

Vote:131 Auditor General

VI: Vote Overview

(i) Snapshot of Medium Term Budget Allocations

Table V1.1: Overview of Vote Expenditures

<i>Billion Uganda Shillings</i>	FY2016/17 Outturn	FY2017/18		FY2018/19 Proposed Budget	MTEF Budget Projections			
		Approved Budget	Spent by End Sep		2019/20	2020/21	2021/22	2022/23
Recurrent Wage	19.495	23.275	11.543	23.275	25.602	26.882	28.227	29.638
Non Wage	34.363	27.365	14.315	27.311	33.319	38.317	45.980	55.176
Dev. GoU	4.825	3.976	0.000	3.976	4.850	5.820	5.820	5.820
Ext. Fin.	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
GoU Total	58.683	54.615	25.858	54.561	63.771	71.019	80.027	90.634
Total GoU+Ext Fin (MTEF)	58.683	54.615	25.858	54.561	63.771	71.019	80.027	90.634
<i>A.I.A Total</i>	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Grand Total	58.683	54.615	25.858	54.561	63.771	71.019	80.027	90.634

(ii) Vote Strategic Objective

Enhancing Public Accountability and making a difference

V2: Past Vote Performance and Medium Term Plans

Vote:131 Auditor General

Performance for Previous Year FY 2016/17

PERFORMANCE 2016-2017*:

The vote outputs are classified into the following categories; Financial Audits, Value for Money Audits, Special/Forensic Audits, Policy, Planning and Strategic Management and Support to Office of the Auditor General which includes; Non Residential Buildings, Furniture and Fixtures and Transport Equipment. The subsequent sections therefore, present an account of the achievements for the office as at 30th June 2017.

Financial Audits

Under this output, for the FY 2016/17, the office planned to carry out and report on a total of 2,203 financial audits covering the following entities; 96 MDAs, 100 Statutory Bodies, 147 projects, 51 forensic investigations and special audits and 1,809 Local Authorities. By 30th June 2017, the office had undertaken a total of 2097 financial audits (96 MDAs, 1666 Higher and Lower Local governments, 138 Projects, 4 PSAs, 97 Statutory Bodies, 89 Special Investigations, 4 regional audits and 3 IT system audits).

Value for Money Audits

In the FY 2016/17, the office planned to carry out a total of 14 audits which include 11 VFM audits, 3 specialised audits. By 30th June 2017, the office had undertaken 8 VFM Audits and 3 specialized audits.

Policy, Planning and Strategic Management

Under this output, the following activities and resultant outputs had been realized by 30th June 2017;

Annual Report of the Auditor General for the audit year ended December 2016 processed and disseminated

OAG Corporate Plan for 2016-21 approved

Financial Statements for FY 2015/16 and FY 2016/17 submitted

BFP, MPS and Budget Estimates for FY 2017/18 produced

GoU and FINMAP Quarterly progress reports and Government Annual Performance Report for FY 2015/16 and 2016/17 produced

12 months' bills paid for Utilities

All transport equipment maintained

18 staff promoted, 28 staff recruited and induction undertaken

Staff appraisal activities undertaken

All IT equipment, Internet and CUG services maintained

12 PDU monthly reports submitted to PPDA

28 Contracts Committee and 41 Evaluation committee meetings held

4 procurement adverts placed in newspapers

23 Pre-issuance review and 155 audit verification reports produced

274 briefs produced for 267 Oversight Committee sessions supported

Quarterly data base updates and report on status of audit reports submitted to Parliament produced

13 reports produced on AG's report recommendations adopted by Parliament

All Staff emoluments paid, NSSF and PAYE remitted

All staff training activities managed

7 Internal Audit Special Investigations and 3 Quarterly Internal Audit reports produced

15 staff retirements managed

AG represented on cases arising from the AG's reports

The legal unit reviewed procurement contracts, policies and produced 22 Legal opinions

