VOTE: 131   Office of the Auditor General (OAG)

V1: VOTE OVERVIEW

i) Vote Strategic Objectives

Overall Goal:
Enhanced organizational performance for impactful audits
Strategic Objective 1:
Enhance the relevance of audits for improved public transparency, accountability, and service delivery
Strategic Objective 2:
Enhance institutional capacity to effectively and efficiently deliver the mandate of the Auditor General

ii) Snapshot of Medium Term Budget Allocations

Table V1.1 Overview of Vote Medium Term Allocations (Ush Billion)

Billion Uganda Shillings		FY2024/25		FY2025/26	MTEF Budget Projections			
		Approved Budget	Spent by End Sep	Proposed Budget	2026/27	2027/28	2028/29	2029/30
Recurrent	Wage	48.525	12.129	48.525	50.951	53.499	56.173	58.982
	Non Wage	33.129	7.402	32.508	38.034	43.739	52.487	62.985
Devt.	GoU	0.760	0.000	0.566	0.651	0.716	0.859	1.030
	ExtFin	0.000	0.000	0.000	0.000	0.000	0.000	0.000
GoU Total		**82.414**	**19.531**	**81.598**	**89.636**	**97.953**	**109.519**	**122.997**
Total GoU+Ext Fin (MTEF)		**82.414**	**19.531**	**81.598**	**89.636**	**97.953**	**109.519**	**122.997**
A.I.A Total		0.000	0	0	0.000	0.000	0.000	0.000
Grand Total		**82.414**	**19.531**	**81.598**	**89.636**	**97.953**	**109.519**	**122.997**

Table V1.2: Medium Term Projections by Programme and Vote Function

Billion Uganda Shillings	FY2024/25		2025/26	MTEF Budget Projections			
	Approved Budget	Spent by End Sep	Proposed Budget	2026/27	2027/28	2028/29	2029/30
16 Governance And Security							
01 External Audit Services	35.192	9.080	35.192	37.116	39.132	41.364	43.764

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02 Support to Audit services	43.222	9.542	42.406	47.840	53.440	61.697	71.484
Total for the Programme	**78.414**	**18.622**	**77.598**	**84.956**	**92.571**	**103.061**	**115.247**
18 Development Plan Implementation							
01 External Audit Services	2.000	0.569	2.000	2.340	2.691	3.229	3.875
02 Support to Audit services	2.000	0.339	2.000	2.340	2.691	3.229	3.875
Total for the Programme	**4.000**	**0.909**	**4.000**	**4.680**	**5.382**	**6.458**	**7.750**
Total for the Vote: 131	**82.414**	**19.531**	**81.598**	**89.636**	**97.953**	**109.519**	**122.997**

VOTE: 131   Office of the Auditor General (OAG)

V2: MEDIUM TERM BUDGET ALLOCATIONS BY DEPARTMENT AND PROJECT

Table V2.1: Medium Term Projections by Department and Project

Billion Uganda Shillings	FY2024/25		2025/26	MTEF Budget Projection			
	Approved Budget	Spent by End Sep	Proposed Budget	2026/27	2027/28	2028/29	2029/30
Programme: 16 Governance And Security							
Vote Function: 01 External Audit Services							
Recurrent							
001 Local Authorities	13.784	3.546	13.784	14.525	15.301	16.152	17.063
002 Central Government One	5.426	1.408	5.426	5.735	6.058	6.423	6.819
003 Central Government Two	5.929	1.557	5.929	6.263	6.613	7.007	7.433
004 Value for Money and Specialised Audits	5.251	1.348	5.251	5.534	5.831	6.158	6.508
005 Forensic Investigations and Special Audits	4.802	1.221	4.802	5.059	5.329	5.624	5.940
Total for the Vote Function 01	**35.192**	**9.080**	**35.192**	**37.116**	**39.132**	**41.364**	**43.764**
Vote Function: 02 Support to Audit services							
Recurrent							
001 Corporate and Technical Support Services	42.462	9.542	41.840	47.189	52.724	60.838	70.453
Development							
1690 Retooling of Office of the Auditor General	0.760	0.000	0.566	0.651	0.716	0.859	1.030
Total for the Vote Function 02	**43.222**	**9.542**	**42.406**	**47.840**	**53.440**	**61.697**	**71.484**
Total for the Programme 16	**78.414**	**18.622**	**77.598**	**84.956**	**92.571**	**103.061**	**115.247**
Programme: 18 Development Plan Implementation							
Vote Function: 01 External Audit Services							

