

Vote:131 Auditor General

VI: Vote Overview

(i) Snapshot of Medium Term Budget Allocations

Table V1.1: Overview of Vote Expenditures

Billion Uganda Shillings	FY2018/19 Outturn	FY2019/20		FY2020/21 Proposed Budget	MTEF Budget Projections			
		Approved Budget	Spent by End Sep		2021/22	2022/23	2023/24	2024/25
Recurrent Wage	26.801	27.770	5.415	27.770	27.770	27.770	27.770	27.770
Non Wage	28.758	27.930	7.020	27.930	33.516	40.219	48.263	57.916
Devt. GoU	3.598	8.050	0.294	8.050	8.050	8.050	8.050	8.050
Ext. Fin.	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
GoU Total	59.157	63.750	12.729	63.750	69.336	76.039	84.083	93.735
Total GoU+Ext Fin (MTEF)	59.157	63.750	12.729	63.750	69.336	76.039	84.083	93.735
<i>A.I.A Total</i>	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Grand Total	59.157	63.750	12.729	63.750	69.336	76.039	84.083	93.735

(ii) Vote Strategic Objective

Enhancing Public Accountability and making a difference

V2: Past Vote Performance and Medium Term Plans

Performance for Previous Year FY 2018/19

The vote outputs are classified into the following categories; Financial Audits, Value for Money Audits, Special/Forensic Audits, 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 for the office as at 30th June 2019.

Financial Audits

Under this output, for the FY 2018/19, the office planned to carry out and report on a total of 1118 financial audits covering the following entities; 90 MDAs, 113 Statutory Bodies, 128 projects, 4 PSAs and 783 Local Authorities. This plan was a scaled down version due to the government – wide budget cuts implemented in FY 2018/19. By 30th June 2019, the office had produced 1159 audit reports for 93 MDAs, 114 Statutory Authorities, 138 Projects and 814 Local Authorities (including backlog reports processed during the year). The increased performance can be attributed to restoration of the budget cuts through a supplementary budget allocation issued during the financial year.

In addition, with support from EU, 1186 Lower Local government backlog audit reports and 2 forensic audits were conducted.

Value for Money Audits

In the FY 2018/19, the office planned to carry out a total of 36 Special and Forensic Audits (31 Forensic Investigations and 5 IT Audits) and 18 VFM and specialised audits (which include 12 VFM audits and 6 specialised audits). The office also planned to participate in 2 regional audits. By 30th June 2019, 51 Forensic Investigations and 9 IT Audit reports had been produced while the office participated in 4 Regional Audits. During the reporting period, 11 VFM and 18 Specialised audits had been undertaken.

Policy, Planning and Strategic Management

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

Governance, Compliance and Statutory reports

Production and dissemination of the Annual Report of the Auditor General for the FY ended 2017/18

Budget Framework Paper, Ministerial Policy statement and Final estimates for FY 2019/20 produced

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

Committee constituted to review the NAA to identify areas that require reform and submit proposals for Amendment to top management

External Audit of the OAG for 12 outstanding Financial years completed and reports submitted to Parliament

Internal policies, strategies and manuals reviewed; Contracts drafted and reviewed; Forensic investigations reviewed; Legal briefs and opinions prepared; for and on behalf of OAG by the legal unit

