

Vote:131 Auditor General

QUARTER 2: Highlights of Vote Performance

V1: Summary of Issues in Budget Execution

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

	Approved Budget	Cashlimits by End Q2	Released by End Q 2	Spent by End Q2	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	19.575	9.787	9.787	9.705	50.0%	49.6%	99.2%
Non Wage	26.786	25.964	25.964	21.311	96.9%	79.6%	82.1%
Devt. GoU	4.826	0.662	0.662	0.036	13.7%	0.7%	5.4%
Ext. Fin.	0.000	0.000	0.000	0.000	0.0%	0.0%	0.0%
GoU Total	51.186	36.413	36.413	31.051	71.1%	60.7%	85.3%
Total GoU+Ext Fin (MTEF)	51.186	36.413	36.413	31.051	71.1%	60.7%	85.3%
Arrears	0.305	0.000	0.305	0.304	100.0%	99.8%	99.8%
Total Budget	51.491	36.413	36.718	31.356	71.3%	60.9%	85.4%
A.I.A Total	0.000	0.000	0.000	0.000	0.0%	0.0%	0.0%
Grand Total	51.491	36.413	36.718	31.356	71.3%	60.9%	85.4%
Total Vote Budget Excluding Arrears	51.186	36.413	36.413	31.051	71.1%	60.7%	85.3%

Table V1.2: Releases and Expenditure by Program*

Billion Uganda Shillings	Approved Budget	Released	Spent	% Budget Released	% Budget Spent	%Releases Spent
Program: 1453 External Audit	51.19	36.41	31.05	71.1%	60.7%	85.3%
Total for Vote	51.19	36.41	31.05	71.1%	60.7%	85.3%

Matters to note in budget execution

Delayed procurement and delayed payment/remittance of funds to relevant parties. In addition the reduced audit period resulting from the enactment of the PFM Act 2015 resulted in incomplete audits which remain in progress and will be completed in Q3 and Q4.

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

<i>(i) Major unspent balances</i>	
Programs , Projects	
Program 1453 External Audit	
0.861 Bn Shs	<i>SubProgram/Project :01 Headquarters</i>

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Reason: Delayed procurement and settlement of bills. These were subsequently settled in January 2017

Items

0.001 Bn Shs Item: 211103 Allowances

Reason: Funds to be consumed to clear pending claims in Q3

0.100 Bn Shs Item: 212101 Social Security Contributions

Reason: NSSF Remittances to be finalised in Q3

0.079 Bn Shs Item: 212102 Pension for General Civil Service

Reason: To be paid in Q3 after revision of Pension payroll

0.006 Bn Shs Item: 221002 Workshops and Seminars

Reason: Fund balances to be utilised in Q3

0.001 Bn Shs Item: 221007 Books, Periodicals & Newspapers

Reason: Delayed payments. Balance to be utilised in Q3.

0.034 Bn Shs Item: 221008 Computer supplies and Information Technology (IT)

Reason: Lengthy procurement processes. Funds to be utilised for bulk procurements in Q3

0.016 Bn Shs Item: 221011 Printing, Stationery, Photocopying and Binding

Reason: Balances to be carried over to Q3 and utilised as planned

0.004 Bn Shs Item: 221012 Small Office Equipment

Reason: Associated procurement held up. Funds to be utilised in Q3

0.001 Bn Shs Item: 221017 Subscriptions

Reason: Delayed receipt of requisitions. Funds to be utilised in Q3

0.036 Bn Shs Item: 222001 Telecommunications

Reason: Procurement ongoing and payments to be made in Q3

0.001 Bn Shs Item: 223004 Guard and Security services

Reason: Pending bills settled in January 2017

0.083 Bn Shs Item: 223005 Electricity

Reason: Reduced power costs realised

0.046 Bn Shs Item: 223006 Water

Reason: Pending bill to be settled in Q3

0.064 Bn Shs Item: 224004 Cleaning and Sanitation

Reason: Pending bills to be settled in January 2017

0.063 Bn Shs Item: 225001 Consultancy Services- Short term

Reason: Payment for consultancies pending procurement and completion of work

0.050 Bn Shs Item: 227001 Travel inland

Reason: Funds to be consumed in Q3

0.001 Bn Shs Item: 227003 Carriage, Haulage, Freight and transport hire

Reason: Delayed receipt of payment vouchers. Invoices to be settled out in Q3.

0.029 Bn Shs Item: 228001 Maintenance - Civil

Reason: Delayed procurement of contractors to carry out civil works

0.090 Bn Shs Item: 228002 Maintenance - Vehicles

Reason: Ongoing field activities meant that vehicle maintenance will be done in Q3

