

Vote:131 Auditor General

V1: Vote Overview

I. Vote Mission Statement

To Audit and Report to Parliament and thereby make an Effective contribution to Improving Public Accountability and Value for Money spent.

II. Strategic Objective

Enhancing Public Accountability and making a difference

III. Major Achievements in 2017/18

The vote outputs are classified into the following categories; Financial Audits, Value for Money, Policy, Planning and Strategic Management and Support to Office of the Auditor General which includes; Non Residential Buildings, Furniture and Fixtures, and Transport Equipment. The subsequent sections therefore, present an account of the achievements of the office as at 30th September 2017

Financial Audits

Under this output, for the FY 2017/18, the office plans to carry out and report on a total of 1,452 financial audits covering the following entities; 106 MDAs, 94 Statutory Bodies, 104 projects, 4 PSAs and 1144 Local Authorities. By 31st December 2017, the office had produced 912 audit reports for 106 MDAs, 92 Statutory Authorities, 624 Local Authorities and 90 projects. 528 audits remained in progress and shall be completed during the remainder of the FY.

Value for Money Audits

In the FY 2017/18, the office plans to carry out a total of 46 Special and Forensic Audits (40 Forensic Investigations, 4 IT Audits and 2 regional audits) and 30 VFM and specialized audits (which include 10 VFM audits and 20 specialised audits). By 31st December 2017, 23 Forensic Investigations and 3 IT Audit reports had been produced while the office participated in 5 Regional Audits. and 2 specialized audit reports had been produced. 8 VFM and 13 Specialised audits had been undertaken.

Policy, Planning and Strategic Management

Under this output, the following activities and resultant outputs had been realized by 30th September 2017:

Production and dissemination of the Annual Report of the Auditor General for the FY ended 2016/17.

Routine service and maintenance of all electrical installations at Audit House

Routine service and maintenance of lifts at Audit House, Routine maintenance servicing of AC units at Audit House),

Maintenance service of ventilation systems and repair of the faulty 3 phase motor for extraction in toilets lifts side and Minor plumbing repairs on Audit house.

All Transport equipment maintained

Budget Framework Paper for FY 2018/19 produced

2 responses to internal and external audit queries prepared

Annual Financial statements for FY 2016/17 produced

Quarterly Progress and Internal Audit reports produced

Payment of 6 months' security allowances, cleaning and utility bills

Verifying and Uploading of and converted reports (PDFs) to the website and shelving Archived Audit Reports

Reproducing and disseminating entity audit reports for schools and LLGs

7 stakeholder engagement workshops held

8 meetings with Development partners held

Outsourcing supervision guidelines developed.

