VOTE: 131 Office of the Auditor General (OAG)

Table V1: Overview of Vote Expenditure (Ushs Billion)

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

Table V2: Summary of Vote Estimates by Vote Function, Department and Project

Thousand Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 16 Governance and Security						
Vote Function 01 External Audit Services						
Recurrent Budget Estimates	Wage	NonWage	Total	Wage	NonWage	Total
001 Local Authorities	13,356,850	4,777,208	**18,134,058**	13,356,850	5,877,208	**19,234,058**
002 Central Government One	5,116,764	1,659,447	**6,776,212**	5,116,764	1,809,447	**6,926,212**
003 Central Government Two	5,615,172	1,763,745	**7,378,917**	5,615,172	3,713,745	**9,328,917**
004 Value for Money and Specialised Audits	5,077,411	1,523,577	**6,600,988**	5,077,411	1,673,577	**6,750,988**
005 Forensic Investigations and Special Audits	4,658,854	1,353,236	**6,012,090**	4,658,854	1,453,236	**6,112,090**
Total Recurrent Budget Estimates for Vote Function	**33,825,051**	**11,077,214**	**44,902,265**	**33,825,051**	**14,527,214**	**48,352,265**
Development Budget Estimates	GoU Dev't	External Fin.	Total	GoU Dev't	External Fin.	Total
Total for Vote Function 01	*33,825,051*	*11,077,214*	*44,902,265*	*33,825,051*	*14,527,214*	*48,352,265*
Vote Function 02 Support to Audit services						
Recurrent Budget Estimates	Wage	NonWage	Total	Wage	NonWage	Total
001 Corporate and Technical Support Services	14,699,667	48,430,646	**63,130,314**	14,699,667	52,080,646	**66,780,314**
Total Recurrent Budget Estimates for Vote Function	**14,699,667**	**48,430,646**	**63,130,314**	**14,699,667**	**52,080,646**	**66,780,314**

VOTE: 131 Office of the Auditor General (OAG)

Thousand Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 16 Governance and Security						
Development Budget Estimates	**GoU Dev't**	**External Fin.**	**Total**	**GoU Dev't**	**External Fin.**	**Total**
1889 Institutional Development of the Office of the Auditor General	1,565,702	0	**1,565,702**	4,365,702	0	**4,365,702**
Total Development Budget Estimates for Vote Function	**1,565,702**	**0**	**1,565,702**	**4,365,702**	**0**	**4,365,702**
Total for Vote Function 02	*16,265,369*	*48,430,646*	*64,696,015*	*19,065,369*	*52,080,646*	*71,146,015*
Total for Programme 16	**50,090,420**	**59,507,860**	**109,598,280**	**52,890,420**	**66,607,860**	**119,498,280**
Programme 18 Development Plan Implementation						
Vote Function 01 External Audit Services						
Recurrent Budget Estimates	**Wage**	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
001 Local Authorities	0	660,000	**660,000**	0	860,000	**860,000**
004 Value For Money and Specialised Audits	0	730,000	**730,000**	0	730,000	**730,000**
005 Forensic Investigations and Special Audits	0	400,000	**400,000**	0	400,000	**400,000**
Total Recurrent Budget Estimates for Vote Function	**0**	**1,790,000**	**1,790,000**	**0**	**1,990,000**	**1,990,000**
Development Budget Estimates	**GoU Dev't**	**External Fin.**	**Total**	**GoU Dev't**	**External Fin.**	**Total**
Total for Vote Function 01	*0*	*1,790,000*	*1,790,000*	*0*	*1,990,000*	*1,990,000*
Vote Function 02 Support to Audit services						
Recurrent Budget Estimates	**Wage**	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
001 Corporate and Technical Support Services	0	2,210,000	**2,210,000**	0	2,010,000	**2,010,000**
Total Recurrent Budget Estimates for Vote Function	**0**	**2,210,000**	**2,210,000**	**0**	**2,010,000**	**2,010,000**
Development Budget Estimates	**GoU Dev't**	**External Fin.**	**Total**	**GoU Dev't**	**External Fin.**	**Total**
Total for Vote Function 02	*0*	*2,210,000*	*2,210,000*	*0*	*2,010,000*	*2,010,000*
Total for Programme 18	**0**	**4,000,000**	**4,000,000**	**0**	**4,000,000**	**4,000,000**
Programme 20 Legislation, Oversight and Representation						
Vote Function 02 Support to Audit services						
Recurrent Budget Estimates	**Wage**	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
001 Corporate and Technical Support Services	0	0	**0**	0	150,000	**150,000**
Total Recurrent Budget Estimates for Vote Function	**0**	**0**	**0**	**0**	**150,000**	**150,000**
Development Budget Estimates	**GoU Dev't**	**External Fin.**	**Total**	**GoU Dev't**	**External Fin.**	**Total**
Total for Vote Function 02	*0*	*0*	*0*	*0*	*150,000*	*150,000*

