

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

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

	Approved Budget	Revised Budget	Released by End Q1	Spent by End Q1	% Budget Released	% Budget Spent	% Releases Spent	
Recurrent	Wage	48.525	48.549	12.131	12.129	25.0 %	25.0 %	100.0 %
	Non-Wage	33.129	35.900	10.361	7.402	31.0 %	22.3 %	71.4 %
Dev.	GoU	0.760	1.210	0.000	0.000	0.0 %	0.0 %	0.0 %
	Ext Fin.	0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
GoU Total		82.414	85.658	22.492	19.531	27.3 %	23.7 %	86.8 %
Total GoU+Ext Fin (MTEF)		82.414	85.658	22.492	19.531	27.3 %	23.7 %	86.8 %
Arrears		0.499	0.499	0.499	0.183	100.0 %	40.0 %	36.7 %
Total Budget		82.913	86.158	22.991	19.714	27.7 %	23.8 %	85.7 %
<i>A.I.A Total</i>		0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Grand Total		82.913	86.158	22.991	19.714	27.7 %	23.8 %	85.7 %
Total Vote Budget Excluding Arrears		82.414	85.658	22.492	19.531	27.3 %	23.7 %	86.8 %

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

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

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q1	Spent by End Q1	% Budget Released	% Budget Spent	%Releases Spent
Programme:16 Governance And Security	78.913	82.158	21.506	18.805	27.3 %	23.8 %	87.4%
Sub SubProgramme:01 External Audit Services	35.192	35.192	9.135	9.080	26.0 %	25.8 %	99.4%
Sub SubProgramme:02 Support to Audit services	43.721	46.966	12.371	9.725	28.3 %	22.2 %	78.6%
Programme:18 Development Plan Implementation	4.000	4.000	1.485	0.908	37.1 %	22.7 %	61.1%
Sub SubProgramme:01 External Audit Services	2.000	2.000	0.875	0.569	43.8 %	28.4 %	65.0%
Sub SubProgramme:02 Support to Audit services	2.000	2.000	0.610	0.339	30.5 %	17.0 %	55.6%
Total for the Vote	82.913	86.158	22.991	19.713	27.7 %	23.8 %	85.7 %

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Table V1.3: High Unspent Balances and Over-Expenditure in the Approved Budget (Ushs Bn)*(i) Major unspent balances***Departments , Projects****Programme:16 Governance And Security****Sub SubProgramme:01 External Audit Services****Sub Programme: 05 Anti-Corruption and Accountability****0.026** Bn Shs Department : 002 Central Government One

Reason: Unspent balances are due to delayed commencement of planned activities resulting in all audits still being in progress as at the end of the quarter. This is a result of staff focusing efforts towards completion of the special audit of the pension payroll, which led to delays and deferment in undertaking planned activities. These funds shall be spent in the second quarter.

*Items***0.022** UShs 227001 Travel inland

Reason: Observed balances are directly attributed to the fact that audits are still in progress at the time of reporting. These fund balances shall therefore be utilized towards completion of on-going audits in subsequent periods.

0.012 Bn Shs Department : 005 Forensic Investigations and Special Audits

Reason: Overall variation in expenditure is due to the fact that audits are still in progress at the time of reporting, which meant some funds remained unspent by the end of the quarter. Delays in conducting planned audits were caused by the on-going Special audit of the Pension payroll, which out other activities on hold.

*Items***0.012** UShs 211106 Allowances (Incl. Casuals, Temporary, sitting allowances)

Reason: Fund balances are attributed to delays in starting audits, which meant that some funds on this item remained unutilized at the time of reporting. These monies shall be spent in subsequent quarters.

Sub SubProgramme:02 Support to Audit services**Sub Programme: 05 Anti-Corruption and Accountability****2.328** Bn Shs Department : 001 Corporate and Technical Support Services

Reason: Variation in expenditure is largely attributed to delays experienced in activating the new Financial Management system through which all payments are to be made. In addition, technical glitches have further posed a challenge during implementation of the system.

*Items***0.451** UShs 212101 Social Security Contributions

Reason: Unspent balances are due to delays in processing payments, following adoption of a new Financial Management system.

0.263 UShs 225101 Consultancy Services

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

*(i) Major unspent balances***Departments , Projects****Programme:16 Governance And Security****Sub SubProgramme:02 Support to Audit services****Sub Programme: 05 Anti-Corruption and Accountability**

Reason: Observed fund balances are attributed to delays in the activation of the new Financial Management system as well as challenges experienced in processing payments on the new system.

0.229 UShs 228002 Maintenance-Transport Equipment

Reason: Delays in processing payment invoices and transactions on the new Financial Management system led to the unspent balances observed on this item.

0.163 UShs 221009 Welfare and Entertainment

Reason: Variation in expenditure was occasioned by challenges experienced in utilization of a new financial management system whose activation was also delayed.

0.068 UShs 273104 Pension

Reason: Balances on this line item are owed to procedural challenges in processing payments on the new Financial Management system.

Programme:18 Development Plan Implementation**Sub SubProgramme:01 External Audit Services****Sub Programme: 01 Development Planning, Research, Evaluation and Statistics**

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

Reason: Unspent balances are due to the fact that planned audits commenced late. This arose from the Office's focus on completing the Special Audit of the Pension Payroll.

Items

0.088 UShs 221003 Staff Training

Reason: Fund balances are due to the fact that planned audits for the reporting period are still in progress as at the end of Q1.

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

V2: Performance Highlights**Table V2.1: PIAP outputs and output Indicators**

Programme:16 Governance And Security				
SubProgramme:05 Anti-Corruption and Accountability				
Sub SubProgramme:01 External Audit Services				
Department:001 Local Authorities				
Budget Output: 460081 Financial and Value For Money audits				
PIAP Output: 16080804 Enhanced Quality and Impact of Audits				
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption				
PIAP Output Indicators		Indicator Measure	Planned 2024/25	Actuals By END Q 1
Percentage of planned financial and compliance audits undertaken		Percentage	75%	7%
Department:002 Central Government One				
Budget Output: 460081 Financial and Value For Money audits				
PIAP Output: 16080804 Enhanced Quality and Impact of Audits				
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption				
PIAP Output Indicators		Indicator Measure	Planned 2024/25	Actuals By END Q 1
Percentage of planned financial and compliance audits undertaken		Percentage	75%	0%
Department:003 Central Government Two				
Budget Output: 460081 Financial and Value For Money audits				
PIAP Output: 16080804 Enhanced Quality and Impact of Audits				
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption				
PIAP Output Indicators		Indicator Measure	Planned 2024/25	Actuals By END Q 1
Number of Cost Recovery/PSA audits planned		Number	4	5
%age of recoverable cost claims Allowed		Percentage	80%	Not available
%age of Cost Recovery/PSA audits undertaken		Percentage	50%	0%
Percentage of planned financial and compliance audits undertaken		Percentage	77%	59.84%

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Programme:16 Governance And Security			
SubProgramme:05 Anti-Corruption and Accountability			
Sub SubProgramme:01 External Audit Services			
Department:004 Value for Money and Specialised Audits			
Budget Output: 000089 Climate Change Mitigation			
PIAP Output: 16080804 Enhanced Quality and Impact of Audits			
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption			
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Q 1
Number of Forensic audits, VFM, specialized PSA and any others audits undertaken	Number	1	0
Number of staff trained	Number	2	4
Percentage of planned financial and compliance audits undertaken	Percentage	100%	0%
Budget Output: 000090 Climate Change Adaptation			
PIAP Output: 16080804 Enhanced Quality and Impact of Audits			
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption			
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Q 1
Number of staff trained	Number	150	0
Budget Output: 460081 Financial and Value For Money audits			
PIAP Output: 16080804 Enhanced Quality and Impact of Audits			
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption			
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Q 1
Number of Forensic audits, VFM, specialized PSA and any others audits undertaken	Number	48	6
Number of performance audits undertaken	Number	10	0
Percentage of planned financial and compliance audits undertaken	Percentage	80%	19.5%
Percentage of planned real time audits undertaken	Percentage	75%	0%
Number of SDG – Focused Audits undertaken	Number	2	0
Department:005 Forensic Investigations and Special Audits			
Budget Output: 460082 Audits and Forensic Investigations			
PIAP Output: 16080804 Enhanced Quality and Impact of Audits			
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption			
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Q 1
Number of e- government system Audits undertaken	Number	3	0

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Programme:16 Governance And Security			
SubProgramme:05 Anti-Corruption and Accountability			
Sub SubProgramme:01 External Audit Services			
Department:005 Forensic Investigations and Special Audits			
Budget Output: 460082 Audits and Forensic Investigations			
PIAP Output: 16080804 Enhanced Quality and Impact of Audits			
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption			
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Q 1
Number of Forensic audits, VFM, specialized PSA and any others audits undertaken	Number	48	5
Number of staff trained	Number	120	94
%-age coverage of the audit population	Percentage	5%	4.3%
%-age level of compliance with International Audit Standards (ISSAIs)	Percentage	70%	Not available
%-age level of stakeholder satisfaction with OAG work	Percentage	77%	Not available
%-age of audit recommendation implemented	Percentage	40%	Not available
%-age of audit recommendations adopted out of the reports discussed by Parliament	Percentage	70%	Not available
%-age of forensic and special audits requests undertaken	Percentage	12%	Not available
%age of planned collaborative activities undertaken	Percentage	70%	75%
Percentage of planned financial and compliance audits undertaken	Percentage	75%	0%
Number of judicial/administrative sanctions arising from audit reports	Number	2	0
Number of policy changes/administrative instructions resulting from audit	Number	2	0
Number of staff trained in the use of Big Data Analytics	Number	5	0
%-age level of stakeholder satisfaction with OAG products	Percentage	50%	Not available
Level of stakeholder satisfaction with Integrated system for tracking audit recommendations	Percentage	75%	Not available
Proportion of audit recommendations uploaded and tracked	Percentage	70%	Not available
Aggregate Nominal value of recurring cross-cutting audit issues identified in audit reports	Value	350,000,000,000	Not available
Aggregated nominal value of savings/recoveries resulting from audits	Value	250,000,000,000	Not available

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

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: 000013 HIV/AIDS Mainstreaming			
PIAP Output: 16080813 Improved OAG human resource capacity to delivery			
Programme Intervention: 160602 Develop and implement human resource policies to attract and retain competent staff			
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Q 1
Percentage level of compliance with HR Policies	Percentage	80%	Data not available
Budget Output: 000014 Administrative and Support Services			
PIAP Output: 16080812 Improved internal governance structures and systems for effective operations in the OAG			
Programme Intervention: 160601 Coordinate programme planning, budgeting, M&E and policy development			
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Q 1
Number of legal litigation cases against AG and OAG	Number	5	4
% level of internal audit recommendations implemented	Percentage	85%	12%
% of planned strategic activities implemented	Percentage	70%	69%
PIAP Output: 16080813 Improved OAG human resource capacity to delivery			
Programme Intervention: 160602 Develop and implement human resource policies to attract and retain competent staff			
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Q 1
Percentage level of compliance with HR Policies	Percentage	80%	Not available
% of OAG staff with satisfactory performance	Percentage	95%	95.4%
PIAP Output: 16080814 Improved financial management and operational efficiency in the OAG			
Programme Intervention: 160605 Undertake financing and administration of programme services			
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Q 1
% of supplier satisfaction(including audit firms)	Percentage	80%	Data not available
% reduction of avaregae fleet maintenance and inventory cost	Percentage	3%	Data not available
% level of implementation of external Audit recommendations	Percentage	80%	Data not available
Level of staff satisfaction with Office accomodation and ammenities	Percentage	90%	Data not available
Budget performance rating	Percentage	80%	Data not available

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

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: 16080815 Improved ICT Infrastructure, IT support and automation of OAG business processes			
Programme Intervention: 160605 Undertake financing and administration of programme services			
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Q 1
% level of user satisfaction with Integrated Management Informatiuon System	Percentage	85%	Data Not available
% of security incidences resolved	Percentage	90%	100%
% of network uptime	Percentage	95%	96%
% of staff satisfaction with IT support services	Percentage	80%	Data Not available
PIAP Output: 16080816 Enhanced utilization of audit results, increased public demand for accountability and improved profile of the OAG			
Programme Intervention: 160605 Undertake financing and administration of programme services			
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Q 1
% level of stakeholder satisfaction	Percentage	77%	Data not available
% of planned collaboration activities undertaken	Percentage	75%	75%
% of audit reports discussed by parliament	Percentage	80%	Data not available
Project:1690 Retooling of Office of the Auditor General			
Budget Output: 000003 Facilities and Equipment Management			
PIAP Output: 16080814 Improved financial management and operational efficiency in the OAG			
Programme Intervention: 160605 Undertake financing and administration of programme services			
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Q 1
% of supplier satisfaction(including audit firms)	Percentage	80%	Data not available
% reduction of avaregae fleet maintenance and inventory cost	Percentage	3%	Data not available
% level of implementation of external Audit recommendations	Percentage	85%	Data not available
Level of staff satisfaction with Office accomodation and ammenities	Percentage	90%	Data not available
Budget performance rating	Percentage	85%	Data not available

