

Vote: 131 Auditor General

QUARTER 1: 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 (US\$ Billion)

(i) Excluding Arrears, Taxes	Approved Budget	Cashlimits by End	Released by End	Spent by End Sept	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	19.587	4.897	4.897	4.765	25.0%	24.3%	97.3%
Recurrent Non Wage	20.960	8.313	8.313	5.426	39.7%	25.9%	65.3%
Development GoU	10.820	2.705	2.572	1.427	23.8%	13.2%	55.5%
Development Donor*	0.000	N/A	0.000	0.000	N/A	N/A	N/A
GoU Total	51.366	15.915	15.782	11.619	30.7%	22.6%	73.6%
Total GoU+Donor (MTEF)	51.366	N/A	15.782	11.619	30.7%	22.6%	73.6%
(ii) Arrears and Taxes Arrears	0.000	N/A	0.000	0.000	N/A	N/A	N/A
(ii) Arrears and Taxes Taxes**	0.240	N/A	0.000	0.000	0.0%	0.0%	N/A
Total Budget	51.606	15.915	15.782	11.619	30.6%	22.5%	73.6%

* Donor expenditure data 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	15.78	11.62	30.7%	22.6%	73.6%
Total For Vote	51.37	15.78	11.62	30.7%	22.6%	73.6%

* Excluding Taxes and Arrears

(ii) Matters to note in budget execution

The office is currently rolling out the use of ISSAs. This activity has to a certain extent affected the pace of the audit process especially at the audit planning stage.

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

(i) Major unspent balances	
Programs , Projects and Items	
1.08Bn Shs	Programme/Project: 1248 Construction of the Audit House Reason: The contractor had not submitted invoices
Items	
1.08Bn Shs	Item: 231001 Non Residential buildings (Depreciation) Reason: The contractor had not submitted invoices
Programs , Projects and Items	
0.95Bn Shs	Programme/Project: 01 Headquarters Reason: The office was awaiting invoices from IT service providers to pay quarter one subscription fees. Approval of the CUG specification was delayed as a result the initiation of the procurement process was also delayed.
Items	
0.55Bn Shs	Item: 221008 Computer supplies and Information Technology (IT) Reason: The office was awaiting invoices from IT service providers to pay quarter one subscription fees. Approval of the CUG specification was delayed as a result the initiation of the procurement process was also delayed.
Programs , Projects and Items	
0.53Bn Shs	Programme/Project: 05 Directorate of Value for Money and Specialised Audits Reason: Most of th audits were at entry meeting stage. Main studies were to commence in quarter two.

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Programs , Projects and Items

0.52Bn Shs Programme/Project:04 Directorate of Local Authorities

Reason: The office is currently rolling out the International Standards for Supreme Audit Institutions (ISSAIs) hence affecting the pace of the audit process

Programs , Projects and Items

0.51Bn Shs Programme/Project:06 Directorate of Forensic Investigations and Special Audits

Reason: The funds were for gratuity, consultancy for outsourced audits, staff trainings and other operational expenses.

(ii) Expenditures in excess of the original approved budget

* 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
Vote Function: 1453 External Audit			
Output: 145301	Financial Audits		
<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. 1,387 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. 1,387 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.	626 APMs approved; 53 for MDAs, 46 for SBs, 422 for Local Authorities, 59 for FIIT and 46 for projects audits. 242 Management Letters issued: 11 for Statutory Authorities, 19 for forensic investigations, 15 for projects and 197 for schools audits. 28 audit reports produced: 9 Statutory Authorities' audit report and 19 special investigation report	The office is currently rollig out the ISSAIs. This exercise has to a certain extent affected the pace of the audit process especially the audit planning stage.
<i>Performance Indicators:</i>			
No of Statutory Bodies Audited	91		9
No of projects audited	134		0
No of MDAs Audited	109		0
No of Higher LGs Audited (including Town councils and sub-counties)	1,007		0
No of forensic investigations and special audits conducted	46		19
<i>Output Cost:</i>	UShs Bn: 21.564	UShs Bn: 5.409	% Budget Spent: 25.1%
Output: 145302	Value for Money Audits		
<i>Description of Performance:</i>	10 VFM audit pre-study reports approved 6 Audit Plan Memoranda approved for 2 follow up audits	Pre study reports for 10 VFM audits approved APMs for 3 specialized audits	The 2 PPP audits are awaiting preparation and approval of PPP audit manual and guidelines.