VOTE: 131 Office of the Auditor General (OAG)

Thousand Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Total for Programme 20	**0**	**0**	**0**	**0**	**150,000**	**150,000**
Grand Total Vote 131	**50,090,420**	**63,507,860**	**113,598,280**	**52,890,420**	**70,757,860**	**123,648,280**
Total Excluding Arrears	**50,090,420**	**63,507,860**	**113,598,280**	**52,890,420**	**70,757,860**	**123,648,280**

VOTE: 131 Office of the Auditor General (OAG)

Table V3: Summary Vote Estimates by Economic Classification

Thousand Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
	GoU	External Fin.	Total	GoU	External Fin.	Total
211 Wages and Salaries	64,187,418	0	64,187,418	64,529,031	0	64,529,031
212 Social Contributions	8,146,466	0	8,146,466	8,905,590	0	8,905,590
221 General Use of goods and services	10,603,240	0	10,603,240	11,492,274	0	11,492,274
222 Communications	458,584	0	458,584	458,584	0	458,584
223 Utility and Property Expenses	1,797,562	0	1,797,562	2,194,765	0	2,194,765
225 Professional Services	4,222,665	0	4,222,665	5,569,545	0	5,569,545
226 Insurances and Licenses	0	0	0	380,000	0	380,000
227 Travel and Transport	17,520,355	0	17,520,355	20,000,355	0	20,000,355
228 Maintenance	2,147,172	0	2,147,172	2,347,172	0	2,347,172
273 Employment-related social benefits	2,949,116	0	2,949,116	3,405,261	0	3,405,261
312 Acquisition of Produced Assets	1,250,000	0	1,250,000	3,850,000	0	3,850,000
313 Major Repairs, Overhaul and Improvement to Produced Assets	315,702	0	315,702	515,702	0	515,702
Grand Total Vote 131	**113,598,280**	**0**	**113,598,280**	**123,648,280**	**0**	**123,648,280**
Total Excluding Arrears	**113,598,280**	**0**	**113,598,280**	**123,648,280**	**0**	**123,648,280**

VOTE: 131 Office of the Auditor General (OAG)