88 audit outsourcing evaluation reports produced

Draft OAG Competence framework produced

Gratuity for contract staff paid

Internal and external advertisements of vacant positions

Subscription for online resources, newspapers and adverts paid

PAC Technical updates attended by Department of Parliamentary Liaison

1 Parliamentary Committees' sensitization of VFM reports to LGPAC held

3 audit verification reports produced

66 technical Parliamentary sessions supported

5 monthly Parliamentary minutes and feedback reports provided

Quarterly updates of database on status of audit reports and report undertaken

112 briefs prepared for reports discussed by Audit committees

Vote:131 Auditor General

2 Reports on AG's report recommendations adopted by oversight committees and the House produced
 Four (4) directorates supported in the implementation of the Regularity Audit Manual, 2013.
 TeamMate software reviewed and a new version implemented
 15 Audit pre-issuance review reports produced
 Practice guide on documents used in the audit process developed and presented to Top Management
 Committee constituted to review the NAA to identify areas that require reform and submit proposals for Amendment to top management
 65 internal and external meetings attended by the Legal unit.
 1 Energy Sector and Extractive Industries Strategy, 2017 and 1 IT User Manual and Guidelines, 2017 reviewed by the Legal Unit
 1 Framework Contract for Catering Services; 1 Framework contract for Cleaning Services; 1 Framework contract on Maintenance of lifts, 1 Statement of Commitment between OAG & GIZ, 1 Implementation Agreement between OAG, NPA & GIZ reviewed
 23 Draft contracts prepared and reviewed: 1 Addendum on closed user group, 2 VFM Audit of Road & Construction Projects (UNRA & KCCA)
 15 Legal briefs and opinions from the Audit and Corporate Divisions prepared
 Legal unit supported 1 Special Audit on Ntungamo Local Government
 1 Status brief on appraisal of the external legal counsel prepared
 Report leaflets for 8 summarised performance audit reports produced by PR Unit
 Intranet designed and software procured
 LG PAC meetings attended by PR staff
 Media training workshops undertaken in Jinja, Masaka, Mbale, Mbarara, Soroti, Gulu, Arua and Fortportal.
 1000 Diaries, 1000 calendars and 1000 Christmas cards procured and distributed
 1 OAG information flyer published
 The OAG PR Unit coordinated participation in MTN marathon and various exhibitions and road shows
 7 internal special investigations reports produced
 6 months' salary and pension payrolls verified by Internal Audit
 6 Months' staff salaries paid and 15% NSSF contribution remitted
 All staff training activities managed and coordinated
 Selection Tests for 9 advertised Positions conducted
 Monitoring of group life insurance service providers done
 Office contributions towards burial expenses managed
 IT equipment and services maintained
 Workshops with MIS BPR consultant held and reports produced. MIS TORs have been finalized and submitted to KfW seeking a no-objection
 Consolidated Procurement plan for FY 2017/18 submitted to MoFPED and PPDA
 13 Contracts and 31 evaluation committee meetings held
 Board of Survey conducted and Report produced
 6 Monthly reports produced and submitted to PPDA

IV. Medium Term Plans

In accordance with the Five-Year Corporate Plan (2016-21), the medium term plan of the office is focused on: Improvement on impact of audit through effective gender sensitive stakeholder engagement; Improvement on the timeliness and quality of audit reports; Improving organisation performance; Strengthening financial independence and enhancing operational independence and increasing audit coverage through establishment of regional offices in hard to reach areas.

This will be done through: independent reporting; delivering high quality audits targeting a sustainable equity-driven impact on service delivery; effective support to Parliamentary oversight and scrutiny; adoption of professional approaches and systems in all our operations; conducting real time audits, demonstrating the value and benefits of the OAG through collaborations and effective communication to all our stakeholders; augmenting our IT infrastructure and systems and empowering our Human resources in all aspects of their work.

Vote:131 Auditor General

V. Summary of Past Performance and Medium Term Budget Allocations

Table 5.1: Overview of Vote Expenditures (US\$ Billion)

		2016/17 Outturn	2017/18		2018/19	MTEF Budget Projections			
			Approved Budget	Expenditure by End Dec		2019/20	2020/21	2021/22	2022/23
Recurrent	Wage	19.495	23.275	16.868	23.275	25.602	26.882	28.227	29.638
	Non Wage	34.363	27.365	22.083	23.779	29.010	33.361	40.034	48.040
Devt.	GoU	4.825	3.976	0.345	3.976	4.850	5.820	5.820	5.820
	Ext. Fin.	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
GoU Total		58.683	54.615	39.296	51.029	59.462	66.064	74.080	83.498
Total GoU+Ext Fin (MTEF)		58.683	54.615	39.296	51.029	59.462	66.064	74.080	83.498
	Arrears	0.305	0.405	0.405	0.011	0.000	0.000	0.000	0.000
Total Budget		58.988	55.020	39.701	51.039	59.462	66.064	74.080	83.498
A.I.A Total		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Grand Total		58.988	55.020	39.701	51.039	59.462	66.064	74.080	83.498
Total Vote Budget Excluding Arrears		58.683	54.615	39.296	51.029	59.462	66.064	74.080	83.498

