

VOTE: 131 Office of the Auditor General (OAG)

I. VOTE MISSION STATEMENT

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

II. STRATEGIC OBJECTIVE

The OAG Strategic Plan for the period 2025 - 2030 is founded on 4 Strategic themes and 8 strategic objectives as articulated in the OAG Balanced Scorecard framework. These are stated below:

Strategic themes:

Strategic Partnerships
Good governance
Service Excellence
Innovation excellence

Strategic Objectives:

Improve Citizen & Stakeholder Satisfaction
Optimize resource utilization
Enhance Operational Efficiency
Improve Quality of Audits
Strengthen Stakeholder Collaboration
Improve Infrastructure & Technology
Promote Good Governance
Enhance Staff Knowledge & Skills

III. MAJOR ACHIEVEMENTS IN 2025/26

The Office submitted the Annual Report of the AG for the year ended 30th June 2025 to Parliament.

Financial and Compliance Audits

For Audit Year 2025, the office originally planned to undertake 3,514 financial and compliance audits relating to the audit of FY 2024/25. This planned number was subsequently adjusted during the audit year to 3625, largely due to inclusion of audits which remained in progress from the previous audit period and backlog audits of lower local governments and schools. The revised plan also provided for 2 thematic compliance audit reports.

At the time of reporting, a total of 3,522 financial audits had been undertaken between July and December 2025. This also includes 2 regional international audits and 271 treasury memoranda verifications.

2 thematic compliance audit reports were also produced.

VFM Audits

For the period, the Office planned to carry out a total of 28 VFM audits. As at 31st December 2025, 24 VFM Audits had been finalized while 4 remained in progress.

Specialized Audits

For audit year 2024, the Office planned to conduct specialized engineering audits on infrastructure projects in 10 entities. At the time of reporting, audits on projects in 6 entities had been completed while audits in 4 entities are still on-going.

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IT Audits, Forensic Investigations and Special Audits

As per the revised plan, 70 Forensic Investigations and 29 IT Audits were planned for audit year 2025. By 31st December 2025, the Office had produced 44 forensic and special audit reports, and 18 IT Audit reports.

Under the Corporate Support function, the following were realized:

Parliament appointed an external Auditor to undertake the audit of the accounts of OAG. The audit of FY 2024/25 was concluded with an unqualified opinion on the financial statements.

The Office continues to liaise with the Parliamentary accountability committees in discharging their duties through preparation of 580 audit report briefs, 137 verification reports, 11 feedback reports as well as supporting the production of 28 PAC reports on the findings in the Annual report of AG. The Office also held 2 engagements with select committees of Parliament.

Following go-live for the first 4 modules of the IMIS in early 2024, the Fleet Management Module was operationalized during the reporting period. The IMIS project is still on-going and development of 5 additional modules is nearing completion.

In line with the OAG stakeholder engagement plan we: Rolled out the Citizen Feedback Application through which over 2000 issues were submitted and 4 reports prepared for management action; Conducted training sessions with CSOs and the media, and; Participated in the Annual Anti-Corruption commemoration week activities. As part of the collaboration with IG and PPDA, we undertook joint stakeholder engagements.

The Office continues to implement the enhanced performance management system which was rolled out in FY 2023/24. By the Q2 of FY 2025/26, average staff performance stood at 91.3%. Furthermore, an improvement was registered in the proportion of staff achieving satisfactory performance.

As part of our capacity building initiatives in 2025, During the year, the Office rolled out a Continuous Professional Development (CPD) Programme. It is envisaged that this initiative shall enhance employee skills, knowledge, and expertise for improved staff performance. In addition, development of a standardized curriculum based on the Integrated Competence Framework is nearing completion. The Office also continues to promote professional development through facilitating staff to undertake various training programmes.

As per the OAG QA processes, during the reporting period, Pre issuance reviews on 75 audit projects had been undertaken. Several audit development initiatives were also conducted.

As an Office, we complied with statutory reporting requirements through production of external reports for example; BFP for FY 2026/27, financial statements, and 6 monthly Procurement reports among others. Periodic M&E and Internal Audit reports were also prepared and approved.