0.073 Bn Shs Item: 228003 Maintenance – Machinery, Equipment & Furniture

Reason: Delayed procurement of contractors

0.083 Bn Shs Item: 282102 Fines and Penalties/ Court wards

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Reason: Completion of payment on court awards to be done in Q3	
0.560 Bn Shs	SubProgram/Project :02 Directorate of Central Government One
Reason: Delayed procurements and pending completion of audits in progress have resulted in unspent balances	
<i>Items</i>	
0.204 Bn Shs	Item: 211103 Allowances
Reason: Funds balances to be used in completion of audits in progress in Q3	
0.058 Bn Shs	Item: 212101 Social Security Contributions
Reason: NSSF Contributions to be remitted in Q3	
0.004 Bn Shs	Item: 221009 Welfare and Entertainment
Reason: Pending vouchers for catering services to be paid in Q3	
0.032 Bn Shs	Item: 221011 Printing, Stationery, Photocopying and Binding
Reason: Funds to be consumed in Q3 in production of multiple copies of entity reports for stakeholders	
0.258 Bn Shs	Item: 227001 Travel inland
Reason: Funds balances to be used in completion of audits in progress in Q3	
0.002 Bn Shs	Item: 228002 Maintenance - Vehicles
Reason: Funds to be utilised in Q3 after audit field work activities. Additionally, delayed procurement of service providers arising from errors in bid submission	
0.766 Bn Shs	SubProgram/Project :03 Directorate of Central Government Two
Reason: The unspent balances are attributed to delayed procurements and audits in progress	
<i>Items</i>	
0.252 Bn Shs	Item: 211103 Allowances
Reason: Funds to be used on the completion of audits in progress	
0.016 Bn Shs	Item: 212101 Social Security Contributions
Reason: Payments to be remitted in Q3	
0.001 Bn Shs	Item: 221009 Welfare and Entertainment
Reason: Pending bills for catering services to be settled in Q3	
0.029 Bn Shs	Item: 221011 Printing, Stationery, Photocopying and Binding
Reason: Funds to be utilised in production of multiple copies of the entity reports to be disseminated to stakeholders in Q3	
0.262 Bn Shs	Item: 225001 Consultancy Services- Short term
Reason: Outsourced service providers are yet to be paid as some audits remain in progress. Funds to be utilised in Q3	
0.205 Bn Shs	Item: 227001 Travel inland
Reason: Funds to be used on the completion of audits in progress	
0.852 Bn Shs	SubProgram/Project :04 Directorate of Local Authorities
Reason: Delayed procurement, delayed settlement of bills and ongoing audits account for the unspent balances	
<i>Items</i>	
0.270 Bn Shs	Item: 211103 Allowances
Reason: Funds to be utilised for audits in progress in Q3	
0.140 Bn Shs	Item: 212101 Social Security Contributions
Reason: NSSF Remittances were to be made in January 2017	
0.090 Bn Shs	Item: 213001 Medical expenses (To employees)
Reason: Payments to be remitted to service provider in Q3	

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0.003 Bn Shs	Item: 221009 Welfare and Entertainment Reason: Delayed receipt of payment invoices. Pending bills to be settled in Q3
0.013 Bn Shs	Item: 221011 Printing, Stationery, Photocopying and Binding Reason: Pending production of multiple copies of individual entity reports. To be utilised in Q3
0.309 Bn Shs	Item: 227001 Travel inland Reason: Pending activities such as audit of LLGs to be done in Q3. Therefore funds will be utilised in Q3
0.038 Bn Shs	Item: 228002 Maintenance - Vehicles Reason: Balances due to delays in procurement of suppliers of works. Balances to be utilised in Q3
1.105 Bn Shs	SubProgram/Project :05 Directorate of Value for Money and Specialised Audits Reason: Delayed payment of bills and delayed procurement. Also balances being used for ongoing audits which will be consumed in Q3
<i>Items</i>	
0.248 Bn Shs	Item: 211103 Allowances Reason: Balances to be utilised in Q3 during report completion
0.139 Bn Shs	Item: 213001 Medical expenses (To employees) Reason: Payment to service provider delayed by procurement processes. To be settled in Q3
0.010 Bn Shs	Item: 221002 Workshops and Seminars Reason: Pending bills to be settled in Q3
0.016 Bn Shs	Item: 221011 Printing, Stationery, Photocopying and Binding Reason: Funds to be utilised as on-going audits are completed
0.192 Bn Shs	Item: 225001 Consultancy Services- Short term Reason: Funds to be used to pay consultants upon completion of work
0.403 Bn Shs	Item: 227001 Travel inland Reason: Ongoing audit activities will consume the fund balances
0.066 Bn Shs	Item: 227004 Fuel, Lubricants and Oils Reason: Funds to be utilised as on-going audits are concluded in Q3
0.031 Bn Shs	Item: 228002 Maintenance - Vehicles Reason: Funds to be utilised in Q3
0.520 Bn Shs	SubProgram/Project :06 Directorate of Forensic Investigations and Special Audits Reason: Delayed procurement and payment of service providers as well as pending completion of audits account for the unspent balances
<i>Items</i>	
0.144 Bn Shs	Item: 211103 Allowances Reason: Funds to be utilised in the completion of pending audits
0.121 Bn Shs	Item: 213001 Medical expenses (To employees) Reason: Subscription fees to be remitted in Q3
0.001 Bn Shs	Item: 221009 Welfare and Entertainment Reason: Pending bills for catering to be settled in Q3
0.005 Bn Shs	Item: 221011 Printing, Stationery, Photocopying and Binding Reason: Funds to be utilised in the production of copies of reports for dissemination to various stakeholders
0.179 Bn Shs	Item: 225001 Consultancy Services- Short term Reason: Funds not spent due to pending completion of audits by outsourced audit firms
0.054 Bn Shs	Item: 227001 Travel inland

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Reason: Funds to be utilised in the completion of pending audits	
0.001 Bn Shs	Item: 227004 Fuel, Lubricants and Oils
Reason: Funds to be utilised in the completion of pending audits	
0.015 Bn Shs	Item: 228002 Maintenance - Vehicles
Reason: Delays in procurement of service providers. Funds to be utilised in Q3	
0.626 Bn Shs	SubProgram/Project :0362 Support to Office of the Auditor General
Reason: Procurement delays resulted in the unspent balances under this project. Funds to be consumed in Q3 when procurements are completed	
<i>Items</i>	
0.289 Bn Shs	Item: 312101 Non-Residential Buildings
Reason: Delays in procurement of service providers. Funds to be utilised in Q3	
0.301 Bn Shs	Item: 312201 Transport Equipment
Reason: Procurement delayed. Contract to be awarded in January 2017	
0.036 Bn Shs	Item: 312203 Furniture & Fixtures
Reason: Delayed procurement process. Funds to be utilised in Q3 when contract is awarded	
(ii) Expenditures in excess of the original approved budget	
Program 1453 External Audit	
2.955 Bn Shs	SubProgram :01 Headquarters
Reason: Delayed procurement and settlement of bills. These were subsequently settled in January 2017	
<i>Items</i>	

