VOTE: 131 Office of the Auditor General (OAG)

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V1: Summary of Issues in Budget Execution

Table V1.1: Overview of Vote Expenditures (UShs Billion)

		Approved Budget	Revised Budget	Released by End Q3	Spent by End Q3	% Budget Released	% Budget Spent	% Releases Spent
Recurrent	Wage	48.525	48.525	36.394	34.595	75.0 %	71.0 %	95.1 %
	Non-Wage	63.508	65.131	52.329	43.736	82.0 %	68.9 %	83.6 %
Devt.	GoU	1.566	7.366	6.322	0.000	403.8 %	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**	**95.045**	**78.331**	**83.7 %**	**69.0 %**	**82.4 %**
Total GoU+Ext Fin (MTEF)		**113.598**	**121.021**	**95.045**	**78.331**	**83.7 %**	**69.0 %**	**82.4 %**
Arrears		0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Total Budget		**113.598**	**121.021**	**95.045**	**78.331**	**83.7 %**	**69.0 %**	**82.4 %**
A.I.A Total		0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Grand Total		**113.598**	**121.021**	**95.045**	**78.331**	**83.7 %**	**69.0 %**	**82.4 %**
Total Vote Budget Excluding Arrears		**113.598**	**121.021**	**95.045**	**78.331**	**83.7 %**	**69.0 %**	**82.4 %**

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

Billion Uganda Shillings	Approved Budget	Revised Budget	Released by End Q3	Spent by End Q3	% Budget Released	% Budget Spent	%Releases Spent
Programme:16 Governance and Security	**109.598**	**115.398**	**89.950**	**74.032**	**82.1 %**	**67.5 %**	**82.3%**
Vote Function:01 External Audit Services	44.902	44.902	34.721	33.165	77.3 %	73.9 %	95.5%
Vote Function:02 Support to Audit services	64.696	70.496	55.229	40.867	85.4 %	63.2 %	74.0%
Programme:18 Development Plan Implementation	**4.000**	**5.623**	**5.095**	**4.298**	**127.4 %**	**107.5 %**	**84.4%**
Vote Function:01 External Audit Services	1.790	3.413	3.139	2.716	175.4 %	151.7 %	86.5%
Vote Function:02 Support to Audit services	2.210	2.210	1.955	1.583	88.5 %	71.6 %	80.9%
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**	**95.045**	**78.331**	**83.7 %**	**69.0 %**	**82.4 %**

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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		
0.141	Bn Shs	Department : 002 Central Government One
	Reason: Unspent balances are attributed to deferment of Q3 planned activities to the fourth quarter, to enable staff effectively support the audit of lower local governments. As such, these planned activities remain in progress and shall be undertaken in the fourth quarter.	
Items		
0.141	UShs	211106 Allowances (Incl. Casuals, Temporary, sitting allowances)
	Reason: Variation in expenditure is due to the fact that activities planned for the third quarter were deferred to the fourth quarter. This was done to allow audit staff focus their efforts on supporting the audit of lower local governments.	
Vote Function:02 Support to Audit services		
7.321	Bn Shs	Department : 001 Corporate and Technical Support Services
	Reason: Deferment of some planned activities as well as delays experienced in procurement and payment processing resulted in the observed unspent balances. These shall be exhaustively spent in Q4.	
Items		
2.365	UShs	227002 Travel abroad
	Reason: Delays in payment processing as well as rescheduling of planned training activities culminated in the observed balances.	
0.567	UShs	228002 Maintenance-Transport Equipment
	Reason: Delays in the procurement process led to the unspent balances under this line item.	
0.492	UShs	221008 Information and Communication Technology Supplies.
	Reason: Observed under expenditure is a direct result of delayed submission of payment invoices from contracted service providers.	
1.106	UShs	221003 Staff Training
	Reason: Several training activities were rescheduled to the fourth quarter, due to ongoing staff involvement in the audit of lower local governments and schools.	
0.075	UShs	221016 Systems Recurrent costs
	Reason: Unspent balances on this line item are due to payment processing delays.	
Programme:18 Development Plan Implementation		
Vote Function:01 External Audit Services		
0.130	Bn Shs	Department : 004 Value For Money and Specialised Audits
	Reason: Unspent balances as of the end of the quarter are due to deferment of training activities to the fourth quarter. This was occasioned by prioritization of the Office - wide participation of staff in the audit of lower local governments and schools.	
Items		
0.130	UShs	221003 Staff Training

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(i) Major unspent balances

Departments , Projects

Programme:18 Development Plan Implementation

Vote Function:01 External Audit Services

		Reason: Variation in spending on this budget item is due to rescheduling of planned training activities. These shall be undertaken in the fourth quarter.
0.079	Bn Shs	Department : 005 Forensic Investigations and Special Audits
		Reason: Variation in spending is due to deferment of planned training activities, as a result of staff participation in the audit of lower local governments and schools.
Items		
0.075	UShs	221003 Staff Training
		Reason: Unspent balances on this line item are attributed to the fact that staff training activities were put on hold during the quarter. This was done to enable staff support the audit of lower local governments and schools.

Vote Function:02 Support to Audit services

0.373	Bn Shs	Department : 001 Corporate and Technical Support Services
		Reason: Observed unspent balances are directly attributed to delays in procurement of consultancy services to undertake planned activities.
Items		
0.432	UShs	225101 Consultancy Services
		Reason: Variation in spending is due to delays in the processes related to procurement of consultancy services.

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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 3**
Percentage of planned audits undertaken	Percentage	88%	94%
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 3**
Percentage of planned audits undertaken	Percentage	90%	98.4%
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 3**
Percentage level of compliance with International Audit Standards (ISSAIs)	Percentage	60%	Data not available
Audit Quality Score	Percentage	50%	Data not available
Percentage of planned audits undertaken	Percentage	88%	91.2%
Percentage of the Audit Population/Universe audited	Percentage	19%	22.9%
Percentage of annual GoU budget audited	Percentage	85%	92.8%
Percentage reduction in the nominal value of cross-cutting audit issues	Percentage	10%	Data not available
Proportion of audit recommendations implemented	Percentage	40%	41.7%

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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 3
Percentage of planned audits undertaken	Percentage	85%	93.5%

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 3
Percentage of planned audits undertaken	Percentage	88%	77.8%

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 Strenghthen programme institutions for effective and efficient service delivery

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 3
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	1

Key Service Area: 000014 Administrative and Support Services

PIAP Output: 16090123 Management and Administrative Services coordinated

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

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 3
Average staff appraisal score	Percentage	85%	87.8%
% of filled positions in the approved structure	Percentage	33%	32%
No. of Staff recruited	Number	35	55
No. of staff trained	Number	250	455
Number of capacity building interventions undertaken	Number	40	47
% of staff appraised on performance	Percentage	98%	98.7%
% of planned maintenance works undertaken	Percentage	90%	91%
Number of Internal Audit reports produced and submitted	Number	4	3

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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 Strenghthen programme institutions for effective and efficient service delivery

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 3
No. of Procurement Reports Produced and Submitted	Number	4	3
No of public relations engagements conducted	Number	4	9
Gender and Equity budgeting compliance score	Percentage	65%	70%
Number of Climate Change mitigation/adaptation interventions undertaken	Number	2	1
No. of performance reports submitted	Number	4	3
Number of HIV/AIDS mainstreaming interventions undertaken	Number	2	1
Proportion of institutional processes automated	Percentage	70%	40%
MDA Certificate of Compliance score	Percentage	80%	Data not available
Number of financial reports produced and submitted	Number	4	3
% of semi current records archived	Percentage	40%	81%
% of planned retooling outputs achieved	Percentage	90%	10%
% of network uptime	Percentage	90%	96.5%
Number of Monitoring and evaluation reports produced	Number	4	3
Number of performance reviews conducted	Number	2	2
No. of Senior management meetings held	Number	50	52
No. of Top management meetings held	Number	8	5
No. of public relations engagements conducted	Number	4	
No. of legal opinions/advices provided	Number	30	51

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 3
Number of citizen focused engagements undertaken	Number	2	2
Percentage of citizen's feedback acted upon	Percentage	60%	64%
Percentage increase in users/viewers/visitors on all OAG online platforms	Percentage	4%	52%
Percentage of planned collaborative activities implemented	Percentage	75%	77%
OAG stakeholder satisfaction score	Percentage	75%	Data not available

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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: 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 3
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 Strenghthen programme institutions for effective and efficient service delivery

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 3
No. of staff trained	Number	3	0
Number of Climate Change mitigation/adaptation interventions undertaken	Number	2	1

Key Service Area: 000090 Climate Change Adaptation

PIAP Output: 16090123 Management and Administrative Services coordinated

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

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 3
No. of staff trained	Number	200	0
Number of Climate Change mitigation/adaptation interventions undertaken	Number	2	1

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 Strenghthen programme institutions for effective and efficient service delivery

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 3
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%	10%

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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 3**
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 3**
Percentage increase in Value For Money (Performance) audits, Specialized audits, Forensic Investigations, IT Audits and special audits	Percentage	5%	0%
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 3**
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 3**
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

During the quarter, the Office produced audit reports for: 1 MDA, 4 projects, 1 statutory authority, 2 PSAs, 2 VFM studies, and 5 special audits. This brought the total number of completed audits from 3,614 as at December 2025, to 3,629 as at end of March, 2026.
The special audit on verification of domestic arrears was also finalized and a report produced.
In addition, during the quarter, the Shared Overall Risk Assessment for risk profiling of audits was conducted and the Annual Audit Plan for 2026/27 was produced.

