

QUARTER 4: 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>(i) Excluding Arrears, Taxes</i> | | Approved Budget | Cash limits by End | Released by End | Spent by End Jun | % Budget Released | % Budget Spent | % Releases Spent |
|-------------------------------------|----------|-----------------|--------------------|-----------------|------------------|-------------------|----------------|------------------|
| Recurrent | Wage | 19.587 | 19.587 | 19.587 | 19.479 | 100.0% | 99.4% | 99.4% |
| | Non Wage | 22.292 | 22.968 | 22.640 | 22.567 | 101.6% | 101.2% | 99.7% |
| Development | GoU | 4.826 | 4.941 | 4.826 | 4.807 | 100.0% | 99.6% | 99.6% |
| | Ext Fin. | 0.000 | N/A | 0.000 | 0.000 | N/A | N/A | N/A |
| GoU Total | | 46.704 | 47.496 | 47.052 | 46.854 | 100.7% | 100.3% | 99.6% |
| Total GoU+Ext Fin. (MTEF) | | 46.704 | N/A | 47.052 | 46.854 | 100.7% | 100.3% | 99.6% |
| <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 | 0.115 | 0.115 | 100.0% | 100.0% | 100.0% |
| Total Budget | | 46.819 | 47.496 | 47.167 | 46.969 | 100.7% | 100.3% | 99.6% |

* 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 | 46.70 | 47.05 | 46.85 | 100.7% | 100.3% | 99.6% |
| Total For Vote | 46.70 | 47.05 | 46.85 | 100.7% | 100.3% | 99.6% |

* 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. Being the first year of implementation of the PFM Act, the office was going through a transitional period. This has had an impact on audit work and some audits remain in progress.

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

| | |
|---|--|
| <i>(i) Major unspent balances</i> | |
| <i>(ii) Expenditures in excess of the original approved budget</i> | |
| Programs and Projects | |
| 0.55 Bn Shs | Programme/Project: 01 Headquarters |
| Reason: The office received a supplementary budget of UGX 0.67 Bn for payment of pension. | |
| Items | |
| 0.57 Bn Shs | Item: 212102 Pension for General Civil Service |
| Reason: The office received a supplementary budget of UGX 0.67Bn for payment of pension. | |

* 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*

| |
|--|
| |
|--|

QUARTER 4: 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 |
|---|--|--|--|
| 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. | 2,164 Audit Plan Memoranda approved for; 1,786 Local Authorities, 105 MDAs, 136 Projects including 6 PSAs, 66 special forensic investigations and special audits, 4 IT Audits and 67 Statutory Authorities. | Due to the reduced audit period resulting from the enactment of the PFM Act 2015, the office was not able to complete all audits and thus some were still in progress. |
| | 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. | 2,149 Management Letters issued for; 1,786 Local Authorities, 109 MDAs, 130 Projects, 35 forensic investigations and special audits, 4 IT Audits and 85 Statutory Authorities. | Additionally, resource constraints have hindered the completion of audits. For example the undertaking of Special investigations which come on request. |
| | 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. | 1,859 Financial audit reports produced for; 1,488 Local Authorities, 109 MDAs, 132 Projects, 38 forensic investigations and 3 regional audits, 4 IT Audits and 85 Statutory Authorities. | |
| <i>Performance Indicators:</i> | | | |
| percentage of audit reports disseminated | 100 | 100 | |
| No of Statutory Bodies Audited | 67 | 85 | |
| No of projects audited | 180 | 132 | |
| No of MDAs Audited | 120 | 109 | |
| No of Higher LGs Audited (including Town councils and sub-counties) | 1786 | 1488 | |
| No of forensic investigations and special audits conducted | 66 | 45 | |
| <i>Output Cost:</i> | US\$ Bn: 21.345 | US\$ Bn: 21.216 | % Budget Spent: 99.4% |
| 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 approved 6 Specialised audit Management Letters issued 10 main VFM audit reports produced 6 Specialised Audit Reports produced | 10 VFM audit pre-study reports approved 6 Audit Plan Memoranda approved for 6 specialised audits 6 Specialised audit Management Letters issued 11 main VFM audit reports produced 4 Specialised Audit Reports produced Audit area justification papers for 8 VFM Audits to be carried out in FY 2016/17 audits produced 3 specialized audit topics approved APMs for 4 specialised audits to be conducted in FY 16/17 | Pre-study reports undergoing adjustments by audit teams after peer review prior to approval in July and August 2016. Audit of PPPs subject to procurement of a consultant. |

QUARTER 4: Highlights of Vote Performance

| Vote, Vote Function Key Output | Approved Budget and Planned outputs | Cumulative Expenditure and Performance | Status and Reasons for any Variation from Plans |
|---|--|---|--|
| | | produced | |
| | | Annual Gratuity for 5 staff paid. | |
| <i>Performance Indicators:</i> | | | |
| No of Value For Money Audits conducted | 16 | 15 | |
| <i>Output Cost:</i> | US\$ Bn: | 8.170 US\$ Bn: | 7.917 % Budget Spent: 96.9% |
| Vote Function Cost | US\$ Bn: | 46.704 US\$ Bn: | 46.854 % Budget Spent: 100.3% |
| Cost of Vote Services: | US\$ Bn: | 46.704 US\$ Bn: | 46.854 % Budget Spent: 100.3% |

