

**S T A T U T O R Y   I N S T R U M E N T S**

**2011 No. 27.**

**THE NATIONAL AUDIT (TERMS AND CONDITIONS OF STAFF)  
REGULATIONS, 2011**

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# S T A T U T O R Y I N S T R U M E N T S

2011 No. 27.

## **The National Audit (Terms And Conditions of Service of Staff) Regulations, 2011.**

*(Under sections 9 and 42(1) of the National Audit Act 2008, Act No. 7 of 2008)*

IN EXERCISE of the powers conferred on the Auditor General by sections 9 and 42(1) of the National Audit Act, 2008 and with the approval of Parliament; these Regulations are made this 16th day of April, 2011.

### PART I—PRELIMINARY

#### **1. Title**

These Regulations may be cited as the National Audit (Terms and Conditions of Service of Staff) Regulations, 2011.

#### **2. Interpretation**

In these Regulations, unless the context otherwise requires—

“Act” means the National Audit Act, 2008, Act No 7 of 2008;

“beneficiary” means a person designated by a member of staff to benefit from his or her entitlements under these Regulations;

“Contract” means an agreement in which a specific period of employment and terminal gratuity are expressed;

“currency point” has the value given to it in Schedule 1;

“department” means a division in the structure of the Office under a designated Head directly responsible to the Auditor General;

“Head of department” means an officer heading a department;

“home” means a place which a member of staff declares in writing at the time of appointment as his or her permanent place of residence for the purpose of claiming allowances on assumption of duty, and on leaving the service of the Office;

“medical practitioner” means a medical practitioner registered under the Medical and Dental Practitioners Act;

“member of staff” means an employee of the Office appointed under section 9 of the Act;

“Office” means Office of the Auditor General;

“official correspondence” means any letter, document, communication, or information which comes into the possession of a member of staff in the course of his or her official duties;

“other public service” has the meaning assigned to it by the Pensions Act;

“qualifying service” has the meaning assigned to it in the Pensions Act.

### **3. Purpose and application**

(1) The purpose of these Regulations is to define the terms and conditions of service of the members of staff of the Office and to explain the relationship between the Auditor General and members of staff of the Office.

(2) These Regulations apply to all members of staff of the Office.

### **4. Objectives**

The objectives of these Regulations are—

- (a) to provide and define the rights, obligations, roles and responsibilities of the Auditor General as the employer;
- (b) to provide and define the rights, obligations, roles and responsibilities of the members of staff;
- (c) to ensure a systematic approach to the administration of personnel policies, systems, procedures and practices with the aim of achieving a harmonious relationship between the Auditor General and members of staff of the Office;
- (d) to ensure continued effort of attracting, rewarding, developing and retaining high quality staff; and

- (e) to provide for and promote the effective and efficient operation of the Office.

## **5. Administration of Office**

(1) The Auditor General shall be responsible for the overall administration, control and supervision of the Office.

(2) The Auditor General may delegate to a member of staff, subject to such conditions as the Auditor General may impose, the carrying out or the exercise of any function or power of the Auditor General under these Regulations.

## **6. Seal of the Office**

(1) The official seal of the Office shall be in a form determined by the Auditor General.

(2) The official seal shall, when affixed to any document, be authenticated by the signatures of the Auditor General and one other member of the Office not below the rank of head of department and in the absence of the Auditor General, the person performing the functions of the Auditor General shall sign.

(3) An instrument or contract which if executed or entered into by a person other than a body corporate would not require to be under seal, may be executed or entered into on behalf of the Office by the Auditor General or any person authorised by him or her in writing.

(4) A document issued by the Office, with the seal of the Office and authenticated in the manner prescribed in this regulation or otherwise executed or entered into as provided in subregulation (3) shall be received and taken to be a true instrument of the Office without further proof unless the contrary is shown.

## **PART II—APPOINTMENT AND TERMS AND CONDITIONS OF SERVICE**

### **7. Continuation of service**

(1) On the commencement of these Regulations—

- (a) all persons who, immediately before the date of commencement of the Act were employed in the Office, shall continue to be employed in that Office as if appointed under the Act and these Regulations;
- (b) the terms and conditions, including the salary, on which a person referred to in paragraph (a) was employed immediately before the commencement of the Act shall be no less favorable than those that applied to that person's office immediately before the commencement of the Act and these Regulation; and
- (c) there is no break or interruption in the employment of such persons because of the enactment of the Act and these Regulations.

(2) Subject to subregulation (1) (b), the terms and conditions of employment referred to in subregulation (1) may be varied after the commencement of Act and these Regulations.

(3) Nothing in the Act and these Regulations affects the pension rights under the Pensions Act of any person referred to in sub regulation (1).

## **8. Pension rights**

Upon the coming into operation of these Regulations—

- (a) a member of staff of the Office who was appointed by the Public Service Commission shall for purposes of his or her pension rights be treated as other public service in accordance with the Pensions Act; and
- (b) the service of a member of staff of the Office while under the Public Service shall be taken as qualifying service for purposes of his or her pension.

## **9. Personnel policy**

(1) Recruitment of staff shall not be undertaken unless a vacancy exists in the approved organisational structure of the Office and financial provision has been made for the recruitment exercise.

(2) The Office of the Auditor General shall be an equal opportunity employer.

(3) Every member of staff is employed in his or her own right as an individual and he or she is entitled to the benefits and privileges specified in his or her letter of appointment.

(4) Every member of staff has the right to equal treatment in accordance with these Regulations.

## **10. Appointment of members of staff**

(1) Appointment of members of staff shall be based on merit and on the need to secure the highest standards of efficiency, technical competence, professionalism and integrity.

(2) All appointments to the Office shall be in writing in accordance with the Act and these Regulations.

## **11. Service on permanent terms**

A member of staff employed on permanent terms shall remain in uninterrupted active service up to the mandatory retirement age subject to his or her satisfactory performance in accordance with the Act and these Regulations.

## **12. Service on contract**

(1) Subject to regulation 122 (1), a member of staff from the level of Senior Principal Auditor or its equivalent and above shall be appointed to serve on a five year contract which may be renewed by the Auditor General subject to his or her satisfactory performance in accordance with the Act and these Regulations.

(2) A member of staff serving on contract who wishes to have his or her contract renewed shall notify the Auditor General in writing three months before the expiry of the contract.

(3) Upon renewal of a contract, a member of staff shall, where applicable, enter at the next higher level of his or her salary scale held prior to the expiration of the previous contract.

(4) Renewal of a contract shall be made on the advice of the Human Resource Advisory Committee or its equivalent based on satisfactory performance of the individual member of staff.

### **13. Service on temporary terms**

(1) A person may be appointed on temporary terms for a period not exceeding one year.

(2) A person appointed under subregulation (1) shall not be entitled to any terminal benefits under these Regulations.

### **14. Advertising of vacancies**

(1) All vacancies in the Office of the Auditor General shall be advertised.

(2) The advert shall state the level and specifications of the position, required qualifications, terms and conditions of service and the time within which applications shall be received.

(3) An interested applicant shall submit his or her application for the advertised position directly to the Office of Auditor General.

### **15. Short listing of applicants**

(1) The interview panel appointed under regulation 51 shall consider the applications and short list applicants who qualify to appear for the interview.

