

HALF-YEAR: 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 Dec	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	19.587	9.667	9.667	9.559	49.4%	48.8%	98.9%
Recurrent Non Wage	20.960	14.984	14.984	11.650	71.5%	55.6%	77.7%
Development GoU	10.820	16.312	16.312	10.755	150.8%	99.4%	65.9%
Development Ext Fin.	0.000	N/A	0.000	0.000	N/A	N/A	N/A
GoU Total	51.366	40.963	40.963	31.964	79.7%	62.2%	78.0%
Total GoU+Ext Fin. (MTEF)	51.366	N/A	40.963	31.964	79.7%	62.2%	78.0%
<i>(ii) Arrears and Taxes</i> Arrears	0.000	N/A	0.000	0.000	N/A	N/A	N/A
Taxes**	0.240	N/A	0.227	0.000	94.4%	0.0%	0.0%
Total Budget	51.606	40.963	41.190	31.964	79.8%	61.9%	77.6%

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	40.96	31.96	79.7%	62.2%	78.0%
Total For Vote	51.37	40.96	31.96	79.7%	62.2%	78.0%

* Excluding Taxes and Arrears

(ii) Matters to note in budget execution

Preparation for Audit House commissioning and shifting of OAG offices caused time overrun in the implementation of the work plan.

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	
4.84Bn Shs	Programme/Project: 1248 Construction of the Audit House Reason: The Contractor was yet to submit invoices
Items	
4.84Bn Shs	Item: 231001 Non Residential buildings (Depreciation) Reason: It is the same balance being queried under project 1248
Programs , Projects and Items	
1.58Bn Shs	Programme/Project: 01 Headquarters Reason: The biggest proportion is for computer supplies. All the bidders who responded to the first call for bid advert to supply CUG phones did not quality hence repeating the processing and it is at the bidding stage.
Items	
1.03Bn Shs	Item: 221008 Computer supplies and Information Technology (IT) Reason: All the bidders who responded to the first call for bid advert to supply CUG phones did not quality hence repeating the processing and it is at the bidding stage.
Programs , Projects and Items	
0.94Bn Shs	Programme/Project: 0362 Support to Office of the Auditor General Reason: The procurement process for motor vehicles, furniture, Land and contractor for renovation of regional offices was underway.

Vote: 131 Auditor General

HALF-YEAR: Highlights of Vote Performance

Programs , Projects and Items

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

Reason: Payments were awaiting submission of audit reports by staff. Staff are given partial facilitation before going to the field. The full payment is made upon submission of audit reports.

Items

0.56 Bn Shs Item: 227001 Travel inland

Reason: Payments were awaiting submission of audit reports by staff. Staff are given partial facilitation before going to the field. The full payment is made upon submission of an audit reports.

(ii) Expenditures in excess of the original approved budget

Programs and Projects

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

Reason: The Contractor was yet to submit invoices

Items

0.65 Bn Shs Item: 231001 Non Residential buildings (Depreciation)

Reason: It is the same balance being queried under project 1248

* Excluding Taxes and Arrears

V2: Performance Highlights

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

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

Vote, Vote Function Key Output	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
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.	1,384 APMs were approved; 108 for MDAs, 46 for SBs, 1,007 for Local Authorities, 62 for FIIT and 63 for projects audits.	Majority of the audits were at report processing stage. Final Audit Reports to be produced by end of March 2015. The 1,058 Local Authorities' Reports included a backlog of 571 reports that were work in progress as at 31st March 2014
	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.	1,156 Management Letters were issued: 54 for MDAs, 37 for Statutory Authorities, 35 for projects and 1,030 for Local Authorities including 200 schools.	
	1,387 Financial audit reports produced for 1,007 Local Authorities, 109 MDAs, 134 Projects, 41 forensic investigations and special audits, 5 IT Audits and 91 Statutory Authorities.	1,233 audit reports were produced: 3 for MDAs, 31 for Statutory Authorities, 55 for projects, 36 for forensic investigations and special audits, 1,108 for local authorities.	
<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	