VI. Budget By Economic Classification

Table V6.1 2017/18 and 2018/19 Budget Allocations by Item

<i>Billion Uganda Shillings</i>	2017/18 Approved Budget				2018/19 Draft Estimates			
	GoU	Ext. Fin	AIA	Total	GoU	Ext. Fin	AIA	Total
Output Class : Outputs Provided	50.640	0.000	0.000	50.640	47.053	0.000	0.000	47.053
211 Wages and Salaries	30.129	0.000	0.000	30.129	30.129	0.000	0.000	30.129
212 Social Contributions	2.815	0.000	0.000	2.815	2.863	0.000	0.000	2.863
213 Other Employee Costs	2.621	0.000	0.000	2.621	2.621	0.000	0.000	2.621
221 General Expenses	3.104	0.000	0.000	3.104	2.550	0.000	0.000	2.550
222 Communications	0.059	0.000	0.000	0.059	0.059	0.000	0.000	0.059
223 Utility and Property Expenses	1.044	0.000	0.000	1.044	1.044	0.000	0.000	1.044
224 Supplies and Services	0.336	0.000	0.000	0.336	0.336	0.000	0.000	0.336
225 Professional Services	3.401	0.000	0.000	3.401	1.700	0.000	0.000	1.700
227 Travel and Transport	5.680	0.000	0.000	5.680	4.356	0.000	0.000	4.356
228 Maintenance	1.451	0.000	0.000	1.451	1.397	0.000	0.000	1.397
Output Class : Capital Purchases	3.976	0.000	0.000	3.976	3.976	0.000	0.000	3.976
312 FIXED ASSETS	3.976	0.000	0.000	3.976	3.976	0.000	0.000	3.976
Output Class : Arrears	0.405	0.000	0.000	0.405	0.011	0.000	0.000	0.011
321 DOMESTIC	0.405	0.000	0.000	0.405	0.011	0.000	0.000	0.011

Vote:131 Auditor General

Grand Total :	55.020	0.000	0.000	55.020	51.039	0.000	0.000	51.039
Total excluding Arrears	54.615	0.000	0.000	54.615	51.029	0.000	0.000	51.029

VII. Budget By Programme And Subprogramme

Table V7.1: Past Expenditure Outturns and Medium Term Projections by Programme and SubProgramme

Billion Uganda shillings	FY 2016/17 Outturn	FY 2017/18		2018-19 Proposed Budget	Medium Term Projections			
		Approved Budget	Spent By End Dec		2019-20	2020-21	2021-22	2022-23
15 Financial Audits	0.000	22.902	12.239	17.938	20.226	21.738	23.690	25.913
02 Central Government One	0.000	4.815	2.535	3.885	4.348	4.642	5.006	5.414
03 Central Government Two	0.000	5.352	2.917	4.158	4.665	4.991	5.401	5.863
04 Local Authorities	0.000	12.735	6.787	9.895	11.212	12.105	13.284	14.636
16 Value for Money and Specialised Audits	0.000	11.629	5.432	6.291	7.160	7.709	8.423	9.238
05 Value for Money and Specialised Audits	0.000	4.675	2.252	3.324	3.766	4.066	4.463	4.918
06 Forensic Investigations and Special Audits	0.000	6.954	3.180	2.968	3.394	3.642	3.960	4.320
17 Support to Audit services	0.000	20.489	9.100	26.810	32.076	36.617	41.967	48.347
01 Headquarters	0.000	16.513	8.755	22.824	27.226	30.797	36.147	42.527
0362 Support to Office of the Auditor General	0.000	3.976	0.345	3.986	4.850	5.820	5.820	5.820
53 External Audit	58.988	0.000	12.929	0.000	0.000	0.000	0.000	0.000
01 Headquarters	21.681	0.000	4.231	0.000	0.000	0.000	0.000	0.000
02 Directorate of Central Government One	4.872	0.000	1.364	0.000	0.000	0.000	0.000	0.000
03 Directorate of Central Government Two	5.353	0.000	1.531	0.000	0.000	0.000	0.000	0.000
0362 Support to Office of the Auditor General	4.825	0.000	0.000	0.000	0.000	0.000	0.000	0.000
04 Directorate of Local Authorities	13.346	0.000	2.930	0.000	0.000	0.000	0.000	0.000
05 Directorate of Value for Money and Specialised Audits	4.852	0.000	1.261	0.000	0.000	0.000	0.000	0.000
06 Directorate of Forensic Investigations and Special Audits	4.059	0.000	1.612	0.000	0.000	0.000	0.000	0.000
Total for the Vote	58.988	55.020	39.701	51.039	59.462	66.064	74.080	83.498
Total Excluding Arrears	58.683	54.615	39.296	51.029	59.462	66.064	74.080	83.498

VIII. Programme Performance and Medium Term Plans

Table V8.1: Programme Outcome and Outcome Indicators (Only applicable for FY 2018/19)

Programme :	15 Financial Audits
Programme Objective :	Independent and robust verification of Public Accounts and Treasury Memoranda in the equitable delivery of services.
Responsible Officer:	EDWARD AKOL
Programme Outcome:	Improved accountability, transparency, and compliance with laws and regulations in the public sector

