

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

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

	Approved Budget	Revised Budget	Released by End Q1	Spent by End Q1	% Budget Released	% Budget Spent	% Releases Spent	
Recurrent	Wage	48.525	48.525	12.131	11.553	25.0 %	24.0 %	95.2 %
	Non-Wage	63.508	65.131	19.387	11.254	31.0 %	17.7 %	58.0 %
Dev.	GoU	1.566	7.366	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		113.598	121.021	31.518	22.807	27.7 %	20.1 %	72.4 %
Total GoU+Ext Fin (MTEF)		113.598	121.021	31.518	22.807	27.7 %	20.1 %	72.4 %
Arrears		0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Total Budget		113.598	121.021	31.518	22.807	27.7 %	20.1 %	72.4 %
<i>A.I.A Total</i>		0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Grand Total		113.598	121.021	31.518	22.807	27.7 %	20.1 %	72.4 %
Total Vote Budget Excluding Arrears		113.598	121.021	31.518	22.807	27.7 %	20.1 %	72.4 %

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Table V1.2: Releases and Expenditure by Programme and Vote Function*

<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	109.598	115.398	30.472	22.465	27.8 %	20.5 %	73.7%
Vote Function:01 External Audit Services	44.902	44.902	12.610	10.372	28.1 %	23.1 %	82.3%
Vote Function:02 Support to Audit services	64.696	70.496	17.862	12.093	27.6 %	18.7 %	67.7%
Programme:18 Development Plan Implementation	4.000	5.623	1.046	0.342	26.2 %	8.5 %	32.7%
Vote Function:01 External Audit Services	1.790	3.413	0.671	0.118	37.5 %	6.6 %	17.6%
Vote Function:02 Support to Audit services	2.210	2.210	0.375	0.224	17.0 %	10.1 %	59.7%
Programme:20 Legislation, Oversight and Representation	0.000		0.000	0.000	0.0 %	0.0 %	0.0%
Vote Function:01 External Audit Services	0.000		0.000	0.000	0.0 %	0.0 %	0.0%
Vote Function:02 Support to Audit services	0.000		0.000	0.000	0.0 %	0.0 %	0.0%
Total for the Vote	113.598	121.021	31.518	22.807	27.7 %	20.1 %	72.4 %

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

0.916	Bn Shs	Department : 001 Local Authorities	
			Reason: Unspent balances are a direct result of delays in commencing planned activities for the first quarter. This arose from the Office's focus on completing the lower local government backlog audits which had carried over from the previous FY. These balances shall be spent in Q2.
<i>Items</i>			
0.563	UShs	227001 Travel inland	
			Reason: Variation in expenditure is due to delays in commencing planned audit activities for the quarter. As such, these fund balances shall be spent in subsequent quarters.
0.353	UShs	211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	
			Reason: Observed balances are directly attributed to late commencement of planned audit activities for the quarter, to enable the completion of lower local government backlog audits.
0.382	Bn Shs	Department : 002 Central Government One	
			Reason: Unspent balances are due to delays in commencement of planned audits for the quarter. This arose due to the Office's collective priority to complete audit backlogs carried forward from the first quarter.
<i>Items</i>			
0.195	UShs	211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	
			Reason: Observed balances are due to the fact that planned audits for the quarter commenced late. These funds shall be spent in Q2.
0.188	UShs	227001 Travel inland	
			Reason: Variation in expenditure is a result of delays in kick starting the planned audits for the quarter as staff were initially involved in completing backlog audits carried forward from the previous period.
0.532	Bn Shs	Department : 003 Central Government Two	
			Reason: Relatively low utilization of released Q1 funds is attributed to efforts to complete audit backlogs carried forward from the previous period which directly impacted the commencement of planned audits for the quarter. As such, these funds which had been released to undertake planned activities for the quarter remained unspent by the time of reporting.
<i>Items</i>			
0.280	UShs	211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	
			Reason: Delays in commencement of planned audits for the quarter due to focus on the completion of backlog audits led to the observed balances on this line item.
0.252	UShs	227001 Travel inland	

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*(i) Major unspent balances***Departments , Projects****Programme:16 Governance and Security****Vote Function:01 External Audit Services**

Reason: Audits are still on - going at the time of reporting following delays in commencement, and as such released funds largely remained unspent at the end of the quarter. These shall be utilized in subsequent periods.

0.063 Bn Shs Department : 005 Forensic Investigations and Special Audits

Reason: Slight variation in expenditure is attributed to delays in commencement of planned audits for which Q1 funds were released. This is due to the fact that staff were involved in the completion of backlog audits of lower local governments which had spilled over from the previous period.

Items

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

Reason: arose due to the fact that audits commenced late, and as such they are largely still in progress as at the end of the quarter. This implies that funds allocated to these delayed audit activities remained unspent.

Vote Function:02 Support to Audit services

5.521 Bn Shs Department : 001 Corporate and Technical Support Services

Reason: Unspent balances are due to procurement delays, payment processing challenges and delayed submission of payment invoices by suppliers. These funds shall be spent in Q2.

Items

0.335 UShs 228002 Maintenance-Transport Equipment

Reason: Delays in procurement processes led to the unspent balances observed.

0.120 UShs 223002 Property Rates

Reason: Payment of property rates was still being processed by the end of the first quarter, hence the unspent allocation reflected on this line item.

0.038 UShs 221012 Small Office Equipment

Reason: The processes associated with acquisition of small office equipment started late, which explains the non utilization of funds allocated towards this line item in the first quarter.

0.034 UShs 223005 Electricity

Reason: Unspent balances are due to outstanding pre-payments already made to the service provider, which meant that there was no need to spend the Q1 allocation.

0.010 UShs 223006 Water

Reason: Existing balances on the OAG Water account, due to surplus prepayments in earlier periods, meant that the Q1 allocation to water utility payments was unspent.

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*(i) Major unspent balances***Departments , Projects****Programme:18 Development Plan Implementation****Vote Function:01 External Audit Services**

0.248	Bn Shs	Department : 001 Local Authorities
Reason: Variation in expenditure is due to deferment of some of the originally planned activities to next quarter.		

Items

0.154	UShs	227001 Travel inland
Reason: The unspent releases are attributed to the operational delays and deferment of planned audit activities for the first quarter.		

0.094	UShs	211106 Allowances (Incl. Casuals, Temporary, sitting allowances)
Reason: Unspent fund balances are a direct result of planned activities for the first quarter being deferred to the second quarter.		

0.156	Bn Shs	Department : 004 Value For Money and Specialised Audits
Reason: Variation in expenditure is due to delayed commencement of planned audits for the quarter. This was caused by staff being heavily involved in the completion of backlog audits of lower local governments from the previous period.		

Items

0.100	UShs	221003 Staff Training
Reason: Unspent balances are due to the fact that audits are still on - going and as such, these balances shall be utilized progressively, as the audit activities conclude.		

0.056	UShs	227001 Travel inland
Reason: Delays in commencement of planned audits for the quarter directly led to released funds on this line item being partially spent as the end of the reporting period.		

0.150	Bn Shs	Department : 005 Forensic Investigations and Special Audits
Reason: Unspent balances are directly attributed to delayed commencement of audits planned for the quarter, due to Office's focus on concluding backlog audits which had carried over from the previous period.		

Items

0.075	UShs	221003 Staff Training
Reason: Observed fund balances are due to the delayed start to planned audit undertakings for the quarter.		

0.075	UShs	227001 Travel inland
Reason: Variation in expenditure was occasioned by the delays in starting the Q1 audit activities. These funds shall be spent in subsequent quarters.		

Vote Function:02 Support to Audit services

0.151	Bn Shs	Department : 001 Corporate and Technical Support Services
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(i) Major unspent balances

Departments , Projects

Programme:18 Development Plan Implementation

Vote Function:02 Support to Audit services

Reason: Variation in planned expenditure is due to deferment of planned activities to the third quarter.

Items

0.150	UShs	227002 Travel abroad
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Reason: Observed balances on this line item are attributed to rescheduling of activities associated with travel abroad to the third quarter, owing to tight activity schedules.

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

Programme:16 Governance and Security			
Vote Function:01 External Audit Services			
Department:001 Local Authorities			
Key Service Area: 460081 Financial and Value For Money audits			
PIAP Output: 16411201 Enhanced coverage, quality and follow up of audits			
Programme Intervention: 164112 Enhance Compliance to anti-corruption and accountability rules and regulations			
PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 1
Percentage of planned audits undertaken	Percentage	88%	84%
Department:002 Central Government One			
Key Service Area: 460081 Financial and Value For Money audits			
PIAP Output: 16411201 Enhanced coverage, quality and follow up of audits			
Programme Intervention: 164112 Enhance Compliance to anti-corruption and accountability rules and regulations			
PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 1
Percentage of planned audits undertaken	Percentage	90%	15.2%
Department:003 Central Government Two			
Key Service Area: 460081 Financial and Value For Money audits			
PIAP Output: 16411201 Enhanced coverage, quality and follow up of audits			
Programme Intervention: 164112 Enhance Compliance to anti-corruption and accountability rules and regulations			
PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 1
Percentage level of compliance with International Audit Standards (ISSAIs)	Percentage	60%	Not available
Audit Quality Score	Percentage	50%	Not available
Percentage of planned audits undertaken	Percentage	88%	25.5%
Percentage of the Audit Population/Universe audited	Percentage	19%	Not available
Percentage of annual GoU budget audited	Percentage	85%	Not available
Percentage reduction in the nominal value of cross-cutting audit issues	Percentage	10%	Not available
Proportion of audit recommendations implemented	Percentage	40%	41%

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Programme:16 Governance and Security				
Vote Function:01 External Audit Services				
Department:004 Value for Money and Specialised Audits				
Key Service Area: 460081 Financial and Value For Money audits				
PIAP Output: 16411201 Enhanced coverage, quality and follow up of audits				
Programme Intervention: 164112 Enhance Compliance to anti-corruption and accountability rules and regulations				
PIAP Output Indicators		Indicator Measure	Planned 2025/26	Actuals By END Q 1
Percentage of planned audits undertaken	Percentage	85%	8%	
Department:005 Forensic Investigations and Special Audits				
Key Service Area: 460082 Audits and Forensic Investigations				
PIAP Output: 16411201 Enhanced coverage, quality and follow up of audits				
Programme Intervention: 164112 Enhance Compliance to anti-corruption and accountability rules and regulations				
PIAP Output Indicators		Indicator Measure	Planned 2025/26	Actuals By END Q 1
Percentage of planned audits undertaken	Percentage	88%	23%	
Vote Function:02 Support to Audit services				
Department:001 Corporate and Technical Support Services				
Key Service Area: 000013 HIV/AIDS Mainstreaming				
PIAP Output: 16090123 Management and Administrative Services coordinated				
Programme Intervention: 160901 Strengthen programme institutions for effective and efficient service delivery				
PIAP Output Indicators		Indicator Measure	Planned 2025/26	Actuals By END Q 1
No. of staff trained	Number	250	0	
Number of capacity building interventions undertaken	Number	1	0	
Number of HIV/AIDS mainstreaming interventions undertaken	Number	2	0	
Key Service Area: 000014 Administrative and Support Services				
PIAP Output: 16090123 Management and Administrative Services coordinated				
Programme Intervention: 160901 Strengthen programme institutions for effective and efficient service delivery				
PIAP Output Indicators		Indicator Measure	Planned 2025/26	Actuals By END Q 1
Average staff appraisal score	Percentage	85%	87.5%	
% of filled positions in the approved structure	Percentage	33%	30.7%	
No. of Staff recruited	Number	35	0	
No. of staff trained	Number	250	182	
Number of capacity building interventions undertaken	Number	40	38	
% of staff appraised on performance	Percentage	98%	98.2%	

