

Vote: 131 Auditor General

Vote Summary

VI: Vote Overview

This section sets out the Vote Mission, Strategic Objectives, and provides a description of the vote's services

(i) Snapshot of Medium Term Budget Allocations

Table V1 below summarises the Medium Term Budget allocations for the Vote:

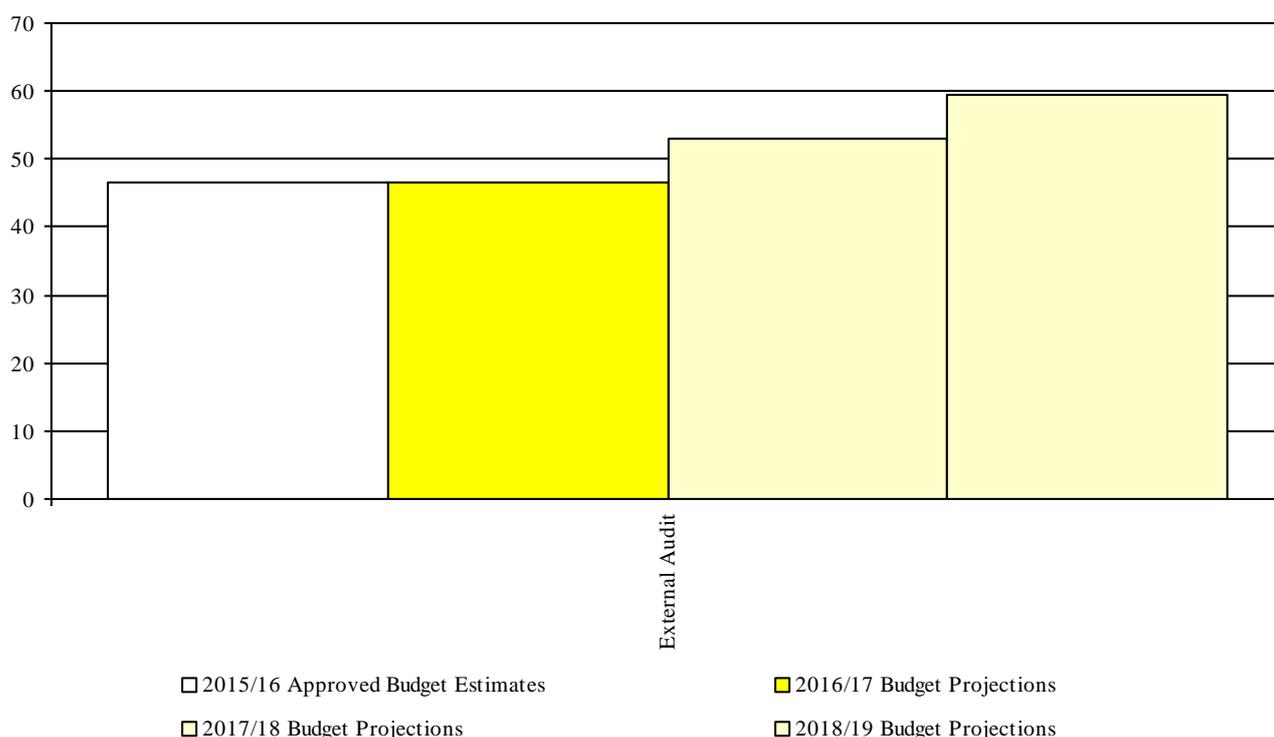
Table V1.1: Overview of Vote Expenditures (UShs Billion)

		2014/15 Outturn	2015/16		MTEF Budget Projections		
			Approved Budget	Spent by End Sept	2016/17	2017/18	2018/19
<i>(i) Excluding Arrears, Taxes</i>	Recurrent Wage	17.400	19.587	4.300	19.587	20.566	21.594
	Recurrent Non Wage	25.633	22.292	7.061	22.292	26.527	31.302
Development	GoU	17.955	4.826	0.019	4.826	5.791	6.659
	Ext. Fin	0.000	0.000	0.000	0.000	0.000	0.000
	GoU Total	60.988	46.704	11.380	46.704	52.884	59.556
	total GoU + Ext Fin. (MTEF)	60.988	46.704	11.380	46.704	52.884	59.556
<i>(ii) Arrears and Taxes</i>	Arrears	0.000	0.000	0.000	0.000	N/A	N/A
	Taxes	0.200	0.115	0.000	0.000	N/A	N/A
	Total Budget	61.188	46.819	11.380	46.704	N/A	N/A

** Non VAT taxes on capital expenditure

The chart below shows total funding allocations to the Vote by Vote Function over the medium term:

Chart V1.1: Medium Term Budget Projections by Vote Function (UShs Bn, Excluding Taxes, Arrears)



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(ii) Vote Mission Statement

The Vote's Mission Statement is:

To audit and report to Parliament and thereby make an effective contribution to improving public accountability and value for money spent.

(iii) Vote Outputs which Contribute to Priority Sector Outcomes

The table below sets out the vote functions and outputs delivered by the vote which the sector considers as contributing most to priority sector outcomes.

Table V1.2: Sector Outcomes, Vote Functions and Key Outputs

Sector Outcome 1:	Sector Outcome 2:	Sector Outcome 3:
<i>Efficient service delivery through formulation and monitoring of credible budgets.</i>	<i>Compliance to accountability policies, service delivery standards and regulations.</i>	<i>Accountability Sector's contribution to economic growth and development enhanced</i>
Vote Function: 14 53 External Audit		
<i>Outputs Contributing to Outcome 1:</i>	<i>Outputs Contributing to Outcome 2:</i>	<i>Outputs Contributing to Outcome 3:</i>
None	<i>Outputs Provided</i> 145301 Financial Audits 145302 Value for Money Audits	None

V2: Past Vote Performance and Medium Term Plans

This section describes past and future vote performance, in terms of key vote outputs and plans to address sector policy implementation issues.

(i) Past and Future Planned Vote Outputs

2014/15 Performance

The vote outputs are classified into the following categories; Financial Audits, Value for Money Audits, Special/Forensic Audits, Policy, Planning and Strategic Management, Construction of Audit House 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 31st March 2015

Financial Audits

In the FY 2014/15, the office planned to conduct a total of 1,387 financial audits. By 31st March 2015, the office had completed and reported on a total of 1898 financial audits while 739 financial audits were in progress.