Vote:131 Auditor General

Sector Outcomes contributed to by the Programme Outcome

1. Value for money in the management of public resources

Outcome Indicators	Performance Targets		
	2018/19	2019/20	2020/21
	Target	Projection	Projection
• Level of compliance with public financial management laws and regulations	45%	50%	60%
• Level of stakeholder satisfaction with accountability and transparency in the use of public resources	60%	75%	80%

Programme Outcome: Improved quality of audit reports contributing to value for money in the use of Public resources

Sector Outcomes contributed to by the Programme Outcome

1. Value for money in the management of public resources

Outcome Indicators	Performance Targets		
	2018/19	2019/20	2020/21
	Target	Projection	Projection
• Proportion of external audit report recommendations implemented	75%	80%	80%

SubProgramme: 02 Central Government One

Output: 01 Financial Audits

No. of MDAs audited	33	33	33
No. of Statutory Authorities audited	79	80	82
No. of projects audited	55	57	59
Percentage of planned financial audits (MDAs, Statutory Authorities, Projects, PSAs and Local Governments) undertaken.	100%	100%	100%
Percentage of unqualified audit reports (MDAs, Statutory Bodies, Local Governments)	100%	100%	100%
Number of reviews and updates to audit manuals/guidelines	100%	100%	100%

SubProgramme: 03 Central Government Two

Output: 01 Financial Audits

No. of MDAs audited	57	68	70
No. of Statutory Authorities audited	34	45	48
No. of projects audited	77	77	80
Percentage of planned financial audits (MDAs, Statutory Authorities, Projects, PSAs and Local Governments) undertaken.	100%	100%	100%
Percentage of unqualified audit reports (MDAs, Statutory Bodies, Local Governments)	100%	100%	100%
Number of reviews and updates to audit manuals/guidelines	100%	100%	100%

SubProgramme: 04 Local Authorities

Output: 01 Financial Audits

No. of Higher Local Governments audited	379	510	514
Percentage of impact-oriented financial audit reports (MDAs, Statutory Bodies, Local	404	1870	1920

Vote:131 Auditor General

Governments)				
Percentage of planned financial audits (MDAs, Statutory Authorities, Projects, PSAs and Local Governments) undertaken.		100%	100%	100%
Programme :	16 Value for Money and Specialised Audits			
Programme Objective :	To examine and assess the level of efficiency, economy and effectiveness in the equitable utilization of public resources by Government Institutions.			
Responsible Officer:	STEPHEN KATEREGGA			
Programme Outcome:	Effective public service delivery systems and instrumental, causative forensic investigations			
<i>Sector Outcomes contributed to by the Programme Outcome</i>				
1. Value for money in the management of public resources				
Outcome Indicators		Performance Targets		
		2018/19	2019/20	2020/21
		Target	Projection	Projection
• Number of Judicial and Administrative actions resulting from audits		5%	6%	7%
• Nominal amount of savings resulting from audits		65%	70%	75%
• Number of policy changes and Administrative Instructions resulting from OAG reports		75%	75%	80%
SubProgramme: 05 Value for Money and Specialised Audits				
<i>Output: 01 Value for Money Audits</i>				
No. of Value for Money Audits conducted		18	20	20
Percentage of planned Value for Money and Specialised audits (VFM studies, Forensic Investigations, Special Audits, PPP Audits, Engineering/Public works audits, Gender and Environment audits, Regional audits) undertaken.		100%	100%	100%
Percentage of specified forensic investigations resulting in successful prosecutions		100%	100%	100%
SubProgramme: 06 Forensic Investigations and Special Audits				
<i>Output: 01 Value for Money Audits</i>				
No. of Forensic Investigations and Special audits conducted		38	55	60
Percentage of audit reports resulting in policy changes/administrative instructions		100%	100%	100%
Programme :	17 Support to Audit services			
Programme Objective :	Enhance organizational performance and efficiency in operations			
Responsible Officer:	MAXWELL POUL OGENTHO			
Programme Outcome:	A high performing and efficient model institution			
<i>Sector Outcomes contributed to by the Programme Outcome</i>				
1. Value for money in the management of public resources				
Outcome Indicators		Performance Targets		
		2018/19	2019/20	2020/21
		Target	Projection	Projection