AG and OAG legally represented in courts of law

5 internal special investigations reports produced

12 months' salary and pension payrolls verified by Internal Audit

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

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39 Contracts and 99 Evaluation committee meetings held and minutes produced
 9 procurement adverts placed in the newspapers
 Board of Survey conducted and Report produced
 12 Monthly reports produced and submitted to PPDA
 Asset Maintenance and Infrastructure
 OAG Hoima and Moroto regional offices were commissioned and operationalized
 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 12 months' security allowances, cleaning and utility bills
 Communications and Stakeholder Engagement
 Verifying and Uploading of and converted reports (PDFs) to the website; shelving and archiving of audit Reports
 OAG Perception survey was undertaken and report produced
 Reproducing and disseminating entity audit reports for MDALGs and LLGs.
 19 stakeholder engagement workshops held
 PAC Technical updates attended by Department of Parliamentary Liaison
 1 Parliamentary Committees' sensitization of VFM reports to LGPAC held
 Technical support provided to oversight committees of Parliament through audits briefs, minutes, feedback and verification reports
 Quarterly updates of database on status of audit reports and report undertaken
 2 Reports on AG's report recommendations adopted by oversight committees and the House produced
 12 months' Subscription for online resources, newspapers, adverts and to international bodies paid
 Intranet designed, approved and launched
 CUG Devices acquired to enhance internal communications
 2 lots of IEC material, 1000 Diaries, 1000 calendars and 1000 Christmas cards procured and distributed
 4 OAG information flyers published
 The OAG PR Unit coordinated participation in MTN marathon, CSR activities and various exhibitions and road shows
 Policies, Manuals, Strategies and Guidelines
 Outsourcing supervision guidelines developed and approved
 Audit outsourcing evaluation reports produced
 OAG Competence framework produced and approved
 Practice guides on documents used in the audit process developed
 Human Resource Management and Development
 Job evaluation was conducted and final report produced
 Gratuity for contract staff paid
 12 Months' staff salaries and PAYE paid and 15% NSSF contribution remitted
 Staff transfers and performance appraisal managed
 Staff performance appraisal process managed
 All staff training activities managed and coordinated
 4 staff recruited and 33 staff promoted
 Health and Life Insurance schemes managed
 Technical Support to Audit activities
 OAG MIS procurement managed up to RFP stage awaiting no objection from KfW
 All audit staff trained in Financial Audit Manual, Compliance Audit Manual and audit of financial statements
 TeamMate libraries and software reviewed and a new version implemented
 1 external Quality Assurance review co-ordinated
 31 Audit pre-issuance and 10 post issuance review reports produced
 Sensitization on OAG M&E processes undertaken in all regional offices
 Project 0362: Support to Office of the Auditor General
 5 acres of land were procured to enable construction of the off – site facility
 VSCAN system procured and installed at Audit House
 4 motor vehicles were procured
 TeamMate audit software licenses procured
 Power back up system at Audit House replaced
 40 laptops, 3 desktops and assorted ICT equipment procured
 Assorted furniture and fixtures were procured

Performance as of BFP FY 2019/20 (Performance as of BFP)

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 plans to carry out and report on a total of 2431 financial audits under Programme 1, covering the

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following entities; 106 MDAs, 114 Statutory Bodies, 177 projects, 4 PSAs, and 2030 Local Authorities. By 30th September 2019, the office had produced 206 audit reports. These covered 204 local government backlogs, 1 MDA and 1 statutory authority. In addition, 2 treasury memoranda reports were reviewed.

Value for Money Audits

In the FY 2019/20, the office plans to carry out a 22 VFM and specialized audits (which include 12 VFM audits and 10 Specialized audits) and 53 Forensic and Special Audits which include 48 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 30th September 2019, the office had conducted 3 VFM Main studies, 8 forensic investigations and 3 IT 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 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.

4 responses to internal and external audit queries prepared

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

3 Legal briefs and 20 legal opinions from the Audit and Corporate Divisions prepared

AG represented in the 3 court cases

1 internal special investigations reports produced

3 months' salary and pension payrolls verified by Internal Audit

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

11 Contracts and 18 evaluation committee meetings held

3 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

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 3 months' security allowances, cleaning and utility bills

1 quarterly branch maintenance visit undertaken and 1 quarterly IT report produced

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

2 interactive sessions held with Parliamentary Finance and Budget committees

Guide for dissemination of VFM Audit reports developed

1 lot of IEC and promotional material procured

1 OAG information flyer published

3 months' subscription for newspapers and adverts paid

The OAG PR Unit participated in external exhibitions; coordinated accountability talk shows and 1 CSR activity

75 audit Briefs, 3 monthly minutes and feedback reports and 4 Audit verification reports produced

Technical support given to 94 Parliamentary sessions during discussion of audit reports

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

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

All staff training activities managed and coordinated

Medical and Group life insurance schemes managed

9 staff recruited to fill vacant positions and 38 graduate trainees taken on

Office contributions towards burial expenses managed

Technical Support to Audit activities

1 summary pre issuance report produced

Audit outsourcing evaluation reports produced

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

Project 0362: Support to Office of the Auditor General

TeamMate audit software licenses procured

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

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FY 2020/21 Planned Outputs

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, Purchase of Office and ICT Equipment, including Software, Furniture and Fixtures, and Transport Equipment. The subsequent sections therefore, present the planned outputs for the FY 2020/21.