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Programme:16 Governance and Security			
Vote Function:02 Support to Audit services			
Department:001 Corporate and Technical Support Services			
Key Service Area: 000014 Administrative and Support Services			
PIAP Output: 16090123 Management and Administrative Services coordinated			
Programme Intervention: 160901 Strengthen programme institutions for effective and efficient service delivery			
PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 1
% of planned maintenance works undertaken	Percentage	90%	77%
Number of Internal Audit reports produced and submitted	Number	4	1
No. of Procurement Reports Produced and Submitted	Number	4	1
No of public relations engagements conducted	Number	4	5
Gender and Equity budgeting compliance score	Percentage	65%	Not available
Number of Climate Change mitigation/adaptation interventions undertaken	Number	2	0
No. of performance reports submitted	Number	4	1
Number of HIV/AIDS mainstreaming interventions undertaken	Number	2	0
Proportion of institutional processes automated	Percentage	70%	25%
MDA Certificate of Compliance score	Percentage	80%	Not available
Number of financial reports produced and submitted	Number	4	1
% of semi current records archived	Percentage	40%	75%
% of planned retooling outputs achieved	Percentage	90%	0%
% of network uptime	Percentage	90%	97%
Number of Monitoring and evaluation reports produced	Number	4	2
Number of performance reviews conducted	Number	2	0
No. of Senior management meetings held	Number	50	21
No. of Top management meetings held	Number	8	2
No. of public relations engagements conducted	Number	4	5
No. of legal opinions/advice provided	Number	30	15
PIAP Output: 16411101 Increased citizen participation in governance-oversight and fight against corruption			
Programme Intervention: 164111 Enhance public demand for accountability			
PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 1
Number of citizen focused engagements undertaken	Number	2	0
Percentage of citizen's feedback acted upon	Percentage	60%	73%

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Programme:16 Governance and Security			
Vote Function:02 Support to Audit services			
Department:001 Corporate and Technical Support Services			
Key Service Area: 000014 Administrative and Support Services			
PIAP Output: 16411101 Increased citizen participation in governance-oversight and fight against corruption			
Programme Intervention: 164111 Enhance public demand for accountability			
PIAP Output Indicators			
	Indicator Measure	Planned 2025/26	Actuals By END Q 1
Percentage increase in users/viewers/visitors on all OAG online platforms	Percentage	4%	7%
Percentage of planned collaborative activities implemented	Percentage	75%	55%
OAG stakeholder satisfaction score	Percentage	75%	Not available
PIAP Output: 16411201 Enhanced coverage, quality and follow up of audits			
Programme Intervention: 164112 Enhance Compliance to anti-corruption and accountability rules and regulations			
PIAP Output Indicators			
	Indicator Measure	Planned 2025/26	Actuals By END Q 1
Percentage level of compliance with International Audit Standards (ISSAIs)	Percentage	60%	Data not available
Audit Quality Score	Percentage	50%	Data not available
Key Service Area: 000089 Climate Change Mitigation			
PIAP Output: 16090123 Management and Administrative Services coordinated			
Programme Intervention: 160901 Strengthen programme institutions for effective and efficient service delivery			
PIAP Output Indicators			
	Indicator Measure	Planned 2025/26	Actuals By END Q 1
No. of staff trained	Number	3	0
Number of Climate Change mitigation/adaptation interventions undertaken	Number	2	2
Key Service Area: 000090 Climate Change Adaptation			
PIAP Output: 16090123 Management and Administrative Services coordinated			
Programme Intervention: 160901 Strengthen programme institutions for effective and efficient service delivery			
PIAP Output Indicators			
	Indicator Measure	Planned 2025/26	Actuals By END Q 1
No. of staff trained	Number	200	0
Number of Climate Change mitigation/adaptation interventions undertaken	Number	2	0

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Programme:16 Governance and Security				
Vote Function:02 Support to Audit services				
Project:1889 Institutional Development of the Office of the Auditor General				
Key Service Area: 000003 Facilities and Equipment Management				
PIAP Output: 16090101 Institutions retooled				
Programme Intervention: 160901 Strengthen programme institutions for effective and efficient service delivery				
PIAP Output Indicators		Indicator Measure	Planned 2025/26	Actuals By END Q 1
Percentage of Budgeted ICT and Office Equipment Procured		Percentage	90%	0%
Percentage of Budgeted Office furniture and fittings Procured		Percentage	90%	0%
% of retooling budget implemented		Percentage	95%	0%
% of planned retooling outputs achieved		Percentage	90%	0%
Programme:18 Development Plan Implementation				
Vote Function:01 External Audit Services				
Department:001 Local Authorities				
Key Service Area: 000001 Audit and Risk Management				
PIAP Output: 18412102 High quality, Specialized and impact driven audits				
Programme Intervention: 184121 Strengthen the oversight function across government				
PIAP Output Indicators		Indicator Measure	Planned 2025/26	Actuals By END Q 1
Percentage increase in Value For Money (Performance) audits, Specialized audits, Forensic Investigations, IT Audits and special audits		Percentage	5%	0%
Department:004 Value For Money and Specialised Audits				
Key Service Area: 000001 Audit and Risk Management				
PIAP Output: 18412102 High quality, Specialized and impact driven audits				
Programme Intervention: 184121 Strengthen the oversight function across government				
PIAP Output Indicators		Indicator Measure	Planned 2025/26	Actuals By END Q 1
Percentage increase in Value For Money (Performance) audits, Specialized audits, Forensic Investigations, IT Audits and special audits		Percentage	5%	0%

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Programme:18 Development Plan Implementation			
Vote Function:01 External Audit Services			
Department:005 Forensic Investigations and Special Audits			
Key Service Area: 000001 Audit and Risk Management			
PIAP Output: 18412102 High quality, Specialized and impact driven audits			
Programme Intervention: 184121 Strengthen the oversight function across government			
PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 1
Percentage increase in Value For Money (Performance) audits, Specialized audits, Forensic Investigations, IT Audits and special audits	Percentage	5%	0%
Vote Function:02 Support to Audit services			
Department:001 Corporate and Technical Support Services			
Key Service Area: 000014 Administrative and Support Services			
PIAP Output: 18412102 High quality, Specialized and impact driven audits			
Programme Intervention: 184121 Strengthen the oversight function across government			
PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 1
Percentage increase in Value For Money (Performance) audits, Specialized audits, Forensic Investigations, IT Audits and special audits	Percentage	5%	0%

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Performance highlights for the Quarter

Owing to the Office's deliberate efforts to clear backlogs in audit of lower local governments and schools, 1794 sub county backlog audit reports, 155 town council backlog audit reports and 578 schools and tertiary institutions backlog audit reports were produced during the quarter. These audits had mostly commenced in previous periods and were completed during Q1.

In addition, the audit reports for the following were produced:

- 7 MDAs.
- 11 Statutory authorities
- 59 projects
- 2 funds
- 22 special audits
- 2 IT Audits

36 treasury memoranda verification reports were also produced during Q1.

Variations and Challenges

During the first quarter, planned activities, particularly planned audits relating to FY 2024/25, experienced delays in commencement, due to staff being involved on the completion of lower local government backlogs which had carried forward from the previous FY.

In addition, the non - release of projected Q1 development budget funds adversely affected implementation of planned activities relating to retooling and maintenance.

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V3: Details of Releases and Expenditure**Table V3.1: GoU Releases and Expenditure by Key Service Area***

<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	109.598	115.398	30.472	22.464	27.8 %	20.5 %	73.7 %
Vote Function:01 External Audit Services	44.902	44.902	12.610	10.371	28.1 %	23.1 %	82.2 %
460081 Financial and Value For Money audits	38.890	38.890	10.938	8.815	28.1 %	22.7 %	80.6 %
460082 Audits and Forensic Investigations	6.012	6.012	1.672	1.556	27.8 %	25.9 %	93.1 %
Vote Function:02 Support to Audit services	64.696	70.496	17.862	12.093	27.6 %	18.7 %	67.7 %
000003 Facilities and Equipment Management	1.566	7.366	0.000	0.000	0.0 %	0.0 %	
000013 HIV/AIDS Mainstreaming	0.140	0.140	0.000	0.000	0.0 %	0.0 %	
000014 Administrative and Support Services	62.760	62.760	17.827	12.093	28.4 %	19.3 %	67.8 %
000089 Climate Change Mitigation	0.110	0.110	0.035	0.000	31.8 %	0.0 %	0.0 %
000090 Climate Change Adaptation	0.120	0.120	0.000	0.000	0.0 %	0.0 %	
Programme:18 Development Plan Implementation	4.000	5.623	1.046	0.342	26.2 %	8.5 %	32.7 %
Vote Function:01 External Audit Services	1.790	3.413	0.671	0.118	37.5 %	6.6 %	17.6 %
000001 Audit and Risk Management	1.790	3.413	0.671	0.118	37.5 %	6.6 %	17.6 %
Vote Function:02 Support to Audit services	2.210	2.210	0.375	0.224	17.0 %	10.1 %	59.7 %
000014 Administrative and Support Services	2.210	2.210	0.375	0.224	17.0 %	10.1 %	59.7 %
Total for the Vote	113.598	121.021	31.518	22.806	27.7 %	20.1 %	72.4 %

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Table V3.2: 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	0.681	25.0 %	21.7 %	86.6 %
211103 Statutory salaries	45.381	45.381	11.345	10.872	25.0 %	24.0 %	95.8 %
211104 Employee Gratuity	2.861	2.861	0.000	0.000	0.0 %	0.0 %	0.0 %
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	12.801	13.040	3.802	2.810	29.7 %	22.0 %	73.9 %
212101 Social Security Contributions	5.272	5.272	1.318	0.409	25.0 %	7.8 %	31.0 %
212102 Medical expenses (Employees)	2.688	2.688	2.688	2.208	100.0 %	82.1 %	82.1 %
212103 Incapacity benefits (Employees)	0.186	0.186	0.047	0.030	25.3 %	16.1 %	63.8 %
221001 Advertising and Public Relations	0.192	0.192	0.048	0.011	25.0 %	5.7 %	22.9 %
221002 Workshops, Meetings and Seminars	1.120	1.120	0.268	0.095	23.9 %	8.5 %	35.4 %
221003 Staff Training	5.230	5.230	1.391	0.892	26.6 %	17.1 %	64.1 %
221004 Recruitment Expenses	0.080	0.080	0.080	0.080	100.0 %	100.0 %	100.0 %
221007 Books, Periodicals & Newspapers	0.087	0.087	0.022	0.013	25.2 %	14.9 %	59.1 %
221008 Information and Communication Technology Supplies.	1.102	1.102	0.413	0.087	37.5 %	7.9 %	21.1 %
221009 Welfare and Entertainment	1.756	1.756	0.439	0.367	25.0 %	20.9 %	83.6 %
221011 Printing, Stationery, Photocopying and Binding	0.503	0.503	0.126	0.046	25.0 %	9.1 %	36.5 %
221012 Small Office Equipment	0.150	0.150	0.038	0.000	25.3 %	0.0 %	0.0 %
221016 Systems Recurrent costs	0.150	0.150	0.038	0.015	25.3 %	10.0 %	39.5 %
221017 Membership dues and Subscription fees.	0.233	0.233	0.058	0.011	24.9 %	4.7 %	19.0 %
222001 Information and Communication Technology Services.	0.459	0.459	0.115	0.013	25.1 %	2.8 %	11.3 %
223001 Property Management Expenses	0.596	0.596	0.149	0.074	25.0 %	12.4 %	49.7 %
223002 Property Rates	0.120	0.120	0.120	0.000	100.0 %	0.0 %	0.0 %
223004 Guard and Security services	0.748	0.748	0.187	0.162	25.0 %	21.6 %	86.6 %
223005 Electricity	0.135	0.135	0.034	0.000	25.2 %	0.0 %	0.0 %
223006 Water	0.038	0.038	0.010	0.000	26.0 %	0.0 %	0.0 %
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0.160	0.160	0.040	0.040	25.0 %	25.0 %	100.0 %
225101 Consultancy Services	4.223	5.534	0.778	0.355	18.4 %	8.4 %	45.6 %
227001 Travel inland	9.646	9.719	3.340	1.863	34.6 %	19.3 %	55.8 %