(2) The selection of staff shall be done in a transparent, fair and equitable manner according to the requirements for each post.

(3) A list of the selected and short listed applicants shall be displayed in a conspicuous place at the Office for at least fourteen days.

(4) A short listed applicant shall be given an invitation letter requiring him or her to appear before the interview panel on a date, time and place specified in the letter.

### **16. Interview of short listed applicants**

(1) The interview panel shall conduct interviews of all short listed candidates.

(2) A list of successful candidates shall be displayed in a conspicuous place at the Office for at least thirty days.

### **17. Communication and acceptance of employment offer**

(1) An offer of employment including the terms and conditions of service shall be communicated in writing to a successful applicant after the interview.

(2) Where an offer of employment is not accepted in writing within a period of thirty days after the offer, it shall be assumed that the offer has been rejected.

(3) Where acceptance of an offer for employment is not made within thirty days after the offer has been communicated, the next qualified candidate may be considered for the post or the post may be re-advertised.

### **18. Effective date of appointment**

(1) The effective date of appointment of a member of staff shall be the date on which he or she assumes duty.

(2) Where a member of staff is appointed on promotion to a post within the Office, the effective date of appointment shall be the date on which he or she assumes duty in the post.

### **19. Medical examination**

(1) Any person appointed as a member of staff of the Office shall undergo a medical examination.

(2) Where a medical examination is required under this regulation, the results of the medical examination shall be kept confidential by the medical practitioner, and shall not be disclosed to any person, other person, other than the person who is the subject of the medical examination.

### **20. Oath of member of staff**

(1) Every member of staff shall, before assuming the duties of his or her office, take the oath set out in Schedule 2.

(2) The oath referred to in subregulation (1) shall be administered by the Auditor General or by a person authorised in writing by the Auditor General.

## **21. Probation period**

(1) The probation period for every member of staff shall be six months.

(2) The employment period will be calculated from the date of commencement of employment inclusive of the probation period.

## **22. Performance appraisal for staff on probation**

(1) A staff performance appraisal report covering the probation period shall be prepared by the immediate supervisor, confirmed by the Head of Department and submitted to the Auditor General who shall refer the appraisal report to the Human Resource Advisory Committee for appropriate recommendations, at least one month before the probationary period ends.

(2) The Human Resources Advisory Committee shall study the recommendations and submit appropriate advice to the Auditor General.

(3) Where the probationary period of service has been unsatisfactory, the period may be extended once, for a period not exceeding six months during which the individual's performance shall be reviewed again for purposes of determining whether or not his or her performance has improved.

(4) A member of staff on probationary appointment who successfully completes probationary period shall be confirmed in the post.

(5) The appointment of a member of staff who fails to successfully complete his or her probationary period shall be terminated.

## **23. Confirmation of appointment**

(1) A member of staff whose performance and conduct is satisfactory in terms of efficiency, competence and integrity shall have his or her appointment confirmed after the probationary period.

(2) The Human Resource Advisory Committee shall verify the performance appraisal reports of a member of staff and make appropriate recommendations to the Auditor General with particular reference to performance and conduct of the member of staff.

(3) The Auditor General shall, on the advice of the Human Resource Advisory Committee, consider the appraisal reports and confirm member of staff to the Office.

### PART III—CONDUCT OF MEMEBRS OF STAFF

#### **24. Code of conduct**

(1) There shall be a code of conduct to regulate the professional ethics and conduct of members of staff of the Office.

(2) A member of staff shall, in the performance of his or her duties display professional ethics and conduct in accordance with the code of conduct of the Office.

(3) A member of staff shall maintain the highest standard of integrity, conduct and self discipline.

(4) A member of staff shall be provided with a copy of the code of conduct.

(5) The Auditor General may amend the code of conduct in accordance with these Regulations.

(6) A member of staff who breaches the code of conduct commits an offence and is liable to disciplinary action under these Regulations.

#### **25. Impartiality, integrity and independence**

(1) A member of staff shall perform his or her duties and conduct himself or herself with dedication, diligence, impartiality and integrity.

(2) A member of staff shall not engage in any activity or business which may affect his or her loyalty and impartiality in the performance of his or her duties.

(3) A member of staff shall avoid any action or conduct which if committed or omitted shall discredit or adversely reflect on the integrity, independence and impartiality of a member of staff or of the Office.

(4) In the performance of his or her duties, a member of staff shall neither seek nor accept auditing instructions from any person or authority other than from the Office.

## **26. Conflict of interest**

(1) A member of staff shall avoid instances of conflict of interest as defined in the Leadership Code Act, 2002 which are likely to—

- (a) adversely influence, affect or threaten his or her professional independence and integrity;
- (b) contradict professional standards; or
- (c) discredit the reputation and integrity of the Office.

(2) A member of staff shall not engage in any occupation or undertaking for gain outside his or her official duties which would require his or her attention at any time during official office hours or adversely affect his or her performance in the Office.

(3) A member of staff shall report to the Auditor General any instance which is likely to amount to conflict of interest.

## **27. Confidentiality**

(1) A member of staff shall not without the written permission of the Auditor General—

- (a) issue statements to the press, radio or other media;
- (b) accept speaking engagements;
- (c) participate in film, radio or television production or interviews or make public pronouncements;
- (d) disclose any information, which he or she may have obtained in the course of duty;

- (e) misuse, extract or destroy official documents; or
- (f) communicate or reproduce official documents.

(2) The obligation not to disclose information shall remain in effect after termination from the service unless a special dispensation is authorised by the Auditor General or the Courts of Law.

(3) A member of staff shall consult with his or her head of department before giving information or allowing access to official files with in the department.

## **28. Acceptance of favours, honours, gifts or remuneration**

(1) A member of staff shall not accept any honors, decoration, remuneration or favour which is incompatible with his or her obligations and duties except in accordance with the Leadership Code Act, 2002.

(2) For avoidance of doubt, favour, honors or decorations under subregulation (1) shall not include academic or honorary awards, books, scrolls and trophies.

(3) A member of staff who contravenes this regulation shall be liable to disciplinary action in accordance with these Regulations.

## **29. Member of staff to provide information**

(1) A member of staff shall, at the time of appointment provide to the Auditor General information relating to his or her personal records as deemed appropriate by the Auditor General.

(2) A member of staff who is arrested, charged with an offence, convicted, fined or imprisoned for any offence other than a minor traffic offence shall immediately inform the Auditor General.

(3) The information referred to in subregulations (1) and (2) shall be in the prescribed form.

## **30. Liability for loss or damage of office property**

(1) A member of staff shall be liable for any loss or damage caused to property or equipment of the Office occasioned by his or her willful act or negligence.

(2) The loss or damage referred to in subregulation (1) shall be made good in the form of deductions from his or her salary or any other benefits and where the loss or damage is beyond the member of staffs' salary and benefits, the Auditor General shall decide on the course of action.

### **31. Right to join a professional body or association**

(1) A member of staff may join any professional body or association which does not contradict or infringe upon any of the provisions of the Act and these Regulations.

(2) The Office may pay subscription fee to a professional body or association to which a member of staff belongs where such membership is beneficial to the Office.

