

VOTE: 131

Office of the Auditor General (OAG)

V1: VOTE OVERVIEW

i) Vote Strategic Objectives

The OAG Strategic Plan for the period 2020-2025 is founded on one overall goal and 2 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)

| <i>Billion Uganda Shillings</i> | | FY2023/24 | | FY2024/25 | MTEF Budget Projections | | | |
|---------------------------------|----------|-----------------|------------------|-----------------|-------------------------|----------------|----------------|----------------|
| | | Approved Budget | Spent by End Sep | Proposed Budget | 2025/26 | 2026/27 | 2027/28 | 2028/29 |
| Recurrent | Wage | 48.525 | 11.642 | 48.525 | 53.377 | 58.715 | 64.586 | 65.686 |
| | Non Wage | 61.286 | 11.619 | 64.286 | 77.143 | 92.571 | 110.160 | 131.090 |
| Dev. | GoU | 1.760 | 0.000 | 1.760 | 2.112 | 2.429 | 2.672 | 2.939 |
| | ExtFin | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| GoU Total | | 111.570 | 23.261 | 114.570 | 132.632 | 153.715 | 177.418 | 199.715 |
| Total GoU+Ext Fin (MTEF) | | 111.570 | 23.261 | 114.570 | 132.632 | 153.715 | 177.418 | 199.715 |
| <i>A.I.A Total</i> | | 0.000 | 0 | 0 | 0.000 | 0.000 | 0.000 | 0.000 |
| Grand Total | | 111.570 | 23.261 | 114.570 | 132.632 | 153.715 | 177.418 | 199.715 |

Table V1.2: Medium Term Projections by Programme and Sub-Subprogramme

| <i>Billion Uganda Shillings</i> | FY2023/24 | | 2024/25 | MTEF Budget Projection | | | |
|-----------------------------------|-----------------|------------------|-----------------|------------------------|---------|---------|---------|
| | Approved Budget | Spent by End Sep | Proposed Budget | 2025/26 | 2026/27 | 2027/28 | 2028/29 |
| 16 Governance And Security | | | | | | | |
| 01 External Audit Services | 53.995 | 11.519 | 53.995 | 61.411 | 69.972 | 79.584 | 86.917 |

VOTE: 131

Office of the Auditor General (OAG)

| | | | | | | | |
|---|----------------|---------------|----------------|----------------|----------------|----------------|----------------|
| 02 Support to Audit services | 56.576 | 11.742 | 56.576 | 66.421 | 77.983 | 90.980 | 104.641 |
| Total for the Programme | 110.570 | 23.261 | 110.570 | 127.832 | 147.955 | 170.563 | 191.559 |
| 18 Development Plan Implementation | | | | | | | |
| 01 External Audit Services | 0.680 | 0.000 | 2.680 | 3.216 | 3.859 | 4.592 | 5.465 |
| 02 Support to Audit services | 0.320 | 0.000 | 1.320 | 1.584 | 1.901 | 2.262 | 2.692 |
| Total for the Programme | 1.000 | 0.000 | 4.000 | 4.800 | 5.760 | 6.854 | 8.157 |
| Total for the Vote: 131 | 111.570 | 23.261 | 114.570 | 132.632 | 153.715 | 177.418 | 199.715 |

