

# Vote: 131 Auditor General

## QUARTER 3: Highlights of Vote Performance

### V1: Summary of Issues in Budget Execution

This section provides an overview of Vote expenditure

#### (i) Snapshot of Vote Releases and Expenditures

Table V1.1 below summarises cumulative releases and expenditures by the end of the quarter:

**Table V1.1: Overview of Vote Expenditures (UShs Billion)**

<i>(i) Excluding Arrears, Taxes</i>		Approved Budget	Cashlimits by End	Released by End	Spent by End Mar	% Budget Released	% Budget Spent	% Releases Spent
Recurrent	Wage	19.587	14.404	14.404	14.368	73.5%	73.4%	99.8%
	Non Wage	20.960	17.788	17.788	15.521	84.9%	74.1%	87.3%
Development	GoU	10.820	16.312	16.312	13.043	150.8%	120.6%	80.0%
	Ext Fin.	0.000	N/A	0.000	0.000	N/A	N/A	N/A
<b>GoU Total</b>		<b>51.366</b>	<b>48.504</b>	<b>48.504</b>	<b>42.932</b>	<b>94.4%</b>	<b>83.6%</b>	<b>88.5%</b>
<b>Total GoU+Ext Fin. (MTEF)</b>		<b>51.366</b>	<b>N/A</b>	<b>48.504</b>	<b>42.932</b>	<b>94.4%</b>	<b>83.6%</b>	<b>88.5%</b>
<i>(ii) Arrears and Taxes</i>	Arrears	0.000	N/A	0.000	0.000	N/A	N/A	N/A
	Taxes**	0.240	N/A	0.227	0.000	94.4%	0.0%	0.0%
<b>Total Budget</b>		<b>51.606</b>	<b>48.504</b>	<b>48.730</b>	<b>42.932</b>	<b>94.4%</b>	<b>83.2%</b>	<b>88.1%</b>

\* Donor expenditure information available

\*\* Non VAT on capital expenditure

The table below shows cumulative releases and expenditures to the Vote by Vote Function :

**Table V1.2: Releases and Expenditure by Vote Function\***

Billion Uganda Shillings	Approved Budget	Released	Spent	% Budget Released	% Budget Spent	% Releases Spent
VF:1453 External Audit	51.37	48.50	42.93	94.4%	83.6%	88.5%
<b>Total For Vote</b>	<b>51.37</b>	<b>48.50</b>	<b>42.93</b>	<b>94.4%</b>	<b>83.6%</b>	<b>88.5%</b>

\* Excluding Taxes and Arrears

#### (ii) Matters to note in budget execution

The office received a supplementary budget of Shs 5.492Bn to cater for office furniture for Audit House, commissioning of Audit House, retention and contractor's claims. The major challenge encountered during budget execution was inadequate budget to meet the cost of utilities and other services at Audit House.

**Table V1.3: High Unspent Balances and Over-Expenditure in the Domestic Budget (Ushs Bn)**

<i>(i) Major unspent balances</i>	
<b>Programs , Projects and Items</b>	
<b>2.60Bn Shs</b>	<b>Programme/Project: 1248 Construction of the Audit House</b>
Reason: The office received a supplementary budget of Shs 5.492bn to cater for Audit House commissioning, Contractor's claims, office furniture and retention.	
<b>Items</b>	
<b>2.60Bn Shs</b>	<b>Item: 231001 Non Residential buildings (Depreciation)</b>
Reason: This is the same balance queried under project 1248	
<b>Programs , Projects and Items</b>	
<b>1.24Bn Shs</b>	<b>Programme/Project: 01 Headquarters</b>
Reason: the biggest proportion of the funds is for procurement of 380 CUG handsets whose contract was awarded in quarter three and delivery is expected in quarter iv.	
<b>Items</b>	
<b>0.85Bn Shs</b>	<b>Item: 221008 Computer supplies and Information Technology (IT)</b>
Reason: The biggest proportion of the funds is for procurement of 380 CUG handsets whose contract was awarded in quarter three and delivery is expected in quarter iv.	
<b>Programs , Projects and Items</b>	

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**0.89 Bn Shs** Programme/Project: 0362 Support to Office of the Auditor General

Reason: The procurement process was delayed by the statutory requirement to obtain approval of specification from the Chief Mechanical Engineer and to involve him/her in the evaluation process.

### (ii) Expenditures in excess of the original approved budget

#### Programs and Projects

**2.89 Bn Shs** Programme/Project: 1248 Construction of the Audit House

Reason: The office received a supplementary budget of Shs 5.492bn to cater for Audit House commissioning, Contractor's claims, office furniture and retention.