OAG participated in Anti-Corruption week activities

12 Monthly Pension and salary payroll verification reports produced

OAG Promotional material procured

Legal chambers inspected and certificate obtained

Press conference on submission of the Annual Report of the AG held

4 OAG information Flyers published

Subscription for online resources, newspapers and adverts paid

4 CSR activities conducted

Documentary on the OAG developed and disseminated

TeamMate software reviewed and a new version implemented

OAG Health Insurance Contract managed

OAG Communication strategy approved

Support to Office of the Auditor General

Electrical installations, signage and partitioning works done at Headquarters and Regional branches

13 Vehicles were procured (contracts awarded) of which 8 were delivered

Assorted furniture and equipment was procured

Performance as of BFP FY 2017/18 (Performance as of BFP)

The vote outputs are classified into the following categories; Financial Audits, Value for Money, Policy, Planning and Strategic Management and

Vote:131 Auditor General

Support to Office of the Auditor General which includes; Non Residential Buildings, Furniture and Fixtures, and Transport Equipment. The subsequent sections therefore, present an account of the achievements of the office as at 30th September 2017

Financial Audits

Under this output, for the FY 2017/18, the office plans to carry out and report on a total of 1,452 financial audits covering the following entities; 106 MDAs, 94 Statutory Bodies, 104 projects, 4 PSAs and 1144 Local Authorities. By 30th September 2017, the office had produced 275 Management letters for the above entities. Audits shall be concluded and reported on by the statutory submission deadline of 31st December 2017.

Value for Money Audits

In the FY 2017/18, the office plans to carry out a total of 46 Special and Forensic Audits (40 Forensic Investigations, 4 IT Audits and 2 regional audits) and 30 VFM and specialized audits (which include 10 VFM audits and 20 specialised audits). By 30th September 2017, 2 Special Investigations, 2 IT Audit reports, 1 Regional Audit report and 2 specialized audit reports had been produced. In addition, 9 VFM Main studies had been undertaken.

Policy, Planning and Strategic Management

Under this output, the following activities and resultant outputs had been realized by 30th September 2017:

Routine service and maintenance of electrical installations at Audit House
 Routine servicing of Audit House generators
 Routine service and maintenance of lifts at Audit House, Routine maintenance servicing of AC units at Audit House), Maintenance service of ventilation systems and repair of the faulty 3 phase motor for extraction in toilets lifts side and Minor plumbing repairs on Audit house.
 Annual Financial for FY 2016/17 produced
 Quarter IV Progress report and Internal Audit reports produced
 Payment of 3 months' security allowances, cleaning and utility bills (water, electricity)
 Proof reading Local Government Reports (Schools 2016)
 Verifying and Uploading of and converted reports (PDFs) to the website and shelving Archived Audit Reports
 Reproducing entity audit reports for schools and LLGs for dissemination
 Dispatching copies of LLG Audit reports and VFM Audit reports to Branch Managers for delivery to Stakeholders
 5 stakeholder engagement workshops held
 3 meetings with Development partners held
 Monitoring and Evaluation report for Q1 produced awaiting circulation and presentation to Top Management
 Outsourcing supervision guidelines developed.
 2 engagements with Civil Society held
 Draft OAG Competence framework produced
 Internal and external advertisement of vacant positions
 PAC Technical updates attended by Department of Parliamentary Liaison
 1 Parliamentary Committees' sensitization of VFM reports to LGPAC held
 1 audit verification report produced
 36 technical support sessions supported
 1 monthly Parliamentary minutes and feedback reports provided
 Quarter III update of database on status of audit reports and report produced
 56 briefs prepared for reports discussed by Audit committees
 1 Report on AG's report recommendations adopted by oversight committees and the House produced
 Four (4) directorates supported in the implementation of the Regularity Audit Manual, 2013.
 TeamMate software reviewed and a new version implemented
 Practice guide on documents used in the audit process developed and presented to Top Management
 Committee constituted to review the NAA to identify areas that require reform and submit proposals for Amendment to top management
 6 Top Management meetings, 1 Subcommittee meeting with Parliament subcommittee, 3 OAG legal framework committee meetings, 6 Contracts committee meetings, 3 HRAC meetings, 6 MIS Committee meetings, 10 Outsourcing committee meetings attended by the Legal unit.
 1 Energy Sector and Extractive Industries Strategy, 2017 and 1 IT User Manual and Guidelines, 2017 reviewed by the Legal Unit
 1 Framework Contract for Catering Services; 1 Framework contract for Cleaning Services; 1 Framework contract on Maintenance of lifts, 1 Statement of Commitment between OAG & GIZ, 1 Implementation Agreement between OAG, NPA & GIZ reviewed
 Draft contracts prepared and reviewed: 1 Addendum on closed user group, 2 VFM Audit of Road & Construction Projects (UNRA & KCCA)
 Legal briefs and opinions from the Audit and Corporate Divisions prepared
 Legal unit supported 1 Special Audit on Ntungamo Local Government
 1 Status brief on appraisal of the external legal counsel prepared
 Report leaflets for 8 summarised performance audit reports produced by PR Unit
 Intranet designed and software procured
 LG PAC meetings attended by PR staff
 Media training workshops undertaken in Jinja, Masaka, Mbale, Mbarara, Soroti, Gulu, Arua and Fortportal.
 3 internal special investigations reports produced
 Quarter four Enterprise Risk Management report focusing on governance, risk management and control produced
 July, August and September salary and pension payrolls verified by Internal Audit
 3 Months' staff salaries paid and 15% NSSF contribution remitted