SAI-Uganda coordinates activities of INTOSAI-WGEI as its Chair. We also participate in activities of the INTOSAI-WGEA, INTOSAI Performance Audit Sub-Committee, and AFROSAI-E. During the period we hosted 3 SAIs for benchmarking and participated in the Regional East African Cooperation supported by the Swedish National Audit Office. We as well collaborated with 4 other SAIs on capacity building. In our role as the independent internal auditor for AFROSAI-E, 2 audit reports were produced. The Office also signed collaboration guiding Memoranda of Understanding with 2 SAIs.

The Office continued to be recognized as an institution dedicated to performing with distinction, and during the period, the Office received 2 awards.

Maintenance of all Office accommodation namely civil works, electrical works, repairs and modifications were undertaken at all office premises.

VOTE: 131 Office of the Auditor General (OAG)**IV. MEDIUM TERM BUDGET ALLOCATIONS****Table 4.1: Overview of Vote Expenditure (Ushs Billion)**

	2025/26		2026/27	MTEF Budget Projections				
	Approved Budget	Spent by End Dec	Budget Estimates	2027/28	2028/29	2029/30	2030/31	
Recurrent	Wage	48.525	23.651	48.525	50.951	53.499	56.173	58.982
	Non-Wage	63.508	29.607	70.758	81.372	97.646	117.175	140.610
Devt.	GoU	1.566	0.000	4.366	4.802	5.763	6.915	8.298
	Ext Fin.	0.000	0.000	0.000	0.000	0.000	0.000	0.000
GoU Total		113.598	53.258	123.648	137.125	156.907	180.264	207.890
Total GoU+Ext Fin (MTEF)		113.598	53.258	123.648	137.125	156.907	180.264	207.890
Arrears		0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Budget		113.598	53.258	123.648	137.125	156.907	180.264	207.890
Total Vote Budget Excluding Arrears		113.598	53.258	123.648	137.125	156.907	180.264	207.890

VOTE: 131 Office of the Auditor General (OAG)**Table 4.2: Budget Allocation by Department for Recurrent and Development (Ushs Billion)**

<i>Billion Uganda Shillings</i>	Draft Budget Estimates FY 2026/27	
	Recurrent	Development
Programme:16 Governance and Security	115.133	4.366
Vote Function:01 External Audit Services	48.352	0.000
001 Local Authorities	19.234	0.000
002 Central Government One	6.926	0.000
003 Central Government Two	9.329	0.000
004 Value for Money and Specialised Audits	6.751	0.000
005 Forensic Investigations and Special Audits	6.112	0.000
Vote Function:02 Support to Audit services	66.780	4.366
001 Corporate and Technical Support Services	66.780	4.366
Programme:18 Development Plan Implementation	4.000	0.000
Vote Function:01 External Audit Services	1.990	0.000
001 Local Authorities	0.860	0.000
004 Value For Money and Specialised Audits	0.730	0.000
005 Forensic Investigations and Special Audits	0.400	0.000
Vote Function:02 Support to Audit services	2.010	0.000
001 Corporate and Technical Support Services	2.010	0.000
Programme:20 Legislation, Oversight and Representation	0.150	0.000
Vote Function:02 Support to Audit services	0.150	0.000
001 Corporate and Technical Support Services	0.150	0.000
Total for the Vote	119.283	4.366

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V. PERFORMANCE INDICATORS AND PLANNED OUTPUTS

Table 5.1: Performance Indicators

Programme: 16 Governance and Security

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: 164112 Enhance Compliance to anti-corruption and accountability rules and regulations

Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2026/27
Percentage of planned audits undertaken	Percentage	2023/24	76%	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: 164112 Enhance Compliance to anti-corruption and accountability rules and regulations

Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2026/27
Percentage of planned audits undertaken	Percentage	2023/24	76%	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: 164112 Enhance Compliance to anti-corruption and accountability rules and regulations

Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2026/27
Audit Quality Score	Percentage	2023/24	Not available	60%
Percentage level of compliance with International Audit Standards (ISSAIs)	Percentage	2023/24	47%	60%
Percentage of annual GoU budget audited	Percentage	2023/24	88%	90%
Percentage of planned audits undertaken	Percentage	2023/24	76%	90%

VOTE: 131 Office of the Auditor General (OAG)**Vote Function: 01 External Audit Services****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**

Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2026/27
Percentage of the Audit Population/Universe audited	Percentage	2023/24	19%	23%
Percentage reduction in the nominal value of cross-cutting audit issues	Percentage	2023/24	Not available	5%
Proportion of audit recommendations implemented	Percentage	2023/24	41%	50%