#### Items

**2.89 Bn Shs** Item: 231001 Non Residential buildings (Depreciation)

Reason: This is the same balance queried under project 1248

\* Excluding Taxes and Arrears

## V2: Performance Highlights

This section provides highlights of output performance, focusing on key outputs and actions implemented to improve section performance.

**Table V2.1: Key Vote Output Indicators and Expenditures\***

Vote, Vote Function Key Output	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
<b>Vote Function: 1453 External Audit</b>			
<b>Output: 145301</b>	<b>Financial Audits</b>		
<i>Description of Performance:</i>	1,387 Audit Plan Memoranda approved for 1,007 Local Authorities, 109 MDAs, 134 Projects, 41 forensic investigations and special audits, 5 IT Audits and 91 Statutory Authorities.	1,898 audit reports were produced: 105 for MDAs, 76 for Statutory Authorities, 99 for projects, 57 for forensic investigations and special audits, 1,561 for Local Authorities.	The audit covered a back log of 571 Lower Local Governments that were work in progress by 31st March 2014. In addition the office received more special audit requests than what was planned for. A total of 739 audits including 618 LLGs, 30 special audits, 84 projects and 7 statutory authorities were in progress.
	1,387 Management letters issued for 1,007 Local Authorities, 109 MDAs, 134 Projects, 41 forensic investigations and special audits, 5 IT Audits and 91 Statutory Authorities.	1,898 Management Letters were issued: 105 for MDAs, 76 for Statutory Authorities, 99 for projects, 57 for FIIT and 1,561 for Local Authorities including 196 schools.	
	1,387 Financial audit reports produced for 1,007 Local Authorities, 109 MDAs, 134 Projects, 41 forensic investigations and special audits, 5 IT Audits and 91 Statutory Authorities.	2,066 APMs were prepared and approved; 105 for MDAs, 83 for SBs, 1,608 for Local Authorities, 87 for FIIT and 183 for projects audits.	
<i>Performance Indicators:</i>			
No of Statutory Bodies Audited	91	76	
No of projects audited	134	99	
No of MDAs Audited	109	105	
No of Higher LGs Audited (including Town councils and sub-counties)	1,007	1561	
No of forensic investigations and special audits conducted	46	57	
<i>Output Cost:</i>	UShs Bn: 21.564	UShs Bn: 16.179	% Budget Spent: 75.0%
<b>Output: 145302</b>	<b>Value for Money Audits</b>		
<i>Description of Performance:</i>	10 VFM audit pre-study reports approved 6 Audit Plan Memoranda	15 VFM Audit Reports Produced	The audit of PPP was at the planning stage as arrangements for the technical support were

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<i>Vote, Vote Function Key Output</i>	<b>Approved Budget and Planned outputs</b>	<b>Cumulative Expenditure and Performance</b>	<b>Status and Reasons for any Variation from Plans</b>
	approved for 2 follow up audits and 4 engineering audits		being worked on.
	6 Management letters issued for 2 follow up audits and 4 engineering audits		
	10 main VFM audit reports produced 6 Audit Reports produced for 2 follow up audits and 4 engineering audits		
<i>Performance Indicators:</i>			
No of VFM Audits	16	15	
<i>Output Cost:</i>	US\$ Bn: 8.539	US\$ Bn: 6.445	% Budget Spent: 75.5%
<b>Vote Function Cost</b>	<b>US\$ Bn: 51.366</b>	<b>US\$ Bn: 42.932</b>	<b>% Budget Spent: 83.6%</b>
<b>Cost of Vote Services:</b>	<b>US\$ Bn: 51.366</b>	<b>US\$ Bn: 42.932</b>	<b>% Budget Spent: 83.6%</b>

\* Excluding Taxes and Arrears

The office has developed several manuals that are pending approval hence the need to expedite the approval process. The anticipated challenge in the following quarter is inadequate resources to settle utility bills in respect of Audit House.

