

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 2018/19

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 31st December 2018.

Financial Audits

Under this output, for the FY 2018/19, the office plans to carry out and report on a total of 1,118 financial audits under Programme 1, covering the following entities; 90 MDAs, 113 Statutory Bodies, 128 projects, 4 PSAs, and 783 Local Authorities. By 31st December 2018, the office had produced 854 audit reports. These comprised 92 MDAs, 134 statutory authorities, 109 projects and 519 Local Governments.

Value for Money Audits

In the FY 2018/19, the office planned to carry out a 18 VFM and specialized audits (which include 12 VFM audits and 6 Specialized audits) and 38 Forensic and Special Audits which include 31 Forensic Investigations, 5 IT Audits and 2 Regional Audits, under Programme 2 (Value for Money and Specialized Audits). By 31st December 2018, the office had undertaken 10 VFM Audits, 18 infrastructure audits, 40 Special Audits and 3 IT Audits. We also participate in 3 regional audits (AU, EAC and COMESA)

Policy, Planning and Strategic Management

Under this output, the following activities and resultant outputs had been realized by 30th September 2018:

Governance, Compliance and Statutory reports

Annual report of the Auditor General for FY 2017/18 produced, submitted and disseminated

Annual Financial statements for FY 2017/18, Quarterly Progress and Internal Audit reports produced

Budget Framework Paper for FY 2019/20 produced and submitted

4 responses to internal and external audit queries prepared

Internal policies, manuals, strategies and guidelines reviewed by the Legal Unit

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

10 Legal briefs and opinions from the Audit and Corporate Divisions prepared

AG represented in the courts of law

2 internal special investigations reports produced

6 months' salary and pension payrolls verified by Internal Audit

Consolidated Procurement plan for FY 2018/19 submitted to MoFPED and PPDA

16 Contracts and 42 evaluation committee meetings held

Board of Survey for FY 2017/18 conducted and Report produced

6 Monthly reports produced and submitted to PPDA

Maintenance of office facilities

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 and Minor plumbing repairs on Audit house.

All IT and Transport equipment maintained

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

2 quarterly branch maintenance visits undertaken

Communications and Stakeholder Engagement

1240 reports for schools and tertiary institutions backlog reproduced and disseminated

930 backlog audit reports for Lower local governments archived

2000 copies of extracts of Key Findings were submitted to Stakeholders

PAC Technical updates attended by Department of Parliamentary Liaison

1 Parliamentary Committees' sensitization of VFM reports to LGPAC held

Report leaflets for 8 summarised performance audit reports produced by PR Unit

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Intranet launched and rolled out
 2 lots of IEC material procured
 2 OAG information flyers published
 6 months' subscription for newspapers and adverts paid
 The OAG PR Unit participated in 5 external exhibitions
 Briefs and Audit verification reports produced
 Technical support given to Parliamentary sessions during discussion of 676 audit reports
 3 monthly Parliamentary minutes and feedback reports provided
 Quarterly updates of database on status of audit reports and report undertaken
 1 Report on AG's report recommendations adopted by oversight committees and the House produced
 4 stakeholder engagement workshops held
 Resource Centre equipped with knowledge materials
 6 meetings with Development partners held
 3 procurement adverts published
 Subscription for online resources, newspapers and adverts paid
 Policies, Manuals, Strategies and Guidelines
 Outsourcing policy reviewed and approved
 OAG Monitoring and Evaluation framework reviewed
 Internal Audit Manual developed and approved by Top Management
 Human Resource Management and Development
 Internal and external advertisements of vacant positions
 6 Months' staff salaries paid and 15% NSSF contribution remitted
 All staff training activities managed and coordinated
 Medical and Group life insurance schemes managed
 15 staff promoted and 4 new engineering consultants recruited
 Office contributions towards burial expenses managed
 Technical Support to Audit activities
 100 audits outsourced and 15 audit outsourcing evaluation reports produced
 23 pre-audit issuance reviews undertaken and reports produced
 5 audit directorates supported in the implementation of the Financial and Compliance audit manuals
 TeamMate annual license renewed
 3 TeamMate software reviews undertaken
 Draft Quality Control manual finalized awaiting approval
 2 staff facilitated trainings of other Supreme Audit Institutions under AFROSAI-E
 Report writing guidelines reviewed and updated

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 organisational 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.