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 | FY2023/24 | | 2024/25 | MTEF Budget Projection | | | |
|---|-----------------|------------------|-----------------|------------------------|----------------|----------------|----------------|
| | Approved Budget | Spent by End Sep | Proposed Budget | 2025/26 | 2026/27 | 2027/28 | 2028/29 |
| Programme: 16 Governance And Security | | | | | | | |
| Sub-SubProgramme: 01 External Audit Services | | | | | | | |
| <i>Recurrent</i> | | | | | | | |
| 001 Local Authorities | 21.398 | 4.679 | 21.398 | 24.342 | 27.741 | 31.557 | 34.478 |
| 002 Central Government One | 7.811 | 1.796 | 7.811 | 8.862 | 10.071 | 11.428 | 12.421 |
| 003 Central Government Two | 8.475 | 1.544 | 8.475 | 9.608 | 10.912 | 12.374 | 13.433 |
| 004 Value for Money and Specialised Audits | 9.040 | 1.777 | 9.040 | 10.341 | 11.850 | 13.549 | 14.954 |
| 005 Forensic Investigations and Special Audits | 7.270 | 1.722 | 7.270 | 8.259 | 9.398 | 10.676 | 11.632 |
| Total for the Sub-SubProgramme 01 | 53.995 | 11.519 | 53.995 | 61.411 | 69.972 | 79.584 | 86.917 |
| Sub-SubProgramme: 02 Support to Audit services | | | | | | | |
| <i>Recurrent</i> | | | | | | | |
| 001 Corporate and Technical Support Services | 54.816 | 11.742 | 54.816 | 64.309 | 75.554 | 88.308 | 101.703 |
| <i>Development</i> | | | | | | | |
| 1690 Retooling of Office of the Auditor General | 1.760 | 0.000 | 1.760 | 2.112 | 2.429 | 2.672 | 2.939 |
| Total for the Sub-SubProgramme 02 | 56.576 | 11.742 | 56.576 | 66.421 | 77.983 | 90.980 | 104.641 |
| Total for the Programme 16 | 110.570 | 23.261 | 110.570 | 127.832 | 147.955 | 170.563 | 191.559 |
| Programme: 18 Development Plan Implementation | | | | | | | |
| Sub-SubProgramme: 01 External Audit Services | | | | | | | |
| <i>Recurrent</i> | | | | | | | |
| 001 Local Authorities | 0.000 | 0.000 | 0.880 | 1.056 | 1.267 | 1.508 | 1.794 |

VOTE: 131

Office of the Auditor General (OAG)

| <i>Recurrent</i> | | | | | | | |
|---|----------------|---------------|----------------|----------------|----------------|----------------|----------------|
| 004 Value For Money and Specialised Audits | 0.500 | 0.000 | 1.180 | 1.416 | 1.699 | 2.022 | 2.406 |
| 005 Forensic Investigations and Special Audits | 0.180 | 0.000 | 0.620 | 0.744 | 0.893 | 1.062 | 1.264 |
| Total for the Sub-SubProgramme 01 | 0.680 | 0.000 | 2.680 | 3.216 | 3.859 | 4.592 | 5.465 |
| Sub-SubProgramme: 02 Support to Audit services | | | | | | | |
| <i>Recurrent</i> | | | | | | | |
| 001 Corporate and Technical Support Services | 0.320 | 0.000 | 1.320 | 1.584 | 1.901 | 2.262 | 2.692 |
| Total for the Sub-SubProgramme 02 | 0.320 | 0.000 | 1.320 | 1.584 | 1.901 | 2.262 | 2.692 |
| Total for the Programme 18 | 1.000 | 0.000 | 4.000 | 4.800 | 5.760 | 6.854 | 8.157 |
| Total for the Vote: 131 | 111.570 | 23.261 | 114.570 | 132.632 | 153.715 | 177.418 | 199.715 |

VOTE: 131 Office of the Auditor General (OAG)

V3: VOTE MEDIUM TERM PLANS

Planned Outputs for FY2024/25 and Medium Term Plans

V4: Highlights of Vote Projected Performance

Table V4.1: Budget Outputs and Indicators

| Programme: | 16 Governance And Security | | | | | |
|--|---|-----------|------------|-----------|----------------|-----------|
| Sub SubProgramme: | 01 External Audit Services | | | | | |
| Department: | 001 Local Authorities | | | | | |
| Budget Output: | 460081 Financial and Value For Money audits | | | | | |
| PIAP Output: | Enhanced Quality and Impact of Audits | | | | | |
| Programme Intervention: | 160808 Strengthen the prevention, detection and elimination of corruption | | | | | |
| Indicator Name | Indicator Measure | Base Year | Base Level | FY2023/24 | | FY2024/25 |
| | | | | Target | Q1 Performance | Proposed |
| Percentage of planned financial and compliance audits undertaken | Percentage | 2019/20 | 50% | 85% | 11.44% | 85% |
| Department: | 002 Central Government One | | | | | |
| Budget Output: | 460081 Financial and Value For Money audits | | | | | |
| PIAP Output: | Enhanced Quality and Impact of Audits | | | | | |
| Programme Intervention: | 160808 Strengthen the prevention, detection and elimination of corruption | | | | | |
| Indicator Name | Indicator Measure | Base Year | Base Level | FY2023/24 | | FY2024/25 |
| | | | | Target | Q1 Performance | Proposed |
| Percentage of planned financial and compliance audits undertaken | Percentage | 2019/20 | 50% | 90% | 0% | 92% |
| Department: | 003 Central Government Two | | | | | |
| Budget Output: | 460081 Financial and Value For Money audits | | | | | |

