

# 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 2019/20

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 2019

#### Financial Audits

Under this output, for the FY 2019/20, the office planned to conduct a total of 2,431 financial audits and 4 thematic area compliance audits at the time of budgeting. This planned number was subsequently adjusted during the audit year to 5349 financial audits. The increase was largely attributed to inclusion of backlog audits of lower local governments.

By 31st December 2019, a total of 4215 financial audits were undertaken covering 495 audits of FY 2018/19 and 3720 backlog audits of lower local governments for FYs 2015/16, 2016/17 and 2017/18. The 495 audits are comprised of 108 MDAs, 114 Statutory Corporations, 127 District Local Governments, 41 Municipal Councils, 97 Projects, 4 PSAs and 4 Compliance Audit thematic area reports.

The 3720 backlog audits were largely done with support from EU funding and this consequently enabled the office to bring its local government audits up to date.

In a notable undertaking, the office also conducted treasury memoranda audits on 20 MDAs and projects in the health sector for the financial year 2014/2015.

#### Value for Money Audits

In the FY 2019/20, the office plans to carry out a 20 VFM and specialized audits (which include 10 VFM audits and 10 Specialized audits) and 61 Forensic and Special Audits which include 56 Forensic Investigations and 5 IT Audits under Programme 2 (Value for Money and Specialized Audits). The office also planned to participate in 2 regional audits

By 31st December 2019, the office had conducted 11 VFM Main studies, 7 Infrastructure audits, 36 forensic investigations and 5 IT audits. The office also participated in 2 Regional Audits.

#### Policy, Planning and Strategic Management

Under this output, the following activities and resultant outputs had been realized by 30th September 2019:

Governance, Compliance and Statutory reports

Annual report of the AG for FY 2018/19 produced and submitted to Parliament and press conference held.

Annual Financial statements for FY 2018/19, Quarterly Progress and Internal Audit reports produced

External Audit of the OAG for 2 Financial years commenced and reports due in November 2019

Budget Framework Paper and Preliminary budget Estimates for FY 2020/21 produced and submitted

4 responses to internal and external audit queries prepared

55 Contracts and MoUs reviewed on behalf of AG and the OAG

50 Legal briefs and legal opinions for the Audit and Corporate Divisions prepared

1 status report on OAG internal policies and manuals produced. 4 strategies reviewed by the Legal Unit.

Quarterly Budget performance and Internal Audit reports produced and submitted

Contract register developed and updated regularly

Board of Survey as at 30th June 2019 conducted and Report produced

AG represented in the 8 court cases

2 internal special investigations reports produced

6 months' salary and pension payrolls verified by Internal Audit

Consolidated Procurement plan and Prequalification list for FY 2019/20 submitted to MoFPED and PPDA

22 Contracts and 37 evaluation committee meetings held

6 Monthly reports produced and submitted to PPDA

New data collection instruments for M&E developed and approved

Asset Maintenance and Infrastructure

Routine service and maintenance of all electrical installations at Audit House

ICT policy developed pending approval

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Routine service and maintenance of lifts at Audit House, Routine maintenance servicing of AC units at Audit House and Minor plumbing repairs on Audit house.

1 OAG information security review and update undertaken

All IT and Transport equipment maintained

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

15 signposts procured to replace old ones in branch offices

2 quarterly branch maintenance visits undertaken

Communications and Stakeholder Engagement

4138 audit reports including backlog audits reproduced and disseminated

1764 backlog audit reports for Lower local governments archived and 500 reports published

PAC Technical updates attended by Department of Parliamentary Liaison

3 interactive sessions held with Parliamentary Finance and Budget committees

1 Sensitization workshop on the findings in AG's report held for oversight committees of Parliament

Guide for dissemination of VFM Audit reports developed

2 lots of IEC and promotional material procured

1 OAG information flyer published

6 months' subscription for newspapers and adverts paid

The OAG PR Unit participated in external exhibitions; coordinated accountability talk shows and 2 CSR activities

Various international engagements attended by OAG staff

75 audit Briefs, 5 monthly minutes and feedback reports and 9 Audit verification reports produced

Technical support given to 148 Parliamentary sessions during discussion of audit reports