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Recurrent

001 Local Authorities	0.760	0.175	0.760	0.889	1.023	1.227	1.473
004 Value For Money and Specialised Audits	0.800	0.185	0.800	0.936	1.076	1.292	1.550
005 Forensic Investigations and Special Audits	0.440	0.209	0.440	0.515	0.592	0.710	0.853
Total for the Vote Function 01	**2.000**	**0.569**	**2.000**	**2.340**	**2.691**	**3.229**	**3.875**

Vote Function: 02 Support to Audit services

Recurrent

001 Corporate and Technical Support Services	2.000	0.339	2.000	2.340	2.691	3.229	3.875
Total for the Vote Function 02	**2.000**	**0.339**	**2.000**	**2.340**	**2.691**	**3.229**	**3.875**
Total for the Programme 18	**4.000**	**0.909**	**4.000**	**4.680**	**5.382**	**6.458**	**7.750**
Total for the Vote: 131	**82.414**	**19.531**	**81.598**	**89.636**	**97.953**	**109.519**	**122.997**

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V3: VOTE MEDIUM TERM PLANS

Planned Outputs for FY2025/26 and Medium Term Plans

FY2025/26	
Plan	**MEDIUM TERM PLANS**

Programme Intervention: 160401 Enhance public demand for accountability

Audit Recommendation Tracking Platform and Citizen Feedback platform rolled out and operationalized 14 Stakeholder engagements undertaken Audit results disseminated through distribution of physical reports, report summaries, abstracts of the AG's report and Media releases Technical oversight support provided to Parliament through briefs, feedback reports and report verifications IEC and promotion materials procured and distributed Activities relating to the collaboration with IG and PPDA shall be implemented in line with the Tripartite Collaboration strategy International relations and engagements managed as per the Office's international obligations	In recent times, the Office has placed emphasis on broadening its scope of stakeholder engagements in a bid to enhance the utilization of audit results by all and stimulate Public demand for accountability. At the heart of this is the Office's desire to promote citizen participation in matters of accountability and transparency. Essentially, in addition to increasing awareness of the role of the Auditor General, our stakeholder engagement strategy seeks to improve public knowledge on accountability, strengthen relations with the different stakeholder groups and deepen the uptake of our audit products. For the medium term, the objective of the Office is centered on enhancing citizen and stakeholder satisfaction with all facets of our work. This necessitates embracing of people-focused ways of working whereby stakeholder communication and feedback is central to our operations. The Office shall therefore focus on effectively implementing its stakeholder engagement strategy, which was developed with this overarching objective in mind. Critical interventions include: Development of a mechanism to streamline citizen participation in the audit process; Expansion of the Office's relations with Parliament to go beyond our direct support to the PACs; Effective operationalization of the Audit Recommendation Tracking system, Citizen Feedback platform and our other online platforms, including the website and social media accounts; and, Implementing of innovations to widen the coverage of dissemination of audit products. Critical to all this is providing a platform to receive feedback from stakeholders throughout the year as well as periodic stakeholder perception surveys. The Office shall also leverage existing partnerships with a view to capitalizing on new avenues for collaboration, towards harnessing synergies for the achievement of common results. This involves collaboration with both national and international institutions, as well as non – state actors.