VOTE: 131

Office of the Auditor General (OAG)

| Sub SubProgramme: | 01 External Audit Services | | | | | |
|--|---|-----------|------------|-----------|----------------|-----------|
| PIAP Output: | Enhanced Quality and Impact of Audits | | | | | |
| Programme Intervention: | 160808 Strengthen the prevention, detection and elimination of corruption | | | | | |
| Indicator Name | Indicator Measure | Base Year | Base Level | FY2023/24 | | FY2024/25 |
| | | | | Target | Q1 Performance | Proposed |
| %-age of Cost Recovery/PSA audits undertaken | Percentage | 2018/19 | 100% | 85% | 0% | 100% |
| %age of recoverable cost claims Allowed | Percentage | N/A | N/A | 80% | Not available | 85% |
| Number of Cost Recovery/PSA audits planned | Number | 2018/19 | 4 | 8 | 8 | 4 |
| Percentage of planned financial and compliance audits undertaken | Percentage | 53.4% | 2019/20 | 90% | 2.6% | 90% |
| Department: | 004 Value for Money and Specialised Audits | | | | | |
| Budget Output: | 000089 Climate Change Mitigation | | | | | |
| PIAP Output: | Enhanced Quality and Impact of Audits | | | | | |
| Programme Intervention: | 160808 Strengthen the prevention, detection and elimination of corruption | | | | | |
| Indicator Name | Indicator Measure | Base Year | Base Level | FY2023/24 | | FY2024/25 |
| | | | | Target | Q1 Performance | Proposed |
| Number of Forensic audits, VFM, specialized PSA and any others audits undertaken | Number | | | | | 2 |
| Number of staff trained | Number | | | | | 2 |
| Percentage of planned financial and compliance audits undertaken | Percentage | N/A | N/A | 100% | 0% | 100% |
| Budget Output: | 000090 Climate Change Adaptation | | | | | |
| PIAP Output: | Enhanced Quality and Impact of Audits | | | | | |
| Programme Intervention: | 160808 Strengthen the prevention, detection and elimination of corruption | | | | | |

VOTE: 131

Office of the Auditor General (OAG)

| Sub SubProgramme: | 01 External Audit Services | | | | | |
|--|---|-----------|------------|-----------|--------------------|-----------|
| PIAP Output: | Enhanced Quality and Impact of Audits | | | | | |
| Indicator Name | Indicator Measure | Base Year | Base Level | FY2023/24 | | FY2024/25 |
| | | | | Target | Q1 Performance | Proposed |
| Number of staff trained | Number | N/A | N/A | 150 | 00 | 180 |
| Budget Output: | 460081 Financial and Value For Money audits | | | | | |
| PIAP Output: | Enhanced Quality and Impact of Audits | | | | | |
| Programme Intervention: | 160808 Strengthen the prevention, detection and elimination of corruption | | | | | |
| Indicator Name | Indicator Measure | Base Year | Base Level | FY2023/24 | | FY2024/25 |
| | | | | Target | Q1 Performance | Proposed |
| Number of Forensic audits, VFM, specialized PSA and any others audits undertaken | Number | | | | | 33 |
| Number of performance audits undertaken | Number | 2019/20 | 7 | 20 | 0 | 27 |
| Number of SDG – Focused Audits undertaken | Number | 2019/20 | 1 | 2 | 0 | 2 |
| Percentage of planned financial and compliance audits undertaken | Percentage | 2019/20 | 87.2% | 88% | 24.4% | 90% |
| Percentage of planned real time audits undertaken | Percentage | N/A | N/A | 60% | 0% | 80% |
| Department: | 005 Forensic Investigations and Special Audits | | | | | |
| Budget Output: | 460082 Audits and Forensic Investigations | | | | | |
| PIAP Output: | Enhanced Quality and Impact of Audits | | | | | |
| Programme Intervention: | 160808 Strengthen the prevention, detection and elimination of corruption | | | | | |
| Indicator Name | Indicator Measure | Base Year | Base Level | FY2023/24 | | FY2024/25 |
| | | | | Target | Q1 Performance | Proposed |
| %-age coverage of the audit population | Percentage | 2019/20 | 14% | 15% | Data not available | 15% |