Table V4: Summary Vote Estimates by Item

Thousand Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Items	**GoU**	**External Fin.**	**Total**	**GoU**	**External Fin.**	**Total**
211102 Contract Staff Salaries	3,144,171	0	3,144,171	3,144,171	0	**3,144,171**
211103 Statutory salaries	45,380,547	0	45,380,547	45,380,547	0	**45,380,547**
211104 Employee Gratuity	2,861,450	0	2,861,450	3,045,325	0	**3,045,325**
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	12,801,250	0	12,801,250	12,958,989	0	**12,958,989**
212101 Social Security Contributions	5,272,160	0	5,272,160	5,124,459	0	**5,124,459**
212102 Medical expenses (Employees)	2,688,292	0	2,688,292	3,595,117	0	**3,595,117**
212103 Incapacity benefits (Employees)	186,015	0	186,015	186,015	0	**186,015**
221001 Advertising and Public Relations	191,868	0	191,868	191,868	0	**191,868**
221002 Workshops, Meetings and Seminars	1,120,000	0	1,120,000	1,310,000	0	**1,310,000**
221003 Staff Training	5,230,173	0	5,230,173	5,784,018	0	**5,784,018**
221004 Recruitment Expenses	80,011	0	80,011	80,011	0	**80,011**
221007 Books, Periodicals & Newspapers	87,229	0	87,229	87,229	0	**87,229**
221008 Information and Communication Technology Supplies.	1,102,198	0	1,102,198	1,002,198	0	**1,002,198**
221009 Welfare and Entertainment	1,755,728	0	1,755,728	1,563,986	0	**1,563,986**
221011 Printing, Stationery, Photocopying and Binding	503,068	0	503,068	950,000	0	**950,000**
221012 Small Office Equipment	150,000	0	150,000	140,000	0	**140,000**
221016 Systems Recurrent costs	150,000	0	150,000	150,000	0	**150,000**
221017 Membership dues and Subscription fees.	232,965	0	232,965	232,965	0	**232,965**
222001 Information and Communication Technology Services.	458,584	0	458,584	458,584	0	**458,584**
223001 Property Management Expenses	596,000	0	596,000	696,000	0	**696,000**
223002 Property Rates	120,000	0	120,000	120,000	0	**120,000**
223004 Guard and Security services	748,320	0	748,320	594,720	0	**594,720**
223005 Electricity	134,845	0	134,845	490,941	0	**490,941**
223006 Water	38,397	0	38,397	133,104	0	**133,104**
223007 Other Utilities- (fuel, gas, firewood, charcoal)	160,000	0	160,000	160,000	0	**160,000**
225101 Consultancy Services	4,222,665	0	4,222,665	5,569,545	0	**5,569,545**
226001 Insurances	0	0	0	380,000	0	**380,000**
227001 Travel inland	9,646,285	0	9,646,285	11,746,285	0	**11,746,285**

VOTE: 131 Office of the Auditor General (OAG)

Thousand Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Items	**GoU**	**External Fin.**	**Total**	**GoU**	**External Fin.**	**Total**
227002 Travel abroad	5,761,249	0	5,761,249	6,261,249	0	**6,261,249**
227003 Carriage, Haulage, Freight and transport hire	80,000	0	80,000	60,000	0	**60,000**
227004 Fuel, Lubricants and Oils	2,032,821	0	2,032,821	1,932,821	0	**1,932,821**
228001 Maintenance-Buildings and Structures	290,508	0	290,508	490,508	0	**490,508**
228002 Maintenance-Transport Equipment	1,396,360	0	1,396,360	1,296,360	0	**1,296,360**
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	460,304	0	460,304	560,304	0	**560,304**
273104 Pension	999,858	0	999,858	999,858	0	**999,858**
273107 Ex-Gratia for other Retired and Serving Public Servants	1,949,258	0	1,949,258	2,405,404	0	**2,405,404**
312212 Light Vehicles - Acquisition	0	0	0	2,600,000	0	**2,600,000**
312221 Light ICT hardware - Acquisition	0	0	0	800,000	0	**800,000**
312229 Other ICT Equipment - Acquisition	900,000	0	900,000	0	0	**0**
312235 Furniture and Fittings - Acquisition	350,000	0	350,000	450,000	0	**450,000**
313121 Non-Residential Buildings - Improvement	315,702	0	315,702	515,702	0	**515,702**
Grand Total Vote 131	**113,598,280**	**0**	**113,598,280**	**123,648,280**	**0**	**123,648,280**
Total Excluding Arrears	**113,598,280**	**0**	**113,598,280**	**123,648,280**	**0**	**123,648,280**