Variances and Challenges

During the quarter, planned activities particularly training undertakings and some ongoing audits relating to FY 2024/25 were put on hold due to audit staff being heavily involved on the audit of lower local governments and schools.
In addition, the non - release of projected Q1 development budget funds as well as the subsequent under releases in the second and third quarters 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*

Billion Uganda Shillings	Approved Budget	Revised Budget	Released by End Q3	Spent by End Q3	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:16 Governance and Security	**109.598**	**115.398**	**89.950**	**74.032**	**82.1 %**	**67.5 %**	**82.3 %**
Vote Function:01 External Audit Services	**44.902**	**44.902**	**34.721**	**33.165**	**77.3 %**	**73.9 %**	**95.5 %**
460081 Financial and Value For Money audits	38.890	38.890	30.043	28.836	77.3 %	74.1 %	96.0 %
460082 Audits and Forensic Investigations	6.012	6.012	4.678	4.329	77.8 %	72.0 %	92.5 %
Vote Function:02 Support to Audit services	**64.696**	**70.496**	**55.229**	**40.867**	**85.4 %**	**63.2 %**	**74.0 %**
000003 Facilities and Equipment Management	1.566	7.366	6.322	0.000	403.8 %	0.0 %	0.0 %
000013 HIV/AIDS Mainstreaming	0.140	0.140	0.060	0.000	42.9 %	0.0 %	0.0 %
000014 Administrative and Support Services	62.760	62.760	48.682	40.817	77.6 %	65.0 %	83.8 %
000089 Climate Change Mitigation	0.110	0.110	0.105	0.050	95.5 %	45.5 %	47.6 %
000090 Climate Change Adaptation	0.120	0.120	0.060	0.000	50.0 %	0.0 %	0.0 %
Programme:18 Development Plan Implementation	**4.000**	**5.623**	**5.095**	**4.298**	**127.4 %**	**107.5 %**	**84.4 %**
Vote Function:01 External Audit Services	**1.790**	**3.413**	**3.139**	**2.716**	**175.4 %**	**151.7 %**	**86.5 %**
000001 Audit and Risk Management	1.790	3.413	3.139	2.716	175.4 %	151.7 %	86.5 %
Vote Function:02 Support to Audit services	**2.210**	**2.210**	**1.955**	**1.583**	**88.5 %**	**71.6 %**	**80.9 %**
000014 Administrative and Support Services	2.210	2.210	1.955	1.583	88.5 %	71.6 %	81.0 %
Total for the Vote	**113.598**	**121.021**	**95.045**	**78.331**	**83.7 %**	**69.0 %**	**82.4 %**

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Table V3.2: GoU Expenditure by Item

Billion Uganda Shillings	Approved Budget	Revised Budget	Released by End Q3	Spent by End Q3	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
211102 Contract Staff Salaries	3.144	3.144	2.358	2.093	75.0 %	66.6 %	88.8 %
211103 Statutory salaries	45.381	45.381	34.035	32.502	75.0 %	71.6 %	95.5 %
211104 Employee Gratuity	2.861	2.861	2.861	2.861	100.0 %	100.0 %	100.0 %
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	12.801	13.040	10.111	8.205	79.0 %	64.1 %	81.1 %
212101 Social Security Contributions	5.272	5.272	3.954	3.744	75.0 %	71.0 %	94.7 %
212102 Medical expenses (Employees)	2.688	2.688	2.688	2.566	100.0 %	95.4 %	95.4 %
212103 Incapacity benefits (Employees)	0.186	0.186	0.140	0.133	75.0 %	71.5 %	95.3 %
221001 Advertising and Public Relations	0.192	0.192	0.144	0.143	75.0 %	74.5 %	99.4 %
221002 Workshops, Meetings and Seminars	1.120	1.120	0.798	0.753	71.3 %	67.3 %	94.4 %
221003 Staff Training	5.230	5.230	4.020	2.737	76.9 %	52.3 %	68.1 %
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	0.065	0.057	75.0 %	65.8 %	87.8 %
221008 Information and Communication Technology Supplies.	1.102	1.102	0.904	0.412	82.1 %	37.4 %	45.6 %
221009 Welfare and Entertainment	1.756	1.756	1.207	1.182	68.7 %	67.3 %	97.9 %
221011 Printing, Stationery, Photocopying and Binding	0.503	0.503	0.377	0.324	75.0 %	64.5 %	86.0 %
221012 Small Office Equipment	0.150	0.150	0.113	0.113	75.0 %	75.0 %	100.0 %
221016 Systems Recurrent costs	0.150	0.150	0.113	0.038	75.0 %	25.0 %	33.3 %
221017 Membership dues and Subscription fees.	0.233	0.233	0.175	0.172	75.0 %	73.8 %	98.4 %
222001 Information and Communication Technology Services.	0.459	0.459	0.344	0.343	75.0 %	74.7 %	99.6 %
223001 Property Management Expenses	0.596	0.596	0.447	0.319	75.0 %	53.5 %	71.4 %
223002 Property Rates	0.120	0.120	0.120	0.110	100.0 %	91.6 %	91.6 %
223004 Guard and Security services	0.748	0.748	0.561	0.561	75.0 %	74.9 %	99.9 %
223005 Electricity	0.135	0.135	0.101	0.101	75.0 %	75.0 %	100.0 %
223006 Water	0.038	0.038	0.029	0.019	75.0 %	50.0 %	66.7 %
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0.160	0.160	0.120	0.120	75.0 %	75.0 %	100.0 %
225101 Consultancy Services	4.223	5.534	4.726	3.858	111.9 %	91.4 %	81.6 %
227001 Travel inland	9.646	9.719	7.861	7.768	81.5 %	80.5 %	98.8 %
227002 Travel abroad	5.761	5.761	4.741	2.408	82.3 %	41.8 %	50.8 %
227003 Carriage, Haulage, Freight and transport hire	0.080	0.080	0.060	0.060	75.0 %	75.0 %	100.0 %
227004 Fuel, Lubricants and Oils	2.033	2.033	1.525	1.525	75.0 %	75.0 %	100.0 %

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Billion Uganda Shillings	Approved Budget	Revised Budget	Released by End Q3	Spent by End Q3	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
228001 Maintenance-Buildings and Structures	0.291	0.291	0.218	0.218	75.0 %	75.0 %	100.0 %
228002 Maintenance-Transport Equipment	1.396	1.396	1.047	0.480	75.0 %	34.4 %	45.8 %
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0.460	0.460	0.345	0.325	75.0 %	70.6 %	94.1 %
273104 Pension	1.000	1.000	0.750	0.549	75.0 %	54.9 %	73.1 %
273107 Ex-Gratia for other Retired and Serving Public Servants	1.949	1.949	1.584	1.454	81.2 %	74.6 %	91.8 %
312229 Other ICT Equipment - Acquisition	0.900	6.700	6.000	0.000	666.7 %	0.0 %	0.0 %
312235 Furniture and Fittings - Acquisition	0.350	0.350	0.164	0.000	46.9 %	0.0 %	0.0 %
313121 Non-Residential Buildings - Improvement	0.316	0.316	0.158	0.000	50.0 %	0.0 %	0.0 %
Total for the Vote	**113.598**	**121.021**	**95.045**	**78.331**	**83.7 %**	**69.0 %**	**82.4 %**

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

Billion Uganda Shillings	Approved Budget	Revised Budget	Released by End Q3	Spent by End Q3	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:16 Governance and Security	**109.598**	**115.398**	**89.950**	**74.032**	**82.07 %**	**67.55 %**	**82.30 %**
Vote Function:01 External Audit Services	**44.902**	**44.902**	**34.721**	**33.165**	**77.33 %**	**73.86 %**	**95.5 %**
Departments							
001 Local Authorities	18.134	18.134	13.878	13.673	76.5 %	75.4 %	98.5 %
002 Central Government One	6.776	6.776	5.290	5.149	78.1 %	76.0 %	97.3 %
003 Central Government Two	7.379	7.379	5.735	5.157	77.7 %	69.9 %	89.9 %
004 Value for Money and Specialised Audits	6.601	6.601	5.141	4.857	77.9 %	73.6 %	94.5 %
005 Forensic Investigations and Special Audits	6.012	6.012	4.678	4.329	77.8 %	72.0 %	92.5 %
Development Projects							
N/A							
Vote Function:02 Support to Audit services	**64.696**	**70.496**	**55.229**	**40.867**	**85.37 %**	**63.17 %**	**74.0 %**
Departments							
001 Corporate and Technical Support Services	63.130	63.130	48.907	40.867	77.5 %	64.7 %	83.6 %
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**	**5.095**	**4.298**	**127.36 %**	**107.46 %**	**84.37 %**
Vote Function:01 External Audit Services	**44.902**	**44.902**	**34.721**	**33.165**	**77.33 %**	**73.86 %**	**95.5 %**
Departments							
001 Local Authorities	0.660	0.660	0.578	0.625	87.6 %	94.7 %	108.1 %
004 Value For Money and Specialised Audits	0.730	0.730	0.589	0.459	80.7 %	62.9 %	77.9 %
005 Forensic Investigations and Special Audits	0.400	2.023	1.973	1.631	493.3 %	407.7 %	82.7 %
Development Projects							
N/A							
Vote Function:02 Support to Audit services	**64.696**	**70.496**	**55.229**	**40.867**	**85.37 %**	**63.17 %**	**74.0 %**
Departments							
001 Corporate and Technical Support Services	2.210	2.210	1.955	1.583	88.5 %	71.6 %	81.0 %
Development Projects							
N/A							
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**	**55.229**	**40.867**	**85.37 %**	**63.17 %**	**74.0 %**