VOTE: 131

Office of the Auditor General (OAG)

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|---|---------------------------------------|---------|----------------|-----------------|--------------------|-----------------|
| Sub SubProgramme: | 01 External Audit Services | | | | | |
| PIAP Output: | Enhanced Quality and Impact of Audits | | | | | |
| %-age level of compliance with International Audit Standards (ISSAIs) | Percentage | 2018/19 | 64.3% | 72% | Data not available | 70% |
| %-age level of stakeholder satisfaction with OAG products | Percentage | 2018/19 | 31% | 40% | Data not available | 50% |
| %-age level of stakeholder satisfaction with OAG work | Percentage | 2018/19 | 73.6% | 75% | Data not available | 77% |
| %-age of audit recommendation implemented | Percentage | 2019/20 | 24% | 40% | Data not available | 40% |
| %-age of audit recommendations adopted out of the reports discussed by Parliament | Percentage | N/A | N/A | 75% | 70% | 70% |
| %-age of forensic and special audits requests undertaken | Percentage | 2019/20 | 22% | 35% | Data not available | 40% |
| %age of planned collaborative activities undertaken | Percentage | | | | | 80% |
| Aggregate Nominal value of recurring cross-cutting audit issues identified in audit reports | Number | N/A | N/A | 400,000,000,000 | Data not available | 450,000,000,000 |
| Aggregated nominal value of savings/ recoveries resulting from audits | Number | 2021/22 | 66,500,000,000 | 350,000,000,000 | Data not available | 400,000,000,000 |
| Level of stakeholder satisfaction with Integrated system for tracking audit recommendations | Percentage | N/A | N/A | 75% | Data not available | 80% |
| Number of e- government system Audits undertaken | Number | 2019/20 | 5 | 10 | 0 | 12 |
| Number of Forensic audits, VFM, specialized PSA and any others audits undertaken | Number | 2019/20 | 64 | 137 | 36 | 33 |
| Number of judicial/administrative sanctions arising from audit reports | Number | N/A | N/A | 10 | 0 | 10 |
| Number of policy changes/administrative instructions resulting from audit | Number | 2021/22 | 11 | 10 | 0 | 3 |
| Number of staff trained | Number | 2021/22 | 203 | 350 | 160 | 220 |
| Number of staff trained in the use of Big Data Analytics | Number | 2021/22 | 12 | 4 | 0 | 10 |

VOTE: 131

Office of the Auditor General (OAG)

| Sub SubProgramme: | 01 External Audit Services | | | | | |
|--|---|-----------|------------|-----------|--------------------|-----------|
| PIAP Output: | Enhanced Quality and Impact of Audits | | | | | |
| Percentage of planned financial and compliance audits undertaken | Percentage | 2019/20 | 98% | 98% | 4% | 92% |
| Proportion of audit recommendations uploaded and tracked | Percentage | N/A | N/A | 20% | Data not available | 50% |
| Sub SubProgramme: | 02 Support to Audit services | | | | | |
| Department: | 001 Corporate and Technical Support Services | | | | | |
| Budget Output: | 000014 Administrative and Support Services | | | | | |
| PIAP Output: | Enhanced utilization of audit results, increased public demand for accountability and improved profile of the OAG | | | | | |
| Programme Intervention: | 160605 Undertake financing and administration of programme services | | | | | |
| Indicator Name | Indicator Measure | Base Year | Base Level | FY2023/24 | | FY2024/25 |
| | | | | Target | Q1 Performance | Proposed |
| % level of stakeholder satisfaction | Percentage | 2018/19 | 73.6% | 76% | Data not available | 77% |
| % of audit reports discussed by parliament | Percentage | N/A | N/A | 80% | 40% | 80% |
| % of planned collaboration activities undertaken | Percentage | N/A | N/A | 80% | 60% | 85% |
| PIAP Output: | Improved financial management and operational efficiency in the OAG | | | | | |
| Programme Intervention: | 160605 Undertake financing and administration of programme services | | | | | |