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V. Summary of Past Performance and Medium Term Budget Allocations

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

	2017/18 Outturn	2018/19		2019/20	MTEF Budget Projections				
		Approved Budget	Expenditure by End Dec		2020/21	2021/22	2022/23	2023/24	
Recurrent									
Wage	23.491	27.770	13.027	27.770	29.158	30.616	32.147	33.754	
Non Wage	28.332	24.034	12.895	27.994	32.193	38.632	46.358	55.630	
Devt.									
GoU	3.974	3.976	0.187	3.976	4.771	4.771	4.771	4.771	
Ext. Fin.	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
GoU Total	55.797	55.779	26.108	59.739	66.122	74.018	83.276	94.155	
Total GoU+Ext Fin (MTEF)	55.797	55.779	26.108	59.739	66.122	74.018	83.276	94.155	
Arrears	0.405	0.011	0.000	0.170	0.000	0.000	0.000	0.000	
Total Budget	56.202	55.789	26.108	59.909	66.122	74.018	83.276	94.155	
A.I.A Total	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Grand Total	56.202	55.789	26.108	59.909	66.122	74.018	83.276	94.155	
Total Vote Budget Excluding Arrears	55.797	55.779	26.108	59.739	66.122	74.018	83.276	94.155	

VI. Budget By Economic Classification

Table V6.1 2018/19 and 2019/20 Budget Allocations by Item

<i>Billion Uganda Shillings</i>	2018/19 Approved Budget				2019/20 Draft Estimates		
	GoU	Ext. Fin	AIA	Total	GoU	Ext. Fin	Total
Output Class : Outputs Provided	51.803	0.000	0.000	51.803	55.764	0.000	55.764
211 Wages and Salaries	29.421	0.000	0.000	29.421	29.701	0.000	29.701
212 Social Contributions	3.777	0.000	0.000	3.777	3.973	0.000	3.973
213 Other Employee Costs	2.837	0.000	0.000	2.837	2.867	0.000	2.867
221 General Expenses	4.569	0.000	0.000	4.569	4.331	0.000	4.331
222 Communications	0.059	0.000	0.000	0.059	0.459	0.000	0.459
223 Utility and Property Expenses	1.044	0.000	0.000	1.044	1.275	0.000	1.275
224 Supplies and Services	0.336	0.000	0.000	0.336	0.476	0.000	0.476
225 Professional Services	1.953	0.000	0.000	1.953	3.654	0.000	3.654
227 Travel and Transport	6.356	0.000	0.000	6.356	7.419	0.000	7.419
228 Maintenance	1.451	0.000	0.000	1.451	1.609	0.000	1.609
Output Class : Capital Purchases	3.976	0.000	0.000	3.976	3.976	0.000	3.976
312 FIXED ASSETS	3.976	0.000	0.000	3.976	3.976	0.000	3.976
Output Class : Arrears	0.011	0.000	0.000	0.011	0.170	0.000	0.170
321 DOMESTIC	0.011	0.000	0.000	0.011	0.170	0.000	0.170

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Grand Total :	55.789	0.000	0.000	55.789	59.909	0.000	59.909
Total excluding Arrears	55.779	0.000	0.000	55.779	59.739	0.000	59.739

VII. Budget By Programme And Subprogramme

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

Billion Uganda shillings	FY 2017/18 Outturn	FY 2018/19		2019-20 Proposed Budget	Medium Term Projections			
		Approved Budget	Spent By End Dec		2020-21	2021-22	2022-23	2023-24
15 Financial Audits	22.844	20.679	10.389	22.348	24.050	26.262	28.786	31.678
02 Central Government One	4.804	4.494	2.165	4.656	4.965	5.346	5.771	6.250
03 Central Government Two	4.999	4.790	2.336	5.137	5.503	5.965	6.487	7.081
04 Local Authorities	13.041	11.395	5.888	12.555	13.583	14.952	16.527	18.347
16 Value for Money and Specialised Audits	11.198	7.400	3.199	8.220	8.882	9.761	10.770	11.934
05 Value for Money and Specialised Audits	4.665	3.967	1.761	4.424	4.801	5.309	5.896	6.577
06 Forensic Investigations and Special Audits	6.533	3.432	1.438	3.795	4.081	4.452	4.874	5.358
17 Support to Audit services	22.160	27.711	12.521	29.341	33.189	37.996	43.719	50.542
01 Headquarters	18.186	23.736	12.334	25.366	28.419	33.225	38.949	45.771
0362 Support to Office of the Auditor General	3.974	3.976	0.187	3.976	4.771	4.771	4.771	4.771
53 External Audit	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total for the Vote	56.202	55.789	26.108	59.909	66.122	74.018	83.276	94.155
Total Excluding Arrears	55.797	55.779	26.108	59.739	66.122	74.018	83.276	94.155