Vote: 131 Auditor General

HALF-YEAR: 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
<i>Output Cost:</i>	US\$ Bn: 21.564	US\$ Bn: 11.303	% Budget Spent: 52.4%
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 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	10 VFM audits and 3 specialised audits were at report processing stage.	A total of 13 VFM audits including 3 specialised audits were at report processing stage. The Directorate had planned for 10 VFM audits and 6 specialised audits including 2 PPP audits. However, the 2 PPP audits are awaiting preparation and approval of PPP audit manual and guidelines while 1 entity (road fund) was audited as a VFM and is part of the 10 VFM audits hence a reduction in the number of audits to 13.
<i>Performance Indicators:</i>			
No of VFM Audits conducted	16	0	
<i>Output Cost:</i>	US\$ Bn: 8.539	US\$ Bn: 5.096	% Budget Spent: 59.7%
Vote Function Cost	US\$ Bn: 51.366	US\$ Bn: 31.964	% Budget Spent: 62.2%
Cost of Vote Services:	US\$ Bn: 51.366	US\$ Bn: 31.964	% Budget Spent: 62.2%

* Excluding Taxes and Arrears

The 1,058 Local Authorities' reports includes a back log of 571 audit reports that were work in progress by end of March 2014.

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.	The Audit House Project was 97% complete. To be commissioned in Q.2	The project experienced time overrun in the procurement process for IT AND AC equipments hence extending the completion time.
Acquisition of land for construction of Hoima and Moroto Regional Offices	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	
Construction of Hoima and Moroto Regional Offices	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	

HALF-YEAR: Highlights of Vote Performance

Planned Actions:	Actual Actions:	Reasons for Variation
	approval.	

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	51.37	40.96	31.96	79.7%	62.2%	78.0%
<i>Class: Outputs Provided</i>	<i>40.55</i>	<i>24.65</i>	<i>21.21</i>	<i>60.8%</i>	<i>52.3%</i>	<i>86.0%</i>
145301 Financial Audits	21.56	12.78	11.30	59.3%	52.4%	88.4%
145302 Value for Money Audits	8.54	5.48	5.10	64.2%	59.7%	92.9%
145303 Policy, Planning and Strategic Management	10.44	6.39	4.81	61.2%	46.1%	75.3%
<i>Class: Capital Purchases</i>	<i>10.82</i>	<i>16.31</i>	<i>10.75</i>	<i>150.8%</i>	<i>99.4%</i>	<i>65.9%</i>
145371 Acquisition of Land by Government	0.20	0.20	0.08	100.0%	40.0%	40.0%
145372 Government Buildings and Administrative Infrastructure	10.09	15.58	10.65	154.5%	105.6%	68.4%
145375 Purchase of Motor Vehicles and Other Transport Equipment	0.46	0.46	0.02	100.0%	5.2%	5.2%
145378 Purchase of Office and Residential Furniture and Fittings	0.07	0.07	0.00	100.0%	0.0%	0.0%
Total For Vote	51.37	40.96	31.96	79.7%	62.2%	78.0%