V2: Performance Highlights

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
Program Cost:	US\$ Bn:	0.000 US\$ Bn:	0.000 % Budget Spent: 0.0%
Program Cost:	US\$ Bn:	0.000 US\$ Bn:	0.000 % Budget Spent: 0.0%
Program Cost:	US\$ Bn:	0.000 US\$ Bn:	0.000 % Budget Spent: 0.0%
Programme: 1453 External Audit			
Output: 145301 Financial Audits			

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QUARTER 2: 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
<i>Description of Performance:</i>	2,217 Audit Plan Memoranda approved for 1,809 Local Authorities, 96 MDAs, 147 Projects including 6 PSA, 51 special forensic investigations and special audits and 100 Statutory Authorities. 2,217 Management Letters issued for 1,809 Local Authorities, 96 M	Under this output, for the FY 2016/17, the office plans to carry out and report on a total of 2,193 financial audits covering the following entities; 96 MDAs, 100 Statutory Bodies, 135 projects, 6 PSAs, 70 forensic investigations and special audits and 1,786 Local Authorities. By 31st December 2016, the office had undertaken a total of 1406 financial audits (1037 Local Authorities, 105 Projects, 83 forensic investigations and special audits, 90 Statutory Bodies, 88 MDAs and 3 PSAs).	The variation in performance is due to insufficient funds, delays in audits conducted by outsourced firms and the reduced period due to the enactment of the PFM Act 2015
<i>Performance Indicators:</i>			
<i>No of forensic investigations and special audits conducted</i>	51	83	
<i>No of Higher LGs Audited (including Town councils and sub-counties)</i>	1809	1037	
<i>No of MDAs Audited</i>	96	88	
<i>No of projects audited</i>	147	105	
<i>No of Statutory Bodies Audited</i>	100	90	
<i>percentage of audit reports disseminated</i>	100	100%	
Output Cost: US\$ Bn:	23.652	US\$ Bn:	12.331 % Budget Spent: 52.1%
Output: 145302 Value for Money Audits			
<i>Description of Performance:</i>	11 VFM audit pre-study reports approved 3 Audit Plan Memoranda approved for 3 specialised audits 3 Specialised audit Management Letters issued 11 main VFM audit reports produced 3 Specialised Audit Reports produced	During the year, the office planned to undertake 11 VFM audits and 3 Specialised Audits. By 31st December 2016, 8 VFM Audits and 3 Specialized audits had been completed	The variation in performance is due to insufficient funds, delays in audits conducted by outsourced firms and the reduced period due to the enactment of the PFM Act 2015
<i>Performance Indicators:</i>			
<i>No of Value For Money Audits conducted</i>	14	11	
Output Cost: US\$ Bn:	8.933	US\$ Bn:	3.955 % Budget Spent: 44.3%
Program Cost:	US\$ Bn: 51.186	US\$ Bn: 16.286	% Budget Spent: 31.8%
Total Cost for Vote:	US\$ Bn: 51.186	US\$ Bn: 16.286	% Budget Spent: 31.8%

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Annual Report of the Auditor General for FY 2015/16 produced and disseminated to stakeholders within the statutory deadline as stipulated by the PFM Act 2015

Financial Audits

By 31st December 2016, the office had undertaken a total of 1406 financial audits (1037 Local Authorities, 105 Projects, 83 forensic investigations and special audits, 90 Statutory Bodies, 88 MDAs and 3 PSAs).

VFM Audits

Under this output, 8 VFM and 3 Specialised Audits (16 contracts for roads and bridges and 5 contracts for NARO) had been conducted by 31st December 2016

V3: Details of Releases and Expenditure

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

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
Program 1453 External Audit	51.49	36.72	31.36	71.3%	60.9%	85.4%
<i>Class: Outputs Provided</i>	46.36	36.06	31.32	77.8%	67.6%	86.9%
145301 Financial Audits	23.65	14.55	12.33	61.5%	52.1%	84.7%
145302 Value for Money Audits	8.93	5.58	3.95	62.5%	44.3%	70.9%
145303 Policy, Planning and Strategic Management	13.78	15.92	15.03	115.6%	109.1%	94.4%
<i>Class: Capital Purchases</i>	4.83	0.66	0.04	13.7%	0.7%	5.4%
145372 Government Buildings and Administrative Infrastructure	2.79	0.32	0.03	11.5%	1.2%	10.1%
145375 Purchase of Motor Vehicles and Other Transport Equipment	1.96	0.30	0.00	15.5%	0.1%	0.7%
145378 Purchase of Office and Residential Furniture and Fittings	0.07	0.04	0.00	50.0%	1.6%	3.2%
<i>Class: Arrears</i>	0.31	0.00	0.00	0.0%	0.0%	0.0%
145399 Arrears	0.31	0.00	0.00	0.0%	0.0%	0.0%
Total for Vote	51.49	36.72	31.36	71.3%	60.9%	85.4%

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

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
<i>Class: Outputs Provided</i>	46.36	36.06	31.32	77.8%	67.6%	86.9%
211103 Allowances	5.23	3.92	2.81	75.0%	53.6%	71.5%
211104 Statutory salaries	19.57	9.79	9.70	50.0%	49.6%	99.2%
212101 Social Security Contributions	2.07	1.03	0.72	50.0%	34.8%	69.7%
212102 Pension for General Civil Service	0.69	0.35	0.27	50.0%	38.6%	77.2%
213001 Medical expenses (To employees)	1.41	1.41	1.06	100.0%	75.2%	75.2%
213002 Incapacity, death benefits and funeral expenses	0.06	0.03	0.03	50.0%	50.0%	100.0%
213004 Gratuity Expenses	1.09	1.09	1.09	100.0%	100.0%	100.0%
221001 Advertising and Public Relations	0.03	0.02	0.02	50.0%	49.8%	99.6%