VIII. Programme Performance and Medium Term Plans

Table V8.1: Programme Outcome and Outcome Indicators (Only applicable for FY 2019/20)

Programme :	15 Financial Audits				
Programme Objective :	To conduct independent and robust audit of Public Accounts and Treasury Memoranda to enhance equitable service delivery.				
Responsible Officer:	EDWARD AKOL				
Programme Outcome:	Improved accountability, transparency, and compliance with laws and regulations in the public sector				
<i>Sector Outcomes contributed to by the Programme Outcome</i>					
1. Value for money in the management of public resources					
Outcome Indicators	Performance Targets				
			2019/20	2020/21	2021/22
	Baseline	Base year	Target	Projection	Projection
• Level of compliance with public financial management laws and regulations	25%	2019	50%	50%	60%
• Level of stakeholder satisfaction with accountability and transparency in the use of public resources	31%	2018	50%	60%	65%

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Programme Outcome: 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>					
1. Value for money in the management of public resources					
Outcome Indicators	Performance Targets				
			2019/20	2020/21	2021/22
	Baseline	Base year	Target	Projection	Projection
• Proportion of external audit report recommendations implemented	55%	2018	60%	70%	75%
• Adoption rate of OAG recommendations by Parliamentary Oversight Committees	0	2018	50%	60%	70%
• Level of compliance with the audit ISSAIs	63%	2018	65%	70%	72%
SubProgramme: 02 Central Government One					
<i>Output: 01 Financial Audits</i>					
Percentage of impact-oriented financial audit reports (MDAs, Statutory Bodies, Local Governments)			20	25	30
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)			85%	88%	90%
Number of reviews and updates to audit manuals/guidelines			2	1	2
SubProgramme: 03 Central Government Two					
<i>Output: 01 Financial Audits</i>					
Percentage of impact-oriented financial audit reports (MDAs, Statutory Bodies, Local Governments)			20	23	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%	89%	90%
Number of reviews and updates to audit manuals/guidelines			1	2	2
SubProgramme: 04 Local Authorities					
<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%	95%
Number of reviews and updates to audit manuals/guidelines			1	1	1
Programme :	16 Value for Money and Specialised Audits				
Programme Objective :	To conduct special audits, 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>					

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1. Value for money in the management of public resources					
Outcome Indicators	Performance Targets				
			2019/20	2020/21	2021/22
	Baseline	Base year	Target	Projection	Projection
• Number of Judicial and Administrative actions resulting from audits	0	2018	5	7	10
• Nominal amount of savings resulting from audits	0	2018	100,000,000,000	120,000,000,000	150,000,000,000
• Number of policy changes and Administrative Instructions resulting from OAG reports	0	2018	2	3	5
SubProgramme: 05 Value for Money and Specialised Audits					
<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%	3%	5%
SubProgramme: 06 Forensic Investigations and Special Audits					
<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			20%	25%	28%
Percentage of audit reports resulting in policy changes/administrative instructions			1%	2%	5%
Programme :	17 Support to Audit services				
Programme Objective :	To enhance organizational efficiency and promote inclusive, sustainable organizational performance.				
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				
			2019/20	2020/21	2021/22
	Baseline	Base year	Target	Projection	Projection

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• Percentage of Corporate Strategy implemented	28%	2018	70%	30%	50%
• Level of OAG compliance with ISSAI's using INTOSAI Performance Measurement Framework	1.9	2016	2.5	3	3.5
• Level of implementation of Internal and External Audit Recommendations	81%	2017	85%	90%	95%
SubProgramme: 01 Headquarters					
Output: 01 Policy, Planning and Strategic Management					
Level of alignment of operational plans			100%	100%	100%
Percentage of staff appropriately accommodated			100%	100%	100%
Number of procurements and disposals carried out			85	90	100
Percentage of planned draft legal amendments proposed and presented			100%	100%	100%
SubProgramme: 0362 Support to Office of the Auditor General					
Output: 75 Purchase of Motor Vehicles and Other Transport Equipment					
Proportion of vehicles and motorcycles in good condition			3	4	5