* 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: 14 53 External Audit | | |
| Hoima, Mbarara and Moroto Regional Offices connected to the OAG WAN; Management Information System procured and operationalised; Teammate licenses procured and deployed. | <p>Establishment of a connection between the OAG regional offices and the OAGWAN (Jinja, Mbarara and Mbale) was successfully completed</p> <p>Consultant hired to review the scope of the MIS and devise a procurement strategy catering for the inherent complex procurement procedures. Report produced and submitted to KFW for consideration.</p> <p>ToRs for Business Process re-Engineering and for the Tender agent to develop new ToRs for the MIS procurement awaiting approval. MIS procurement and installation expected to be done in FY 2016/17</p> | <p>MIS Procurement delayed by the need to revise the project implementation strategy, re-engineer OAG business processes and the complex nature of procurement procedures. The first phase of the project is expected to commence in FY 2016/17</p> <p>Connection of Hoima and Moroto Regional offices await their construction which is expected to commence in FY 2016/17</p> |
| Building the capacity of staff in audit skills (performance audit, engineering audit, IT audit and forensic investigations etc). Support staff for professional courses. | <p>With support from FINMAP, 222 audit staff underwent TeamMate refresher training, a total of 60 staff were sponsored to undertake professional courses (December 2015 and June 2016 sitting) i.e ACCA – 26 staff, CISA – 4 staff, CISM – 1 staff and CPA – 29 staff. Two staff were also trained in Environmental Audit on forests.</p> <p>Additionally, the office is sponsoring 10 staff for career development courses (5 for Masters Degrees, 2 for Ordinary Diplomas and 3 for Bachelor's Degrees). At time of reporting, all 10 sponsored staff were still pursuing their respective courses.</p> | <p>Staff training was affected by the change in the reporting period as per the PFM Act, 2015 where by the Auditor General is to report by 31st December. With tight audit schedules during various trainings were not undertaken.</p> |
| Hoima and Moroto Regional Offices constructed | <p>Consultancy contracts for Hoima and Moroto Regional offices were signed in December 2015. Final designs were completed in April 2016 and subsequently approved. Procurement of a contractor for the construction of Hoima office is at bidding stage while bid documents for the construction of Moroto await a no objection. Construction expected to commence in Q2 FY 2016/17.</p> | <p>Delay in the procurement process.</p> |

QUARTER 4: Highlights of Vote Performance

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 | 47.05 | 46.85 | 100.7% | 100.3% | 99.6% |
| <i>Class: Outputs Provided</i> | 41.88 | 42.23 | 42.05 | 100.8% | 100.4% | 99.6% |
| 145301 Financial Audits | 21.35 | 21.35 | 21.22 | 100.0% | 99.4% | 99.4% |
| 145302 Value for Money Audits | 8.17 | 8.17 | 7.92 | 100.0% | 96.9% | 96.9% |
| 145303 Policy, Planning and Strategic Management | 12.36 | 12.71 | 12.91 | 102.8% | 104.5% | 101.6% |
| <i>Class: Capital Purchases</i> | 4.83 | 4.83 | 4.81 | 100.0% | 99.6% | 99.6% |
| 145372 Government Buildings and Administrative Infrastructure | 4.29 | 4.29 | 4.27 | 100.0% | 99.6% | 99.6% |
| 145375 Purchase of Motor Vehicles and Other Transport Equipment | 0.53 | 0.53 | 0.53 | 100.0% | 99.9% | 99.9% |
| Total For Vote | 46.70 | 47.05 | 46.85 | 100.7% | 100.3% | 99.6% |