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Billion Uganda Shillings	Approved Budget	Revised Budget	Released by End Q3	Spent by End Q3	% 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 %**
Departments							
N/A							
Development Projects							
N/A							
Total for the Vote	**113.598**	**121.021**	**95.045**	**78.331**	**83.7 %**	**69.0 %**	**82.4 %**

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Table V3.4: External Financing Releases and Expenditure by Vote Function and Project

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Quarter 3: Outputs and Expenditure in the Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Programme:16 Governance and Security		
Vote Function:01 External Audit Services		
Departments		
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		
72 Treasury Memoranda verification reports produced Audit reports produced for 290 Town councils, 400 sub counties and 200 schools and tertiary institutions. Entry meetings held and Audit strategies produced for 580 Town Councils, 610 sub counties, and 405 schools and tertiary institutions Management letters produced for 380 Town councils, 450 sub counties and 300 schools and tertiary institutions Risk profiling for 196 Higher Local Governments (135 Districts, 10 City councils, 31 Municipal councils, 20 city divisions) and 16 Regional Referral Hospitals undertaken 3 months' Salary for 151 Staff paid	Entry meetings held and Audit strategies produced for 580 Town Councils, 610 sub counties, and 405 schools and tertiary institutions Field work for 580 Town Councils, 610 sub counties, and 405 schools and tertiary institutions commenced Risk profiling for 196 Higher Local Governments (135 Districts, 10 City councils, 31 Municipal councils, 20 city divisions) and 16 Regional Referral Hospitals undertaken 3 months' Salary for 151 Staff paid	With the support of audit staff from across the office, the audit of lower local governments and schools commenced in the third quarter. However due to delays in deployment, these audits did not start on time, and as such, they were all still in progress at the time of reporting. These shall be concluded in the fourth quarter.

Expenditures incurred in the Quarter to deliver outputs *UShs Thousand*

Item		Spent
211103 Statutory salaries		3,339,212.492
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		439,396.018
227001 Travel inland		677,321.142
	Total For Budget Output	**4,455,929.652**
	Wage Recurrent	3,339,212.492
	Non Wage Recurrent	1,116,717.160
	Arrears	0.000
	AIA	0.000
	Total For Department	**4,455,929.652**
	Wage Recurrent	3,339,212.492
	Non Wage Recurrent	1,116,717.160
	Arrears	0.000
	AIA	0.000
Department:002 Central Government One		
Key Service Area:460081 Financial and Value For Money audits		

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 16411201 Enhanced coverage, quality and follow up of audits		
Programme Intervention: 164112 Enhance Compliance to anti-corruption and accountability rules and regulations		
2 VFM Main study reports produced and approved 48 treasury memoranda verification reports produced Audit reports produced for 9 statutory authorities, 1 project and 5 classified audits Management letters produced for 10 statutory authorities, 12 classified audits and 1 project Risk profiling for 70 MDAs, 25 statutory authorities, 13 classified entities and 15 projects carried out and results included in the overall shared overall risk Assessment Identification of focus areas for audit year 2026 undertaken Risk profiling of 5 programmes for VFM audit areas conducted and results submitted Consolidation of the SORA Report and the Consolidated Annual Audit Plan 3 months' salary for 58 staff paid	Management letters produced for 2 special audits Entry meetings and audit strategies produced for 2 special audits Support provided towards the audit of Lower local governments and schools Risk profiling for 83 MDAs, 12 statutory authorities, 7 classified entities, 7 projects and 12 projects carried out and results included in the overall shared overall risk Assessment Identification of focus areas for audit year 2026 undertaken Risk profiling of 5 programmes for VFM audit areas conducted and results submitted Consolidation of the SORA Report and the Consolidated Annual Audit Plan 3 months' salary for 58 staff paid	Observed variation in performance is due to the office - wide involvement of audit staff in the audit of lower local governments and schools. As such, activities originally planned for the third quarter were deferred to the fourth quarter.

Expenditures incurred in the Quarter to deliver outputs *UShs Thousand*

Item		Spent
211103 Statutory salaries		1,279,191.109
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		252,820.000
227001 Travel inland		414,440.117
	Total For Budget Output	**1,946,451.226**
	Wage Recurrent	1,279,191.109
	Non Wage Recurrent	667,260.117
	Arrears	0.000
	AIA	0.000
	Total For Department	**1,946,451.226**
	Wage Recurrent	1,279,191.109
	Non Wage Recurrent	667,260.117
	Arrears	0.000
	AIA	0.000

Department:003 Central Government Two

Key Service Area:460081 Financial and Value For Money audits

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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 4 projects, 2 statutory authorities, 6 PSAs and 1 fund Management letters produced for 4 projects, 2 statutory authorities, 4 PSAs and 1 fund Risk profiling for 39 MDAs, 16 Statutory Authorities, 138 projects, 2 funds, 4 PSAs and 4 special audits conducted Audit area justification papers for 3 VFM audits produced 3 months' salary for 61 staff paid	Audit reports produced for 2 projects, 1 statutory authority and 2 PSAs Management letters produced for 3 projects and 1 statutory authority Support provided towards the audit of Lower local governments and schools Risk profiling for 39 MDAs, 14 Statutory Authorities, 172 projects, 1 funds and 8 PSAs conducted 4 VFM Topics profiled and Audit area justification papers produced 3 months' salary for 61 staff paid	At the time of reporting, some of the audits planned for completion in the third quarter remained in progress, due to the office - wide participation of all audit staff in the audit of lower local governments and schools for FY 2024/25. This directly implied that all other activities were put on hold, and shall be undertaken in the fourth quarter.

Expenditures incurred in the Quarter to deliver outputs *UShs Thousand*

Item		Spent
211103 Statutory salaries		1,403,792.981
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		476,450.000
227001 Travel inland		446,631.843
	Total For Budget Output	**2,326,874.824**
	Wage Recurrent	1,403,792.981
	Non Wage Recurrent	923,081.843
	Arrears	0.000
	AIA	0.000
	Total For Department	**2,326,874.824**
	Wage Recurrent	1,403,792.981
	Non Wage Recurrent	923,081.843
	Arrears	0.000
	AIA	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		
11 treasury memoranda reports produced Risk profiling carried out for 24 MDAs, 8 Statutory Authorities and 21 projects Audit area justification papers for 10 VFM audits produced 3 months' salary for 52 staff paid	1 backlog project audit completed and report produced Support provided to the audit of lower local governments and schools Risk profiling carried out for 15 MDAs, 10 Statutory Authorities 36 projects and 6 special audits 10 VFM audit topics profiled and approved 3 months' salary for 52 staff paid	Pending treasury memoranda verification reports shall be finalized in Q4. This activity was put on hold owing to staff participation in supporting the audit of lower local governments and schools.

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

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

Expenditures incurred in the Quarter to deliver outputs *UShs Thousand*

Item	Spent
211103 Statutory salaries	1,269,352.739
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	207,565.913
227001 Travel inland	253,176.713
Total For Budget Output	**1,730,095.365**
Wage Recurrent	1,269,352.739
Non Wage Recurrent	460,742.626
Arrears	0.000
AIA	0.000
Total For Department	**1,730,095.365**
Wage Recurrent	1,269,352.739
Non Wage Recurrent	460,742.626
Arrears	0.000
AIA	0.000

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

Audit reports produced for 7 MDAs, 1 project, 1 international audit and 7 special audits Management letters for 12 special audits and 1 project produced and approved Risk profiling for 21 MDAs, 24 Statutory Authorities, 2 companies with minority GoU interest, 10 funds, 6 projects, 10 special audits and 10 IT Audits undertaken 3 months' salary for 53 staff paid	Audit reports produced for 1 MDAs, 1 project, and 2 special audits Management letters for 7 special audits produced and approved Support provided towards the audit of lower local governments and schools Risk profiling for 32 MDAs, 16 Statutory Authorities, 1 company with minority GoU interest, 8 funds, 6 projects, 10 special audits, 1 international audit and 7 IT Audits undertaken 3 months' salary for 53 staff paid	Planned activities for the quarter were rescheduled to the fourth quarter, to enable staff support the audit of lower local governments and schools. These deferred activities shall be undertaken in the fourth quarter.

Expenditures incurred in the Quarter to deliver outputs *UShs Thousand*

Item	Spent
211103 Statutory salaries	1,164,713.440
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	302,853.783
227001 Travel inland	284,166.629
Total For Budget Output	**1,751,733.852**
Wage Recurrent	1,164,713.440
Non Wage Recurrent	587,020.412
Arrears	0.000
AIA	0.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Total For Department	**1,751,733.852**
	Wage Recurrent	1,164,713.440
	Non Wage Recurrent	587,020.412
	Arrears	0.000
	AIA	0.000

Develoment 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

PIAP Output: 16090123 Management and Administrative Services coordinated

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

1 HIV/AIDS mainstreaming initiative and awareness campaign undertaken Sexual and Reproductive health supply dispensers maintained Staff sensitized on the revised OAG HIV/AIDS Policy	Staff to constitute the HIV/AIDS Mainstreaming committee nominated Plans for HUV/AIDS Mainstreaming initiatives approved Sexual and Reproductive health supply dispensers maintained	HIV/AIDS awareness campaign and staff sensitization on the updated OAG HIV/AIDS Policy were deferred to the fourth quarter as staff from across the office were heavily involved in the audit of lower local governments and schools.