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Programme:18 Development Plan Implementation				
SubProgramme:01 Development Planning, Research, Evaluation and Statistics				
Sub SubProgramme:01 External Audit Services				
Department:001 Local Authorities				
Budget Output: 000001 Audit and Risk Management				
PIAP Output: 1802010111 Increased Performance / Value for Money Audits, Specialized Audits and Forensics investigations undertaken				
Programme Intervention: 180605 Expand the Performance/Value for Money Audits, Specialized Audits and Forensic Investigations undertakings				
PIAP Output Indicators		Indicator Measure	Planned 2024/25	Actuals By END Q 1
Number of Performance / Value for Money Audits, Specialized Audits and Forensics investigations undertaken		Number	2	0
Department:004 Value For Money and Specialised Audits				
Budget Output: 000001 Audit and Risk Management				
PIAP Output: 1802010111 Increased Performance / Value for Money Audits, Specialized Audits and Forensics investigations undertaken				
Programme Intervention: 180605 Expand the Performance/Value for Money Audits, Specialized Audits and Forensic Investigations undertakings				
PIAP Output Indicators		Indicator Measure	Planned 2024/25	Actuals By END Q 1
Number of Performance / Value for Money Audits, Specialized Audits and Forensics investigations undertaken		Number	48	6
PIAP Output: 18060602 Big data analysis techniques incorporated in Audit and Investigations promoted				
Programme Intervention: 180606 Promote the use of big data analysis techniques in Audit and Investigations;				
PIAP Output Indicators		Indicator Measure	Planned 2024/25	Actuals By END Q 1
Number of audits undertaken using big data analytics		Number	1	0
Number of OAG staff trained in big data analysis		Number	5	0
Department:005 Forensic Investigations and Special Audits				
Budget Output: 000001 Audit and Risk Management				
PIAP Output: 1802010111 Increased Performance / Value for Money Audits, Specialized Audits and Forensics investigations undertaken				
Programme Intervention: 180605 Expand the Performance/Value for Money Audits, Specialized Audits and Forensic Investigations undertakings				
PIAP Output Indicators		Indicator Measure	Planned 2024/25	Actuals By END Q 1
Number of Performance / Value for Money Audits, Specialized Audits and Forensics investigations undertaken		Number	48	6

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Programme:18 Development Plan Implementation			
SubProgramme:04 Accountability Systems and Service Delivery			
Sub SubProgramme:02 Support to Audit services			
Department:001 Corporate and Technical Support Services			
Budget Output: 000014 Administrative and Support Services			
PIAP Output: 18040403 Capacity built to conduct high quality and impact - driven performance Audits			
Programme Intervention: 180404 Enhance staff capacity to conduct high quality and impact-driven performance audits across government			
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Q 1
No. of OAG off site facilities (Forensic Laboratories,..etc) constructed and commissioned by 2024.	Number	1	0
% of planned training activities undertaken	Percentage	80%	84%
Percentage increase in Audits undertaken.	Percentage	1%	Data not available
IT and PA manuals, standards and guidelines in place.	Number	2	2

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Performance highlights for the Quarter

During the quarter, audit reports were produced for:

- 1 Statutory Authority
- 2 funds
- 72 projects
- 5 special audits/forensic investigations
- 1 Public works project
- 1 regional referral hospital
- 30 municipal divisions

In addition backlog audit reports were produced for 284 town councils and 317 sub counties.

2 treasury memoranda verification reports were also produced.

Variations and Challenges

Variations in budget execution are attributed to the on-going special audit of the Pension Payroll which was the priority undertaking for the Office during the first quarter, and resulted in deferment of other planned activities. In addition, the Office rolled out a new Financial Management System whose activation was delayed due to system glitches. This led to late processing of payments which affected overall budget execution.

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

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

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q1	Spent by End Q1	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:16 Governance And Security	78.913	82.158	21.506	18.805	27.3 %	23.8 %	87.4 %
Sub SubProgramme:01 External Audit Services	35.192	35.192	9.135	9.080	26.0 %	25.8 %	99.4 %
000089 Climate Change Mitigation	0.020	0.020	0.020	0.020	100.0 %	100.0 %	100.0 %
000090 Climate Change Adaptation	0.020	0.020	0.000	0.000	0.0 %	0.0 %	
460081 Financial and Value For Money audits	30.350	30.350	7.882	7.839	26.0 %	25.8 %	99.5 %
460082 Audits and Forensic Investigations	4.802	4.802	1.233	1.221	25.7 %	25.4 %	99.0 %
Sub SubProgramme:02 Support to Audit services	43.721	46.966	12.371	9.725	28.3 %	22.2 %	78.6 %
000003 Facilities and Equipment Management	0.760	1.210	0.000	0.000	0.0 %	0.0 %	
000013 HIV/AIDS Mainstreaming	0.060	0.060	0.000	0.000	0.0 %	0.0 %	
000014 Administrative and Support Services	42.901	45.696	12.371	9.725	28.8 %	22.7 %	78.6 %
Programme:18 Development Plan Implementation	4.000	4.000	1.485	0.908	37.1 %	22.7 %	61.1 %
Sub SubProgramme:01 External Audit Services	2.000	2.000	0.875	0.569	43.8 %	28.4 %	65.0 %
000001 Audit and Risk Management	2.000	2.000	0.875	0.569	43.8 %	28.4 %	65.0 %
Sub SubProgramme:02 Support to Audit services	2.000	2.000	0.610	0.339	30.5 %	17.0 %	55.6 %
000014 Administrative and Support Services	2.000	2.000	0.610	0.339	30.5 %	17.0 %	55.6 %
Total for the Vote	82.913	86.158	22.991	19.713	27.7 %	23.8 %	85.7 %

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Table V3.2: GoU Expenditure by Item 2024/25 GoU Expenditure by Item

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q1	Spent by End Q1	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
211102 Contract Staff Salaries	3.144	3.144	0.786	0.784	25.0 %	24.9 %	99.7 %
211103 Statutory salaries	45.381	45.405	11.345	11.345	25.0 %	25.0 %	100.0 %
211104 Employee Gratuity	2.587	2.587	0.000	0.000	0.0 %	0.0 %	0.0 %
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	6.843	7.043	1.981	1.711	29.0 %	25.0 %	86.4 %
212101 Social Security Contributions	5.111	5.111	1.278	0.827	25.0 %	16.2 %	64.7 %
212102 Medical expenses (Employees)	2.239	2.242	2.239	1.949	100.0 %	87.0 %	87.0 %
212103 Incapacity benefits (Employees)	0.066	0.066	0.017	0.017	25.8 %	25.8 %	100.0 %
221001 Advertising and Public Relations	0.042	0.042	0.010	0.005	23.9 %	11.9 %	50.0 %
221002 Workshops, Meetings and Seminars	0.120	0.120	0.030	0.007	25.0 %	5.8 %	23.3 %
221003 Staff Training	1.300	1.300	0.385	0.295	29.6 %	22.7 %	76.6 %
221004 Recruitment Expenses	0.040	0.040	0.040	0.000	100.0 %	0.0 %	0.0 %
221007 Books, Periodicals & Newspapers	0.037	0.037	0.009	0.000	24.2 %	0.0 %	0.0 %
221008 Information and Communication Technology Supplies.	0.522	0.522	0.174	0.009	33.3 %	1.7 %	5.2 %
221009 Welfare and Entertainment	1.286	1.286	0.321	0.158	25.0 %	12.3 %	49.2 %
221011 Printing, Stationery, Photocopying and Binding	0.103	0.103	0.017	0.002	16.5 %	1.9 %	11.8 %
221012 Small Office Equipment	0.040	0.040	0.010	0.010	25.0 %	25.0 %	100.0 %
221016 Systems Recurrent costs	0.150	0.150	0.038	0.037	25.3 %	24.7 %	97.4 %
221017 Membership dues and Subscription fees.	0.233	0.233	0.058	0.010	24.9 %	4.3 %	17.2 %
222001 Information and Communication Technology Services.	0.369	0.369	0.092	0.003	25.0 %	0.8 %	3.3 %
223001 Property Management Expenses	0.596	0.596	0.149	0.023	25.0 %	3.9 %	15.4 %
223002 Property Rates	0.120	0.120	0.120	0.000	100.0 %	0.0 %	0.0 %
223004 Guard and Security services	0.682	0.748	0.171	0.168	25.1 %	24.6 %	98.2 %
223005 Electricity	0.545	0.545	0.136	0.136	25.0 %	25.0 %	100.0 %
223006 Water	0.238	0.238	0.060	0.060	25.2 %	25.2 %	100.0 %
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0.120	0.120	0.030	0.000	25.0 %	0.0 %	0.0 %
225101 Consultancy Services	1.943	1.943	0.486	0.223	25.0 %	11.5 %	45.9 %
227001 Travel inland	1.736	1.736	0.801	0.706	46.1 %	40.7 %	88.1 %

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q1	Spent by End Q1	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
227002 Travel abroad	1.111	1.111	0.472	0.263	42.5 %	23.7 %	55.7 %
227003 Carriage, Haulage, Freight and transport hire	0.040	0.040	0.010	0.010	25.0 %	25.0 %	100.0 %
227004 Fuel, Lubricants and Oils	1.963	1.987	0.491	0.491	25.0 %	25.0 %	100.0 %
228001 Maintenance-Buildings and Structures	0.291	0.291	0.073	0.011	25.1 %	3.8 %	15.1 %
228002 Maintenance-Transport Equipment	1.196	1.196	0.299	0.070	25.0 %	5.9 %	23.4 %
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0.460	0.460	0.115	0.020	25.0 %	4.3 %	17.4 %
273104 Pension	1.000	1.000	0.250	0.182	25.0 %	18.2 %	72.8 %
273107 Ex-Gratia for other Retired and Serving Public Servants	0.000	2.478	0.000	0.000	0.0 %	0.0 %	0.0 %
312212 Light Vehicles - Acquisition	0.000	0.450	0.000	0.000	0.0 %	0.0 %	0.0 %
312229 Other ICT Equipment - Acquisition	0.200	0.200	0.000	0.000	0.0 %	0.0 %	0.0 %
312235 Furniture and Fittings - Acquisition	0.450	0.450	0.000	0.000	0.0 %	0.0 %	0.0 %
313121 Non-Residential Buildings - Improvement	0.110	0.110	0.000	0.000	0.0 %	0.0 %	0.0 %
352881 Pension and Gratuity Arrears Budgeting	0.499	0.499	0.499	0.183	99.9 %	36.6 %	36.7 %
Total for the Vote	82.913	86.158	22.992	19.715	27.7 %	23.8 %	85.7 %

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

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

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q1	Spent by End Q1	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:16 Governance And Security	78.913	82.158	21.506	18.805	27.25 %	23.83 %	87.44 %
Sub SubProgramme:01 External Audit Services	35.192	35.192	9.135	9.080	25.96 %	25.80 %	99.4 %
Departments							
001 Local Authorities	13.784	13.784	3.553	3.546	25.8 %	25.7 %	99.8 %
002 Central Government One	5.426	5.426	1.434	1.408	26.4 %	25.9 %	98.2 %
003 Central Government Two	5.929	5.929	1.561	1.557	26.3 %	26.3 %	99.7 %
004 Value for Money and Specialised Audits	5.251	5.251	1.355	1.348	25.8 %	25.7 %	99.5 %
005 Forensic Investigations and Special Audits	4.802	4.802	1.233	1.221	25.7 %	25.4 %	99.0 %
Development Projects							
N/A							
Sub SubProgramme:02 Support to Audit services	43.721	46.966	12.371	9.725	28.30 %	22.24 %	78.6 %
Departments							
001 Corporate and Technical Support Services	42.961	45.756	12.371	9.725	28.8 %	22.6 %	78.6 %
Development Projects							
1690 Retooling of Office of the Auditor General	0.760	1.210	0.000	0.000	0.0 %	0.0 %	0.0 %
Programme:18 Development Plan Implementation	4.000	4.000	1.485	0.908	37.13 %	22.70 %	61.14 %
Sub SubProgramme:01 External Audit Services	2.000	2.000	0.875	0.569	43.75 %	28.45 %	65.0 %
Departments							
001 Local Authorities	0.760	0.760	0.380	0.175	50.0 %	23.0 %	46.1 %
004 Value For Money and Specialised Audits	0.800	0.800	0.280	0.185	35.0 %	23.1 %	66.1 %
005 Forensic Investigations and Special Audits	0.440	0.440	0.215	0.209	48.9 %	47.5 %	97.2 %
Development Projects							
N/A							
Sub SubProgramme:02 Support to Audit services	2.000	2.000	0.610	0.339	30.50 %	16.95 %	55.6 %
Departments							
001 Corporate and Technical Support Services	2.000	2.000	0.610	0.339	30.5 %	17.0 %	55.6 %
Development Projects							
N/A							
Total for the Vote	82.913	86.158	22.991	19.713	27.7 %	23.8 %	85.7 %

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

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

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Quarter 1: Outputs and Expenditure in the Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Programme:16 Governance And Security		
SubProgramme:05 Anti-Corruption and Accountability		
Sub SubProgramme:01 External Audit Services		
<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		
OAS's for 50 districts produced; OAS's for 4 City Councils produced; OAS's for 11 Municipal Councils produced; OAS's for 6 Regional Referral Hospitals produced; OASs for 7 city divisions produced; OAS' for 32 municipal divisions produced; Management Letters for 30 districts produced; Management letters for 2 City councils produced and approved; Management letters for 7 Municipal Councils produced; Management letters for 4 Regional Referral Hospitals produced; Management letters for 4 city divisions produced; Management letters for 20 municipal divisions produced; 3 months' Salary for 143 Staff paid	Entry meetings held for 25 Districts, 2 cities, 7 municipal councils, 4 city divisions, 2 regional referral hospitals and 10 municipal divisions Audit strategies/plans produced for 69 Districts, 2 cities, 4 city divisions, 7 municipal councils, 2 regional referral hospitals, and 10 municipal divisions Management letters produced for 1 district, 2 regional referrals hospital and 10 municipal divisions Audit reports produced for 10 municipal divisions 3 months' Salary for 151 Staff paid	The variation in reported performance is due to delays and deferment of activities originally planned for undertaking in the first quarter. These disruptions are a result of heavy staff participation in the special audit of the Pension payroll which was the main focus during the quarter.
Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousands</i>
Item	Spent	
211103 Statutory salaries	3,339,212.493	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	170,155.300	
227001 Travel inland	37,000.000	
	Total For Budget Output	3,546,367.793
	Wage Recurrent	3,339,212.493
	Non Wage Recurrent	207,155.300
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	3,546,367.793
	Wage Recurrent	3,339,212.493
	Non Wage Recurrent	207,155.300