Vote:131 Auditor General

All staff training activities managed and coordinated
 Payment for outstanding bill for business internet services (Dec 16 to April 17)
 Payment of outstanding subscription fees for CUG and TeamMate modems (April - June 17)
 1 lot of printer consumables for Head Office and branches procured
 Q.1 IT branch visit conducted and report produced
 Workshops with MIS BPR consultant held and reports produced. MIS TORs have been finalized and submitted to KfW seeking a no-objection
 Consolidated Procurement plan for FY 2017/18 submitted to MoFPED and PPDA
 6 Contracts committee meetings held
 14 evaluation committee meetings held
 Board of Survey conducted and Report produced
 3 Monthly reports produced and submitted to PPDA

FY 2018/19 Planned Outputs

The vote outputs are classified into the following categories; Financial Audits, Value for Money, Policy, Planning and Strategic Management and Support to Office of the Auditor General which includes; Non Residential Buildings, Purchase of Office and ICT Equipment, including Software, Furniture and Fixtures, and Transport Equipment. The subsequent sections therefore, present the planned outputs for the FY 2018/19.

Financial Audits

Under this output, for the FY 2018/19, the office plans to carry out and report on a total of 2640 financial audits under Programme 1, covering the following entities; 100 MDAs, 105 Statutory Bodies, 105 projects, 4 PSAs and 2326 Local Authorities.

Value for Money Audits

In the FY 2018/19, the office plans to carry out a 18 VFM and specialized audits (which include 10 VFM audits, 5 Specialized audits, 2 follow up audits and 1 PPP Audit) and 84 Forensic and Special Audits which include 77 Forensic Investigations, 4 IT Audits and 3 Regional Audits, under Programme 2 (Value for Money and Specialized Audits).