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221002 Workshops and Seminars	0.52	0.26	0.25	50.0%	46.9%	93.8%
221003 Staff Training	0.49	0.04	0.05	8.3%	10.3%	123.7%
221004 Recruitment Expenses	0.06	0.00	0.00	0.0%	0.0%	0.0%
221007 Books, Periodicals & Newspapers	0.04	0.02	0.02	50.0%	47.0%	94.0%
221008 Computer supplies and Information Technology (IT)	1.00	0.50	0.47	50.0%	46.6%	93.2%
221009 Welfare and Entertainment	0.42	0.21	0.20	50.0%	47.8%	95.5%
221011 Printing, Stationery, Photocopying and Binding	0.63	0.32	0.20	50.0%	32.3%	64.6%
221012 Small Office Equipment	0.12	0.06	0.06	50.0%	46.3%	92.5%
221016 IFMS Recurrent costs	0.07	0.04	0.04	50.0%	50.0%	99.9%
221017 Subscriptions	0.07	0.03	0.03	50.0%	48.9%	97.8%
222001 Telecommunications	0.12	0.06	0.02	50.0%	19.4%	38.8%
223004 Guard and Security services	0.42	0.21	0.21	50.0%	49.7%	99.5%
223005 Electricity	0.48	0.24	0.16	50.0%	32.8%	65.6%
223006 Water	0.14	0.07	0.03	50.0%	17.7%	35.4%
224004 Cleaning and Sanitation	0.34	0.17	0.10	50.0%	30.8%	61.7%
225001 Consultancy Services- Short term	3.42	2.76	2.08	80.9%	60.8%	75.1%
227001 Travel inland	4.40	3.30	2.02	75.0%	45.9%	61.3%
227002 Travel abroad	1.19	0.97	0.97	82.0%	82.0%	100.0%
227003 Carriage, Haulage, Freight and transport hire	0.05	0.03	0.02	50.0%	48.9%	97.8%
227004 Fuel, Lubricants and Oils	0.69	0.46	0.39	66.4%	56.7%	85.4%
228001 Maintenance - Civil	0.21	0.11	0.08	50.0%	36.7%	73.3%
228002 Maintenance - Vehicles	0.82	0.41	0.23	50.0%	28.5%	56.9%
228003 Maintenance – Machinery, Equipment & Furniture	0.50	0.25	0.18	50.0%	35.4%	70.7%
282102 Fines and Penalties/ Court wards	0.00	7.60	7.52	760.0%	751.7%	98.9%
Class: Capital Purchases	4.83	0.66	0.04	13.7%	0.7%	5.4%
312101 Non-Residential Buildings	2.79	0.32	0.03	11.5%	1.2%	10.1%
312201 Transport Equipment	1.96	0.30	0.00	15.5%	0.1%	0.7%
312203 Furniture & Fixtures	0.07	0.04	0.00	50.0%	1.6%	3.2%
Class: Arrears	0.31	0.00	0.00	0.0%	0.0%	0.0%
321608 Pension arrears (Budgeting)	0.31	0.00	0.00	0.0%	0.0%	0.0%
Total for Vote	51.49	36.72	31.36	71.3%	60.9%	85.4%

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
Program 1453 External Audit	51.49	36.72	31.36	71.3%	60.9%	85.4%
<i>Recurrent SubProgrammes</i>						
01 Headquarters	14.08	15.92	15.03	113.1%	106.8%	94.4%
02 Directorate of Central Government One	4.89	2.87	2.31	58.8%	47.3%	80.5%
03 Directorate of Central Government Two	5.42	3.42	2.62	63.2%	48.3%	76.4%
04 Directorate of Local Authorities	13.35	8.25	7.40	61.8%	55.4%	89.7%
05 Directorate of Value for Money and Specialised Audits	4.87	3.13	2.02	64.3%	41.6%	64.7%
06 Directorate of Forensic Investigations and Special Audits	8/31 4.06	2.45	1.93	60.3%	47.5%	78.8%

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<i>Development Projects</i>						
0362 Support to Office of the Auditor General	4.83	0.66	0.04	13.7%	0.7%	5.4%
Total for Vote	51.49	36.72	31.36	71.3%	60.9%	85.4%