(3) A member of staff of the Office shall be apolitical.

## **PART IV—OBLIGATIONS OF AUDITOR GENERAL**

### **32. Obligation to provide a conducive working environment**

(1) The Auditor General shall provide a healthy, safe and conducive working environment for all members of staff.

(2) Notwithstanding subregulation (1), the Auditor General may—

- (a) endeavor to create a stress free work environment;
- (b) prevent accidents at work;
- (c) communicate to staff the need for good health and safety practices;
- (d) train members of staff in good health and safety practices and procedures; and
- (e) provide first aid boxes and fire extinguishers.

### **33. Protection and indemnity of staff**

(1) A member of staff shall be protected against threats, abuse, violence, assault, insult or defamation which he or she may be subjected to in the course of discharging his or her duties in the Office.

(2) The Office shall indemnify a member of staff who suffers any loss or damage in the course of discharging his or her duties.

#### **34. Protection from liability of Auditor General and member of staff**

The Auditor General and a member of staff or a person acting on the directions of such a person is not personally liable for any act or omission done or omitted to be done in good faith in the exercise of the functions of the Office.

### PART V—CATEGORIES OF STAFF, ORGANISATIONAL STRUCTURE AND SALARY STRUCTURE

#### **35. Categories of staff**

(1) The categories of staff of the Office shall include—

- (a) technical staff; and
- (b) administrative staff.

(2) Technical staff shall comprise all professionals engaged for the purpose of enhancing the performance of the Office.

(3) Administrative staff shall comprise of members of staff engaged for the purpose of providing management and support services to the Office.

(4) Each category of staff shall be divided into grades based on the salary structure of the Office.

#### **36. Organisational structure**

(1) The Auditor General shall, on the recommendation of the Human Resource Advisory Committee, establish an organisational structure for the Office.

(2) The Auditor General may review the organisational structure of the Office on the recommendation of the Human Resource Advisory Committee or its equivalent and present it to Parliament for approval.

### **37. Salary structure and classification of posts**

(1) The Auditor General shall, on the recommendation of the Human Resource Advisory Committee, establish a salary structure for the members of staff of the Office.

(2) The salary structure shall be fixed at an annual rate payable in twelve equal installments; each installment becoming payable at the end of the month in which it is due.

(3) All posts in the Office shall be classified by title and salary scale in accordance with respective duties and responsibilities as approved by Auditor General.

### **38. Review of salary structure**

The Auditor General may, on the recommendation of the Human Resource Advisory Committee review the salary structure of the Office.

### **39. Salary advance**

(1) The Auditor General may in exceptional circumstances, on the recommendation of the Accounting Officer authorise a salary advance of one month's basic salary to a member of staff.

(2) The salary advance shall be deducted from the member of staff's salary commencing with the month following the month in which the advance was made.

(3) The recovery of a salary advance shall not exceed nine months.

(4) Any outstanding salary advance at the time of resignation, retirement, termination, dismissal or death shall be deducted from any salary or gratuity or other benefits due to the member of staff or his or her beneficiaries.

(5) A salary advance shall be granted only after previous advances have been fully recovered within the same financial year.

### **40. Salary deductions**

(1) Salary deductions may, with prior knowledge of the member of staff, be made to cover—

- (a) a member of staff's contributions to a fund established in accordance with these Regulations;
- (b) a debt owed by the member of staff to the Office;
- (c) a debt owed by the member of staff to third parties where the debt was guaranteed by the Office; or
- (d) unaccounted for or willful or negligent damage or loss of office property.

(2) The total salary deduction shall not exceed fifty percent of the net salary of the member of staff.

#### **41. Withholding of salary**

The salary of a member of staff may be withheld for—

- (a) unauthorised absence from duty unless the absence was caused by reasons beyond his or her control or duly certified medical reasons;
- (b) failure to provide required information; and
- (c) suspension from duty in accordance with these Regulations.

#### **42. Salary increment**

(1) A salary increment may be awarded with effect from the first day of the anniversary of the appointment each year and the rate of increment shall be one step a year within the same salary scale.

(2) The incremental date shall be the first day of the month in which the employee's salary increment is approved by the Auditor General.

(3) Where a member of staff receives appointment promoting him or her to a new post within the Office, the incremental date shall be the first day of the month in which he or she assumed duty of the new post.

(4) An employee who is not on contract appointment shall receive a salary increment each year as indicated in the salary structure unless he or she reaches the maximum of his or her scale.

### **43. Salary personal to holder**

The Auditor General may appoint a member of staff to a position at a salary personal to holder, where the post has been re-graded or where an employee is appointed to a post lower than the one he or she was holding after the abolition of his or her post.

## **PART VI—JOB EVALUATION**

### **44. Effect of job evaluation**

A job evaluation exercise may—

- (a) upgrade or down grade posts;
- (b) create new posts;
- (c) abolish or merge posts; or
- (d) leave posts at the same level.

### **45. Upgrading of posts**

(1) Where a job evaluation exercise leads to up grading of a post, the former holder of the post shall not be automatically upgraded.

(2) The upgraded post shall fall vacant and shall be filled in accordance with these Regulations.

### **46. Downgrading of posts**

Where a job evaluation exercise leads to downgrading of a post, the former holder of the post shall remain with his or her salary on a personal to holder basis up to the end of the remaining engagement term.

### **47. Creation of new posts**

Where a job evaluation exercise leads to creation of a new post, the new post shall be filled in accordance with these Regulations.

### **48. Merging of posts**

(1) Where a job evaluation exercise leads to merging of two or more posts, the incumbent holders of the merged posts will be interviewed and the best candidate will take up the post while the unsuccessful candidate may be redeployed by the Office.

(2) Notwithstanding subregulation (1), where the former holders of the merged post do not qualify to fill the post created as a result of the merger, the post shall be re-advertised and filled in accordance with these Regulations.

#### **49. Abolition of posts, redundancy and redeployment**

(1) Where a job evaluation exercise leads to abolition of a post or redundancy of the former holder of the post, the former holder of the post may, where possible, be interviewed and redeployed by the Office.

(2) Notwithstanding subregulation (1), where it is not possible to redeploy a member of staff, his or her services shall be terminated.

(3) A member of staff whose services are terminated under subregulation (2) shall be entitled to terminal benefits in accordance with these Regulations.

### **PART VII—HEAD OF ADMINISTRATION, INTERVIEW PANEL AND HUMAN RESOURCE ADVISORY COMMITTEE**

#### **50. Head of administration**

(1) The Auditor General shall appoint a member of staff to perform the functions of the Head of administration.

(2) The Head of administration shall be responsible for—

- (a) supervising and monitoring the operations of the Office;
- (b) the efficient management and administration of the Office;
- (c) establishing an Audit and Finance Committee and Human Resource Advisory Committee; and
- (d) any other duties assigned to him or her by the Auditor General.

#### **51. Interview panel**

(1) There shall be an interview panel which shall be responsible for short listing applicants, interviewing applicants and recommending successful candidates to the Auditor General for appointment.

(2) The interview panel shall consist of—

- (a) the Auditor General or his or her representative;
- (b) a representative of the Public Service Commission;
- (c) head of human resource or his or her representative; and
- (d) any other person as may be determined by the Auditor General.