Policy, Planning and Strategic Management

Under Sub - Programme 1: Headquarters, the office plans to undertake/produce the following:
 Finalize, approve and implement the Human Resource Strategy with emphasis on equity in Human Resource Management
 Introduce and implement a Competence Based, equitable, transparent appraisal and reward system
 Develop a framework and carry out surveys on OAG Staff Code of Conduct.
 Annual Report of the Auditor General for the year ended 2018 processed and equitably disseminated
 Designing and Updating the Intranet
 Develop Disaster Management Plan
 Establishing a monitoring mechanism for the implementation of MoU with IG and PPDA
 Conducting equitable stakeholder engagement regarding utilisation of audit reports
 Develop and pilot Teammate libraries for Forensic, IT and Treasury Audits
 Develop QAAD strategy
 Pre- Issuance (Hot) Reviews and Post- Issuance (Cold) Reviews for RA, PA, FA and PSA audits
 Carry out Institutional Review on Reported annual performance of the office
 Engage ICPAU and develop cooperation agreement on undertaking Joint QA Reviews of Out sourced Audits
 Audit verification reports produced
 Technical support provided to oversight committees during preparation of reports
 Parliamentary briefs, minutes and feedback reports produced
 Report on AG's report recommendations adopted by oversight committees and the House produced
 Annual Financial Statements for the FY ended 30th June 2018 produced and submitted
 Donor projects managed for FY ended 30th June, 2019 and reports produced.
 Half-year and Nine Months' Financial Statements for FY 2018/19 produced and submitted
 Asset register updated as at end of 30th June 2019
 Review of existing accounting and reporting frameworks
 Policy Statement, Budget Framework Paper and Budget Estimates for the FY 2019/20 produced
 Carry out market research to create an average market price data bank
 Design a mechanism to monitor procurement plan implementation and giving feedback to the different stakeholders
 Procurement and Out-sourcing Contract, Negotiation and Evaluation committee meetings
 Develop, maintain and update the prequalification list for the service providers
 Review the NAA, 2008 and Article 163 of the Constitution, 1995
 Represent AG and the OAG in Courts of Law and other legal fora
 Compile status of Court cases that arise out of recommendations of the Auditor General's Report
 Effective communication of VFM reports through production of short videos and abridged versions of VFM reports
 Improved coverage of Audit reports and the Office in the media through engagements
 Strengthened stakeholder engagements with emphasis on engagements with Regional Public libraries

Vote:131 Auditor General

OAG website restructuring and updating content
 Establishing and managing social media platforms
 Finalise, approve and implement corporate Social Responsibility Policy
 Organise charity events and Corporate Social responsibility activities
 Risk identification, assessment, measurement, monitoring and enhancing awareness of risk owners
 Follow-up, verification of regional branch offices' advances, accounts, compliance with laws, verify payments at OAG HQTRS
 Production of quarterly internal Audit reports
 Conducting Internal Audit special investigations.
 Salaries and pension managed
 10% NSSF Contributions remitted for all staff
 Medical Insurance cover provided and Life Insurance premium paid for all staff
 Gratuity paid to 35 Contract staff
 Organising Press conferences, issuing press releases
 Coordinate production of information, Education and communication materials and participation in Exhibitions
 Procurement of OAG promotional material e.g tear-drops, souvenirs, brochures, umbrellas, designed logo, plaques, diaries, calendars, Christmas cards.
 Equitable staff training in various disciplines co-ordinated and managed
 Staff recruitment managed
 Procurement of IT equipment
 Subscription for Internet Bandwidth to NITA Uganda
 Subscription payment for Closed User Group communication solution, Mobile APN Solution and WAN services
 Identification of internal IFMS issues and reporting to Treasury for quality assurance.
 Management of utilities (electricity, water) and services (security and cleaning)
 Development of guidelines for audit performance information to enhance audit of sustainable service delivery
 Development and technical support in the implementation of Audit methodologies
 Parliamentary committees' sensitization/feedback workshops
 Inspecting medical entities which provide services under the Medical Insurance Scheme
 Annual board of survey carried out and report produced.
 4 quarterly branch support/monitoring carried out and reports produced.
 All OAG branches audited for compliance by Internal Audit and 4 quarterly reports produced
 Maintenance branch visits by Estates and IT staff
 Attending various international committee meetings and technical workshops
 Attending AFROSAI-E trainings and technical update conferences
 Conducting study tours and benchmarking with other SAIs on PAC activities by the Parliamentary Liaison department
 Attendance and documentation of oversight committees' resolutions and concerns during hearings including those done at Missions abroad
 Maintenance of Audit House and in all regional branches
 Maintenance of all transport equipment
 Generator maintenance, Air conditioning maintenance, Lift maintenance, fire extinguishers, sprinklers, fire-fighting equipment and all electrical maintenance.
 Fencing of two regional branches
 Construction of the Centre for Audit Excellence
 Procurement of Power back-up system for 5 branch offices
 Annual renewal of the TeamMate Audit Management System license (200 users)
 Maintenance contract for Data Center at Audit House, CCTV and Access Control systems and Multi-Functional Printers
 Procurement of 3 Routers, 3 Desktops, 7 small multifunctional printers 2 scanners and 50 laptops
 Procurement of 2 station wagons to replace the aging ones
 Procurement of VSCAN (vehicle security scan system)
 Replenishing the Resource centre with 6 book shelves, 20 chairs, 20 tables.
 Procuring Mobile shelves, ladders/trolleys, Shelf Archive storage units for the Archives centre
 Assorted furniture procured according to needs assessment.