Value for Money Audits

Under this Vote function output, the office planned to carry out a total of 10 VFM and 6 specialised audits. By 31st March 2015, a total of 10 Value for Money and 5 specialised (engineering) audits were in progress.

Policy, Planning and Strategic Management

To achieve objective 1 of the Office's 5-Year Corporate Plan which is "To improve quality and impact of audit work to promote increased accountability, probity and transparency in the management of public funds", by 31st March 2015, the following outputs were achieved:

- Audit Reports for the FY ended 30th June 2014 Vols. 2, 3, 4 & 5 processed and submitted to Parliament.
- Annual OAG Performance Report Vol. 1 2014 produced and submitted to Parliament

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- Final draft of the Quality Assurance Manual was produced awaiting approval
- Customisation of the Performance Audit Manual was completed awaiting approval
- 38 staff were trained on use of the Regularity Audit Manual and technical support provided to all the 9 branches and 3 Directorates of CG1, CG2 and FIIT implementing RAM
- 1 staff participated in the development of RAM e-learning materials facilitated by AFROSAI-E;
- 30 Quality Assurances audit review reports were produced (20 pre issuance and 20 post issuance)
- OAG staff provided technical support to the Accountability Committees of Parliament during all sessions; 128 briefs prepared: 60 briefs prepared for PAC, 30 briefs for COSASE, 38 brief for LGPAC.
- Verifications were carried out on 15 entities and reports were produced;
- Data base on reports discussed by PAC, LGPAC and COSASE was updated.
- The OAG stakeholder engagement strategy was developed
- The office participated in the Anti - Corruption week activities in collaboration with IG's office
- A joint knowledge sharing workshop between IG, PPDA & OAG was organised
- Champions to develop guidelines on use of excel in data analysis were identified
- The Institute of Certified Public Accountants was sensitised on ISSAIs
- Standardised reporting templates for CG and LG developed and 150 staff trained in report writing
- Institutional review of the HR domain carried out and preparation of the report in progress.

To achieve objective 2 of the Office's 5-Year Corporate Plan which is "To Improve efficiency and effectiveness of internal and external communications to raise the corporate image of OAG among the stakeholders", by 31st March 2015, the following outputs were achieved:

- The draft Corporate Social Responsibility Policy was under review;
- The contract for supply of 380 CUG handsets had been awarded
- A new data center was commissioned at Audit House
- OAG ICT equipment maintained
- Mobile internet connectivity was deployed at all regional offices
- The office contributed Shs 500,000/- to the Rotary club of Kiwatule during its fundraising drive.
- The office exhibited during the 100 years Uganda Police celebrations
- The office participated in an exhibition in partnership with the; Inspectorate of Government, Public Procurement and Disposal of Public Assets Authority.
- 4 Bi-monthly information flyers were produced
- 650 units of the OAG Corporate Shirts were delivered and distributed to staff.
- The Communication Policy was approved
- OAG Corporate image promotional materials procured and disseminated (1000 Calendars, 660 Diaries, 1000 Christmas cards, Pens and Tear drops.
- Magazines, Brochures and Information flyers prepared, printed and disseminated

To achieve objective 3 of the Office's 5-Year Corporate Plan which is "To strengthen the financial and operational independence of the Office of the Auditor General", by 31st March 2015, the following outputs were achieved:

- The final draft of the Finance, Accounting and Operations Manual was produced awaiting approval
- The final draft Internal Audit Charter was produced awaiting approval
- Development of the OAG Internal Audit Manual was in progress
- The legal library was stocked with reference materials
- Staff of the Legal Unit represented Office of the Auditor General in courts of law in respect of 6 cases being handled
- A certificate of practice for the OAG Legal Chambers was obtained from Law Council

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- 1 Report was submitted by the external lawyer.
- 100% of staff sensitized on the benefits of the medical scheme.
- Represented AG and OAG in Courts of Law in respect of 6 cases
- 10 Contracts were drafted and reviewed
- Prepared 20 Legal Opinions for the AG and OAG

The office also fulfilled its statutory reporting and compliance requirements as indicated below:

- Annual Financial Statements for the FY ended 30th June 2014 was produced and submitted to Accountant General by 15th August 2014
- Six-months and Nine months Financial Statements for the FY 2014/15 produced and submitted
- Annual Government Performance Report for the FY 2013/14 was produced and submitted to Office of the Prime Minister.
- Semi-Annual Government Performance Report for the FY 2014/15 produced
- Quarter IV progress Report for the FY 2013/14 was produced and submitted to the Ministry of Finance, Planning and Economic Development
- Quarter I, II and III Progress Reports were produced and submitted to MFPED
- Board of Survey for the FY ended 30th June 2014 was carried out and the report submitted to MFPED
- The Asset Register was updated as at end of 30th June 2014;
- Quarter 1 and 2 Expenditure Reports for the FY 2014/15 were produced and presented to the OAG Finance Committee
- Three Quarterly branch Monitoring Reports were produced
- Budget Conference for the FY 2015/16 was held
- Budget Framework Paper for the FY 2015/16 was produced and submitted to MFPED
- Budget Estimates for the FY 2015/16 produced and submitted to MFPED
- Policy Statement for the FY 2015/16 produced and submitted to MFPED
- Quarter I, II and III for FY 2014/15 FINMAP III Progress Reports were produced and submitted to Management Support Unit (MSU)
- Quarter Four FINMAP III Work Plan prepared and submitted to MSU.
- Consolidated Procurement Plan for 2014/2015 was submitted to PPDA;
- 9 Monthly Procurement Progress Reports were prepared and submitted to PPDA
- Prequalification list for 2014/2015 was updated

To attain operational independence, the office planned for the completion of the Audit House in Kampala and a regional Office in Mbarara; acquisition of office furniture, renovations works at Arua, Soroti and Masaka Regional Offices, acquisition of 5 field motor vehicles and land for construction of Moroto and Hoima regional offices. As at 31st March 2015, the following were achieved;

- Audit House was commissioned and all OAG offices shifted
- Suitable land for the proposed construction of Hoima and Moroto was procured
- The process of procuring a consultant to design Hoima and Moroto regional offices was at evaluation stage.
- Mbarara regional office was commissioned and occupied
- The contract for supply of 3 motor vehicles had been awarded
- An assortment of furniture was procured and issued to the Resource Center

To achieve objective 4 of the Office's Corporate Plan which is "To attain higher organisational Performance", a summary of the planned outputs and status of implementation as at 31st March 2015, the following outputs were achieved.