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	5.761	5.761	2.160	0.693	37.5 %	12.0 %	32.1 %
227003 Carriage, Haulage, Freight and transport hire	0.080	0.080	0.020	0.005	25.0 %	6.3 %	25.0 %
227004 Fuel, Lubricants and Oils	2.033	2.033	0.508	0.508	25.0 %	25.0 %	100.0 %
228001 Maintenance-Buildings and Structures	0.291	0.291	0.073	0.061	25.1 %	21.0 %	83.6 %
228002 Maintenance-Transport Equipment	1.396	1.396	0.349	0.014	25.0 %	1.0 %	4.0 %
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0.460	0.460	0.115	0.092	25.0 %	20.0 %	80.0 %
273104 Pension	1.000	1.000	0.250	0.181	25.0 %	18.1 %	72.4 %
273107 Ex-Gratia for other Retired and Serving Public Servants	1.949	1.949	0.365	0.117	18.7 %	6.0 %	32.1 %
312229 Other ICT Equipment - Acquisition	0.900	6.700	0.000	0.000	0.0 %	0.0 %	0.0 %
312235 Furniture and Fittings - Acquisition	0.350	0.350	0.000	0.000	0.0 %	0.0 %	0.0 %
313121 Non-Residential Buildings - Improvement	0.316	0.316	0.000	0.000	0.0 %	0.0 %	0.0 %
Total for the Vote	113.598	121.021	31.520	22.805	27.7 %	20.1 %	72.4 %

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	109.598	115.398	30.472	22.464	27.80 %	20.50 %	73.72 %
Vote Function:01 External Audit Services	44.902	44.902	12.610	10.371	28.08 %	23.10 %	82.2 %
Departments							
001 Local Authorities	18.134	18.134	5.131	4.195	28.3 %	23.1 %	81.8 %
002 Central Government One	6.776	6.776	1.901	1.440	28.1 %	21.3 %	75.7 %
003 Central Government Two	7.379	7.379	2.065	1.356	28.0 %	18.4 %	65.7 %
004 Value for Money and Specialised Audits	6.601	6.601	1.841	1.824	27.9 %	27.6 %	99.1 %
005 Forensic Investigations and Special Audits	6.012	6.012	1.672	1.556	27.8 %	25.9 %	93.1 %
Development Projects							
N/A							
Vote Function:02 Support to Audit services	64.696	70.496	17.862	12.093	27.61 %	18.69 %	67.7 %
Departments							
001 Corporate and Technical Support Services	63.130	63.130	17.862	12.093	28.3 %	19.2 %	67.7 %
Development Projects							
1889 Institutional Development of the Office of the Auditor General	1.566	7.366	0.000	0.000	0.0 %	0.0 %	0.0 %
Programme:18 Development Plan Implementation	4.000	5.623	1.046	0.342	26.15 %	8.55 %	32.70 %
Vote Function:01 External Audit Services	44.902	44.902	12.610	10.371	28.08 %	23.10 %	82.2 %
Departments							
001 Local Authorities	0.660	0.660	0.248	0.000	37.6 %	0.0 %	0.0 %
004 Value For Money and Specialised Audits	0.730	0.730	0.274	0.118	37.5 %	16.2 %	43.1 %
005 Forensic Investigations and Special Audits	0.400	2.023	0.150	0.000	37.5 %	0.0 %	0.0 %
Development Projects							
N/A							
Vote Function:02 Support to Audit services	64.696	70.496	17.862	12.093	27.61 %	18.69 %	67.7 %
Departments							
001 Corporate and Technical Support Services	2.210	2.210	0.375	0.224	17.0 %	10.1 %	59.7 %
Development Projects							
N/A							

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
Programme:20 Legislation, Oversight and Representation	0.000		0.000	0.000	0.00 %	0.00 %	0.00 %
Vote Function:02 Support to Audit services	64.696	70.496	17.862	12.093	27.61 %	18.69 %	67.7 %
Departments							
N/A							
Development Projects							
N/A							
Total for the Vote	113.598	121.021	31.518	22.806	27.7 %	20.1 %	72.4 %

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Table V3.4: External Financing Releases and Expenditure by Vote Function 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		
Vote Function:01 External Audit Services		
<i>Departments</i>		
Department:001 Local Authorities		
Key Service Area:460081 Financial and Value For Money audits		
PIAP Output: 16411201 Enhanced coverage, quality and follow up of audits		
Programme Intervention: 164112 Enhance Compliance to anti-corruption and accountability rules and regulations		
<p>OAS's for 156 districts produced; OAS's for 10 City Councils produced; OAS's for 33 Municipal Councils produced; OAS's for 16 Regional Referral Hospitals produced; OASs for 18 city divisions produced; OASs for 497 out sourced Sub county audits produced; 2 VFM Pre-study reports produced; 2 VFM Main studies conducted; Management Letters for 78 districts produced; Management letters for 5 City councils produced and approved; Management letters for 17 Municipal Councils produced; Management letters for 8 Regional Referral Hospitals produced; Management letters for 10 city divisions produced; Management letters for 249 out-sourced sub county audits produced; 3 months' Salary for 134 Staff paid</p>	<p>Entry meetings held for 102 Districts, 9 cities, 18 municipal councils, 18 city divisions, 9 regional referral hospitals and 6 schools/tertiary institutions Audit strategies/plans produced for 102 Districts, 9 cities, 18 municipal councils, 12 city divisions, 9 regional referral hospitals and 6 schools/tertiary institutions Management letters produced for 77 Districts, 9 cities, 18 municipal councils, 12 city divisions and 9 regional referral hospitals 13 treasury memoranda verification reports produced 85 Treasury Memoranda draft verification reports produced Backlog audit reports produced for 155 town councils, 1794 sub counties and 578 schools and tertiary institutions Backlog Management letters produced for 277 town councils, 948 sub counties and 157 schools and tertiary institutions Backlog Entry meetings and OAS' produced for 204 town councils, 1210 sub counties and 342 schools and tertiary institutions 3 months' Salary for 151 Staff paid</p>	<p>Observed variation in performance is attributed to on - going completion of Lower local government backlog audits from the previous financial year. These backlog audits spilled into the first quarter, leading to delays in commencing planned activities for the quarter relating to this FY.</p>
Expenditures incurred in the Quarter to deliver outputs		<i>UShs Thousand</i>
Item	Spent	
211103 Statutory salaries	3,319,132.779	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	339,862.996	
227001 Travel inland	535,855.000	

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	875,717.996
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	4,194,850.775
	Wage Recurrent	3,319,132.779
	Non Wage Recurrent	875,717.996
	Arrears	0.000
	<i>AIA</i>	0.000

Department:002 Central Government One

Key Service Area:460081 Financial and Value For Money audits

PIAP Output: 16411201 Enhanced coverage, quality and follow up of audits

Programme Intervention: 164112 Enhance Compliance to anti-corruption and accountability rules and regulations

Audit Plans prepared and approved for 47 MDAs; Field work for 40 MDAs Commenced; Audit Plans prepared and approved for 15 Statutory Authorities; Field work for 15 Statutory Authorities/ Corporations commenced; Audit Plans prepared and approved for 8 projects; Field work for 10 projects commenced; Audit Plans prepared and approved for 28 Classified entities; Field work for 25 Classified entities Commenced; Approved investigation plans and ToRs for 2 special audits special audits/forensic investigations; 2 VFM Pre-study reports issued and approved; 2 VFM Main studies undertaken; Salary for 51 staff paid	Entry meetings held for 60 MDAs, 23 statutory authorities, 13 projects, 57 classified audits and 2 special audits Overall audit strategies produced for 60 MDAs, 23 statutory authorities, 13 projects, 57 classified audits and 2 special audits Field work on - going for 60 MDAs, 23 statutory authorities, 13 projects, 57 classified audits and 2 special audits Audit Area Justification papers produced for 2 VFM Audits Management letter produced for 1 MDA and 1 special audit 1 VFM Pre study report produced 2 audits reports produced for 1 MDA and 1 special audit 23 treasury memoranda verifications conducted 3 months' salary for 58 staff paid	No material performance variation to report on, as actual performance very much in tandem with planned outputs for the quarter.
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Expenditures incurred in the Quarter to deliver outputs

US\$ Thousand

Item	Spent
211103 Statutory salaries	1,200,447.044
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	55,283.000
227001 Travel inland	184,702.470
Total For Budget Output	1,440,432.514
Wage Recurrent	1,200,447.044
Non Wage Recurrent	239,985.470

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	1,440,432.514
	Wage Recurrent	1,200,447.044
	Non Wage Recurrent	239,985.470
	Arrears	0.000
	<i>AIA</i>	0.000

Department:003 Central Government Two

Key Service Area:460081 Financial and Value For Money audits

PIAP Output: 16411201 Enhanced coverage, quality and follow up of audits

Programme Intervention: 164112 Enhance Compliance to anti-corruption and accountability rules and regulations

Management letters for 20 MDAs prepared and approved; Management letters for 8 Statutory Authorities prepared and approved; Management letters for 70 projects prepared and approved; Management letter for 1 fund produced; Management letters for 8 PSAs prepared and approved; 1 special audit management letter produced and approved; 2 VFM Main studies undertaken; 3 months' salary for 60 staff paid	Audit reports produced for 2 statutory authorities, 52 projects and 1 fund Overall audit strategies produced for 43 MDAs, 14 statutory authorities, 27 projects, 2 funds, 1 special audit and 4 PSAs Management letters produced for 22 MDAs, 2 funds, 12 projects, 4 statutory authorities and 8 PSAs 1 VFM Pre study report produced 1 VFM Main study conducted 3 months' salary for 61 staff paid	Slight variation in performance is due to the Office's focus on completing lower local government backlog audits from the previous reporting period, which led to delays in commencement of planned audits for the quarter.
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Expenditures incurred in the Quarter to deliver outputs		US\$ Thousand
Item		Spent
211103 Statutory salaries		1,226,983.875
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		27,470.000
227001 Travel inland		101,949.386
	Total For Budget Output	1,356,403.261
	Wage Recurrent	1,226,983.875
	Non Wage Recurrent	129,419.386
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	1,356,403.261
	Wage Recurrent	1,226,983.875