Vote:131 Auditor General

• Percentage of Corporate Strategy implemented	50%	75%	100%
• Level of OAG compliance with ISSAI's using INTOSAI Performance Measurement Framework	65%	70%	75%
• Level of implementation of Internal and External Audit Recommendations	5	6	7
SubProgramme: 01 Headquarters			
<i>Output: 01 Policy, Planning and Strategic Management</i>			
Level of alignment of operational plans	100%	100%	100%
Percentage of staff appropriately accommodated	100%	100%	100%
Number of procurements and disposals carried out	80	85	90
Percentage of planned draft legal amendments proposed and presented	100%	100%	100%
SubProgramme: 0362 Support to Office of the Auditor General			
<i>Output: 75 Purchase of Motor Vehicles and Other Transport Equipment</i>			
Proportion of vehicles and motorcycles in good condition	4	5	10

IX. Major Capital Investments And Changes In Resource Allocation

Table 9.1: Major Capital Investment (Capital Purchases outputs over 0.5Billion)

FY 2017/18		FY 2018/19	
Appr. Budget and Planned Outputs	Expenditures and Achievements by end Dec	Proposed Budget and Planned Outputs	
Vote 131 Auditor General			
<i>Program : 14 17 Support to Audit services</i>			
Development Project : 0362 Support to Office of the Auditor General			
Output: 14 17 72 Government Buildings and Administrative Infrastructure			
Audit House and branch office buildings maintained, Generators, ACs, lifts and fire extinguishers. Soroti regional branch fenced, Hoima and Moroto branches commissioned	Generator fuel procured, quarterly service for the three Audit House generators, quarterly service for AC machines at Audit House, routine maintenance of electrical installations at Audit House, quarterly service for the generators in (Arua, Gulu and Mbale), Monthly service for Audit House lifts, servicing of fire extinguishers, servicing of extraction systems at Audit House.	Construction of the Centre for Audit Excellence Procurement of a power back up system for 5 regional offices Fencing of 2 regional offices	
Total Output Cost(Ushs Thousand)	1,551,790	50,406	1,551,790
Gou Dev't:	1,551,790	50,406	1,551,790
Ext Fin:	0	0	0
A.I.A:	0	0	0
Output: 14 17 75 Purchase of Motor Vehicles and Other Transport Equipment			
5 office vehicles procured		The office plans to procure 4 vehicles to replace those due for boarding off and, a Vehicle Security Scan system to manage the fleet.	
Total Output Cost(Ushs Thousand)	850,000	0	850,000
Gou Dev't:	850,000	0	850,000

Vote:131 Auditor General

Ext Fin:	0	0	0
A.I.A:	0	0	0
Output: 14 17 76 Purchase of Office and ICT Equipment, including Software			
Renew license for TeamMate & 3 Yr Kaspersky Anti-Virus. Computer accessories, electronic card printer, HDD/CD/DVD Duplicators,Teammate modems,70 Laptops and 30 Desktops,Firewall/ threat management system,CUG for 40 staff procured, IDEA software upgraded.			Outputs include: Procurement of Computers, Annual renewal and procurement of TeamMate licenses., Kaspersky Anti-Virus Renewal, procurement of IDEA Data Analysis licenses.
Total Output Cost(Ushs Thousand)	1,500,000	294,325	1,500,000
Gou Dev't:	1,500,000	294,325	1,500,000
Ext Fin:	0	0	0
A.I.A:	0	0	0

X. Vote Challenges and Plans To Improve Performance

Vote Challenges

Vote:131 Auditor General

In FY 2016/17 and FY 2017/18, the Office of the Auditor General has faced budget execution challenges in execution of its mandate. These are briefly explained below;

Mismatch in Reporting Timelines: Following the enactment of the Public Financial Management Act 2015, the Auditor General is required to report to Parliament on the accounts he has audited by 31st December every year (6 months after the end of the financial year)

This poses challenges of aligning our audit year and the financial year outcomes. The six-month audit period following the end of the financial year exerts pressure on our lean resources to produce audit reports in a timely manner.

High cost of asset maintenance: The office has been able to construct Audit House and regional branch offices with the support of GoU and development partners, which has strengthened our physical and operational independence. This has enabled us to take audit services closer to the public. However this has led to increase in funding requirements to meet the necessary operational and maintenance costs. This poses a risk due to the limited budgetary allocation.