VOTE: 131

Office of the Auditor General (OAG)

| Sub SubProgramme: | | 02 Support to Audit services | | | | |
|---|-------------------|---|------------|-----------|--------------------|-----------|
| PIAP Output: | | Improved financial management and operational efficiency in the OAG | | | | |
| Indicator Name | Indicator Measure | Base Year | Base Level | FY2023/24 | | FY2024/25 |
| | | | | Target | Q1 Performance | Proposed |
| % level of implementation of external Audit recommendations | Percentage | 2018/19 | 80% | 85% | 80% | 85% |
| % of supplier satisfaction(including audit firms) | Percentage | N/A | N/A | 75% | Data Not available | 80% |
| % reduction of avaregae fleet maintenance and inventory cost | Percentage | N/A | N/A | 4% | Data Not available | 3% |
| Budget performance rating | Percentage | 2018/19 | 81% | 85% | Data Not available | 85% |
| Level of staff satisfaction with Office accomodation and ammenities | Percentage | N/A | N/A | 90% | Data Not available | 90% |
| PIAP Output: | | Improved ICT Infrastructure, IT support and automation of OAG business processes | | | | |
| Programme Intervention: | | 160605 Undertake financing and administration of programme services | | | | |
| Indicator Name | Indicator Measure | Base Year | Base Level | FY2023/24 | | FY2024/25 |
| | | | | Target | Q1 Performance | Proposed |
| % of security incidences resolved | Percentage | 2021/22 | 70% | 80% | 90% | 90% |
| % level of user satisfaction with Integrated Management Informatioun System | Percentage | N/A | N/A | 80% | Data Not available | 85% |
| % of network uptime | Percentage | N/A | N/A | 90% | 95% | 95% |
| % of staff satisfaction with IT support services | Percentage | N/A | N/A | 80% | Data Not available | 80% |
| PIAP Output: | | Improved internal governance structures and systems for effective operations in the OAG | | | | |
| Programme Intervention: | | 160601 Coordinate programme planning, budgeting, M&E and policy development | | | | |

VOTE: 131

Office of the Auditor General (OAG)

| Sub SubProgramme: | 02 Support to Audit services | | | | | |
|---|--|-----------|------------|-----------|--------------------|-----------|
| PIAP Output: | Improved internal governance structures and systems for effective operations in the OAG | | | | | |
| Indicator Name | Indicator Measure | Base Year | Base Level | FY2023/24 | | FY2024/25 |
| | | | | Target | Q1 Performance | Proposed |
| % level of internal audit recommendations implemented | Percentage | 2018/19 | 85% | 87% | 80% | 85% |
| % of planned strategic activities implemented | Percentage | 2020/21 | 80% | 80% | 55% | 80% |
| Number of legal litigation cases against AG and OAG | Number | 2019/20 | 8 | 4 | 0 | 5 |
| PIAP Output: | Improved OAG human resource capacity to delivery | | | | | |
| Programme Intervention: | 160602 Develop and implement human resource policies to attract and retain competent staff | | | | | |
| Indicator Name | Indicator Measure | Base Year | Base Level | FY2023/24 | | FY2024/25 |
| | | | | Target | Q1 Performance | Proposed |
| % of OAG staff with satisfactory performance | Percentage | 2021/22 | 93.3% | 97% | 70% | 95% |
| Percentage increase in overall staff performance | Percentage | N/A | N/A | 3% | 1% | 2% |
| Percentage level of compliance with HR Policies | Percentage | N/A | N/A | 75% | Data Not available | 80% |
| Project: | 1690 Retooling of Office of the Auditor General | | | | | |
| Budget Output: | 000003 Facilities and Equipment Management | | | | | |
| PIAP Output: | Improved financial management and operational efficiency in the OAG | | | | | |
| Programme Intervention: | 160605 Undertake financing and administration of programme services | | | | | |