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	129,419.386
	Arrears	0.000
	<i>AIA</i>	0.000

Department:004 Value for Money and Specialised Audits**Key Service Area:460081 Financial and Value For Money audits****PIAP Output: 16411201 Enhanced coverage, quality and follow up of audits****Programme Intervention: 164112 Enhance Compliance to anti-corruption and accountability rules and regulations**

Management letters for 14 MDAs prepared and approved; Management letters for 2 Statutory Authorities prepared and approved; Management letters for 14 projects prepared and approved; Pre-study reports for 4 VFM audits produced and approved 4 VFM Main studies undertaken; 3 months' Salary for 50 staff paid	Audit reports produced for 6 projects Overall audit strategies produced for 10 MDAs, 6 statutory authorities and 20 projects Management letters produced for 6 projects Audit area justification papers produced for 10 VFM Audits 10 VFM Pre study reports produced and approved 10 VFM main studies conducted 11 treasury memoranda verifications undertaken and draft reports produced 3 months' salary for 48 staff paid	Performance variation is due to delays in commencement of planned audits for the quarter occasioned by staff involvement in completion of backlog audits of lower local governments carried forward from the previous period.
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Expenditures incurred in the Quarter to deliver outputs *US\$ Thousand*

Item	Spent
211103 Statutory salaries	1,267,200.379
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	242,415.000
227001 Travel inland	313,964.453
Total For Budget Output	1,823,579.832
Wage Recurrent	1,267,200.379
Non Wage Recurrent	556,379.453
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	1,823,579.832
Wage Recurrent	1,267,200.379
Non Wage Recurrent	556,379.453
Arrears	0.000
<i>AIA</i>	0.000

Department:005 Forensic Investigations and Special 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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Key Service Area:460082 Audits and Forensic Investigations

PIAP Output: 16411201 Enhanced coverage, quality and follow up of audits

Programme Intervention: 164112 Enhance Compliance to anti-corruption and accountability rules and regulations

5 Special Audit plans prepared and approved; 2 IT Audit Plans prepared and approved; Management letters for 25 MDAs prepared and approved; Management letters for 11 Statutory Authorities and 2 companies with minority GoU interest prepared and approved; Management letters for 4 projects prepared and approved; Management letters for 5 funds produced and approved; Management letters for 5 Special audit reports produced; Management letters for 2 IT Audits produced; 3 months' Salary for 51 staff paid	Audit reports produced for 6 MDAs, 9 statutory authorities, 1 Project, 1 fund, 3 international audits, and 7 special audits Management letters produced for 23 MDAs, 24 statutory authorities, 3 Projects, 3 funds, 3 international audits and 7 special audits Overall audit plans/strategies produced for 34 MDAs, 30 statutory authorities, 8 Projects, 6 funds, 4 international audits, and 19 special audits Entry meetings held for 34 MDAs, 30 statutory authorities, 8 Projects, 6 funds, 4 international audits, and 19 special audits 23 treasury memoranda verifications undertaken and reports produced 3 months' salary for 53 staff paid	No material performance variation to report on.
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Expenditures incurred in the Quarter to deliver outputs*US\$ Thousand*

Item	Spent
211103 Statutory salaries	1,111,738.549
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	192,753.676
227001 Travel inland	251,376.373
Total For Budget Output	1,555,868.598
Wage Recurrent	1,111,738.549
Non Wage Recurrent	444,130.049
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	1,555,868.598
Wage Recurrent	1,111,738.549
Non Wage Recurrent	444,130.049
Arrears	0.000
<i>AIA</i>	0.000

Development Projects

N/A

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Vote Function:02 Support to Audit services		
<i>Departments</i>		
Department:001 Corporate and Technical Support Services		
Key Service Area:000013 HIV/AIDS Mainstreaming		
PIAP Output: 16090123 Management and Administrative Services coordinated		
Programme Intervention: 160901 Strengthen programme institutions for effective and efficient service delivery		
Office-wide sensitization on the revised OAG HIV/AIDS policy conducted 1 HIV/AIDS staff support and welfare initiative implemented Sexual and Reproductive health supply dispensers maintained	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 staff sensitization and engagement activities on HIV/AIDS were rescheduled to the third quarter, to allow staff focus on the completion of audits in time for the statutory deadline for the submission of the Annual Report of the AG which is 31st December, 2025.

Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item		Spent
	Total For Budget Output	0.000
	Wage Recurrent	0.000
	Non Wage Recurrent	0.000
	Arrears	0.000
	<i>AIA</i>	0.000
Key Service Area: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: 16411101 Increased citizen participation in governance-oversight and fight against corruption		
Programme Intervention: 164111 Enhance public demand for accountability		
	<p>Point of contact feedback guidelines developed pending approval</p> <p>OAG Call Centre concept developed and presented to management for approval</p> <p>14 stakeholder engagements (including international) undertaken</p> <p>Tripartite collaboration activities undertaken. 4 TWG meetings held</p> <p>2 SAIs supported through benchmarking engagements</p> <p>1000 pieces of IEC/promotional material produced</p> <p>1 OAG Newsletter developed</p> <p>OAG Online platforms maintained (website, X, CFP)</p> <p>Subscription to online resources renewed and staff provided access to these during the quarter</p> <p>OAG Stakeholder Contact Database updated</p> <p>Technical support provided to Accountability Committees of Parliament in the discussion of audit reports during through briefs, feedback reports and verification reports</p> <p>2 sensitization engagements of Parliamentary Committees on AG's report held</p> <p>Resource Centre equipped with knowledge material</p> <p>2 PAC reports produced with technical support from OAG</p>	<p>No performance variation observed.</p>
PIAP Output: 16411201 Enhanced coverage, quality and follow up of audits		
Programme Intervention: 164112 Enhance Compliance to anti-corruption and accountability rules and regulations		
	<p>Audit Population database template developed</p> <p>Training of staff in the implementation of the updated audit Manuals and new libraries was undertaken</p> <p>75 Audit pre-issuance reviews commenced</p> <p>Technical support and quality assurance provided towards Financial, Compliance and VFM audits</p> <p>1 QAC meeting to discuss the Pre-issuance and Post issuance Reports held</p>	<p>There is no performance variation to report on.</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: 16090123 Management and Administrative Services coordinated		
Programme Intervention: 160901 Strengthen programme institutions for effective and efficient service delivery		
<p>Annual Financial Statements for FY ended 30th June 2024 produced and submitted; Q4 FY 2024/25 Budget progress report produced; 3 months utility bills paid; Transport equipment maintained; Consolidated procurement and Disposal Plan and Prequalification list for 2025/2026 prepared and submitted; 3 monthly reports on Procurement & Disposal produced; 2 procurement adverts issued; Ground rates for OAG premises paid; Civil and equipment maintenance undertaken; OAG Finance and Accounting Manual Finalized and rolled out; Audit outsourcing activities coordinated; OAG supplier relationship management plan developed; Fleet management plan developed; 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; Office wide digitalization programme undertaken; ICT security manual finalized and approved; 1 information security review undertaken; Annual and Q4 M&E report for FY 2024/25 produced; Q4 Internal Audit report produced; 2 special investigation reports by Internal Audit produced; OAG Board Affairs coordinated; Specialized Internal audits (IT, Performance audits) undertaken; ERM Framework finalized and rolled out; Legal briefs for the OAG prepared; OAG chambers inspected and Practicing Certificates renewed; OAG Case Management system implemented; Contracts drafted and reviewed on behalf of the OAG; OAG represented in courts of law and other legal forums; Balanced Scorecard strategic management framework rolled out; Staff salaries and 10% NSSF employer contribution paid; Recruitment plan finalized and implemented; Premium for Medical insurance scheme paid; Staff training and welfare activities managed; Integrated Competence Framework and curriculum rolled out; Enhanced Staff Performance Management system implemented</p>	<p>Annual Financial Statements for FY 2024/2025 submitted Q4 FY 2024/25 Budget performance, M&E and Internal audit reports produced 3 months utility bills paid Annual Procurement and Disposal Plan and Prequalification list for 2025/2026 prepared 3 monthly reports on Procurement & Disposal produced 1 procurement advert issued Ground rates for OAG premises paid Civil, fleet and equipment maintenance undertaken Audit outsourcing activities coordinated IMIS Project implementation on - going IT Equipment, Internet, networks and data maintained 1 Internal Audit special investigation report produced OAG Governance Affairs coordinated 1 Specialized Internal audit report produced for AFROSAL-E 25 Legal briefs and opinions prepared Contracts drafted and reviewed by Legal services OAG represented in courts of law Staff salaries and NSSF employer contribution paid Premium for Medical insurance scheme paid Staff training, appraisal and welfare activities managed ICF CPD curriculum rolled out</p>	<p>Slight variation in performance is attributed to the preparation of selected policies, manuals and guidelines which are at varying stages of development, awaiting management approval.</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
Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item		Spent
211102 Contract Staff Salaries		680,772.359
211103 Statutory salaries		2,746,574.175
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		1,877,642.390
212101 Social Security Contributions		409,491.250
212102 Medical expenses (Employees)		2,208,254.971
212103 Incapacity benefits (Employees)		30,000.000
221001 Advertising and Public Relations		10,500.000
221002 Workshops, Meetings and Seminars		95,277.500
221003 Staff Training		674,042.864
221004 Recruitment Expenses		80,011.000
221007 Books, Periodicals & Newspapers		13,022.594
221008 Information and Communication Technology Supplies.		87,249.600
221009 Welfare and Entertainment		366,868.950
221011 Printing, Stationery, Photocopying and Binding		45,900.000
221016 Systems Recurrent costs		15,000.000
221017 Membership dues and Subscription fees.		10,738.000
222001 Information and Communication Technology Services.		13,021.264
223001 Property Management Expenses		74,457.342
223004 Guard and Security services		162,080.000
223007 Other Utilities- (fuel, gas, firewood, charcoal)		40,000.000
225101 Consultancy Services		355,165.491
227001 Travel inland		426,174.694
227002 Travel abroad		693,057.126
227003 Carriage, Haulage, Freight and transport hire		5,000.000
227004 Fuel, Lubricants and Oils		508,205.192
228001 Maintenance-Buildings and Structures		60,758.960
228002 Maintenance-Transport Equipment		13,991.800
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		91,990.081
273104 Pension		180,873.579
273107 Ex-Gratia for other Retired and Serving Public Servants		117,374.100
Total For Budget Output		12,093,495.282

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Wage Recurrent	3,427,346.534
	Non Wage Recurrent	8,666,148.748
	Arrears	0.000
	<i>AIA</i>	0.000

Key Service Area:000089 Climate Change Mitigation**PIAP Output: 16090123 Management and Administrative Services coordinated****Programme Intervention: 160901 Strengthen programme institutions for effective and efficient service delivery**

2 Audit Plans produced and approved; Field work activities undertaken; 1 staff trained; 1 draft management letter produced; 1 INTOSAI WGEA Activity attended	2 Audit Plans produced and approved Field work activities undertaken 2 draft management letters produced 1 INTOSAI WGEA Activity attended	Planned staff training activities were deferred to the third quarter after completion of the busy audit period.
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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

Key Service Area:000090 Climate Change Adaptation**PIAP Output: 16090123 Management and Administrative Services coordinated****Programme Intervention: 160901 Strengthen programme institutions for effective and efficient service delivery**