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
	AIA	0.000

Key Service Area:000014 Administrative and Support Services

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 16411101 Increased citizen participation in governance-oversight and fight against corruption		
Programme Intervention: 164111 Enhance public demand for accountability		
Press conference on the Annual Report of the AG held Review of the OAG Records and Archives policy finalized Mass digitization of OAG reports commenced Resource Centre equipped with knowledge material OAG reports reproduced, disseminated and archived Collaboration activities undertaken VFM Audit reports summarized and serialized in print media 1 CSR activity conducted 2 sensitization engagements of Parliamentary Committees on AG's report held 20 stakeholder engagements (including international) undertaken Tripartite collaboration activities undertaken CFP and ART updates documented. ART rolled out 1 OAG Newsletter prepared OAG Online platforms maintained Subscription to newspapers and online resources renewed OAG Stakeholder Contact Database updated Technical support provided to Accountability Committees of Parliament in the discussion of audit reports Report on recommendations emanating from AG's report adopted by Parliament produced Internal staff engagements coordinated	Press conference on the Annual Report of the AG held Resource Centre equipped with knowledge material OAG reports reproduced, disseminated and archived 2 sensitization engagements of Parliamentary Committees on AG's report held 17 stakeholder engagements (including international) undertaken 1 SAI supported through benchmarking Tripartite collaboration activities undertaken. 1 TWG meeting held CFP and ART updates documented and quarterly reports produced 1 OAG Newsletter prepared OAG Online platforms maintained Subscription to newspapers and online resources renewed OAG Stakeholder Contact Database updated Technical support provided to Accountability Committees of Parliament in the discussion of audit reports Internal staff engagements coordinated	Activities relating to document and records management such as mass digitalization of records and approval of the revised Records and Archives Policy await finalization of the associated procurement processes and management approvals respectively. In addition, some stakeholder engagement activities were deferred due to the on-going audit of lower local governments and schools.
PIAP Output: 16411201 Enhanced coverage, quality and follow up of audits		
Programme Intervention: 164112 Enhance Compliance to anti-corruption and accountability rules and regulations		
1 Summary Pre – issuance review report produced Audit Population database finalized and approved 75 Audit post-issuance reviews completed 1 audit methodology reviewed Audit development initiatives including research, undertaken ICBF self-assessment coordinated Audit development initiatives implemented ISSAI Compliance Enhancement plan developed and approved Annual QA report produced	Activities towards adoption of ISSAI 140 and ISQM 1 and 2 conducted 1 Summary Pre – issuance review report produced 75 Audit post-issuance reviews completed 1 audit methodology reviewed Draft Annual QA report produced Audit development initiatives including research, undertaken ICBF self-assessment coordinated and finalized	Development of the ISSAI Compliance enhancement plan was deferred to the fourth quarter due to prioritization of QA post-issuance audit reviews, while the Annual QA report has been drafted, awaiting management approval.

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

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 Strenghthen programme institutions for effective and efficient service delivery		
Half-year Financial Statements for FY 2024/2025 produced Budget Conference for FY 2026/27 held MPS for FY 2026/27 produced Q2 FY 2025/26 budget performance, M&E and Internal audit reports produced OAG REAP work plan for FY 2026/27 prepared 3 months utility bills paid Framework contracts awarded 3 monthly reports on Procurement & Disposal submitted to PPDA ICT, Civil, fleet and equipment maintenance undertaken 1 information security review undertaken ICT security manual finalized and approved 2 IMIS modules finalized and rolled out Specialized Internal audits and 1 special investigation report by Internal Audit produced Revised laws for the legal library purchased Legal briefs and opinions for OAG prepared OAG represented in courts of law OAG Board Affairs coordinated Group Life insurance scheme premium paid Staff salaries and NSSF contribution paid OAG Culture and Integrity campaigns undertaken Staff training, transfers and welfare activities managed Staff surveys conducted	Half-year Financial Statements for FY 2025/2026 produced Budget Conference for FY 2026/27 held MPS for FY 2026/27 produced Q2 FY 2025/26 budget performance, M&E and Internal audit reports produced OAG REAP work plan for FY 2026/27 prepared 3 months utility bills paid Framework contracts awarded 3 monthly reports on Procurement & Disposal submitted to PPDA ICT, Civil, fleet and equipment maintenance undertaken 1 information security review undertaken Specialized Internal audits and 1 special investigation report by Internal Audit produced Draft policy documents developed pending management approval Revised laws for the legal library purchased 11 Legal briefs and opinions for OAG prepared OAG represented in courts of law OAG Board Affairs coordinated Group Life insurance scheme premium paid Staff salaries and NSSF contribution paid Staff enhanced performance management implemented and appraisal conducted Staff training, transfers and welfare activities managed	Slight performance variation arising from implementation delays, however planned activities remain on track to be completed and finalized before the end of the FY.

Expenditures incurred in the Quarter to deliver outputs *UShs Thousand*

Item	Spent
211102 Contract Staff Salaries	525,101.796
211103 Statutory salaries	1,962,864.208
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	149,893.424
212101 Social Security Contributions	1,660,205.538
212102 Medical expenses (Employees)	308,183.464
212103 Incapacity benefits (Employees)	40,000.000
221001 Advertising and Public Relations	67,665.811
221002 Workshops, Meetings and Seminars	218,255.903
221003 Staff Training	646,546.520
221007 Books, Periodicals & Newspapers	21,789.962
221008 Information and Communication Technology Supplies.	226,978.949
221009 Welfare and Entertainment	303,933.356
221011 Printing, Stationery, Photocopying and Binding	87,911.000
221012 Small Office Equipment	65,950.974
221017 Membership dues and Subscription fees.	98,646.052

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

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

Expenditures incurred in the Quarter to deliver outputs *UShs Thousand*

Item	Spent
222001 Information and Communication Technology Services.	149,260.843
223001 Property Management Expenses	59,604.594
223002 Property Rates	109,869.178
223004 Guard and Security services	188,230.000
223005 Electricity	33,711.291
223007 Other Utilities- (fuel, gas, firewood, charcoal)	40,000.000
225101 Consultancy Services	1,041,728.002
227001 Travel inland	442,727.194
227002 Travel abroad	395,746.303
227003 Carriage, Haulage, Freight and transport hire	20,000.000
227004 Fuel, Lubricants and Oils	508,205.192
228001 Maintenance-Buildings and Structures	74,794.193
228002 Maintenance-Transport Equipment	280,481.418
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	98,889.812
273104 Pension	184,557.257
273107 Ex-Gratia for other Retired and Serving Public Servants	923,191.505
Total For Budget Output	**10,934,923.739**
Wage Recurrent	2,487,966.004
Non Wage Recurrent	8,446,957.735
Arrears	0.000
AIA	0.000

Key Service Area:000089 Climate Change Mitigation

PIAP Output: 16090123 Management and Administrative Services coordinated

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

Environmental audits profiled and topics selected Field work activities for 1 environmental audit undertaken 1 draft management letter produced 1 staff trained on environmental audits 1 INTOSAI WGEA engagement attended	Environmental audits profiled and topics selected Field work activities for 1 environmental audit undertaken 1 draft management letter produced	Observed variation is due to deferment of planned training activities to the fourth quarter.

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
AIA	0.000

Key Service Area:000090 Climate Change Adaptation

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

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 Strenghthen programme institutions for effective and efficient service delivery		
Environmental - sensitive waste disposal implemented OAG Paper utilization study finalized 1 Office - wide environmental sensitization session undertaken 1 environmental conservation initiative implemented	OAG Climate Change mainstreaming task force established Paper Utilization study underway	All planned activities were deferred to the fourth quarter, awaiting development of the OAG Climate Change mainstreaming strategy and associated staff training.

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
	AIA	0.000
	Total For Department	**10,934,923.739**
	Wage Recurrent	2,487,966.004
	Non Wage Recurrent	8,446,957.735
	Arrears	0.000
	AIA	0.000

Develoment 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 *UShs Thousand*

Item		Spent
	Total For Budget Output	**0.000**
	GoU Development	0.000
	External Financing	0.000
	Arrears	0.000
	AIA	0.000
	Total For Project	**0.000**
	GoU Development	0.000
	External Financing	0.000
	Arrears	0.000
	AIA	0.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Programme:18 Development Plan Implementation		
Vote Function:01 External Audit Services		
Departments		
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		
2 VFM Main study reports produced and approved 2 special audit reports produced and approved Audits conducted on 400 PDM SACCOs and reports produced Audit reports produced for 300 sub counties and 200 schools and tertiary institutions Entry meetings held and Audit strategies produced for 210 PDM SACCOs, 600 sub counties, and 400 schools and tertiary institutions Management letters produced for 210 PDM SACCOs, 400 sub counties and 250 schools and tertiary institutions	1 VFM Main study report produced and approved 1 special audit report produced and approved 1 special audit management letter produced and approved Audits concluded on PDM SACCOs and 200 draft reports produced Entry meetings held and Audit strategies produced for 210 PDM SACCOs, 600 sub counties, and 400 schools and tertiary institutions Field work for 600 PDM SACCOs, 600 sub counties and 400 schools and tertiary institutions commenced Management letters produced for 210 PDM SACCOs, 400 sub counties and 250 schools and tertiary institutions	Undertaking of activities originally planned for the quarter was adversely affected by, firstly. deferment of all audit activities still in progress apart from audit of lower local governments and schools, and, delays in deployment of staff from other directorates, to support the audit of lower local governments and schools.