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: 164112 Enhance Compliance to anti-corruption and accountability rules and regulations**

Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2026/27
Percentage of planned audits undertaken	Percentage	2023/24	76%	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: 164112 Enhance Compliance to anti-corruption and accountability rules and regulations**

Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2026/27
Percentage of planned audits undertaken	Percentage	2023/24	76%	90%

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: 169111 Strengthen programme institutions for effective and efficient service delivery**

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

Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2026/27
Number of HIV/AIDS mainstreaming interventions undertaken	Number	2023/24	4	4

Key Service Area: 000014 Administrative and Support Services**PIAP Output: Management and Administrative Services coordinated****Programme Intervention: 169111 Strengthen programme institutions for effective and efficient service delivery**

Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2026/27
% of cyber security incidences detected and resolved	Percentage	2023/24	75%	95%
% of filled positions in the approved structure	Percentage	2023/24	94%	33%
% of institutional planned outputs on track	Percentage	2023/24	70%	75%
% of Internal audit recommendations implemented	Percentage	2023/24	29%	50%
% of network uptime	Percentage	2023/24	94%	95%
% of planned maintenance works undertaken	Percentage	2023/24	100%	90%
% of semi current records archived	Percentage	2023/24	1%	80%
% of staff appraised on performance	Percentage	2023/24	1%	98%
Average staff appraisal score(%)	Percentage	2023/24	78%	85%
Gender and Equity budgeting compliance score	Number	2023/24	0.57	65
Level of compliance with the OAG Enterprise Risk Management Framework(%)	Percentage	2023/24	N/A	70%
Level of implementation of the Annual OAG Procurement Plan(%)	Percentage	2023/24	88%	90%
MDA Certificate of Compliance Rating	Percentage	2023/24	89.5%	85%

VOTE: 131 Office of the Auditor General (OAG)**Vote Function: 02 Support to Audit services****Department: 001 Corporate and Technical Support Services****Key Service Area: 000014 Administrative and Support Services****PIAP Output: Management and Administrative Services coordinated**

Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2026/27
No of public relations engagements conducted	Number	2023/24	25	10
No. of performance reports submitted	Number	2023/24	4	5
No. of Procurement Reports Produced and Submitted	Number	2023/24	12	12
No. of Senior management meetings held	Number	2023/24	6	60
No. of Staff recruited	Number	2023/24	7	20
No. of staff trained	Number	2023/24	41	400
No. of Top management meetings held	Number	2023/24	4	7
Number of Audit development research activities undertaken	Number	2023/24	3	3
Number of Board meetings held	Number	2023/24	5	4
Number of capacity building interventions undertaken	Number	2023/24	14	120
Number of financial reports produced and submitted	Number	2023/24	4	3
Number of Internal Audit reports produced and submitted	Number	2023/24	4	4
Number of litigation cases against AG and OAG	Number	2023/24	5	5
Number of Monitoring and evaluation reports produced	Number	2023/24	4	4
Number of performance reviews conducted	Number	2023/24	4	4
Percentage of established OAG Governance committees meeting their annual performance targets	Percentage	2023/24	Not available	80%

VOTE: 131 Office of the Auditor General (OAG)**Vote Function: 02 Support to Audit services****Department: 001 Corporate and Technical Support Services****Key Service Area: 000014 Administrative and Support Services****PIAP Output: Management and Administrative Services coordinated**

Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2026/27
Percentage of OAG Budget requirement funded	Percentage	2023/24	59%	60%
Percentage of proposed amendments to the NAA, 2008 enacted into legislation(%)	Percentage	2023/24	Not available	80%
Proportion of external Audit recommendations implemented	Percentage	2023/24	50%	60%
Proportion of functional management committees (rewards and sanction, training committees etc)	Percentage	2023/24	1%	80%
Proportion of institutional processes automated(%)	Percentage	2023/24	30%	80%

Key Service Area: 000089 Climate Change Mitigation**PIAP Output: Management and Administrative Services coordinated****Programme Intervention: 169111 Strengthen programme institutions for effective and efficient service delivery**

Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2026/27
No. of staff trained	Number	2023/24	41	2
Number of Climate Change mitigation/adaptation interventions undertaken	Number	2023/24	1	3