Report on AG's report recommendations adopted by oversight committees and the House produced

4 adverts published in print media

Sensitization on good records management practices undertaken at 3 OAG regional offices

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

Subscription for online resources, newspapers and adverts paid

Human Resource Management and Development

HR strategy developed and submitted for review and approval

Job evaluation report reviewed and approved by management

6 Months' staff salaries paid and 15% NSSF contribution remitted

All staff training activities managed and coordinated

Medical and Group life insurance schemes managed

12 staff recruited to fill vacant positions and 44 graduate trainees taken on

Office contributions towards burial expenses managed

Staff rules of integrity drafted collaboratively with IG and PPDA pending institutional leadership approval

Technical Support to Audit activities

7 audit pre issuance reports produced

20 Audit outsourcing evaluation meetings held and reports produced

5 audit directorates supported in the implementation of the Financial and Compliance audit manuals through refresher trainings and technical guidance

Technical support given to SAI Nigeria

Project 0362: Support to Office of the Auditor General

TeamMate audit software licenses and 1 lot of assorted ICT equipment were procured

Routine modification works were done at Audit house as well as Jinja, Mbale and Mbarara branch offices.

Procurement processes commenced and on – going for construction of boundary wall for acquired land and construction of Staff accommodation at Moroto regional office.

### IV. Medium Term Plans

In accordance with the strategic direction of the office, our medium term plan is focused on: Improvement on impact of audit through inclusive stakeholder engagement; Improvement on the timeliness, scope and quality of audit reports; Improving organisational performance and efficiency in operations; Strengthening financial independence and enhancing operational independence; and increasing audit coverage through expansion of audit services provided in the regional offices so as to reach the wider population.

This will be done through: independent reporting; delivering high quality audits targeting 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 sustainably empowering our

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Human resources in all aspects of their work.

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## V. Summary of Past Performance and Medium Term Budget Allocations

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

	2018/19 Outturn	2019/20		2020/21	MTEF Budget Projections			
		Approved Budget	Expenditure by End Dec		2021/22	2022/23	2023/24	2024/25
<b>Recurrent</b>	Wage	26.801	27.770	13.812	27.770	27.770	27.770	27.770
	Non Wage	28.758	27.930	14.742	32.930	39.516	47.419	56.903
<b>Devt.</b>	GoU	3.598	8.050	1.379	3.050	3.050	3.050	3.050
	Ext. Fin.	0.000	0.000	0.000	0.000	0.000	0.000	0.000
<b>GoU Total</b>	<b>59.157</b>	<b>63.750</b>	<b>29.934</b>	<b>63.750</b>	<b>70.336</b>	<b>78.239</b>	<b>87.723</b>	<b>99.103</b>
<b>Total GoU+Ext Fin (MTEF)</b>	<b>59.157</b>	<b>63.750</b>	<b>29.934</b>	<b>63.750</b>	<b>70.336</b>	<b>78.239</b>	<b>87.723</b>	<b>99.103</b>
Arrears	0.011	0.170	0.000	0.000	0.000	0.000	0.000	0.000
<b>Total Budget</b>	<b>59.168</b>	<b>63.919</b>	<b>29.934</b>	<b>63.750</b>	<b>70.336</b>	<b>78.239</b>	<b>87.723</b>	<b>99.103</b>
<b>A.I.A Total</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Grand Total</b>	<b>59.168</b>	<b>63.919</b>	<b>29.934</b>	<b>63.750</b>	<b>70.336</b>	<b>78.239</b>	<b>87.723</b>	<b>99.103</b>
<b>Total Vote Budget Excluding Arrears</b>	<b>59.157</b>	<b>63.750</b>	<b>29.934</b>	<b>63.750</b>	<b>70.336</b>	<b>78.239</b>	<b>87.723</b>	<b>99.103</b>