Expenditures incurred in the Quarter to deliver outputs *UShs Thousand*

Item		Spent
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		179,003.800
227001 Travel inland		151,030.000
	Total For Budget Output	**330,033.800**
	Wage Recurrent	0.000
	Non Wage Recurrent	330,033.800
	Arrears	0.000
	AIA	0.000
	Total For Department	**330,033.800**
	Wage Recurrent	0.000
	Non Wage Recurrent	330,033.800
	Arrears	0.000
	AIA	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 3

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		
Audit reports produced for specialized engineering audits in 4 entities 1 VFM Main study report produced Risk profiling carried out for engineering audits in 8 entities and 8 special audits Audit area justification papers for 8 VFM audits produced Pre study reports for 2 VFM Audits produced and approved 1 VFM Main study conducted 24 staff facilitated to undertake the VFM Main study module of the 3 module Performance Audit course 7 staff trained in specialized audit areas	Risk profiling carried out for engineering audits in 12 entities and 8 special audits 5 VFM audit topics profiled and approved 1 VFM Main study conducted 24 staff facilitated to undertake the VFM Main study module of the 3 module Performance Audit course 6 staff trained in specialized audit areas	Variation between planned activities and actual performance by the end of the quarter is due to deferment of all on-going or planned activities for the third quarter, to enable staff effectively engage in the office - wide audit of lower local governments and schools. These activities shall be undertaken in the fourth quarter.

Expenditures incurred in the Quarter to deliver outputs *UShs Thousand*

Item		Spent
221003 Staff Training		44,950.000
227001 Travel inland		70,000.000
	Total For Budget Output	**114,950.000**
	Wage Recurrent	0.000
	Non Wage Recurrent	114,950.000
	Arrears	0.000
	AIA	0.000
	Total For Department	**114,950.000**
	Wage Recurrent	0.000
	Non Wage Recurrent	114,950.000
	Arrears	0.000
	AIA	0.000

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		
Special audit on verification of domestic arrears completed and report produced 8 special audit reports produced 2 VFM Main study reports produced 10 special audit plans and management letters produced Risk profiling for 10 special audits and 10 IT Audits undertaken 11 staff trained in forensic investigations, IT Audits and other specialized audit areas	Special audit on verification of domestic arrears completed and report produced 2 special audit reports produced 1 VFM Main study report produced 4 special audit plans and 3 management letters produced Risk profiling for 5 special audits and 6 IT Audits undertaken 8 staff trained in forensic investigations, IT Audits and other specialized audit areas	Some activities planned for the quarter were put on hold to enable staff in this directorate to participate in the Office - wide audit of lower local governments and schools.

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

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

Expenditures incurred in the Quarter to deliver outputs *UShs Thousand*

Item	Spent
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	238,235.000
227001 Travel inland	190,994.905
Total For Budget Output	**429,229.905**
Wage Recurrent	0.000
Non Wage Recurrent	429,229.905
Arrears	0.000
AIA	0.000
Total For Department	**429,229.905**
Wage Recurrent	0.000
Non Wage Recurrent	429,229.905
Arrears	0.000
AIA	0.000

Develoment 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

OAG QM Guidelines finalized and approved 1 Office – wide refresher training undertaken 6 staff facilitated to undertake professional certification trainings 8 staff facilitated to undertake specialized skills training courses ART and CFP reports produced Quality Management guidelines implemented and quality assessment conducted	9 staff facilitated to undertake professional certification trainings 8 staff facilitated to undertake specialized skills training courses ART and CFP reports produced	OAG Quality Management guidelines are still awaiting management approval, while the several training activities including the office-wide refresher training were rescheduled to the fourth quarter due to the on-going audit of lower local governments and schools.

Expenditures incurred in the Quarter to deliver outputs *UShs Thousand*

Item	Spent
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	128,779.548
221003 Staff Training	127,397.535
225101 Consultancy Services	447,274.459
227002 Travel abroad	349,501.504
Total For Budget Output	**1,052,953.046**

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Wage Recurrent	0.000
	Non Wage Recurrent	1,052,953.046
	Arrears	0.000
	AIA	0.000
	Total For Department	**1,052,953.046**
	Wage Recurrent	0.000
	Non Wage Recurrent	1,052,953.046
	Arrears	0.000
	AIA	0.000
Develoment Projects		
N/A		
	GRAND TOTAL	**25,073,175.409**
	Wage Recurrent	10,944,228.765
	Non Wage Recurrent	14,128,946.644
	GoU Development	0.000
	External Financing	0.000
	Arrears	0.000
	AIA	0.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Quarter 3: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
Programme:16 Governance and Security	
Vote Function:01 External Audit Services	
Departments	
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	
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.	Annual Report of the Auditor General on Local Governments for the FY ended 30th June 2025 produced Audit reports produced for 135 districts, 10 cities, 31 municipal councils, 20 city divisions, 89 municipal divisions, 16 referral hospitals and 13 treasury memoranda verifications Backlog audit reports produced for 155 town councils, 1662 sub counties and 685 schools and tertiary institutions Entry meetings held and Audit strategies/plans produced for 135 districts, 10 cities, 31 municipal councils, 89 municipal divisions, 20 city divisions, 16 referral hospitals, 580 Town Councils, 610 sub counties, and 405 schools and tertiary institutions Management letters produced for 135 districts, 10 cities, 31 municipal councils, 89 municipal divisions, 20 city divisions, 16 referral hospitals and 85 treasury memoranda verifications Risk profiling for 196 Higher Local Governments and 16 Regional Referral Hospitals undertaken 9 months' Salary for 151 Staff paid Gratuity for 8 staff paid

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

Item		Spent
211103 Statutory salaries		10,017,637.478
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		1,424,902.686
227001 Travel inland		2,230,608.548
	Total For Budget Output	**13,673,148.712**
	Wage Recurrent	10,017,637.478
	Non Wage Recurrent	3,655,511.234
	Arrears	0.000
	AIA	0.000
	Total For Department	**13,673,148.712**
	Wage Recurrent	10,017,637.478
	Non Wage Recurrent	3,655,511.234
	Arrears	0.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
AIA	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.	Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2025 produced Audit reports produced for 67 MDAs, 14 statutory authorities, 12 projects, 8 classified audits, and 2 Special Audits 258 treasury memoranda verification reports produced Management letters produced for 67 MDAs, 14 statutory authorities, 12 projects, 8 classified audits and 4 Special audits 2 VFM Main studies undertaken Entry meetings held and Overall audit strategies produced for 67 MDAs, 23 statutory authorities, 13 projects, 57 classified audits and 4 special audits Audit Area Justification papers produced for 2 VFM Audits 2 VFM Pre-study reports produced Risk profiling for 83 MDAs, 12 statutory authorities, 7 classified entities, 7 special audits and 12 projects carried out Risk profiling of 5 programmes for VFM audit areas conducted Consolidation of the SORA Report and the Annual Audit Plan 9 months' salary for 58 staff paid Gratuity for 4 staff paid

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

Item		Spent
211103 Statutory salaries		3,837,573.327
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		442,150.848
227001 Travel inland		869,081.432
	Total For Budget Output	**5,148,805.607**
	Wage Recurrent	3,837,573.327
	Non Wage Recurrent	1,311,232.280
	Arrears	0.000
	AIA	0.000
	Total For Department	**5,148,805.607**
	Wage Recurrent	3,837,573.327
	Non Wage Recurrent	1,311,232.280
	Arrears	0.000
	AIA	0.000

Department:003 Central Government Two

Key Service Area:460081 Financial and Value For Money audits

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
PIAP Output: 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.	Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2025 produced Audit reports produced for 43 MDAs, 11 statutory bodies, 8 PSAs, 1 fund, 126 projects and 5 special audits 3 VFM Main study reports produced and approved Management letters produced for 43 MDAs, 11 statutory bodies, 8 PSAs, 2 funds, 128 projects and 5 special audits Entry meetings held and Overall audit strategies produced for 43 MDAs, 14 statutory authorities, 128 projects, 2 funds, 5 special audits and 8 PSAs Support provided towards the audit of Lower local governments and schools 3 VFM Pre study reports produced 3 VFM Main studies undertaken Risk profiling for 39 MDAs, 14 Statutory Authorities, 172 projects, 1 funds and 8 PSAs conducted 4 VFM Topics profiled and Audit area justification papers produced 9 months' salary for 61 staff paid Gratuity for 5 staff paid

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

Item		Spent
211103 Statutory salaries		3,764,930.431
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		620,210.000
227001 Travel inland		771,669.776
	Total For Budget Output	**5,156,810.207**
	Wage Recurrent	3,764,930.431
	Non Wage Recurrent	1,391,879.776
	Arrears	0.000
	AIA	0.000
	Total For Department	**5,156,810.207**
	Wage Recurrent	3,764,930.431
	Non Wage Recurrent	1,391,879.776
	Arrears	0.000
	AIA	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 3