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Arrears	0.000
	<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 Plans prepared and approved for 32 MDAs; Field work for 16 MDAs Commenced; Audit Plans prepared and approved for 23 Statutory Authorities; Field work for 11 Statutory Authorities/ Corporations commenced; Audit Plans prepared and approved for 22 projects; Field work for 12 projects commenced; Approved investigation plans and TORs for 2 special audits; 2 special audits undertaken and management letters produced; 1 special audit report produced; 1 VFM Pre-study report produced and approved; 1 VFM Main study undertaken; Salary for 56 staff paid	Entry meetings held for 70 MDAs and 23 statutory authorities Overall audit strategies produced for 70 MDAs, 23 statutory authorities, 2 Special Audits Management letters produced for 55 MDAs, 4 statutory authorities, 12 projects and 5 Special Audits (including backlog audits) 18 entity pension audit reports produced 3 months' salary for 58 staff paid	Variation in performance in the first quarter is attributed to heavy staff involvement in the Special audit of the Pension payroll. This led to delays and deferment of activities originally planned for the quarter. However, as per the work plan, these shall be concluded and reported on in subsequent quarters.
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Expenditures incurred in the Quarter to deliver outputs *US\$ Thousand*

Item	Spent
211103 Statutory salaries	1,279,191.109
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	54,640.000
227001 Travel inland	74,286.800
Total For Budget Output	1,408,117.909
Wage Recurrent	1,279,191.109
Non Wage Recurrent	128,926.800
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	1,408,117.909
Wage Recurrent	1,279,191.109
Non Wage Recurrent	128,926.800
Arrears	0.000
<i>AIA</i>	0.000

Department:003 Central Government Two

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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Budget Output:460081 Financial and Value For Money audits**PIAP Output: 16080804 Enhanced Quality and Impact of Audits****Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption**

Management letters for 23 MDAs prepared and approved; Management letters for 8 Statutory Authorities prepared and approved; Management letters for 30 projects prepared and approved; Management letter for 1 fund produced; Management letters for 2 PSAs prepared and approved; 2 special audit management letters produced and approved; 1 VFM pre-study report produced and approved; 1 VFM Main study undertaken; 1 special audit report produced; 3 months' salary for 62 staff paid	Outsourced audit reports for 1 fund, 22 projects and 1 statutory authority produced Overall audit strategies produced for 46 MDAs, 9 statutory authorities, 128 projects, 2 funds, 7 special audits and 5 PSAs Management letters produced for 17 MDAs, 2 funds, 72 projects, 1 statutory authority, 5 PSAs, 7 special audits 3 VFM Pre study reports produced 1 VFM Main study undertaken and draft reports produced 3 months' salary for 61 staff paid	Observed performance variation is a result of delays in commencing planned audit activities for the quarter. This was occasioned by the on-going involvement of staff in completion of the special audit of the Pension payroll. As a result, activities originally planned for the quarter started late and remain in progress at the time of reporting, to be concluded in time for production of the Annual Report of the Auditor General in December 2024.
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Expenditures incurred in the Quarter to deliver outputs*US\$ Thousand*

Item	Spent
211103 Statutory salaries	1,403,792.981
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	56,655.000
227001 Travel inland	96,189.864
Total For Budget Output	1,556,637.845
Wage Recurrent	1,403,792.981
Non Wage Recurrent	152,844.864
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	1,556,637.845
Wage Recurrent	1,403,792.981
Non Wage Recurrent	152,844.864
Arrears	0.000
<i>AIA</i>	0.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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Department:004 Value for Money and Specialised Audits

Budget Output:000089 Climate Change Mitigation

PIAP Output: 16080804 Enhanced Quality and Impact of Audits

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

1 Audit Plan produced and approved; Field work activities undertaken; 1 draft management letter produced; 1 INTOSAI WGEA Activity attended	1 training on Environmental auditing organized by the INTOSAI Working Group on Environmental Audit, was attended by staff from OAG. 1 Audit Plan for a Climate Change focused - Environmental audit was produced and approved.	Slight variation in performance is owed to delays in commencing planned audit activities. This is due to staff focus on completion of the Special audit of the pension payroll.
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Expenditures incurred in the Quarter to deliver outputs *US\$ Thousand*

Item	Spent
227001 Travel inland	20,000.000
Total For Budget Output	20,000.000
Wage Recurrent	0.000
Non Wage Recurrent	20,000.000
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

	Plans for Climate change awareness, adaptation and mainstreaming in the OAG developed, awaiting approval.	No performance variation observed.
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Expenditures incurred in the Quarter to deliver outputs *US\$ Thousand*

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

Budget Output:460081 Financial and Value For Money audits

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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PIAP Output: 16080804 Enhanced Quality and Impact of Audits**Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption**

Management letters for 5 MDAs prepared and approved; Management letters for 2 Statutory Authorities prepared and approved; Management letters for 8 projects prepared and approved; Pre-study report for 2 VFM audits produced and approved; Infrastructure Audit plans prepared and approved for 2 entities; 1 VFM Main study undertaken; 2 special audit plans produced; 1 special audit management letter produced; Management letters produced for infrastructure audits in 2 entities; 3 months' Salary for 48 staff paid	Overall audit strategies produced for 4 MDAs, 3 statutory authorities, 2 projects and 3 treasury memoranda audits 1 project Management letter produced Audit area justification papers produced for 2 VFM Audits 1 VFM Pre study report produced and approved 1 VFM main study conducted and draft report produced 3 months' salary for 48 staff paid	Planned activities for the quarter were adversely affected by staff involvement in the special audit of the Pension payroll during the reporting period. This led to delays and deferment of activities scheduled for the first quarter, and this culminated in the reported under performance.
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Expenditures incurred in the Quarter to deliver outputs

US\$ Thousand

Item	Spent
211103 Statutory salaries	1,269,352.739
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	56,299.100
227001 Travel inland	2,530.000
Total For Budget Output	1,328,181.839
Wage Recurrent	1,269,352.739
Non Wage Recurrent	58,829.100
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	1,348,181.839
Wage Recurrent	1,269,352.739
Non Wage Recurrent	78,829.100
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 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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PIAP Output: 16080804 Enhanced Quality and Impact of Audits**Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption**

5 special audit plans produced and approved; 1 IT Audit Plan prepared and approved; Management letters for 6 MDAs prepared and approved; Management letters for 3 classified audits produced and approved; Management letters for 5 Statutory Authorities prepared and approved; Management letters for 2 projects prepared and approved; Management letter for 1 fund produced and approved; Management letters for 3 Special audit reports produced; Management letters for 1 IT Audit produced; 3 months' Salary for 54 staff paid	Overall audit plans/strategies produced for 3 MDAs, 7 statutory authorities, 2 classified audits and 2 Projects 3 months' salary for 53 staff paid	Implementation of planned activities was adversely affected by the Special Audit of the Pension payroll, which required the commitment of all audit staff to ensure its timely completion. This resulted in other activities being put on hold, hence deferral of activities originally scheduled for the quarter.
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Expenditures incurred in the Quarter to deliver outputs *US\$ Thousand*

Item	Spent
211103 Statutory salaries	1,164,713.441
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	44,992.000
227001 Travel inland	11,040.057
Total For Budget Output	1,220,745.498
Wage Recurrent	1,164,713.441
Non Wage Recurrent	56,032.057
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	1,220,745.498
Wage Recurrent	1,164,713.441
Non Wage Recurrent	56,032.057
Arrears	0.000
<i>AIA</i>	0.000

Development Projects

N/A

Sub SubProgramme:02 Support to Audit services*Departments*

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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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 OAH HIV/AIDS policy approved Office-wide sensitization on the revised OAG HIV/AIDS policy 1 HIV/AIDS staff support and welfare initiative implemented Sexual and Reproductive health supply dispensers maintained	Revised OAG HIV/AIDS policy approved OAG Medical Insurance premium paid, thereby allowing HIV positive staff and their families to access the required medical support and treatment Sexual and Reproductive health supply dispensers maintained	Planned HIV/AIDS mainstreaming activities were deferred to the third quarter due to the fact that staff are fully engaged in finalization of the Annual Report of the AG.
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Expenditures incurred in the Quarter to deliver outputs *US\$ Thousand*

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

Budget Output:000014 Administrative and Support Services

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 16080812 Improved internal governance structures and systems for effective operations in the OAG		
Programme Intervention: 160601 Coordinate programme planning, budgeting, M&E and policy development		
<p>Outsourcing Evaluation reports prepared; Technical support provided to audit staff; 25 Quality assurance pre-issuance reviews undertaken; Staff sensitization on ISQM guide undertaken; Annual and Q4 M&E report for FY 2023/24 produced; Q4 Internal Audit reports produced; 2 special investigation reports by Internal Audit produced; ERM Framework finalized and rolled out; Legal briefs for the OAG prepared; OAG chambers inspected and Practicing Certificates renewed; OAG Governance guidelines finalized and implemented; OAG Case management system rolled out; Contracts drafted and reviewed on behalf of the OAG; OAG represented in courts of law and other legal forums; Provisions of Constitution and NAA 2008 on mandate of AG and OAG reviewed; OAG M&E policy and guidelines reviewed and approved</p>	<p>1 meeting for the Parliamentary Sub Committee on Finance (OAG board) held Midterm report on the performance of External Legal Services produced 15 legal briefs and opinions prepared 10 Contracts/MoUs and 3 policies reviewed by the Legal Unit Continuous Legal Education (CLE) sessions attended OAG and AG represented the in courts of law Office wide legal risk matrix updated Revised governance guidelines approved and implemented 1 special investigation undertaken by Internal Audit Unit Q4 FY 2023/24 Internal Audit report produced 3 Monthly payroll verification reports produced Internal Auditing Services provided to the AFROSAI-E Secretariat and 2 reports produced Q4 and Annual M&E report for FY 2023/24 produced Financial Audit Methodology and Forensic Audit Manuals reviewed Training of staff in the implementation of the updated audit Manuals and new libraries was undertaken 73 Audit pre-issuance reviews commenced 11 Outsourcing Evaluation Meetings Held and reports produced</p>	<p>Performance variation is attributed to delays in receiving management approval on specific undertakings as well as delays in activating the new OAG Financial Management system as part of the Integrated Management Information system.</p>

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 16080812 Improved internal governance structures and systems for effective operations in the OAG		
Programme Intervention: 160601 Coordinate programme planning, budgeting, M&E and policy development		
<p>Outsourcing Evaluation reports prepared; Technical support provided to audit staff; 25 Quality assurance pre-issuance reviews undertaken; Staff sensitization on ISQM guide undertaken; Annual and Q4 M&E report for FY 2023/24 produced; Q4 Internal Audit reports produced; 2 special investigation reports by Internal Audit produced; ERM Framework finalized and rolled out; Legal briefs for the OAG prepared; OAG chambers inspected and Practicing Certificates renewed; OAG Governance guidelines finalized and implemented; OAG Case management system rolled out; Contracts drafted and reviewed on behalf of the OAG; OAG represented in courts of law and other legal forums; Provisions of Constitution and NAA 2008 on mandate of AG and OAG reviewed; OAG M&E policy and guidelines reviewed and approved</p>		
PIAP Output: 16080813 Improved OAG human resource capacity to delivery		
Programme Intervention: 160602 Develop and implement human resource policies to attract and retain competent staff		
<p>Balanced Scorecard strategic management framework rolled out; Staff salaries and 10% NSSF employer contribution paid; Recruitment plan implemented; Premium for Medical insurance scheme paid; Staff training and welfare activities managed; Integrated Competence Framework and curriculum rolled out; Enhanced Staff Performance Management implemented</p>	<p>Staff Job descriptions revised awaiting management approval Draft OAG Integrated Competence Framework curriculum developed 1 Human Resource Advisory Committee meeting held and 7 resolutions made Directorate/Department level scorecards developed and reviewed as part of the OAG Balanced Scorecard framework OAG Health Insurance contract awarded and premium paid OAG Training plan for FY 2024/25 finalized HR Policy and manual review completed Staff welfare activities managed Staff salaries, pension and 10% NSSF contribution paid Staff training activities managed Enhanced Performance Management System Staff assessment for Q4 FY 2023/24 finalized</p>	<p>The only area of performance variation was in development of the Curriculum as part of the initiative to develop and roll out an Integrated Competence Framework. The curriculum development is still on-going and shall be concluded in subsequent quarters.</p>

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 16080813 Improved OAG human resource capacity to delivery		
Programme Intervention: 160602 Develop and implement human resource policies to attract and retain competent staff		
Balanced Scorecard strategic management framework rolled out; Staff salaries and 10% NSSF employer contribution paid; Recruitment plan implemented; Premium for Medical insurance scheme paid; Staff training and welfare activities managed; Integrated Competence Framework and curriculum rolled out; Enhanced Staff Performance Management implemented		
PIAP Output: 16080814 Improved financial management and operational efficiency in the OAG		
Programme Intervention: 160605 Undertake financing and administration of programme services		
Annual Financial Statements for FY ended 30th June 2024 produced and submitted; Annual Performance Review Workshop for the OAG held; Asset register updated as at 30th June 2024; Q4 FY 2023/24 Budget progress report produced; PBS and IMIS PBME Users trained; 3 months utility bills paid; Transport equipment maintained; Consolidated procurement and Disposal Plan and Prequalification list for 2024/2025 prepared and submitted; 8 Contracts Committee and 12 Evaluation Committee meetings held and minutes produced; 3 monthly reports on Procurement & Disposal produced; 1 procurement advert published; Ground rates for OAG premises paid; Civil and equipment maintenance undertaken; OAG Finance and Accounting Manual Finalized and rolled out	Annual Financial Statements and Board of survey report for FY 2023/2024 produced and submitted OAG fleet management policy was reviewed and approved OAG Financial control mechanism managed and payments processed Q4 FY 2023/24 Budget performance report produced 2 Finance Committee meetings held 3 months bills for utilities, cleaning and security paid 1 Quarterly Inventory management report produced and inventory register updated 1 Quarterly security report produced Annual Procurement Plan for 2024/2025 produced and submitted 5 Contracts Committee and 19 Evaluation Committee meetings held and minutes produced 3 monthly reports on Procurement & Disposal submitted to PPDA 1 Procurement advert issued 84 procurements initiated and 62 completed Civil works and maintenance of vehicles, machinery and equipment undertaken Ground rates paid	Slight variation in performance is owed to review and approval of the OAG Finance and Accounting Framework. This process is still on-going and shall be concluded in subsequent reporting periods. All other performance targets were met.