VOTE: 131 Office of the Auditor General (OAG)

Table V5: Detailed Estimates by Vote Function, Department, Project, Key Service Area and Item

Thousands Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 16 Governance and Security						
Vote Function 01 External Audit Services						
Recurrent Budget Estimates						
	Wage	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
Department 001 Local Authorities						
Key Service Area 460081 Financial and Value For Money audits						
211103 Statutory salaries	13,356,850	0	**13,356,850**	13,356,850	0	**13,356,850**
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,846,353	**1,846,353**	0	1,846,353	**1,846,353**
227001 Travel inland	0	2,930,855	**2,930,855**	0	4,030,855	**4,030,855**
Total Cost of Key Service Area 460081	**13,356,850**	**4,777,208**	**18,134,058**	**13,356,850**	**5,877,208**	**19,234,058**
Total Cost for Department 001	**13,356,850**	**4,777,208**	**18,134,058**	**13,356,850**	**5,877,208**	**19,234,058**
Total Excluding Arrears	**13,356,850**	**4,777,208**	**18,134,058**	**13,356,850**	**5,877,208**	**19,234,058**
Department 002 Central Government One						
Key Service Area 460081 Financial and Value For Money audits						
211103 Statutory salaries	5,116,764	0	**5,116,764**	5,116,764	0	**5,116,764**
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	666,211	**666,211**	0	666,211	**666,211**
227001 Travel inland	0	993,236	**993,236**	0	1,143,236	**1,143,236**
Total Cost of Key Service Area 460081	**5,116,764**	**1,659,447**	**6,776,212**	**5,116,764**	**1,809,447**	**6,926,212**
Total Cost for Department 002	**5,116,764**	**1,659,447**	**6,776,212**	**5,116,764**	**1,809,447**	**6,926,212**
Total Excluding Arrears	**5,116,764**	**1,659,447**	**6,776,212**	**5,116,764**	**1,809,447**	**6,926,212**
Department 003 Central Government Two						
Key Service Area 460081 Financial and Value For Money audits						
211103 Statutory salaries	5,615,172	0	**5,615,172**	5,615,172	0	**5,615,172**
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	820,228	**820,228**	0	820,228	**820,228**
221002 Workshops, Meetings and Seminars	0	0	**0**	0	200,000	**200,000**
221003 Staff Training	0	0	**0**	0	500,000	**500,000**
225101 Consultancy Services	0	0	**0**	0	600,000	**600,000**
227001 Travel inland	0	943,517	**943,517**	0	1,293,517	**1,293,517**
227002 Travel abroad	0	0	**0**	0	300,000	**300,000**
Total Cost of Key Service Area 460081	**5,615,172**	**1,763,745**	**7,378,917**	**5,615,172**	**3,713,745**	**9,328,917**

VOTE: 131 Office of the Auditor General (OAG)