Activity plans drafted for management approval	Environmentally - sensitive Paper utilization practices adopted, awaiting development of guidelines for streamlining records management towards reduced paper use. Activity plans developed, awaiting discussion and approval by management.	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

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Wage Recurrent	0.000
	Non Wage Recurrent	0.000
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	12,093,495.282
	Wage Recurrent	3,427,346.534
	Non Wage Recurrent	8,666,148.748
	Arrears	0.000
	<i>AIA</i>	0.000

*Development Projects***Project:1690 Retooling of Office of the Auditor General****Key Service Area:000003 Facilities and Equipment Management**

N/A

Expenditures incurred in the Quarter to deliver outputs		<i>UShs 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**Vote Function:01 External Audit Services***Departments***Department:001 Local Authorities**

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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Key Service Area:000001 Audit and Risk Management

PIAP Output: 18412102 High quality, Specialized and impact driven audits

Programme Intervention: 184121 Strengthen the oversight function across government

OAS' for 600 PDM SACCOS produced 13 special audit plans produced and approved Entrance meetings for 400 PDM SACCOS held Field visits for 200 PDM SACCOS undertaken Management letters for 200 PDM SACCOS produced	Entry meetings held for 390 PDM SACCOS and 2 special audits Audit strategies/plans produced for 390 PDM SACCOS and 2 special audits Management letters produced for 390 PDM SACCOS and 1 special audit 5 VFM Pre study reports produced 1 VFM Main study report completed and report produced	Slight variation in performance is due to a decision to focus on commencing planned Value for Money (Performance audits) related to Local governments. This meant that the audit of some PDM SACCOS was instead rescheduled to commence in the next quarter.
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Expenditures incurred in the Quarter to deliver outputs

UShs Thousand

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

Department:004 Value For Money and Specialised Audits

Key Service Area: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: 18412102 High quality, Specialized and impact driven audits		
Programme Intervention: 184121 Strengthen the oversight function across government		
Pre study reports produced for 6 VFM audits; Main studies carried out for 5 VFM Audits; 10 special audit plans produced; 5 special audit management letters produced; Infrastructure Audit plans prepared and approved for 5 entities; Management letters produced for infrastructure audits in 5 entities; 3 staff trained in Big data analytics; 10 staff facilitated to undertake the VFM Basic and Pre-study modules of the 3 module Performance Audit course	2 special audit reports produced and approved Overall audit strategies produced for specialized engineering audits in 10 entities and 9 special audits/investigations Management letters produced for specialized engineering audits in 8 entities and 9 special audits 4 VFM Pre – study reports produced 2 VFM Main study draft reports produced 4 VFM Follow up audit plans produced 4 Follow up VFM audits conducted and draft reports produced 8 staff trained in Value for Money and other specialized audit areas 24 staff facilitated to undertake the VFM Basic and Pre-study modules of the 3 module Performance Audit course	Realized performance largely in line with the performance plan for the quarter.

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

Item	Spent
221003 Staff Training	68,390.000
227001 Travel inland	49,326.028
Total For Budget Output	117,716.028
Wage Recurrent	0.000
Non Wage Recurrent	117,716.028
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	117,716.028
Wage Recurrent	0.000
Non Wage Recurrent	117,716.028
Arrears	0.000
<i>AIA</i>	0.000

Department:005 Forensic Investigations and Special Audits

Key Service Area: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: 18412102 High quality, Specialized and impact driven audits		
Programme Intervention: 184121 Strengthen the oversight function across government		
30 Special Audit plans prepared and approved; 7 IT Audit Plans prepared and approved; 2 VFM Pre-study reports produced; Management letters for 20 Special audit reports produced; Management letters for 7 IT Audits produced; 1 VFM Main study conducted; 9 staff trained in forensic investigations and IT Audits	Audit reports produced for 12 special audits and 3 IT Audits Audit plans produced for 16 special audits and 5 IT Audits Management letters produced for 16 special audits and 3 IT Audits 3 VFM Pre study reports produced and approved 2 VFM Main studies undertaken and draft reports produced	Observed performance variation is attributed to delays in commencing planned activities for the quarter, following staff involvement in completion of backlog audits of lower local governments carried forward from the previous period.

Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item		Spent
	Total For Budget Output	0.000
	Wage Recurrent	0.000
	Non Wage Recurrent	0.000
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	0.000
	Wage Recurrent	0.000
	Non Wage Recurrent	0.000
	Arrears	0.000
	<i>AIA</i>	0.000

Development Projects

N/A

Vote Function:02 Support to Audit services*Departments***Department:001 Corporate and Technical Support Services****Key Service Area: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
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PIAP Output: 18412102 High quality, Specialized and impact driven audits

Programme Intervention: 184121 Strengthen the oversight function across government

1 Office – wide refresher training undertaken; 10 staff facilitated to undertake professional certification trainings; 10 staff facilitated to undertake specialized skills training towards enhancing the quality and impact of audits; E-curriculum finalized and rolled out; Implementation of ISQM 1 and 2 coordinated; ART and CFP reports produced	1 Office – wide refresher training in audit of financial statements and audit manuals undertaken 13 staff facilitated to undertake professional certification trainings 19 staff facilitated to undertake specialized skills training towards enhancing the quality and impact of audits OAG QM Guidelines drafted awaiting management approval ART and CFP quarterly reports produced	Performance targets achieved.
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Expenditures incurred in the Quarter to deliver outputs *US\$ Thousand*

Item	Spent
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	74,312.023
221003 Staff Training	150,000.000
Total For Budget Output	224,312.023
Wage Recurrent	0.000
Non Wage Recurrent	224,312.023
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	224,312.023
Wage Recurrent	0.000
Non Wage Recurrent	224,312.023
Arrears	0.000
<i>AIA</i>	0.000

Development Projects

N/A

GRAND TOTAL	22,806,658.313
Wage Recurrent	11,552,849.160
Non Wage Recurrent	11,253,809.153
GoU Development	0.000
External Financing	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
	Arrears	0.000
	<i>AIA</i>	0.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Quarter 1: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
Programme:16 Governance and Security	
Vote Function:01 External Audit Services	
<i>Departments</i>	
Department:001 Local Authorities	
Key Service Area:460081 Financial and Value For Money audits	
PIAP Output: 16411201 Enhanced coverage, quality and follow up of audits	
Programme Intervention: 164112 Enhance Compliance to anti-corruption and accountability rules and regulations	
<p>Audit reports produced for 156 districts, 10 cities, 33 municipal councils, 18 city divisions, 16 referral hospitals, 997 sub counties, 89 municipal divisions, 611 schools and 564 Town councils. In addition, 3 VFM Audit reports shall be produced.</p>	<p>Entry meetings held for 102 Districts, 9 cities, 18 municipal councils, 18 city divisions, 9 regional referral hospitals and 6 schools/tertiary institutions Audit strategies/plans produced for 102 Districts, 9 cities, 18 municipal councils, 12 city divisions, 9 regional referral hospitals and 6 schools/tertiary institutions Management letters produced for 77 Districts, 9 cities, 18 municipal councils, 12 city divisions and 9 regional referral hospitals 13 treasury memoranda verification reports produced 85 Treasury Memoranda draft verification reports produced Backlog audit reports produced for 155 town councils, 1794 sub counties and 578 schools and tertiary institutions Backlog Management letters produced for 277 town councils, 948 sub counties and 157 schools and tertiary institutions Backlog Entry meetings and OAS’ produced for 204 town councils, 1210 sub counties and 342 schools and tertiary institutions 3 months’ Salary for 151 Staff paid</p>

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	3,319,132.779
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	339,862.996
227001 Travel inland	535,855.000
Total For Budget Output	4,194,850.775
Wage Recurrent	3,319,132.779
Non Wage Recurrent	875,717.996

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	4,194,850.775
	Wage Recurrent	3,319,132.779
	Non Wage Recurrent	875,717.996
	Arrears	0.000
	<i>AIA</i>	0.000

Department:002 Central Government One

Key Service Area:460081 Financial and Value For Money audits

PIAP Output: 16411201 Enhanced coverage, quality and follow up of audits

Programme Intervention: 164112 Enhance Compliance to anti-corruption and accountability rules and regulations

Audit reports produced for 73 MDAs, 25 Statutory Bodies, 15 projects, 45 Classified entities, 2 VFM studies and 4 special audits. Directorate of Central Government One is also responsible for conducting the SORA Process and coordinating audit planning.	Entry meetings held for 60 MDAs, 23 statutory authorities, 13 projects, 57 classified audits and 2 special audits Overall audit strategies produced for 60 MDAs, 23 statutory authorities, 13 projects, 57 classified audits and 2 special audits Field work on - going for 60 MDAs, 23 statutory authorities, 13 projects, 57 classified audits and 2 special audits Audit Area Justification papers produced for 2 VFM Audits Management letter produced for 1 MDA and 1 special audit 1 VFM Pre study report produced 2 audits reports produced for 1 MDA and 1 special audit 23 treasury memoranda verifications conducted 3 months' salary for 58 staff paid
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Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs

US\$ Thousand

Item	Spent
211103 Statutory salaries	1,200,447.044
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	55,283.000
227001 Travel inland	184,702.470
Total For Budget Output	1,440,432.514
Wage Recurrent	1,200,447.044
Non Wage Recurrent	239,985.470
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	1,440,432.514

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
	Wage Recurrent 1,200,447.044
	Non Wage Recurrent 239,985.470
	Arrears 0.000
	<i>AIA</i> 0.000

Department:003 Central Government Two

Key Service Area:460081 Financial and Value For Money audits

PIAP Output: 16411201 Enhanced coverage, quality and follow up of audits

Programme Intervention: 164112 Enhance Compliance to anti-corruption and accountability rules and regulations

Audit reports produced for 39 MDAs, 16 Statutory Bodies, 138 projects, 2 funds, 15 PSAs, 3 VFM studies and 3 special audits.
CG2 is also responsible for consolidating the Annual Report of the AG.