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

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% Budget Released	% Budget Spent	%Releases Spent
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QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
Program: 53 External Audit			
<i>Recurrent Programmes</i>			
Subprogram: 01 Headquarters			
<i>Outputs Provided</i>			
Output: 03 Policy, Planning and Strategic Management			
Annual Report of the Auditor General for the financial year ended 30th June 2016 produced and submitted to Parliament	Annual Report of the Auditor General for the audit year ended December 2016 processed and disseminated	Item	Spent
	OAG Corporate Plan for 2016-21 approved	211103 Allowances	765,330
Press conference on submission of the Annual Audit Report for the financial year ended 30th June 2016 held	Annual Financial Statements for FY 2015/16 produced	211104 Statutory salaries	1,924,634
Audit queries responded to.	Budget Framework Paper for 2017/18 produced	212101 Social Security Contributions	118,015
	Government Annual Performance Report produced	212102 Pension for General Civil Service	267,938
	GoU and FINMAP Quarterly progress reports for FY 2015/16 and 2016/17 produced	213001 Medical expenses (To employees)	715,929
	6 months bills paid for Utilities, Telecommunication, Cleaning and Security services	213002 Incapacity, death benefits and funeral expenses	9,573
	Technical support offered to all Audit directorates	213004 Gratuity Expenses	373,235
	Pre-issuance reviews done on 39 audits	221001 Advertising and Public Relations	16,960
	Teammate libraries for VFM audits developed	221002 Workshops and Seminars	161,066
	158 audit verification reports & 223 briefs produced, and 211 Oversight Committee sessions supported	221003 Staff Training	50,567
	Two Parliamentary committees' sensitization workshops were held	221007 Books, Periodicals & Newspapers	16,914
	Data base on status of audit reports submitted to Parliament updated	221008 Computer supplies and Information Technology (IT)	466,110
	2 reports produced on AG's report recommendations adopted by Oversight committees and the House	221009 Welfare and Entertainment	144,170
	All Staff salaries, gratuity and pension paid, NSSF and PAYE remitted	221011 Printing, Stationery, Photocopying and Binding	37,487
	3 Internal Audit Special Investigation Reports produced	221012 Small Office Equipment	55,436
	Q1 and Q2 Internal Audit reports produced	221016 IFMS Recurrent costs	35,980
	OAG Promotional material procured	221017 Subscriptions	32,731
	Press conference on submission of the Annual Report of the Auditor General for FY 2015/16 held	222001 Telecommunications	23,000
	2 information Flyers published	223004 Guard and Security services	209,629
	Subscription for online resources, newspapers and adverts paid	223005 Electricity	158,012
	15 staff retirements managed	223006 Water	25,000
	3 CSR activities undertaken	224004 Cleaning and Sanitation	103,655
	Anti-Corruption week activities done e.g. radio interviews, exhibitions, boardroom meetings	225001 Consultancy Services- Short term	84,944
	AG represented in legal fora	227001 Travel inland	655,714
		227002 Travel abroad	235,798
		227003 Carriage, Haulage, Freight and transport hire	24,450
		227004 Fuel, Lubricants and Oils	118,654
		228001 Maintenance - Civil	78,669
		228002 Maintenance - Vehicles	126,755
		228003 Maintenance – Machinery, Equipment & Furniture	176,224
		282102 Fines and Penalties/ Court wards	7,516,688

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QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

Legal opinions produced on: Outsourced Audits and Human Resources issues
 The legal unit reviewed: MoUs with IG and PPDA, FIA and SUGAR, 4 OAG policies, 4 strategies, contracts from PDU and outsourced audits
 Consolidated procurement Plan for FY 2016/17 prepared and submitted to PPDA and MoFPED
 14 Contracts Committee meetings and 20 Evaluation Committee meetings held
 6 Monthly reports submitted to PPDA
 4 adverts run in the news papers
 Maintenance of OAG equipment at all branches undertaken

Reasons for Variation in performance

Delayed procurements and delayed settlement of bills resulted in unspent balances on some items.

Total	14,729,266
Wage Recurrent	1,924,634
Non Wage Recurrent	12,804,632
AIA	0
Total For SubProgramme	14,729,266
Wage Recurrent	1,924,634
Non Wage Recurrent	12,804,632
AIA	0

Recurrent Programmes

Subprogram: 02 Directorate of Central Government One

Outputs Provided

Output: 01 Financial Audits

Vote:131 Auditor General

QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2016 produced	Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2016 produced	Item	Spent
		211103 Allowances	271,572
Audit reports for 28 MDAs produced	Entry meetings held for all directly audited entities	211104 Statutory salaries	1,370,990
Audit reports for 58 Statutory Authorities produced	Management letters for 28 MDAs prepared and approved	212101 Social Security Contributions	84,146
Audit reports for 29 projects produced	Management letters for 59 Statutory Authorities prepared and approved	213001 Medical expenses (To employees)	138,664
	Management letters for 29 projects prepared and approved	213002 Incapacity, death benefits and funeral expenses	3,687
	Audit reports for 25 MDAs produced	213004 Gratuity Expenses	126,819
	Audit reports for 59 Statutory Authorities produced	221009 Welfare and Entertainment	6,349
	Audit reports for 27 projects produced	221011 Printing, Stationery, Photocopying and Binding	3,038
	Salary for 66 staff paid Gratuity for 4 staff paid	227001 Travel inland	159,845
	6 months 10% NSSF for staff paid	227002 Travel abroad	72,821
		227004 Fuel, Lubricants and Oils	47,850
		228002 Maintenance - Vehicles	28,422

Reasons for Variation in performance

Audits remain in progress due to inadequate funds to complete the audits and the reduced Audit period as a result of the PFM Act 2015

Total	2,314,203
Wage Recurrent	1,370,990
Non Wage Recurrent	943,213
AIA	0
Total For SubProgramme	2,314,203
Wage Recurrent	1,370,990
Non Wage Recurrent	943,213
AIA	0

Recurrent Programmes

Subprogram: 03 Directorate of Central Government Two

Outputs Provided

Output: 01 Financial Audits

Vote:131 Auditor General

QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2016 produced	Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2016 produced	Item	Spent
		211103 Allowances	236,927
		211104 Statutory salaries	1,385,398
		212101 Social Security Contributions	127,422
Management Letters for 31 MDAs produced	Entry and exit meetings held for all audited entities	213001 Medical expenses (To employees)	138,664
		213002 Incapacity, death benefits and funeral expenses	3,687
Management Letters for 21 Statutory Authorities produced	Management Letters for 71 MDAs produced	213004 Gratuity Expenses	126,819
		221009 Welfare and Entertainment	9,609
Management Letters for 55 pr	Management Letters for 32 Statutory Authorities produced	221011 Printing, Stationery, Photocopying and Binding	6,000
		225001 Consultancy Services- Short term	137,967
	Management Letters for 78 projects produced	227001 Travel inland	31,948
		227002 Travel abroad	332,751
	Management Letters for 3 PSAs	227004 Fuel, Lubricants and Oils	47,850
	Audit reports for 71 MDAs produced	228002 Maintenance - Vehicles	30,494
	Audit reports for 32 Statutory Authorities produced		
	Audit reports for 78 projects produced		
	Audit reports for 3 PSAs produced		
	6 months salary for 66 staff paid		
	Annual gratuity for 4 staff paid		
	6 months 10% NSSF for staff paid		