* 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 | 41.88 | 42.23 | 42.05 | 100.8% | 100.4% | 99.6% |
| 211103 Allowances | 1.43 | 1.43 | 1.43 | 100.0% | 100.0% | 100.0% |
| 211104 Statutory salaries | 19.59 | 19.59 | 19.48 | 100.0% | 99.4% | 99.4% |
| 212101 Social Security Contributions | 2.07 | 2.07 | 2.06 | 100.0% | 99.6% | 99.6% |
| 212102 Pension for General Civil Service | 0.00 | 0.35 | 0.57 | N/A | N/A | 162.9% |
| 213001 Medical expenses (To employees) | 1.41 | 1.41 | 1.28 | 100.0% | 91.1% | 91.1% |
| 213002 Incapacity, death benefits and funeral expenses | 0.06 | 0.06 | 0.06 | 100.0% | 100.0% | 100.0% |
| 213004 Gratuity Expenses | 1.09 | 1.09 | 1.09 | 100.0% | 100.0% | 100.0% |
| 221001 Advertising and Public Relations | 0.03 | 0.03 | 0.03 | 100.0% | 100.0% | 100.0% |
| 221002 Workshops and Seminars | 0.52 | 0.52 | 0.52 | 100.0% | 99.6% | 99.6% |
| 221003 Staff Training | 0.49 | 0.49 | 0.49 | 100.0% | 100.3% | 100.3% |
| 221004 Recruitment Expenses | 0.06 | 0.06 | 0.06 | 100.0% | 100.0% | 100.0% |
| 221007 Books, Periodicals & Newspapers | 0.04 | 0.04 | 0.04 | 100.0% | 100.0% | 100.0% |
| 221008 Computer supplies and Information Technology (IT) | 1.00 | 1.00 | 1.00 | 100.0% | 99.9% | 99.9% |
| 221009 Welfare and Entertainment | 0.42 | 0.42 | 0.42 | 100.0% | 100.0% | 100.0% |
| 221011 Printing, Stationery, Photocopying and Binding | 0.63 | 0.63 | 0.63 | 100.0% | 99.9% | 99.9% |
| 221012 Small Office Equipment | 0.12 | 0.12 | 0.12 | 100.0% | 100.0% | 100.0% |
| 221016 IFMS Recurrent costs | 0.07 | 0.07 | 0.07 | 100.0% | 100.0% | 100.0% |
| 221017 Subscriptions | 0.07 | 0.07 | 0.07 | 100.0% | 100.1% | 100.1% |
| 222001 Telecommunications | 0.12 | 0.12 | 0.12 | 100.0% | 100.0% | 100.0% |
| 223004 Guard and Security services | 0.42 | 0.42 | 0.42 | 100.0% | 100.1% | 100.1% |
| 223005 Electricity | 0.48 | 0.48 | 0.48 | 100.0% | 100.0% | 100.0% |
| 223006 Water | 0.14 | 0.14 | 0.14 | 100.0% | 100.0% | 100.0% |
| 224004 Cleaning and Sanitation | 0.34 | 0.34 | 0.34 | 100.0% | 100.0% | 100.0% |
| 224005 Uniforms, Beddings and Protective Gear | 0.04 | 0.04 | 0.04 | 100.0% | 100.0% | 100.0% |
| 225001 Consultancy Services- Short term | 3.42 | 3.42 | 3.43 | 100.0% | 100.5% | 100.5% |
| 227001 Travel inland | 4.40 | 4.40 | 4.26 | 100.0% | 96.8% | 96.8% |
| 227002 Travel abroad | 1.19 | 1.19 | 1.18 | 100.0% | 99.0% | 99.0% |
| 227003 Carriage, Haulage, Freight and transport hire | 0.05 | 0.05 | 0.05 | 100.0% | 100.0% | 100.0% |
| 227004 Fuel, Lubricants and Oils | 0.69 | 0.69 | 0.69 | 100.0% | 99.4% | 99.4% |
| 228001 Maintenance - Civil | 0.21 | 0.21 | 0.21 | 100.0% | 100.0% | 100.0% |
| 228002 Maintenance - Vehicles | 0.78 | 0.78 | 0.76 | 100.0% | 98.0% | 98.0% |
| 228003 Maintenance – Machinery, Equipment & Furniture | 0.50 | 0.50 | 0.50 | 100.0% | 100.0% | 100.0% |
| Output Class: Capital Purchases | 4.94 | 4.94 | 4.92 | 100.0% | 99.6% | 99.6% |
| 312101 Non-Residential Buildings | 4.29 | 4.29 | 4.27 | 100.0% | 99.6% | 99.6% |
| 312201 Transport Equipment | 0.53 | 0.53 | 0.53 | 100.0% | 99.9% | 99.9% |
| 312204 Taxes on Machinery, Furniture & Vehicles | 0.12 | 0.12 | 0.12 | 100.0% | 100.0% | 100.0% |
| Grand Total: | 46.82 | 47.17 | 46.97 | 100.7% | 100.3% | 99.6% |
| Total Excluding Taxes and Arrears: | 46.70 | 47.05 | 46.85 | 100.7% | 100.3% | 99.6% |

QUARTER 4: Highlights of Vote Performance

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 | | 46.70 | 47.05 | 46.85 | 100.7% | 100.3% | 99.6% |
| Recurrent Programmes | | | | | | | |
| 01 | Headquarters | 12.36 | 12.71 | 12.91 | 102.8% | 104.5% | 101.6% |
| 02 | Directorate of Central Government One | 4.25 | 4.25 | 4.24 | 100.0% | 99.8% | 99.8% |
| 03 | Directorate of Central Government Two | 4.95 | 4.95 | 4.95 | 100.0% | 100.0% | 100.0% |
| 04 | Directorate of Local Authorities | 12.14 | 12.14 | 12.02 | 100.0% | 99.0% | 99.0% |
| 05 | Directorate of Value for Money and Specialised Audits | 4.50 | 4.50 | 4.36 | 100.0% | 97.1% | 97.1% |
| 06 | Directorate of Forensic Investigations and Special Audits | 3.67 | 3.67 | 3.55 | 100.0% | 96.7% | 96.7% |
| Development Projects | | | | | | | |
| 0362 | Support to Office of the Auditor General | 4.83 | 4.83 | 4.81 | 100.0% | 99.6% | 99.6% |
| Total For Vote | | 46.70 | 47.05 | 46.85 | 100.7% | 100.3% | 99.6% |

* Excluding Taxes and Arrears

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