Financial Audits

Under this output, for the FY 2020/21, the office plans to carry out and report on a total of 1840 financial audits under Programme 1, covering the following entities; 106 MDAs, 114 Statutory Bodies, 179 projects, 11 PSAs (including backlogs), and 1430 Local Authorities.

The office has also prioritized audits of Treasury Memoranda and Budget execution/implementation.

Value for Money Audits

In the FY 2020/21, the office plans to carry out a 19 VFM and specialized audits (which include 10 VFM audits and 9 Specialized audits) and 46 Forensic and Special Audits which include 41 Forensic Investigations and 5 IT Audits. The office shall also participate in 2 Regional Audits, under Programme 2 (Value for Money and Specialized Audits).

The office also plans to develop a Public Works/Infrastructure Audit Manual.

Policy, Planning and Strategic Management

Under Sub - Programme 1: Headquarters, the office plans to undertake/produce the following:

Governance, Compliance and Statutory reports

Annual Report of the Auditor General for the year ended 2020 processed and disseminated

Periodic financial statements produced and submitted to MoFPED

Donor projects managed for FY ended 30th June, 2020 and reports produced

Asset register updated as at end of 30th June 2020

Periodic Performance Monitoring and Evaluation reports produced and approved

Review existing finance, accounting and reporting frameworks

Consolidated procurement plan for 2020/21 prepared and submitted to stakeholders

Produce Policy Statement, Budget Framework Paper and Budget Estimates for the FY 2021/22

Board of survey for the FY ended 30th June 2020 held

Carry out market research to create an average market price data bank

30 Contracts Committee and 80 Evaluation committee meetings held and minutes approved

12 Monthly reports on Procurement & Disposal submitted to PPDA

4 Quarterly Budget performance reports produced and submitted

Design a mechanism to monitor procurement plan implementation and giving feedback to the different stakeholders

Develop, maintain and update the prequalification list for the service providers

Review the NAA, 2008 and Article 163 of the Constitution, 1995 and presenting proposed amendments for approval

Represent AG and the OAG in Courts of Law and other legal fora

Compile status of Court cases that arise out of recommendations of the Auditor General's Report

Legal briefs and opinions prepared for the office

OAG contracts reviewed by the Legal Unit

Development and approval of OAG Enterprise Risk Management Procedures Manual

4 quarterly branch support/monitoring carried out and reports produced.

All OAG offices audited for compliance by Internal Audit and 4 quarterly reports produced

4 Internal Audit special investigations conducted

Asset maintenance and Infrastructure

Subscription for Internet Bandwidth to NITA Uganda, CUG communication solution, Mobile APN Solution and WAN services

Civil Maintenance works at Audit House and in all regional branches as need arises

All ICT equipment, Data Center at Audit House, CCTV and Access Control systems and Multi-Functional Printers maintained

OAG information security reviews and updates undertaken

All transport equipment maintained

ICT Standard Operating Procedures Manual developed

Generator maintenance, Air conditioning maintenance, Lift maintenance, fire extinguishers, sprinklers, fire-fighting equipment and all electrical maintenance.

Management of utilities (electricity, water) and services (security and cleaning)

Communications and Stakeholder Engagement

Develop, implement and monitor framework for the coordination of engagements with other accountability agencies, professional bodies, development partners, other SAIs and international assignments

Hold meetings to regularly engage audit clients, Civil Society and other key stakeholders on audit findings

Strengthen working relationships with local, regional and international organisations that impact on our work such as ICPAU, CUUL, ACCA, AFROSAI, INTOSAI

Identification of potential SAIs and engagement of AFROSAI_E in the external quality assurance reviews.

Sensitization of staff on records management and knowledge sharing

5 Parliamentary committees' sensitization/feedback workshops held

Benchmark with other SAI and attending Technical updates on SAI-PAC relations

Technical support provided during 350 oversight committees sessions to discuss audit reports

Maintain a Data base on reports discussed by the Committees indicating AG's recommendations and the Committees recommendations.