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.	Annual Report of the Auditor General on Value for Money Audits for the FY ended 30th June 2025 produced Audit reports produced for 22 MDAs, 15 statutory authorities and 39 projects 11 VFM main study reports produced conducted 11 VFM Pre-study reports produced and approved 11 VFM Main studies conducted Management letters produced for 22 MDAs, 15 statutory authorities and 38 projects Overall audit strategies produced for 22 MDAs, 15 statutory authorities and 38 projects Audit area justification papers produced for 10 VFM Audits 11 treasury memoranda verifications undertaken and draft reports produced Support provided towards the audit of lower local governments and schools Risk profiling carried out for 15 MDAs, 10 Statutory Authorities 36 projects and 6 special audits 10 VFM audit topics profiled and approved 9 months' Salary for 52 staff paid Gratuity for 7 staff paid

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

Item		Spent
211103 Statutory salaries		3,524,212.246
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		553,153.863
227001 Travel inland		779,976.323
	Total For Budget Output	**4,857,342.432**
	Wage Recurrent	3,524,212.246
	Non Wage Recurrent	1,333,130.186
	Arrears	0.000
	AIA	0.000
	Total For Department	**4,857,342.432**
	Wage Recurrent	3,524,212.246
	Non Wage Recurrent	1,333,130.186
	Arrears	0.000
	AIA	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 3

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.	Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2025 produced Audit reports produced for 20 MDAs, 46 statutory authorities, 8 Projects, 14 funds, 2 international audits, and 7 special audits Management letters produced for 23 MDAs, 46 statutory authorities, 8 Projects, 14 funds, 3 international audits and 14 special audits Overall audit plans/strategies produced and entry meetings held for 34 MDAs, 46 statutory authorities, 8 Projects, 14 funds, 4 international audits, and 19 special audits 23 treasury memoranda verifications undertaken and reports produced Support provided towards the audit of lower local governments and schools Risk profiling for 32 MDAs, 16 Statutory Authorities, 1 company with minority GoU interest, 8 funds, 6 projects, 10 special audits, 1 international audit and 7 IT Audits undertaken 9 months' salary for 53 staff paid Gratuity for 4 staff paid

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

Item		Spent
211103 Statutory salaries		3,145,104.116
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		580,637.981
227001 Travel inland		603,443.502
	Total For Budget Output	**4,329,185.599**
	Wage Recurrent	3,145,104.116
	Non Wage Recurrent	1,184,081.483
	Arrears	0.000
	AIA	0.000
	Total For Department	**4,329,185.599**
	Wage Recurrent	3,145,104.116
	Non Wage Recurrent	1,184,081.483
	Arrears	0.000
	AIA	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 3

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
PIAP Output: 16090123 Management and Administrative Services coordinated	
Programme Intervention: 160901 Strenghthen programme institutions for effective and efficient service delivery	
OAG HIV/AIDS Policy implemented	1 HIV/AIDS Mainstreaming initiative undertaken
HIV-affected staff provided access to medical services	Staff to constitute the HIV/AIDS Mainstreaming committee nominated
Staff sensitized on revised OAG HIV/AIDS Policy	Plans for HUV/AIDS Mainstreaming initiatives approved
HIV Awareness campaigns and welfare initiatives undertaken	OAG HIV/AIDS Policy implemented
Sexual and Reproductive health supply dispensers maintained	HIV-affected staff provided access to medical services

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

Item	Spent
Total For Budget Output	**0.000**
Wage Recurrent	0.000
Non Wage Recurrent	0.000
Arrears	0.000
AIA	0.000

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	
Stakeholder engagement undertaken	Point of contact feedback guidelines developed
Audit results disseminated	OAG Call Centre concept developed
Technical oversight support provided to Parliament	OAG reports reproduced, disseminated and archived
IEC materials procured	43 stakeholder engagements (including international) undertaken
Collaboration activities implemented	Tripartite collaboration activities undertaken. 7 TWG meetings held
International relations managed	3 SAIs supported through benchmarking engagements
Records/archives managed	2500 pieces of IEC/promotional material produced
	CFP and ART updates documented and reports produced
	3 OAG Newsletters developed
	OAG Online platforms maintained
	Subscription to newspapers and online resources for staff renewed
	OAG Stakeholder Contact Database updated
	Technical support provided to Accountability Committees of Parliament
	4 sensitization engagements of Parliamentary Committees on AG's report held
	OAG participation in Anti – corruption commemoration week activities coordinated
	Annual subscriptions to international bodies paid
	Resource Centre equipped with knowledge material
	2 PAC reports produced with technical support from OAG
	Internal staff engagements coordinated

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

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	
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 and post issuance reviews completed Technical support and quality assurance provided towards Financial, Compliance and Performance audits 1 QAC meeting to discuss the Pre-issuance and Post issuance Reports held Implementation of the Value Addition tool coordinated and analysis coordinated 1 Summary Pre – issuance review report produced 1 audit methodology reviewed Draft Annual QA report produced Audit development initiatives including research, undertaken
PIAP Output: 16090123 Management and Administrative Services coordinated	
Programme Intervention: 160901 Strenghthen 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	Periodic financial statements produced Board of survey report for FY 2024/2025 submitted OAG Cash Management guidelines issued External Audit of OAG for FY 2024/25 conducted MPS and BFP for FY 2026/27 produced Quarterly Budget performance, M&E and Internal audit reports produced 9 months utility bills paid Procurement and Disposal Plan and Prequalification list for 2025/2026 prepared 9 monthly procurement reports produced Ground rates on OAG premises paid IT, Civil, fleet and equipment maintenance undertaken 3 Internal Audit investigation reports produced Annual Performance report for 2025 produced OAG Governance Board Affairs coordinated 2 Internal audit reports produced for AFROSAI-E 56 Legal briefs/opinions prepared Revised laws purchased for the legal library Staff salaries, gratuity and NSSF employer contribution paid CPD curriculum rolled out Premiums for Medical and Group life insurance schemes paid Staff training, appraisal, retirement, transfers and welfare activities managed

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

Item	Spent
211102 Contract Staff Salaries	2,092,924.032
211103 Statutory salaries	8,212,477.929
211104 Employee Gratuity	2,861,449.594
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	3,901,817.716

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Annual Planned Outputs **Cumulative Outputs Achieved by End of Quarter**

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

Item	Spent
212101 Social Security Contributions	3,743,556.960
212102 Medical expenses (Employees)	2,565,856.797
212103 Incapacity benefits (Employees)	133,007.472
221001 Advertising and Public Relations	142,970.581
221002 Workshops, Meetings and Seminars	753,255.901
221003 Staff Training	2,094,951.578
221004 Recruitment Expenses	80,011.000
221007 Books, Periodicals & Newspapers	57,428.549
221008 Information and Communication Technology Supplies.	412,173.083
221009 Welfare and Entertainment	1,181,797.106
221011 Printing, Stationery, Photocopying and Binding	324,405.999
221012 Small Office Equipment	112,500.000
221016 Systems Recurrent costs	37,500.000
221017 Membership dues and Subscription fees.	171,878.123
222001 Information and Communication Technology Services.	342,563.550
223001 Property Management Expenses	318,978.917
223002 Property Rates	109,869.178
223004 Guard and Security services	560,740.000
223005 Electricity	101,133.873
223006 Water	19,198.368
223007 Other Utilities- (fuel, gas, firewood, charcoal)	120,000.000
225101 Consultancy Services	2,160,536.395
227001 Travel inland	1,568,151.621
227002 Travel abroad	2,026,024.824
227003 Carriage, Haulage, Freight and transport hire	60,000.000
227004 Fuel, Lubricants and Oils	1,524,615.576
228001 Maintenance-Buildings and Structures	217,880.829
228002 Maintenance-Transport Equipment	480,126.557
228003 Maintenance-Machinery & Equipment Other than Transport	324,769.193
273104 Pension	548,530.510
273107 Ex-Gratia for other Retired and Serving Public Servants	1,453,857.554
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	225,000.000
221003 Staff Training	327,397.535
225101 Consultancy Services	648,225.459
227002 Travel abroad	382,093.465
Total For Budget Output	**40,816,939.365**

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
	Wage Recurrent	10,305,401.961
	Non Wage Recurrent	30,511,537.404
	Arrears	0.000
	AIA	0.000

Key Service Area:000089 Climate Change Mitigation

PIAP Output: 16090123 Management and Administrative Services coordinated

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

Office represented in the INTOSAI Working Group on Environmental Audits	2 Environmental audit reports and Final Management Letters/Main study reports produced
3 Staff trained in Environment and Climate change related audits	3 Audit Plans produced and approved Field work activities undertaken 3 draft management letters produced
2 Climate change mitigation/Environmental audits undertaken and reports produced	1 INTOSAI WGEA Activity attended

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

Item	Spent
227001 Travel inland	50,000.000
Total For Budget Output	**50,000.000**
Wage Recurrent	0.000
Non Wage Recurrent	50,000.000
Arrears	0.000
AIA	0.000

Key Service Area:000090 Climate Change Adaptation

PIAP Output: 16090123 Management and Administrative Services coordinated

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

Environment and Climate-change mainstreaming initiatives implemented	OAG Climate Change mainstreaming task force established
Environmental-conscious waste disposal adopted	Paper Utilization study underway
Staff awareness on Environment and Climate-change enhanced through office-wide trainings	
Improved records and paper management practices	

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

Item	Spent
Total For Budget Output	**0.000**
Wage Recurrent	0.000
Non Wage Recurrent	0.000
Arrears	0.000
AIA	0.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
	Total For Department	**40,866,939.365**
	Wage Recurrent	10,305,401.961
	Non Wage Recurrent	30,561,537.404
	Arrears	0.000
	AIA	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 *UShs Thousand*