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- Terms of Reference for the Internal Audit Manual were drafted and submitted to GIZ.
- Quarter IV internal audit report for the FY 2013/14 produced;
- 10 Special Investigation Report produced about i-phone losses
- 2 Quarterly Internal Audit Reports for the FY 2014/15 were produced
- Internal Audit Charter approved awaiting Auditor General's signature
- The Evaluation Report for the 100 laptops under FINMAP was produced
- Two quarterly Reports on implementation of ERM were produced;
- Consolidated procurement plan for 2014/2015 was submitted to PPDA
- 14 Evaluation Committee meetings were held
- 21 Contracts Committee meetings were held
- 65 Contracts were awarded
- Gratuity for contract staff for the period October 2013 – Sept. 2014 was paid;
- 350 staff facilitated for various skills enhancement
- 8 staff sponsored for career development and 5 completed Bachelor's Degrees.
- 10 staff completed their professional trainings (ACCA-4; CPA -6)
- 58 staff were confirmed and 7 staff promoted
- 9 months salary for 76 staff and all the statutory deductions paid
- Pay slips printed as per the requests received
- Medical cards issued to 99% of the staff
- Medical scheme service providers inspected and quarterly report produced
- OAG staff sensitized about Group Life insurance
- 3 staff retired and 16 staff transferred.
- 5 HR staff registered with the HR professional body.
- Gratuity for contract staff for the period October 2013 Sept. 2014 was paid
- Staff were sensitised on the approved HR manual.
- An internal advertisement for 3 positions was made.
- An external advertisement for 9 positions was made and short listing was in progress
- 276 staff were appraised
- 1 Laptop computer was procured
- Final Draft of the Archive Policy was produced
- 100% of the staff were sensitised on the medical and health benefits offered by the office.
- Provided legal guidance to the OAG Disciplinary Committee in respect of 2 disciplinary cases.
- Staff from the Legal Unit represented OAG at 50 meetings on invite
- Records at Mbale, Jinja and Soroti Branches were achieved
- Technical support provided to 14 Outsourcing Committee Meetings
- 52 motor vehicles managed.

Preliminary 2015/16 Performance

The vote outputs are classified into the following categories; Financial Audits, Value for Money, Policy, Planning and Strategic Management, Construction of Audit House 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 of the office as at 30th September 2015

Financial Audits

Under this output, for the FY 2015/16, the office planned to conduct a total of 2,219 financial audits. By 30th September 2015, the office had completed a total of 582 financial audits (571 Sub-counties, 10 Schools and 1 statutory body), 805 financial audits were in progress (100 in CG-1, 84 in CG-2, 597 in

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Directorate of Local Authorities, 24 in Directorate of FIIT) and 832 audits were yet to begin (40 in CG-2, 676 in Directorate of Local Authorities, 116 in Directorate of FIIT)

Value for Money Audits

Under this Vote function output, the office planned to carry out a total of 10 VFM and 6 specialised audits. By 30th September 2015, a total of 10 Value for Money and 3 specialised audits were in progress.

Policy, Planning and Strategic Management

In line with objective 1 of the Office's Corporate Plan; "To improve quality and impact of audit work to promote increased accountability, probity and transparency in the management of public funds", by 30th September the following outputs were achieved:

- Technical support was given to all staff implementing RAM in CG1, CG2, LG and FIIT
- Teammate library for small entities was developed
- Teammate library for parastatals was developed
- Review of financial reporting frame works was still on going for MDA and LG compliance frameworks
- The quarterly support supervision was conducted.
- One sensitisation workshop was organised for accountability committees
- Data base on reports discussed by PAC, LGPAC and COSASE was put in place
- Feedback was provided on the status of reports
- 30 briefs were prepared for PAC.
- Reviewed work shop for next roll out

In line with objective 2 of the Office's Corporate Plan; "To Improve efficiency and effectiveness of internal and external communications to raise the corporate image of OAG among the stakeholders", by 30th September the following outputs were achieved;

- 40 OAG customised Lapel pins, 40 OAG customised pens, 40 OAG customised key holders, 300 brochures were procured
- Draft Corporate Social Responsibility Policy was in place and awaiting Top Management Approval
- Staff (Top Management, Regional heads and Heads of departments and Units) were trained for documentary production
- Information Flyer for June/July was published and sent to all staff
- 3 months subscription for newspapers was paid

In line with objective 3 of the Office's 5 year Corporate Plan; "To strengthen the financial and operational independence of the Office of the Auditor General", by 30th September the following outputs were achieved;

- Procurement for the construction design for the construction of Hoima and Moroto regional branches was at financial evaluation stage
- Draft specifications for the 2 motor vehicles were developed and their procurement initiated
- Assorted office furniture was procured
- Specifications were developed and plans made for renovation of Masaka and Gulu regional offices
- Q1 Progress report was produced and submitted to MFPED
- Proposal for review of the NAA, 2008 was drafted and forwarded to Attorney General for consideration
- Auditor General and OAG was represented in courts of law and other legal forum and Quarterly performance report from external lawyer reviewed

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- Online Law sites were maintained
- 50 Timely legal briefs and opinions were prepared for Auditor General and OAG
- 1 Certificate of Approval of Chambers for year 2015 was obtained

The office also fulfilled its statutory reporting and compliance requirements as indicated below;

- Annual Government Performance Report for the FY 2014/15 was produced and submitted to Office of the Prime Minister
- Consolidated Procurement plan was prepared and submitted to MFPED & PPDA
- Accounting and Financial Manual was approved
- 3 monthly reports on procurement and disposal were submitted to PPDA
- Q4 progress report for the FY 2014/15 was produced and submitted to MFPED
- Annual financial statements were submitted on 30th July, 2015.
- Quarter IV expenditure report for the FY 2014/15 was produced

In line with objective 4 of the Office’s Corporate Plan; “To attain higher organizational performance”, by 30th September the following outputs were achieved;

- 5 contracts committee meetings were held and required sets of minutes produced accordingly
- 5 Evaluation committee meetings were held
- Prequalification list was at final stage
- 20 contracts were drafted and reviewed on behalf of AG and OAG
- OAG Payroll was managed and 3-months staff salaries paid
- 3 months 10% NSSF employer's contribution was paid
- All staff were trained on staff performance
- OAG Health Insurance Scheme contract was renewed and group life scheme managed
- Staff training was managed
- 5 HR staff registered were with HRMAU
- Utility bills were paid
- Internet and data services were maintained
- Payments for Closed User Group were made
- Quarter One IT Progress Reports was produced
- Information Technology equipment was managed
- Process of developing ToRs for MIS was initiated and on-going.