International Obligations: In addition, the Office of the Auditor General was appointed to Chair the Working Group on Extractive Industries tasked to ensure that Governments manage Extractive Industries in the best interest of the public through formulation of guidelines and promotion of transparency, accountability and knowledge sharing among others. However, due to inadequate funding, it has been unable to fully operationalize the secretariat.

Follow-Up on Implementation of Recommendations: The backlog in the discussion of audit reports by Parliament has affected the impact of audit work since recommendations are not implemented by the auditees.

Increasing Audit Scope: The expanding scope of audit coverage in addition to increasing demand for public works audit, special audits and forensic investigations has been difficult to cope with due to limited staff and budgetary allocations to execute requests. The ever increasing number of entities particularly Local Governments and schools puts immense pressure on the available resource allocations which have largely remained constant. This results in accumulation of audit backlogs. The office has made a deliberate effort to clear these backlogs with the available resources but with difficulty.

Staff Retention: Retention of qualified and skilled staff especially the non-accountants has been difficult due to poor pay and limited opportunities for career growth.

This has led to exit of highly skilled staff which has a negative impact on delivery of audits particularly in specialized areas.

Procurement Delays in Donor-Supported Projects: Complex procurement procedures associated with Donor funded projects have led to implementation delays for example with regards to construction of Hoima and Moroto regional offices and the procurement of the Management Information System.

Under-release of funds: Non realization of our projected cash flow requirements, especially regarding the Development budget, has impeded effort to enhance our physical and operational independence, for example in the procurement of vehicles. In addition, appropriated funds to settle pension arrears were insufficient to meet the pension requirement. As a result, the office was unable to settle all its pension arrears.

Budget Cuts implemented in FY 2017/18: Budget cuts were communicated in January 2017 for the FY 2017/18. This involved a 10% cut on consumptive non-wage items and 50% on development budget items particularly transport equipment, resulting in an overall cut of UGX 2.25Bn in the OAG budget. The preliminary MTEF for FY 2018/19 communicated in the budget call circular reflected the same budget ceiling following the budget cuts, which meant that the budget cuts enforced were not restored. This has reduced our resources and impeded our ability to conduct audits as planned.

Volatility of the exchange rate: Operations have been adversely affected by the volatility of the exchange rate as evidenced in the past year in which the exchange rate has depreciated markedly. This leads to variations in projected operational costs which affect planning, allocations and expenditure.

Plans to improve Vote Performance

Vote:131 Auditor General

Over time, the office has equitably built capacity of its staff through training, bench-marking and use of short term consultancies both through workshops and working alongside audit staff in execution of complex audit projects. The office has therefore prioritised building staff capacity in a gender responsive way, to carry out such audits internally hence increasing audit coverage and reducing out-sourcing costs..

The office will target improved audit quality through adoption of International Standards for Supreme Audit Institutions. Roll out of these standards commenced in FY 2014/15 and will continue through to 2020 until the office achieves full compliance to the standards.

The office will continue implementing the use of the Computer Aided Audit Tools and their reviews to address any challenges involved in the use these tools. This is aimed at improving the quality of audits.

Additionally, the office plans to construct and off-site training facility, the Center for Audit Excellence in line with the Corporate Strategy 2021 and the PIP. The Center will conduct a number of professional audit trainings throughout the year, be a center for equitable, sustainable continuous professional development and skilling staff in order to be a model of public sector auditing in the region.

The office plans to procure a comprehensive Management Information System to facilitate automation of business processes. In the same vein, the office plans to strengthen the monitoring and evaluation system to ensure regular performance monitoring of its Corporate Plan.

Consolidation of operational independence at OAG headquarters and branch offices. Following the completion of Audit House, all existing OAG offices are operating in OAG owned premises. In addition, in the FY 2017/18, the office shall complete construction of two regional offices in Hoima and Moroto districts. This will save the time spent travelling hence improving audit coverage and quality of reports. Additionally, in FY 2018/19, Arua regional office shall be re-constructed.

The office shall prioritise engagement of OAG stakeholders in order to improve on the impact of audits with emphasis on social inclusion. The office plans to build the capacity of its stakeholders at district level in utilisation of audit reports and increased wider dissemination of the audit reports. In addition, engagements with the media, regional public libraries, tertiary institutions and other relevant stakeholders shall be undertaken.