Item		Spent
	Total For Budget Output	**0.000**
	GoU Development	0.000
	External Financing	0.000
	Arrears	0.000
	AIA	0.000
	Total For Project	**0.000**
	GoU Development	0.000
	External Financing	0.000
	Arrears	0.000
	AIA	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 3

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.	Audit reports produced and approved for 5 special audits 2 VFM Main study reports completed and report produced Management letters produced for 5 special audits Audits concluded and draft audit reports produced for 600 PDM SACCOs 3 VFM Main studies conducted Audit strategies/plans produced for 600 PDM SACCOs and 6 special audits Entry meetings held and field work commenced for 600 PDM SACCOs, 6 special audits, 600 sub counties, and 400 schools and tertiary institutions Management letters produced for 600 PDM SACCOs, 400 sub counties and 250 schools and tertiary institutions 5 VFM Pre study reports produced

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

Item		Spent
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		218,750.000
227001 Travel inland		406,545.194
	Total For Budget Output	**625,295.194**
	Wage Recurrent	0.000
	Non Wage Recurrent	625,295.194
	Arrears	0.000
	AIA	0.000
	Total For Department	**625,295.194**
	Wage Recurrent	0.000
	Non Wage Recurrent	625,295.194
	Arrears	0.000
	AIA	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 3

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.	Audit reports produced for specialized engineering audits in 6 entities and 14 special audits 6 VFM Main studies completed and 4 VFM reports produced 4 Follow up VFM audit reports produced Management letters produced for specialized engineering audits in 10 entities and 14 special audits 5 VFM Pre – study reports produced 5 VFM Main studies conducted Overall audit strategies produced for specialized engineering audits in 10 entities and 14 special audits/investigations 4 VFM Follow up audit plans produced 4 Follow up VFM audits conducted Risk profiling carried out for engineering audits in 12 entities and 8 special audits 23 staff trained in Value for Money and other specialized audit areas 5 VFM audit topics profiled and approved 24 staff facilitated to undertake the VFM Basic, Pre-study and Main study modules of the 3 module Performance Audit course

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

Item		Spent
221003 Staff Training		214,224.200
227001 Travel inland		245,000.000
	Total For Budget Output	**459,224.200**
	Wage Recurrent	0.000
	Non Wage Recurrent	459,224.200
	Arrears	0.000
	AIA	0.000
	Total For Department	**459,224.200**
	Wage Recurrent	0.000
	Non Wage Recurrent	459,224.200
	Arrears	0.000
	AIA	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 3

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.	Special audit on verification of domestic arrears completed and report produced Audit reports produced for 18 IT Audits and 14 special audits Management letters produced for 18 IT Audits and 19 special audits 2 VFM Main study reports produced and approved Audit plans produced for 20 special audits and 18 IT Audits 3 VFM Pre study reports produced and approved 3 VFM Main studies undertaken and draft reports produced Risk profiling for 5 special audits and 6 IT Audits undertaken 8 staff trained in forensic investigations, IT Audits and other specialized audit areas

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

Item		Spent
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		238,235.000
221003 Staff Training		100,000.000
225101 Consultancy Services		1,049,110.400
227001 Travel inland		243,894.905
	Total For Budget Output	**1,631,240.305**
	Wage Recurrent	0.000
	Non Wage Recurrent	1,631,240.305
	Arrears	0.000
	AIA	0.000
	Total For Department	**1,631,240.305**
	Wage Recurrent	0.000
	Non Wage Recurrent	1,631,240.305
	Arrears	0.000
	AIA	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 3

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)	OAG Quality Management guidelines developed and subjected to technical review, awaiting management approval 1 Office – wide refresher training undertaken 30 staff facilitated to undertake professional certification trainings 38 staff facilitated to undertake specialized skills training towards enhancing the quality and impact of audits Implementation of ART and CFP supported, and quarterly ART and CFP reports produced

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

Item	Spent
211102 Contract Staff Salaries	2,092,924.032
211103 Statutory salaries	8,212,477.929
211104 Employee Gratuity	2,861,449.594
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	3,901,817.716
212101 Social Security Contributions	3,743,556.960
212102 Medical expenses (Employees)	2,565,856.797
212103 Incapacity benefits (Employees)	133,007.472
221001 Advertising and Public Relations	142,970.581
221002 Workshops, Meetings and Seminars	753,255.901
221003 Staff Training	2,094,951.578
221004 Recruitment Expenses	80,011.000
221007 Books, Periodicals & Newspapers	57,428.549
221008 Information and Communication Technology Supplies.	412,173.083
221009 Welfare and Entertainment	1,181,797.106
221011 Printing, Stationery, Photocopying and Binding	324,405.999
221012 Small Office Equipment	112,500.000
221016 Systems Recurrent costs	37,500.000
221017 Membership dues and Subscription fees.	171,878.123
222001 Information and Communication Technology Services.	342,563.550
223001 Property Management Expenses	318,978.917
223002 Property Rates	109,869.178
223004 Guard and Security services	560,740.000
223005 Electricity	101,133.873
223006 Water	19,198.368
223007 Other Utilities- (fuel, gas, firewood, charcoal)	120,000.000
225101 Consultancy Services	2,160,536.395
227001 Travel inland	1,568,151.621

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		*UShs Thousand*
Item		**Spent**
227002 Travel abroad		2,026,024.824
227003 Carriage, Haulage, Freight and transport hire		60,000.000
227004 Fuel, Lubricants and Oils		1,524,615.576
228001 Maintenance-Buildings and Structures		217,880.829
228002 Maintenance-Transport Equipment		480,126.557
228003 Maintenance-Machinery & Equipment Other than Transport		324,769.193
273104 Pension		548,530.510
273107 Ex-Gratia for other Retired and Serving Public Servants		1,453,857.554
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		225,000.000
221003 Staff Training		327,397.535
225101 Consultancy Services		648,225.459
227002 Travel abroad		382,093.465
	Total For Budget Output	**1,582,716.459**
	Wage Recurrent	0.000
	Non Wage Recurrent	1,582,716.459
	Arrears	0.000
	AIA	0.000
	Total For Department	**1,582,716.459**
	Wage Recurrent	0.000
	Non Wage Recurrent	1,582,716.459
	Arrears	0.000
	AIA	0.000
Development Projects		
N/A		
	GRAND TOTAL	**78,330,708.080**
	Wage Recurrent	34,594,859.559
	Non Wage Recurrent	43,735,848.521
	GoU Development	0.000
	External Financing	0.000
	Arrears	0.000
	AIA	0.000

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Quarter 4: Revised Workplan

Annual Plans	Quarter's Plan	Revised Plans
Programme:16 Governance and Security		
Vote Function:01 External Audit Services		
Departments		
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		
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.	Audit reports for 250 in-house sub-county audits produced; Audit reports for 282 Town Councils produced; Audit reports for 89 divisions produced; Audit reports for 305 schools and tertiary institutions produced; Management letters for 44 divisions produced; Management letters for 282 Town councils produced; Management letters for 305 schools and tertiary institutions produced; Management letters for 250 in-house sub-county audits produced; 3 VFM audit area justification papers produced; Salary for 134 Staff paid	72 Treasury Memoranda verification reports produced Audit reports produced for 580 Town councils, 610 sub counties and 405 schools and tertiary institutions. Management letters produced for 580 Town Councils, 610 sub counties, and 405 schools and tertiary institutions 3 months' Salary for 151 Staff paid
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.	Entrance meetings for 70 MDAs, 13 classified entities, 15 projects and 25 statutory authorities/ corporations held; Pre-study reports issued and approved for 2 VFM audits to be reported in audit year 2026; TORs/investigations plans for 2 special/forensic audits produced; Audit Plans prepared and approved for 26 MDAs, 10 Statutory Authorities, 13 classified entities and 7 projects; salary for 51 staff paid	2 special audit reports produced Audits of Lower local government and schools finalized and reports produced 2 VFM Main study reports produced and approved 48 treasury memoranda verification reports produced Audit reports produced for 9 statutory authorities, 1 project and 5 classified audits Management letters produced for 10 statutory authorities, 12 classified audits and 1 project Entrance meetings for 83 MDAs, 12 statutory authorities, 7 classified entities and 12 projects held 4 special/forensic audit plans produced Salary for 51 staff paid 3 months' salary for 58 staff paid
Department:003 Central Government Two		