(3) The Auditor General or his or her representative shall be the Chairperson of the Committee.

(4) The Head of human resource shall be the secretary to the Committee.

## **52. Human Resource Advisory Committee**

There shall be a Human Resource Advisory Committee consisting of—

- (a) the Head of administration who shall be the Chairperson;
- (b) a representative of the Public Service Commission
- (c) a representative from each department of the office;
- (d) the Head of the human resource department who shall be the Secretary; and
- (e) any other technical members as may be co-opted by the Auditor General.

## **53. Functions of the Human Resource Advisory Committee**

The Human Resource Advisory Committee shall—

- (a) advise the Auditor General in respect of confirmation in appointment and renewal of employment contracts;
- (b) handle staff complaints and matters of staff discipline;
- (c) prepare guidelines for the evaluation of staff performance;
- (d) make guidelines and recommendation for staff training;
- (e) recommend to the Auditor General the salary structure and review of salary structure;

- (f) recommend to the Auditor General the establishment and review of the organizational structure; and
- (g) perform any duty assigned to it by the Auditor General.

#### **54. Annual and medium term human resource plan**

(1) The Head of the human resource department shall prepare annual and medium term human resource development plan which shall guide the office in dealing with staff related matters.

(2) In preparation of annual and medium term human resource development plan, the Head of the human resource department shall make an assessment of future human resource requirements basing on—

- (a) future tasks to be performed;
- (b) skills and competence required to perform specific tasks; and
- (c) availability of resources.

### **PART VIII—OFFICIAL CORRESPONDENCE AND RECORDS**

#### **55. Registry**

(1) There shall be a registry in the Office.

(2) Records of in-coming and out-going official correspondence, and all staff records shall be kept in the Registry.

#### **56. Official correspondence**

(1) All official correspondence shall be made by or on behalf of the Auditor General.

(2) The Auditor General shall issue detailed guidelines on handling of official correspondence and maintenance of records.

#### **57. Staff records**

(1) The Auditor General shall establish and maintain staff records which shall contain information concerning—

- (a) job descriptions;
- (b) recruitment;
- (c) training;
- (d) leave;
- (e) transfers;
- (f) performance evaluation;
- (g) promotions;
- (h) health;
- (i) discipline;
- (j) termination of members of staff;
- (k) retirement;
- (l) information related to human resource management; and
- (m) any other information as the Auditor General may prescribe.

(2) The Office shall open and maintain a personal file in respect of each member of staff which shall contain—

- (a) letter of application for the job;
- (b) letter of appointment;
- (c) letter of acceptance of the job;
- (d) confirmation;
- (e) personnel decisions on salary assessment and adjustments;
- (f) promotions;
- (g) change of incremental data;
- (h) change of names;
- (i) disciplinary letters;
- (j) recommendation letters;
- (k) transfers;
- (l) approval of leave;

- (m) medical certificates of fitness;
- (n) official oath;
- (o) declaration of next of kin;
- (p) appraisal forms; and
- (q) any other official records of a member of staff.

(3) A member of staff shall, with the written permission of the Head of human resource be allowed to access information on his or her personal file.

(4) Staff records shall not be destroyed until ten years after the death of a member of staff and in all other cases, twenty years after termination from the service, unless the records have been microfilmed for storage.

#### PART IX—STAFF PERFORMANCE EVALUATION

### **58. Staff performance evaluation**

(1) The Office shall operate an open and transparent staff performance evaluation system that shall be based on the principles of management by results.

(2) The objective of assessing performance of a member of staff shall be to review work performance during the period under review, provide information to appropriate authorities on the ability of the staff to perform duties, suitability for confirmation, promotion, and renewal of contract, salary increment, assessment, training and development.

### **59. Evaluation by immediate supervisor**

(1) The performance of a member of staff shall be evaluated by his or her immediate supervisor.

(2) At the commencement of the appraisal period, the immediate supervisor shall discuss and agree with the member of staff being appraised on the expected performance outputs.

(3) The Auditor General shall issue guidelines on the procedure of staff performance appraisal.

## **60. Performance review meetings**

(1) A member of staff shall have regular performance review meetings with his or her supervisor to—

- (a) discuss and evaluate the performance of the member of staff;
- (b) agree on the performance, career or personal development objectives; and
- (c) make an annual plan to be followed while evaluating the performance of the member of staff.

(2) The supervisor shall prepare a performance evaluation report relating to the performance of the member of staff.

(3) The member of staff shall make his or her comments on the report and append his or her signature on the report.

(4) The members of staff shall be entitled to receive a copy of his or her performance evaluation report.

(5) The supervisor shall submit a copy of the report to the head of department for his or her comments and signature.

(6) The head of department shall submit the evaluation report to the Auditor General.

(7) The performance evaluation report shall be in the prescribed form.

## **61. Appeal against performance evaluation**

(1) A member of staff who is dissatisfied with a supervisor's evaluation of his or her performance may, within two weeks after the performance review meeting, appeal to the head of department.

(2) A member of staff who is dissatisfied with the decision of the Head of department may appeal to the Human Resource Advisory Committee within two weeks after the decision has been made.

(3) The Human Resource Advisory Committee shall consider the appeal and communicate its decision to the aggrieved member of staff within one month.

(4) A member of staff who is dissatisfied with the decision of the Human Resource Advisory Committee may appeal to the Auditor General within one month after the decision is made.

(5) The Auditor General shall consider the appeal and communicate his or her decision to the aggrieved member of staff within two months.

(6) An appeal made under this regulation shall be in writing.

## PART X—INDUCTION, INTERNSHIP AND STAFF TRAINING

### **62. Induction programme**

(1) All members of staff who are recruited or promoted shall undergo an induction programme on assumption of duty.

(2) The Human resource department shall put in place an Office induction handbook.

### **63. Internship programme**

(1) The Auditor General may, on the advice of the Human Resource Advisory Committee admit on internship programme, a maximum of ten students from higher institutions of learning in any one financial year.

(2) An internship programme shall not exceed three months.

(3) The institution recommending the applicant shall commit itself in writing to the Auditor General to meet all expenses for the period of internship.

### **64. Staff training**

(1) All training and staff development programmes shall be based on training needs analysis, availability of resources and relevance in accordance with the training policy approved by the Auditor General.

(2) Staff training and development needs shall be identified by heads of departments through daily supervision, annual performance evaluation and periodic training needs assessment exercises.

(3) The head of human resource department shall prepare staff training and development plans based on the training and development needs identified under subregulation (2) which shall be approved by Human Resource Advisory Committee or its equivalent before being submitted to the Auditor General.

(4) A member of staff who desires to attend training shall apply to the head of the human resource department through the head of department.

(5) A member of staff who undertakes training shall within two weeks after completing the training submit a report of his or her training to the Head of human resource department.

#### **65. Training expenses**

(1) The Office shall meet the cost of training for a member of staff selected to undertake a relevant training course.

(2) Where the course is fully sponsored, the member of staff may only be entitled to an out of pocket allowance.