Table V2.1: Past and 2016/17 Key Vote Outputs*

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	2015/16 Spending and Outputs Achieved by End Sept	2016/17 Proposed Budget and Planned Outputs
Vote: 131 Auditor General			
<i>Vote Function: 1453 External Audit</i>			
Output: 145301	Financial Audits		
<i>Description of Outputs:</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.	2,127 Audit Plan Memoranda approved for 1,786 Local Authorities, 123 MDAs, 100 Projects including 7 PSA, 50 special forensic investigations and special audits, 6 IT Audits and 67 Statutory Authorities.
	2,219 Management Letters issued for 1,786 Local	1,013 Management Letters issued for 917 Local	2,127 Management Letters issued for 1,786 Local

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<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	2015/16 Spending and Outputs Achieved by End Sept	2016/17 Proposed Budget and Planned Outputs
	Authorities, 120 MDAs, 180 Projects, 62 forensic investigations and special audits, 4 IT Audits and 67 Statutory Authorities.	Authorities, 45 MDAs, 24 Projects, 13 forensic investigations and special audits, 4 IT Audits and 23 Statutory Authorities.	Authorities, 123 MDAs, 100 Projects, 50 forensic investigations and special audits, 6 IT Audits and 67 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.	2,127 Financial audit reports produced for 1,786 Local Authorities, 123 MDAs, 100 Projects, 50 forensic investigations and special audits, 6 IT Audits and 67 Statutory Authorities.
<i>Performance Indicators:</i>			
percentage of audit reports disseminated	100	0	100
No of Statutory Bodies Audited	67	23	67
No of projects audited	180	24	100
No of MDAs Audited	120	45	123
No of Higher LGs Audited (including Town councils and sub-counties)	1786	917	1786
No of forensic investigations and special audits conducted	66	13	56
<i>Output Cost: US\$ Bn:</i>	<i>21.345</i>	<i>6.145</i>	<i>21.345</i>
Output: 145302	Value for Money Audits		
<i>Description of Outputs:</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	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
<i>Performance Indicators:</i>			
No of Value For Money Audits conducted	16	2	16
<i>Output Cost: US\$ Bn:</i>	<i>8.170</i>	<i>1.840</i>	<i>8.170</i>
Vote Function Cost	US\$ Bn: 46.819	US\$ Bn: 11.380	US\$ Bn: 46.704
Cost of Vote Services:	US\$ Bn: 46.704	US\$ Bn: 11.380	US\$ Bn: 46.704

* Excluding Taxes and Arrears

2016/17 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, Furniture and Fixtures, and Transport Equipment. The subsequent sections therefore, present the planned outputs for the FY 2016/17.

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Financial Audits

Under this output, for the FY 2016/17, the office planned to carry out and report on a total of 2,127 financial audits covering the following entities; 123 MDAs, 67 Statutory Bodies, 100 projects, 51 forensic investigations and special audits and 1,786 Local Authorities.

Value for Money Audits

In the FY 2016/17, the office planned to carry out a total of 16 audits which include 10 VFM audits, 6 specialised audits

Policy, Planning and Strategic Management

In line with objective 1 of the Office's Corporate Plan; "To improve quality and impact of audit work to promote increased accountability, probity and transparency in the management of public funds", the planned outputs for the FY 2016/17 include;

- 15 stakeholder engagement workshops held
- Annual Report of the Auditor General for the year ended 2016 processed and disseminated
- Stake holder engagements held – participation in regional entry meetings
- Evaluation and negotiation reports prepared
- Resource Centre for knowledge management established and equipped
- Technical support provided to staff implementing RAM
- Advanced MS Excel guide for data analysis developed
- Draft quality control manual finalised
- 30 Reports issued on pre-issuance reviews
- 20 Reports issued on post -issuance reviews
- Develop teammate library for VFM audits developed
- VFM staff trained in Teammate 10.4
- Financial reporting frameworks evaluated
- Standardised internal guidelines on quality of report writing developed
- Reviewed teammate version 10.4 software
- Parliamentary committees' sensitization/feedback workshops held
- Over sight committees' sensitization workshops held
- Database on audit reports produced by the Auditor General, discussed by PAC, COSASE and LGPAC, DLGPAC and presented to the House updated
- Briefs on Audit reports to be discussed by committees prepared
- Minutes and feedback reports produced
- Audit verification reports produced
- Report on AG's report recommendations adopted by oversight committees and the House
- Attending meetings, workshops and training organized by oversight committees/associations of oversight committees and SAI membership bodies such as AFROSAI-E, INTOSAI, etc

In line with objective 2 of the Office's Corporate Plan; "To Improve efficiency and effectiveness of internal and external communications to raise the corporate image of OAG among the stakeholders", the planned outputs for the FY 2016/17 include;

- OAG Communication Policy revised

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- 1,000 OAG calendars procured
- 1,000 OAG diaries procured
- 1,000 OAG Christmas cards procured
- OAG promotional material procured
- Engagement of higher institutions of learning
- Press conference held - Submission of the Annual Audit Report
- OAG Information Flyer produced
- OAG Bulletin produced
- Subscription for adverts paid
- OAG address included in Business directory, yellow pages, monitor newspaper
- OAG Management media training undertaken
- Corporate Social Responsibility activities implemented

In line with objective 3 of the Office's 5 year Corporate Plan; "To strengthen the financial and operational independence of the Office of the Auditor General", the planned out puts for the FY 2016/17 include;