Reasons for Variation in performance

Audits remained in progress due to limited funds and the reduced audit period resulting from the PFM Act 2015

Total	2,615,537
Wage Recurrent	1,385,398
Non Wage Recurrent	1,230,138
AIA	0
Total For SubProgramme	2,615,537
Wage Recurrent	1,385,398
Non Wage Recurrent	1,230,138
AIA	0

Recurrent Programmes

Subprogram: 04 Directorate of Local Authorities

Outputs Provided

Output: 01 Financial Audits

Vote:131 Auditor General

QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

Annual Report of the Auditor General on Local Government Authorities for the FY ended 30th June 2016 produced.	Annual Report of the Auditor General on Local Authorities for the FY ended 30th June 2016 produced.	Item	Spent
		211103 Allowances	1,151,234
		211104 Statutory salaries	3,014,193
Management letters for 111 HLGs produced	Entry meetings held for all HLGs	212101 Social Security Contributions	176,222
	APMs for 111 HLGs prepared and approved	213001 Medical expenses (To employees)	48,840
Management letters for 22 Municipalities produced		213002 Incapacity, death benefits and funeral expenses	3,687
	APMs for 22 Municipalities prepared and approved	213004 Gratuity Expenses	188,605
Management letters 13 Regional Referral Hospitals		221009 Welfare and Entertainment	22,165
	APMs for 13 Regional Referral Hospitals prepared and approved	221011 Printing, Stationery, Photocopying and Binding	125,657
	APMs for 174 Town Councils prepared and approved	225001 Consultancy Services- Short term	1,524,135
	440 reports for LLGs (Sub-Counties) audit for FY 2012/13 (In-house) produced	227001 Travel inland	955,610
		227002 Travel abroad	68,888
		227004 Fuel, Lubricants and Oils	104,787
		228002 Maintenance - Vehicles	17,117
	Exit meetings held for all HLGs		
	Management letters for 111 HLGs produced		
	Management letters for 22 Municipalities produced		
	Management letters 13 Regional Referral Hospitals produced		
	Management letters for 174 Town Councils produced		
	Management letters for 440 LLGS produced		
	Audit reports for 111 HLGs produced		
	Audit reports for 22 Municipalities produced		
	Audit reports for 13 Regional Referral Hospitals produced		
	Audit reports for 174 Town Councils produced		
	Audit reports for 440 LLGS produced		
	Annual Reports for 277 schools produced		
	Annual gratuity for Contract staff paid		
	6 months' salary for 174 staff paid		
	6 months NSSF for 174 staff paid		

Vote:131 Auditor General

QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
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Reasons for Variation in performance

Due to inadequate funding and the reduced reporting period as per the PFM Act 2015, the audit of 749 LLGs remained in progress

Total	7,401,141
Wage Recurrent	3,014,193
Non Wage Recurrent	4,386,948
AIA	0
Total For SubProgramme	7,401,141
Wage Recurrent	3,014,193
Non Wage Recurrent	4,386,948
AIA	0

Recurrent Programmes

Subprogram: 05 Directorate of Value for Money and Specialised Audits

Outputs Provided

Output: 02 Value for Money Audits

Annual Report of the Auditor General produced on Value for Money Audits produced and submitted to Parliament.	Annual Report of the Auditor General produced on Value for Money Audits produced and submitted to Parliament.	Item	Spent
		211103 Allowances	177,519
		211104 Statutory salaries	1,011,706
Main study reports for 11 VFM audits produced	8 area justification papers approved	212101 Social Security Contributions	108,390
	Main study reports for 8 VFM audits produced	213002 Incapacity, death benefits and funeral expenses	3,687
Management letters for 3 specialised audits produced		213004 Gratuity Expenses	151,659
	Management letters for 3 specialised audits produced	221002 Workshops and Seminars	49,219
		221009 Welfare and Entertainment	9,255
Audit Reports for 3 Specialised Audits prod	Audit Reports for 3 Specialised Audits produced	221011 Printing, Stationery, Photocopying and Binding	14,151
	6 months salary for 42 staff paid	225001 Consultancy Services- Short term	207,822
		227001 Travel inland	41,343
	6 months 10% NSSF employer's contribution paid	227002 Travel abroad	210,053
		227004 Fuel, Lubricants and Oils	24,827
	Annual gratuity for 5 staff paid	228002 Maintenance - Vehicles	14,760

Reasons for Variation in performance

Due to reduced funding and the reduced auditing period as per the PFM Act 2015, 3 VFM Audits remained in progress.

Total	2,024,390
Wage Recurrent	1,011,706
Non Wage Recurrent	1,012,684
AIA	0
Total For SubProgramme	2,024,390
Wage Recurrent	1,011,706
Non Wage Recurrent	1,012,684
AIA	0

Recurrent Programmes

Vote:131 Auditor General

QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
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Subprogram: 06 Directorate of Forensic Investigations and Special Audits