(3) In case of partial sponsorship by a sponsoring agency, the Office shall top-up the difference to the member of staff's entitlement

#### **66. Self sponsored training.**

A member of staff may at his or her own expense, undertake continuing education with a view of enhancing performance through distance learning or evening classes or through any other method; provided that the continuing education shall not compromise a member of staff's performance of his or her duties.

### **PART XI—ALLOWANCES, BENEFITS AND DEDUCTIONS**

#### **67. Allowances and benefits**

(1) A member of staff shall be entitled to allowances and benefits as stipulated under these Regulations.

(2) The allowances and benefits may be reviewed by the Auditor General.

### **68. Subsistence allowance**

(1) A member of staff who is on official duty away from his or her duty station shall be paid a subsistence allowance at the rate determined by the Auditor General.

(2) The subsistence allowance does not cover a spouse.

### **69. Safari-day allowance**

A member of staff on duty away from the duty station for a period of more than six hours but not amounting to one night shall be entitled to safari day allowance at the rate determined by the Auditor General.

### **70. Top-up allowance**

A member of staff travelling outside the duty station, whose travel expenses are partially funded by a third party, shall receive top-up allowance at the rate determined by the Auditor General.

### **71. Out of pocket allowance**

A member of staff travelling outside the duty station, whose travel expenses have been paid by a third party shall be entitled to an out of pocket allowance equivalent to twenty percent of his or her subsistence allowance.

### **72. Imprest**

(1) A member of staff travelling outside his or her duty station to a country where the hotel rates are higher than his or her subsistence allowance shall be entitled to be paid an imprest to cover the difference in the rates.

(2) The Auditor General shall authorise payment of imprest to the member of staff which shall be accounted for at the end of the trip.

### **73. Settling in and transport allowance**

(1) A member of staff shall on first appointment, be entitled to a settling in allowance equivalent to fifty per cent of his or her monthly basic salary to meet extra ordinary living expenses incurred while reporting on duty.

(2) A member of staff shall be entitled to a transport allowance on first appointment to facilitate a member of staff to move from home to the duty station at the rate determined by the Auditor General.

#### **74. Acting allowance**

(1) A member of staff may be called upon to assume the duties and responsibilities of a post above his or her own in an acting capacity provided he or she has the necessary qualifications for appointment to the post.

(2) Where a member of staff is appointed to assume the duties and responsibilities of a higher post and performs those duties and responsibilities for a minimum of thirty days on a continuous basis, he or she shall be paid an acting allowance.

(3) The amount of acting allowance paid shall be equivalent to the difference between the basic monthly salary of the higher post and the basic monthly salary of the acting member of staff.

(4) Acting in any position shall not exceed six months before the post is substantively filled.

(5) The period referred to in subregulation (4) may be extended for a period not exceeding six months.

(6) All acting appointments shall be in writing and subject to the approval by the Auditor General.

#### **75. Entertainment allowance**

The Auditor General may authorise payment of entertainment allowance to designated officers.

#### **76. Overtime allowance**

(1) A member of staff in a category required to work in excess of the normal or the prescribed working hours shall be entitled to an overtime allowance.

(2) The Auditor General shall issue guidelines for eligibility, nature of work and other requirements for payment of overtime allowance in accordance with the Employment Act.

(3) A member of staff claiming overtime shall have their overtime accrued each week detailed by the immediate supervisor for authorisation by the Accounting Officer.

(4) The total number of overtime hours shall not exceed forty four hours per month.

**77. Transportation on termination of service of member of staff**

(1) A member of staff deployed to work in place other than his or her home area shall be entitled to transportation to his or her home in the following cases—

- (a) on the expiry of the period of employment stipulated in the letter of appointment;
- (b) on the termination of employment by reason of the employee's sickness or accident;
- (c) on the termination of employment by agreement between the Auditor General and the member of staff, unless the letter of appointment contains a written provision to the contrary; or
- (d) on the termination of employment by an order of a court of competent jurisdiction.

(2) Where the family of a member of staff has been brought to the place of employment by the Office, the family shall be transported at the expense of the Office, in the event of the death of a member staff.

(3) Notwithstanding sub regulation (1) a member of staff shall not be entitled to transportation to his or her home where—

- (a) his or her period of service has been terminated as a result of serious misconduct; or
- (b) he or she resigns after working for less than three year of service.

(4) The Office shall not pay travel expenses if without any good reason the travel arrangement has not commenced within three months of the date of separation from service.

(5) Notwithstanding sub regulation (4), the Auditor General may in exceptional circumstances authorise payment of travel expenses.

## **78. Provision of official transport**

(1) An officer whose terms of employment entitle him or her to have an official motor vehicle shall be provided with an official motor vehicle.

(2) Where no official vehicle is available and the officer uses his or her own vehicle, he or she shall be refunded money in form of a kilometrage allowance.

(3) The vehicle shall be handed over to the office on separation from service.

## **79. Mileage allowance**

(1) A member of staff who is authorised to use his or her personal vehicle for travel on official duty outside the duty station beyond a radius of forty kilometers shall be paid a mileage allowance.

(2) The rate of allowances under this regulation shall be determined by the Auditor General.

## **80. Travel on official duties**

(1) A member of staff traveling on official duty outside his or her duty station shall obtain the permission of the Head of Department or Head of Station.

(2) A member of staff traveling on official duty outside the country shall obtain the permission of the Auditor General or a person delegated by the Auditor General.

(3) The Auditor General and the Assistant Auditor General shall travel business class by air or sea while other members of staff shall travel economy class by air.

(4) The route, mode and conditions of transport shall be determined by the Auditor General in conformity with the relevant provisions of these Regulations.

(5) Where a member of staff travels by a more expensive mode than the approved modes, the member of staff shall only be reimbursed for the cost of the approved mode.

(6) Where a member of staff travels by a less expensive mode of transportation than the approved mode, the office shall only pay for the mode of transportation actually used.

(7) All unforeseen expenses incurred within reasonable limits during travel on official duty may be refunded upon presentation of receipts and supporting documents according to the terms and conditions established by the Auditor General in conformity with the financial rules and regulations.

## **81. Honoraria**

(1) A members of staff who is assigned work which—

- (a) is of exceptional importance to the Office;
- (b) is outside his or her normal scope of duties;
- (c) involves disproportionate amount of his or her official and private time;
- (d) involves temporally additional responsibilities; or
- (e) requires the direct use of special talent or professional skill,

shall be paid an allowance referred to as honoraria with the approval of the Auditor General.

(2) Honoraria shall be paid to an Officer on satisfactory completion of the assignment, within a specific time frame at the rate of—

Number of days worked x 60% of basic monthly salary 30

## **82. Hardship allowance**

A member of staff who is deployed to work in an area which is not easily accessible shall be paid a hardship allowance determined by the Auditor General.

## **83. Disturbance allowance**

(1) A member of staff may be paid a disturbance allowance where—

- (a) he or she is compulsorily transferred from one station to another whether during a period of work or from return from leave, and as a direct result has to, or is directed to move from his or her home; or
- (b) the transfer is caused by the needs of the office and not as a result of a request by a member of staff to transfer him or her for personnel reasons. or

(3) A member of staff who is transferred from one duty station to another which is outside a radius of forty kilometers from his or her current duty station is entitled to a transport allowance at a rate determined by the Auditor General.