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 16080814 Improved financial management and operational efficiency in the OAG		
Programme Intervention: 160605 Undertake financing and administration of programme services		
<p>Annual Financial Statements for FY ended 30th June 2024 produced and submitted; Annual Performance Review Workshop for the OAG held; Asset register updated as at 30th June 2024; Q4 FY 2023/24 Budget progress report produced; PBS and IMIS PBME Users trained; 3 months utility bills paid; Transport equipment maintained; Consolidated procurement and Disposal Plan and Prequalification list for 2024/2025 prepared and submitted; 8 Contracts Committee and 12 Evaluation Committee meetings held and minutes produced; 3 monthly reports on Procurement & Disposal produced; 1 procurement advert published; Ground rates for OAG premises paid; Civil and equipment maintenance undertaken; OAG Finance and Accounting Manual Finalized and rolled out</p>		

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 16080815 Improved ICT Infrastructure, IT support and automation of OAG business processes		
Programme Intervention: 160605 Undertake financing and administration of programme services		
<p>IMIS Project fully rolled out and post implementation support provided; Maintenance of all equipment, Internet, data and Closed User Group services; IT strategy finalized and implemented; and ICT security manual finalized and approved; 1 information security review undertaken</p>	<p>1 Information security review conducted and IT security brief issued IT Asset register and IT risk register updated OAG IT system vulnerability report produced Implementation of the Integrated Management Information System (IMIS) on – going with the roll out if the Financial Management and Control module. This brings the total number of modules implemented to 4. Development of 6 other modules commenced Office-wide training of the rolled out IMIS modules namely HCM, EDMS and Inventory management was undertaken 1 IT security incident detected and addressed Approved system, web applications and network configurations maintained and backed up. OAG network, users, devices, system accounts and data secured Maintenance of all equipment (Data center, servers, switches, Printers, Laptops, desktops), Internet connectivity, Wide Area Network, data, CCTV and access control, pay TV and Closed User Group services for all staff at Audit House and all branch offices</p>	<p>Variation can be observed with the implementation of the IMIS project. The IMIS project experienced delays and remains in progress, with 4 modules rolled out, while another 6 are in development, nearing completion.</p>
<p>IMIS Project fully rolled out and post implementation support provided; Maintenance of all equipment, Internet, data and Closed User Group services; IT strategy finalized and implemented; and ICT security manual finalized and approved; 1 information security review undertaken</p>		

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 16080816 Enhanced utilization of audit results, increased public demand for accountability and improved profile of the OAG		
Programme Intervention: 160605 Undertake financing and administration of programme services		
<p>International engagements held/attended; 3 months subscription for adverts and newspapers paid; 1 Parliamentary committees' sensitisation/feedback workshop held; Citizens' Feedback Platform finalized and rolled out; Database on AG's reports discussed in Parliament updated; Technical support provided to Oversight Committees of Parliament through Minutes, feedback and Audit verification reports and briefs on audit reports; Report on recommendations emanating from AG's report adopted by oversight committees produced; Audit reports disseminated, archived and published; 4 stakeholder engagements held; Internal staff engagements coordinated; Media training undertaken; Change Management and awareness campaigns conducted; Collaboration activities implemented; Mechanism to streamline citizen participation in the audit process finalized and implemented</p>	<p>14 regional meetings held between the OAG leadership and stakeholders 17 stakeholder engagements (including international) undertaken Tripartite collaboration activities undertaken. 9 TWG meetings held 3 SAIs supported 1 CSR Activity undertaken 2305 pieces of IEC material produced 1 OAG Newsletter developed OAG Online platforms maintained (website, X, CFP). 40 posts were registered during the quarter 3500 copies of the highlights of Annual Report of the AG were developed and disseminated 1368 CFP issues were reported and 1 report produced Subscription to online resources renewed and 156 staff accessed these during the quarter OAG Stakeholder Contact Database updated Technical support provided to Accountability Committees of Parliament in the discussion of audit reports during 210 sessions, through 150 briefs, 2 feedback reports and 5 verification reports 4 sensitization engagements of Parliamentary Committees on AG's report held 2 PAC reports produced with technical support from OAG</p>	<p>Reported performance variation is attributed to the fact that several activities remain in progress at the time of reporting. Implementation of activities was also adversely affected by delayed activation of the new OAG Financial Management system.</p>

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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PIAP Output: 16080816 Enhanced utilization of audit results, increased public demand for accountability and improved profile of the OAG

Programme Intervention: 160605 Undertake financing and administration of programme services

International engagements held/attended; 3 months subscription for adverts and newspapers paid; 1 Parliamentary committees' sensitisation/feedback workshop held; Citizens' Feedback Platform finalized and rolled out; Database on AG's reports discussed in Parliament updated; Technical support provided to Oversight Committees of Parliament through Minutes, feedback and Audit verification reports and briefs on audit reports; Report on recommendations emanating from AG's report adopted by oversight committees produced; Audit reports disseminated, archived and published; 4 stakeholder engagements held; Internal staff engagements coordinated; Media training undertaken; Change Management and awareness campaigns conducted; Collaboration activities implemented; Mechanism to streamline citizen participation in the audit process finalized and implemented

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

Item	Spent
211102 Contract Staff Salaries	783,848.713
211103 Statutory salaries	2,888,873.960
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	1,327,815.110
212101 Social Security Contributions	826,829.749
212102 Medical expenses (Employees)	1,948,970.887
212103 Incapacity benefits (Employees)	16,503.735
221001 Advertising and Public Relations	5,000.000
221002 Workshops, Meetings and Seminars	6,980.000
221003 Staff Training	39,371.509
221008 Information and Communication Technology Supplies.	8,969.000
221009 Welfare and Entertainment	158,299.265
221011 Printing, Stationery, Photocopying and Binding	1,845.000
221012 Small Office Equipment	10,000.000
221016 Systems Recurrent costs	37,420.000
221017 Membership dues and Subscription fees.	10,000.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item		Spent
222001 Information and Communication Technology Services.		2,950.000
223001 Property Management Expenses		23,307.500
223004 Guard and Security services		168,390.000
223005 Electricity		136,211.291
223006 Water		59,599.184
225101 Consultancy Services		223,079.114
227001 Travel inland		52,438.033
227002 Travel abroad		230,093.803
227003 Carriage, Haulage, Freight and transport hire		10,000.000
227004 Fuel, Lubricants and Oils		283,205.192
228001 Maintenance-Buildings and Structures		10,908.000
228002 Maintenance-Transport Equipment		69,755.194
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		19,746.800
273104 Pension		181,607.965
352881 Pension and Gratuity Arrears Budgeting		183,255.525
	Total For Budget Output	9,725,274.529
	Wage Recurrent	3,672,722.673
	Non Wage Recurrent	5,869,296.331
	Arrears	183,255.525
	<i>AIA</i>	0.000
	Total For Department	9,725,274.529
	Wage Recurrent	3,672,722.673
	Non Wage Recurrent	5,869,296.331
	Arrears	183,255.525
	<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 1

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

	Technical specifications for all procurements developed ICT and Furniture Needs assessment undertaken Procurement adverts issued Bids received and processed	No variation observed. All planned activities and procurements have been initiated with conclusion expected in the second and third quarters.
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Expenditures incurred in the Quarter to deliver outputs

US\$ Thousand

Item	Spent
Total For Budget Output	0.000
GoU Development	0.000
External Financing	0.000
Arrears	0.000
<i>AIA</i>	0.000
Total For Project	0.000
GoU Development	0.000
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:001 Local Authorities

Budget Output:000001 Audit and Risk Management

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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PIAP Output: 1802010111 Increased Performance / Value for Money Audits, Specialized Audits and Forensics investigations undertaken

Programme Intervention: 180605 Expand the Performance/Value for Money Audits, Specialized Audits and Forensic Investigations undertakings

<p>OAS's for 85 districts produced; OAS's for 6 City Councils produced; OAS's for 20 Municipal Councils produced; OAS's for 10 Regional Referral Hospitals produced; OASs for 13 city divisions produced; OOAS's for 57 municipal divisions produced; Management Letters for 50 districts produced; Management letters for 4 City councils produced and approved; Management letters for 12 Municipal Councils produced; Management letters for 6 Regional Referral Hospitals produced; Management letters for 8 city divisions produced; Management letters for 35 municipal divisions produced</p>	<p>Entry meetings held for 44 Districts, 5 cities, 11 municipal councils, 8 city divisions, 6 regional referral hospitals, 284 town councils, 20 municipal divisions, 6 special audits, 720 PDM SACCOs and 331 sub-counties Audit strategies/plans produced for 44 Districts, 5 cities, 8 city divisions, 11 municipal councils, 6 regional referral hospitals, 284 town councils, 20 municipal divisions, 6 special audits, 720 PDM SACCOs and 331 sub-counties Management letters produced for 4 districts, 2 cities, 2 city divisions, 1 regional referral hospital, 20 municipal divisions, 2 special audits, 244 town councils, 317 sub counties, 10 PDM SACCOs and 284 town councils Audit reports produced for 1 regional referral hospital, 284 town councils, 317 sub counties, 20 municipal divisions and 1 special audit</p>	<p>Following commencement of the Special audit of the pension payroll towards the tail end of last FY, all audit staff were engaged in the execution and completion of this audit.</p> <p>Owing to the fact the Special audit spilled over into the first quarter of this FY, planned activities were adversely affected through delays, postponements and scheduling conflicts. This led to the performance variation observed.</p>
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Expenditures incurred in the Quarter to deliver outputs *US\$ Thousand*

Item	Spent
227001 Travel inland	174,765.000
Total For Budget Output	174,765.000
Wage Recurrent	0.000
Non Wage Recurrent	174,765.000
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	174,765.000
Wage Recurrent	0.000
Non Wage Recurrent	174,765.000
Arrears	0.000
<i>AIA</i>	0.000

Department:004 Value For Money and Specialised Audits

Budget Output:000001 Audit and Risk Management

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 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;		
3 staff trained in IT Systems audits and investigations; 1 Big data analysis-based audit plans prepared and approved; Field work and draft management letter produced for 1 big data analysis-based audit	Training plan developed and approved. Training in Big Data analytics scheduled for Q3 2 plans for audits piloting big data prepared awaiting approval	The deferment of planned activities to subsequent quarters led to the observed variation between actual and planned performance. Staff primarily focused on the special audit of the Pension payroll which led to other activities being delayed.
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		
Management letters for 7 MDAs prepared and approved; Management letters for 2 Statutory Authorities prepared and approved; Management letters for 12 projects prepared and approved; Pre-study report for 3 VFM audits produced and approved; Infrastructure Audit plans prepared and approved for 3 entities; 3 VFM Main studies undertaken; 2 special audit plans produced; 2 special audit management letters produced; Management letters produced for infrastructure audits in 3 entities; 15 staff facilitated to undertake the VFM Introduction and pre-study modules of the 3 module Performance Audit course; 2 staff facilitated to undertake specialized trainings	Overall audit strategies produced for 13 MDAs, 7 statutory authorities, 16 projects, 9 specialized engineering audits, 11 special audits/investigations and 3 treasury memoranda audits Management letters produced for 5 projects and 10 special audits Audit reports produced for 2 projects and 4 special audits 2 treasury memoranda verifications undertaken and reports produced Audit area justification papers produced for 5 VFM Audits 6 VFM Pre study reports produced and approved 2 VFM main studies conducted and draft reports produced 8 follow up VFM Audit plans produced 6 VFM follow up audits conducted 6 VFM follow up draft reports produced	Observed performance variation is a direct result of delayed commencement of audits. The delay was caused by the on-going Special audit of the pension payroll, which led to other planned audits being put on hold. These activities shall be undertaken and completed in subsequent quarters.
Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item	Spent	
221003 Staff Training	52,440.315	
227001 Travel inland	132,789.243	
Total For Budget Output	185,229.558	
Wage Recurrent	0.000	
Non Wage Recurrent	185,229.558	

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	185,229.558
	Wage Recurrent	0.000
	Non Wage Recurrent	185,229.558
	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