Thousands Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 16 Governance and Security						
	Wage	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
Total Cost for Department 003	**5,615,172**	**1,763,745**	**7,378,917**	**5,615,172**	**3,713,745**	**9,328,917**
Total Excluding Arrears	**5,615,172**	**1,763,745**	**7,378,917**	**5,615,172**	**3,713,745**	**9,328,917**
Department 004 Value for Money and Specialised Audits						
Key Service Area 460081 Financial and Value For Money audits						
211103 Statutory salaries	5,077,411	0	**5,077,411**	5,077,411	0	**5,077,411**
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	684,302	**684,302**	0	684,302	**684,302**
227001 Travel inland	0	839,275	**839,275**	0	989,275	**989,275**
Total Cost of Key Service Area 460081	**5,077,411**	**1,523,577**	**6,600,988**	**5,077,411**	**1,673,577**	**6,750,988**
Total Cost for Department 004	**5,077,411**	**1,523,577**	**6,600,988**	**5,077,411**	**1,673,577**	**6,750,988**
Total Excluding Arrears	**5,077,411**	**1,523,577**	**6,600,988**	**5,077,411**	**1,673,577**	**6,750,988**
Department 005 Forensic Investigations and Special Audits						
Key Service Area 460082 Audits and Forensic Investigations						
211103 Statutory salaries	4,658,854	0	**4,658,854**	4,658,854	0	**4,658,854**
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	663,586	**663,586**	0	663,586	**663,586**
227001 Travel inland	0	689,650	**689,650**	0	789,650	**789,650**
Total Cost of Key Service Area 460082	**4,658,854**	**1,353,236**	**6,012,090**	**4,658,854**	**1,453,236**	**6,112,090**
Total Cost for Department 005	**4,658,854**	**1,353,236**	**6,012,090**	**4,658,854**	**1,453,236**	**6,112,090**
Total Excluding Arrears	**4,658,854**	**1,353,236**	**6,012,090**	**4,658,854**	**1,453,236**	**6,112,090**
Development Budget Estimates						
	GoU	**External Fin.**	**Total**	**GoU**	**External Fin.**	**Total**
Total for Vote Function 01	**44,902,265**	**0**	**44,902,265**	**48,352,265**	**0**	**48,352,265**
Total Excluding Arrears	**44,902,265**	**0**	**44,902,265**	**48,352,265**	**0**	**48,352,265**
Vote Function 02 Support to Audit services						
Recurrent Budget Estimates						
	Wage	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
Department 001 Corporate and Technical Support Services						
Key Service Area 000013 HIV/AIDS Mainstreaming						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	60,000	**60,000**	0	50,000	**50,000**
221003 Staff Training	0	80,000	**80,000**	0	60,000	**60,000**
221009 Welfare and Entertainment	0	0	**0**	0	30,000	**30,000**

VOTE: 131 Office of the Auditor General (OAG)

Thousands Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 16 Governance and Security						
	Wage	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
Department 001 Corporate and Technical Support Services						
Total Cost of Key Service Area 000013	**0**	**140,000**	**140,000**	**0**	**140,000**	**140,000**
Key Service Area 000014 Administrative and Support Services						
211102 Contract Staff Salaries	3,144,171	0	**3,144,171**	3,144,171	0	**3,144,171**
211103 Statutory salaries	11,555,496	0	**11,555,496**	11,555,496	0	**11,555,496**
211104 Employee Gratuity	0	2,861,450	**2,861,450**	0	3,045,325	**3,045,325**
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	7,510,570	**7,510,570**	0	7,578,308	**7,578,308**
212101 Social Security Contributions	0	5,272,160	**5,272,160**	0	5,124,459	**5,124,459**
212102 Medical expenses (Employees)	0	2,688,292	**2,688,292**	0	3,595,117	**3,595,117**
212103 Incapacity benefits (Employees)	0	186,015	**186,015**	0	186,015	**186,015**
221001 Advertising and Public Relations	0	191,868	**191,868**	0	191,868	**191,868**
221002 Workshops, Meetings and Seminars	0	1,070,000	**1,070,000**	0	1,070,000	**1,070,000**
221003 Staff Training	0	3,990,173	**3,990,173**	0	4,094,018	**4,094,018**
221004 Recruitment Expenses	0	80,011	**80,011**	0	80,011	**80,011**
221007 Books, Periodicals & Newspapers	0	87,229	**87,229**	0	87,229	**87,229**
221008 Information and Communication Technology Supplies.	0	1,102,198	**1,102,198**	0	1,002,198	**1,002,198**
221009 Welfare and Entertainment	0	1,755,728	**1,755,728**	0	1,533,986	**1,533,986**
221011 Printing, Stationery, Photocopying and Binding	0	503,068	**503,068**	0	950,000	**950,000**
221012 Small Office Equipment	0	150,000	**150,000**	0	110,000	**110,000**
221016 Systems Recurrent costs	0	150,000	**150,000**	0	150,000	**150,000**
221017 Membership dues and Subscription fees.	0	232,965	**232,965**	0	232,965	**232,965**
222001 Information and Communication Technology Services.	0	458,584	**458,584**	0	458,584	**458,584**
223001 Property Management Expenses	0	596,000	**596,000**	0	696,000	**696,000**
223002 Property Rates	0	120,000	**120,000**	0	120,000	**120,000**
223004 Guard and Security services	0	748,320	**748,320**	0	594,720	**594,720**
223005 Electricity	0	134,845	**134,845**	0	490,941	**490,941**
223006 Water	0	38,397	**38,397**	0	133,104	**133,104**
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0	160,000	**160,000**	0	160,000	**160,000**
225101 Consultancy Services	0	3,112,665	**3,112,665**	0	4,059,545	**4,059,545**