(4) The disturbance allowance shall be fifty percent of the monthly basic salary of the member of staff.

## **84. Warm clothing allowance**

(1) A member of staff proceeding for training or duty to a country with temperate and cold climate shall be paid a warm clothing allowance.

(2) The warm clothing shall be paid once within a period of three consecutive years.

## **85. Sitting allowance**

A sitting allowance may be paid to a member of staff who is appointed by the Auditor General to serve as member of committee and panel.

## **86. Transit allowance**

A transit allowance shall be paid to a member of staff to cover costs incurred during the course of waiting for flight connections exceeding six hours.

## **87. Protective clothes and uniform**

(1) A member of staff whose duties require him or her to wear uniform or protective clothing shall be provided with the uniform or protective clothes by the Office.

(2) Two sets of uniforms or protective clothes shall be provided once in every financial year.

(3) A member of staff whose duties require him or her to wear uniform or protective clothing shall wear the uniform or protective clothing at all times during the course of his or her duty.

## **88. Training allowance**

A training allowance shall be paid to a member of staff who may be required to train or present a researched paper in a seminar, workshop or conference organised by the Office.

## **89. Gratuity**

(1) A member of staff employed on contract is entitled to gratuity at the rate of twenty five percent of the total basic salary received for each completed year of service, including salary in respect of leave earned.

(2) Where a member of staff's contract is prematurely terminated, a pro-rata gratuity shall be paid to the member of staff.

(3) Where a member of staff fails to pay any amount owed by him or her to the Office or to a third party for a loan guaranteed by the office at the time of leaving service, such amount shall be deducted from his or her gratuity.

## **90. Certificate of service**

(1) A member of staff shall receive a certificate of service at the end of his or her period of service.

(2) The certificate of service shall contain information relating to the nature of duties, character and the length of service of a member of staff.

### **91. Merit award**

(1) A merit award shall be given to member of staff in recognition of his or her outstanding service, innovation or contribution to the reputation of the Office.

(2) The merit award shall be determined by the Auditor General.

### **92. Prohibition of retrospective claim for payment**

A member of staff who is entitled to an allowance or benefit under these Regulations shall not make retrospective claims for any allowance or benefit which he or she was entitled to, except where he or she had submitted a written claim for the allowance or benefit within twelve months from the date when the initial payment would otherwise have been due.

### **93. Allowances and benefits not to attract pension or gratuity**

Allowances and benefits payable under these Regulations shall not attract pension or gratuity and shall not be assigned by one member of staff to another.

## **PART XII—MEDICAL SCHEME, MEDICAL EXAMINATION AND PARTICIPATORY CONTRIBUTIONS**

### **94. Medical scheme**

(1) The Office shall have a medical scheme provided by reputable health service provider approved by the Auditor General.

(2) The Auditor General shall determine the entitlement of medical cover in accordance with staff categorisation.

### **95. Medical treatment outside Uganda**

The Office may, on the recommendation of the National Medical Board, pay the medical expenses of a member of staff receiving treatment outside Uganda.

## **96. Requirement for medical examination**

The Auditor General shall require a member of staff to undergo a medical examination where the member of staff is unable to perform his or her duties due to medical reasons.

## **97. Compensation for death or injury**

(1) Where a member of staff is physically or mentally incapacitated or dies by accident in the course of his or her duty, a member of staff or his or her nominated beneficiaries or next of kin shall receive compensation in accordance with the provisions of the Workers Compensation Act.

(2) The Office shall provide a coffin, transport to convey the deceased to the burial place and cash contribution to cover funeral expenses in respect of the deceased member of staff or his or her spouse and children.

(3) The applicable rates under this provision shall be determined by the Auditor General.

## **98. Participatory contributions**

(1) Members of staff may initiate contributory schemes for their benefit.

(2) The schemes established under subregulation (1) shall be registered and shall operate under the administrative guidelines established by the members of staff themselves.

## **PART XIII—WORKING HOURS AND LEAVE**

### **99. Working hours**

(1) A member of staff shall devote himself or herself entirely to the performance of his or her duties in the interest of the Office.

(2) A member of staff shall observe the prescribed normal working hours of the Office.

(3) The working hours of the Office shall be from 08.00 hours to 17.00 hours from Monday to Friday with a lunch break from 12.45 to 14.00 hours.

## **100. Public holidays**

(1) A member of staff shall be entitled to a day's holiday with full pay on every public holiday during his or her employment or where he or she works for the Office on a public holiday, to a day's holiday with full pay at the expense of the Office on some other day that would otherwise be a day of work.

(2) Where a member of staff who works on a public holiday receives, in respect of the work, a pay at not less than double the rate payable for work on a day that is not a public holiday, the member of staff shall not be entitled to a day's holiday with full pay in lieu of the public holiday.

## **101. Annual leave**

(1) A member of staff is entitled to an annual leave in accordance with his or her terms of employment.

(2) A member of staff shall apply for and take leave annually.

(3) The Auditor General may request a member of staff to carry forward his or her leave where the workload of the Office warrants, but the leave carried forward shall not be allowed to accumulate for more than one year.

(4) A member of staff on probation shall not be eligible for leave except under exceptional circumstances as may be approved by his or her Head of Department.

(5) A member of staff shall not accrue annual leave during the period of suspension from duty without pay.

(6) Where the service of a member of staff is terminated, any authorised leave shall run concurrently with payment in lieu of notice.

(7) Unauthorised absence from duty shall be considered as misconduct.

(8) Unauthorised absence from duty shall be charged to either annual leave or salary and allowances for the period of absence.

## **102. Advance leave**

(1) A member of staff who does not qualify for annual leave may in exceptional and compelling circumstances be granted advance annual leave for a maximum period of ten working days provided that he or she completes his or her period of qualifying service subsequently.

(2) The period of advance leave referred to in sub regulation (1) shall be deducted from the annual leave.

## **103. Compassionate leave**

(1) Compassionate leave shall be leave granted to a member of staff under special circumstances such as death or illness of a member of staff's family.

(2) The Auditor General may, on the recommendation of the head of department grant compassionate leave to a member of staff.

(3) Compassionate leave shall not exceed ten working days in a calendar year.

## **104. Sick leave**

(1) The Auditor General or a person authorised by him or her may grant sick leave to a member of staff on production of a medical certificate from a medical practitioner.

(2) A member of staff who is hospitalised or who needs a period of recovery subject to conditions stipulated in subregulation (1) may be granted sick leave with full pay of up to a period of six months in any period of twelve months.

(3) A member of staff who exhausts his or her sick leave but has not fully recovered, may be granted an extended sick leave with full pay for another six months subject to recommendation by a Government Medical Officer or an approved medical officer from a hospital recognised by the Office, that he or she needs an extended sick leave.

(4) Where at the end of the extended period of sick leave, the employee has not recovered; he or she may be retired on medical grounds.

(5) A member of staff who is retired on medical grounds on advice of a medical practitioner shall be paid three months basic salary in lieu of notice.

(6) A member of staff in whose house hold there is a case of a contagious disease, who receives a quarantine order affecting his or her household and who as a result is unable to attend office shall continue to receive his or her full salary and other emoluments during this period of compulsory absence.