* 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	24.65	21.21	60.8%	52.3%	86.0%
211103 Allowances	1.43	1.22	0.93	84.9%	65.0%	76.5%
211104 Statutory salaries	19.59	9.67	9.56	49.4%	48.8%	98.9%
212101 Social Security Contributions	2.07	1.03	1.00	50.0%	48.2%	96.4%
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	0.02	0.02	50.0%	49.9%	99.7%
213004 Gratuity Expenses	1.08	1.08	1.04	100.0%	96.1%	96.1%
221001 Advertising and Public Relations	0.03	0.02	0.01	50.0%	36.9%	73.7%
221002 Workshops and Seminars	0.52	0.26	0.22	50.0%	42.0%	83.9%
221003 Staff Training	0.49	0.29	0.16	58.3%	33.6%	57.6%
221004 Recruitment Expenses	0.06	0.02	0.00	37.6%	1.3%	3.4%
221007 Books, Periodicals & Newspapers	0.04	0.02	0.02	50.0%	50.0%	100.0%
221008 Computer supplies and Information Technology (IT)	1.59	1.29	0.26	81.2%	16.3%	20.1%
221009 Welfare and Entertainment	0.26	0.13	0.13	50.0%	50.0%	100.0%
221011 Printing, Stationery, Photocopying and Binding	0.65	0.27	0.08	41.7%	12.1%	29.0%
221012 Small Office Equipment	0.16	0.08	0.06	50.0%	39.7%	79.5%
221016 IFMS Recurrent costs	0.07	0.04	0.04	50.0%	49.9%	99.8%
221017 Subscriptions	0.07	0.03	0.02	50.0%	30.6%	61.2%
222001 Telecommunications	0.12	0.06	0.01	50.0%	9.7%	19.5%
223003 Rent – (Produced Assets) to private entities	0.56	0.56	0.56	100.0%	100.0%	100.0%
223004 Guard and Security services	0.16	0.08	0.06	50.0%	35.2%	70.4%
223005 Electricity	0.10	0.05	0.04	50.0%	41.3%	82.6%
223006 Water	0.07	0.03	0.03	50.0%	41.5%	83.1%
225001 Consultancy Services- Short term	3.42	2.44	2.28	71.3%	66.6%	93.3%
227001 Travel inland	4.40	3.37	2.32	76.6%	52.7%	68.8%
227002 Travel abroad	1.19	0.99	0.99	83.1%	83.1%	100.0%
227003 Carriage, Haulage, Freight and transport hire	0.11	0.06	0.05	50.0%	45.4%	90.8%
227004 Fuel, Lubricants and Oils	0.62	0.31	0.26	50.0%	41.7%	83.4%
228001 Maintenance - Civil	0.21	0.11	0.01	50.5%	6.0%	11.9%
228002 Maintenance - Vehicles	0.61	0.30	0.23	50.0%	37.6%	75.2%
Output Class: Capital Purchases	11.06	16.54	10.75	149.5%	97.2%	65.0%
231001 Non Residential buildings (Depreciation)	10.09	15.58	10.65	154.5%	105.6%	68.4%
231004 Transport equipment	0.46	0.46	0.02	100.0%	5.2%	5.2%
231006 Furniture and fittings (Depreciation)	0.07	0.07	0.00	100.0%	0.0%	0.0%
311101 Land	0.20	0.20	0.08	100.0%	40.0%	40.0%

Vote: 131 Auditor General

HALF-YEAR: Highlights of Vote Performance

<i>Billion Uganda Shillings</i>	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
312204 Taxes on Machinery, Furniture & Vehicles	0.24	0.23	0.00	94.4%	0.0%	0.0%
Grand Total:	51.61	41.19	31.96	79.8%	61.9%	77.6%
Total Excluding Taxes and Arrears:	51.37	40.96	31.96	79.7%	62.2%	78.0%

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	51.37	40.96	31.96	79.7%	62.2%	78.0%
<i>Recurrent Programmes</i>						
01 Headquarters	10.44	6.39	4.81	61.2%	46.1%	75.3%
02 Directorate of Central Government One	4.34	2.49	2.33	57.4%	53.6%	93.4%
03 Directorate of Central Government Two	4.84	3.04	2.64	62.7%	54.6%	87.0%
04 Directorate of Local Authorities	12.38	7.25	6.33	58.6%	51.1%	87.3%
05 Directorate of Value for Money and Specialised Audits	4.71	3.06	2.80	65.1%	59.5%	91.4%
06 Directorate of Forensic Investigations and Special Audits	3.83	2.42	2.29	63.1%	59.9%	94.9%
<i>Development Projects</i>						
0362 Support to Office of the Auditor General	0.82	0.82	0.10	100.0%	12.7%	12.7%
1248 Construction of the Audit House	10.00	15.49	10.65	154.9%	106.5%	68.7%
Total For Vote	51.37	40.96	31.96	79.7%	62.2%	78.0%

* Excluding Taxes and Arrears

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