Programme Intervention: 160402 Enhance Compliance to anti-corruption and accountability rules and regulations

VOTE: 131   Office of the Auditor General (OAG)

In line with the communicated resource envelope, the mandate of the Auditor General and the OAG strategic direction geared towards conducting value adding audits focused on service delivery, stakeholder needs and emerging issues, the office plans to carry out and report on a total of 276 audits covering:
45 MDAs
22 Statutory Bodies
64 projects
3 funds
2 PSAs
2 audits of classified expenditure
10 District Local Governments
2 VFM audits
2 Forensic/Special Audits

In accordance with the strategic direction of the office, our medium term plan is focused on: improvement in the quality, timeliness, scope and impact of audit through conducting audits that meet stakeholder needs and expectations. This shall be through; effective overall audit planning and scope management to optimize audit resources and undertake audits focused on service delivery; review and implementation of audit approaches and reporting frameworks to promote efficiency and enhance value of audits; deliberate efforts to improve the audit quality management system; increasing Value For Money, performance, specialized, forensic audits and any other audits mapped onto SDGs; enhancing capacity in undertaking e-government system audits; enhancing institutional capacity to undertake audits in emerging areas including priority interventions of government; management of post audit activities to harness desired outcomes and use of BIG Data analytics.

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 in the realm of promoting public accountability for service delivery, thereby demonstrating our relevance and adding sustainable value to society.

This will however, require the Office to be adequately resourced in a bid to ensure achievement of the broad medium term interventions articulated above, thereby culminating in effective delivery of the mandate of the Auditor General.

Programme Intervention: 161101 Strenghthen programme institutions for effective and efficient service deliver

VOTE: 131   Office of the Auditor General (OAG)

In line with the overall OAG Strategic direction, the office has planned the following high level interventions in FY 2025/26:
Review of audit approaches and enhancing thematic area audit reporting
Improve Audit Quality management system
Enhance capacity in undertaking audits in emerging areas and addressing stakeholder needs
Engage stakeholders, Disseminate audit results and other OAG products and collect feedback
Implement integrated system for tracking status of audit recommendations
Strengthen OAG legal framework, internal controls and risk management
Institute robust Monitoring and Evaluation processes
Implement a comprehensive staff capacity building programme
Implement appropriate Human Resources policies and structures
Review OAG staff performance management system
Establish a system that enables the highest ethical and professional standards
Enhance transparency and efficacy of planning and financial management
Improve proficiency of procurement and disposal processes
Effective and efficient maintenance of OAG premises
Prudent acquisition and management of inventory, fleet and security
Improve information management and data analytics
Provision of secure OAG IT environment
Provide reliable and quality IT services responsive to enterprise needs

In order to enhance institutional capacity towards becoming a model organization, the office shall place special emphasis on; improving efficiency in operations; office – wide adoption of professional approaches and systems; Strengthening financial and operational independence; Focused human resource management and development with emphasis on skills enhancement, performance management, welfare and integrity; 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 and internal control mechanisms for improved institutional compliance and risk management.
As the Office strives to ensure it is a high performing and value adding institution, it is imperative that the Office is resourced to the required levels, in line with our scope of work and operations. This will empower the OAG to comprehensively make a tangible contribution to improving the lives of citizens.

Programme Intervention: 180402 Strengthen the oversight function across government

VOTE: 131   Office of the Auditor General (OAG)

In FY 2025/26 the Office shall undertake the produce audit reports for:

- 15 MDAs
- 14 Statutory authorities
- 21 projects
- 4 funds
- 4 audits of classified expenditure
- 2 VFM studies
- 7 Forensic Investigations
- 6 IT Audits
- 1 Specialized Infrastructure Audit

The office also plans to participate in 2 Regional Audits and produce 14 Treasury memoranda verification reports.

3 Thematic area compliance audit reports shall also be produced

As per the Office's objective to enhance institutional capacity to conduct impactful audits, the training in the following areas has been planned:

Refresher training in Financial Statements Audit

Training in Production Sharing Agreements Audits

E-Procurement Audit Training

Training of staff on the EITI Audit methodology

Training on Forensic Investigations

Basic Training on Audit of Accounting Information Systems

Training on Audit of the Treasury Memorandum

Training of staff in Pipeline and Refinery metering

Capacity Building in the Audit of the Electricity and Minerals Subsectors

Value For Money 3 module diploma course

Workshop on Environmental Auditing

Materials Testing Training Course

Training in Value For Money Analysis of PPP Projects

International Training on Impact Evaluation

Training in Audit of public debt

Staff capacity building in the use of Big data analytics

Refresher training on auditing major database management systems

The OAG has placed a renewed focus on conducting audits that are relevant and impactful in a dynamic operating environment. This resulted in the adoption of an integrated audit approach which seeks to build a pool of multi – skilled auditors equipped with expertise in various types of audit.