VOTE: 131

Office of the Auditor General (OAG)

| Sub SubProgramme: | 02 Support to Audit services | | | | | |
|--|---|-----------|------------|-----------|--------------------|-----------|
| PIAP Output: | Improved financial management and operational efficiency in the OAG | | | | | |
| Indicator Name | Indicator Measure | Base Year | Base Level | FY2023/24 | | FY2024/25 |
| | | | | Target | Q1 Performance | Proposed |
| % level of implementation of external Audit recommendations | Percentage | | | | | 85% |
| % of supplier satisfaction(including audit firms) | Percentage | N/A | N/A | 75% | Data not available | 80% |
| % reduction of avaregae fleet maintenance and inventory cost | Percentage | N/A | N/A | 4% | Data not available | 3% |
| Budget performance rating | Percentage | | | | | 85% |
| Level of staff satisfaction with Office accomodation and ammenities | Percentage | N/A | N/A | 90% | Data not available | 90% |
| Programme: | 18 Development Plan Implementation | | | | | |
| Sub SubProgramme: | 01 External Audit Services | | | | | |
| Department: | 001 Local Authorities | | | | | |
| Budget Output: | 000001 Audit and Risk Management | | | | | |
| PIAP Output: | Increased Performance / Value for Money Audits, Specialized Audits and Forensics investigations undertaken | | | | | |
| Programme Intervention: | 180605 Expand the Performance/Value for Money Audits, Specialized Audits and Forensic Investigations undertakings | | | | | |
| Indicator Name | Indicator Measure | Base Year | Base Level | FY2023/24 | | FY2024/25 |
| | | | | Target | Q1 Performance | Proposed |
| Number of Performance / Value for Money Audits, Specialized Audits and Forensics investigations undertaken | Number | | | | | 42 |
| Department: | 004 Value For Money and Specialised Audits | | | | | |
| Budget Output: | 000001 Audit and Risk Management | | | | | |
| PIAP Output: | Big data analysis techniques incorporated in Audit and Investigations promoted | | | | | |
| Programme Intervention: | 180606 Promote the use of big data analysis techniques in Audit and Investigations; | | | | | |

VOTE: 131

Office of the Auditor General (OAG)

| Sub SubProgramme: | 01 External Audit Services | | | | | |
|--|---|-----------|------------|-----------|----------------|-----------|
| PIAP Output: | Big data analysis techniques incorporated in Audit and Investigations promoted | | | | | |
| Indicator Name | Indicator Measure | Base Year | Base Level | FY2023/24 | | FY2024/25 |
| | | | | Target | Q1 Performance | Proposed |
| Number of audits undertaken using big data analytics | Number | N/A | N/A | 2 | 0 | 3 |
| Number of OAG staff trained in big data analysis | Number | 2021/22 | 12 | 4 | 0 | 10 |
| PIAP Output: | Increased Performance / Value for Money Audits, Specialized Audits and Forensics investigations undertaken | | | | | |
| Programme Intervention: | 180605 Expand the Performance/Value for Money Audits, Specialized Audits and Forensic Investigations undertakings | | | | | |
| Indicator Name | Indicator Measure | Base Year | Base Level | FY2023/24 | | FY2024/25 |
| | | | | Target | Q1 Performance | Proposed |
| Number of Performance / Value for Money Audits, Specialized Audits and Forensics investigations undertaken | Number | 2019/20 | 64 | 137 | 36 | 4 |
| Sub SubProgramme: | 02 Support to Audit services | | | | | |
| Department: | 001 Corporate and Technical Support Services | | | | | |
| Budget Output: | 000014 Administrative and Support Services | | | | | |
| PIAP Output: | Capacity built to conduct high quality and impact - driven performance Audits | | | | | |
| Programme Intervention: | 180404 Enhance staff capacity to conduct high quality and impact-driven performance audits across government | | | | | |

VOTE: 131

Office of the Auditor General (OAG)

| Sub SubProgramme: | 02 Support to Audit services | | | | | |
|--|---|------------|------------|-----------|--------------------|-----------|
| PIAP Output: | Capacity built to conduct high quality and impact - driven performance Audits | | | | | |
| Indicator Name | Indicator Measure | Base Year | Base Level | FY2023/24 | | FY2024/25 |
| | | | | Target | Q1 Performance | Proposed |
| % of planned training activities undertaken | Percentage | N/A | N/A | 80% | 83% | 85% |
| IT and PA manuals, standards and guidelines in place. | Number | FY 2020/21 | 1 | 2 | 1 | 2 |
| No. of OAG off site facilities (Forensic Laboratories,..etc) constructed and commissioned by 2024. | Number | FY 2019/20 | 0 | 1 | 0 | 1 |
| Percentage increase in Audits undertaken. | Percentage | 2017/18 | 9.25% | 10.00% | Data not available | 15% |