## VI. Budget By Economic Classification

Table V6.1 2019/20 and 2020/21 Budget Allocations by Item

<i>Billion Uganda Shillings</i>	2019/20 Approved Budget				2020/21 Draft Estimates		
	GoU	Ext. Fin	AIA	Total	GoU	Ext. Fin	Total
<b>Output Class : Outputs Provided</b>	<b>55.700</b>	<b>0.000</b>	<b>0.000</b>	<b>55.700</b>	<b>60.700</b>	<b>0.000</b>	<b>60.700</b>
211 Wages and Salaries	29.701	0.000	0.000	29.701	30.321	0.000	30.321
212 Social Contributions	3.973	0.000	0.000	3.973	3.973	0.000	3.973
213 Other Employee Costs	2.867	0.000	0.000	2.867	2.867	0.000	2.867
221 General Expenses	4.331	0.000	0.000	4.331	5.597	0.000	5.597
222 Communications	0.459	0.000	0.000	0.459	0.459	0.000	0.459
223 Utility and Property Expenses	1.275	0.000	0.000	1.275	1.445	0.000	1.445
224 Supplies and Services	0.476	0.000	0.000	0.476	0.476	0.000	0.476
225 Professional Services	3.654	0.000	0.000	3.654	4.504	0.000	4.504
227 Travel and Transport	7.354	0.000	0.000	7.354	9.368	0.000	9.368
228 Maintenance	1.609	0.000	0.000	1.609	1.689	0.000	1.689
<b>Output Class : Capital Purchases</b>	<b>8.050</b>	<b>0.000</b>	<b>0.000</b>	<b>8.050</b>	<b>3.050</b>	<b>0.000</b>	<b>3.050</b>
312 FIXED ASSETS	8.050	0.000	0.000	8.050	3.050	0.000	3.050
<b>Output Class : Arrears</b>	<b>0.170</b>	<b>0.000</b>	<b>0.000</b>	<b>0.170</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
321 DOMESTIC	0.170	0.000	0.000	0.170	0.000	0.000	0.000

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Grand Total :	63.919	0.000	0.000	63.919	63.750	0.000	63.750
Total excluding Arrears	63.750	0.000	0.000	63.750	63.750	0.000	63.750

## VII. Budget By Programme And Subprogramme

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

Billion Uganda shillings	FY 2018/19 Outturn	FY 2019/20		2020-21 Proposed Budget	Medium Term Projections			
		Approved Budget	Spent By End Dec		2021-22	2022-23	2023-24	2024-25
<b>15 Financial Audits</b>	<b>22.194</b>	<b>22.348</b>	<b>11.261</b>	<b>23.898</b>	<b>25.378</b>	<b>27.154</b>	<b>29.285</b>	<b>31.842</b>
02 Central Government One	4.587	4.776	2.305	5.056	5.289	5.569	5.905	6.307
03 Central Government Two	5.094	5.017	2.511	5.257	5.498	5.787	6.134	6.550
04 Local Authorities	12.514	12.555	6.445	13.585	14.591	15.798	17.247	18.985
<b>16 Value for Money and Specialised Audits</b>	<b>9.162</b>	<b>8.220</b>	<b>4.202</b>	<b>8.600</b>	<b>9.179</b>	<b>9.875</b>	<b>10.710</b>	<b>11.711</b>
05 Value for Money and Specialised Audits	4.133	4.424	2.280	4.624	4.975	5.396	5.901	6.507
06 Forensic Investigations and Special Audits	5.029	3.795	1.923	3.975	4.204	4.479	4.809	5.204
<b>17 Support to Audit services</b>	<b>27.811</b>	<b>33.352</b>	<b>14.470</b>	<b>31.252</b>	<b>35.778</b>	<b>41.210</b>	<b>47.728</b>	<b>55.549</b>
01 Headquarters	24.213	25.302	13.091	28.202	32.728	38.160	44.678	52.499
0362 Support to Office of the Auditor General	3.598	8.050	1.379	0.000	0.000	0.000	0.000	0.000
1690 Retooling of Office of the Auditor General	0.000	0.000	0.000	3.050	3.050	3.050	3.050	3.050
<b>Total for the Vote</b>	<b>59.168</b>	<b>63.919</b>	<b>29.934</b>	<b>63.750</b>	<b>70.336</b>	<b>78.239</b>	<b>87.723</b>	<b>99.103</b>
<b>Total Excluding Arrears</b>	<b>59.157</b>	<b>63.750</b>	<b>29.934</b>	<b>63.750</b>	<b>70.336</b>	<b>78.239</b>	<b>87.723</b>	<b>99.103</b>