IX. Major Capital Investments And Changes In Resource Allocation

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

FY 2018/19		FY 2019/20	
Appr. Budget and Planned Outputs	Expenditures and Achievements by end Dec	Proposed Budget and Planned Outputs	
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<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			
Construction of the Centre for Audit Excellence		5 Staff quarters constructed at Moroto regional office	
Procurement of a power back up system for 5 regional offices		Power back up system procured for 1 branch	
Fencing of 2 regional offices			
Total Output Cost(Ushs Thousand)	970,000	0	1,470,000
Gou Dev't:	970,000	0	1,470,000
Ext Fin:	0	0	0
A.I.A:	0	0	0
Output: 14 17 75 Purchase of Motor Vehicles and Other Transport Equipment			
The office plans to procure 4 vehicles to replace those due for boarding off and, a Vehicle Security Scan system to manage the fleet.		3 motor vehicles procured	
Total Output Cost(Ushs Thousand)	925,510	171,874	925,510
Gou Dev't:	925,510	171,874	925,510
Ext Fin:	0	0	0
A.I.A:	0	0	0
Output: 14 17 76 Purchase of Office and ICT Equipment, including Software			

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Outputs include: Procurement of Computers, Annual renewal and procurement of TeamMate licenses,, Kaspersky Anti-Virus Renewal, procurement of IDEA Data Analysis licenses.		TeamMate licenses purchased 40 laptops, 20 Projectors, video conferencing and PA equipment procured	
Total Output Cost(Ushs Thousand)	2,000,000	0	1,500,000
Gou Dev't:	2,000,000	0	1,500,000
Ext Fin:	0	0	0
A.I.A:	0	0	0

X. Vote Challenges and Plans To Improve Performance

Vote Challenges

The major challenges being encountered in the office are discussed below:

Mismatch in Reporting Timelines: The PFM Act 2015 requires the Auditor General to report to Parliament 31st December every year. Alignment of our audit year and financial year outcomes has posed a challenge and the six-month period following the end of the financial year exerts pressure to produce audit reports in a timely manner. Additionally, the fact that our audit period straddles 2 financial years results in challenges regarding budget performance reporting.

International Obligations: By virtue of its membership in INTOSAI, the office is required to contribute internationally in various forums. These include INTOSAI and AFROSAI-E activities particularly, the INTOSAI Working Group on Extractive Industries (WGEI) for which SAI-Uganda is the Chair. However, due to inadequate funding, it has been unable to honor some of these obligations and participate effectively in the international arena.

Follow-Up on Implementation of Recommendations: Lack of a system to effectively track audit recommendations and the backlog in the discussion of audit reports has adversely affected the impact of audit work.

Increasing Scope and Range of audits: 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 numbers and budgetary allocations to execute requests and audit plans. In addition, emerging audit areas require specialized skills which cannot be acquired due to the limited training budget. This results in accumulation of audit backlogs.

Staff Turnover: Retention of qualified and skilled staff especially the non-accountants has become difficult due to limited opportunities for career growth and perceived lower remuneration levels. This has led to exit of highly skilled staff to seek opportunities in other organisations which negatively impacts on audit deliverables.

Procurement Delays in Donor-Supported Projects: Complex procurement procedures associated with Donor funded projects have led to implementation delays for example with regards to procurement of the MIS.

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 enabling us to take audit services closer to the public. The previous rent allocations were maintained on the premise that these funds shall be directed towards asset maintenance. What has been observed however is that the maintenance costs exceed the available resources.

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 affects budget lines such as Travel abroad, staff training and subscriptions. This leads to variations in projected operational costs which 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. In relation to this reform, the office shall undertake more VFM Audits with a view to addressing service delivery issues in 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 2020 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 these tools. These include TeamMate audit software, Microsoft Excel, ACL, IDEA etc. This is aimed at improving the quality of audits.

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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. 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.

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.