**Table V2.2: Implementing Actions to Improve Vote Performance**

<b>Planned Actions:</b>	<b>Actual Actions:</b>	<b>Reasons for Variation</b>
Vote: 131 Auditor General		
Vote Function: 14 53 External Audit		
Building the capacity of staff in audit skills (performance audit, engineering audit, IT audit and forensic investigations etc). Support staff for professional courses.	<p><b>15 VFM staff were trained on efficiency measurement and 8 in VFM modules 1 and 2.</b></p> <p><b>38 staff from the Directorate of Forensic Investigation and IT audit were trained on use of the Regularity Audit Manual</b></p> <p><b>20 staff were trained on Information Security Assessment Methodology (ISAM)</b></p> <p><b>50 staff were trained on use of IFMS</b></p> <p><b>5 staff were trained on use of IDEA/CAAT</b></p>	The office received funding from development partners to support its capacity building plan.
Soroti, Jinja, Masaka and Mbale regional offices connected to the OAG WAN	<b>Mobile data connectivity was procured and installed at the regional offices</b>	The available resources were not adequate for cabling and procurement of servers.
Completion and commissioning of Audit House and Mbarara regional office. Acquisition of land for construction of Hoima and Moroto Regional Offices Construction of Hoima and Moroto Regional Offices	<p><b>The Audit House and Mbarara regional office were completed and commissioned.</b></p> <p><b>Land for the proposed Hoima and Moroto regional offices was procured</b></p> <p><b>The process of procuring a design consultant for Hoima and Moroto regional office was in progress.</b></p>	There were delays in approval of the bidding documents by the development partners

## V3: Details of Releases and Expenditure

This section provides a comprehensive summary of the outputs delivered by the Vote and further details of Vote expenditures by Vote Function and Expenditure Item.

**Table V3.1: GoU Releases and Expenditure by Output\***

<i>Billion Uganda Shillings</i>	<b>Approved Budget</b>	<b>Released</b>	<b>Spent</b>	<i>% GoU Budget Released</i>	<i>% GoU Budget Spent</i>	<i>% GoU Releases Spent</i>

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<b>VF:1453 External Audit</b>	<b>51.37</b>	<b>48.50</b>	<b>42.93</b>	<b>94.4%</b>	<b>83.6%</b>	<b>88.5%</b>
<i>Class: Outputs Provided</i>	40.55	32.19	29.89	79.4%	73.7%	92.8%
145301 Financial Audits	21.56	16.81	16.18	77.9%	75.0%	96.3%
145302 Value for Money Audits	8.54	6.88	6.45	80.6%	75.5%	93.7%
145303 Policy, Planning and Strategic Management	10.44	8.51	7.26	81.4%	69.6%	85.4%
<i>Class: Capital Purchases</i>	10.82	16.31	13.04	150.8%	120.6%	80.0%
145371 Acquisition of Land by Government	0.20	0.20	0.13	100.0%	65.9%	65.9%
145372 Government Buildings and Administrative Infrastructure	10.09	15.58	12.89	154.5%	127.8%	82.7%
145375 Purchase of Motor Vehicles and Other Transport Equipment	0.46	0.46	0.02	100.0%	5.2%	5.2%
145378 Purchase of Office and Residential Furniture and Fittings	0.07	0.07	0.00	100.0%	0.0%	0.0%
<b>Total For Vote</b>	<b>51.37</b>	<b>48.50</b>	<b>42.93</b>	<b>94.4%</b>	<b>83.6%</b>	<b>88.5%</b>