Outputs Provided

Output: 02 Value for Money Audits

		Item	Spent
14 Special Investigations Plans prepared and approved	76 Special Investigations Plans prepared and approved	211103 Allowances	203,975
14 Special Investigations Management Letters produced	76 Special Investigations Management Letters produced	211104 Statutory salaries	997,616
14 Special Investigations Reports produced	76 Special Investigations Reports produced	212101 Social Security Contributions	105,889
5 IT Audit Management Letters produced	4 IT Audit Management Letters produced	213001 Medical expenses (To employees)	17,394
5 IT Audit Reports produced	3 IT Audit Reports produced	213002 Incapacity, death benefits and funeral expenses	3,687
3 months salary for 41 staff paid	4 IT Audit Reports produced	213004 Gratuity Expenses	126,819
	4 Regional Audits under AU and EAC conducted	221002 Workshops and Seminars	35,195
	6 months salary for 41 staff paid	221009 Welfare and Entertainment	7,800
	Annual gratuity for 4 contract staff paid	221011 Printing, Stationery, Photocopying and Binding	17,397
	6 months 10% NSSF employer contribution for 41 staff paid	225001 Consultancy Services- Short term	120,947
		227001 Travel inland	176,792
		227002 Travel abroad	54,000
		227004 Fuel, Lubricants and Oils	47,183
		228002 Maintenance - Vehicles	15,908

Reasons for Variation in performance

IT Audits still in progress. To be completed in Q3

Total	1,930,602
Wage Recurrent	997,616
Non Wage Recurrent	932,986
AIA	0
Total For SubProgramme	1,930,602
Wage Recurrent	997,616
Non Wage Recurrent	932,986
AIA	0

Development Projects

Project: 0362 Support to Office of the Auditor General

Capital Purchases

Output: 72 Government Buildings and Administrative Infrastructure

Vote:131 Auditor General

QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
Routine repair and maintenance of office buildings carried out	Generator fuel procured, service for the three Audit House generators, service for AC machines at Audit House, repair of plumbing installations at Audit House, minor carpentry repairs at Audit House, infrared thermometer bought, curtain walling repairs at Audit House, electrical maintenance spare parts procured at	Item 312101 Non-Residential Buildings	Spent 32,574
AC, generator, lifts, CCTV, Fire extinguishers maintained	Audit House and minor plumbing repairs at Mbarara office branch, hand driers repaired at Audit House, lift lobby signage on floor 10 replaced, access control door release buttons replaced at Audit House and fire extinguishers serviced in all OAG offices.		
Masaka compound works completed	Signage works done at Jinja branch and Audit House		
Power back up (Inverter system) installed for Arua and Gulu branches	Partitioning works done at Audit House		
Fencing Arua branch completed	Maintenance visits carried out to all branches to carry out repairs and installations		

Reasons for Variation in performance

Delayed procurement of service providers.

Total	32,574
GoU Development	32,574
External Financing	0
AIA	0

Output: 75 Purchase of Motor Vehicles and Other Transport Equipment

	Item	Spent
13 motor vehicles procured	312201 Transport Equipment	2,200

Taxes on vehicles paid

Reasons for Variation in performance

Delayed procurement of suppliers of vehicles and under release of funds for vehicles

Total	2,200
GoU Development	2,200
External Financing	0
AIA	0

Output: 78 Purchase of Office and Residential Furniture and Fittings

	Item	Spent
Furniture for Fortportal and Gulu branches procured	312203 Furniture & Fixtures	1,195

Reasons for Variation in performance

Delayed procurement of suppliers of furniture

Total	1,195
GoU Development	1,195
External Financing	0
AIA	0

Vote:131 Auditor General**QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter**

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>
		Total For SubProgramme	35,969
		GoU Development	35,969
		External Financing	0
		AIA	0
		GRAND TOTAL	31,051,108
		Wage Recurrent	9,704,537
		Non Wage Recurrent	21,310,601
		GoU Development	35,969
		External Financing	0
		AIA	0