- OAG Finance, Accounting and Operations Manual disseminated
- 16 special investigation reports produced
- 10 branches audited for compliance and 4 quarterly reports produced
- Internal Audit Manual finalised and approved
- Corporate Plan 2016 – 2021 developed
- Compile status of Court cases that arise out of recommendations of the Auditor General's Report
- Revised laws for the legal library purchased
- Legal briefs and opinions prepared for the AG and OAG
- OAG Chambers inspected and practicing certificates renewed
- Contracts drafted and reviewed on behalf of the AG and OAG
- Continuous Legal Education (CLE) attended
- Auditor General represented in courts of law and other legal forum
- Technical advice provided to Parliament Committee Sessions on request
- 2 regional offices constructed in Hoima and Moroto Districts
- 2 field motor vehicles procured
- 2 regional offices in Gulu and Masaka renovated
- Furniture and fixtures procured for Fort Portal branch, F&A, and Gulu branches
- Repairs and renovation of branch offices and Audit House done
- Supply and Maintenance of machinery and equipment - Generator maintenance, Air conditioning maintenance, Lift maintenance, CCTV and access control etc
- AC system installed in Soroti branch and Mbale Branch
- Masaka compound paving works completed
- Internal cleaning cradle on Audit House procured
- Arua and Masaka branches fenced
- Inverter system procured, installed for Arua, Gulu, Mbarara, Soroti and Mbale branches
- Re-modification and construction of Arua regional offices
- Settlement of variations in the final accounts of the construction of Audit House

To comply with Government financial regulations, in the FY 2016/17, the office plans to prepare and submit the following to relevant authorities:

- Annual Financial Statements for the FY ended 30th June 2016 produced and submitted
- Donor projects management for FY ended 30th June, 2016 and reports produced.

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- Half-year and nine months Financial Statements for the FY 2016/17 produced and submitted
- Quarterly expenditure reports produced and presented to Finance Committee
- 4 quarterly branch support and monitoring reports produced
- Budget Framework Paper for the FY 2017/18 produced
- Budget Estimates for the FY 2017/18 produced
- Policy Statement for the FY 2017/18 produced
- Performance contract form A for the FY 2017/18 produced
- Annual Government Performance Report for the FY 2015/16 produced
- Semi-Annual Government Performance Report for the FY 2016/17 produced
- 4 Quarterly progress reports for the FY 2016/17 produced and submitted to MFPED
- Annual OAG Performance report Vol. 1 2016
- Quarterly progress report on the performance of the Corporate Plan produced
- 16 special investigation reports produced
- 10 branches audited for compliance and 4 quarterly reports produced
- Consolidated Procurement Plan for FY 2016/2017 prepared and submitted to the stakeholders.
- Board of Survey Report produced and disposal plan implemented
- 12 monthly reports on procurement & disposal submitted to PPDA

In line with objective 4 of the Office's Corporate Plan; "To attain higher organisational performance", the planned outputs for the FY 2016/17 include;

- Asset register updated as at end of 30th June 2016
- 4 quarterly branch support and monitoring reports produced
- IFMS routine review for quality assurance, master data clearing and general maintenance carried out
- Annual accounts staff appraisal completed and submitted to Human Resource Department by 31st April, 2016
- FINMAP work plans, reports prepared and meetings attended
- Quarterly progress report on the performance of the Corporate Plan produced
- Small office equipment procured
- 4 quarterly central visits and security inspection conducted
- Expenditure and service management for Security, Utilities (Water, Electricity and Telephone), Cleaning, Transport, Maintenance of buildings and equipment.
- Staff salaries paid
- NSSF contributions remitted
- Procurement of a printer for printing pay-slips
- HR guidelines formulated
- Appraisal forms printed
- OAG Health Insurance Scheme Managed
- OAG Group life Insurance secured
- Vacant position(s) filled
- Obituary costs managed
- OAG Annual strategic workshop held
- 15 staff prepared for retirement
- 90 OAG Staff transferred
- Training evaluation Framework developed and disseminated
- Staff welfare activities Managed
- HR Benchmarking workshops facilitated
- AFROSAI -E annual HR Workshop attended
- Contract staff gratuity paid

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- DCS team building activities implemented (Bench marking and retreats)
- Maintenance of internet and data services
- Maintenance of Closed User Group services
- Management and maintenance of IT equipment
- Printer consumables procured
- IT maintenance visits to 8 branches carried out
- Team Mate annual license renewed and additional licenses obtained
- 4 Quarterly Progress Reports produced
- OAG Management Information Systems procured
- Phased implementation of Enterprise wide- Risk Management (ERM)
- Consolidated Procurement and Disposal Plan for 2016/17 prepared and submitted to stakeholders
- 24 Contracts Committee meetings held and minutes produced
- 30 Evaluation Committee meetings held and reports produced
- Up-to-date prequalification list for FY 2016/2017 produced
- Monthly reports on Procurement and Disposal prepared and submitted to PPDA
- 8 procurement adverts placed in the newspapers
- Technical support provided to the HR Advisory Committee
- Staff sensitised on the medical and health benefits offered by the office, Staff Regulations and office policies.

Table V2.2: Past and Medium Term Key Vote Output Indicators*

Vote Function Key Output Indicators and Costs:	2014/15 Outturn	2015/16		MTEF Projections		
		Approved Plan	Outturn by End Sept	2016/17	2017/18	2018/19
Vote: 131 Auditor General						
Vote Function: 1453 External Audit						
No of forensic investigations and special audits conducted		66	13	56	66	70
No of Higher LGs Audited (including Town councils and sub-counties)		1786	917	1786	1786	1850
No of MDAs Audited		120	45	123	123	123
No of projects audited		180	24	100	120	130
No of Statutory Bodies Audited		67	23	67	67	70
percentage of audit reports disseminated		100	0	100	100	100
No of Value For Money Audits conducted		16	2	16	16	16
Vote Function Cost (US\$ bn)	61.188	46.704	11.380	46.704	52.884	59.556
Cost of Vote Services (US\$ Bn)	61.188	46.704	11.380	46.704	52.884	59.556

Medium Term Plans

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

(ii) Efficiency of Vote Budget Allocations

Following completion of the Audit House, the office has reallocated resources saved from rent to operation and maintenance of the building. In addition, the office shall focus on staff capacity building, performance management, enhancing operational efficiency to reduce on the number of outsourced audits. This will result into an increment in the audit coverage. The office also plans to procure

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a comprehensive Management Information System that will help in the automation of the business processes.

