

# Vote:131 Auditor General

## V1: Vote Overview

### I. Vote Mission Statement

To provide our stakeholders with independent audit results that promote good governance for better service delivery

### II. Strategic Objective

Enhancing Public Accountability and making a difference

### III. Major Achievements in 2020/21

ii) PERFORMANCE AS AT MPS (AS AT 31ST DECEMBER,2020)

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 31st December, 2020.

#### Financial Audits

Under this output, for the FY 2020/21, the office planned to carry out and report on a total of 4133 financial audits covering the following entities; 123 MDAs, 107 Statutory Bodies, 115 projects, 4 PSAs and 3784 Local Authorities (including 1423 lower local government backlog and 360 schools audits to be undertaken with support from EU). This planned number was subsequently adjusted during the audit year to 2515 financial audits. This revision was largely attributed to the adverse effects of the Covid 19 pandemic which caused operational disruptions and resource shortfalls.

By 31st December 2020, a total of 1166 financial audits and 3 thematic area compliance audits had been undertaken. The financial audits comprise audit reports for 95 MDAs, 96 Statutory Authorities, 100 projects. 134 Districts, 41 Municipal councils and 700 backlog audits of lower local governments for FY 2018/19.

#### Value for Money Audits

In the FY 2020/21, the office planned to carry out a total of 82 Special Audits and Forensic Investigations (76 Forensic Investigations and 6 IT Audits) and 37 VFM and specialized audits (which include 21 VFM audits and 16 specialised/engineering audits). The office also planned to participate in 2 regional audits.

By 31st December 2020, the office had produced 1 engineering audit report, 29 special audit reports and 5 IT Audit reports. At the time of reporting, several audits remained in progress as a result of Covid 19 related – disruptions.

#### Policy, Planning and Strategic Management

Under this output, the following activities and resultant outputs had been realized by 31st December, 2020:

##### 1. Corporate Services

##### Governance and Compliance

OAG Strategic Plan 2020 – 2025 finalized and approved

AG represented in 4 sessions related to 5 court cases

10 contracts drafted and reviewed by the legal unit

15 legal opinions for the AG and OAG prepared

Report on the status of OAG policies produced by the Legal Unit

One policy reviewed on behalf of OAG by the Legal Unit

Quarter 4 FY 2019/20 and Quarter 1 FY 2020/21 Internal Audit reports produced

16 Internal audit Management Advisory reports produced

6 Monthly payroll verification reports produced

##### Human Resource Management and Development

Staff salaries, pension and 10% NSSF employer contribution paid

Staff trainings undertaken and managed

6 staff promoted and 4 recruited to fill vacant positions

Group Life and Medical Insurance schemes managed

221 staff appraised and feedback provided

##### Finance and Administration

Annual Financial Statements for the FY ended 30th June 2020 produced and submitted

Draft Asset Management strategy produced pending review and approval

Quarter 4 FY 2019/20 and Quarter 1 FY 2020/21 budget performance reports approved and submitted

External Audit of the OAG for FY 2019/20 undertaken and report submitted to Parliament

Budget Framework Paper for FY 2021/22 produced

13 Contracts Committee and 28 Evaluation Committee meetings held and minutes produced

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Consolidated Procurement and Disposal Plan and Prequalification list for 2020/2021 prepared and submitted  
 6 monthly reports on Procurement & Disposal produced and submitted to PPDA  
 6 months' utility bills paid  
 OAG fleet (84 vehicles) managed  
 ICT Services  
 Integrated Management Information System procurement completed and first phase of IMIS project underway with roll out of first 3 modules expected in June 2021.  
 Maintenance of all ICT equipment, Internet, data and Closed User Group services  
 One OAG Information security review and update undertaken

### 2. Technical Support Services

#### Communication and Stakeholder Management

One Parliamentary committees' sensitisation/feedback workshop and 2 engagements with Finance and budget Committees held  
 Technical support provided to Oversight Committees of Parliament during 47 sessions through Minutes and feedback reports (1),  
 Audit verification reports (4) and briefs on audit reports (31)  
 74 audit reports uploaded; 260 proof read; 277 archived and 2788 reproduced  
 6 months subscription for adverts, newspapers and to international bodies paid  
 1000 Diaries and calendars procured and distributed to staff  
 1 CSR Activity undertaken  
 OAG Resource center upgraded with mobile shelves and additional furniture fittings  
 35 Donor relations and collaborative engagements managed  
 6 Stakeholder Engagement Workshops Held  
 3 VFM Videos produced and disseminated; 10 VFM reports summarised and 500 copies of each summary designed into printed flyers