VOTE: 131 Office of the Auditor General (OAG)

Thousands Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 16 Governance and Security						
	Wage	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
Department 001 Corporate and Technical Support Services						
Key Service Area 000014 Administrative and Support Services						
226001 Insurances	0	0	**0**	0	380,000	**380,000**
227001 Travel inland	0	2,289,752	**2,289,752**	0	2,289,752	**2,289,752**
227002 Travel abroad	0	5,361,249	**5,361,249**	0	5,511,249	**5,511,249**
227003 Carriage, Haulage, Freight and transport hire	0	80,000	**80,000**	0	60,000	**60,000**
227004 Fuel, Lubricants and Oils	0	2,032,821	**2,032,821**	0	1,932,821	**1,932,821**
228001 Maintenance-Buildings and Structures	0	290,508	**290,508**	0	490,508	**490,508**
228002 Maintenance-Transport Equipment	0	1,396,360	**1,396,360**	0	1,296,360	**1,296,360**
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	460,304	**460,304**	0	560,304	**560,304**
273104 Pension	0	999,858	**999,858**	0	999,858	**999,858**
273107 Ex-Gratia for other Retired and Serving Public Servants	0	1,949,258	**1,949,258**	0	2,405,404	**2,405,404**
Total Cost of Key Service Area 000014	**14,699,667**	**48,060,646**	**62,760,314**	**14,699,667**	**51,670,646**	**66,370,314**
Key Service Area 000089 Climate Change Mitigation						
221003 Staff Training	0	40,000	**40,000**	0	30,000	**30,000**
227001 Travel inland	0	70,000	**70,000**	0	80,000	**80,000**
Total Cost of Key Service Area 000089	**0**	**110,000**	**110,000**	**0**	**110,000**	**110,000**
Key Service Area 000090 Climate Change Adaptation						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	**0**	0	40,000	**40,000**
221002 Workshops, Meetings and Seminars	0	50,000	**50,000**	0	40,000	**40,000**
221003 Staff Training	0	70,000	**70,000**	0	50,000	**50,000**
221012 Small Office Equipment	0	0	**0**	0	30,000	**30,000**
Total Cost of Key Service Area 000090	**0**	**120,000**	**120,000**	**0**	**160,000**	**160,000**
Total Cost for Department 001	**14,699,667**	**48,430,646**	**63,130,314**	**14,699,667**	**52,080,646**	**66,780,314**
Total Excluding Arrears	**14,699,667**	**48,430,646**	**63,130,314**	**14,699,667**	**52,080,646**	**66,780,314**
Development Budget Estimates						
	GoU	**External Fin.**	**Total**	**GoU**	**External Fin.**	**Total**
Project 1889 Institutional Development of the Office of the Auditor General						
Key Service Area 000003 Facilities and Equipment Management						
312212 Light Vehicles - Acquisition	0	0	**0**	2,600,000	0	**2,600,000**

VOTE: 131 Office of the Auditor General (OAG)