Accordingly, in the medium term, the Office shall continue to expand its audit undertakings in the fields of VFM/Performance audits, Forensic investigations, IT Audits and other specialized audits in areas such as Infrastructure, PPPs, Environment etc. as evidenced by the upward trend in these audit undertakings over the past 4 years. This is in line with the Strategic direction of the Office.

In the short term, however, as the Office continues to grapple with a significantly diminished resource envelope, emphasis shall be placed on covering as much of the audit mandate as possible. This means that financial and compliance audits shall be prioritized over the other audit undertakings, as the Office's budget requirements are met over time.

Additionally, the OAG shall continue to implement a capacity building programme premised on skills development across the various disciplines, acquisition of relevant knowledge, adoption of international best practices and the uptake of working methods meant to enhance operational efficiency and effectiveness in the Office of the Auditor General.

This shall be through the Integrated Competence Framework, whose aim is to all – inclusively enhance the staff skills and abilities to produce high quality audits that meet the needs of stakeholders and add value to society. It is also imperative that as a Supreme Audit Institution, we professionalize our OAG staff in undertaking their work.

Implementation of the ICF shall be done through specialized skills training, Management development programmes, capacity enhancement trainings, refresher training programmes, professional certification programmes as well as coaching and mentoring.

V4: Highlights of Vote Projected Performance

Table V4.1: Key Service Areas and Indicators

Programme:	16 Governance And Security

VOTE: 131 — Office of the Auditor General (OAG)

Vote Function:	01 External Audit Services
Department:	001 Local Authorities
Key Service Area:	460081 Financial and Value For Money audits
PIAP Output:	Enhanced coverage, quality and follow up of audits
Programme Intervention:	160402 Enhance Compliance to anti-corruption and accountability rules and regulations

Indicator Name	Indicator Measure	Base Year	Base Level	FY2025/26
				Proposed
Percentage of planned audits undertaken	Percentage	2023/24		90%

Department:	002 Central Government One
Key Service Area:	460081 Financial and Value For Money audits
PIAP Output:	Enhanced coverage, quality and follow up of audits
Programme Intervention:	160402 Enhance Compliance to anti-corruption and accountability rules and regulations

Indicator Name	Indicator Measure	Base Year	Base Level	FY2025/26
				Proposed
Percentage of planned audits undertaken	Percentage	2023/24		90%

Department:	003 Central Government Two
Key Service Area:	460081 Financial and Value For Money audits
PIAP Output:	Enhanced coverage, quality and follow up of audits
Programme Intervention:	160402 Enhance Compliance to anti-corruption and accountability rules and regulations

Indicator Name	Indicator Measure	Base Year	Base Level	FY2025/26
				Proposed
Audit Quality Score	Percentage	2023/24		50%
Percentage level of compliance with International Audit Standards (ISSAIs)	Percentage	2023/24		65%
Percentage of annual GoU budget audited	Percentage	2023/24		80%
Percentage of planned audits undertaken	Percentage	2023/24		88%
Percentage of the Audit Population/Universe audited	Percentage	2023/24		2%
Percentage reduction in the nominal value of cross-cutting audit issues	Percentage	2023/24		5%
Proportion of audit recommendations implemented	Percentage	2023/24		35%

VOTE: 131   Office of the Auditor General (OAG)