#### Quality Assurance and Audit Development

54 reports on audit pre-issuance reviews produced  
 Training in TeamMate utilization undertaken for audit staff  
 Evaluation of the adequacy of financial reporting frameworks undertaken and report produced  
 OAG COVID 19 Audit response Strategy finalized and approved  
 Customization of the Financial Audit (FAM) and Compliance Audit (CAM) manuals was undertaken  
 Draft Quality Assurance Handbook developed pending approval  
 Technical support provided to staff implementing Financial and Compliance Audit Manuals (FAM and CAM)  
 Verification of issued Local government Audit opinions was undertaken  
 1 Report on Follow up of QA Review recommendations produced  
 Review of the TeamMate audit software undertaken  
 OAG Quality Assurance handbook, Quality control manual and Quality Management finalized pending management approval  
 Technical support provided to ICPAU.

### 27 Outsourcing Evaluation and Negotiation Meetings Held

### 3. Project 1690: Retooling of Office of the Auditor General

Staff living quarters in Moroto branch office on going and nearing completion estimated at 95% at the time of reporting  
 Arua branch office constructed and handed over in December 2020.  
 Upgrades on Basement extraction system at Audit House undertaken  
 Routine maintenance and minor civil and electrical modification works done at Audit House and Mbarara, Jinja, Arua, Gulu and Mbale office branches

## 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 conducting audits that meet stakeholder needs and emerging issues while managing post audit activities to harness desired outcomes; Improvement on the timeliness, scope and quality of audit reports; Improving systems and efficiency in operations; Adoption of professional approaches and systems in all our operations; Strengthening financial independence and enhancing operational independence; Focused human resource management and development with emphasis on skills enhancement, performance management, integrity and policies; Creating an enabling IT environment that fosters transparency, co-operation and innovation; Effective communication and stakeholder engagement to ensure audit results are appreciated by the wider population; and Augmenting the robustness of our governance structures, internal control mechanisms for improved institutional compliance.

Realization of the above mentioned plans will enhance organizational performance across all facets of the office. This will set foundations for the office to achieve tangible results thereby demonstrating its relevance and adding sustainable value to society.

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## V. Snapshot Of Medium Term Budget Allocations

Table 5.1: Overview of Vote Expenditures (UShs Billion)

		2019/20 Outturn	2020/21		2021/22	MTEF Budget Projections			
			Approved Budget	Expenditure by End Dec		2022/23	2023/24	2024/25	2025/26
<b>Recurrent</b>	Wage	27.437	28.856	13.549	34.525	36.251	36.251	36.251	36.251
	Non Wage	29.601	36.843	13.707	31.175	31.175	31.175	31.175	31.175
<b>Devt.</b>	GoU	5.968	3.050	0.868	3.050	3.050	3.050	3.050	3.050
	Ext. Fin.	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
<b>GoU Total</b>		<b>63.005</b>	<b>68.750</b>	<b>28.124</b>	<b>68.750</b>	<b>70.476</b>	<b>70.476</b>	<b>70.476</b>	<b>70.476</b>
<b>Total GoU+Ext Fin (MTEF)</b>		<b>63.005</b>	<b>68.750</b>	<b>28.124</b>	<b>68.750</b>	<b>70.476</b>	<b>70.476</b>	<b>70.476</b>	<b>70.476</b>
	Arrears	0.170	0.000	0.000	0.508	0.000	0.000	0.000	0.000
<b>Total Budget</b>		<b>63.175</b>	<b>68.750</b>	<b>28.124</b>	<b>69.257</b>	<b>70.476</b>	<b>70.476</b>	<b>70.476</b>	<b>70.476</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>63.175</b>	<b>68.750</b>	<b>28.124</b>	<b>69.257</b>	<b>70.476</b>	<b>70.476</b>	<b>70.476</b>	<b>70.476</b>
<b>Total Vote Budget Excluding Arrears</b>		<b>63.005</b>	<b>68.750</b>	<b>28.124</b>	<b>68.750</b>	<b>70.476</b>	<b>70.476</b>	<b>70.476</b>	<b>70.476</b>