XI Off Budget Support

Table 11.1 Off-Budget Support by Sub-Programme

<i>Billion Uganda Shillings</i>	2018/19 Approved Budget	2019/20 Draft Estimates
Programme 1415 Financial Audits	0.00	0.57
<i>Recurrent Budget Estimates</i>		
02 Central Government One	0.00	0.08
<i>406-European Union (EU)</i>	<i>0.00</i>	<i>0.08</i>
03 Central Government Two	0.00	0.49
<i>406-European Union (EU)</i>	<i>0.00</i>	<i>0.49</i>
Programme 1416 Value for Money and Specialised Audits	0.00	3.43
<i>Recurrent Budget Estimates</i>		
05 Value for Money and Specialised Audits	0.00	3.25
<i>406-European Union (EU)</i>	<i>0.00</i>	<i>3.25</i>
06 Forensic Investigations and Special Audits	0.00	0.18
<i>406-European Union (EU)</i>	<i>0.00</i>	<i>0.18</i>
Total for Vote	0.00	4.00

XII. Vote Cross Cutting Policy And Other Budgetary Issues

Table 12.1: Cross- Cutting Policy Issues

Issue Type: HIV/AIDS

Objective :	To equitably and sustainably minimise the impact of HIV/AIDS on staff quality of life and productivity.
Issue of Concern :	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.
Planned Interventions :	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 plans to expand the medical cover to cater for specialised staff counselling.
Budget Allocation (Billion) :	0.180

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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
Issue Type:	Gender
Objective :	To provide equitable, all inclusive opportunities in terms of welfare and career growth for all staff.
Issue of Concern :	The need to have balanced career growth for all staff regardless of sex, race, religious affiliation or disability.
Planned Interventions :	Provide equitable, needs-based training to all staff. Conducting fair and transparent recruitment and promotions. Continue supporting activities of the OAG Women's forum. Annually assess the level of staff satisfaction by gender.
Budget Allocation (Billion) :	0.250
Performance Indicators:	Number of men and women trained Number of OAG Women's forum activities held Level of staff satisfaction analyzed by gender
Objective :	To conduct audits focused on creating equitable, all inclusive sustainable service delivery.
Issue of Concern :	There is need to conduct audits targeting the creation of equitable impact which caters for all including vulnerable groups.
Planned Interventions :	To mainstream gender and equity in all audit activities so as to promote equitable service delivery and inclusive growth. The office shall also undertake gender audits focussed on gender policies, initiatives and actions.
Budget Allocation (Billion) :	5.880
Performance Indicators:	Level of satisfaction with OAG 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) :	0.100
Performance Indicators:	Number of sensitization workshops undertaken Number of staff trained in environmental audits Number of WGEA forums attended

XIII. Personnel Information

Table 13.1 Staff Establishment Analysis

Title	Salary Scale	Number Of Approved Positions	Number Of Filled Positions
SENIOR AUDITOR LOWER	U3 LOWER	7	6
AUDITOR LOWER	U4 Lower	60	55
INTERNAL AUDITOR LOWER	U4 LOWER	2	1

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PLANNER LOWER	U4 Lower	1	0
EXAMINER OF ACCOUNTS	U5	20	0
POOL STENOGRAPHER LOWER	U6 LOWER	11	9
DRIVER LOWER	U8 Lower	16	14
OFFICE ASSISTANT LOWER	U8 LOWER	7	5

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 FY2019/20	Gross Salary Per Month (UGX)	Total Annual Salary (UGX)
AUDITOR LOWER	U4 Lower	60	55	5	5	19,500,480	234,005,760
DRIVER LOWER	U8 Lower	16	14	2	2	3,351,746	40,220,952
EXAMINER OF ACCOUNTS	U5	20	0	20	15	31,259,775	375,117,300
INTERNAL AUDITOR LOWER	U4 LOWER	2	1	1	1	3,900,096	46,801,152
OFFICE ASSISTANT LOWER	U8 LOWER	7	5	2	2	3,351,746	40,220,952
PLANNER LOWER	U4 Lower	1	0	1	1	3,900,096	46,801,152
POOL STENOGRAPHER LOWER	U6 LOWER	11	9	2	1	2,232,139	26,785,668
SENIOR AUDITOR LOWER	U3 LOWER	7	6	1	1	4,962,662	59,551,944
Total		124	90	34	28	72,458,740	869,504,880