Audit reports produced for 2 statutory authorities, 52 projects and 1 fund
Overall audit strategies produced for 43 MDAs, 14 statutory authorities, 27 projects, 2 funds, 1 special audit and 4 PSAs
Management letters produced for 22 MDAs, 2 funds, 12 projects, 4 statutory authorities and 8 PSAs
1 VFM Pre study report produced
1 VFM Main study conducted
3 months' salary for 61 staff paid

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

US\$ Thousand

Item	Spent
211103 Statutory salaries	1,226,983.875
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	27,470.000
227001 Travel inland	101,949.386
Total For Budget Output	1,356,403.261
Wage Recurrent	1,226,983.875
Non Wage Recurrent	129,419.386
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	1,356,403.261
Wage Recurrent	1,226,983.875
Non Wage Recurrent	129,419.386
Arrears	0.000
<i>AIA</i>	0.000

Department:004 Value for Money and Specialised Audits

Key Service Area: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: 16411201 Enhanced coverage, quality and follow up of audits	
Programme Intervention: 164112 Enhance Compliance to anti-corruption and accountability rules and regulations	
Audit reports produced for 28 MDAs, 3 Statutory authorities, 28 projects, and 7 Value for Money Audits.	Audit reports produced for 6 projects Overall audit strategies produced for 10 MDAs, 6 statutory authorities and 20 projects Management letters produced for 6 projects Audit area justification papers produced for 10 VFM Audits 10 VFM Pre study reports produced and approved 10 VFM main studies conducted 11 treasury memoranda verifications undertaken and draft reports produced 3 months' salary for 48 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	1,267,200.379
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	242,415.000
227001 Travel inland	313,964.453
Total For Budget Output	1,823,579.832
Wage Recurrent	1,267,200.379
Non Wage Recurrent	556,379.453
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	1,823,579.832
Wage Recurrent	1,267,200.379
Non Wage Recurrent	556,379.453
Arrears	0.000
<i>AIA</i>	0.000

Department:005 Forensic Investigations and Special Audits

Key Service Area:460082 Audits and Forensic Investigations

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
PIAP Output: 16411201 Enhanced coverage, quality and follow up of audits	
Programme Intervention: 164112 Enhance Compliance to anti-corruption and accountability rules and regulations	
Audit reports produced for 50 MDAs, 9 funds, 21 statutory authorities, 8 projects, 2 companies with Minority GoU interest, 3 IT Audits and 10 Special audits/Forensic investigations.	Audit reports produced for 6 MDAs, 9 statutory authorities, 1 Project, 1 fund, 3 international audits, and 7 special audits Management letters produced for 23 MDAs, 24 statutory authorities, 3 Projects, 3 funds, 3 international audits and 7 special audits Overall audit plans/strategies produced for 34 MDAs, 30 statutory authorities, 8 Projects, 6 funds, 4 international audits, and 19 special audits Entry meetings held for 34 MDAs, 30 statutory authorities, 8 Projects, 6 funds, 4 international audits, and 19 special audits 23 treasury memoranda verifications undertaken and reports produced 3 months' salary for 53 staff paid

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>US\$ Thousand</i>
Item	Spent
211103 Statutory salaries	1,111,738.549
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	192,753.676
227001 Travel inland	251,376.373
Total For Budget Output	1,555,868.598
Wage Recurrent	1,111,738.549
Non Wage Recurrent	444,130.049
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	1,555,868.598
Wage Recurrent	1,111,738.549
Non Wage Recurrent	444,130.049
Arrears	0.000
<i>AIA</i>	0.000

Development Projects

N/A

Vote Function:02 Support to Audit services*Departments***Department:001 Corporate and Technical Support Services****Key Service Area:000013 HIV/AIDS Mainstreaming**

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
PIAP Output: 16090123 Management and Administrative Services coordinated	
Programme Intervention: 160901 Strengthen programme institutions for effective and efficient service delivery	
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	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>UShs Thousand</i>
Item		Spent
	Total For Budget Output	0.000
	Wage Recurrent	0.000
	Non Wage Recurrent	0.000
	Arrears	0.000
	<i>AIA</i>	0.000
Key Service Area: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
PIAP Output: 16411101 Increased citizen participation in governance-oversight and fight against corruption	
Programme Intervention: 164111 Enhance public demand for accountability	
Stakeholder engagement undertaken Audit results disseminated Technical oversight support provided to Parliament IEC materials procured Collaboration activities implemented International relations managed Records/archives managed	Point of contact feedback guidelines developed pending approval OAG Call Centre concept developed and presented to management for approval 14 stakeholder engagements (including international) undertaken Tripartite collaboration activities undertaken. 4 TWG meetings held 2 SAIs supported through benchmarking engagements 1000 pieces of IEC/promotional material produced 1 OAG Newsletter developed OAG Online platforms maintained (website, X, CFP) Subscription to online resources renewed and staff provided access to these during the quarter OAG Stakeholder Contact Database updated Technical support provided to Accountability Committees of Parliament in the discussion of audit reports during through briefs, feedback reports and verification reports 2 sensitization engagements of Parliamentary Committees on AG's report held Resource Centre equipped with knowledge material 2 PAC reports produced with technical support from OAG
PIAP Output: 16411201 Enhanced coverage, quality and follow up of audits	
Programme Intervention: 164112 Enhance Compliance to anti-corruption and accountability rules and regulations	
Technical support provided to audit staff during audits Audit and Institutional quality reviews conducted Audit methodologies, guidelines and manuals reviewed Pre and Post issuance reviews conducted Research and Audit development support provided	Audit Population database template developed Training of staff in the implementation of the updated audit Manuals and new libraries was undertaken 75 Audit pre-issuance reviews commenced Technica support and quality assurance provided towards Financial, Compliance and VFM audits 1 QAC meeting to discuss the Pre-issuance and Post issuance Reports held

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
PIAP Output: 16090123 Management and Administrative Services coordinated	
Programme Intervention: 160901 Strengthen programme institutions for effective and efficient service delivery	
Enhanced performance Improved Institutional Governance and compliance Effective stakeholder engagement Robust Financial and Human Resource Management Appropriate Technical, ICT, logistical and facilities support to the Office Robust Internal Controls	Annual Financial Statements for FY 2024/2025 submitted Q4 FY 2024/25 Budget performance, M&E and Internal audit reports produced 3 months utility bills paid Annual Procurement and Disposal Plan and Prequalification list for 2025/2026 prepared 3 monthly reports on Procurement & Disposal produced 1 procurement advert issued Ground rates for OAG premises paid Civil, fleet and equipment maintenance undertaken Audit outsourcing activities coordinated IMIS Project implementation on - going IT Equipment, Internet, networks and data maintained 1 Internal Audit special investigation report produced OAG Governance Affairs coordinated 1 Specialized Internal audit report produced for AFROSAI-E 25 Legal briefs and opinions prepared Contracts drafted and reviewed by Legal services OAG represented in courts of law Staff salaries and NSSF employer contribution paid Premium for Medical insurance scheme paid Staff training, appraisal and welfare activities managed ICF CPD curriculum rolled out

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		<i>US\$ Thousand</i>
Item	Spent	
211102 Contract Staff Salaries	680,772.359	
211103 Statutory salaries	2,746,574.175	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	1,877,642.390	
212101 Social Security Contributions	409,491.250	
212102 Medical expenses (Employees)	2,208,254.971	
212103 Incapacity benefits (Employees)	30,000.000	
221001 Advertising and Public Relations	10,500.000	
221002 Workshops, Meetings and Seminars	95,277.500	

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
221003 Staff Training	674,042.864
221004 Recruitment Expenses	80,011.000
221007 Books, Periodicals & Newspapers	13,022.594
221008 Information and Communication Technology Supplies.	87,249.600
221009 Welfare and Entertainment	366,868.950
221011 Printing, Stationery, Photocopying and Binding	45,900.000
221016 Systems Recurrent costs	15,000.000
221017 Membership dues and Subscription fees.	10,738.000
222001 Information and Communication Technology Services.	13,021.264
223001 Property Management Expenses	74,457.342
223004 Guard and Security services	162,080.000
223007 Other Utilities- (fuel, gas, firewood, charcoal)	40,000.000
225101 Consultancy Services	355,165.491
227001 Travel inland	426,174.694
227002 Travel abroad	693,057.126
227003 Carriage, Haulage, Freight and transport hire	5,000.000
227004 Fuel, Lubricants and Oils	508,205.192
228001 Maintenance-Buildings and Structures	60,758.960
228002 Maintenance-Transport Equipment	13,991.800
228003 Maintenance-Machinery & Equipment Other than Transport	91,990.081
273104 Pension	180,873.579
273107 Ex-Gratia for other Retired and Serving Public Servants	117,374.100
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	74,312.023
221003 Staff Training	150,000.000
Total For Budget Output	12,093,495.282
Wage Recurrent	3,427,346.534
Non Wage Recurrent	8,666,148.748
Arrears	0.000
<i>AIA</i>	0.000

Key Service Area:000089 Climate Change Mitigation

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
PIAP Output: 16090123 Management and Administrative Services coordinated	
Programme Intervention: 160901 Strengthen programme institutions for effective and efficient service delivery	
Office represented in the INTOSAI Working Group on Environmental Audits	2 Audit Plans produced and approved
3 Staff trained in Environment and Climate change related audits	Field work activities undertaken
2 Climate change mitigation/Environmental audits undertaken and reports produced	2 draft management letters produced
	1 INTOSAI WGEA Activity attended

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

Key Service Area:000090 Climate Change Adaptation**PIAP Output: 16090123 Management and Administrative Services coordinated****Programme Intervention: 160901 Strengthen programme institutions for effective and efficient service delivery**

Environment and Climate-change mainstreaming initiatives implemented	Environmentally - sensitive Paper utilization practices adopted, awaiting development of guidelines for streamlining records management towards reduced paper use.
Environmental-conscious waste disposal adopted	
Staff awareness on Environment and Climate-change enhanced through office-wide trainings	Activity plans developed, awaiting discussion and approval by management.
Improved records and paper management practices	

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

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
	<i>AIA</i>	0.000
	Total For Department	12,093,495.282
	Wage Recurrent	3,427,346.534
	Non Wage Recurrent	8,666,148.748
	Arrears	0.000
	<i>AIA</i>	0.000

Development Projects

Project:1690 Retooling of Office of the Auditor General

Key Service Area:000003 Facilities and Equipment Management

N/A

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>
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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

Vote Function:01 External Audit Services

Departments

Department:001 Local Authorities

Key Service Area: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: 18412102 High quality, Specialized and impact driven audits	
Programme Intervention: 184121 Strengthen the oversight function across government	
Audit reports produced for 13 special audits, 600 Parish Development Model (PDM) SACCOs and 500 sub counties in a bid to enhance overall audit coverage.	Entry meetings held for 390 PDM SACCOs and 2 special audits Audit strategies/plans produced for 390 PDM SACCOs and 2 special audits Management letters produced for 390 PDM SACCOs and 1 special audit 5 VFM Pre study reports produced 1 VFM Main study report completed and report produced

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

Department:004 Value For Money and Specialised Audits

Key Service Area: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: 18412102 High quality, Specialized and impact driven audits	
Programme Intervention: 184121 Strengthen the oversight function across government	
Audit reports produced for 11 Value for Money Audits, Engineering Audits in 10 entities and 15 Special audits/forensic investigations. 24 staff trained in Value for Money and other specialized audit areas.	2 special audit reports produced and approved Overall audit strategies produced for specialized engineering audits in 10 entities and 9 special audits/investigations Management letters produced for specialized engineering audits in 8 entities and 9 special audits 4 VFM Pre – study reports produced 2 VFM Main study draft reports produced 4 VFM Follow up audit plans produced 4 Follow up VFM audits conducted and draft reports produced 8 staff trained in Value for Money and other specialized audit areas 24 staff facilitated to undertake the VFM Basic and Pre-study modules of the 3 module Performance Audit course

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>US\$ Thousand</i>
Item	Spent
221003 Staff Training	68,390.000
227001 Travel inland	49,326.028
Total For Budget Output	117,716.028
Wage Recurrent	0.000
Non Wage Recurrent	117,716.028
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	117,716.028
Wage Recurrent	0.000
Non Wage Recurrent	117,716.028
Arrears	0.000
<i>AIA</i>	0.000

Department:005 Forensic Investigations and Special Audits

Key Service Area: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: 18412102 High quality, Specialized and impact driven audits	
Programme Intervention: 184121 Strengthen the oversight function across government	
Audit reports produced for 50 Special audits/Forensic investigations, 2 Value for Money Audits, 12 IT Audits and 3 regional international audits.	Audit reports produced for 12 special audits and 3 IT Audits Audit plans produced for 16 special audits and 5 IT Audits Management letters produced for 16 special audits and 3 IT Audits 3 VFM Pre study reports produced and approved 2 VFM Main studies undertaken and draft reports produced