Vote Function:	01 External Audit Services			
Department:	004 Value for Money and Specialised Audits			
Key Service Area:	460081 Financial and Value For Money audits			
PIAP Output:	Enhanced coverage, quality and follow up of audits			
Programme Intervention:	160402 Enhance Compliance to anti-corruption and accountability rules and regulations			
Indicator Name	**Indicator Measure**	**Base Year**	**Base Level**	**FY2025/26**
				Proposed
Percentage of planned audits undertaken	Percentage	2023/24		90%
Department:	005 Forensic Investigations and Special Audits			
Key Service Area:	460082 Audits and Forensic Investigations			
PIAP Output:	Enhanced coverage, quality and follow up of audits			
Programme Intervention:	160402 Enhance Compliance to anti-corruption and accountability rules and regulations			
Indicator Name	**Indicator Measure**	**Base Year**	**Base Level**	**FY2025/26**
				Proposed
Percentage of planned audits undertaken	Percentage	2023/24		88%
Vote Function:	02 Support to Audit services			
Department:	001 Corporate and Technical Support Services			
Key Service Area:	000013 HIV/AIDS Mainstreaming			
PIAP Output:	Management and Administrative Services coordinated			
Programme Intervention:	160901 Strenghthen programme institutions for effective and efficient service delivery			
Indicator Name	**Indicator Measure**	**Base Year**	**Base Level**	**FY2025/26**
				Proposed
No. of staff trained	Number	2023/24		200
Number of capacity building interventions undertaken	Number	2023/24		1
Number of HIV/AIDS mainstreaming interventions undertaken	Number	2023/24		2
Key Service Area:	000014 Administrative and Support Services			
PIAP Output:	Enhanced coverage, quality and follow up of audits			
Programme Intervention:	160402 Enhance Compliance to anti-corruption and accountability rules and regulations			

VOTE: 131   Office of the Auditor General (OAG)

Vote Function:	02 Support to Audit services			
PIAP Output:	Enhanced coverage, quality and follow up of audits			
Indicator Name	**Indicator Measure**	**Base Year**	**Base Level**	**FY2025/26**
				Proposed
Audit Quality Score	Percentage	2023/24		50%
Percentage level of compliance with International Audit Standards (ISSAIs)	Percentage	2023/24		65%
PIAP Output:	Increased citizen participation in governance-oversight and fight against corruption			
Programme Intervention:	160401 Enhance public demand for accountability			
Indicator Name	**Indicator Measure**	**Base Year**	**Base Level**	**FY2025/26**
				Proposed
Number of citizen focused engagements undertaken	Number	2023/24		2
OAG stakeholder satisfaction score	Percentage	2023/24		75%
Percentage increase in users/viewers/visitors on all OAG online platforms	Percentage	2023/24		4%
Percentage of citizen's feedback acted upon	Percentage	2023/24		60%
Percentage of planned collaborative activities implemented	Percentage	2023/24		70%
PIAP Output:	Management and Administrative Services coordinated			
Programme Intervention:	160901 Strenghthen programme institutions for effective and efficient service delivery			

VOTE: 131   Office of the Auditor General (OAG)

Vote Function:	02 Support to Audit services			
PIAP Output:	Management and Administrative Services coordinated			
Indicator Name	**Indicator Measure**	**Base Year**	**Base Level**	**FY2025/26**
				Proposed
% of filled positions in the approved structure	Percentage	2023/24		32%
% of planned maintenance works undertaken	Percentage	2023/24		90%
% of planned retooling outputs achieved	Percentage	2023/24		90%
% of semi current records archived	Percentage	2023/24		40%
% of staff appraised on performance	Percentage	2023/24		90%
Average staff appraisal score	Percentage	2023/24		85%
Gender and Equity budgeting compliance score	Percentage	2023/24		65%
MDA Certificate of Compliance score	Percentage	2023/24		80%
No of public relations engagements conducted	Number	2023/24		4
No. of Staff recruited	Number	2023/24		5
No. of performance reports submitted	Number	2023/24		4
No. of Procurement Reports Produced and Submitted	Number	2023/24		4
No. of staff trained	Number	2023/24		200
Number of capacity building interventions undertaken	Number	2023/24		40
Number of financial reports produced and submitted	Number	2023/24		4
Number of Internal Audit reports produced and submitted	Number	2023/24		5
Proportion of institutional processes automated	Percentage	2023/24		80%
Key Service Area:	000089 Climate Change Mitigation			
PIAP Output:	Management and Administrative Services coordinated			
Programme Intervention:	160901 Strenghthen programme institutions for effective and efficient service delivery			
Indicator Name	**Indicator Measure**	**Base Year**	**Base Level**	**FY2025/26**
				Proposed
No. of staff trained	Number	2023/24		4
Number of Climate Change mitigation/adaptation interventions undertaken	Number	2023/24		2