## VIII. Programme Performance and Medium Term Plans

Table V8.1: Programme Outcome and Outcome Indicators ( Only applicable for FY 2020/21)

<b>Programme :</b>	15 Financial Audits				
<b>Programme Objective :</b>	To conduct independent and robust audit of Public Accounts and Treasury Memoranda to enhance equitable service delivery.				
<b>Responsible Officer:</b>	EDWARD AKOL				
<b>Programme Outcome:</b>	Improved accountability, transparency, and compliance with laws and regulations in the public sector				
<i>Sector Outcomes contributed to by the Programme Outcome</i>					
<b>1. Value for money in the management of public resources</b>					
Outcome Indicators	Performance Targets				
			2020/21	2021/22	2022/23
	Baseline	Base year	Target	Projection	Projection
• Level of compliance with public financial management laws and regulations	52.88%	2018	60%	70%	80%

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• Level of stakeholder satisfaction with accountability and transparency in the use of public resources	31%	2018	55%	60%	70%
<b>Programme Outcome:</b> Improved quality of audit reports contributing to value for money in the use of Public resources					
<i>Sector Outcomes contributed to by the Programme Outcome</i>					
<b>1. Value for money in the management of public resources</b>					
Outcome Indicators	Performance Targets				
			2020/21	2021/22	2022/23
	Baseline	Base year	Target	Projection	Projection
• Proportion of external audit report recommendations implemented	24%	2018	60%	65%	70%
• Level of compliance with the audit ISSAIs	63.2%	2018	65%	68%	70%
<b>SubProgramme: 02 Central Government One</b>					
<i>Output: 01 Financial Audits</i>					
Percentage of impact-oriented financial audit reports (MDAs, Statutory Bodies, Local Governments)			20	25	40
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)			87%	90%	92%
Number of reviews and updates to audit manuals/guidelines			2	2	3
<b>SubProgramme: 03 Central Government Two</b>					
<i>Output: 01 Financial Audits</i>					
Percentage of impact-oriented financial audit reports (MDAs, Statutory Bodies, Local Governments)			20	22	25
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)			88%	90%	92%
Number of reviews and updates to audit manuals/guidelines			1	1	2
<b>SubProgramme: 04 Local Authorities</b>					
<i>Output: 01 Financial Audits</i>					
Percentage of impact-oriented financial audit reports (MDAs, Statutory Bodies, Local Governments)			20	22	25
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)			90%	92%	95%
<b>Programme :</b>	16 Value for Money and Specialised Audits				
<b>Programme Objective :</b>	To conduct special audits, examine and assess the level of efficiency, economy and effectiveness in the equitable and inclusive utilization of public resources by Government Institutions.				
<b>Responsible Officer:</b>	STEPHEN KATEREGGA				
<b>Programme Outcome:</b>	Effective public service delivery systems and instrumental, causative forensic investigations				
<i>Sector Outcomes contributed to by the Programme Outcome</i>					
<b>1. Value for money in the management of public resources</b>					

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Outcome Indicators	Performance Targets				
			2020/21	2021/22	2022/23
	Baseline	Base year	Target	Projection	Projection
• Number of Judicial and Administrative actions resulting from audits	0	2018	5	7	10
• Number of policy changes and Administrative Instructions resulting from OAG reports	0	2018	2	4	5
<b>SubProgramme: 05 Value for Money and Specialised Audits</b>					
<i>Output: 01 Value for Money Audits</i>					
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 audit reports resulting in policy changes/administrative instructions			2%	4%	5%
<b>SubProgramme: 06 Forensic Investigations and Special Audits</b>					
<i>Output: 01 Value for Money Audits</i>					
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			15%	18%	20%
<b>Programme :</b> 17 Support to Audit services					
<b>Programme Objective :</b> To enhance organizational efficiency and promote inclusive, sustainable organizational performance.					
<b>Responsible Officer:</b> MAXWELL POUL OGENTHO					
<b>Programme Outcome:</b> A high performing and efficient model institution					
<i>Sector Outcomes contributed to by the Programme Outcome</i>					
<b>1. Value for money in the management of public resources</b>					
Outcome Indicators	Performance Targets				
			2020/21	2021/22	2022/23
	Baseline	Base year	Target	Projection	Projection
• Percentage of Corporate Strategy implemented	37%	2019	20%	35%	50%
• Level of OAG compliance with ISSAI's using INTOSAI Performance Measurement Framework	2	2017	2.5	3	3
• Level of implementation of Internal and External Audit Recommendations	81%	2018	88%	90%	92%
• Increased Audit coverage as a result of operational efficiency	133	2018	300	350	370
<b>SubProgramme: 01 Headquarters</b>					
<i>Output: 01 Policy, Planning and Strategic Management</i>					
Level of alignment of operational plans			100%	100%	100%
Percentage of staff appropriately accomodated			100%	100%	100%
Number of procurements and disposals carried out			150	180	200
Percentage of planned draft legal amendments proposed and presented			100%	100%	100%