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

Development Projects

N/A

Vote Function:02 Support to Audit services

Departments

Department:001 Corporate and Technical Support Services

Key Service Area: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
PIAP Output: 18412102 High quality, Specialized and impact driven audits	
Programme Intervention: 184121 Strengthen the oversight function across government	
Staff Capacity built to undertake high quality, Specialized and impact driven audits across government Quality Management guidelines implemented Utilization of audit results enhanced (ART, CFP)	1 Office – wide refresher training in audit of financial statements and audit manuals undertaken 13 staff facilitated to undertake professional certification trainings 19 staff facilitated to undertake specialized skills training towards enhancing the quality and impact of audits OAG QM Guidelines drafted awaiting management approval ART and CFP quarterly reports produced
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
Item	Spent
211102 Contract Staff Salaries	680,772.359
211103 Statutory salaries	2,746,574.175
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	1,877,642.390
212101 Social Security Contributions	409,491.250
212102 Medical expenses (Employees)	2,208,254.971
212103 Incapacity benefits (Employees)	30,000.000
221001 Advertising and Public Relations	10,500.000
221002 Workshops, Meetings and Seminars	95,277.500
221003 Staff Training	674,042.864
221004 Recruitment Expenses	80,011.000
221007 Books, Periodicals & Newspapers	13,022.594
221008 Information and Communication Technology Supplies.	87,249.600
221009 Welfare and Entertainment	366,868.950
221011 Printing, Stationery, Photocopying and Binding	45,900.000
221016 Systems Recurrent costs	15,000.000
221017 Membership dues and Subscription fees.	10,738.000
222001 Information and Communication Technology Services.	13,021.264
223001 Property Management Expenses	74,457.342
223004 Guard and Security services	162,080.000
223007 Other Utilities- (fuel, gas, firewood, charcoal)	40,000.000
225101 Consultancy Services	355,165.491
227001 Travel inland	426,174.694

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
227002 Travel abroad	693,057.126
227003 Carriage, Haulage, Freight and transport hire	5,000.000
227004 Fuel, Lubricants and Oils	508,205.192
228001 Maintenance-Buildings and Structures	60,758.960
228002 Maintenance-Transport Equipment	13,991.800
228003 Maintenance-Machinery & Equipment Other than Transport	91,990.081
273104 Pension	180,873.579
273107 Ex-Gratia for other Retired and Serving Public Servants	117,374.100
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	74,312.023
221003 Staff Training	150,000.000
Total For Budget Output	224,312.023
Wage Recurrent	0.000
Non Wage Recurrent	224,312.023
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	224,312.023
Wage Recurrent	0.000
Non Wage Recurrent	224,312.023
Arrears	0.000
<i>AIA</i>	0.000
<i>Development Projects</i>	
N/A	
GRAND TOTAL	22,806,658.313
Wage Recurrent	11,552,849.160
Non Wage Recurrent	11,253,809.153
GoU Development	0.000
External Financing	0.000
Arrears	0.000
<i>AIA</i>	0.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Quarter 2: Revised Workplan

Annual Plans	Quarter's Plan	Revised Plans
Programme:16 Governance and Security		
Vote Function:01 External Audit Services		
<i>Departments</i>		
Department:001 Local Authorities		
Key Service Area:460081 Financial and Value For Money audits		
PIAP Output: 16411201 Enhanced coverage, quality and follow up of audits		
Programme Intervention: 164112 Enhance Compliance to anti-corruption and accountability rules and regulations		
<p>Audit reports produced for 156 districts, 10 cities, 33 municipal councils, 18 city divisions, 16 referral hospitals, 997 sub counties, 89 municipal divisions, 611 schools and 564 Town councils. In addition, 3 VFM Audit reports shall be produced.</p>	<p>Annual Report of the Auditor General on Local Governments for the FY ended 30th June 2025 produced; Audit reports for 156 districts produced; Audit reports for 10 City Councils produced; Audit reports for 33 Municipal Councils produced; Audit reports for 16 Regional Referral Hospitals produced; Audit reports for 18 city divisions produced; Audit reports for 497 out sourced sub - county audits produced; Management Letters for 78 districts produced; Management letters for 5 City councils produced and approved; Management letters for 16 Municipal Councils produced; Management letters for 8 city divisions produced; Management letters for 8 Regional Referral Hospitals produced; Management letters for 248 out-sourced sub county audits produced; 1 VFM Pre-study report produced; 1 VFM Main study conducted; 3 months' Salary for 134 Staff paid; Gratuity for 8 staff paid</p>	<p>Annual Report of the Auditor General on Local Governments for the FY ended 30th June 2025 produced Audit reports produced for 156 districts, 10 cities, 33 municipal councils, 18 city divisions and 16 referral hospitals Audit strategies/plans produced for 54 Districts, 1 city, 15 municipal councils, 6 city divisions and 6 regional referral hospitals Management letters produced for 79 Districts, 1 city, 15 municipal councils, 6 city divisions and 6 regional referral hospitals 85 Treasury Memoranda verification reports produced and approved 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
Key Service Area:460081 Financial and Value For Money audits		
PIAP Output: 16411201 Enhanced coverage, quality and follow up of audits		
Programme Intervention: 164112 Enhance Compliance to anti-corruption and accountability rules and regulations		
<p>Audit reports produced for 73 MDAs, 25 Statutory Bodies, 15 projects, 45 Classified entities, 2 VFM studies and 4 special audits. Directorate of Central Government One is also responsible for conducting the SORA Process and coordinating audit planning.</p>	<p>Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2025 produced; Field work for 33 MDAs Commenced; Draft Management Letters (MLs) prepared and exit meetings held for 73 MDAs; Audit reports and Final Management Letters for 73 MDAs issued; Field work for 10 Statutory Authorities/Corporations Commenced; Draft MLs prepared and exit meetings held for 25 SA/SCs; Audit reports and Final Management Letters issued for 25 Statutory Authorities; Field work for 5 projects commenced; Draft MLs prepared and exit meetings for 15 Projects; Audit reports and Final Management Letters for 15 projects issued; Field work for 17 Classified entities Commenced; Draft MLs prepared and exit meetings held for 45 Classified entities; Audit reports and Final Management Letters issued for 45 Classified entities; 4 special/forensic audits undertaken and management letters produced; 2 special audit reports issued; 2 VFM reports signed and issued; Salary for 51 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 2025 produced Audit reports produced for 59 MDAs, 13 statutory authorities, 13 projects and 1 Special Audit. 2 VFM Main study reports produced and approved 74 treasury memoranda verification reports produced Management letters produced for 59 MDAs, 13 statutory authorities, 13 projects and 1 Special Audit 2 VFM Main studies undertaken 1 VFM Pre-study report 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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Key Service Area:460081 Financial and Value For Money audits

PIAP Output: 16411201 Enhanced coverage, quality and follow up of audits

Programme Intervention: 164112 Enhance Compliance to anti-corruption and accountability rules and regulations

<p>Audit reports produced for 39 MDAs, 16 Statutory Bodies, 138 projects, 2 funds, 15 PSAs, 3 VFM studies and 3 special audits. CG2 is also responsible for consolidating the Annual Report of the AG.</p>	<p>Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2025 produced; Audit reports for 39 MDAs produced; Audit reports for 16 Statutory Authorities produced; 2 fund audit reports produced; Audit reports for 138 projects produced; Audit reports for 15 PSAs produced; 3 VFM Main study reports produced and approved; 3 special Audit reports produced; Management letters for 19 MDAs prepared and approved; Management letters for 8 Statutory Authorities prepared and approved; Management letter for 1 fund produced; Management letters for 68 projects prepared and approved; Management letters for 7 PSAs produced; 1 VFM Main study undertaken; 2 special audit management letters produced and approved; 3 months' salary for 60 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 2025 produced Audit reports for 43 MDAs, 12 statutory bodies, 12 PSAs, 1 fund, 86 projects and 3 special audits produced 3 VFM Main study reports produced and approved 26 treasury memoranda verifications undertaken Management letters produced for 21 MDAs, 74 projects, 10 statutory authorities and 3 special audits Overall audit strategies produced for 111 projects and 2 special audits 3 VFM Main studies undertaken 3 months' salary for 61 staff paid Gratuity for 5 staff paid</p>
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Department:004 Value for Money and Specialised Audits

Key Service Area:460081 Financial and Value For Money audits

PIAP Output: 16411201 Enhanced coverage, quality and follow up of audits

Programme Intervention: 164112 Enhance Compliance to anti-corruption and accountability rules and regulations

<p>Audit reports produced for 28 MDAs, 3 Statutory authorities, 28 projects, and 7 Value for Money Audits.</p>	<p>Annual Report of the Auditor General on Value for Money Audits for the FY ended 30th June 2025 produced; Audit reports for 28 MDAs produced; Audit reports for 3 Statutory Authorities produced; Audit reports for 28 projects produced; Main study reports for 7 VFM audits produced and approved; 3 VFM Main studies undertaken; Management letters for 14 MDAs prepared and approved; Management letters for 1 statutory authority prepared and approved; Management letters for 14 projects prepared and approved; 3 months' Salary for 50 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 2025 produced Audit reports produced for 28 MDAs, 6 statutory authorities and 14 projects Overall audit strategies produced for 18 MDAs Management letters produced for 28 MDAs, 6 statutory authorities and 14 projects 10 VFM main study reports produced conducted 17 treasury memoranda verifications undertaken and final reports produced 3 months' Salary for 52 staff paid Gratuity for 7 staff paid</p>
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VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Plans	Quarter's Plan	Revised Plans
Department:005 Forensic Investigations and Special Audits		
Key Service Area:460082 Audits and Forensic Investigations		
PIAP Output: 16411201 Enhanced coverage, quality and follow up of audits		
Programme Intervention: 164112 Enhance Compliance to anti-corruption and accountability rules and regulations		
<p>Audit reports produced for 50 MDAs, 9 funds, 21 statutory authorities, 8 projects, 2 companies with Minority GoU interest, 3 IT Audits and 10 Special audits/Forensic investigations.</p>	<p>Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2025 produced; Audit reports for 50 MDAs produced; Audit reports for 9 funds produced; Audit reports for 21 Statutory Authorities and 2 companies with minority GoU interest produced; Audit reports for 8 projects produced; 5 Special Audit/forensic investigation reports produced; 2 VFM main study reports produced and approved; 3 IT Audit reports produced; Management letters for 25 MDAs prepared and approved; Management letters for 10 Statutory Authorities prepared and approved; Management letters for 4 projects prepared and approved; Management letters for 4 funds produced and approved; Management letters for 3 special audits produced and approved; Management letter for 1 IT Audit produced; 3 months' salary for 51 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 2025 produced Audit reports produced for 28 MDAs, 21 statutory authorities, 7 Projects, 5 funds, 1 international audit, and 12 special audits Management letters produced for 11 MDAs, 6 statutory authorities, 5 Projects, 3 funds, 1 international audit and 12 special audits 3 months' salary for 53 staff paid Gratuity for 4 staff paid</p>

Development Projects

N/A

Vote Function:02 Support to Audit services*Departments***Department:001 Corporate and Technical Support Services**

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Plans	Quarter's Plan	Revised Plans
Key Service Area:00013 HIV/AIDS Mainstreaming		
PIAP Output: 16090123 Management and Administrative Services coordinated		
Programme Intervention: 160901 Strengthen programme institutions for effective and efficient service delivery		
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	1 HIV/AIDS Mainstreaming initiative undertaken Sexual and Reproductive health supply dispensers maintained