Table 5.2: Budget Allocation by Programme (UShs Billion)

<i>Billion Uganda Shillings</i>	2021/22 Draft Estimates		
	GoU	Ext. Fin	Total
Governance and Security	68.750	0.000	68.750
<b>Grand Total :</b>	<b>68.750</b>	<b>0.000</b>	<b>68.750</b>
<b>Total excluding Arrears</b>	<b>68.750</b>	<b>0.000</b>	<b>68.750</b>

## VI. Budget By Economic Classification

Table V6.1 2020/21 and 2021/22 Budget Allocations by Item

<i>Billion Uganda Shillings</i>	2020/21 Approved Budget				2021/22 Draft Estimates		
	GoU	Ext. Fin	AIA	Total	GoU	Ext. Fin	Total
<b>Output Class : Outputs Provided</b>	<b>65.700</b>	<b>0.000</b>	<b>0.000</b>	<b>65.700</b>	<b>65.700</b>	<b>0.000</b>	<b>65.700</b>
211 Wages and Salaries	35.823	0.000	0.000	35.823	36.867	0.000	36.867
212 Social Contributions	4.091	0.000	0.000	4.091	4.698	0.000	4.698
213 Other Employee Costs	3.016	0.000	0.000	3.016	3.423	0.000	3.423
221 General Expenses	5.364	0.000	0.000	5.364	4.934	0.000	4.934
222 Communications	0.459	0.000	0.000	0.459	0.459	0.000	0.459
223 Utility and Property Expenses	1.445	0.000	0.000	1.445	1.445	0.000	1.445
224 Supplies and Services	0.476	0.000	0.000	0.476	0.476	0.000	0.476

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225 Professional Services	4.394	0.000	0.000	4.394	3.730	0.000	3.730
227 Travel and Transport	8.943	0.000	0.000	8.943	7.979	0.000	7.979
228 Maintenance	1.689	0.000	0.000	1.689	1.689	0.000	1.689
<b>Output Class : Capital Purchases</b>	<b>3.050</b>	<b>0.000</b>	<b>0.000</b>	<b>3.050</b>	<b>3.050</b>	<b>0.000</b>	<b>3.050</b>
312 FIXED ASSETS	3.050	0.000	0.000	3.050	3.050	0.000	3.050
<b>Output Class : Arrears</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.508</b>	<b>0.000</b>	<b>0.508</b>
321 DOMESTIC	0.000	0.000	0.000	0.000	0.508	0.000	0.508
<b>Grand Total :</b>	<b>68.750</b>	<b>0.000</b>	<b>0.000</b>	<b>68.750</b>	<b>69.257</b>	<b>0.000</b>	<b>69.257</b>
<b>Total excluding Arrears</b>	<b>68.750</b>	<b>0.000</b>	<b>0.000</b>	<b>68.750</b>	<b>68.750</b>	<b>0.000</b>	<b>68.750</b>

## VII. Budget By Sub-Subprogramme , Department And Project

Table V7.1: Past Expenditure Outturns and Medium Term Projections by Sub-SubProgramme,Department and Project