Through its Parliamentary Liaison Department, the office will continue providing technical support to the Oversight Committees of Parliament in order to facilitate discussion of audit reports thereby improving on the impact of audit work. Particular emphasis shall be put on the discussion of VFM reports.

Review and updating of policies and manuals, and monitoring their implementation so as to keep up to date with the ever-changing environment. This will ultimately enable the office to evolve its operations to enable staff to effectively execute the mandate of the office and demonstrate sustainable impact created by the office.

XI. Vote Cross Cutting Policy And Other Budgetary Issues

Table 11.1: Cross- Cutting Policy Issues

Issue Type: HIV/AIDS

Objective :	To sustainably minimise the impact of HIV/AIDS on staff quality of life and productivity. To mainstream HIV/AIDS awareness and support policies in the way we interactively conduct our work.
Issue of Concern :	The office has staff living with HIV/AIDS whom it equitably supports to live a healthy life and maintain their productivity levels. Requirement to raise awareness levels about issues to do with HV/AIDS.
Planned Interventions :	In FY 2018/19 the office shall enable HIV positive staff and their families to equitably access required medical services through the medical insurance scheme. We shall also temporarily hire an external counselor and conduct hiv awareness campaigns.
Budget Allocation (Billion) :	1.500
Performance Indicators:	Number of awareness campaigns undertaken Level of staff satisfaction with medical services accessed through medical insurance scheme Percentage of non-wage recurrent budget spent on HIV/AIDS mainstreaming activities

Vote:131 Auditor General

Issue Type:	Gender
Objective :	To provide equitable, all inclusive opportunities in terms of welfare and career growth for all staff. To conduct audits focused on creating equitable, all inclusive sustainable service delivery.
Issue of Concern :	The need to have balanced career growth for all staff regardless of sex, race, religious affiliation or disability. Also, there is need to conduct audits targeting the creation of equitable impact which caters for all including vulnerable groups
Planned Interventions :	Provide equitable, focused and needs-based training to all staff Continue supporting activities of the Women's forum Annually assess the level of staff satisfaction with the office structure and operations Perception survey and gender audits
Budget Allocation (Billion) :	0.750
Performance Indicators:	Number of men and women trained Number of OAG Women's forum activities held Level of staff satisfaction analyzed by gender Level of satisfaction with our audits among vulnerable groups Number of gender performance audits undertaken

Issue Type:	Environment
Objective :	To all-inclusively enhance staff awareness on environmental issues pertaining to climate change and its effects.
Issue of Concern :	Lack of sufficient knowledge on climate change, its effects and sustainable environmental management
Planned Interventions :	Staff sensitization on Climate change and its effects Training of staff in environmental audit so as to create external impact. The office is a member of the INTOSAI Working Group on Environmental Audits and will hence participate in WGEA activities
Budget Allocation (Billion) :	0.120
Performance Indicators:	Number of sensitization workshops undertaken Number of staff trained in environmental audits

XII. Personnel Information

Table 12.1 Staff Recruitment Plan

Post Title	Salary Scale	No. Of Approved Posts	No Of Filled Posts	Vacant Posts	No. of Posts Cleared for Filling FY2018/19	Gross Salary Per Month (UGX)	Total Annual Salary (UGX)
ADMINISTRATIVE ASSISTANT LOWER	U7 LOWER	4	0	4	2	3,225,190	38,702,280
ASSISTANT RECEPTIONIST LOWER	U5 LOWER	1	0	1	1	2,542,462	30,509,544
AUDITOR LOWER	U4 Lower	71	59	12	12	41,527,200	498,326,400
DRIVER LOWER	U8 Lower	9	6	3	2	2,767,888	33,214,656
LEGAL OFFICER LOWER	U4 Lower	1	0	1	1	3,460,600	41,527,200
OFFICE ASSISTANT LOWER	U8 LOWER	8	6	2	2	2,767,888	33,214,656

Vote:131 Auditor General

PLANNER LOWER	U4 Lower	1	0	1	1	3,460,600	41,527,200
POOL STENOGRAPHER LOWER	U6 LOWER	10	6	4	3	5,782,743	69,392,916
RECEPTIONIST LOWER	U4 LOWER	1	0	1	1	3,460,600	41,527,200
SENIOR MONITORING AND EVALUATION OFFICER	U3 Upper	2	0	2	2	9,377,336	112,528,032
Total		108	77	31	27	78,372,507	940,470,084