7 special audit plans produced and approved; 2 IT Audit Plans prepared and approved; Management letters for 10 MDAs prepared and approved; Management letters for 5 classified audits produced and approved; Management letters for 10 Statutory Authorities prepared and approved; Management letters for 3 projects prepared and approved; Management letters for 2 funds produced and approved; Management letters for 4 Special audit reports produced; Management letters for 2 IT Audits produced; 1 VFM Pre-study report produced; 1 VFM Main study undertaken; 3 staff trained in forensic investigations and IT Audits	Overall audit plans/strategies produced for 18 MDAs, 21 statutory authorities, 4 funds, 5 classified audits, 3 Projects, 11 special audits/investigations, 3 regional/international audits and 8 IT Audits 3 VFM Pre study reports produced and approved 1 VFM Main study undertaken	Progress of activities planned for the quarter was curtailed by the on-going Special audit of the Pension payroll which led to delays in commencement of these planned audit activities. This led to the reported performance variation.
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Expenditures incurred in the Quarter to deliver outputs

US\$ Thousand

Item	Spent
221003 Staff Training	104,188.250
227001 Travel inland	105,267.051
Total For Budget Output	209,455.301
Wage Recurrent	0.000
Non Wage Recurrent	209,455.301
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	209,455.301
Wage Recurrent	0.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Non Wage Recurrent	209,455.301
	Arrears	0.000
	<i>AIA</i>	0.000
<i>Development Projects</i>		
N/A		
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; 4 staff facilitated to undertake specialized skills training towards enhancing the quality and impact of audits; E-curriculum finalized and rolled out	11 staff facilitated to undertake professional certification trainings 7 staff facilitated to undertake specialized skills training towards enhancing the quality and impact of audits E-curriculum development is on-going and nearing completion	There is no significant performance variation to report on.
Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item		Spent
221003 Staff Training		99,073.549
227002 Travel abroad		32,732.474
227004 Fuel, Lubricants and Oils		207,500.000
	Total For Budget Output	339,306.023
	Wage Recurrent	0.000
	Non Wage Recurrent	339,306.023
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	339,306.023
	Wage Recurrent	0.000
	Non Wage Recurrent	339,306.023
	Arrears	0.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	<i>AIA</i>	0.000
<i>Development Projects</i>		
N/A		
GRAND TOTAL		19,714,081.295
Wage Recurrent		12,128,985.436
Non Wage Recurrent		7,401,840.334
GoU Development		0.000
External Financing		0.000
Arrears		183,255.525
<i>AIA</i>		0.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Quarter 1: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
Programme:16 Governance And Security	
SubProgramme:05 Anti-Corruption and Accountability	
Sub SubProgramme:01 External Audit Services	
<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 50 Districts, 4 cities, 11 Municipal Councils, 7 city divisions, 6 regional referral hospitals, 32 Municipal divisions and 1 special audit.	Entry meetings held for 25 Districts, 2 cities, 7 municipal councils, 4 city divisions, 2 regional referral hospitals and 10 municipal divisions Audit strategies/plans produced for 69 Districts, 2 cities, 4 city divisions, 7 municipal councils, 2 regional referral hospitals, and 10 municipal divisions Management letters produced for 1 district, 2 regional referrals hospital and 10 municipal divisions Audit reports produced for 10 municipal divisions 3 months' Salary for 151 Staff paid
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	
<i>US\$ Thousand</i>	
Item	Spent
211103 Statutory salaries	3,339,212.493
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	170,155.300
227001 Travel inland	37,000.000
Total For Budget Output	3,546,367.793
Wage Recurrent	3,339,212.493
Non Wage Recurrent	207,155.300
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	3,546,367.793
Wage Recurrent	3,339,212.493
Non Wage Recurrent	207,155.300
Arrears	0.000
<i>AIA</i>	0.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
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 32 MDAs, 23 Statutory Bodies, 22 projects, 2 Special audits and 1 VFM Audit. 14 Treasury Memoranda Verification reports have also been planned. CG1 is responsible for the Shared Overall Risk Assessment and audit planning.	Entry meetings held for 70 MDAs and 23 statutory authorities Overall audit strategies produced for 70 MDAs, 23 statutory authorities, 2 Special Audits Management letters produced for 55 MDAs, 4 statutory authorities, 12 projects and 5 Special Audits (including backlog audits) 18 entity pension audit reports produced 3 months' salary for 58 staff paid

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>US\$ Thousand</i>
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Item	Spent
211103 Statutory salaries	1,279,191.109
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	54,640.000
227001 Travel inland	74,286.800
Total For Budget Output	1,408,117.909
Wage Recurrent	1,279,191.109
Non Wage Recurrent	128,926.800
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	1,408,117.909
Wage Recurrent	1,279,191.109
Non Wage Recurrent	128,926.800
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 1

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 46 MDAs, 15 Statutory Bodies, 53 projects, 2 Special audits, 4 Production Sharing Agreements, 1 fund and 1 VFM study. CG2 is also responsible for coordinating the role of OAG as the independent administrator under EITI.</p>	<p>Outsourced audit reports for 1 fund, 22 projects and 1 statutory authority produced Overall audit strategies produced for 46 MDAs, 9 statutory authorities, 128 projects, 2 funds, 7 special audits and 5 PSAs Management letters produced for 17 MDAs, 2 funds, 72 projects, 1 statutory authority, 5 PSAs, 7 special audits 3 VFM Pre study reports produced 1 VFM Main study undertaken and draft reports produced 3 months' salary for 61 staff paid</p>
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	
Item	US\$ Thousand
211103 Statutory salaries	1,403,792.981
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	56,655.000
227001 Travel inland	96,189.864
Total For Budget Output	1,556,637.845
Wage Recurrent	1,403,792.981
Non Wage Recurrent	152,844.864
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	1,556,637.845
Wage Recurrent	1,403,792.981
Non Wage Recurrent	152,844.864
Arrears	0.000
<i>AIA</i>	0.000
Department:004 Value for Money and Specialised Audits	
Budget Output:000089 Climate Change Mitigation	

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

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

1 Climate Change focused - Environmental audit undertaken and report produced	1 training on Environmental auditing organized by the INTOSAI Working Group on Environmental Audit, was attended by staff from OAG.
Office participation in 2 INTOSAI WGEA Activities undertaken	1 Audit Plan for a Climate Change focused - Environmental audit was produced and approved.

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>US\$ Thousand</i>
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Item	Spent
227001 Travel inland	20,000.000
Total For Budget Output	20,000.000
Wage Recurrent	0.000
Non Wage Recurrent	20,000.000
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 campaign undertaken	Plans for Climate change awareness, adaptation and mainstreaming in the OAG developed, awaiting approval.
1 environmental conservation initiative undertaken.	

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

Budget Output:460081 Financial and Value For Money audits

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

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**

Audit reports produced for 7 MDAs, 2 Statutory Bodies, 12 projects, 2 Special audits, 2 Value for Money Audits and Engineering Audits in 2 entities.

Overall audit strategies produced for 4 MDAs, 3 statutory authorities, 2 projects and 3 treasury memoranda audits
 1 project Management letter produced
 Audit area justification papers produced for 2 VFM Audits
 1 VFM Pre study report produced and approved
 1 VFM main study conducted and draft report produced
 3 months' salary for 48 staff paid

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

Item	Spent
211103 Statutory salaries	1,269,352.739
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	56,299.100
227001 Travel inland	2,530.000
Total For Budget Output	1,328,181.839
Wage Recurrent	1,269,352.739
Non Wage Recurrent	58,829.100
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	1,348,181.839
Wage Recurrent	1,269,352.739
Non Wage Recurrent	78,829.100
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 11 MDAs, 7 Statutory Bodies, 2 projects, 5 classified audits, 5 Special audits/Forensic investigations, 1 fund, and 1 IT Audit.

Overall audit plans/strategies produced for 3 MDAs, 7 statutory authorities, 2 classified audits and 2 Projects
 3 months' salary for 53 staff paid

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	
	<i>US\$ Thousand</i>
Item	Spent
211103 Statutory salaries	1,164,713.441
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	44,992.000
227001 Travel inland	11,040.057
Total For Budget Output	1,220,745.498
Wage Recurrent	1,164,713.441
Non Wage Recurrent	56,032.057
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	1,220,745.498
Wage Recurrent	1,164,713.441
Non Wage Recurrent	56,032.057
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	
OAG HIV/AIDS Policy implemented HIV-affected staff provided access to medical services Staff sensitized on revised OAG HIV/AIDS Policy HIV Awareness campaigns and welfare initiatives undertaken Sexual and Reproductive health supply dispensers maintained	Revised OAG HIV/AIDS policy approved OAG Medical Insurance premium paid, thereby allowing HIV positive staff and their families to access the required medical support and treatment Sexual and Reproductive health supply dispensers maintained
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	
	<i>US\$ Thousand</i>

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
Item		Spent
	Total For Budget Output	0.000
	Wage Recurrent	0.000
	Non Wage Recurrent	0.000
	Arrears	0.000
	<i>AIA</i>	0.000
Budget Output:000014 Administrative and Support Services		
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 NAA 2008 Institutional governance and compliance support provided Legal services provided OAG Policies reviewed OAG M&E and ERM frameworks implemented Internal Audit & M&E reports produced QA and Audit development technical support provided	1 meeting for the Parliamentary Sub Committee on Finance (OAG board) held Midterm report on the performance of External Legal Services produced 15 legal briefs and opinions prepared 10 Contracts/MoUs and 3 policies reviewed by the Legal Unit Continuous Legal Education (CLE) sessions attended OAG and AG represented the in courts of law Office wide legal risk matrix updated Revised governance guidelines approved and implemented 1 special investigation undertaken by Internal Audit Unit Q4 FY 2023/24 Internal Audit report produced 3 Monthly payroll verification reports produced Internal Auditing Services provided to the AFROSAI-E Secretariat and 2 reports produced Q4 and Annual M&E report for FY 2023/24 produced Financial Audit Methodology and Forensic Audit Manuals reviewed Training of staff in the implementation of the updated audit Manuals and new libraries was undertaken 73 Audit pre-issuance reviews commenced 11 Outsourcing Evaluation Meetings Held and reports produced	
NA	NA	

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
PIAP Output: 16080813 Improved OAG human resource capacity to delivery	
Programme Intervention: 160602 Develop and implement human resource policies to attract and retain competent staff	
OAG HR Policies implemented ICF developed Integrity & Culture campaigns conducted Recruitment, Promotion and training managed Staff performance managed Balanced Scorecard rolled out Welfare initiatives managed Salary and Pension payrolls managed	Staff Job descriptions revised awaiting management approval Draft OAG Integrated Competence Framework curriculum developed 1 Human Resource Advisory Committee meeting held and 7 resolutions made Directorate/Department level scorecards developed and reviewed as part of the OAG Balanced Scorecard framework OAG Health Insurance contract awarded and premium paid OAG Training plan for FY 2024/25 finalized HR Policy and manual review completed Staff welfare activities managed Staff salaries, pension and 10% NSSF contribution paid Staff training activities managed Enhanced Performance Management System Staff assessment for Q4 FY 2023/24 finalized
NA	NA
NA	NA

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
PIAP Output: 16080814 Improved financial management and operational efficiency in the OAG	
Programme Intervention: 160605 Undertake financing and administration of programme services	
Statutory periodic reports produced Planning and Budgeting coordinated Prudent financial management Procurement and disposal processes managed Utilities, Security and Facilities managed Inventory, logistics, stores, furniture and fleet managed	Annual Financial Statements and Board of survey report for FY 2023/2024 produced and submitted OAG fleet management policy was reviewed and approved OAG Financial control mechanism managed and payments processed Q4 FY 2023/24 Budget performance report produced 2 Finance Committee meetings held 3 months bills for utilities, cleaning and security paid 1 Quarterly Inventory management report produced and inventory register updated 1 Quarterly security report produced Annual Procurement Plan for 2024/2025 produced and submitted 5 Contracts Committee and 19 Evaluation Committee meetings held and minutes produced 3 monthly reports on Procurement & Disposal submitted to PPDA 1 Procurement advert issued 84 procurements initiated and 62 completed Civil works and maintenance of vehicles, machinery and equipment undertaken Ground rates paid
NA	NA

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
PIAP Output: 16080815 Improved ICT Infrastructure, IT support and automation of OAG business processes	
Programme Intervention: 160605 Undertake financing and administration of programme services	
<p>IT Policy implemented IMIS post project support activities Audit Management software launched Cyber security managed Integration with GoU systems undertaken IT help desk established Maintenance of ICT equipment, data, internet, network and CUG services</p>	<p>1 Information security review conducted and IT security brief issued IT Asset register and IT risk register updated OAG IT system vulnerability report produced Implementation of the Integrated Management Information System (IMIS) on – going with the roll out of the Financial Management and Control module. This brings the total number of modules implemented to 4. Development of 6 other modules commenced Office-wide training of the rolled out IMIS modules namely HCM, EDMS and Inventory management was undertaken 1 IT security incident detected and addressed Approved system, web applications and network configurations maintained and backed up. OAG network, users, devices, system accounts and data secured Maintenance of all equipment (Data center, servers, switches, Printers, Laptops, desktops), Internet connectivity, Wide Area Network, data, CCTV and access control, pay TV and Closed User Group services for all staff at Audit House and all branch offices</p>
NA	NA

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

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 undertaken Audit results disseminated Technical oversight support provided to Parliament IEC materials procured Collaboration activities implemented International relations managed Stakeholder surveys held Records/archives managed	14 regional meetings held between the OAG leadership and stakeholders 17 stakeholder engagements (including international) undertaken Tripartite collaboration activities undertaken. 9 TWG meetings held 3 SAIs supported 1 CSR Activity undertaken 2305 pieces of IEC material produced 1 OAG Newsletter developed OAG Online platforms maintained (website, X, CFP). 40 posts were registered during the quarter 3500 copies of the highlights of Annual Report of the AG were developed and disseminated 1368 CFP issues were reported and 1 report produced Subscription to online resources renewed and 156 staff accessed these during the quarter OAG Stakeholder Contact Database updated Technical support provided to Accountability Committees of Parliament in the discussion of audit reports during 210 sessions, through 150 briefs, 2 feedback reports and 5 verification reports 4 sensitization engagements of Parliamentary Committees on AG's report held 2 PAC reports produced with technical support from OAG
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	783,848.713
211103 Statutory salaries	2,888,873.960
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	1,327,815.110
212101 Social Security Contributions	826,829.749
212102 Medical expenses (Employees)	1,948,970.887
212103 Incapacity benefits (Employees)	16,503.735
221001 Advertising and Public Relations	5,000.000
221002 Workshops, Meetings and Seminars	6,980.000
221003 Staff Training	39,371.509
221008 Information and Communication Technology Supplies.	8,969.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>US\$ Thousand</i>
Item	Spent
221009 Welfare and Entertainment	158,299.265
221011 Printing, Stationery, Photocopying and Binding	1,845.000
221012 Small Office Equipment	10,000.000
221016 Systems Recurrent costs	37,420.000
221017 Membership dues and Subscription fees.	10,000.000
222001 Information and Communication Technology Services.	2,950.000
223001 Property Management Expenses	23,307.500
223004 Guard and Security services	168,390.000
223005 Electricity	136,211.291
223006 Water	59,599.184
225101 Consultancy Services	223,079.114
227001 Travel inland	52,438.033
227002 Travel abroad	230,093.803
227003 Carriage, Haulage, Freight and transport hire	10,000.000
227004 Fuel, Lubricants and Oils	283,205.192
228001 Maintenance-Buildings and Structures	10,908.000
228002 Maintenance-Transport Equipment	69,755.194
228003 Maintenance-Machinery & Equipment Other than Transport	19,746.800
273104 Pension	181,607.965
352881 Pension and Gratuity Arrears Budgeting	183,255.525
Total For Budget Output	9,725,274.529
Wage Recurrent	3,672,722.673
Non Wage Recurrent	5,869,296.331
Arrears	183,255.525
<i>AIA</i>	0.000
Total For Department	9,725,274.529
Wage Recurrent	3,672,722.673
Non Wage Recurrent	5,869,296.331
Arrears	183,255.525
<i>AIA</i>	0.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
<i>Development Projects</i>		
Project:1690 Retooling of Office of the Auditor General		
Budget Output:000003 Facilities and Equipment Management		
PIAP Output: 16080814 Improved financial management and operational efficiency in the OAG		
Programme Intervention: 160605 Undertake financing and administration of programme services		
Assorted ICT equipment procured (laptops, software, desktops, security and server equipment)	Technical specifications for all procurements developed	
Upgrading works done at Office premises	ICT and Furniture Needs assessment undertaken	
Acquisition of assorted furniture for Audit house and branch offices	Procurement adverts issued	
	Bids received and processed	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		<i>US\$ Thousand</i>
Item		Spent
	Total For Budget Output	0.000
	GoU Development	0.000
	External Financing	0.000
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Project	0.000
	GoU Development	0.000
	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		
<i>Departments</i>		
Department:001 Local Authorities		
Budget Output:000001 Audit and Risk Management		

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
PIAP Output: 1802010111 Increased Performance / Value for Money Audits, Specialized Audits and Forensics investigations undertaken	
Programme Intervention: 180605 Expand the Performance/Value for Money Audits, Specialized Audits and Forensic Investigations undertakings	
Audit reports produced for 85 Districts, 6 cities, 20 Municipal Councils, 13 city divisions, 10 regional referral hospitals, 57 municipal divisions, 156 Town councils and 2 special audits.	Entry meetings held for 44 Districts, 5 cities, 11 municipal councils, 8 city divisions, 6 regional referral hospitals, 284 town councils, 20 municipal divisions, 6 special audits, 720 PDM SACCOs and 331 sub-counties Audit strategies/plans produced for 44 Districts, 5 cities, 8 city divisions, 11 municipal councils, 6 regional referral hospitals, 284 town councils, 20 municipal divisions, 6 special audits, 720 PDM SACCOs and 331 sub-counties Management letters produced for 4 districts, 2 cities, 2 city divisions, 1 regional referral hospital, 20 municipal divisions, 2 special audits, 244 town councils, 317 sub counties, 10 PDM SACCOs and 284 town councils Audit reports produced for 1 regional referral hospital, 284 town councils, 317 sub counties, 20 municipal divisions and 1 special audit

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>US\$ Thousand</i>
Item	Spent
227001 Travel inland	174,765.000
Total For Budget Output	174,765.000
Wage Recurrent	0.000
Non Wage Recurrent	174,765.000
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	174,765.000
Wage Recurrent	0.000
Non Wage Recurrent	174,765.000
Arrears	0.000
<i>AIA</i>	0.000

Department:004 Value For Money and Specialised Audits

Budget Output:000001 Audit and Risk Management

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
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PIAP Output: 18060602 Big data analysis techniques incorporated in Audit and Investigations promoted**Programme Intervention: 180606 Promote the use of big data analysis techniques in Audit and Investigations;**

<p>5 staff trained in Big Data analytics and IT systems audits</p> <p>1 pilot audit undertaken using big data analytics</p>	<p>Training plan developed and approved. Training in Big Data analytics scheduled for Q3</p> <p>2 plans for audits piloting big data prepared awaiting approval</p>
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PIAP Output: 1802010111 Increased Performance / Value for Money Audits, Specialized Audits and Forensics investigations undertaken**Programme Intervention: 180605 Expand the Performance/Value for Money Audits, Specialized Audits and Forensic Investigations undertakings**

<p>Audit reports produced for 14 MDAs, 4 Statutory Bodies, 24 projects, 3 Special audits, 5 VFM Audits (including 3 training audits) and 5 engineering audits</p> <p>20 staff facilitated to undertake the VFM 3 Module Diploma Course and other specialized trainings</p>	<p>Overall audit strategies produced for 13 MDAs, 7 statutory authorities, 16 projects, 9 specialized engineering audits, 11 special audits/investigations and 3 treasury memoranda audits</p> <p>Management letters produced for 5 projects and 10 special audits</p> <p>Audit reports produced for 2 projects and 4 special audits</p> <p>2 treasury memoranda verifications undertaken and reports produced</p> <p>Audit area justification papers produced for 5 VFM Audits</p> <p>6 VFM Pre study reports produced and approved</p> <p>2 VFM main studies conducted and draft reports produced</p> <p>8 follow up VFM Audit plans produced</p> <p>6 VFM follow up audits conducted</p> <p>6 VFM follow up draft reports produced</p>
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Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs*US\$ Thousand*

Item	Spent
221003 Staff Training	52,440.315
227001 Travel inland	132,789.243
Total For Budget Output	185,229.558
Wage Recurrent	0.000
Non Wage Recurrent	185,229.558
Arrears	0.000
AIA	0.000
Total For Department	185,229.558
Wage Recurrent	0.000
Non Wage Recurrent	185,229.558
Arrears	0.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
<i>AIA</i>	0.000

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

Audit reports produced for 20 MDAs, 15 Statutory Bodies, 3 projects, 8 classified audits, 7 Special audits/Forensic investigations, 1 VFM audit, 3 funds, and 2 IT Audits.
10 staff trained in forensic investigations and IT Audits

Overall audit plans/strategies produced for 18 MDAs, 21 statutory authorities, 4 funds, 5 classified audits, 3 Projects, 11 special audits/investigations, 3 regional/international audits and 8 IT Audits
3 VFM Pre study reports produced and approved
1 VFM Main study undertaken

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

US\$ Thousand

Item	Spent
221003 Staff Training	104,188.250
227001 Travel inland	105,267.051
Total For Budget Output	209,455.301
Wage Recurrent	0.000
Non Wage Recurrent	209,455.301
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	209,455.301
Wage Recurrent	0.000
Non Wage Recurrent	209,455.301
Arrears	0.000
<i>AIA</i>	0.000

Development Projects

N/A

SubProgramme:04 Accountability Systems and Service Delivery

Sub SubProgramme:02 Support to Audit services

Departments

Department:001 Corporate and Technical Support Services

Budget Output:000014 Administrative and Support Services

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
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PIAP Output: 18040403 Capacity built to conduct high quality and impact - driven performance Audits

Programme Intervention: 180404 Enhance staff capacity to conduct high quality and impact-driven performance audits across government

2 Office-wide refresher trainings undertaken 20 staff facilitated to undertake professional certification courses 20 staff facilitated to undertake specialized skills training towards enhancing the quality and impact of audits ICF e-curriculum rolled out	11 staff facilitated to undertake professional certification trainings 7 staff facilitated to undertake specialized skills training towards enhancing the quality and impact of audits E-curriculum development is on-going and nearing completion
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Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
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Item	Spent
221003 Staff Training	99,073.549
227002 Travel abroad	32,732.474
227004 Fuel, Lubricants and Oils	207,500.000
Total For Budget Output	339,306.023
Wage Recurrent	0.000
Non Wage Recurrent	339,306.023
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	339,306.023
Wage Recurrent	0.000
Non Wage Recurrent	339,306.023
Arrears	0.000
<i>AIA</i>	0.000

Development Projects

N/A

GRAND TOTAL	19,714,081.295
Wage Recurrent	12,128,985.436
Non Wage Recurrent	7,401,840.334
GoU Development	0.000
External Financing	0.000
Arrears	183,255.525
<i>AIA</i>	0.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Quarter 2: Revised Workplan

Annual Plans	Quarter's Plan	Revised Plans
Programme:16 Governance And Security		
SubProgramme:05		
Sub SubProgramme:01 External Audit Services		
<i>Departments</i>		
Department:001 Local Authorities		
Budget Output:460081 Financial and Value For Money audits		
PIAP Output: 16080804 Enhanced Quality and Impact of Audits		
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption		
<p>Audit reports produced for 50 Districts, 4 cities, 11 Municipal Councils, 7 city divisions, 6 regional referral hospitals, 32 Municipal divisions and 1 special audit.</p>	<p>Annual Report of the Auditor General on Local Governments for the FY ended 30th June 2024 produced; Audit reports for 50 districts produced; Audit reports for 4 City Councils produced; Audit reports for 11 Municipal Councils produced; Audit reports for 6 Regional Referral Hospitals produced; Audit reports for 7 city divisions produced; Audit reports for 32 municipal divisions produced; Management Letters for 20 districts produced; Management letters for 2 City councils produced and approved; Management letters for 4 Municipal Councils produced; Management letters for 3 city divisions produced; Management letters for 2 Regional Referral Hospitals produced; Management letters for 12 municipal divisions produced; 1 special audit plan produced; 3 months' Salary for 143 Staff paid; Gratuity for 8 staff paid</p>	<p>Annual Report of the Auditor General on Local Governments for the FY ended 30th June 2024 produced Audit reports produced for 25 Districts, 2 cities, 7 municipal councils and 4 city divisions, and 2 regional referral hospitals Management letters produced for 24 Districts, 2 cities, 7 municipal councils and 4 city divisions Individual entity pension audit reports produced for 135 entities arising from the Special audit of the Pension Payroll 3 months' Salary for 151 Staff paid Gratuity for 8 staff paid</p>
Department:002 Central Government One		

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Plans	Quarter's Plan	Revised Plans
Budget Output:460081 Financial and Value For Money audits		
PIAP Output: 16080804 Enhanced Quality and Impact of Audits		
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption		
<p>Audit reports produced for 32 MDAs, 23 Statutory Bodies, 22 projects, 2 Special audits and 1 VFM Audit. 14 Treasury Memoranda Verification reports have also been planned. CG1 is responsible for the Shared Overall Risk Assessment and audit planning.</p>	<p>Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2024 produced; Field work for 16 MDAs Commenced; Draft Management Letters (MLs) prepared and exit meetings held for 32 MDAs; Audit reports and Final Management Letter for 32 MDAs issued; Field work for 12 Statutory Authorities/Corporations Commenced; Draft MLs prepared and exit meetings for 23 SA/SCs held; Audit reports and Final Management Letter 23 State Authorities issued; Field work for 11 projects commenced; Draft MLs prepared and exit meetings for 22 Projects; Audit reports and Final Management Letter for 23 projects issued; 1 special audit report issued; 1 VFM report signed and issued; 14 Treasury memoranda verification reports prepared and signed; Salary for 56 staff paid; Gratuity for 4 staff paid</p>	<p>Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2024 produced Audit reports produced for 58 MDAs, 16 statutory authorities, 18 projects and 5 Special Audits 4 entity pension audit reports produced 5 VFM Main study reports produced and approved 10 treasury memoranda verification reports produced Management letters produced for 3 MDAs, 12 statutory authorities and 6 projects 5 VFM Main studies undertaken 5 VFM Pre-study reports produced 3 months' salary for 58 staff paid Gratuity for 4 staff paid</p>
Department:003 Central Government Two		

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Plans	Quarter's Plan	Revised Plans
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Budget Output:460081 Financial and Value For Money audits