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

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10 sessions held to establish relationship with the Finance and budget Committees
 Audit Briefs, 20 Verification reports, 10 Minutes and feedback reports on Parliamentary discussions produced
 Effective communication of VFM reports through production of 4 short videos and 10 abridged versions of VFM reports
 Subscription payment for newspapers and adverts
 Engagements held to sensitize the media on key findings in AG's report
 OAG website restructuring and updating content
 Production of OAG publications i.e information flyers and magazines
 Establishing and managing social media platforms
 Attending various international committee meetings and technical workshops
 Attending AFROSAI-E trainings and technical update conferences
 Coordination of Corporate Social responsibility activities
 Issue press releases and hold press conferences on AG's report
 Sensitization on the OAG Branding guide and the revised Communications policy undertaken
 Intranet refresher training held
 Coordinate production of information, Education and communication materials and participation in Exhibitions
 Procurement of 4 lots of OAG promotional material e.g tear-drops, souvenirs, brochures, umbrellas, designed logo, plaques, diaries, calendars, Christmas cards.
 Policies, Manuals, Strategies and Guidelines
 Review of policies, manuals and guidelines which are due for update
 Alignment of existing policies to the IMIS
 Development and Approval of an Asset Management Strategy
 Develop Disaster Management Plan
 Enterprise Risk Management Manual developed and approved
 Finalise, approve and implement corporate Social Responsibility Policy
 Human Resource Management and Development
 Implementation of office-wide restructuring as informed by Job Evaluation
 HR Manual and staff regulations reviewed and updated
 Sensitize staff on OAG culture and values
 Introduce and implement a Competence Based, transparent appraisal and reward system
 Salaries and pension payrolls managed
 10% NSSF Contributions remitted for all staff
 Medical Insurance cover provided and Life Insurance premium paid for all staff
 Gratuity paid to 36 Contract staff
 Staff trainings in various disciplines co-ordinated and managed
 Development and implementation of a coaching and mentoring programme
 Review and establish a comprehensive multi – faceted programme for staff skills development
 Staff transfers, recruitment, welfare managed
 Technical Support to Audit activities
 Conduct institutional reviews i.e SAI-PMF, ICBF and mid-term strategic plan review
 Establishing a mechanism for measuring the comprehensive monitoring and evaluation of outcomes and impact of audit work
 Staff sensitization on the QA findings and QAC resolutions
 Develop QAAD Strategy
 Develop Teammate Plus libraries/templates to facilitate implementation of Risk based Audit methodologies
 Carry out Joint reviews with ICPA(U)
 1 Summary Pre-issuance review report and 1 summary post issuance report produced
 Consolidation of the Annual Audit Quality Assurance report
 Timely updating of audit methodology in line with ISSAIs and prevailing circumstances
 Project 0362: Support to Office of the Auditor General
 Construction of boundary wall fence for Central Regional office and Masaka branch offices
 Construction and equipping of gym facilities at Audit House
 Procurement of Power back-up systems for branch offices
 Annual purchase and renewal of TeamMate licenses and Security certificates
 Procurement of 60 laptops, 8 desktops, 10 high spec laptops and Data center equipment
 Acquisition of Mobile shelves, 6 cabinets and Magazine racks for the resource centre
 Assorted furniture procured according to needs assessment.

Medium Term Plans

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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 Human resources in all aspects of their work.

Efficiency of Vote Budget Allocations

Following completion of the Audit House in 2013, the office has reallocated resources saved from rent to operation and maintenance of the building.

In addition, the office shall focus on sustainable staff capacity building measures through increased utilisation of the resource pool of trainers hence holding inclusive in-house trainings to create savings. In this regard, the office shall also develop an e-learning platform whose digital resources shall be equitably accessed by staff in all regional offices without necessitating travel to the head office.

Due to government-wide emphasis on Performance audits targeting service delivery, the office is implementing an Integrated Audit Approach to widen the scope of performance audit and to introduce a Value for Money perspective in the way Financial and Compliance audits are done. In order to do this, the office has allocated more resources to performance audits across all audit directorates including the regional offices across the country.