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QUARTER 1: Highlights of Vote Performance

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
	and 4 engineering audits 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	approved	1 entity (road fund) that was part of the 6 specialised audits was audited as VFM and is included in the 10 VFM audits
<i>Performance Indicators:</i>			
No of VFM Audits conducted	16	0	
<i>Output Cost:</i>	UShs Bn: 8.539	UShs Bn: 2.500	% Budget Spent: 29.3%
Vote Function Cost	UShs Bn: 51.366	UShs Bn: 11.619	% Budget Spent: 22.6%
Cost of Vote Services:	UShs Bn: 51.366	UShs Bn: 11.619	% Budget Spent: 22.6%

* Excluding Taxes and Arrears

The office planned to finalise and develop a number of manuals, guidelines and other policy documents which require fast tracking by the relevant departments if they are to be achieved by end of the financial year.

Table V2.2: Implementing Actions to Improve Vote Performance

Planned Actions:	Actual Actions:	Reasons for Variation
Vote: 131 Auditor General		
Vote Function: 14 53 External Audit		
Soroti, Jinja, Masaka and Mbale regional offices connected to the OAG WAN	Specifications were developed	Procurement to be initiated in Q.2
Building the capacity of staff in audit skills (performance audit, engineering audit, IT audit and forensic investigations etc). Support staff for professional courses.	15 VFM staff were trained on efficiency measurement and 8 in VFM modules 1 and 2. 38 staff from the Directorate of Forensic Investigation and IT audit were trained on use of the Regularity Audit Manual 20 staff were trained on Information Security Assessment Methodology (ISAM) 50 staff were trained on use of IFMS 5 staff were trained on use of IDEA/CAAT	Other skills enhancement and professional trainings are to be implemented in Q.2, Q.3 and Q.4
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	The Audit House Project was 97% complete. To be commissioned in Q.2 Mbarara Regional Office was 75% complete. The procurement process for acquisition of land for construction of Hoima and Moroto Regional Offices was at its final stages The bidding documents for the designs of both regional offices were reviewed and forwarded to kfw for a no objection before submission to Contracts Committee for approval.	The project experienced time overrun in the procurement process for IT AND AC equipments hence extending the completion time.

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.

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

Billion Uganda Shillings	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
VF:1453 External Audit	51.37	15.78	11.62	30.7%	22.6%	73.6%
<i>Class: Outputs Provided</i>	40.55	13.21	10.19	32.6%	25.1%	77.1%
145301 Financial Audits	21.56	6.43	5.41	29.8%	25.1%	84.1%
145302 Value for Money Audits	8.54	3.54	2.50	41.5%	29.3%	70.6%
145303 Policy, Planning and Strategic Management	10.44	3.24	2.28	31.0%	21.9%	70.5%
<i>Class: Capital Purchases</i>	10.82	2.57	1.43	23.8%	13.2%	55.5%
145371 Acquisition of Land by Government	0.20	0.07	0.00	33.3%	0.0%	0.0%
145372 Government Buildings and Administrative Infrastructure	10.09	2.50	1.43	24.8%	14.2%	57.0%
145375 Purchase of Motor Vehicles and Other Transport Equipment	0.46	0.00	0.00	0.0%	0.0%	N/A
145378 Purchase of Office and Residential Furniture and Fittings	0.07	0.00	0.00	0.0%	0.0%	N/A
Total For Vote	51.37	15.78	11.62	30.7%	22.6%	73.6%