### **105. Maternity leave**

(1) A female member of staff shall, as a consequence of pregnancy, have the right to a period of sixty working days leave from work on full wages referred to as "maternity leave", of which at least four weeks shall follow the childbirth or miscarriage.

(2) Application for maternity leave shall be approved by the Auditor General or a person authorised by him or her.

(3) An expectant female member of staff may accumulate one year's annual leave which may be taken immediately after the expiry of maternity leave subject to approval by the Auditor General or a person authorized by him or her.

(4) A female member of staff may apply for an additional period of absence from duty to be granted in form of sick leave or unpaid leave on the recommendation of a registered medical practitioner.

(5) where a woman is absent from work for a longer period as a result of illness, certified by a qualified medical practitioner, arising out of pregnancy or confinement and rendering her unfit for work, she shall be given one month's paid leave and where necessary up to two months unpaid leave.

### **106. Paternity leave**

(1) A male member of staff shall, immediately after the delivery or miscarriage of a wife, have the right to a period of four working days leave from work annually referred to as paternity leave.

(2) A male member of staff referred to in sub regulation (1) shall be entitled to the payment of his full wages during the said paternity leave.

### **107. Study leave**

(1) A member of staff whose appointment has been confirmed may apply for study leave.

(2) An application for study leave shall be supported by proper documents and the subject of study shall be directly related to the member of staff's duties and shall enhance, improve or add value to the service provided to the Office by the member of staff.

(3) The conditions of the study leave shall be determined in the Human Resource Manual.

(4) The Auditor General reserves the right to refuse granting of the study leave on the basis of exigencies of duty.

### **108. Bonding agreements**

A member of staff who undertakes a course of study exceeding a period of six months sponsored by the Office shall sign an agreement binding him or her for a period of 3 years, the breach of which shall attract compensation of the full amount that has been paid by the Office for his or her sponsorship.

### **109. Leave without pay**

(1) The Auditor General may under special circumstances grant unpaid leave to a member of staff.

(2) The period of unpaid leave shall be limited to three months, but may be extended beyond twelve months under special circumstances.

(3) Unpaid leave shall be taken after all outstanding leave has been taken.

(4) All benefits shall cease during the period of unpaid leave.

(5) Prior to commencement of unpaid leave, a member of staff shall be required to hand over his or her duties and facilities of the Office to another employee as may be authorised by the head of department.

## **110. Compensatory leave**

The Auditor General may grant a member of staff in the administrative staff category compensatory leave in lieu of overtime pay where he or she has been required to work for prolonged periods of overtime or on weekends and public holidays.

### PART XIV—OFFENCES, AND DISCIPLINARY PROCEDURE

## **111. Minor offences**

The following shall constitute minor offences—

- (a) reporting to work late without informing or receiving permission from the immediate supervisor;
- (b) leaving work before close of office hours without informing or receiving permission from the immediate supervisor;
- (c) being absent without informing and receiving permission from the immediate supervisor;
- (d) unauthorised use of office property;
- (e) abuse of leave; and
- (f) Untidy appearance.

## **112. Serious offences**

The following shall constitute serious offences—

- (a) neglect of duty;
- (b) abuse of privileges;
- (c) use of abusive language;
- (d) unauthorised habitual absence from duty without valid cause;
- (e) serious damage to office property;
- (f) behavior likely to bring the Office into disrepute;
- (g) misuse and abuse of office property;

- (h) repeated abuse of leave;
- (i) sexual, tribal or racial harassment;
- (j) drunkenness on duty;
- (k) acts of commission or omission, sectarian and parochial, prompted by allegiance to tribal interest contrary to the provisions of these Regulations; and
- (l) breach of office guidelines and Regulations made under the Act.

### **113. Grave offences**

The following shall constitute grave offences—

- (a) persistent repetition of serious offences;
- (b) drunkenness and disorderly behavior;
- (c) theft of office property , data, files and records;
- (d) embezzlement or misuse of office funds;
- (e) breach of confidentiality;
- (f) conviction by a court of competent jurisdiction of a criminal offence other than a minor traffic offence;
- (g) willful and repeated disregard of authority;
- (h) serious and willful damage to office property;
- (i) immoral or disgraceful conduct;
- (j) knowingly withholding information on any member of staff who is inefficient, incompetent or dangerous to the security of the Office;
- (k) smoking within office premises;
- (l) fighting on office premises;
- (m) abuse of office; and

- (n) in subordination or deliberate refusal to obey lawful instructions.

#### **114. Disciplinary decisions.**

The Auditor General shall, in consultation with the Public Service Commission make disciplinary decisions.

#### **115. Disciplinary measures**

(1) A member of staff who commits an offence under these Regulations shall be subjected to disciplinary action in accordance with these Regulations.

(2) A member of staff may—

(a) receive a verbal warning for minor offences;

(b) receive a written warning for serious offences;

(c) be suspended from duty with half pay for a period not exceeding four months;

(d) be interdicted; or

(e) be dismissed.

(3) The repeated commission of a minor offence shall be considered a serious offence.

(4) The repeated commission of a serious offence shall be considered as ground for suspension from duty, interdiction or demotion.

(5) The commission of a grave offence shall be ground for dismissal.

#### **116. Disciplinary measures to be in accordance with the law**

All disciplinary action taken against a member of staff under these Regulations shall be in accordance with the Employment Act and all relevant laws.

## **117. Disciplinary procedure**

(1) A person who alleges that a member of staff has committed a serious or grave offence shall make a written complaint to the head of department.

(2) The head of department shall inform the member of staff concerned of the complaint made against him or her and shall require him or her to appear and defend him or herself.

(3) The head of department may give the concerned member of staff a verbal warning where the offence is minor.

(4) Where the head of department considers the offence to be of a serious or grave nature, he or she shall refer the matter to the head of human resource who shall frame charges against the accused member of staff.

(5) The head of human resource department shall serve a copy of the charges on the accused member of staff and require him or her to file a response in writing, within fourteen days.

(6) Personal service shall be effected by tendering a copy of the charge to the accused member of staff in person, and where personal service cannot be rendered, service shall be by registered post, substituted service or any other mode the Auditor General may prescribe.

(7) The written response of the member of staff together with the charges and a brief statement of the allegation on which each charge is based shall be submitted to the Human Resource Advisory Committee.

## **118. Consideration of charges by the Human Resource Advisory Committee**

(1) When the Human Resource Advisory Committee receives a charge against a member of staff, it shall carry out preliminary investigations and decide whether to drop the charge, arrange informal counseling or arrange for the matter to be dealt with under the disciplinary procedure.

(2) Where after carrying investigations under subregulation (1), the Human Resource Advisory Committee finds that there is a case to answer, it shall fix a date for the hearing the charges.

(3) The Secretary to the Human Resource Advisory Committee shall serve a hearing notice on the accused member of staff requiring him or her to appear before the panel to defend himself or herself together with details of the complaint and copies of all the relevant evidence to be used before the Committee.

(4) A period of fourteen days shall lapse between the service of the notice and the day set out for the hearing of the charges.

(5) A hearing notice shall be in the prescribed form and shall require the persons to whom it is addressed to furnish the Human Resource Advisory Committee with one copy of each of the documents that he or she wishes to produce at the hearing at least ten days before the date fixed for hearing

(6) The Committee shall in its discretion permit the concerned member of staff to be represented by a public officer or an advocate.