PIAP Output: 16080804 Enhanced Quality and Impact of Audits

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

<p>Audit reports produced for 46 MDAs, 15 Statutory Bodies, 53 projects, 2 Special audits, 4 Production Sharing Agreements, 1 fund and 1 VFM study.</p> <p>CG2 is also responsible for coordinating the role of OAG as the independent administrator under EITI.</p>	<p>Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2024 produced; Audit reports for 46 MDAs produced; Audit reports for 15 Statutory Authorities produced; 1 fund audit report produced; Audit reports for 53 projects produced; Audit reports for 4 PSAs produced; 1 VFM Main study report produced and approved; 1 special Audit report produced; Management letters for 23 MDAs prepared and approved; Management letters for 7 Statutory Authorities prepared and approved; Management letters for 23 projects prepared and approved; Management letters for 2 PSAs produced; 3 months' salary for 62 staff paid; Gratuity for 5 staff paid</p>	<p>Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2024 produced</p> <p>Audit reports for 34 MDAs, 8 statutory bodies, 5 PSAs and 52 projects (including backlogs) produced</p> <p>7 special audit reports produced</p> <p>3 VFM Main study reports produced and approved</p> <p>49 treasury memoranda verifications undertaken</p> <p>Management letters produced for 17 MDAs, 2 projects and 8 statutory authorities</p> <p>2 VFM Main studies undertaken</p> <p>3 months' salary for 61 staff paid</p> <p>Gratuity for 5 staff paid</p>
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Department:004 Value for Money and Specialised Audits

Budget Output:000089 Climate Change Mitigation

PIAP Output: 16080804 Enhanced Quality and Impact of Audits

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

<p>1 Climate Change focused - Environmental audit undertaken and report produced</p> <p>Office participation in 2 INTOSAI WGEA Activities undertaken</p>	<p>Audit report and Final Management Letter produced for 1 Environmental audit</p>	<p>Field work for 1 environmental audit undertaken</p> <p>Audit report and Final Management Letter produced for 1 Environmental audit</p>
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Budget Output:000090 Climate Change Adaptation

PIAP Output: 16080804 Enhanced Quality and Impact of Audits

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

<p>1 Climate change awareness campaign undertaken</p> <p>1 environmental conservation initiative undertaken.</p>		<p>Plans for Climate change awareness, adaptation and mainstreaming in the OAG approved.</p>
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VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Plans	Quarter's Plan	Revised Plans
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Budget Output:460081 Financial and Value For Money audits		
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PIAP Output: 16080804 Enhanced Quality and Impact of Audits		
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Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption		
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<p>Audit reports produced for 7 MDAs, 2 Statutory Bodies, 12 projects, 2 Special audits, 2 Value for Money Audits and Engineering Audits in 2 entities.</p>	<p>Annual Report of the Auditor General on Value for Money Audits for the FY ended 30th June 2024 produced; Audit reports for 7 MDAs produced; Audit reports for 2 Statutory Authorities produced; Audit reports for 12 projects produced; Main study reports for 2 VFM audits produced and approved; Infrastructure Audit reports produced for projects in 2 entities; 1 special audit report produced; 1 VFM Main study undertaken; Management letters for 2 MDAs prepared and approved; Management letters for 4 projects prepared and approved; 1 special audit management letter produced; 3 months' Salary for 48 staff paid; Gratuity for 7 staff paid</p>	<p>Annual Report of the Auditor General on Value for Money Audits for the FY ended 30th June 2024 produced Audit reports produced for 4 MDAs, 3 statutory authorities and 2 projects 1 VFM Main studies undertaken Management letters for 4 MDAs, 3 statutory authorities and 1 project produced Individual entity audit reports and Management letters produced arising from the Special audit of the Pension payroll 3 months' Salary for 52 staff paid Gratuity for 7 staff paid</p>
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Department:005 Forensic Investigations and Special Audits		
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Budget Output:460082 Audits and Forensic Investigations		
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PIAP Output: 16080804 Enhanced Quality and Impact of Audits		
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Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption		
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<p>Audit reports produced for 11 MDAs, 7 Statutory Bodies, 2 projects, 5 classified audits, 5 Special audits/Forensic investigations, 1 fund, and 1 IT Audit.</p>	<p>Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2024 produced; Audit reports for 11 MDAs produced; 5 Classified audits finalized and reports approved; Audit reports for 1 fund produced; Audit reports for 7 Statutory Authorities produced; Audit reports for 5 projects produced; 1 IT Audit report produced; 3 special audit reports produced; Management letters for 5 MDAs prepared and approved; Management letters for 2 classified audits produced and approved; Management letters for 2 Statutory Authorities prepared and approved; Management letters for 2 special audits produced and approved; 3 months' salary for 54 staff paid; Gratuity for 4 staff paid</p>	<p>Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2023 produced Audit Reports produced for 3 MDAs, 7 statutory authorities, 2 classified audits and 2 Projects Management letters produced for 3 MDAs, 7 statutory authorities, 2 classified audits and 2 Projects Individual entity audit reports produced arising from the Special audit of the Pension Payroll 3 months' salary for 53 staff paid Gratuity for 4 staff paid</p>
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VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Plans	Quarter's Plan	Revised Plans
<i>Development Projects</i>		
N/A		
Sub Programme: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		
OAG HIV/AIDS Policy implemented HIV-affected staff provided access to medical services Staff sensitized on revised OAG HIV/AIDS Policy HIV Awareness campaigns and welfare initiatives undertaken Sexual and Reproductive health supply dispensers maintained	Sexual and Reproductive health supply dispensers maintained	Sexual and Reproductive health supply dispensers maintained

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Plans	Quarter's Plan	Revised Plans
Budget Output:000014 Administrative and Support Services		
PIAP Output: 16080812 Improved internal governance structures and systems for effective operations in the OAG		
Programme Intervention: 160601 Coordinate programme planning, budgeting, M&E and policy development		
<p>Review of NAA 2008 Institutional governance and compliance support provided Legal services provided OAG Policies reviewed OAG M&E and ERM frameworks implemented Internal Audit & M&E reports produced QA and Audit development technical support provided</p>	<p>Q1 Internal Audit report produced; 1 special investigation report by Internal Audit produced; Technical support provided to audit staff; Outsourcing evaluation reports produced; OAG Business continuity plan developed and approved; 1 Summary Pre – issuance review report produced; Legal briefs for the OAG prepared; System for tracking MoU performance developed; Contracts drafted and reviewed for the OAG; OAG represented in courts of law and other legal forums; 2 internal policies due for review finalized; Q1 M&E report produced; OAG Impact evaluation undertaken and report produced</p>	<p>Draft report on review of the NAA 2008 submitted to Management for review 1 meeting for the Parliamentary Sub Committee on Finance (OAG board) held Training on OAG Case Management system completed Automation of the OAG Legal library concluded Legal library updated with legal books and revised laws. Q1 FY 2023/24 Internal Audit report produced 1 special investigation report produced by Internal Audit 3 Monthly payroll verification reports produced Technical support provided to audit staff 1 Summary Pre – issuance review report produced Legal briefs and opinions for the OAG prepared Contracts drafted and reviewed for the OAG OAG represented in courts of law and other legal forums Q1 M&E report produced Outsourcing evaluation reports produced</p>
NA	NA	<p>Q1 Internal Audit report produced; 1 special investigation report by Internal Audit produced; Technical support provided to audit staff; Outsourcing evaluation reports produced; OAG Business continuity plan developed and approved; 1 Summary Pre – issuance review report produced; Legal briefs for the OAG prepared; System for tracking MoU performance developed; Contracts drafted and reviewed for the OAG; OAG represented in courts of law and other legal forums; 2 internal policies due for review finalized; Q1 M&E report produced; OAG Impact evaluation undertaken and report produced</p>

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Plans	Quarter's Plan	Revised Plans
Budget Output:000014 Administrative and Support Services		
PIAP Output: 16080813 Improved OAG human resource capacity to delivery		
Programme Intervention: 160602 Develop and implement human resource policies to attract and retain competent staff		
<p>OAG HR Policies implemented ICF developed Integrity & Culture campaigns conducted Recruitment, Promotion and training managed Staff performance managed Balanced Scorecard rolled out Welfare initiatives managed Salary and Pension payrolls managed</p>	<p>Staff salaries and 10% NSSF contribution paid; System to monitor staff compliance with OAG Code of Conduct developed; Premium for Group Life insurance scheme paid; Staff prepared for retirement; Annual Gratuity to contract staff paid; Guidelines for adoption of the Balanced Scorecard developed and issued; Staff training and welfare activities managed; Enhanced Staff performance management implemented; Group Life Assurance premium paid; OAG Culture change initiative implemented</p>	<p>Revised OAG HR Policy and Manual approved and implemented Enhanced Performance Management System Staff assessment for Q1 FY 2024/25 finalized Integrated Competence Framework Curriculum developed Staff salaries, pension and 10% NSSF contribution paid System to monitor staff compliance with OAG Code of Conduct developed Premium for Group Life insurance scheme paid Staff prepared for retirement Annual Gratuity to contract staff paid Team and Individual scorecards developed as part of the OAG Balanced Scorecard Framework Staff training and welfare activities managed</p>
NA	NA	<p>Staff salaries and 10% NSSF contribution paid; System to monitor staff compliance with OAG Code of Conduct developed; Premium for Group Life insurance scheme paid; Staff prepared for retirement; Annual Gratuity to contract staff paid; Guidelines for adoption of the Balanced Scorecard developed and issued; Staff training and welfare activities managed; Enhanced Staff performance management implemented; Group Life Assurance premium paid; OAG Culture change initiative implemented</p>
NA	NA	<p>Provision of the retired Auditor General's post retirement benefits as per the Parliamentary resolution undertaken. This includes arrears from the first quarter.</p>

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Plans	Quarter's Plan	Revised Plans
Budget Output:000014 Administrative and Support Services		
PIAP Output: 16080814 Improved financial management and operational efficiency in the OAG		
Programme Intervention: 160605 Undertake financing and administration of programme services		
Statutory periodic reports produced Planning and Budgeting coordinated Prudent financial management Procurement and disposal processes managed Utilities, Security and Facilities managed Inventory, logistics, stores, furniture and fleet managed	External Audit of the OAG for FY 2023/24 undertaken; Board of survey report for FY ended 30th June 2024 produced; Planning workshop and Budget Conference for FY 2025/26 held; Budget Framework Paper for FY 2025/26 produced; Q1 FY 2024/25 budget progress report produced; 2 Internal strategies reviewed for alignment; Average market price data bank developed; 3 months utility bills paid; Transport equipment maintained; 7 Contracts Committee and 10 Evaluation Committee meetings held and minutes produced; 3 monthly reports on Procurement & Disposal submitted to PPDA; 1 Procurement advert placed in the newspapers; Civil and equipment maintenance undertaken; OAG Annual Performance report for 2023 produced	External Audit of the OAG for FY 2023/24 undertaken Board of survey report for FY ended 30th June 2024 produced Planning workshop and Budget Conference for FY 2025/26 held Budget Framework Paper for FY 2025/26 produced Q1 FY 2024/25 budget progress report produced OAG Financial control mechanism managed and payments processed 1 Finance Committee meeting held 1 Quarterly Inventory management report produced and inventory register updated Quarterly security report produced 3 months utility bills paid Transport equipment maintained 140 procurements initiated and 120 completed 7 Contracts Committee and 10 Evaluation Committee meetings held and minutes produced 3 monthly reports on Procurement & Disposal submitted to PPDA 1 Procurement advert placed in the newspapers Civil and equipment maintenance undertaken OAG Annual Performance report for 2024 produced

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Plans	Quarter's Plan	Revised Plans
Budget Output:000014 Administrative and Support Services		
PIAP Output: 16080814 Improved financial management and operational efficiency in the OAG		
Programme Intervention: 160605 Undertake financing and administration of programme services		
NA	NA	External Audit of the OAG for FY 2023/24 undertaken; Board of survey report for FY ended 30th June 2024 produced; Planning workshop and Budget Conference for FY 2025/26 held; Budget Framework Paper for FY 2025/26 produced; Q1 FY 2024/25 budget progress report produced; 2 Internal strategies reviewed for alignment; Average market price data bank developed; 3 months utility bills paid; Transport equipment maintained; 7 Contracts Committee and 10 Evaluation Committee meetings held and minutes produced; 3 monthly reports on Procurement & Disposal submitted to PPDA; 1 Procurement advert placed in the newspapers; Civil and equipment maintenance undertaken; OAG Annual Performance report for 2023 produced

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Plans	Quarter's Plan	Revised Plans
Budget Output:000014 Administrative and Support Services		
PIAP Output: 16080815 Improved ICT Infrastructure, IT support and automation of OAG business processes		
Programme Intervention: 160605 Undertake financing and administration of programme services		
<p>IT Policy implemented IMIS post project support activities Audit Management software launched Cyber security managed Integration with GoU systems undertaken IT help desk established Maintenance of ICT equipment, data, internet, network and CUG services</p>	<p>Maintenance of all equipment, Internet, data and Closed User Group services; 1 information security review undertaken; Vulnerability and Patch management strategy finalized, IMIS post project support provided; IT staff satisfaction survey undertaken; Framework contracts awarded</p>	<p>1 Information security review conducted and IT security brief issued IT Asset register and IT risk register updated OAG IT system vulnerability report produced 4 IMIS Modules finalized and rolled out (Fleet Management, e-Procurement, HCM Phase 2 and Project Management) OAG ICT security managed Approved system, web applications and network configurations maintained and backed up. OAG network, users, devices, system accounts and data secured Maintenance of all equipment (Data center, servers, switches, Printers, Laptops, desktops), Internet connectivity, Wide Area Network, data, CCTV and access control, pay TV and Closed User Group services for all staff at Audit House and all branch offices</p>
NA	NA	<p>Maintenance of all equipment, Internet, data and Closed User Group services; 1 information security review undertaken; Vulnerability and Patch management strategy finalized, IMIS post project support provided; IT staff satisfaction survey undertaken; Framework contracts awarded</p>