* Excluding Taxes and Arrears

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

Billion Uganda Shillings	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
Output Class: Outputs Provided	40.55	13.21	10.19	32.6%	25.1%	77.1%
211103 Allowances	1.43	0.64	0.22	44.5%	15.7%	35.2%
211104 Statutory salaries	19.59	4.90	4.76	25.0%	24.3%	97.3%
212101 Social Security Contributions	2.07	0.52	0.52	25.0%	25.0%	100.0%
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	0.01	0.01	25.0%	25.0%	100.0%
213004 Gratuity Expenses	1.08	0.90	0.68	83.4%	63.2%	75.8%
221001 Advertising and Public Relations	0.03	0.01	0.00	33.3%	13.5%	40.5%
221002 Workshops and Seminars	0.52	0.13	0.12	25.0%	23.4%	93.7%
221003 Staff Training	0.49	0.18	0.06	37.5%	11.6%	30.9%
221004 Recruitment Expenses	0.06	0.01	0.00	18.8%	0.0%	0.0%
221007 Books, Periodicals & Newspapers	0.04	0.01	0.01	25.0%	23.9%	95.6%
221008 Computer supplies and Information Technology (IT)	1.59	0.55	0.00	34.7%	0.1%	0.4%
221009 Welfare and Entertainment	0.26	0.06	0.04	25.0%	15.6%	62.5%
221011 Printing, Stationery, Photocopying and Binding	0.65	0.13	0.00	20.8%	0.6%	2.9%
221012 Small Office Equipment	0.16	0.04	0.02	25.0%	9.8%	39.3%
221016 IFMS Recurrent costs	0.07	0.02	0.02	25.0%	25.0%	99.8%
221017 Subscriptions	0.07	0.02	0.01	25.0%	15.1%	60.2%
222001 Telecommunications	0.12	0.03	0.00	25.0%	1.4%	5.6%
223003 Rent – (Produced Assets) to private entities	0.56	0.56	0.28	100.0%	50.7%	50.7%
223004 Guard and Security services	0.16	0.04	0.02	25.0%	10.2%	40.7%
223005 Electricity	0.10	0.02	0.02	25.0%	16.6%	66.2%
223006 Water	0.07	0.02	0.01	25.0%	10.1%	40.5%
225001 Consultancy Services- Short term	3.42	0.77	0.28	22.4%	8.3%	37.2%
227001 Travel inland	4.40	1.73	1.39	39.3%	31.5%	80.3%
227002 Travel abroad	1.19	0.69	0.65	58.2%	54.8%	94.1%
227003 Carriage, Haulage, Freight and transport hire	0.11	0.03	0.00	25.0%	0.0%	0.0%
227004 Fuel, Lubricants and Oils	0.62	0.15	0.12	25.0%	20.1%	80.5%
228001 Maintenance - Civil	0.21	0.05	0.00	25.0%	0.0%	0.0%
228002 Maintenance - Vehicles	0.61	0.15	0.10	25.0%	17.2%	68.8%
Output Class: Capital Purchases	11.06	2.57	1.43	23.3%	12.9%	55.5%
231001 Non Residential buildings (Depreciation)	10.09	2.50	1.43	24.8%	14.2%	57.0%
231004 Transport equipment	0.46	0.00	0.00	0.0%	0.0%	N/A
231006 Furniture and fittings (Depreciation)	0.07	0.00	0.00	0.0%	0.0%	N/A
311101 Land	0.20	0.07	0.00	33.3%	0.0%	0.0%
312204 Taxes on Machinery, Furniture & Vehicles	0.24	0.00	0.00	0.0%	0.0%	N/A
Grand Total:	51.61	15.78	11.62	30.6%	22.5%	73.6%
Total Excluding Taxes and Arrears:	51.37	15.78	11.62	30.7%	22.6%	73.6%

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

Billion Uganda Shillings	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
VF:1453 External Audit	51.37	15.78	11.62	30.7%	22.6%	73.6%

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<i>Recurrent Programmes</i>							
01	Headquarters	10.44	3.24	2.28	31.0%	21.9%	70.5%
02	Directorate of Central Government One	4.34	1.43	1.22	32.8%	28.1%	85.5%
03	Directorate of Central Government Two	4.84	1.75	1.45	36.2%	30.0%	82.9%
04	Directorate of Local Authorities	12.38	3.25	2.74	26.3%	22.1%	84.1%
05	Directorate of Value for Money and Specialised Audits	4.71	1.91	1.37	40.5%	29.2%	72.1%
06	Directorate of Forensic Investigations and Special Audits	3.83	1.64	1.13	42.7%	29.4%	68.8%
<i>Development Projects</i>							
0362	Support to Office of the Auditor General	0.82	0.07	0.00	8.1%	0.0%	0.0%
1248	Construction of the Audit House	10.00	2.50	1.43	25.0%	14.3%	57.0%
Total For Vote		51.37	15.78	11.62	30.7%	22.6%	73.6%

* Excluding Taxes and Arrears

Table V3.4: Donor Releases and Expenditure by Project and Programme*