(7) After hearing of the case the Human Resource Advisory Committee shall submit its recommendations to the Auditor General for any appropriate disciplinary action.

(8) The Auditor General shall consider the recommendations, make a decision and communicate his or her decision to all the concerned parties within fourteen days of the receipt of recommendations.

### **119. Interdiction**

(1) A member of staff whose actions are being investigated by the Auditor General or Police or against whom an action is being taken for having committed a serious or grave offence may be interdicted from duty with half pay.

(2) A member of staff who is interdicted shall not leave the country without the written permission of the Auditor General.

(3) The Auditor General shall ensure that the case is resolved expeditiously within six months.

(4) Where a member of staff is cleared of the charges his or her interdiction shall be lifted and he or she shall be paid any part of his or her salary which was withheld.

(5) Where a member of staff is found guilty, and is subsequently dismissed from service, he or she shall not be paid his or her withheld salary.

(6) A member of staff dismissed on disciplinary grounds from the service shall forfeit all his or her rights and benefits.

### **120. Right of a member of staff to defend himself or herself**

(1) A member of staff charged with an offence under these Regulations shall be entitled to defend himself or herself.

(2) Where a witness is called to give evidence, the accused member of staff shall be entitled to be present to cross-examine such witness.

(3) An accused member of staff may call witnesses in his or her defense.

(4) Documentary evidence shall not be used against a member of staff unless he or she has previously been provided with a copy or has been given access to the document.

### **121. Right to appeal**

(1) A member of staff who is aggrieved or dissatisfied with decision of the Auditor General may, within thirty days from the time he or she receives notification of the decision, appeal to the High Court.

(2) A copy of the appeal made under sub regulation (1) shall be served to the Auditor General.

## **PART XV—RETIREMENT, RESIGNATION AND TERMINATION**

### **122. Retirement**

(1) The mandatory retirement age for a member of staff employed for all members of staff of the Office shall be in accordance with the Pensions Act.

(2) The effective date of retirement shall be the end of the month in which the member of staff reaches the mandatory retirement age.

(3) A member of staff employed on permanent terms qualifies for voluntary retirement—

- (a) if he or she has completed ten years of continuous service in the Office; or
- (b) upon attaining the age of forty five years and continuous service of at least seven years in the Office.

(4) A member of staff employed on permanent terms shall upon retirement be entitled to a retirement benefit equivalent to three months basic salary of that member of staff subject to sub regulation (3).

### **123. Resignation**

(1) A member of staff in the technical staff category may resign by giving three months written notice to the Auditor General or pay three months salary in lieu of notice.

(2) A member of staff in the administrative staff category who is engaged for the purpose of providing management services to the Office may resign by giving three months written notice to the Auditor General or pay three months salary in lieu of notice.

(3) A member of staff in the administrative staff category, who is engaged for the purpose of providing support services to the Office, may resign by giving one month's written notice or pay one months salary in lieu of notice.

(4) In the event of the departure of the member of staff before the expiration of the requisite period of notice and without the written permission of the Auditor General, the member of staff shall pay an amount equivalent to the remaining period of the notice.

(5) A member of staff who shall have accumulated annual leave at the time of his or her resignation shall be paid in lieu thereof, a sum of money equivalent to his or her salary for a period of the accrued leave up to a maximum of two years leave.

## **124. Termination**

(1) The Auditor General may terminate the services of a member of staff by giving him or her one months' notice or pay him or her in lieu of the notice—

- (a) where the member of staff is incompetent;
- (b) on grounds of misconduct; or
- (c) for medical reasons on the advice of a medical practitioner where a medical report confirms that a member of staff's physical or mental health prevents him or her from performing his or her duties.

## **125. Abandonment of duty**

(1) A member of staff who absents himself or herself from duty for a period of thirty days without permission shall be presumed to have abandoned his or her duty.

(2) The Auditor General shall immediately stop payment of the salary of a member of staff who abandons his or her duty.

(3) After the expiry of the period specified under sub-regulation (1), a letter shall be sent to the member of staff's last known place of residence or to his or her official home address or to his or her next of kin.

(4) Upon the expiry of thirty days after writing to the member of staff without a reply, he or she shall be declared as having abandoned his or her post.

(5) A member of staff who abandons his or her duty loses his or her entitlement to terminal benefits.

(6) Failure by the supervisor to report the absence of a member of staff shall attract disciplinary action against the supervisor.

## **126. Dismissal**

(1) A member of staff who is convicted of a grave offence under these Regulations shall be dismissed.

(2) A member of staff shall not be dismissed without being given a fair hearing.

(3) A member of staff who is dismissed from service shall forfeit all allowances and benefits under these Regulations.

### **127. Death of a member of staff**

A member of staff's terms of service shall expire upon death and his or her entitlements under these Regulations shall be paid in accordance with the Succession Act.

### **128. Hand over procedure**

(1) A member of staff who leaves the service of the Office shall—

(a) hand over all official property including documents and records of the Office to the immediate supervisor; and

(b) submit a written hand over report about all duties he or she has been handling at the time of handing over and any matter which requires special attention.

(2) A member of staff who fails to comply with sub regulation (1) shall be recalled at his or her own expense to hand over properly.

(3) The hand over report shall be signed by the member of staff handing over and the member of staff taking over.

(4) A copy of the signed report shall be submitted to the supervisor.

(5) A member of staff shall not be paid his or her terminal benefits unless he or she has properly handed over.

### **129. HIV/AIDS Policy**

(1) The Office shall recognize HIV/AIDS as a serious threat to the Office and shall take all necessary measures towards its prevention, mitigation and control.

(2) The Auditor General shall develop a HIV/AIDS Policy for the Office.

**130. Staff welfare services**

The office shall make effort to provide welfare services which may include—

- (a) providing counseling services on personal problems concerning absence from work for long periods, marital or domestic problems;
- (b) assisting with problems of health and sickness, bereavement; and
- (c) encouraging team building.

**SCHEDULE 1**  
**CURRENCY POINT**

*Regulation 2, 63(4)*

A currency point is equivalent to twenty thousand shillings.

## **SCHEDULE 2**

*Regulation 20*

### **OATH OF MEMBER OF STAFF OF OFFICE OF AUDITOR GENERAL**

I.....having been appointed a member of staff in the Office, swear in the name of the Almighty God/solemnly affirm that I will at all times well and truly serve the Republic of Uganda, and that I will perform the functions of officer/employee in the Office in accordance with the Constitution and the laws of the Republic of Uganda, and that I will not directly or indirectly reveal to any unauthorised person any matter, document, communication or information that comes to my knowledge in the discharge of my duties and committed to my secrecy. (So help me God.)

**Cross references**

Employment Act, Act No.6 of 2006.

Leadership Code Act 2002, Act No. 17 of 2002

Medical and Dental Practitioners Act Cap 272.

Pensions Act Cap 286.

Public Service (Commission) Regulations SI No 288-1.

Succession Act Cap 162

Workers Compensation Act, Act No. 8 of 2000.

JOHN F. S. MUWANGA,  
*Auditor General.*