VOTE: 131   Office of the Auditor General (OAG)

Vote Function:	02 Support to Audit services			
Key Service Area:	000090 Climate Change Adaptation			
PIAP Output:	Management and Administrative Services coordinated			
Programme Intervention:	160901 Strenghten programme institutions for effective and efficient service delivery			
Indicator Name	**Indicator Measure**	**Base Year**	**Base Level**	**FY2025/26**
				Proposed
No. of staff trained	Number	2023/24		200
Number of Climate Change mitigation/adaptation interventions undertaken	Number	2023/24		2
Project:	1690 Retooling of Office of the Auditor General			
Key Service Area:	000003 Facilities and Equipment Management			
PIAP Output:	Institutions retooled			
Programme Intervention:	160901 Strenghten programme institutions for effective and efficient service delivery			
Indicator Name	**Indicator Measure**	**Base Year**	**Base Level**	**FY2025/26**
				Proposed
% of planned retooling outputs achieved	Percentage	2023/24		90%
% of retooling budget implemented	Percentage	2023/24		95%
Percentage of Budgeted ICT and Office Equipment Procured	Percentage	2023/24		90%
Percentage of Budgeted Office furniture and fittings Procured	Percentage	2023/24		90%
Programme:	18 Development Plan Implementation			
Vote Function:	01 External Audit Services			
Department:	001 Local Authorities			
Key Service Area:	000001 Audit and Risk Management			
PIAP Output:	High quality, Specialized and impact driven audits			
Programme Intervention:	180402 Strengthen the oversight function across government			

VOTE: 131   Office of the Auditor General (OAG)

Vote Function:	01 External Audit Services			
PIAP Output:	High quality, Specialized and impact driven audits			
Indicator Name	**Indicator Measure**	**Base Year**	**Base Level**	**FY2025/26**
				Proposed
Percentage increase in Value For Money (Performance) audits, Specialized audits, Forensic Investigations, IT Audits and special audits	Percentage	2023/24		0%
Department:	004 Value For Money and Specialised Audits			
Key Service Area:	000001 Audit and Risk Management			
PIAP Output:	High quality, Specialized and impact driven audits			
Programme Intervention:	180402 Strengthen the oversight function across government			
Indicator Name	**Indicator Measure**	**Base Year**	**Base Level**	**FY2025/26**
				Proposed
Percentage increase in Value For Money (Performance) audits, Specialized audits, Forensic Investigations, IT Audits and special audits	Percentage	2023/24		0%
Department:	005 Forensic Investigations and Special Audits			
Key Service Area:	000001 Audit and Risk Management			
PIAP Output:	High quality, Specialized and impact driven audits			
Programme Intervention:	180402 Strengthen the oversight function across government			
Indicator Name	**Indicator Measure**	**Base Year**	**Base Level**	**FY2025/26**
				Proposed
Percentage increase in Value For Money (Performance) audits, Specialized audits, Forensic Investigations, IT Audits and special audits	Percentage	2023/24		0%
Vote Function:	02 Support to Audit services			
Department:	001 Corporate and Technical Support Services			
Key Service Area:	000014 Administrative and Support Services			
PIAP Output:	High quality, Specialized and impact driven audits			
Programme Intervention:	180402 Strengthen the oversight function across government			

VOTE: 131   Office of the Auditor General (OAG)

Vote Function:	02 Support to Audit services			
PIAP Output:	High quality, Specialized and impact driven audits			
Indicator Name	**Indicator Measure**	**Base Year**	**Base Level**	**FY2025/26**
				Proposed
Percentage increase in Value For Money (Performance) audits, Specialized audits, Forensic Investigations, IT Audits and special audits	Percentage	2023/24		0%

V5: NTR Projections(Uganda Shillings Billions)

N / A