Thousands Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 16 Governance and Security						
	GoU	**External Fin.**	**Total**	**GoU**	**External Fin.**	**Total**
Project 1889 Institutional Development of the Office of the Auditor General						
Key Service Area 000003 Facilities and Equipment Management						
312221 Light ICT hardware - Acquisition	0	0	**0**	800,000	0	**800,000**
312229 Other ICT Equipment - Acquisition	900,000	0	**900,000**	0	0	**0**
312235 Furniture and Fittings - Acquisition	350,000	0	**350,000**	450,000	0	**450,000**
313121 Non-Residential Buildings - Improvement	315,702	0	**315,702**	515,702	0	**515,702**
Total Cost of Key Service Area 000003	**1,565,702**	**0**	**1,565,702**	**4,365,702**	**0**	**4,365,702**
Total Cost for Project 1889	**1,565,702**	**0**	**1,565,702**	**4,365,702**	**0**	**4,365,702**
Total Excluding Arrears	**1,565,702**	**0**	**1,565,702**	**4,365,702**	**0**	**4,365,702**
Total for Vote Function 02	**64,696,015**	**0**	**64,696,015**	**71,146,015**	**0**	**71,146,015**
Total Excluding Arrears	**64,696,015**	**0**	**64,696,015**	**71,146,015**	**0**	**71,146,015**
Programme 18 Development Plan Implementation						
Vote Function 01 External Audit Services						
Recurrent Budget Estimates						
	Wage	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
Department 001 Local Authorities						
Key Service Area 000001 Audit and Risk Management						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	250,000	**250,000**	0	250,000	**250,000**
227001 Travel inland	0	410,000	**410,000**	0	610,000	**610,000**
Total Cost of Key Service Area 000001	**0**	**660,000**	**660,000**	**0**	**860,000**	**860,000**
Total Cost for Department 001	**0**	**660,000**	**660,000**	**0**	**860,000**	**860,000**
Total Excluding Arrears	**0**	**660,000**	**660,000**	**0**	**860,000**	**860,000**
Department 004 Value For Money and Specialised Audits						
Key Service Area 000001 Audit and Risk Management						
221003 Staff Training	0	450,000	**450,000**	0	450,000	**450,000**
227001 Travel inland	0	280,000	**280,000**	0	280,000	**280,000**
Total Cost of Key Service Area 000001	**0**	**730,000**	**730,000**	**0**	**730,000**	**730,000**
Total Cost for Department 004	**0**	**730,000**	**730,000**	**0**	**730,000**	**730,000**
Total Excluding Arrears	**0**	**730,000**	**730,000**	**0**	**730,000**	**730,000**

VOTE: 131 Office of the Auditor General (OAG)

Thousands Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 18 Development Plan Implementation						
	Wage	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
Department 005 Forensic Investigations and Special Audits						
Key Service Area 000001 Audit and Risk Management						
221003 Staff Training	0	200,000	**200,000**	0	200,000	**200,000**
227001 Travel inland	0	200,000	**200,000**	0	200,000	**200,000**
Total Cost of Key Service Area 000001	**0**	**400,000**	**400,000**	**0**	**400,000**	**400,000**
Total Cost for Department 005	**0**	**400,000**	**400,000**	**0**	**400,000**	**400,000**
Total Excluding Arrears	**0**	**400,000**	**400,000**	**0**	**400,000**	**400,000**
Development Budget Estimates						
	GoU	**External Fin.**	**Total**	**GoU**	**External Fin.**	**Total**
Total for Vote Function 01	**1,790,000**	**0**	**1,790,000**	**1,990,000**	**0**	**1,990,000**
Total Excluding Arrears	**1,790,000**	**0**	**1,790,000**	**1,990,000**	**0**	**1,990,000**
Vote Function 02 Support to Audit services						
Recurrent Budget Estimates						
	Wage	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
Department 001 Corporate and Technical Support Services						
Key Service Area 000014 Administrative and Support Services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	300,000	**300,000**	0	300,000	**300,000**
221003 Staff Training	0	400,000	**400,000**	0	400,000	**400,000**
225101 Consultancy Services	0	1,110,000	**1,110,000**	0	910,000	**910,000**
227002 Travel abroad	0	400,000	**400,000**	0	400,000	**400,000**
Total Cost of Key Service Area 000014	**0**	**2,210,000**	**2,210,000**	**0**	**2,010,000**	**2,010,000**
Total Cost for Department 001	**0**	**2,210,000**	**2,210,000**	**0**	**2,010,000**	**2,010,000**
Total Excluding Arrears	**0**	**2,210,000**	**2,210,000**	**0**	**2,010,000**	**2,010,000**
Development Budget Estimates						
	GoU	**External Fin.**	**Total**	**GoU**	**External Fin.**	**Total**
Total for Vote Function 02	**2,210,000**	**0**	**2,210,000**	**2,010,000**	**0**	**2,010,000**
Total Excluding Arrears	**2,210,000**	**0**	**2,210,000**	**2,010,000**	**0**	**2,010,000**
Programme 20 Legislation, Oversight and Representation						
Vote Function 02 Support to Audit services						
Recurrent Budget Estimates						