The office is in the process of proposing amendments to the National Audit Act 2008 and Article 163 of the Constitution, which would give the Auditor General discretion over the management of the scope of audit. This would then inform office procedures on audit resource allocation with emphasis on efficiency and prioritization of audit activities in line with National objectives and available resources. This will enable the office conduct high impact audits with the limited resources.

The office also plans to successfully establish a Management Information System that will enhance efficiency in operations through the automation of the business processes.

Implementation of the Monitoring and Evaluation policy and framework will enable performance monitoring and therefore improvements in resource allocation and effective, well informed decision making across the office.

Vote Investment Plans

For FY2020/21, the preliminary budget allocation to capital development remained the same at Shs 8.05Bn. With this amount, the office plans to commence construction and equipping of gym facilities at Audit House, construct a boundary wall at the off – site facility, procure power back up systems and undertake minor repairs in selected regional offices. Additionally, furniture and fittings shall be procured for the conference center at Audit House and regional branch offices. All this is aimed at improving the efficiency of branch operations so as to effectively extend audit services to all regions in Uganda.

In order to improve ICT Infrastructure and systems, the data center shall be enhanced and assorted equipment shall be purchased, including laptops and assorted equipment. Security certificates and TeamMate audit software licenses shall be also be acquired to facilitate office operations.

Starting FY 2020/21, with support from the Resource Enhancement and Accountability Programme (REAP) and Government of Uganda, the office plans to construct of an off-site facility to accommodate one branch office, regional training facility and engineering and forensic laboratories. In addition, the office plans to implement the second phase the project to establish a comprehensive Integrated Management Information System in FY 2020/21.

The budget projections for FYs 2021/22 and 2022/2023 indicate that allocations to capital development will remain constant in both years. This will cater for renovation and expansion of existing regional offices, purchase of specialized IT and audit equipment for the off – site facility and laboratories, acquisition of transport equipment and office furniture.

Major Expenditure Allocations in the Vote for FY 2020/21

The external audit function in the Accountability Sector is responsible for ensuring that public resources are utilised as appropriated by Parliament. The key objectives of the function are to improve compliance with accountability rules and regulations; enhance prevention, detection and elimination of corruption; and to increase public demand for accountability.

In the FY 2020/21 the Office of the Auditor General has been allocated Shs 63.75bn. This includes Shs 27.77Bn for wage, Shs 27.93bn for non-wage and Shs 8.05bn for development.

The budget allocation by programme is as follows; Program 15: Financial Audits – Shs 22.348Bn; Program 16: Value For Money and Specialized Audits - Shs 8.219Bn; Program 17: Support to Audit Services – Shs 25.132Bn and Shs 8.05Bn for GoU Development. The allocation of GoU development is as follows: Non-residential buildings - Shs 3.45bn, Procurement of ICT Infrastructure and Equipment – Shs 4.4bn and procurement of office furniture - Shs 0.2bn.

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V3: PROGRAMME OUTCOMES, OUTCOME INDICATORS AND PROPOSED BUDGET ALLOCATION

Table V3.1: Programme Outcome and Outcome Indicators

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					
	Performance Targets				
Programme Performance Indicators (Output)	2019/20 Plan	2019/20 Q1 Actual	2020/21 Target	2021/22 Target	2022/23 Target
• Level of compliance with public financial management laws and regulations	50%,50%	0,31%	55%	60%	70%
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					
	Performance Targets				
Programme Performance Indicators (Output)	2019/20 Plan	2019/20 Q1 Actual	2020/21 Target	2021/22 Target	2022/23 Target
• Proportion of external audit report recommendations implemented	60%	0%	60%	65%	70%
• Adoption rate of OAG recommendations by Parliamentary Oversight Committees	50%	0%	60%	70%	75%
• Level of compliance with the audit ISSAIs	65%	0%	65%	68%	70%
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>					
1. Value for money in the management of public resources					
	Performance Targets				
Programme Performance Indicators (Output)	2019/20 Plan	2019/20 Q1 Actual	2020/21 Target	2021/22 Target	2022/23 Target
• Number of Judicial and Administrative actions resulting from audits	5	0	5	7	10
• Nominal amount of savings resulting from audits	100,000,000,000	0	150,000,000,000	180,000,000,000	200,000,000,000