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Plans	Quarter's Plan	Revised Plans
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Key Service Area:000014 Administrative and Support Services

PIAP Output: 16411101 Increased citizen participation in governance-oversight and fight against corruption

Programme Intervention: 164111 Enhance public demand for accountability

<p>Stakeholder engagement undertaken Audit results disseminated Technical oversight support provided to Parliament IEC materials procured Collaboration activities implemented International relations managed Records/archives managed</p>	<p>International engagements undertaken/attended; 3 months subscription for adverts and newspapers and to international bodies paid; Resource Centre equipped with knowledge material; Mass digitization of OAG records undertaken; OAG promotional/IEC materials procured; Citizens’ Feedback Platform and Audit Recommendation tracking system implemented; 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</p>	<p>Review of the OAG Records and Archives policy finalized 9 stakeholder engagements held CFP and ART updates documented International engagements undertaken/attended Mass digitization of 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 OAG participation in Anti – corruption commemoration week activities coordinated All annual subscriptions to international bodies paid</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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Key Service Area:000014 Administrative and Support Services

PIAP Output: 16411201 Enhanced coverage, quality and follow up of audits

Programme Intervention: 164112 Enhance Compliance to anti-corruption and accountability rules and regulations

<p>Technical support provided to audit staff during audits Audit and Institutional quality reviews conducted Audit methodologies, guidelines and manuals reviewed Pre and Post issuance reviews conducted Research and Audit development support provided</p>	<p>Technical support provided to audit staff; Implementation of the Value Addition tool coordinated and analysis coordinated; ICBF self-assessment coordinated; Summary Pre – issuance review report produced; Centralized audit Population database finalized</p>	<p>Audit Population database finalized and approved Technical support provided to audit staff 75 Audit pre-issuance reviews completed Implementation of the Value Addition tool coordinated and analysis coordinated ICBF self-assessment coordinated ISSAI Compliance Enhancement plan developed and approved 1 Summary Pre – issuance review report produced</p>
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PIAP Output: 16090123 Management and Administrative Services coordinated

Programme Intervention: 160901 Strengthen programme institutions for effective and efficient service delivery

<p>Enhanced performance Improved Institutional Governance and compliance Effective stakeholder engagement Robust Financial and Human Resource Management Appropriate Technical, ICT, logistical and facilities support to the Office Robust Internal Controls</p>	<p>External Audit of the OAG for FY 2024/25 undertaken; Board of survey report for FY ended 30th June 2025 produced; Planning workshop and Budget Conference for FY 2026/27 held; Budget Framework Paper for FY 2026/27 produced; Q1 FY 2025/26 budget progress report produced; Average market price data bank developed; 3 months utility bills paid; Transport equipment maintained; 3 monthly reports on Procurement & Disposal submitted to PPDA; Audit outsourcing activities coordinated; 1 Procurement advert placed in the newspapers; Civil and equipment maintenance undertaken; Integrated reporting guidelines developed and implemented; OAG Annual Performance report for 2025 produced; 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; Q1 Internal Audit report produced; 1 special investigation report by Internal Audit produced; Specialized Internal audits conducted; 2 AFROSAI-E internal audits conducted and reports produced; OAG Business continuity plan developed and approved; Review of the provisions NAA, Cap. 170 and Staff regulations concluded; Legal briefs for the OAG prepared; OAG Case Management system</p>	<p>External Audit of the OAG for FY 2024/25 undertaken; Board of survey report for FY ended 30th June 2025 produced; Planning workshop and Budget Conference for FY 2026/27 held; Budget Framework Paper for FY 2026/27 produced; Q1 FY 2025/26 budget progress report produced; Average market price data bank developed; 3 months utility bills paid; Transport equipment maintained; 3 monthly reports on Procurement & Disposal submitted to PPDA; Audit outsourcing activities coordinated; 1 Procurement advert placed in the newspapers; Civil and equipment maintenance undertaken; Integrated reporting guidelines developed and implemented; OAG Annual Performance report for 2025 produced; 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; Q1 Internal Audit report produced; 1 special investigation report by Internal Audit produced; Specialized Internal audits conducted; 2 AFROSAI-E internal audits conducted and reports produced; OAG Business continuity plan developed and approved; Review of the provisions NAA, Cap. 170 and Staff regulations concluded; Legal briefs for the OAG prepared; OAG Case Management system</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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Key Service Area:000014 Administrative and Support Services

PIAP Output: 16090123 Management and Administrative Services coordinated

Programme Intervention: 160901 Strengthen programme institutions for effective and efficient service delivery

<p>implemented; Contracts drafted and reviewed for the OAG; OAG Board Affairs coordinated; OAG represented in courts of law and other legal forums; 2 internal policies due for review finalized; Q1 M&E report produced; 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; Staff training and welfare activities managed; Enhanced Staff performance management system implemented; OAG Culture audit conducted; staff surveys conducted</p>	<p>implemented; Contracts drafted and reviewed for the OAG; OAG Board Affairs coordinated; OAG represented in courts of law and other legal forums; 2 internal policies due for review finalized; Q1 M&E report produced; 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; Staff training and welfare activities managed; Enhanced Staff performance management system implemented; OAG Culture audit conducted; staff surveys conducted</p>
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Key Service Area:000089 Climate Change Mitigation

PIAP Output: 16090123 Management and Administrative Services coordinated

Programme Intervention: 160901 Strengthen programme institutions for effective and efficient service delivery

<p>Office represented in the INTOSAI Working Group on Environmental Audits</p> <p>3 Staff trained in Environment and Climate change related audits</p> <p>2 Climate change mitigation/Environmental audits undertaken and reports produced</p>	<p>Audit report and Final Management Letter produced for 1 Environmental audit</p>	<p>2 Environmental audit reports and Final Management Letters/Main study reports produced</p>
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VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Plans	Quarter's Plan	Revised Plans
Key Service Area:000090 Climate Change Adaptation		
PIAP Output: 16090123 Management and Administrative Services coordinated		
Programme Intervention: 160901 Strengthen programme institutions for effective and efficient service delivery		
Environment and Climate-change mainstreaming initiatives implemented Environmental-conscious waste disposal adopted Staff awareness on Environment and Climate-change enhanced through office-wide trainings Improved records and paper management practices	Activity plans approved	Environmentally - sensitive Waste disposal concept paper prepared Paper Management guidelines drafted Activity plans approved
<i>Development Projects</i>		
Project:1889 Institutional Development of the Office of the Auditor General		
Key Service Area:000003 Facilities and Equipment Management		
PIAP Output: 16090101 Institutions retooled		
Programme Intervention: 160901 Strengthen programme institutions for effective and efficient service delivery		
Assorted ICT equipment procured (software, computers, server equipment) Masaka branch Office renovated Assorted furniture for Audit house and branch offices acquired Minor upgrading and maintenance works done at Office premises	Bids evaluated; Contracts awarded; Verification and making of payments for works; Supervision of works; OAG Centre of excellence draft master plan developed	Procurement adverts issued Bids received and processed Bids evaluated and Contracts awarded Supervision of works Verification and making of payments for works and supplies delivered
Programme:18 Development Plan Implementation		
Vote Function:01 External Audit Services		
<i>Departments</i>		
Department:001 Local Authorities		

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

Annual Plans	Quarter's Plan	Revised Plans
Key Service Area:000001 Audit and Risk Management		
PIAP Output: 18412102 High quality, Specialized and impact driven audits		
Programme Intervention: 184121 Strengthen the oversight function across government		
<p>Audit reports produced for 13 special audits, 600 Parish Development Model (PDM) SACCOs and 500 sub counties in a bid to enhance overall audit coverage.</p>	<p>Entrance meetings for 200 PDM SACCOs held OAS' for 250 sub counties produced and approved Field visits for 300 PDM SACCOs undertaken Audit field work and inspections conducted for 200 Sub counties Management letters for 200 PDM SACCOs produced Management letters for 7 special audits produced Audit reports produced for 400 PDM SACCOs 7 special audit reports produced</p>	<p>Audit reports produced and approved for 400 PDM SACCOs and 2 special audits Entry meetings held 110 PDM SACCOs Audit strategies/plans produced for 110 PDM SACCOs Management letters produced for 80 PDM SACCOs and 1 special audit 4 VFM Main studies undertaken and reports produced</p>
Department:004 Value For Money and Specialised Audits		
Key Service Area:000001 Audit and Risk Management		
PIAP Output: 18412102 High quality, Specialized and impact driven audits		
Programme Intervention: 184121 Strengthen the oversight function across government		
<p>Audit reports produced for 11 Value for Money Audits, Engineering Audits in 10 entities and 15 Special audits/forensic investigations. 24 staff trained in Value for Money and other specialized audit areas.</p>	<p>Audit reports produced for 11 VFM Main studies; Infrastructure Audit reports produced for projects in 10 entities; 8 special audit reports produced; Main studies carried out for 6 VFM Audits; 5 special audit management letters produced; Management letters produced for infrastructure audits in 5 entities; 5 special audit plans produced; Pre study reports produced for 5 VFM audits; Infrastructure Audit plans prepared and approved for 5 entities; 4 staff trained in specialized audit areas</p>	<p>Audit reports produced for specialized engineering audits in 10 entities and 7 special audits Management letters produced for specialized engineering audits in 2 entities 4 VFM Main studies completed and reports produced 4 Follow up VFM audit reports produced 6 staff trained in specialized audit areas</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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Key Service Area:000001 Audit and Risk Management

PIAP Output: 18412102 High quality, Specialized and impact driven audits

Programme Intervention: 184121 Strengthen the oversight function across government

Audit reports produced for 50 Special audits/Forensic investigations, 2 Value for Money Audits, 12 IT Audits and 3 regional international audits.	25 Special Audit/forensic investigation reports produced; 2 VFM main study reports produced and approved; 10 IT Audit reports produced; 2 International audit reports produced; Management letters for 10 special audits produced and approved; Management letter for 5 IT Audits produced; 1 VFM Main study conducted; 10 Special Audit plans prepared and approved; 5 IT Audit plans prepared and approved; 4 staff trained in forensic investigations and IT Audits	Audit reports produced for 4 special audits/investigations and 2 IT Audits Management letters produced for 2 IT Audits 3 VFM Main study reports produced and approved 1 VFM Main study undertaken
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Development Projects

N/A

Vote Function:02 Support to Audit services

Departments

Department:001 Corporate and Technical Support Services

Key Service Area:000014 Administrative and Support Services

PIAP Output: 18412102 High quality, Specialized and impact driven audits

Programme Intervention: 184121 Strengthen the oversight function across government

Staff Capacity built to undertake high quality, Specialized and impact driven audits across government Quality Management guidelines implemented Utilization of audit results enhanced (ART, CFP)	5 staff facilitated to undertake professional certification trainings; 7 staff facilitated to undertake specialized skills training in various fields; Implementation of ART and CFP supported; ART and CFP reports produced; Quality Management guidelines implemented	7 staff facilitated to undertake professional certification trainings 8 staff facilitated to undertake specialized skills training in various fields Implementation of ART and CFP supported ART and CFP reports produced Quality Management guidelines finalized and approved
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Development Projects

N/A

VOTE: 131 Office of the Auditor General (OAG)

Quarter 1

V4: NTR Collections and Off Budget Expenditure

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