\* Excluding Taxes and Arrears

**Table V3.2: 2015/16 GoU Expenditure by Item**

<i>Billion Uganda Shillings</i>	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
<b>Output Class: Outputs Provided</b>	<b>40.55</b>	<b>32.19</b>	<b>29.89</b>	<b>79.4%</b>	<b>73.7%</b>	<b>92.8%</b>
211103 Allowances	1.43	1.40	1.30	97.7%	90.5%	92.6%
211104 Statutory salaries	19.59	14.40	14.37	73.5%	73.4%	99.8%
212101 Social Security Contributions	2.07	1.55	1.48	75.0%	71.5%	95.3%
213001 Medical expenses (To employees)	0.83	0.83	0.83	100.0%	100.0%	100.0%
213002 Incapacity, death benefits and funeral expenses	0.04	0.03	0.02	75.0%	49.9%	66.5%
213004 Gratuity Expenses	1.08	1.08	1.04	100.0%	96.1%	96.1%
221001 Advertising and Public Relations	0.03	0.03	0.03	83.3%	83.3%	100.0%
221002 Workshops and Seminars	0.52	0.26	0.26	50.0%	50.0%	100.0%
221003 Staff Training	0.49	0.39	0.34	79.2%	69.1%	87.2%
221004 Recruitment Expenses	0.06	0.02	0.02	37.6%	25.7%	68.3%
221007 Books, Periodicals & Newspapers	0.04	0.03	0.03	75.0%	75.0%	100.0%
221008 Computer supplies and Information Technology (IT)	1.59	1.59	0.74	100.0%	46.5%	46.5%
221009 Welfare and Entertainment	0.26	0.19	0.19	75.0%	73.5%	97.9%
221011 Printing, Stationery, Photocopying and Binding	0.65	0.48	0.28	74.6%	43.6%	58.4%
221012 Small Office Equipment	0.16	0.12	0.10	75.0%	62.3%	83.1%
221016 IFMS Recurrent costs	0.07	0.05	0.05	75.0%	74.9%	99.8%
221017 Subscriptions	0.07	0.05	0.04	75.0%	54.9%	73.2%
222001 Telecommunications	0.12	0.09	0.02	75.0%	14.8%	19.7%
223003 Rent – (Produced Assets) to private entities	0.56	0.56	0.56	100.0%	100.0%	100.0%
223004 Guard and Security services	0.16	0.16	0.16	100.0%	100.0%	100.0%
223005 Electricity	0.10	0.10	0.10	96.8%	99.3%	102.6%
223006 Water	0.07	0.07	0.06	96.8%	94.7%	97.8%
225001 Consultancy Services- Short term	3.42	2.60	2.59	76.2%	75.9%	99.6%
227001 Travel inland	4.40	3.80	3.36	86.5%	76.3%	88.2%
227002 Travel abroad	1.19	1.10	1.10	92.9%	92.9%	100.0%
227003 Carriage, Haulage, Freight and transport hire	0.11	0.11	0.06	100.0%	53.6%	53.6%
227004 Fuel, Lubricants and Oils	0.62	0.46	0.36	75.0%	58.0%	77.3%
228001 Maintenance - Civil	0.21	0.16	0.07	75.5%	30.9%	41.0%
228002 Maintenance - Vehicles	0.61	0.45	0.34	75.0%	56.5%	75.4%
<b>Output Class: Capital Purchases</b>	<b>11.06</b>	<b>16.54</b>	<b>13.04</b>	<b>149.5%</b>	<b>117.9%</b>	<b>78.9%</b>
231001 Non Residential buildings (Depreciation)	10.09	15.58	12.89	154.5%	127.8%	82.7%
231004 Transport equipment	0.46	0.46	0.02	100.0%	5.2%	5.2%
231006 Furniture and fittings (Depreciation)	0.07	0.07	0.00	100.0%	0.0%	0.0%
311101 Land	0.20	0.20	0.13	100.0%	65.9%	65.9%
312204 Taxes on Machinery, Furniture & Vehicles	0.24	0.23	0.00	94.4%	0.0%	0.0%
<b>Grand Total:</b>	<b>51.61</b>	<b>48.73</b>	<b>42.93</b>	<b>94.4%</b>	<b>83.2%</b>	<b>88.1%</b>
<b>Total Excluding Taxes and Arrears:</b>	<b>51.37</b>	<b>48.50</b>	<b>42.93</b>	<b>94.4%</b>	<b>83.6%</b>	<b>88.5%</b>

**Table V3.3: GoU Releases and Expenditure by Project and Programme\***

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
<b>VF:1453 External Audit</b>	<b>51.37</b>	<b>48.50</b>	<b>42.93</b>	<b>94.4%</b>	<b>83.6%</b>	<b>88.5%</b>
<i>Recurrent Programmes</i>						
01 Headquarters	10.44	8.51	7.26	81.4%	69.6%	85.4%
02 Directorate of Central Government One	4.34	3.40	3.20	78.4%	73.6%	93.9%

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03	Directorate of Central Government Two	4.84	3.97	<b>3.67</b>	82.0%	75.8%	92.4%
04	Directorate of Local Authorities	12.38	9.43	<b>9.31</b>	76.2%	75.2%	98.7%
05	Directorate of Value for Money and Specialised Audits	4.71	3.83	<b>3.50</b>	81.3%	74.2%	91.3%
06	Directorate of Forensic Investigations and Special Audits	3.83	3.05	<b>2.95</b>	79.6%	77.0%	96.7%
<i>Development Projects</i>							
0362	Support to Office of the Auditor General	0.82	0.82	<b>0.16</b>	100.0%	19.0%	19.0%
1248	Construction of the Audit House	10.00	15.49	<b>12.89</b>	154.9%	128.9%	83.2%
<b>Total For Vote</b>		<b>51.37</b>	<b>48.50</b>	<b>42.93</b>	<b>94.4%</b>	<b>83.6%</b>	<b>88.5%</b>

\* Excluding Taxes and Arrears

**Table V3.4: External Financing Releases and Expenditure by Project and Programme\***