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## IX. Major Capital Investments And Changes In Resource Allocation

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

FY 2019/20		FY 2020/21	
Appr. Budget and Planned Outputs	Expenditures and Achievements by end Dec	Proposed Budget and Planned Outputs	
<b>Vote 131 Auditor General</b>			
<i>Program : 14 17 Support to Audit services</i>			
Development Project : 1690 Retooling of Office of the Auditor General			
<b>Output: 14 17 72 Government Buildings and Administrative Infrastructure</b>			
		Boundary wall constructed for Masaka branch office	
		Design and supervision consultant for construction of Off-site facility procured.	
<b>Total Output Cost(Ushs Thousand)</b>	<b>0</b>	<b>0</b>	<b>600,000</b>
Gou Dev't:	0	0	600,000
Ext Fin:	0	0	0
A.I.A:	0	0	0
<b>Output: 14 17 75 Purchase of Motor Vehicles and Other Transport Equipment</b>			
		2 vehicles procured and delivered	
<b>Total Output Cost(Ushs Thousand)</b>	<b>0</b>	<b>0</b>	<b>650,000</b>
Gou Dev't:	0	0	650,000
Ext Fin:	0	0	0
A.I.A:	0	0	0
<b>Output: 14 17 76 Purchase of Office and ICT Equipment, including Software</b>			
		Annual purchase and renewal of TeamMate licenses and Security certificates	
		Procurement of 75 laptops and Data center equipment.	
<b>Total Output Cost(Ushs Thousand)</b>	<b>0</b>	<b>0</b>	<b>1,600,000</b>
Gou Dev't:	0	0	1,600,000
Ext Fin:	0	0	0
A.I.A:	0	0	0

## X. Vote Challenges and Plans To Improve Performance

### Vote Challenges

- **Increasing Audit Scope:** The expanding scope of audit coverage (local governments and schools) 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 corresponding budgetary allocations to execute requests and audit plans. This results in accumulation of audit backlogs.
- **Follow-Up on Implementation of Recommendations:** Lack of a system to effectively track implementation of audit recommendations as well as the existing backlog in the discussion of audit reports have adversely affected the ability of the office to take stock and measure the impact of audit work.
- **Mismatch in Reporting Timelines:** The PFM Act 2015 requires the Auditor General to report to Parliament by 31st December



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every year. Alignment of our audit year and financial year outcomes has posed a challenge in performance reporting while the six-month period following the end of the financial year exerts pressure on the office to produce quality audit reports in a timely manner.

- **International Obligations:** The OAG was appointed to Chair the INTOSAI Working Group on Extractive Industries (WGEI). However, due to inadequate funding, it has been unable to fully equip the secretariat and participate effectively in the international arena.
- **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 Arua regional offices and the procurement of IMIS.
- **Under-release of funds and Budget Cuts:** Non realization of our projected cash flow requirements, especially regarding the Development budget and settlement of pension arrears, has impeded timely budget execution. In FY 2018/19 for example, the development budget release shortfall was UGX 377 Million which adversely affected procurement of vehicles. In addition budget cuts on transport equipment and fuel experienced in the current financial year have also affected implementation of planned activities.
- **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 thus enabling us to take audit services closer to the public. However this has led to increase in funds required to meet the necessary operational and maintenance costs. This poses a risk arising from the limited budgetary allocation.
- **Volatility of the exchange rate:** Operations have been adversely affected by the volatility of the exchange rate as evidenced in the past 2 years in which the exchange rate has depreciated. This leads to variations in projected operational costs which subsequently affect planning, allocations and expenditure.