V5: VOTE CROSS CUTTING ISSUES

i) Gender and Equity

| | |
|------------------------------------|--|
| OBJECTIVE | To mainstream gender and equity in all audit activities in accordance with the SDGs so as to promote effective service delivery and inclusive growth. |
| Issue of Concern | There is need to conduct audits targeting the creation of value to society and making a positive difference to the lives of citizens in an indiscriminate manner. |
| Planned Interventions | Mainstream gender and equity in all workplans and audit activities to promote effective service delivery and inclusive growth as envisioned in the SDGs and NDP III. Undertake gender audits focused on National gender policies, interventions and actions |
| Budget Allocation (Billion) | 0.2 |
| Performance Indicators | Level of satisfaction with audit products among vulnerable and marginalized groups - 70% Annual EOC Gender and Equity Budget compliance rating - 70% Number of gender performance audits mapped onto SDGs undertaken - 2 |
| OBJECTIVE | To justly and impartially provide opportunities for all staff to thrive in terms of wellbeing and career growth. |
| Issue of Concern | The Office is committed to ensuring that all staff have access to balanced growth opportunities regardless of sex, race, religious affiliation or disability as well as providing a conducive environment for staff to meet their work place expectations. |

VOTE: 131

Office of the Auditor General (OAG)

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| Planned Interventions | <p>Provide equitable, needs-based training to all staff.</p> <p>Conducting fair and transparent recruitment and promotions.</p> <p>Support activities of the OAG Women's forum.</p> <p>Annually assess the level of staff satisfaction disaggregated by gender.</p> |
| Budget Allocation (Billion) | 0 |
| Performance Indicators | <p>Number of OAG staff trained (disaggregated by gender) - 220</p> <p>Number of OAG Women's forum activities held - 2</p> <p>Level of satisfaction of staff and applicants disaggregated by gender - 70%</p> <p>Number of staff promoted and recruited disaggregated by Gender - 25</p> |

ii) HIV/AIDS

| | |
|------------------------------------|--|
| OBJECTIVE | To equitably and sustainably minimize the adverse effects of HIV/AIDS on staff productivity and quality of life. |
| Issue of Concern | <p>The Office has staff living with HIV/AIDS who are continuously supported to carry on healthy, wholesome and productive lives as per the OAG HR Policy and Manual.</p> <p>The office also plans to raise awareness levels about issues pertaining to HV/AIDS.</p> |
| Planned Interventions | <p>Timely provision of access to required medical and counselling services to HIV positive staff and their families through the medical insurance scheme</p> <p>Training of selected champions in HIV Mainstreaming</p> <p>1 internal HIV/AIDS Awareness campaign conducted</p> |
| Budget Allocation (Billion) | 2.1 |
| Performance Indicators | <p>Number of HIV/AIDS awareness campaigns undertaken - 1</p> <p>Level of staff satisfaction with services accessed through medical insurance scheme - 75%</p> <p>Percentage of non-wage recurrent budget spent on HIV/AIDS mainstreaming - 1%</p> <p>Number of staff trained - 4</p> |

iii) Environment

| | |
|-------------------------|--|
| OBJECTIVE | To promote office - wide participation in adoption of environmental sustainability measures and staff awareness of issues pertaining to climate change. |
| Issue of Concern | <p>Knowledge gaps among staff on matters pertaining to climate change, its effects and sustainable environmental conservation efforts.</p> <p>Need to streamline Environmental considerations in Audit activities and office work plans.</p> |

VOTE: 131 Office of the Auditor General (OAG)

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|------------------------------------|---|
| Planned Interventions | <p>Conduct office wide environmental awareness campaigns</p> <p>Undertake environmental audits focused on SDGs, National Environmental policies and interventions</p> <p>Build staff capacity in Environment focused audits</p> <p>Participate in INTOSAI – WGEA Activities as a member</p> |
| Budget Allocation (Billion) | 0.1 |
| Performance Indicators | <p>Number of Environmental awareness campaigns undertaken - 1</p> <p>Number of environmental audits mapped onto SDGs undertaken - 2</p> <p>Number of staff trained in Environmental – based Audit trainings - 2</p> <p>Number of WGEA Forums/Seminars attended - 2</p> |

V6: NTR Projections(Uganda Shillings Billions)

N / A