions, through 455 briefs, 12 feedback reports and 60 verifications 9 PAC reports produced with technical support from OAG 4 CSR activities conducted 12 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>
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Item	Spent
211102 Contract Staff Salaries	3,144,171.450
211103 Statutory salaries	11,555,495.840
211104 Employee Gratuity	2,536,143.752
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	7,502,807.132
212101 Social Security Contributions	4,904,357.487
212102 Medical expenses (Employees)	2,239,250.000
212103 Incapacity benefits (Employees)	186,014.944
221001 Advertising and Public Relations	311,867.705
221002 Workshops, Meetings and Seminars	599,999.998
221003 Staff Training	2,495,316.327
221004 Recruitment Expenses	84,011.001

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

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	87,229.400
221008 Information and Communication Technology Supplies.	1,222,197.708
221009 Welfare and Entertainment	1,825,727.501
221011 Printing, Stationery, Photocopying and Binding	641,068.482
221012 Small Office Equipment	120,000.000
221016 Systems Recurrent costs	150,000.000
221017 Membership dues and Subscription fees.	232,965.000
222001 Information and Communication Technology Services.	474,539.072
223001 Property Management Expenses	596,000.005
223002 Property Rates	120,000.000
223004 Guard and Security services	742,320.000
223005 Electricity	544,845.164
223006 Water	238,396.736
223007 Other Utilities- (fuel, gas, firewood, charcoal)	120,000.000
225101 Consultancy Services	581,370.930
227001 Travel inland	2,347,524.824
227002 Travel abroad	4,246,618.680
227003 Carriage, Haulage, Freight and transport hire	40,000.000
227004 Fuel, Lubricants and Oils	1,965,641.540
228001 Maintenance-Buildings and Structures	344,507.772
228002 Maintenance-Transport Equipment	1,196,359.979
228003 Maintenance-Machinery & Equipment Other than Transport	548,304.323
273104 Pension	768,586.999
Total For Budget Output	54,713,639.751
Wage Recurrent	14,699,667.290
Non Wage Recurrent	40,013,972.461
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	54,813,639.751
Wage Recurrent	14,699,667.290

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
	Non Wage Recurrent 40,113,972.461
	Arrears 0.000
	AIA 0.000

*Development Projects***Project:1690 Retooling of Office of the Auditor General****Budget Output:000003 Facilities and Equipment Management****PIAP Output: 16080814 Improved financial management and operational efficiency in the OAG****Programme Intervention: 160605 Undertake financing and administration of programme services**

Assorted ICT equipment procured (laptops, software, desktops, security and server equipment)	Painting and Civil modifications at Audit House completed Assorted ICT Supplies delivered and Payments made Furniture delivered and inspected, and subsequently distributed across the office
Painting of Audit House undertaken	Assorted ICT equipment to be used in the special audit of the pension payroll delivered and distributed.
Renovation of OAG Cafeteria area undertaken	Modification of the cafeteria at Audit house completed
Acquisition of assorted furniture for Audit house and branch offices	Minor civil and electrical Modifications and installations at audit house and select branch offices undertaken 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\$ Thousand*

Item	Spent
312229 Other ICT Equipment - Acquisition	687,208.400
312235 Furniture and Fittings - Acquisition	199,989.999
313121 Non-Residential Buildings - Improvement	499,635.139
Total For Budget Output	1,386,833.538
GoU Development	1,386,833.538
External Financing	0.000
Arrears	0.000
AIA	0.000
Total For Project	1,386,833.538
GoU Development	1,386,833.538
External Financing	0.000
Arrears	0.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
<i>AIA</i>	0.000
Programme:18 Development Plan Implementation	
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 2 pilot audits undertaken using big data analytics	2 plans for specialized audits using big data approved 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	3 Pre study reports produced 3 VFM Main studies undertaken 1 Training VFM Report produced 4 draft VFM training reports produced 18 staff trained in two modules of the Performance/ VFM Audit 3 module diploma course Training in performance audit and other specialized areas undertaken for 8 staff Audit area justification papers produced for 3 VFM training audits
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	
<i>UShs Thousand</i>	
Item	Spent
221003 Staff Training	300,000.000
227001 Travel inland	200,000.000
Total For Budget Output	500,000.000
Wage Recurrent	0.000
Non Wage Recurrent	500,000.000
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	500,000.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
	Wage Recurrent 0.000
	Non Wage Recurrent 500,000.000
	Arrears 0.000
	<i>AIA</i> 0.000