### Plans to improve Vote Performance

**Integrated Audit Approach:** Adoption of the Integrated Audit Approach to audit shall enhance the quality of audit through inculcating the performance audit aspect in all types of audits undertaken in the office. It is also aimed at creating a multi – skilled pool of auditors to improve audit services delivered across the country especially at the service delivery points in the lower local governments. In relation to this reform, the office shall undertake more VFM Audits focused on implementation of the SDGs in government programmes.

**Tracking Audit recommendations and conducting impact assessments:** Follow up on the implementation of audit recommendations facilitates improvements in public accountability through ascertaining the extent to which these recommendations have been put into practice. This gives a platform for the office to demonstrate the value it creates to the citizens and enables validation of the impact and relevance of audit to the country.

**Sustainable Capacity Building initiatives:** Over time, the office has equitably built capacity of its staff through training, benchmarking 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.

**Compliance with International Standards for Supreme Audit Institutions:** The office has continuously targeted 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 2022 until the office achieves full compliance to the standards.

**Computer Aided Audit Tools:** The office will continue implementing the use of the Computer Aided Audit Tools and their reviews to address any challenges involved in the use of these tools. These include TeamMate audit software, Microsoft Excel, ACL, IDEA etc. This is aimed at improving the quality of audits.

**Management Information System:** The office plans to finalize implementation of a 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.

**Effective Stakeholder Engagement:** The office shall prioritise engagement of OAG stakeholders in order to improve on the impact of audits with emphasis on social inclusion and geographical coverage. The office plans to widen dissemination of audit reports and build the capacity of its stakeholders at district level in utilisation of 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.

**OAG Policies and Manuals:** 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. Compliance with these policies, manuals and guidelines shall also be monitored to gauge effectiveness.

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## XI Off Budget Support

Table 11.1 Off-Budget Support by Sub-Programme

<i>Billion Uganda Shillings</i>	<b>2019/20 Approved Budget</b>	<b>2020/21 Draft Estimates</b>
<b>Programme 1415 Financial Audits</b>	<b>0.57</b>	<b>1.97</b>
<i>Recurrent Budget Estimates</i>		
<b>02 Central Government One</b>	<b>0.08</b>	<b>0.00</b>
<i>406-European Union (EU)</i>	<i>0.08</i>	<i>0.00</i>
<b>03 Central Government Two</b>	<b>0.49</b>	<b>0.00</b>
<i>406-European Union (EU)</i>	<i>0.49</i>	<i>0.00</i>
<b>04 Local Authorities</b>	<b>0.00</b>	<b>1.97</b>
<i>406-European Union (EU)</i>	<i>0.00</i>	<i>1.97</i>
<b>Programme 1416 Value for Money and Specialised Audits</b>	<b>3.43</b>	<b>0.45</b>
<i>Recurrent Budget Estimates</i>		
<b>05 Value for Money and Specialised Audits</b>	<b>3.25</b>	<b>0.11</b>
<i>406-European Union (EU)</i>	<i>3.25</i>	<i>0.11</i>
<b>06 Forensic Investigations and Special Audits</b>	<b>0.18</b>	<b>0.34</b>
<i>406-European Union (EU)</i>	<i>0.18</i>	<i>0.34</i>
<b>Programme 1417 Support to Audit services</b>	<b>0.00</b>	<b>1.57</b>
<i>Recurrent Budget Estimates</i>		
<b>01 Headquarters</b>	<b>0.00</b>	<b>1.57</b>
<i>406-European Union (EU)</i>	<i>0.00</i>	<i>1.57</i>
<b>Total for Vote</b>	<b>4.00</b>	<b>4.00</b>