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Quarter 3

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		
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.	OAS's produced and entrance meetings held for audits of 39 MDAs, 16 Statutory Authorities, 2 funds, 138 projects and 4 PSAs; Pre-study reports for 3 VFM audits produced and approved; 3 Special Audit plans prepared and approved; 3 months' salary for 60 staff paid	Audit reports produced for 2 projects, 1 statutory authority, 4 PSAs and 1 fund Management letters produced for 1 project, 1 statutory authority, 4 PSAs and 1 fund OAS's produced and entrance meetings held for audits of 39 MDAs, 14 Statutory Authorities, 172 projects, 1 funds and 8 PSAs Pre-study reports for 2 VFM audits produced and approved 3 Special Audit plans prepared and approved Audits of lower local governments and schools finalized and reports produced 3 months' salary for 61 staff paid
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		
Audit reports produced for 28 MDAs, 3 Statutory authorities, 28 projects, and 7 Value for Money Audits.	OAS's produced and entrance meetings held for audits of 28 MDAs, 3 Statutory Authorities, 28 projects; Pre-study reports for 3 VFM audits produced and approved; 3 months' Salary for 50 staff paid	11 treasury memoranda reports produced Audits of Lower local governments and schools finalized and reports produced Audit area justification papers for 10 VFM audits produced Overall audit strategies produced and entrance meetings held for audits of 15 MDAs, 10 Statutory Authorities 36 projects and 6 special audits Pre-study reports for 6 VFM audits produced and approved 3 months' salary for 52 staff paid
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		
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 plans produced and entrance meetings held for audits of 50 MDAs, 21 Statutory Authorities, 7 funds audits, 2 companies with minority GoU interest, 8 projects; Entrance meetings held for 10 special audits and 3 IT audits; 3 months' salary for 51 staff paid	Audit reports produced for 6 MDAs, 1 international audit and 7 special audits Management letters for 5 special audits and 1 project produced and approved Audits of Lower local governments and schools finalized and reports produced 3 months' salary for 53 staff paid

Develoment Projects

N/A

Vote Function:02 Support to Audit services

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Annual Plans	Quarter's Plan	Revised Plans
Departments		
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 Strenghthen 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	1 HIV/AIDS mainstreaming initiative undertaken Sexual and Reproductive health supply dispensers maintained	1 HIV/AIDS mainstreaming initiative undertaken Sexual and Reproductive health supply dispensers maintained Staff sensitized on revised OAG HIV/AIDS Policy 1 HIV Awareness campaign undertaken
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		
Stakeholder engagement undertaken Audit results disseminated Technical oversight support provided to Parliament IEC materials procured Collaboration activities implemented International relations managed Records/archives managed	2 Parliamentary committees' sensitization / feedback workshops held; Database on status of audit reports submitted to Parliament and recommendations adopted updated; Support provided to Oversight Committees of Parliament through Minutes, feedback and Audit verification reports and briefs on audit reports; OAG stakeholder perception survey finalized and report produced; Report on recommendations emanating from AG's report adopted by oversight committees and the House produced; VFM Report summaries developed and disseminated; International engagements undertaken/attended; Citizens' Feedback Platform and Audit Recommendation tracking system implemented; 3 months subscription for adverts and newspapers paid; Internal staff engagements coordinated; Change Management and awareness campaigns conducted; Collaboration activities implemented; Citizen and Stakeholder Satisfaction Programmes developed	Review of the OAG Records and Archives policy finalized Mass digitization of OAG reports commenced VFM Audit reports summarized and serialized in print media ART rolled out OAG reports reproduced, disseminated and archived 2 sensitization engagements of Parliamentary Committees on AG's report held 11 stakeholder engagements (including international) undertaken Tripartite collaboration activities undertaken. 2 TWG meetings held CFP and ART updates documented and quarterly reports produced 1 CSR activity conducted 1 OAG Newsletter prepared OAG Online platforms maintained Subscription to newspapers and online resources renewed OAG Stakeholder Contact Database updated Technical support provided to Accountability Committees of Parliament in the discussion of audit reports Internal staff engagements coordinated Report on recommendations emanating from AG's report adopted by Parliament produced

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Annual Plans	Quarter's Plan	Revised Plans
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		
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	Annual Quality Assurance report produced; Technical support provided to audit staff; 60 Reports issued on post -issuance reviews; 1 institutional QA review undertaken; Audit Management system guidelines developed and rolled out	OAG QA Policy and Manual revised and approved Audit Population database finalized and approved 1 audit methodology reviewed Audit development initiatives including research, undertaken ISSAI Compliance Enhancement plan developed and approved Annual QA report finalized and approved 1 QAC Meeting held
PIAP Output: 16090123 Management and Administrative Services coordinated		
Programme Intervention: 160901 Strenghthen 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	9 months Financial Statements for the period ended 31st March 2026 produced and submitted; Approved Budget Estimates and Performance contract form A for FY 2026/27 produced; OAG Asset management policy and strategy finalized and approved; Annual operational plan for FY 2026/27 produced ; Q3 FY 2025/26 progress report produced; 3 months utility bills paid; All transport equipment maintained; OAG Cost management strategy developed; Audit outsourcing activities coordinated; 3 monthly reports on Procurement & Disposal submitted to PPDA; 1 Procurement advert published in the newspapers; Civil and equipment maintenance undertaken; OAG Audit Management System developed and piloted; All equipment, internet, data and CUG services maintained; IMIS Post project support provided; IT Needs assessment conducted Update of the OAG risk register undertaken; Review of the OAG's anti-fraud response plan conducted; 1 special investigation report by Internal Audit produced; Q3 Internal Audit report produced; OAG Case Management system implemented; A service Level Agreements Framework for all staff developed; OAG Board Affairs coordinated; Legal opinions prepared for OAG; Q3 M&E report produced; Contracts drafted and reviewed on behalf of OAG; Auditor General represented in courts of law and other legal forums; Staff salaries and 10% NSSF contribution paid; Staff training and welfare activities managed; Enhanced Staff performance management implemented system; Succession planning mechanism finalized; Staff satisfaction surveys conducted	9 months Financial Statements for FY 2025/26 produced and submitted Approved Budget Estimates, Performance contract and Annual operational plan for FY 2026/27 produced Q3 FY 2025/26 M&E, Internal audit and budget performance report produced 3 months utility bills paid IT, Civil, fleet and equipment maintenance undertaken 3 monthly reports on Procurement & Disposal submitted to PPDA 6 IMIS modules finalized and rolled out IT Needs assessment conducted Update of the OAG risk register undertaken 1 special investigation report by Internal Audit produced SLA Framework for OAG directorates/ departments developed OAG Board Affairs coordinated Legal briefs and opinions prepared for OAG Contracts drafted and reviewed on behalf of OAG Auditor General represented in courts of law and other legal forums Staff salaries and 10% NSSF contribution paid Staff training and welfare activities managed Enhanced Staff performance management system implemented Staff satisfaction surveys conducted

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Annual Plans	Quarter's Plan	Revised Plans
Key Service Area:000089 Climate Change Mitigation		
PIAP Output: 16090123 Management and Administrative Services coordinated		
Programme Intervention: 160901 Strenghthen programme institutions for effective and efficient service delivery		
Office represented in the INTOSAI Working Group on Environmental Audits 3 Staff trained in Environment and Climate change related audits 2 Climate change mitigation/Environmental audits undertaken and reports produced	Audit report and Final Management Letter produced for 1 Environmental audit	Audit report and Final Management Letter produced for 1 Environmental audit 1 staff trained in Climate change/Environmental audits
Key Service Area:000090 Climate Change Adaptation		
PIAP Output: 16090123 Management and Administrative Services coordinated		
Programme Intervention: 160901 Strenghthen 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	1 Office - wide environmental sensitization session undertaken	Environmental - sensitive waste disposal implemented OAG Paper utilization study finalized 1 Office - wide environmental sensitization session undertaken 1 environmental conservation initiative implemented
Develoment Projects		
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 Strenghthen 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		Works supervised and finalized ICT Supplies delivered and verified Furniture delivered and inspected Installations at Audit house and branch offices completed All associated payments made
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 3

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		
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.	Audit field work and inspections conducted for 100 Sub counties Management letters produced for 200 sub counties Audit reports produced for 200 sub counties 3 special audit reports produced	1 VFM Main study report produced and approved 1 special audit report produced 600 PDM SACCO reports produced Audit reports produced for 600 sub counties and 400 schools and tertiary institutions Management letters produced for 200 sub counties and 150 schools and tertiary institutions 2 special audit plans prepared
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		
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.	Audit area justification papers produced for 5 VFM audit topics; Entrance meetings held for Infrastructure Audits in 10 entities; 15 special audits and 10 VFM audits; 5 staff trained in specialized audit areas	Audit reports produced for specialized engineering audits in 4 entities 2 VFM Main study reports produced Pre study reports for 3 VFM Audits produced and approved 1 VFM Main study conducted 7 staff trained in specialized audit areas
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		
Audit reports produced for 50 Special audits/ Forensic investigations, 2 Value for Money Audits, 12 IT Audits and 3 regional international audits.	10 special audit reports produced; Management letters for 10 special audit reports produced; 7 IT Audit plans produced; 3 international audit plans produced; 2 VFM Audit area justification paper produced; 8 staff trained in forensic investigations, IT Audits, big data and other specialized areas	5 special audit reports produced 1 VFM Main study report produced 10 special audit plans and management letters produced 12 staff trained in forensic investigations, IT Audits, big data and other specialized audit areas 7 IT Audit plans produced 3 international audit plans produced 1 VFM Audit area justification paper produced
Develoment 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 3

Annual Plans	Quarter's Plan	Revised Plans
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)	7 staff facilitated to undertake professional certification trainings; 4 staff facilitated to undertake specialized skills training in various fields; ART and CFP reports produced; Quality Management guidelines implemented	OAG QM Guidelines finalized and approved 1 Office – wide refresher training undertaken 7 staff facilitated to undertake professional certification trainings 6 staff facilitated to undertake specialized skills training courses ART and CFP reports produced

Develoment Projects

N/A

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

V4: NTR Collections and Off Budget Expenditure

Table 4.1: NTR Collections (Billions)

VOTE: 131 Office of the Auditor General (OAG)

Quarter 3

Table 4.2: Off-Budget Expenditure By Department and Project