Table V2.3: Allocations to Key Sector and Service Delivery Outputs over the Medium Term

Billion Uganda Shillings	(i) Allocation (Shs Bn)				(ii) % Vote Budget			
	2015/16	2016/17	2017/18	2018/19	2015/16	2016/17	2017/18	2018/19
Key Sector	29.5	29.5	36.1	36.1	63.2%	63.2%	64.8%	64.8%
Service Delivery	29.5	29.5	36.1	36.1	63.2%	63.2%	64.8%	64.8%

The assumptions made while costing the audits included; Funds will be released as budgeted, stable foreign exchange rate, low staff turnover, timely submission of all the required documents by audit entities and increased supervision to ensure adherence to the approved audit plans.

Table V2.4: Key Unit Costs of Services Provided and Services Funded (Shs '000)

Unit Cost Description	Actual 2014/15	Planned 2015/16	Actual by Sept	Proposed 2016/17	Costing Assumptions and Reasons for any Changes and Variations from Plan
<i>Vote Function: 1453 External Audit</i>					
Retention and Contractor's claims in respect of Audit House paid		4,205,880			
Office furniture and fittings (4 lots)					
Number of Offices Renovated		42,955		146,250	Timely awarding of contracts. Most of the buildings have been renovated.
No of VFM audits carried out		274,281		280,976	Resources and personnel available to carry out the audits.
No of Vehicles Purchased		129,744		324,360	Stable foreign exchange rate. The Office recruited more staff and it plans to acquire 2 field vehicles to carry out the Audits.
No of LG entities audited		6,861	6,306	6,796	Personnel availability and stable exchange rate. The directorate shall continue using outsourced audit firms to assist in audit of LLGs.
No of Central Govt One Audits		34,029	1,211,917	34,528	Personnel availability, unit costs remain constant, and the number of audit entities slightly reduced.
No of Central Government Two audits		21,348		30,771	Resources and personnel available to carry out the audits. Unit costs changed due to the anticipated inflations.
Management Efficiency		12,297,705	3,341,271	12,362,683	Availability of Personnel and timely procurement.
Forensic Investigations and Special Audits		55,197		65,619	Stable exchange rate.

(iii) Vote Investment Plans

In line with objective 3 of the Corporate Plan “To strengthen the financial and operational independence of the Office of the Auditor General”, the Office plans to continue allocating funds to capital purchases for expansion and renovation of regional branches, construction of branches in hard to reach areas, acquisition of transport equipment and office furniture. Budget allocation to capital purchases is projected to slightly

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increase to Shs 5.591bn and Shs 6.659bn for FYs 2017/18 and 2018/19 respectively.

Table V2.5: Allocations to Capital Investment over the Medium Term

Billion Uganda Shillings	(i) Allocation (Shs Bn)				(ii) % Vote Budget			
	2015/16	2016/17	2017/18	2018/19	2015/16	2016/17	2017/18	2018/19
Consumption Expenditure(Outputs Provided)	41.9	41.9	49.0	49.0	89.7%	89.7%	87.8%	87.8%
Investment (Capital Purchases)	4.8	4.8	6.8	6.8	10.3%	10.3%	12.2%	12.2%
Grand Total	46.7	46.7	55.8	55.8	100.0%	100.0%	100.0%	100.0%

For the FY2016/17, Budget allocation to capital development remained the same at Shs 4.826Bn excluding taxes, With this amount, the office planned to settle the variations in the final accounts of the construction of Audit House, renovate the three regional offices of Arua, Fort Portal and Gulu which are in a dilapidated state. The office also planned to carry out maintenance on the other 5 regional offices. Additionally, the office plans to replace its aging fleet at the regional offices which is overdue for replacement. The budget for Fys 2017/18 and 2018/19 indicate that allocations to capital development will slightly increase to Shs 5.791bn and Shs 6.659bn respectively. This will cater for renovation and expansion of existing regional offices, acquisition of transport facilities and office furniture.

In FY 2016/17, with support from FINMAP and Government of Uganda, the office planned to construct, furnish and equip

Hoima and Moroto regional offices. In addition, the office plans to procure a comprehensive Management Information System. The process of developing ToRs have been initiated in FY 2015/16.

Table V2.6: Major Capital Investments

Project, Programme Vote Function Output <i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget, Planned Outputs (Quantity and Location)	Actual Expenditure and Outputs by September (Quantity and Location)	Proposed Budget, Planned Outputs (Quantity and Location)
Project 0362 Support to Office of the Auditor General			
145372 Government Buildings and Administrative Infrastructure	Masaka regional office compound paved	Plans have been made for renovation of Masaka regional office	Repairs and renovation of branch offices and Audit House done
	A.C System installed at Gulu regional office	Defects liability site meetings held and defects corrected	Supply and Maintenance of machinery and equipment - Generator maintenance, Air conditioning maintenance, Lift maintenance, CCTV and access control etc
	Retention in respect of Audit House project paid to the Contractor	Reports on defects produced	
	Contractor claims on Audit House paid	A report on Assessment of Contractor's claims produced	AC system installed in Soroti branch and Mbale Branch
			Masaka compound paving works completed
			2 regional offices in Gulu and Masaka renovated
			Internal cleaning cradle on Audit House procured
			Arua and Masaka branches fenced
			Inverter system procured, installed for Arua, Gulu, Mbarara, Soroti and Mbale branches

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Project, Programme Vote Function Output <i>US\$ Thousands</i>	2015/16		2016/17
	Approved Budget, Planned Outputs (Quantity and Location)	Actual Expenditure and Outputs by September (Quantity and Location)	Proposed Budget, Planned Outputs (Quantity and Location)
			Re-modification and construction of Arua regional offices
			Settlement of variations in the final accounts of the construction of the Audit House
Total	4,291,790	0	4,291,790
<i>GoU Development</i>	<i>4,291,790</i>	<i>0</i>	<i>4,291,790</i>
<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>
145375 Purchase of Motor Vehicles and Other Transport Equipment	5 motor vehicles procured	Specifications for procurement of 2 vehicles developed	2 motor vehicles procured Taxes on vehicles paid
Total	648,720	18,957	533,720
<i>GoU Development</i>	<i>648,720</i>	<i>18,957</i>	<i>533,720</i>
<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>

(iv) Vote Actions to improve Priority Sector Outcomes

Over time, the office has built capacity of its staff through training, benchmarking and use of short term consultancies both through workshops and working alongside audit staff in execution of complex audit projects. The office has therefore prioritized building staff capacity to carry out such audits internally hence increasing audit coverage.