Medium Term Plans

Vote:131 Auditor General

In accordance with the Five-Year Corporate Plan (2016-21), the medium term plan of the office is focused on: Improvement on impact of audit through effective gender sensitive stakeholder engagement; Improvement on the timeliness and quality of audit reports; Improving organisation performance; Strengthening financial independence and enhancing operational independence and increasing audit coverage through establishment of regional offices in hard to reach areas to promote equitable access to audit services.

This will be done through: independent reporting; delivering high quality audits targeting a sustainable equity-driven impact on service delivery; effective support to Parliamentary oversight and scrutiny; adoption of professional approaches and systems in all our operations; conducting real time audits, demonstrating the value and benefits of the OAG through collaborations and effective communication to all our stakeholders; augmenting our IT infrastructure and systems and equitably empowering our Human resources in all aspects of their work.

Efficiency of Vote Budget Allocations

Following completion of the Audit House in 2013, the office has reallocated resources saved from rent to operation and maintenance of the building.

In addition, the office shall focus on equitable staff capacity building through increased utilisation of the resource pool of trainers hence holding in-house trainings to create savings.

Performance management will be prioritized so as to create sustainable efficiency by reducing on the number of outsourced audits. This will result into an increment in the audit coverage.

The office also plans to procure a comprehensive Management Information System that will enhance effectiveness in operations through the automation of the business processes.

The implementation of the Monitoring and Evaluation policy will enable performance monitoring and therefore efficiency in resource allocation and effective, well informed decision making.

Vote Investment Plans

For FY2018/19, Budget allocation to capital development remained the same at Shs 3.976Bn. With this amount, the office plans to commence construction of the Centre for Audit Excellence, fence two regional offices, procure power back up systems and carry out regular maintenance in another 5 regional offices.

A Vehicle Security Scan System shall also be procured to enhance fleet management in addition to 2 vehicles to replace the aging fleet at the regional offices which are overdue for replacement.

The budget for FYs 2019/20 and 2020/2021 indicate that allocations to capital development will slightly increase to Shs 4.85 Bn and 5.52Bn each respectively. This will cater for construction of an off-site training facility (Centre for Audit Excellence), renovation and expansion of existing regional offices, purchase of specialized IT and audit equipment, acquisition of transport facilities and office furniture.

In FY 2018/19, with support from FINMAP and Government of Uganda, the office plans to re-construct, furnish and equip Arua regional office. In addition, the office plans to procure and install a comprehensive Management Information System.

Major Expenditure Allocations in the Vote for FY 2018/19

The external audit function in the Accountability Sector is responsible for ensuring that public resources are utilised as appropriated by Parliament. The key objectives of the function are to sustainably improve compliance with accountability rules and regulations; enhance prevention, detection and elimination of corruption; and to increase public demand for accountability.

In the FY 2018/19 the Office of the Auditor General was allocated Shs 54.56bn including taxes. This includes Shs 23.27Bn for wage, Shs 27.31bn for non-wage and Shs 3.98bn for development.

The budget allocation by programme is as follows; Program 1: Financial Audits – Shs 19.97Bn; Program 2: Value For Money and Specialized Audits - Shs 7.09Bn; Program 3: Support to Audit Services – Shs 27.05Bn including Shs 3.98 for GoU Development). The allocation of GoU development is as follows: Non-residential buildings - Shs 1.552bn, Procurement of ICT Infrastructure and Equipment – Shs 1.5bn, procurement of motor vehicles – Shs 0.85bn, and procurement of office furniture - Shs 0.074bn.