## XII. Vote Cross Cutting Policy And Other Budgetary Issues

Table 12.1: Cross- Cutting Policy Issues

Issue Type: **HIV/AIDS**

<b>Objective :</b>	To equitably and sustainably minimise the impact of HIV/AIDS on staff quality of life and productivity.
<b>Issue of Concern :</b>	The office has staff living with HIV/AIDS whom it inclusively supports to live a healthy life and maintain productivity levels. The office also plans to raise awareness levels about issues to do with HV/AIDS.
<b>Planned Interventions :</b>	In FY 2019/20 the office shall enable HIV positive staff and their families to equitably access required medical services through the medical insurance scheme. The office also plans to expand the medical cover to cater for specialised staff counselling.
<b>Budget Allocation (Billion) :</b>	0.210
<b>Performance Indicators:</b>	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
<b>Objective :</b>	To provide equitable, all inclusive opportunities in terms of welfare and career growth for all staff.
<b>Issue of Concern :</b>	The need to have balanced career growth for all staff regardless of sex, race, religious affiliation or disability.
<b>Planned Interventions :</b>	Provide equitable, needs-based training to all staff Conducting fair and transparent recruitment and promotions Support activities of the OAG Women's forum Annually assess the level of staff satisfaction by gender Nursing room established at Audit House
<b>Budget Allocation (Billion) :</b>	0.260
<b>Performance Indicators:</b>	Number of men and women trained  Number of OAG Women's forum activities held  Level of staff satisfaction analyzed by gender
<b>Objective :</b>	To conduct audits focused on creating equitable, all inclusive sustainable service delivery.
<b>Issue of Concern :</b>	There is need to conduct audits targeting the creation of equitable impact which caters for all including vulnerable groups.
<b>Planned Interventions :</b>	To mainstream gender and equity in all audit activities in line with the SDGs so as to promote equitable service delivery and inclusive growth.  The office shall also undertake gender audits focused on gender policies, initiatives and actions.
<b>Budget Allocation (Billion) :</b>	6.410
<b>Performance Indicators:</b>	Level of satisfaction with OAG audits among vulnerable groups  Number of gender performance audits undertaken
Issue Type:	Environment
<b>Objective :</b>	To all-inclusively enhance staff awareness on environmental issues pertaining to climate change and its effects.
<b>Issue of Concern :</b>	Lack of sufficient knowledge on climate change, its effects and sustainable environmental management
<b>Planned Interventions :</b>	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
<b>Budget Allocation (Billion) :</b>	0.120
<b>Performance Indicators:</b>	Number of staff sensitization workshops undertaken  Number of staff trained in environmental audits  Number of WGEA forums attended

## XIII. Personnel Information

Table 13.1 Staff Establishment Analysis

# Vote:131 Auditor General

Title	Salary Scale	Number Of Approved Positions	Number Of Filled Positions
SENIOR PRINCIPAL AUDITOR	U1E	24	4
ASSISTANT DIRECTOR OF AUDIT	U1SE	7	2
DIRECTOR OF AUDIT	U1SE	2	1
PRINCIPAL AUDITOR LOWER	U2 LOWER	12	6
SENIOR AUDITOR LOWER	U3 LOWER	22	19
AUDITOR LOWER	U4 Lower	21	19

**Table 13.2 Staff Recruitment Plan**

Post Title	Salary Scale	No. Of Approved Posts	No Of Filled Posts	Vacant Posts	No. of Posts Cleared for Filling FY2020/21	Gross Salary Per Month (UGX)	Total Annual Salary (UGX)
ASSISTANT DIRECTOR OF AUDIT	U1SE	7	2	5	5	72,874,780	874,497,360
AUDITOR LOWER	U4 Lower	21	19	2	2	7,800,192	93,602,304
DIRECTOR OF AUDIT	U1SE	2	1	1	1	15,722,414	188,668,968
PRINCIPAL AUDITOR LOWER	U2 LOWER	12	6	6	6	46,147,848	553,774,176
SENIOR AUDITOR LOWER	U3 LOWER	22	19	3	3	14,887,986	178,655,832
SENIOR PRINCIPAL AUDITOR	U1E	24	4	20	14	142,909,648	1,714,915,776
<b>Total</b>		<b>88</b>	<b>51</b>	<b>37</b>	<b>31</b>	<b>300,342,868</b>	<b>3,604,114,416</b>