VOTE: 131 Office of the Auditor General (OAG)

Thousands Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
Programme 20 Legislation, Oversight and Representation						
	Wage	**NonWage**	**Total**	**Wage**	**NonWage**	**Total**
Department 001 Corporate and Technical Support Services						
Key Service Area 000014 Administrative and Support Services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	**0**	0	60,000	**60,000**
227001 Travel inland	0	0	**0**	0	40,000	**40,000**
227002 Travel abroad	0	0	**0**	0	50,000	**50,000**
Total Cost of Key Service Area 000014	**0**	**0**	**0**	**0**	**150,000**	**150,000**
Total Cost for Department 001	**0**	**0**	**0**	**0**	**150,000**	**150,000**
Total Excluding Arrears	**0**	**0**	**0**	**0**	**150,000**	**150,000**
Development Budget Estimates						
	GoU	**External Fin.**	**Total**	**GoU**	**External Fin.**	**Total**
Total for Vote Function 02	**0**	**0**	**0**	**150,000**	**0**	**150,000**
Total Excluding Arrears	**0**	**0**	**0**	**150,000**	**0**	**150,000**
Grand Total Vote 131	**113,598,280**	**0**	**113,598,280**	**123,648,280**	**0**	**123,648,280**
Total Excluding Arrears	**113,598,280**	**0**	**113,598,280**	**123,648,280**	**0**	**123,648,280**

VOTE: 131 Office of the Auditor General (OAG)

Table V6: Summary of Project allocations by Department

Thousand Uganda Shillings	2025/26 Approved Budget			2026/27 Approved Estimates		
	GoU	External Fin.	Total	GoU	External Fin.	Total
Programme 16 Governance and Security						
Vote Function 02 Support to Audit services						
Department 001 Corporate and Technical Support Services						
1889 Institutional Development of the Office of the Auditor General	1,565,702	0	**1,565,702**	4,365,702	0	**4,365,702**
Total Development for the Department 001	**1,565,702**	**0**	**1,565,702**	**4,365,702**	**0**	**4,365,702**
Total Excluding Arrears	**1,565,702**	**0**	**1,565,702**	**4,365,702**	**0**	**4,365,702**
Grand Total Vote	**1,565,702**	**0**	**1,565,702**	**4,365,702**	**0**	**4,365,702**
Total Excluding Arrears	**1,565,702**	**0**	**1,565,702**	**4,365,702**	**0**	**4,365,702**

VOTE: 131 Office of the Auditor General (OAG)

Table V7: External Financing for the Vote

VOTE: 131 Office of the Auditor General (OAG)

Table V8: NTR Projections (Uganda Shillings Billions)