Vote:131 Auditor General

V3: PROGRAMME OUTCOMES, OUTCOME INDICATORS AND PROPOSED BUDGET ALLOCATION

Table V3.1: Programme Outcome and Outcome Indicators

Vote Controller :							
Programme : 15 Financial Audits							
Programme Objective : Independent and robust verification of Public Accounts and Treasury Memoranda in the equitable delivery of services..							
Responsible Officer: EDWARD AKOL							
Programme Outcome: Improved accountability, transparency, and compliance with laws and regulations in the public sector							
<i>Sector Outcomes contributed to by the Programme Outcome</i>							
1. Value for money in the management of public resources							
	Performance Targets						
Programme Performance Indicators (Output)	2016/17 Actual	2017/18 Target	Base year	Baseline	2018/19 Target	2019/20 Target	2020/21 Target
• Implementation of audit recommendations arising from the annual report of the Auditor General.	0	35,75%,40%			45%	50%	60%
Vote Controller :							
Programme : 16 Value for Money and Specialised Audits							
Programme Objective : To examine and assess the level of efficiency, economy and effectiveness in the equitable utilization of public resources by Government Institutions.							
Responsible Officer: STEPHEN KATEREGGA							
Programme Outcome: Improved performance and service delivery of Government programmes							
<i>Sector Outcomes contributed to by the Programme Outcome</i>							
1. Value for money in the management of public resources							
	Performance Targets						
Programme Performance Indicators (Output)	2016/17 Actual	2017/18 Target	Base year	Baseline	2018/19 Target	2019/20 Target	2020/21 Target
• Reduction in government project costs.	0	5%			5%	6%	7%
• Level of achievement of Government project goals.	0	60%			65%	70%	75%
• Level of use of best practices in project implementation.	0	70%			75%	75%	80%
Vote Controller :							
Programme : 17 Support to Audit services							

Vote:131 Auditor General

Programme Objective : Enhance organizational performance and efficiency in operations							
Responsible Officer: MAXWELL POUL OGENTHO							
Programme Outcome: Efficient and effective Auditor General's Office (AG)							
<i>Sector Outcomes contributed to by the Programme Outcome</i>							
1. Value for money in the management of public resources							
Programme Performance Indicators (Output)	Performance Targets						
	2016/17 Actual	2017/18 Target	Base year	Baseline	2018/19 Target	2019/20 Target	2020/21 Target
• Cumulative percentage of Corporate Strategy implemented.	0	25%			50%	75%	100%
• Level of financing of Office of the Auditor General	0	61%			65%	70%	75%
• Level of staff productivity.	0	5			5	6	7

Table V3.2: Past Expenditure Outturns and Medium Term Projections by Programme

<i>Billion Uganda shillings</i>	2016/17	2017/18		2018-19	MTEF Budget Projections			
	Outturn	Approved Budget	Spent By End Q1	Proposed Budget	2019-20	2020-21	2021-22	2022-23
Vote :131 Auditor General								
15 Financial Audits	0.000	22.902	5.825	19.966	22.700	24.583	27.105	30.010
16 Value for Money and Specialised Audits	0.000	11.629	2.873	7.094	8.081	8.767	9.693	10.762
17 Support to Audit services	0.000	20.084	4.231	27.501	32.991	37.669	43.229	49.862
53 External Audit	56.897	0.000	12.929	0.000	0.000	0.000	0.000	0.000
Total for the Vote	56.897	54.615	25.858	54.561	63.771	71.019	80.027	90.634

V4: SUBPROGRAMME PAST EXPENDITURE OUTTURNS AND PROPOSED BUDGET ALLOCATIONS

Table V4.1: Past Expenditure Outturns and Medium Term Projections by SubProgramme

<i>Billion Uganda shillings</i>	2016/17	FY 2017/18		2018-19	Medium Term Projections			
	Outturn	Approved Budget	Spent By End Sep	Proposed Budget	2019-20	2020-21	2021-22	2022-23
Programme: 15 Financial Audits								
02 Central Government One	0.000	4.815	1.364	4.070	4.574	4.901	5.317	5.787
03 Central Government Two	0.000	5.352	1.531	4.606	5.211	5.619	6.154	6.767
04 Local Authorities	0.000	12.735	2.930	11.291	12.914	14.063	15.633	17.456
Total For the Programme : 15	0.000	22.902	5.825	19.966	22.700	24.583	27.105	30.010
Programme: 16 Value for Money and Specialised Audits								
05 Value for Money and Specialised Audits	0.000	4.675	1.261	3.797	4.344	4.731	5.260	5.874
06 Forensic Investigations and Special Audits	0.000	6.954	1.612	3.296	3.737	4.037	4.433	4.888
Total For the Programme : 16	0.000	11.629	2.873	7.094	8.081	8.767	9.693	10.762
Programme: 17 Support to Audit services								