Key Service Area: 000090 Climate Change Adaptation**PIAP Output: Management and Administrative Services coordinated****Programme Intervention: 169111 Strengthen programme institutions for effective and efficient service delivery**

Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2026/27
No. of staff trained	Number	2023/24	41	300

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Vote Function: 02 Support to Audit services

Department: 001 Corporate and Technical Support Services

Key Service Area: 000090 Climate Change Adaptation

PIAP Output: Management and Administrative Services coordinated

Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2026/27
Number of Climate Change mitigation/adaptation interventions undertaken	Number	2023/24	1	3

Project: 1889 Institutional Development of the Office of the Auditor General

Key Service Area: 000003 Facilities and Equipment Management

PIAP Output: Institutions Retooled

Programme Intervention: 169111 Strengthen programme institutions for effective and efficient service delivery

Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2026/27
% of planned retooling outputs achieved	Percentage	2023/24	1%	90%
% of retooling budget implemented	Percentage	2023/24	1%	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: 184121 Strengthen the oversight function across government

Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2026/27
Percentage increase in Value For Money (Performance) audits, Specialized audits, Forensic Investigations, IT Audits and special audits	Percentage	2023/24	5%	6%

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Vote Function: 01 External Audit Services

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: 184121 Strengthen the oversight function across government

Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2026/27
Percentage increase in Value For Money (Performance) audits, Specialized audits, Forensic Investigations, IT Audits and special audits	Percentage	2023/24	5%	5%

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: 184121 Strengthen the oversight function across government

Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2026/27
Percentage increase in Value For Money (Performance) audits, Specialized audits, Forensic Investigations, IT Audits and special audits	Percentage	2023/24	5%	5%

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: 184121 Strengthen the oversight function across government

Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2026/27
Level of implementation of Audit recommendations (External)	Percentage	2023/24	42%	50%

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

Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2026/27
Percentage increase in Value For Money (Performance) audits, Specialized audits, Forensic Investigations, IT Audits and special audits	Percentage	2023/24	5%	5%

Programme: 20 Legislation, Oversight and Representation**Vote Function: 02 Support to Audit services****Department: 001 Corporate and Technical Support Services****Key Service Area: 000014 Administrative and Support Services****PIAP Output: Improved consideration of Audit Reports by Accountability Committees****Programme Intervention: 202121 Strengthen mechanisms for Parliamentary and local council oversight function**

Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2026/27
Proportion of audited entities considered by the Public Accountability Committees within six months (%)	Percentage	2023/24	60%	60%
Proportion of value for money audit reports considered against those submitted (%)	Percentage	2023/24	40%	50%

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VI. VOTE NARRATIVE

Vote Challenges

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The Office continues to face several budget execution challenges in delivery of its mandate, as explained below;

Funding Gap: For FYs 2024/25 and 2025/26, the Office continued to have deficits relative to its required budget. The funding gaps for FY 2024/25 and FY 2025/26 were UGX 128.18Bn and 98.26Bn respectively. These shortfalls as well as budget cuts and under releases on quarterly projections create uncertainty in funding for the Office, which adversely impacts on the ability of the Office to effectively deliver the mandate and meet the desired performance targets.

Increasing Audit Scope: It has become increasingly difficult to cope with the expanding scope of audits due to limited staff and budgetary allocations. This is attributed to: the growing number of administrative units such as local governments and schools; emerging areas such as PDM, Oil, Gas and extractives; and increasing demand for public works audits, VFM audits, special audits and forensic investigations. This has limited our coverage and resulted in accumulation of audit backlogs. In addition, the adoption of thematic reporting and ISSAI - 140 has heightened the need for additional resources in order for the Office to produce the required quality of reports.

Inadequate Staff numbers and delayed implementation of the manpower plan: The office currently employs 605 staff out of the staff establishment of 1,890 (32%) determined through the Manpower planning analysis. This insufficiency in staff numbers impairs the ability of the Office to fully execute its mandate. Relatedly, the staff in place are subjected to heavy workloads, which may affect their health, morale and overall performance.

Insufficient and Ageing Motor vehicle fleet: Transport equipment is a critical input for the delivery of the Office mandate. However, the current fleet is insufficient to support the daily operations of the OAG. This has been worsened by budgetary freezes on acquisition of transport equipment and the ever-expanding mandate of the Auditor General, which further strains the existing fleet. In addition, the vehicle utilization analysis undertaken in March 2025 indicated that 65% of the OAG fleet is due for disposal while an additional 20% is due for replacement in the next two (2) years. This poses a significant risk and is likely to jeopardize the operations of the Office since most of our work is field based.

Accommodation challenges at Audit House: To accommodate the expanding scope and coverage of our audits, the Office has increased its staffing levels. As a result, Audit House now houses 350 staff, surpassing the originally planned capacity of 250. While the Office had hoped to ease this issue through the construction of the Centre for Audit Excellence, the project is yet to commence due to funding constraints. Additionally, inadequate furniture has contributed to the declining working conditions for staff at Audit House and branch offices.

Rising cost of maintenance of building facilities: With the support of GoU and Development Partners, the Office has expanded its building assets. The growth in the stock of office premises has not been matched by an increase in resources to cover these maintenance expenses. For example, the budgets for civil and equipment maintenance have remained largely unchanged despite the recent addition of two (2) branch offices in Hoima and Moroto as well as the re-construction of Arua branch Office. This discrepancy poses a challenge to efforts towards appropriate maintenance of infrastructure and facilities.

Gaps in ICT and Security Infrastructure: Information and Communication Technology is a critical business enabler in the OAG. However, the Office has inadequate ICT infrastructure (hardware and software) in light of increasing staff numbers, automation of our business processes, and the need for remote accessibility among others. In addition, the Office is facing a challenge of obsolete surveillance and access control systems, which poses a threat to occupational safety.

To address the above pressing challenges, the Office has developed a resource mobilization strategy that will, among other initiatives, require continuous engagements with our key stakeholders as well as identification and adaptation of efficiency improvements in our business processes.

Particularly, the Office shall pursue additional funding towards staff recruitment, addressing the expanding audit scope, acquisition of vehicles, construction of the OAG Centre for excellence and facilities enhancement.

Plans to improve Vote Performance

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The Office has undertaken deliberate efforts to fully align all its operations and business processes to the OAG Strategic direction. This is done through engagements with staff and external stakeholders in order to ensure that we are better able to close the expectation gap while also delivering on the mandate in an efficient and effective way that creates value to society.

Additionally, the Office adopted the Balanced Scorecard (BSC) Strategic Management Framework in a bid to enhance overall planning and performance management in the Office. The Balanced Scorecard provides a clear framework for development of aligned plans, as well as a comprehensive, synchronized and balanced view of performance. It was therefore envisaged that the BSC would help all staff in the OAG understand and work towards a shared strategic direction through demonstrating the alignment between the OAG vision, mission, business strategy and day-to-day operations. This, in turn, shall contribute to improved accountability and higher performance.

Follow up on the implementation of audit recommendations provides a platform for improvements in public sector governance and enables the Office to validate its impact and relevance. It also creates avenues for inclusiveness through stimulating public demand for accountability. Accordingly, the Office spearheaded the development of the ART platform to track the status of recommendations arising from audits and investigations. The system was published in December 2024.

Over time, the office has equitably built capacity of its staff so as to improve the quality of audits while ensuring that audits address stakeholder needs and emerging areas. Enhancing staff capacity translates into improved ability to carry out audits internally hence increasing audit coverage and reducing outsourcing costs. In the next Financial Year, the Office shall fully roll out the Integrated Competence Framework which aims to streamline capacity building initiatives towards professional development for all staff. The Office has also adopted virtual training using e-Learning platforms in light of the challenges posed by COVID-19.

Adoption of International Auditing Standards remains a priority of the Office. Roll out of these standards commenced in 2014 and will continue until the office achieves full adherence to the standards as required. Assessment of the level of compliance shall be done routinely, in a bid to ensure the audits we undertake achieve the desired outcomes.

The Office is in the process of implementing the Integrated Management Information System which involves full automation of all business processes within the office. This will enhance organizational transparency and cohesiveness of activities, and provide timely access to information. It is envisaged that this in addition to the development of an in-house Audit Management System to replace TeamMate shall translate into improved operational efficiency and quality of audits. Development of both these systems is on-going.

The Office has established a Monitoring and Evaluation system comprising a dedicated M&E Function, OAG M&E Policy and Guidelines as well as a 5 year M&E Framework. This enables the Office to track implementation of work plans, provide timely information to Management for decision making, guide corrective actions and provides means for the Office to measure its outcomes and impact.

The Office has prioritized stakeholder engagement with emphasis on increasing participation, citizen inclusion and expanded geographical coverage. The Office plans to widen dissemination of audit results and build the capacity of its stakeholders at all levels, including the local governments, in utilisation of audit reports. In addition, collaborative engagements with other Anti-corruption agencies, development partners, CSOs, the media, professional bodies and other relevant stakeholders shall be undertaken. The Office has developed a Citizen Feedback Application, which provides a platform for the general public to directly provide information on accountability issues and support identification of service delivery gaps. This promotes citizen involvement in public accountability.

Review of internal policies, manuals, guidelines and strategies continues to be undertaken so as to keep up to date with the ever changing environment. This ultimately enables the office to evolve its operations thus enabling staff to effectively execute the mandate and create sustainable impact. Compliance with these policies, manuals and guidelines is monitored.

The Office developed a Staff Code of Conduct in accordance with International Audit standards and compliance in this regard, is monitored periodically. In addition, the position of Integrity Manager was created in the revised organisational structure, to support the Office in dealing with misconduct related to integrity and communicating preventive measures to curb violations of the ethical code of conduct.

VII. Off Budget Support and NTR Projections

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Table 7.1: Off Budget Support by Project and Department

N/A

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Table 7.2: NTR Projections(Uganda Shillings Billions)

N/A

VOTE: 131 Office of the Auditor General (OAG)**VIII. PERSONNEL INFORMATION****Table 8.1: Staff Establishment Analysis**

Title	Salary Scale	Number of Approved Positions	Number of filled Positions
Assistant Director IT	OAG-4	1	0
Assistant Director QAAD	OAG-4	1	0
Assistant Director Stakeholder Engagement	OAG-4	2	0
Auditor	OAG-8	899	71
Manager HRMD	OAG-5	2	0
Manager Planning, Monitoring and Evaluation	OAG-5	1	0
Manager Quality Assurance and Audit Development	OAG-5	2	1
Principal Accountant	OAG-6	1	0
Principal Auditor	OAG-6	28	10
Principal Specialist/Auditor	OAG-6	12	5
Senior Auditor	OAG-7	170	35
Senior M&E Officer	OAG-7	2	0
Senior Principal Auditor	OAG-5	11	4
Senior Specialist/Auditor	OAG-7	4	2
Specialist/Auditor	OAG-8	148	25

VOTE: 131 Office of the Auditor General (OAG)**Table 8.2: Staff Recruitment Plan**

Post Title	Salary Scale	No. Of Approved Posts	No. Of Filled Posts	No. Of Vacant Posts	No. Of Posts Cleared for Filling FY2026/27	Gross Salary Per Month (UGX)	Total Annual Salary (UGX)
Assistant Director IT	OAG-4	1	0	1	1	20,637,500	247,650,000
Assistant Director QAAD	OAG-4	1	0	1	1	20,637,500	247,650,000
Assistant Director Stakeholder Engagement	OAG-4	2	0	2	1	20,637,500	247,650,000
Auditor	OAG-8	899	71	828	22	5,773,125	1,524,105,000
Manager HRMD	OAG-5	2	0	2	2	16,200,000	388,800,000
Manager Planning, Monitoring and Evaluation	OAG-5	1	0	1	1	16,200,000	194,400,000
Manager Quality Assurance and Audit Development	OAG-5	2	1	1	1	16,200,000	194,400,000
Principal Accountant	OAG-6	1	0	1	1	11,757,423	141,089,076
Principal Auditor	OAG-6	28	10	18	3	11,757,423	423,267,228
Principal Specialist/Auditor	OAG-6	12	5	7	2	23,514,846	282,178,152
Senior Auditor	OAG-7	170	35	135	7	17,684,416	742,745,472
Senior M&E Officer	OAG-7	2	0	2	1	8,842,208	106,106,496
Senior Principal Auditor	OAG-5	11	4	7	2	16,200,000	388,800,000
Senior Specialist/Auditor	OAG-7	4	2	2	2	8,842,208	212,212,992
Specialist/Auditor	OAG-8	148	25	123	12	11,546,250	831,330,000
Total					59	226,430,399	6,172,384,416