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• Number of policy changes and Administrative Instructions resulting from OAG reports	2	0	2	4	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					
Programme Performance Indicators (Output)	Performance Targets				
	2019/20 Plan	2019/20 Q1 Actual	2020/21 Target	2021/22 Target	2022/23 Target
• Percentage of Corporate Strategy implemented	70%	40%	20%	35%	50%
• Level of OAG compliance with ISSAI's using INTOSAI Performance Measurement Framework	2.5	1.9	2.5	3	3
• Level of implementation of Internal and External Audit Recommendations	85%	82%	85%	90%	92%
• Increased Audit coverage as a result of operational efficiency			400	450	470

Table V3.2: Past Expenditure Outturns and Medium Term Projections by Programme

Billion Uganda shillings	2018/19	2019/20		2020/21	MTEF Budget Projections			
	Outturn	Approved Budget	Spent By End Q1	Proposed Budget	2021/22	2022/23	2023/24	2024/25
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15 Financial Audits	22.113	22.348	4.730	22.348	23.518	24.922	26.607	28.628
16 Value for Money and Specialised Audits	9.162	8.220	1.534	8.220	8.723	9.328	10.053	10.923
17 Support to Audit services	27.771	33.182	6.465	33.182	37.094	41.789	47.423	54.183
Total for the Vote	59.046	63.750	12.729	63.750	69.336	76.039	84.083	93.735

V4: SUBPROGRAMME PAST EXPENDITURE OUTTURNS AND PROPOSED BUDGET ALLOCATIONS

Table V4.1: Past Expenditure Outturns and Medium Term Projections by SubProgramme

Billion Uganda shillings	2018/19	2019/20		2020/21	Medium Term Projections			
	Outturn	Approved Budget	Spent By End Sep	Proposed Budget	2021/22	2022/23	2023/24	2024/25
<i>Programme: 15 Financial Audits</i>								
02 Central Government One	4.587	4.776	1.268	4.776	4.953	5.166	5.421	5.727
03 Central Government Two	5.094	5.017	1.204	5.017	5.210	5.441	5.719	6.052
04 Local Authorities	12.514	12.555	2.257	12.555	13.355	14.315	15.467	16.849
Total For the Programme : 15	22.194	22.348	4.730	22.348	23.518	24.922	26.607	28.628
<i>Programme: 16 Value for Money and Specialised Audits</i>								
05 Value for Money and Specialised Audits	4.133	4.424	1.106	4.424	4.735	5.108	5.555	6.092

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06 Forensic Investigations and Special Audits	5.029	3.795	0.427	3.795	3.988	4.220	4.498	4.831
Total For the Programme : 16	9.162	8.220	1.534	8.220	8.723	9.328	10.053	10.923
Programme: 17 Support to Audit services								
01 Headquarters	24.173	25.132	6.171	25.132	29.044	33.739	39.373	46.133
0362 Support to Office of the Auditor General	3.598	8.050	0.294	8.050	8.050	8.050	8.050	8.050
Total For the Programme : 17	27.771	33.182	6.465	33.182	37.094	41.789	47.423	54.183
Total for the Vote :131	59.128	63.750	12.729	63.750	69.336	76.039	84.083	93.735

N / A

Table V4.3: 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 Sep	Proposed Budget and Planned Outputs	
Vote 131 Auditor General			
Programme : 17 Support to Audit services			
Project : 0362 Support to Office of the Auditor General			
Output: 72 Government Buildings and Administrative Infrastructure			
8 Staff quarters constructed at Moroto regional office	Specification and designs for staff quarters at Moroto regional office developed and approved	Construction and equipping of gym facilities at Audit House	
3 Acres of land for off-site facility purchased and fenced		Construction of boundary wall at Masaka regional office	
Power back up system procured for 1 branch	Procurement process underway for the construction of staff quarters in Moroto regional offices. Currently at bidding stage.	Power back up systems installed at selected regional offices	
Boundary Wall for off-site facility constructed	Contract awarded for construction of boundary wall for acquired land		
Total Output Cost(Ushs Thousand):	5.470	0.000	3.450
Gou Dev't:	5.470	0.000	3.450
Ext Fin:	0.000	0.000	0.000
A.I.A:	0.000	0.000	0.000
Output: 76 Purchase of Office and ICT Equipment, including Software			
TeamMate licenses purchased	Specifications for ICT equipment developed and approved	Maintain computer aided audit systems	
40 laptops, 20 Projectors, video conferencing and PA equipment procured, MIS project roll out undertaken	Additional TeamMate audit software licenses procured	120 laptops procured	
		10 High Spec laptops procured	
		10 new heavy new printers purchased	
		Maintain OAG Websites and improve security by purchasing security certificates	
		Enhancement of OAG data center and IMIS security	
Total Output Cost(Ushs Thousand):	2.400	0.294	4.400