Vote:131 Auditor General

01 Headquarters	0.000	16.108	4.231	23.526	28.141	31.848	37.409	44.042
0362 Support to Office of the Auditor General	0.000	3.976	0.000	3.976	4.850	5.820	5.820	5.820
Total For the Programme : 17	0.000	20.084	4.231	27.501	32.991	37.669	43.229	49.862
Programme: 53 External Audit								
01 Headquarters	21.681	0.000	4.231	0.000	0.000	0.000	0.000	0.000
02 Directorate of Central Government One	4.872	0.000	1.364	0.000	0.000	0.000	0.000	0.000
03 Directorate of Central Government Two	5.353	0.000	1.531	0.000	0.000	0.000	0.000	0.000
0362 Support to Office of the Auditor General	4.825	0.000	0.000	0.000	0.000	0.000	0.000	0.000
04 Directorate of Local Authorities	13.346	0.000	2.930	0.000	0.000	0.000	0.000	0.000
05 Directorate of Value for Money and Specialised Audits	4.852	0.000	1.261	0.000	0.000	0.000	0.000	0.000
06 Directorate of Forensic Investigations and Special Audits	4.059	0.000	1.612	0.000	0.000	0.000	0.000	0.000
Total For the Programme : 53	58.988	0.000	12.929	0.000	0.000	0.000	0.000	0.000
Total for the Vote :131	58.988	54.615	25.858	54.561	63.771	71.019	80.027	90.634

N / A

Table V4.3: Major Capital Investment (Capital Purchases outputs over 0.5Billion)

FY 2017/18		FY 2018/19	
Appr. Budget and Planned Outputs	Expenditures and Achievements by end Sep	Proposed Budget and Planned Outputs	
Vote 131 Auditor General			
Programme : 17 Support to Audit services			
Project : 0362 Support to Office of the Auditor General			
Output: 72 Government Buildings and Administrative Infrastructure			
Audit House and branch office buildings maintained, Generators, ACs, lifts and fire extinguishers. Soroti regional branch fenced, Hoima and Moroto branches commissioned	Generator, lifts, CCTV, Fire extinguishers and Air conditioners maintained.	TConstruction of the Centre for Audit Excellence Procurement of a power back up system for 5 regional offices Fencing of 2 regional offices	
Total Output Cost(Ushs Thousand):	1.552	0.000	1.552
Gou Dev't:	1.552	0.000	1.552
Ext Fin:	0.000	0.000	0.000
A.I.A:	0.000	0.000	0.000
Output: 75 Purchase of Motor Vehicles and Other Transport Equipment			
5 office vehicles procured	Procurement of 2 vehicles commenced	The office plans to procure 2 vehicles to replace those due for boarding off and, a Vehicle Security Scan system to manage the fleet.	
Total Output Cost(Ushs Thousand):	0.850	0.000	0.850
Gou Dev't:	0.850	0.000	0.850
Ext Fin:	0.000	0.000	0.000

Vote:131 Auditor General

A.I.A:	0.000	0.000	0.000
Output: 76 Purchase of Office and ICT Equipment, including Software			
Renew license for TeamMate & 3 Yr Kaspersky Anti-Virus. Computer accessories, electronic card printer, HDD/CD/DVD Duplicators, Teammate modems, 70 Laptops and 30 Desktops, Firewall/threat management system, CUG for 40 staff procured, IDEA software upgraded.		The process for assorted procurement and TeamMate license renewal has commenced	Outputs include: Procurement of Computers, Annual renewal and procurement of TeamMate licenses,, Kaspersky Anti-Virus Renewal, procurement of IDEA Data Analysis licenses.
Total Output Cost(Ushs Thousand):	1.500	0.000	1.500
Gou Dev't:	1.500	0.000	1.500
Ext Fin:	0.000	0.000	0.000
A.I.A:	0.000	0.000	0.000

V5: VOTE CHALLENGES FOR 2018/19 AND ADDITIONAL FUNDING REQUESTS

Vote Challenges for FY 2018/19

The major challenges being encountered in the office are discussed below:

The office has been able to construct the Audit House and regional branch offices with the support of GoU, which has strengthened its physical and operational independence. However this has led to increase in funding requirements to meet the necessary operational and maintenance costs. This has proved a challenge due to the limited budgetary allocations.