Billion Uganda shillings	FY 2019/20 Outturn	FY 2020/21		2021-22 Proposed Budget	Medium Term Projections			
		Approved Budget	Spent By End Dec		2022-23	2023-24	2024-25	2025-26
<b>15 Financial Audits</b>	<b>22.051</b>	<b>23.898</b>	<b>9.143</b>	<b>25.965</b>	<b>26.922</b>	<b>26.922</b>	<b>26.922</b>	<b>26.922</b>
02 Central Government One	4.775	5.056	1.728	5.506	5.731	5.731	5.731	5.731
03 Central Government Two	4.721	5.257	2.146	5.731	5.965	5.965	5.965	5.965
04 Local Authorities	12.555	13.585	5.269	14.727	15.226	15.226	15.226	15.226
<b>16 Value for Money and Specialised Audits</b>	<b>9.972</b>	<b>8.600</b>	<b>3.425</b>	<b>9.070</b>	<b>9.395</b>	<b>9.395</b>	<b>9.395</b>	<b>9.395</b>
05 Value for Money and Specialised Audits	4.424	4.624	1.805	4.855	5.019	5.019	5.019	5.019
06 Forensic Investigations and Special Audits	5.548	3.975	1.620	4.214	4.375	4.375	4.375	4.375
<b>17 Support to Audit services</b>	<b>31.152</b>	<b>36.252</b>	<b>15.556</b>	<b>34.223</b>	<b>34.159</b>	<b>34.159</b>	<b>34.159</b>	<b>34.159</b>
01 Headquarters	25.184	33.202	14.688	31.173	31.109	31.109	31.109	31.109
0362 Support to Office of the Auditor General	5.968	0.000	0.000	0.000	0.000	0.000	0.000	0.000
1690 Retooling of Office of the Auditor General	0.000	3.050	0.868	3.050	3.050	3.050	3.050	3.050
<b>Total for the Vote</b>	<b>63.175</b>	<b>68.750</b>	<b>28.124</b>	<b>69.257</b>	<b>70.476</b>	<b>70.476</b>	<b>70.476</b>	<b>70.476</b>
<b>Total Excluding Arrears</b>	<b>63.005</b>	<b>68.750</b>	<b>28.124</b>	<b>68.750</b>	<b>70.476</b>	<b>70.476</b>	<b>70.476</b>	<b>70.476</b>

## VIII. Sub-SubProgramme Performance and Medium Term Plans

Table V8.1: Sub-SubProgramme Outcome and Outcome Indicators

<b>Sub-SubProgramme :</b> 15 Financial Audits	
<b>Objective :</b>	To undertake high quality audits targeting improved service delivery through professional approaches.
<b>Responsible Officer:</b>	EDWARD AKOL
<b>Outcome:</b>	Improved accountability, transparency, and compliance with laws and regulations in the public sector

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1. Value for money in the management of public resources					
Outcome Indicators	Performance Targets				
			2021/22	2022/23	2023/24
	Baseline	Base year	Target	Projection	Projection
• Level of compliance with public financial management laws and regulations	52.9%	2019	65%	68%	70%
• Level of stakeholder satisfaction with accountability and transparency in the use of public resources	73.6%	2018	75%	78%	80%
<b>Outcome:</b>	Improved quality of audit reports contributing to value for money in the use of Public resources				
1. Value for money in the management of public resources					
Outcome Indicators	Performance Targets				
			2021/22	2022/23	2023/24
	Baseline	Base year	Target	Projection	Projection
• Proportion of external audit report recommendations implemented	24%	2020	35%	40%	45%
• Adoption rate of OAG recommendations by Parliamentary Oversight Committees	0	2019	65%	70%	75%
• Level of compliance with the audit ISSAIs	64%	2019	68%	70%	73%
<b>Department: 02 Central Government One</b>					
<b>Budget Output: 01 Financial Audits</b>					
Percentage of planned financial audits (MDAs, Statutory Authorities, Projects, PSAs and Local Governments) undertaken.			90%	95%	100%
Percentage of unqualified audit reports (MDAs, Statutory Bodies, Local Governments)			88%	90%	92%
Number of reviews and updates to audit manuals/guidelines			2	2	3
<b>Department: 03 Central Government Two</b>					
<b>Budget Output: 01 Financial Audits</b>					
Percentage of planned financial audits (MDAs, Statutory Authorities, Projects, PSAs and Local Governments) undertaken.			90%	95%	98%
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>Department: 04 Local Authorities</b>					
<b>Budget Output: 01 Financial Audits</b>					
Percentage of planned financial audits (MDAs, Statutory Authorities, Projects, PSAs and Local Governments) undertaken.			88%	90%	92%
Percentage of unqualified audit reports (MDAs, Statutory Bodies, Local Governments)			90%	90%	92%
Number of reviews and updates to audit manuals/guidelines			1	1	2
<b>Sub-SubProgramme : 16 Value for Money and Specialised Audits</b>					
<b>Objective :</b>	To conduct audits responding to stakeholder needs and emerging issues.				
<b>Responsible Officer:</b>	STEPHEN KATEREGGA				
<b>Outcome:</b>	Effective public service delivery systems and instrumental, causative forensic investigations				