The office will continue the rolling out the use of the Computer Aided Audit Tools and their reviews to address any challenges involved in the use these tools. This is aimed at improving the quality of audits.

The office plans to procure a comprehensive Management Information System to facilitate automation of business processes. In the same vein, the office plans to strengthen the monitoring and evaluation system to ensure regular assessment of its Corporate Plan.

Consolidation of operational independence at both the headquarters and branches. Following the completion of Audit House, all existing OAG offices are operating in OAG owned premises. In addition, in the FY 2016/17, the office plans to construct two regional offices in Hoima and Moroto districts. This will save the time spent travelling hence improving audit coverage and quality of reports.

Ensuring effective engagement of the OAG stakeholders. In order to improve on the impact of audits, the office plans to build the capacity of its stakeholders at district level in utilisation of audit reports and increased wider dissemination of the audit reports.

Through its Parliamentary Liaison Department, the office will continue providing technical support to the Oversight Committees of Parliament in order to facilitate discussion of audit reports thereby improving on the audit impact

Table V2.7: Priority Vote Actions to Improve Sector Performance

2015/16 Planned Actions:	2015/16 Actions by Sept:	2016/17 Planned Actions:	MT Strategy:
Sector Outcome 2: Compliance to accountability policies, service delivery standards and regulations.			

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2015/16 Planned Actions:	2015/16 Actions by Sept:	2016/17 Planned Actions:	MT Strategy:
Vote Function: 1453 External Audit			
<i>VF Performance Issue: Development of ICT infrastructure to facilitate automation of the audit processes and enhance internal and external communications</i>			
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.	Management Information System procured and operationalised; Teammate licenses procured and deployed. Review of Teammate version 10	Modernisation of the current ICT facilities. Building capacity of staff in IT audit and use of audit software.
<i>VF Performance Issue: The Office needs to complete the implementation of the new structure and build the capacity of the staff to improve on timeliness, quality and impact of audit reports.</i>			
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	Continue building the capacity of staff in audit skills (performance audit, engineering audit, IT audit and forensic investigations etc). Support staff for professional courses. Finalise and implement the new approved OAG Staff structure	Increased utilisation of in-house resource pool of trainers Continue with on job training of new recruits Continue with building capacity of Auditors in emerging new audit areas. Develop the training evaluation Framework
<i>VF Performance Issue: The Office urgently needs to secure Office accommodation for all its Directorates which are currently scattered in different locations. This will not only enhance independence but will also facilitate an effective Communication network in the Office</i>			
Hoima and Moroto Regional Offices constructed	Evaluation of design consultants for Hoima and Moroto regional offices is at Financial evaluation stage	Complete construction of Hoima and Moroto regional offices	Establishing branch offices in hard to reach areas. Renovation of existing branch offices.

V3 Proposed Budget Allocations for 2016/17 and the Medium Term

This section sets out the proposed vote budget allocations for 2016/17 and the medium term, including major areas of expenditures and any notable changes in allocations.

Table V3.1: Past Outturns and Medium Term Projections by Vote Function*

	2014/15 Outturn	2015/16		MTEF Budget Projections		
		Appr. Budget	Spent by End Sept	2016/17	2017/18	2018/19
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1453 External Audit	61.188	46.704	11.380	46.704	52.884	59.556
Total for Vote:	61.188	46.704	11.380	46.704	52.884	59.556

(i) The Total Budget over the Medium Term

In the FY 2016/17, the Vote was allocated a total budget of Shs 46.704bn excluding taxes of which Wage is Shs 19.587bn, Non-Wage is Shs 22.292bn and Development is Shs 4.826bn. In the Financial Years 2017/18 and 2018/19, the budget allocation is projected to increase to Shs 52.883bn and Shs 59.546bn respectively.

(ii) The major expenditure allocations in the Vote for 2016/17

The external audit function in the Accountability Sector is responsible for ensuring that public resources are

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utilized as appropriated by Parliament. The key objectives of the function are to ensure accountability, transparency and value for money from the utilization of public funds hence contributing to the promotion of effective public accountability.

In the FY 2016/17 the office was allocated Shs 46.704bn excluding taxes. This includes Shs 19.587bn for wage, Shs 22.292bn for non-wage and Shs 4.826bn for development.

The budget allocation by program is as follows; Program 1: Headquarters - Shs 12.36bn; Program 2: Directorate of Central Government One - Shs 4.35bn; Program 3: Directorate of Central Government Two - Shs 4.85bn; Program 4: Directorate of Local Authorities - Shs 12.144bn; Program 5: Value for Money - Shs 4.50bn and Program 6: Directorate of Forensic Investigations and IT Audits - Shs 3.68bn.

The allocation of GoU development is as follows: Non-residential buildings - Shs 4.292bn, procurement of motor vehicles - Shs 0.534bn.

(iii) The major planned changes in resource allocations within the Vote for 2016/17

There are no major planned changes in the resource allocation for FY 2016/17. The budget for FY 2016/17 has been maintained at the same level of FY 2015/16.

Table V3.2: Key Changes in Vote Resource Allocation

V4: Vote Challenges for 2016/17 and the Medium Term

This section sets out the major challenges the vote faces in 2016/17 and the medium term which the vote has been unable to address in its spending plans.

The major challenges being encountered by the office are: meeting operation and maintenance costs for Audit House, clearing audit backlog for Lower Local Governments and schools; expanding audit coverage; strengthening financial and physical independence at regional offices and building staff capacity. 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. Reduced audit period; with the coming into force of 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 increased the audit workload in first half of the year.