In addition, the office of the Auditor General was appointed to Chair the Working Group on Extractive Industries tasked to ensure that Governments manage Extractive Industries in the best interest of the public through formulation of guidelines and promotion of transparency, accountability and knowledge sharing among others. However, due to inadequate funding, it has been unable to fully operationalize the secretariat.

The slow pace in the discussion of audit reports by Parliament has also hugely limited the impact of audit work since recommendations are not implemented by the auditees.

The delayed preparation of Treasury Memoranda has also been a huge hindrance on tracking implementation of recommendations. This has affected overall transparency and accountability of government institutions hence impeding the impact of OAG work on service delivery.

The expanding scope of audit coverage in addition to increasing demand for public works audit, special audits and forensic investigations has been difficult to cope with due to limited staff and budgetary allocations to execute requests.

Section 13 of the National Audit Act 2008 requires the Auditor General to audit and report on all public accounts of Uganda and of all public offices. However, due to inadequate funding the office is unable to cover its entire audit population. The ever increasing number of entities especially the Local Government and schools puts excessive pressure on the available resource allocations which have largely remained constant. This has resulted in accumulation of audit backlogs.

The office has never the less, developed a strategy to clear these backlogs with the available resources.

The volatility of the exchange rate as evidenced in the past financial year in which the exchange rate depreciated, adversely affected planning, monetary allocations and expenditure. (Particularly activities involving travel abroad such as audit of missions and training.)

Complex procurement procedures associated with Donor funded projects have led to implementation delays for example with regards to construction of Hoima and Moroto regional offices and installation of the Management Information System

Table V5.1: Additional Funding Requests

Additional requirements for funding and outputs in 2018/19	Justification of requirement for additional outputs and funding
Vote : 131 Auditor General	

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Programme : 15 Financial Audits	
<i>OutPut : 01 Financial Audits</i>	
Funding requirement US\$ Bn : 4.661	<p>Section 13 of the NAA 2008 requires the Auditor General to audit and report on all public accounts of Uganda and of all public offices. However, due to inadequate funding the office is unable to cover its entire audit population especially the lower Local Governments and schools resulting in accumulation of backlogs.</p> <p>To this effect the OAG needs 4.661Bn to produce the above outputs, in line with Objectives 2, 3 and 5 under the Accountability Sector in the NDP II Implementation strategy.</p>
Programme : 16 Value for Money and Specialised Audits	
<i>OutPut : 01 Value for Money Audits</i>	
Funding requirement US\$ Bn : 2.814	<p>The office of the Auditor General is mandated to conduct Value for Money audits. The OAG was requested to undertake a real time audit of the Hydro-power projects. In addition, after the passing of the PPP law, independent assurance needs to be provided as Government enters PPPs. These undertakings are in line with Strategy 3 under the Audit function of the Accountability Sector Investment Plan 2017/18 - 19/20.</p>
Programme : 17 Support to Audit services	
<i>OutPut : 01 Policy, Planning and Strategic Management</i>	
Funding requirement US\$ Bn : 17.368	<p>The OAG requires UGX 17.4Bn to;</p> <ul style="list-style-type: none"> • Implement the new OAG structure which was approved by a Parliamentary Sub-Committee • Undertake enhancement of the wage which has largely been fixed since 2008 while introducing notches. • Conduct staff capacity building • Stakeholder engagement • Operationalize the WGEI Secretariat <p>Implementation will result in enhanced organizational performance and effective support to the Audit function in the office in line with Goal 3 of the Corporate Strategy 2016-21.</p>