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1. Value for money in the management of public resources					
Outcome Indicators	Performance Targets				
			2021/22	2022/23	2023/24
	Baseline	Base year	Target	Projection	Projection
• Number of Judicial and Administrative actions resulting from audits	0	2019	10	15	20
• Nominal amount of savings resulting from audits	0	2019	140,000,000,000	160,000,000,000	180,000,000,000
• Number of policy changes and Administrative Instructions resulting from OAG reports	0	2019	5	5	7
<b>Department: 05 Value for Money and Specialised Audits</b>					
<i>Budget 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			5%	6%	7%
<b>Department: 06 Forensic Investigations and Special Audits</b>					
<i>Budget 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%	17%	20%
<b>Sub-SubProgramme : 17 Support to Audit services</b>					
<b>Objective :</b>	To enhance institutional capacity to effectively and efficiently deliver the mandate and promote inclusive, sustainable organizational performance.				
<b>Responsible Officer:</b>	MAXWELL POUL OGENTHO				
<b>Outcome:</b>	A high performing and efficient model institution				
1. Value for money in the management of public resources					
Outcome Indicators	Performance Targets				
			2021/22	2022/23	2023/24
	Baseline	Base year	Target	Projection	Projection

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• Percentage of Corporate Strategy implemented	51%	2019	25%	50%	70%
• Level of OAG compliance with ISSAI's using INTOSAI Performance Measurement Framework	1.9	2017	2.5	2.7	2.8
• Level of implementation of Internal and External Audit Recommendations	88%	2019	90%	92%	95%
• Increased Audit coverage as a result of operational efficiency	0	2019	350	400	420
<b>Department: 01 Headquarters</b>					
<b>Budget Output: 01 Policy, Planning and Strategic Management</b>					
Level of alignment of operational plans			100%	100%	100%
Percentage of staff appropriately accommodated			100%	100%	100%
Number of procurements and disposals carried out			200	220	250
Percentage of planned draft legal amendments proposed and presented			90%	95%	100%
<b>Project: 1690 Retooling of Office of the Auditor General</b>					
<b>Budget Output: 75 Purchase of Motor Vehicles and Other Transport Equipment</b>					
Proportion of vehicles and motorcycles in good condition			50	60	65

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

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

FY 2020/21		FY 2021/22	
Appr. Budget and Planned Outputs	Expenditures and Achievements by end Dec	Proposed Budget and Planned Outputs	
<b>Vote 131 Auditor General</b>			
<i>Sub-SubProgramme : 14 17 Support to Audit services</i>			
Development Project : 1690 Retooling of Office of the Auditor General			
<b>Budget Output: 14 17 72 Government Buildings and Administrative Infrastructure</b>			
Boundary wall constructed for Masaka branch office	Works on Basement Extraction system at Audit House completed.	Fencing of land purchased for Construction of the Center for Audit Excellence	
Design and supervision consultant for construction of Off-site facility procured.	Construction of staff quarters in Moroto nearing completion.		
<b>Total Output Cost(Ushs Thousand)</b>	<b>600,000</b>	<b>456,703</b>	<b>700,000</b>
Gou Dev't:	600,000	456,703	700,000
Ext Fin:	0	0	0
A.I.A:	0	0	0
<b>Budget Output: 14 17 75 Purchase of Motor Vehicles and Other Transport Equipment</b>			
2 vehicles procured and delivered	Specifications developed but procurement process yet to commence subject to availability of funds	3 vehicles procured	
<b>Total Output Cost(Ushs Thousand)</b>	<b>650,000</b>	<b>0</b>	<b>750,000</b>
Gou Dev't:	650,000	0	750,000
Ext Fin:	0	0	0

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A.I.A:	0	0	0
<b>Budget 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.	TeamMate Licenses procured and renewed. Procurement of 40 laptops commenced with payment and delivery expected in Q3. Technical specifications for assorted ICT equipment developed	TeamMate Plus licenses purchased Security certificates acquired Assorted ICT equipment procured (75 laptops, server equipment, security systems)	
<b>Total Output Cost(Ushs Thousand)</b>	<b>1,600,000</b>	<b>409,098</b>	<b>1,500,000</b>
Gou Dev't:	1,600,000	409,098	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:

- **Negative effects of the Covid 19 pandemic:** The restrictions arising from efforts to curb the Covid 19 pandemic as well as the overall circumstances resulting from Covid 19 posed the biggest challenge to the office in FY 2019/20 and the first half of FY 2020/21. Activities in the third and fourth quarters of the financial were delayed whereas others were deferred. In addition, revenue shortfalls directly attributed to the Covid 19 – induced national lockdown resulted in budget cuts in the allocations for FY 2020/21.
- **Increasing Audit Scope:** The expanding scope of audit coverage (local governments and schools) in addition to increasing demand for VFM Audits, 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. For example, out of a total population of 17,637 in 2019, the office planned to audit 5431 including backlogs, and this was only possible through off-budget support.
- **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.
- **Mismatched Reporting Timelines:** The PFM Act 2015 requires the Auditor General to report to Parliament by 31st December every year. Alignment of our audit year and financial year outcomes has posed a challenge in reporting performance outcomes of the office and the six-month period following the end of the financial year continuously 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 the Integrated Management Information System.
- **Under-release of funds and Budget Cuts:** Non realization of our projected cash flow requirements, especially relating to consumptive items and the Development has impeded timely budget execution. In FY 2019/20 for example, the development budget release shortfall was UGX 2.082 which adversely planned procurement of ICT equipment, land and scheduled payments towards construction of staff quarters at Moroto branch office. In the same financial year, the government – wide freeze on purchase of vehicles exacerbated the declining condition of the OAG fleet. Additionally budget cuts amounting to UGX 3.34Bn on consumptive items in the first quarter of FY 2020/21 negatively impacted implementation of planned activities.
- **Increasing cost of asset maintenance:** The office has been able to construct Audit House and branch offices, as well as acquire other assets such as vehicles and office equipment with the support of GoU and development partners thus enabling us to take audit services closer to the general 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 towards asset maintenance. The growth in stock of physical assets has not been commensurately addressed in terms of resources to cover associated maintenance expenses.

### Plans to improve Vote Performance



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Alignment of all OAG operations to the OAG Strategic Plan 2020 - 2025: The office has undertaken deliberate efforts to create full alignment of operations and business processes at all levels to the goal and objectives of the OAG Strategic plan 2020 – 2025. This was done through engagements with staff and external stakeholders in order to ensure that we are better able to meet their expectations while also delivering on the mandate of the Auditor General in a way that creates value to society. Being able to create institutional synergies from the operational to the strategic level will harmonize the way we work thus creating efficiency and effectiveness in overall performance. This will also enhance the ability of the office to make a tangible contribution to the NDP III.

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. Follow up on implementation of recommendations also creates avenues for increasing the inclusiveness of the public in regard to demanding for accountability.

Correspondingly, the OAG is re-launching TeamMate Audit software which involves an upgrade to TeamMate Plus in pursuit of improved management of audit activities. This including customization of the solution to provide an internal mechanism for effective tracking of audit recommendations.

Additionally, the office is spear heading the development of a shared platform for tracking the implementation and status of oversight recommendations arising from audits and investigations. This is a key PFM reform strategy initiative which shall enable stock taking of the impact of oversight recommendations as well as citizen participation in public accountability through increased access to audit results.

Sustainable Capacity Building initiatives: Over time, the office has equitably built capacity of its staff. This has been through training, bench-marking and use of short term consultancies both through workshops and on the job training aimed at imparting skills to audit staff during execution of complex audit projects. The office has therefore prioritised inclusive staff capacity building in a gender responsive way so as to improve the quality of audits while ensuring that audits address current stakeholder needs and emerging areas. Enhancing staff capacity translates to improved ability to carry out 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 until the office achieves full compliance to the standards in all dimensions as required.

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 and efficiency of audits.

Integrated Management Information System: The office plans to implement the Integrated Management Information System which involves full automation of all business processes within the office. 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 and collaborations: 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, collaborative engagements with other Anti – corruption institutions, development partners, Civil society, the media, professional bodies, tertiary institutions and other relevant stakeholders shall be undertaken. This is aimed at enhancing the uptake of audit results.