Table V4.1: Additional Output Funding Requests

Additional Requirements for Funding and Outputs in 2016/17:	Justification of Requirement for Additional Outputs and Funding
<p><i>Vote Function: 1401 External Audit</i> Output: 1453 01 Financial Audits <i>US\$ Bn: 6.500</i> The office requires additional funding of Shs 6.5bn and the expected outputs include; A back log of 1,807 (FY 2013/14 and 2014/15) and 820 sub-county and schools audits cleared Audits of 3 Energy construction projects (Karuma, Isimba, Oil refinery and pipeline)</p>	<p><i>To address the above challenge, the office requires an additional funding of Shs 6.5bn as detailed below:</i></p> <p><i>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 especially Local authorities and schools resulting into accumulation of audit backlog. In addition due to on-going developments in the country, new audit areas have emerged.</i></p> <p><i>Therefore, in the FY 2016/17, the office requires additional</i></p>

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Additional Requirements for Funding and Outputs in 2016/17:	Justification of Requirement for Additional Outputs and Funding
	<p><i>funding of Shs 6.5bn to clear audit backlog and expand audit coverage as summarised below:</i></p> <ul style="list-style-type: none"> •Public works audit: UGX. 500m •Audit of Lower Local Government backlog UGX 5.0b •Audit of Energy construction projects (Karuma, Isimba, Oil refinery and pipeline, etc), UGX.1.0 Billion
<p>Output: 1453 03 Policy, Planning and Strategic Management</p> <p><i>UShs Bn: 21.414</i></p> <p>Wage enhancement for office staff</p> <p>Replace aging OAG motor Fleet</p> <p>Court awards cleared,</p> <p>100 laptops procured</p> <p>Annual subscription for Teammate licenses paid</p> <p>Video conferencing facilities procured</p> <p>Staff capacity built</p>	<p><i>Replacing aging OAG fleet- Shs 4.185bn</i></p> <p><i>Majority of the vehicles that are currently deployed at the regional offices are all above 5 years old resulting into high expenditure on maintenance and repair. In this regard, there is need to replace the aging fleet at the regional offices to improve operational efficiency. This requires a total budget of Ushs 4.183bn to procure 27 vehicles each estimated at a unit cost of 155m and then deploy three vehicles at each regional office.</i></p> <p><i>Wage Enhancement –UGX 5.670bn</i></p> <p><i>At the commencement of the National Audit Act in October 2008, Parliament approved an enhanced salary structure for the office. The enhanced salary was however fixed and did not provide for inflationary adjustments as with the main stream public service and other institutions. OAG approached Parliament with proposals to enhance staff salary in the course of the FY 2013/14 but due to resource constraints, this was not possible. The office proposed an average increment of 35% (amounting to UGX 6.218Bn) in the FY 2014/15, with subsequent reviews taking place every three years. However, Parliament recommended that the office suspends implementation of the voluntary retirement scheme and utilises the funds earlier allocated for this purpose to enhance staff salaries. As a result, a total of Shs 1.347Bn was reallocated from non-wage to wage resulting into an average salary increment of 8%. Consequently, there is a funding gap of UGX 5.670Bn on this priority comprising UGX 4.885Bn for wage and UGX 0.785Bn for the associated NSSF and gratuity.</i></p> <p><i>Enhancing operational performance – Shs 11.559 bn</i></p> <p><i>In line with the objective 4 of the Corporate Plan, the office requires additional funding of Shs 11.559 bn to settle outstanding court awards, staff capacity building and ICT Infrastructure development.</i></p> <p><i>Legal Expenses (Court awards) – 8bn</i></p> <p><i>Legal Costs arising from pending and future court cases resulting in required additional funding of Shs 8bn</i></p> <p><i>ICT Infrastructure Development – UGX 1.287bn</i></p> <p><i>The office is rolling out the use of computerised audit tools (Teammate) whose coverage is currently at 75% as of 2015/16. To ensure 100% coverage, the office will be procuring additional</i></p>

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Additional Requirements for Funding and Outputs in 2016/17:	Justification of Requirement for Additional Outputs and Funding
	<p>licences in the FY 2016/17 and this will increase the quality and efficiency of audit work. In this regard, the office requires additional funding of Shs 0.507bn for annual licence renewal and purchasing of additional licenses. The office also requires 100 new laptops to replace old stock. This requires funding of 0.28b. In addition, the office plans to acquire video conferencing equipment for the training centre at the Audit House estimated cost of Shs 0.2bn and to renew its Microsoft Volume License at 0.3bn</p> <p>Staff Capacity building – UGX 2.272bn</p> <p>In view of the ever increasing demand for quality audits, the office needs to respond by undertaking thorough training of staff in financial audits and emerging specialised audit areas. This will require additional funding of UGX 0.922bn.</p> <p>Unfunded trainings include;</p> <ul style="list-style-type: none"> •Energy SAP FICO for 2 staff – Shs 70m •URA Revenue audit – Shs 128m •Use of Forensic Audit Tools – Shs 365m •Oracle Annual Conference – Shs 59m •AFROSAI – E Updates Local Government and CGI – Shs 100m •Management Development Programme for 10 senior staff – Shs 200m <p>To enhance performance and staff professional development in the Directorate of Corporate Services, the office requires additional funding of Shs 1.35bn for staff to undertake training courses and seminars in various professional disciplines.</p>

This section discusses how the vote's plans will address and respond to the cross-cutting policy, issues of gender and equity; HIV/AIDS; and the Environment, and other budgetary issues such as Arrears and NTR..

(i) Cross-cutting Policy Issues

(i) Gender and Equity

<p>Objective: To promote career growth of men, women and persons with disabilities in the office</p>
<p><i>Issue of Concern :</i> The need to have a balanced career growth for all staff, men and women</p>
<p><i>Proposed Interventions</i></p>
<p>Provide training to both men and women in professional development and other areas.</p>
<p><i>Budget Allocations</i> UGX billion 0.119432</p>
<p><i>Performance Indicators</i> Number of men and women trained</p>

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(ii) HIV/AIDS

Objective: To minimise the impact of HIV/AIDS on staff quality of life and productivity

Issue of Concern : The office has staff leaving with HIV/AIDS whom it supports to live a healthy life and maintain their productivity levels.

Proposed Interventions

The office shall continue supporting the non-discriminatory approach with respect to HIV/AIDS positive staff.

In the FY 2016/17 the office shall support and fund HIV/AIDS positive staff with their spouses to access the required medical services through a health insurance scheme which was introduced in FY 2011/12

Budget Allocations UGX billion 1.4

Performance Indicators Annual subscription to the medical service provider paid.

(iii) Environment

Objective: To enhance staff awareness on environment issues pertaining to climate change and its effects

Issue of Concern : Lack of sufficient knowledge on climate change, its effects and the need for its mitigation

Proposed Interventions

Staff sensitisation on climate change and its effects

Budget Allocations UGX billion 0.047401

Performance Indicators Number of sensitisation work shops

(ii) Payment Arrears

The table below shows all the payment arrears outstanding for the Vote:

(ii) Non Tax Revenue Collections

The table below shows Non-Tax Revenues that will be collected under the Vote: