

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 (UShs Billion)

<i>(i) Excluding Arrears, Taxes</i>		Approved Budget	Cashlimits by End	Released by End	Spent by End Sept	% Budget Released	% Budget Spent	% Releases Spent
Recurrent	Wage	19.587	0.000	4.897	4.300	25.0%	22.0%	87.8%
	Non Wage	22.292	0.000	9.425	7.061	42.3%	31.7%	74.9%
Development	GoU	4.826	0.000	0.019	0.019	0.4%	0.4%	100.0%
	Donor*	0.000	N/A	0.000	0.000	N/A	N/A	N/A
GoU Total		46.704	0.000	14.340	11.380	30.7%	24.4%	79.4%
Total GoU+Donor (MTEF)		46.704	N/A	14.340	11.380	30.7%	24.4%	79.4%
<i>(ii) Arrears and Taxes</i>	Arrears	0.000	N/A	0.000	0.000	N/A	N/A	N/A
	Taxes**	0.115	N/A	0.000	0.000	0.0%	0.0%	N/A
Total Budget		46.819	0.000	14.340	11.380	30.6%	24.3%	79.4%

* 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	46.70	14.34	11.38	30.7%	24.4%	79.4%
Total For Vote	46.70	14.34	11.38	30.7%	24.4%	79.4%

* Excluding Taxes and Arrears

(ii) Matters to note in budget execution

Due to changes in the accounting period as per the Public Finance and Management Act, 2015, the reporting period for the Office of the Auditor General was changed from 31st March to 31st December, thus shortening it by 3 months. This has to some extent affected the workload within Q1 and Q2. Some staff trainings which used take place in these quarters have been scheduled to Q3 & Q4.

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

<i>(i) Major unspent balances</i>	
Programs , Projects and Items	
0.77Bn Shs	Programme/Project: 04 Directorate of Local Authorities
Reason: Funds were for outsourced audits and staff trainings. Payments for these outsourced audits are dependent on their deliverables which are received in phases and therefore could not be completed in Q1 only. Due to reduction in the reporting period to December, some activities such as trainings which had been planned under the quarter were not undertaken since staff are intensively involved in the audit process to meet the December deadline.	
Programs , Projects and Items	
0.62Bn Shs	Programme/Project: 03 Directorate of Central Government Two
Reason: Funds were for outsourced audits and staff trainings. Payments for these outsourced audits are dependent on their deliverables which are received in phases and therefore could not be completed in Q1 only. Due to reduction in the reporting period to December, some activities such as trainings which had been planned under the quarter were not undertaken since staff are intensively involved in the audit process to meet the December deadline.	
Programs , Projects and Items	

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0.62Bn Shs Programme/Project: 06 Directorate of Forensic Investigations and Special Audits

Reason: Funds were for outsourced audits and staff trainings. Payments for these outsourced audits are dependent on their deliverables which are received in phases and therefore could not be completed in Q1 only.
Due to reduction in the reporting period to December, some activities such as trainings which had been planned under the quarter were not undertaken since staff are intensively involved in the audit process to meet the December deadline.

Programs , Projects and Items

0.55Bn Shs Programme/Project: 01 Headquarters

Reason: Funds were for outsourced audits and staff trainings. Payments for these outsourced audits are dependent on their deliverables which are received in phases and therefore could not be completed in Q1 only.
Due to reduction in the reporting period to December, some activities such as trainings which had been planned under the quarter were not undertaken since staff are intensively involved in the audit process to meet the December deadline.

(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>	2,219 Audit Plan Memoranda approved for 1,786 Local Authorities, 120 MDAs, 180 Projects including 10 PSA, 62 special forensic investigations and special audits, 4 IT Audits and 67 Statutory Authorities.	1,167 Audit Plan Memoranda approved for 994 Local Authorities, 93 MDAs, 43 Projects including 6 PSA, 13 special forensic investigations and special audits, 4 IT Audits and 33 Statutory Authorities.	A number of Audits are still in progress at various stages (reports not yet completed). The actual performance for Q1 indicated relates to audits at Management letter level and reports produced.
	2,219 Management Letters issued for 1,786 Local Authorities, 120 MDAs, 180 Projects, 62 forensic investigations and special audits, 4 IT Audits and 67 Statutory Authorities.	1,013 Management Letters issued for 917 Local Authorities, 45 MDAs, 24 Projects, 13 forensic investigations and special audits, 4 IT Audits and 23 Statutory Authorities.	
	2,219 Financial audit reports produced for 1,786 Local Authorities, 120 MDAs, 180 Projects, 62 forensic investigations and special audits, 4 IT Audits and 67 Statutory Authorities.	582 Financial audit reports produced for 581 Local Authorities and 1 Statutory Authority.	
<i>Performance Indicators:</i>			
percentage of audit reports disseminated	100		0
No of Statutory Bodies Audited	67		23
No of projects audited	180		24
No of MDAs Audited	120		45
No of Higher LGs Audited (including Town councils and sub-counties)	1786		917
No of forensic investigations and special audits conducted	66		13
<i>Output Cost:</i>	US\$ Bn: 21.345	US\$ Bn: 6.145	% Budget Spent: 28.8%

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Vote, Vote Function Key Output	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
Output: 145302	Value for Money Audits		
<i>Description of Performance:</i>	10 VFM audit pre-study reports approved 6 Audit Plan Memoranda approved 6 specialised audits 6 Specialised audit Management Letters issued 10 main VFM audit reports produced 6 Specialised Audit Reports produced	10 VFM audit pre-study reports approved 4 Audit Plan Memoranda approved 4 specialised audits 2 Specialised audit Management Letters issued	Audits are still in progress at various levels (reports not yet completed). Audit reports to be completed in Q2
<i>Performance Indicators:</i>			
No of Value For Money Audits conducted	16	2	
<i>Output Cost:</i>	UShs Bn: 8.170	UShs Bn: 1.840	% Budget Spent: 22.5%
Vote Function Cost	UShs Bn: 46.704	UShs Bn: 11.380	% Budget Spent: 24.4%
Cost of Vote Services:	UShs Bn: 46.704	UShs Bn: 11.380	% Budget Spent: 24.4%

* Excluding Taxes and Arrears

Table V2.2: Implementing Actions to Improve Vote Performance

Planned Actions:	Actual Actions:	Reasons for Variation
Vote: 131 Auditor General		
Vote Function: 1453 External Audit		
Hoima and Moroto Regional Offices constructed	Evaluation of design consultants for Hoima and Moroto regional offices is at Financial evaluation stage	Procurement process still ongoing
Hoima, Mbarara and Moroto Regional Offices connected to the OAG WAN; Management Information System procured and operationalised; Teammate licenses procured and deployed.	Procurement requisition form for networking components for OAG Wide Area Network for Jinja, Mbarara and Mbale regional offices was submitted to FINMAP. Process of developing ToRs for Management Information System is on-going.	Connection of Hoima and Moroto still await their construction. Evaluation of Design consultants is underway (Financial evaluation stage)
Building the capacity of staff in audit skills (performance audit, engineering audit, IT audit and forensic investigations etc). Support staff for professional courses.	Advert for the Professional courses was made and staff applied for the sponsorship for the December 2015 sitting	Staff training has been affected by the change in the reporting period due to the new PFM Act, 2015 where by the Auditor General is to report by 31st December. Staff are busy to conclude the audits and various trainings have therefore been scheduled for Q3 & Q4.

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*

Billion Uganda Shillings	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
VF:1453 External Audit	46.70	14.34	11.38	30.7%	24.4%	79.4%
<i>Class: Outputs Provided</i>	41.88	14.32	11.36	34.2%	27.1%	79.3%
145301 Financial Audits	21.35	7.56	6.14	35.4%	28.8%	81.3%
145302 Value for Money Audits	8.17	2.83	1.84	34.7%	22.5%	65.0%
145303 Policy, Planning and Strategic Management	12.36	3.93	3.38	31.8%	27.3%	85.9%
<i>Class: Capital Purchases</i>	4.83	0.02	0.02	0.4%	0.4%	100.0%
145372 Government Buildings and Administrative Infrastructure	4.29	0.00	0.00	0.0%	0.0%	N/A
145375 Purchase of Motor Vehicles and Other Transport Equipment	0.53	0.02	0.02	3.6%	3.6%	100.0%
Total For Vote	46.70	14.34	11.38	30.7%	24.4%	79.4%

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* Excluding Taxes and Arrears

Table V3.2: 2016/17 GoU Expenditure by Item

<i>Billion Uganda Shillings</i>	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
Output Class: Outputs Provided	41.88	14.32	11.36	34.2%	27.1%	79.3%
211103 Allowances	1.43	0.54	0.54	37.5%	37.5%	100.0%
211104 Statutory salaries	19.59	4.90	4.30	25.0%	22.0%	87.8%
212101 Social Security Contributions	2.07	0.52	0.33	25.0%	16.1%	64.5%
212102 Pension for General Civil Service	0.00	0.17	0.09	N/A	N/A	55.8%
213001 Medical expenses (To employees)	1.41	1.41	1.04	100.0%	74.0%	74.0%
213002 Incapacity, death benefits and funeral expenses	0.06	0.01	0.01	25.0%	25.0%	100.0%
213004 Gratuity Expenses	1.09	0.00	0.00	0.0%	0.0%	N/A
221001 Advertising and Public Relations	0.03	0.01	0.00	25.0%	11.8%	47.0%
221002 Workshops and Seminars	0.52	0.13	0.02	25.0%	4.4%	17.5%
221003 Staff Training	0.49	0.21	0.20	43.1%	40.4%	93.8%
221004 Recruitment Expenses	0.06	0.03	0.01	52.7%	10.9%	20.8%
221007 Books, Periodicals & Newspapers	0.04	0.01	0.01	25.0%	13.9%	55.6%
221008 Computer supplies and Information Technology (IT)	1.00	0.25	0.25	25.0%	25.0%	100.0%
221009 Welfare and Entertainment	0.42	0.10	0.10	25.0%	23.3%	93.0%
221011 Printing, Stationery, Photocopying and Binding	0.63	0.16	0.02	25.0%	3.9%	15.4%
221012 Small Office Equipment	0.12	0.03	0.01	25.0%	8.3%	33.4%
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%	14.3%	57.3%
222001 Telecommunications	0.12	0.03	0.00	25.0%	1.0%	3.9%
223004 Guard and Security services	0.42	0.11	0.10	25.0%	23.1%	92.3%
223005 Electricity	0.48	0.12	0.10	25.0%	20.9%	83.7%
223006 Water	0.14	0.04	0.03	25.0%	19.4%	77.6%
224004 Cleaning and Sanitation	0.34	0.08	0.06	25.0%	18.0%	71.9%
224005 Uniforms, Beddings and Protective Gear	0.04	0.00	0.00	0.0%	0.0%	N/A
225001 Consultancy Services- Short term	3.42	2.59	1.60	75.8%	46.8%	61.8%
227001 Travel inland	4.40	1.65	1.64	37.5%	37.3%	99.5%
227002 Travel abroad	1.19	0.58	0.57	48.8%	47.6%	97.7%
227003 Carriage, Haulage, Freight and transport hire	0.05	0.01	0.01	25.0%	20.6%	82.4%
227004 Fuel, Lubricants and Oils	0.69	0.23	0.23	33.2%	33.2%	100.0%
228001 Maintenance - Civil	0.21	0.05	0.01	25.0%	4.6%	18.3%
228002 Maintenance - Vehicles	0.78	0.19	0.05	25.0%	6.3%	25.3%
228003 Maintenance – Machinery, Equipment & Furniture	0.50	0.12	0.00	25.0%	0.1%	0.3%
Output Class: Capital Purchases	4.94	0.02	0.02	0.4%	0.4%	100.0%
312101 Non-Residential Buildings	4.29	0.00	0.00	0.0%	0.0%	N/A
312201 Transport Equipment	0.53	0.02	0.02	3.6%	3.6%	100.0%
312204 Taxes on Machinery, Furniture & Vehicles	0.12	0.00	0.00	0.0%	0.0%	N/A
Grand Total:	46.82	14.34	11.38	30.6%	24.3%	79.4%
Total Excluding Taxes and Arrears:	46.70	14.34	11.38	30.7%	24.4%	79.4%

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
VF:1453 External Audit	46.70	14.34	11.38	30.7%	24.4%	79.4%
<i>Recurrent Programmes</i>						
01 Headquarters	12.36	3.93	3.38	31.8%	27.3%	85.9%
02 Directorate of Central Government One	4.25	1.24	1.22	29.3%	28.7%	97.9%
03 Directorate of Central Government Two	4.95	1.87	1.25	37.7%	25.3%	67.0%
04 Directorate of Local Authorities	12.14	4.45	3.68	36.6%	30.3%	82.7%
05 Directorate of Value for Money and Specialised Audits	4.50	1.46	1.08	32.5%	24.1%	74.2%
06 Directorate of Forensic Investigations and Special Audits	3.67	1.37	0.76	37.3%	20.6%	55.2%
<i>Development Projects</i>						
0362 Support to Office of the Auditor General	4.83	0.02	0.02	0.4%	0.4%	100.0%
1248 Construction of the Audit House	0.00	0.00	0.00	N/A	N/A	N/A
Total For Vote	46.70	14.34	11.38	30.7%	24.4%	79.4%

* Excluding Taxes and Arrears

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