The office is also participating in the PFM reform of improving the Downward accountability mechanism whose objective is to address the most pressing gaps in the accountability value chain in terms of audit scrutiny and stimulating demand for downward accountability to citizens on public expenditure and service delivery performance.

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. The office shall also continue to engage other committees of Parliament particularly the Finance, Budget and Sectoral committees.

OAG Policies and Manuals: Review and updating of policies, manuals, strategies and monitoring their implementation so as to keep up to date with the ever-changing environment shall be undertaken. 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.

Follow up on Integrity issues: The office has established a position of the Integrity Manager on its organisation structure in accordance with ISSAI 30 guidance on implementation of code of ethics. The integrity manager is expected to support the office in dealing with misconduct concerning integrity and consistently creating awareness and communicating continuously on issues of integrity within the organization as well as preventive measures to curb integrity violations.

### **XI Off Budget Support**

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**Table 11.1 Off-Budget Support by Project**

<i>Billion Uganda Shillings</i>	<b>2020/21 Approved Budget</b>	<b>2021/22 Draft Estimates</b>
<b>Sub-SubProgramme 1415 Financial Audits</b>	<b>1.84</b>	<b>0.00</b>
<i>Recurrent Budget Estimates</i>		
<b>04 Local Authorities</b>	<b>1.84</b>	<b>0.00</b>
<i>406-European Union (EU)</i>	<i>1.84</i>	<i>0.00</i>
<b>Sub-SubProgramme 1416 Value for Money and Specialised Audits</b>	<b>0.28</b>	<b>0.00</b>
<i>Recurrent Budget Estimates</i>		
<b>05 Value for Money and Specialised Audits</b>	<b>0.11</b>	<b>0.00</b>
<i>406-European Union (EU)</i>	<i>0.11</i>	<i>0.00</i>
<b>06 Forensic Investigations and Special Audits</b>	<b>0.16</b>	<b>0.00</b>
<i>406-European Union (EU)</i>	<i>0.16</i>	<i>0.00</i>
<b>Sub-SubProgramme 1417 Support to Audit services</b>	<b>0.98</b>	<b>0.00</b>
<i>Recurrent Budget Estimates</i>		
<b>01 Headquarters</b>	<b>0.98</b>	<b>0.00</b>
<i>406-European Union (EU)</i>	<i>0.98</i>	<i>0.00</i>
<b>Total for Vote</b>	<b>3.09</b>	<b>0.00</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 minimize 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 on issues pertaining to HIV/AIDS.
<b>Planned Interventions :</b>	In FY 2021/22, the office shall continue providing timely access to required medical services for HIV positive staff and their families through the medical insurance scheme. The cover shall also include specialised staff counseling services.
<b>Budget Allocation (Billion) :</b>	0.310
<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

**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

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<b>Budget Allocation (Billion) :</b>	0.700
<b>Performance Indicators:</b>	Number of men and women trained Number of OAG Women's forum activities held Level of staff satisfaction disaggregated by gender
<b>Objective :</b>	To conduct audits focused on creating equitable and sustainable improvement in service delivery for all in line with SDG 5.
<b>Issue of Concern :</b>	There is need to conduct audits targeting the creation of equitable value to society in an indiscriminate manner.
<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 National gender policies, interventions and actions.
<b>Budget Allocation (Billion) :</b>	9.390
<b>Performance Indicators:</b>	Level of satisfaction with OAG audits among vulnerable groups Number of gender performance audits undertaken Number of Performance audits directly mapped onto SDGs undertaken
<b>Issue Type:</b>	<b>Environment</b>
<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 conservation efforts.
<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>	0.110
<b>Performance Indicators:</b>	Number of staff sensitization workshops undertaken Number of staff trained in environmental audits Percentage of WGEA forums attended

## XIII. Personnel Information

Table 13.1 Staff Establishment Analysis

Title	Salary Scale	Number Of Approved Positions	Number Of Filled Positions
ASSISTANT DIRECTOR STAKEHOLDER ENGAGEMENT	OAG -4	1	0
SENIOR AUDITOR	OAG -7	21	18
OFFICER STAKEHOLDER ENGAGEMENT	OAG -8	1	0
ASSISTANT AUDITOR GENERAL (CORPORATE)	OAG-2	1	0
DIRECTOR CORPORATE SUPPORT	OAG-3	1	0
ASSISTANT DIRECTOR OF AUDIT	OAG-4	2	1
ASSISTANT DIRECTOR QAAD	OAG-4	1	0
Integrity manager	OAG-5	1	0

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MANAGER STAKEHOLDER ENGAGEMENT	OAG-5	1	0
SENIOR PRINCIPAL SPECIALIST/AUDITOR	OAG-5	3	0
ASSISTANT MANAGER AD	OAG-6	1	0
PRINCIPAL AUDITOR	OAG-6	17	9
SENIOR EXECUTIVE ASSISTANT	OAG-7	2	0
SENIOR IT OFFICER	OAG-7	3	1
SENIOR LEGAL OFFICER	OAG-7	1	0
ARCHIVES/RECORDS OFFICER	OAG-8	2	0
AUDITOR	OAG-8	238	189
COMMUNICATIONS OFFICER	OAG-8	1	0
EXECUTIVE ASSISTANT	OAG-8	7	0
FLEET OFFICER	OAG-8	1	0
IT OFFICER	OAG-8	5	0
OFFICER PARLIAMENTARY LIAISON	OAG-8	2	0
OFFICER QA/AD	OAG-8	4	2
SECURITY OFFICER	OAG-8	1	0
ACCOUNTS ASSISTANT	OAG-9C	1	0

**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 FY2021/22	Gross Salary Per Month (UGX)	Total Annual Salary (UGX)
ACCOUNTS ASSISTANT	OAG-9C	1	0	1	1	2,812,047	33,744,564
ARCHIVES/RECORDS OFFICER	OAG-8	2	0	2	2	8,924,548	107,094,576
ASSISTANT AUDITOR GENERAL (CORPORATE)	OAG-2	1	0	1	1	25,725,000	308,700,000
ASSISTANT DIRECTOR OF AUDIT	OAG-4	2	1	1	1	14,574,956	174,899,472
ASSISTANT DIRECTOR QAAD	OAG-4	1	0	1	1	14,574,956	174,899,472
ASSISTANT DIRECTOR STAKEHOLDER ENGAGEMENT	OAG -4	1	0	1	1	14,574,956	174,899,472
ASSISTANT MANAGER AD	OAG-6	1	0	1	1	9,104,310	109,251,720
AUDITOR	OAG-8	238	189	49	9	40,160,466	481,925,592
COMMUNICATIONS OFFICER	OAG-8	1	0	1	1	4,462,274	53,547,288
DIRECTOR CORPORATE SUPPORT	OAG-3	1	0	1	1	20,881,850	250,582,200
EXECUTIVE ASSISTANT	OAG-8	7	0	7	1	4,462,274	53,547,288
FLEET OFFICER	OAG-8	1	0	1	1	4,462,274	53,547,288
Integrity manager	OAG-5	1	0	1	1	11,230,977	134,771,724
IT OFFICER	OAG-8	5	0	5	1	4,462,274	53,547,288

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MANAGER STAKEHOLDER ENGAGEMENT	OAG-5	1	0	1	1	11,230,977	134,771,724
OFFICER PARLIAMENTARY LIAISON	OAG-8	2	0	2	1	4,462,274	53,547,288
OFFICER QA/AD	OAG-8	4	2	2	2	8,924,548	107,094,576
OFFICER STAKEHOLDER ENGAGEMENT	OAG -8	1	0	1	1	4,462,274	53,547,288
PRINCIPAL AUDITOR	OAG-6	17	9	8	3	27,312,930	327,755,160
SECURITY OFFICER	OAG-8	1	0	1	1	4,462,274	53,547,288
SENIOR AUDITOR	OAG -7	21	18	3	3	21,945,012	263,340,144
SENIOR EXECUTIVE ASSISTANT	OAG-7	2	0	2	1	7,315,004	87,780,048
SENIOR IT OFFICER	OAG-7	3	1	2	1	7,315,004	87,780,048
SENIOR LEGAL OFFICER	OAG-7	1	0	1	1	7,315,004	87,780,048
SENIOR PRINCIPAL SPECIALIST/AUDITOR	OAG-5	3	0	3	3	33,692,931	404,315,172
<b>Total</b>		319	220	99	41	318,851,394	3,826,216,728