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	7 special audit plans approved
4 staff trained in Big Data analytics, IT Systems audits and investigations	7 special audit management letters produced
	3 special audit reports produced
	Finalization and training of staff on Forensic Audit Manual
	7 staff trained in Forensic Investigations and other specialized areas

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

US\$ Thousand

Item	Spent
221003 Staff Training	60,000.000
227001 Travel inland	120,000.000
Total For Budget Output	180,000.000
Wage Recurrent	0.000
Non Wage Recurrent	180,000.000
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	180,000.000
Wage Recurrent	0.000
Non Wage Recurrent	180,000.000
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

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
<i>Departments</i>	
Department:001 Corporate and Technical Support Services	
Budget Output:000014 Administrative and Support Services	
PIAP Output: 18040403 Capacity built to conduct high quality and impact - driven performance Audits	
Programme Intervention: 180404 Enhance staff capacity to conduct high quality and impact-driven performance audits across government	
2 Office-wide refresher training undertaken	2 Office - wide trainings 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	21 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>UShs Thousand</i>	
Item	Spent
221003 Staff Training	80,000.000
227002 Travel abroad	239,373.965
Total For Budget Output	319,373.965
Wage Recurrent	0.000
Non Wage Recurrent	319,373.965
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	319,373.965
Wage Recurrent	0.000
Non Wage Recurrent	319,373.965
Arrears	0.000
<i>AIA</i>	0.000
<i>Development Projects</i>	
N/A	
GRAND TOTAL	114,766,202.995
Wage Recurrent	48,379,362.935

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
	Non Wage Recurrent 65,000,006.522
	GoU Development 1,386,833.538
	External Financing 0.000
	Arrears 0.000
	<i>AIA</i> 0.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

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

Table 4.1: NTR Collections (Billions)

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

Table 4.2: Off-Budget Expenditure By Department and Project

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

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 Q4	0.7
Performance as of End of Q4	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 has been ear marked for FY 2024/25. The EOC assessment on Certificate of compliance with Gender and Equity was undertaken and OAG was assessed as compliant
Reasons for Variations	Slight 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

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

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 Q4	4.3
Performance as of End of Q4	Staff training activities as well as balanced recruitment and promotions have been undertaken. 2 OAG Women's forum activities have also been implemented.
Reasons for Variations	No variation in performance observed.

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 Q4	1.9
Performance as of End of Q4	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 2 HIV awareness campaign had been undertaken
Reasons for Variations	Budget cuts, delays in approval of the revised HR Policy and Manual and staff involvement in the Special audit of the pension payroll adversely affected 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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VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

Issue of Concern:	<p>Knowledge gaps among staff on matters pertaining to climate change, its effects and sustainable environmental conservation efforts.</p> <p>Need to mainstream Environmental considerations in Audit activities and office work plans.</p>
Planned Interventions:	<p>Conduct Internal Environmental awareness campaigns</p> <p>Undertake environmental audits focused on SDGs, National Environmental policies and interventions</p> <p>Build staff capacity in Environment – focused audits</p> <p>Participate in INTOSAI – WGEA Activities as a member</p>
Budget Allocation (Billion):	0.700
Performance Indicators:	<p>Number of Environmental awareness campaigns undertaken - 1</p> <p>Number of environmental audits mapped onto SDGs undertaken - 1</p> <p>Number of Environmental – based Audit trainings undertaken - 3</p> <p>Number of WGEA Forums/Seminars attended - 2</p>
Actual Expenditure By End Q4	0.4
Performance as of End of Q4	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. 3 staff have also been facilitated to undertake training in environmental – related audit areas.
Reasons for Variations	Implementation of planned interventions was adversely affected by budget cuts on quarterly releases as well as staff participation in the special audit of the Pension payroll. This led to delays and deferment of on-going 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:	<p>Sustained adoption of the new way of living post COVID with practical resilience measures established to mitigate operational disruptions.</p> <p>Emerging and constantly changing knowledge on COVID 19 and its broader impact on society.</p>
Planned Interventions:	<p>Implement the OAG COVID 19 response plan</p> <p>Conduct COVID 19 awareness and safety campaigns</p> <p>Procurement and distribution of Personal Protective Equipment (PPE) to all staff</p> <p>Procurement of ICT equipment to enable remote and mobile operations</p>
Budget Allocation (Billion):	0.500

VOTE: 131 Office of the Auditor General (OAG)

Quarter 4

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 Q4	0.6
Performance as of End of Q4	PPE equipment procured. Covid 19 response plan implemented and tracked Remote network connectivity to enable staff work off – site provided
Reasons for Variations	No variation observed