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Plans	Quarter's Plan	Revised Plans
Budget Output:000014 Administrative and Support Services		
PIAP Output: 16080816 Enhanced utilization of audit results, increased public demand for accountability and improved profile of the OAG		
Programme Intervention: 160605 Undertake financing and administration of programme services		
Stakeholder engagements undertaken Audit results disseminated Technical oversight support provided to Parliament IEC materials procured Collaboration activities implemented International relations managed Stakeholder surveys held Records/archives managed	International engagements undertaken/attended; OAG stakeholder perception survey finalized and report produced; 3 months subscription for adverts and newspapers and to international bodies paid; Resource Centre equipped with knowledge material; OAG promotional/IEC materials procured; Intranet refresher training undertaken; Collaboration activities implemented; Database on status of audit reports submitted to Parliament and recommendations adopted updated; Technical support provided to Oversight Committees of Parliament through Minutes, feedback and Audit verification reports and briefs on audit reports; Report on recommendations emanating from AG's report adopted by Parliament produced; CSR activities implemented; OAG Intranet revamped and rolled out; 3 stakeholder engagements held; Coordination of Office participation in Anti – corruption commemoration week activities; All annual subscriptions to international bodies paid; Internal staff engagements coordinated; Change Management and awareness campaigns conducted	Review of the OAG Records and Archives policy finalized 8 stakeholder engagements held International engagements undertaken/attended Mass digitization of Audit reports and OAG reports commenced Resource Centre equipped with knowledge material Collaboration activities undertaken VFM Audit reports summarized and serialized in print media OAG promotional/IEC materials procured Database on status of audit reports submitted to Parliament and recommendations adopted updated Technical support provided to Oversight Committees of Parliament through Minutes, feedback and verification reports and briefs on audit reports Report on recommendations emanating from AG's report adopted by Parliament produced 1 CSR activity conducted Subscription for adverts and newspapers paid OAG Online platforms maintained OAG reports disseminated and archived Coordination of Office participation in Anti – corruption commemoration week activities All annual subscriptions to international bodies paid

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Plans	Quarter's Plan	Revised Plans
Budget Output:000014 Administrative and Support Services		
PIAP Output: 16080816 Enhanced utilization of audit results, increased public demand for accountability and improved profile of the OAG		
Programme Intervention: 160605 Undertake financing and administration of programme services		
NA	NA	International engagements undertaken/attended; OAG stakeholder perception survey finalized and report produced; 3 months subscription for adverts and newspapers and to international bodies paid; Resource Centre equipped with knowledge material; OAG promotional/IEC materials procured; Intranet refresher training undertaken; Collaboration activities implemented; Database on status of audit reports submitted to Parliament and recommendations adopted updated; Technical support provided to Oversight Committees of Parliament through Minutes, feedback and Audit verification reports and briefs on audit reports; Report on recommendations emanating from AG's report adopted by Parliament produced; CSR activities implemented; OAG Intranet revamped and rolled out; 3 stakeholder engagements held; Coordination of Office participation in Anti – corruption commemoration week activities; All annual subscriptions to international bodies paid; Internal staff engagements coordinated; Change Management and awareness campaigns conducted

*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) Upgrading works done at Office premises Acquisition of assorted furniture for Audit house and branch offices	Bids evaluated; Contracts awarded; Verification and making of payments for works; Supervision of works; ICT Supplies delivered and Payments made; 2 lots of Furniture delivered and inspected; All associated payments made	Bids received, processed and evaluated; Contracts awarded; Verification and making of payments for works; Supervision of works; 2 lots of Furniture delivered and inspected; All associated payments made
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VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Plans	Quarter's Plan	Revised Plans
Programme:18 Development Plan Implementation		
SubProgramme:01		
Sub SubProgramme:01 External Audit Services		
<i>Departments</i>		
Department:001 Local Authorities		
Budget Output:000001 Audit and Risk Management		
PIAP Output: 1802010111 Increased Performance / Value for Money Audits, Specialized Audits and Forensics investigations undertaken		
Programme Intervention: 180605 Expand the Performance/Value for Money Audits, Specialized Audits and Forensic Investigations undertakings		
Audit reports produced for 85 Districts, 6 cities, 20 Municipal Councils, 13 city divisions, 10 regional referral hospitals, 57 municipal divisions, 156 Town councils and 2 special audits.	Audit reports for 85 districts produced; Audit reports for 6 City Councils produced; Audit reports for 20 Municipal Councils produced; Audit reports for 10 Regional Referral Hospitals produced; Audit reports for 13 city divisions produced; Management Letters for 35 districts produced; Management letters for 2 City councils produced and approved; Management letters for 8 Municipal Councils produced; Management letters for 5 city divisions produced; Management letters for 4 Regional Referral Hospitals produced; 1 special audit plan produced	Audit reports produced for 44 Districts, 5 cities, 5 special audits, 11 municipal councils, 8 city divisions, and 5 regional referral hospitals Management letters produced for 40 Districts, 3 cities, 3 special audits, 11 municipal councils, 6 city divisions, and 5 regional referral hospitals
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;		
5 staff trained in Big Data analytics and IT systems audits 1 pilot audit undertaken using big data analytics	3 staff trained in Big data analytics; Management letter for 1 big data analysis-based audit approved	2 plans for specialized audits using big data approved

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Plans	Quarter's Plan	Revised Plans
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		
<p>Audit reports produced for 14 MDAs, 4 Statutory Bodies, 24 projects, 3 Special audits, 5 VFM Audits (including 3 training audits) and 5 engineering audits</p> <p>20 staff facilitated to undertake the VFM 3 Module Diploma Course and other specialized trainings</p>	<p>Audit reports for 14 MDAs produced; Audit reports for 4 Statutory Authorities produced; Audit reports for 24 projects produced; Main study reports for 5 VFM audits produced and approved; Infrastructure Audit reports produced for projects in 5 entities; 2 special audit reports produced; 2 VFM Main studies undertaken; Management letters for 7 MDAs prepared and approved; Management letters for 2 Statutory Authorities prepared and approved; Management letters for 12 projects prepared and approved; Pre-study reports for 2 VFM audits produced and approved; Infrastructure Audit plans prepared and approved for 2 entities; 1 special audit plan produced; 1 special audit management letter produced; Management letters produced for infrastructure audits in 2 entities</p>	<p>Audit reports produced for 13 MDAs, 7 statutory authorities, 14 projects, 9 specialized engineering audits and 3 special audits/investigations</p> <p>42 treasury memoranda verifications undertaken</p> <p>Main study reports for 6 VFM audits produced and approved</p> <p>4 VFM Main studies undertaken</p> <p>Management letters for 13 MDAs, 7 statutory authorities, 11 projects, 9 specialized engineering audits and 1 special audit.</p> <p>6 follow up VFM audit reports produced</p> <p>1 VFM Staff training undertaken</p>
Department:005 Forensic Investigations and Special Audits		

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Plans	Quarter's Plan	Revised Plans
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Budget Output:000001 Audit and Risk Management**PIAP Output: 1802010111 Increased Performance / Value for Money Audits, Specialized Audits and Forensics investigations undertaken****Programme Intervention: 180605 Expand the Performance/Value for Money Audits, Specialized Audits and Forensic Investigations undertakings**

Audit reports produced for 20 MDAs, 15 Statutory Bodies, 3 projects, 8 classified audits, 7 Special audits/Forensic investigations, 1 VFM audit, 3 funds, and 2 IT Audits. 10 staff trained in forensic investigations and IT Audits	Audit reports for 20 MDAs produced; 8 Classified audits finalized and reports approved; Audit reports for 3 funds produced; Audit reports for 15 Statutory Authorities produced; Audit reports for 3 projects produced; 2 IT Audit reports produced; 1 VFM main study report produced; 4 special audit reports produced; Management letters for 10 MDAs prepared and approved; Management letters for 3 classified audits produced and approved; Management letters for 5 Statutory Authorities prepared and approved; Management letters for 1 fund produced; Management letters for 3 special audits produced and approved; 2 staff trained in forensic investigations and IT Audits	Audit reports produced for 18 MDAs, 21 statutory authorities, 4 funds, 5 classified audits, 3 Projects, 11 special audits/investigations, 3 regional/international audits and 8 IT Audits Management letters produced for 18 MDAs, 21 statutory authorities, 4 funds, 5 classified audits, 3 Projects, 11 special audits/investigations, 3 regional/international audits and 8 IT Audits 3 VFM Main study reports produced and approved 2 VFM Main studies undertaken
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Development Projects

N/A

SubProgramme:04**Sub SubProgramme:02 Support to Audit services***Departments***Department:001 Corporate and Technical Support Services****Budget Output:000014 Administrative and Support Services****PIAP Output: 18040403 Capacity built to conduct high quality and impact - driven performance Audits****Programme Intervention: 180404 Enhance staff capacity to conduct high quality and impact-driven performance audits across government**

2 Office-wide refresher trainings undertaken 20 staff facilitated to undertake professional certification courses 20 staff facilitated to undertake specialized skills training towards enhancing the quality and impact of audits ICF e-curriculum rolled out	3 staff facilitated to undertake professional certification trainings; 5 staff facilitated to undertake specialized skills training in various fields	5 staff facilitated to undertake professional certification trainings; 3 staff facilitated to undertake specialized skills training in various fields
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Development Projects

N/A

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

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 1

Table 4.2: Off-Budget Expenditure By Department and Project

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Table 4.3: Vote Crosscutting Issues

i) Gender and Equity

Objective:	To mainstream gender and equity in all audit activities in accordance with the SDGs so as to promote effective service delivery and inclusive growth.
Issue of Concern:	There is need to conduct impactful audits targeting value addition and making a positive difference to the lives of citizens in an indiscriminate manner.
Planned Interventions:	Mainstream gender and equity in all workplans and audit activities to promote effective service delivery and inclusive growth as envisioned in the SDGs and NDP III Undertake gender audits focused on National gender policies, interventions and actions
Budget Allocation (Billion):	0.120
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 - 1
Actual Expenditure By End Q1	0.00
Performance as of End of Q1	Gender considerations were mainstreamed in all office operations and audit activities.
Reasons for Variations	Planned activities largely deferred to subsequent quarters.
Objective:	To justly and impartially provide opportunities for all staff to thrive in terms of wellbeing and career growth.
Issue of Concern:	The Office is committed to ensuring that all staff have access to balanced growth opportunities as well as providing a conducive environment for staff to meet their workplace expectations, fulfil their potential and flourish professionally.
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 and disaggregate results by gender.
Budget Allocation (Billion):	3.000
Performance Indicators:	Number of OAG staff trained (disaggregated by gender) - 100 Number of OAG Women's forum activities held - 1 Level of satisfaction of staff and job applicants disaggregated by gender - 70% Number of staff promoted and recruited disaggregated by Gender - 5
Actual Expenditure By End Q1	0.3
Performance as of End of Q1	Staff training activities were conducted during the quarter. In addition, one OAG Women's Forum activity was supported.
Reasons for Variations	Staff recruitments and further training activities are to be undertaken in subsequent quarters.

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

ii) HIV/AIDS

Objective:	To equitably and sustainably minimize the adverse effects 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 healthy, wholesome and productive lives as per the OAG HR Policy and Manual. The office also plans to raise awareness levels about issues pertaining to HV/AIDS.
Planned Interventions:	Timely provision of access to medical and counselling services to HIV positive staff and their families through the medical insurance scheme Implementation of HIV Mainstreaming and support initiatives 1 internal HIV/AIDS Awareness campaign conducted
Budget Allocation (Billion):	1.700
Performance Indicators:	Level of staff satisfaction with services accessed through medical insurance scheme - 75% Percentage of non-wage recurrent budget spent on HIV/AIDS mainstreaming - 0.2% Number of HIV/AIDS support initiatives implemented - 1
Actual Expenditure By End Q1	1.97
Performance as of End of Q1	OAG HIV/AIDS Policy was finalized as part of the Revised HR Manual and guidelines. In addition, the annual health insurance premium was paid which gives HIV positive staff and their families access to required medical support and treatment.
Reasons for Variations	Variation is attributed to deferment of planned HIV/AIDS mainstreaming activities following delayed approval of the updated HIV/AIDS Policy.

iii) Environment

Objective:	To promote office - wide participation in adoption of environmental sustainability measures and staff awareness of issues pertaining to climate change.
Issue of Concern:	Knowledge gaps among staff on matters pertaining to climate change, its effects and sustainable environmental conservation efforts. Need to streamline Environmental considerations in Audit activities and office work plans.
Planned Interventions:	Conduct office wide environmental awareness campaign Undertake 1 environmental audit focused on SDGs, National Environmental policies and interventions Build staff capacity in Environment focused audits Participate in INTOSAI – WGEA Activities as a member
Budget Allocation (Billion):	0.100

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Performance Indicators:	Number of Environmental awareness campaigns undertaken - 1 Number of environmental audits mapped onto SDGs undertaken - 1 Number of staff trained in Environmental – based Audit trainings - 1 Number of WGEA Forums/Seminars attended - 1
Actual Expenditure By End Q1	0.02
Performance as of End of Q1	4 staff were trained in Environmental auditing and 1 WGEA Activity was attended by OAG staff. 1 environmental audit plan has been developed, awaiting approval.
Reasons for Variations	Variation in performance is attributed to deferment of planned environment and climate-change mainstreaming activities to subsequent quarters.

iv) Covid