Vote:131 Auditor General

Gou Dev't:	2.400	0.294	4.400
Ext Fin:	0.000	0.000	0.000
A.I.A:	0.000	0.000	0.000

V5: VOTE CHALLENGES FOR 2020/21 AND ADDITIONAL FUNDING REQUESTS

Vote Challenges for FY 2020/21

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 (specifically in the process of reporting on our performance, whereby while Government is reporting on final outputs and closing the financial year, Audit is beginning to execute planned audits) and the six-month period following the end of the financial year exerts pressure as we endeavor to produce 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, the office has experienced challenges in fully operationalizing the secretariat and participating effectively in the international arena.

Follow-Up on Implementation of Recommendations: Lack of an effective system to track implementation of audit recommendations has impeded the ability of the office to demonstrate its relevance to the citizens. In addition, the backlog in the discussion of audit reports by Parliament has affected the impact of audit work since recommendations are partially implemented.

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 budgetary allocations to execute requests and audit plans. This results in accumulation of audit backlogs.

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. However this has led to increase in operational and maintenance costs. For example the rising contractual obligations on maintenance contracts for lifts, AC and the new regional offices in Hoima and Moroto have increased costs against a constant budget and this poses a significant challenge

Staff Retention: 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 which negatively impacts 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 construction of Arua, Hoima and Moroto regional offices and the procurement of MIS.

Under-release of funds: Non realization of our projected cash flow requirements, especially regarding the Development budget and pension arrears, has impeded timely budget execution. In FY 2018/19 for example, the office experienced development budget release shortfall was UGX 377 Million which adversely affected procurement of vehicles.

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. For example, projected costs on air tickets rose by 13.2% during FY 2018/19.

Table V5.1: Additional Funding Requests

Additional requirements for funding and outputs in 2020/21	Justification of requirement for additional outputs and funding
Vote : 131 Auditor General	
Programme : 15 Financial Audits	
OutPut : 01 Financial Audits	
Funding requirement US\$ Bn : 3.140	The AG is required by law to audit and report on all public accounts of Uganda and of all public offices. However, due to inadequate funding the office is unable to cover its entire audit population particularly the Lower Local Governments and schools resulting in audit backlogs. In addition, Audit of compensations has emerged as a key audit area which is currently unfunded. To this effect the OAG needs 3.14Bn to conduct the above mentioned audits, in line with Objectives 1 and 5 of the NDP III
Programme : 16 Value for Money and Specialised Audits	

Vote:131 Auditor General

OutPut : 01 Value for Money Audits

Funding requirement US\$ Bn : **1.060**

Due to the increasing public demand for Value for Money in government programmes and emphasis on the fight against corruption, the office requires UGX 1.06bn to undertake additional forensic investigations, Performance, Public Works and PPP Audits. The office also plans to undertake Sectoral Impact studies. This is in line with the new OAG policy on undertaking high impact audits and alignment of audit work to SDGs. These are in line with Objectives 1,3 and 5 of the NDP III.

Programme : 17 Support to Audit services

OutPut : 01 Policy, Planning and Strategic Management

Funding requirement US\$ Bn : **1.550**

Due to the increasing demand for quality audits and the recently established support function the office needs to respond by training staff in financial audits, emerging specialised audit areas and other technical skills. The areas highlighted above are high impact/interest areas therefore the office requires UGX 1.35bn to build capacity and contribute to National priorities focused on these areas. This is in line with the Integrated Audit Approach initiative being implemented in the office.