Vote:131 Auditor General

QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
Program: 53 External Audit			
<i>Recurrent Programmes</i>			
Subprogram: 01 Headquarters			
<i>Outputs Provided</i>			
Output: 03 Policy, Planning and Strategic Management			
Annual Report of the AG for the FY ended 30th June 2016 submitted to Parliament and Press Conference on submission held	Annual Report of the Auditor General for the audit year ended December 2016 processed and disseminated	Item	Spent
Board of survey for the FY ended 30th June 2016 held	Q2 2016/17 expenditure report produced	211103 Allowances	765,330
Vacant posts filled	Budget Conference held and Budget Framework Paper for 2017/18 produced	211104 Statutory salaries	1,924,634
Budget Conference for FY 2017/18 held and BFP produced	Quarter I progress reports for FY 2016/17 produced	212101 Social Security Contributions	118,015
Quarter 1 FY 2016/17 progress reports produced	3 months bills paid for Utilities, Telecommunication, Cleaning and Security services	212102 Pension for General Civil Service	267,938
Annual OAG Performance report Vol. 1 2016 produced	Technical support offered to all Audit directorates	213001 Medical expenses (To employees)	715,929
3 months utility bills paid	150 audit verification reports produced	213002 Incapacity, death benefits and funeral expenses	9,573
Transport equipment maintained	150 briefs produced and 150 Oversight Committee sessions supported	213004 Gratuity Expenses	373,235
6 Contracts and 12 Evaluation Committee meetings held	Quarter II data base update and report on status of audit reports submitted to Parliament produced	221001 Advertising and Public Relations	16,960
3 monthly reports on Procurement & Disposal submitted to PPDA	2 reports produced on AG's report recommendations adopted by oversight committees and the House	221002 Workshops and Seminars	161,066
2 Procurement adverts placed in the newspapers	All Staff salaries, gratuity and pension paid, NSSF and PAYE remitted	221003 Staff Training	50,567
Maintenance of Closed User Group services	All staff training activities managed	221007 Books, Periodicals & Newspapers	16,914
IT maintenance visits to 8 branches carried out	2 Internal Audit Special Investigation Reports produced	221008 Computer supplies and Information Technology (IT)	466,110
Stake holder engagements held and participation in regional entry meetings	Q1 Internal Audit report produced	221009 Welfare and Entertainment	144,170
Evaluation and negotiation reports for outsourcing of private audit firms prepared	Q2 Monthly Pension and salary payroll verification reports produced	221011 Printing, Stationery, Photocopying and Binding	37,487
OAG Corporate image promotional materials (1,000 calendars, 1,000 diaries, 1,000 Christmas Cards) procured	OAG Promotional material namely: diaries, calendars, Christmas cards, tier drops, brochures procured	221012 Small Office Equipment	55,436
2 bi-monthly OAG Information Flyers produced and disseminated to staff	Press conference on submission of the Annual Report of the Auditor General for the FY 2015/16 held	221016 IFMS Recurrent costs	35,980
Annual OAG Bulletin produced	1 information Flyer published	221017 Subscriptions	32,731
Subscription to international bodies and local service providers paid	Subscription for online resources, newspapers and adverts paid	222001 Telecommunications	23,000
Technical support provided to staff implementing RAM	CSR undertaken - Participation in the MTN Marathon and Donation to the Uganda Cancer Institute	223004 Guard and Security services	209,629
15 quality assurance reports issued on pre-issuance reviews	Anti-Corruption week activities including radio interviews, exhibitions, boardroom meetings with media and MDAs	223005 Electricity	158,012
Database on status of audit reports submitted to Parliament and recommendations adopted by oversight committees updated	AG represented on cases arising from the AG's reports	223006 Water	25,000
Technical support provided to Oversight Committees of Parliament	Legal opinions produced on: Outsourced Audits and Human Resources issues	224004 Cleaning and Sanitation	103,655
Briefs and feedback on Audit reports to be discussed by committees prepared	The legal unit reviewed: MoUs with IG and PPDA, FIA and SUGAR, 2 OAG policies and 1 Public Works Strategy,	225001 Consultancy Services- Short term	84,944
Audit verification reports produced		227001 Travel inland	655,714
Report on recommendations emanating from AG's report adopted by oversight		227002 Travel abroad	235,798
		227003 Carriage, Haulage, Freight and transport hire	24,450
		227004 Fuel, Lubricants and Oils	118,654
		228001 Maintenance - Civil	78,669
		228002 Maintenance - Vehicles	126,755
		228003 Maintenance – Machinery, Equipment & Furniture	176,224
		282102 Fines and Penalties/ Court wards	7,516,688

Vote:131 Auditor General

QUARTER 2: Outputs and Expenditure in Quarter

committees and the House produced contracts from PDU and outsourced audits
 Finalisation, review and approval internal of audit manual 8 Contracts Committee meetings and 8 sets of minutes produced
 4 special investigations and 1 quarterly report produced by Internal Audit 12 Evaluation Committee meetings held and 12 sets of minutes produced
 Legal briefs and opinions for the AG and OAG prepared 3 Monthly reports submitted to PPDA
 Contracts drafted and reviewed on behalf of the AG and OAG 2 adverts run in the news papers
 Provisions of Constitution and NAA, 2008 on mandate of AG and OAG reviewed Maintenance of all OAG equipment
 Human Resource guidelines revised and new ones formulated

Reasons for Variation in performance

Delayed procurements and delayed settlement of bills resulted in unspent balances on some items.

	Total	14,729,266
	Wage Recurrent	1,924,634
	Non Wage Recurrent	12,804,632
	AIA	0
	Total For SubProgramme	14,729,266
	Wage Recurrent	1,924,634
	Non Wage Recurrent	12,804,632
	AIA	0

Recurrent Programmes

Subprogram: 02 Directorate of Central Government One

Outputs Provided

Output: 01 Financial Audits

		Item	Spent
Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2016 produced	Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2016 produced	211103 Allowances	271,572
Audit reports for 28 MDAs produced	Management letters for 14 MDAs prepared and approved	211104 Statutory salaries	1,370,990
Audit reports for 58 Statutory Authorities produced	Management letters for 29 Statutory Authorities prepared and approved	212101 Social Security Contributions	84,146
Audit reports for 29 projects produced	Management letters for 14 projects prepared and approved	213001 Medical expenses (To employees)	138,664
Management letters for 14 MDAs prepared and approved	Audit reports for 25 MDAs produced	213002 Incapacity, death benefits and funeral expenses	3,687
Management letters for 29 Statutory Authorities prepared and approved	Audit reports for 59 Statutory Authorities produced	213004 Gratuity Expenses	126,819
Management letters for 14 projects prepared and approved	Audit reports for 27 projects produced	221009 Welfare and Entertainment	6,349
Salary for 66 staff paid	Salary for 66 staff paid	221011 Printing, Stationery, Photocopying and Binding	3,038
Gratuity for 4 staff paid	Gratuity for 4 staff paid	227001 Travel inland	159,845
3 months 10% NSSF for staff paid	3 months 10% NSSF for staff paid	227002 Travel abroad	72,821
		227004 Fuel, Lubricants and Oils	47,850
		228002 Maintenance - Vehicles	28,422

Reasons for Variation in performance

Vote:131 Auditor General**QUARTER 2: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
Audits remain in progress due to inadequate funds to complete the audits and the reduced Audit period as a result of the PFM Act 2015			
		Total	2,314,203
		Wage Recurrent	1,370,990
		Non Wage Recurrent	943,213
		AIA	0
		Total For SubProgramme	2,314,203
		Wage Recurrent	1,370,990
		Non Wage Recurrent	943,213
		AIA	0

*Recurrent Programmes***Subprogram: 03 Directorate of Central Government Two***Outputs Provided***Output: 01 Financial Audits**

		Item	Spent
Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2016 produced	Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2016 produced	211103 Allowances	236,927
		211104 Statutory salaries	1,385,398
		212101 Social Security Contributions	127,422
Management Letters for 31 MDAs produced	Management Letters for 31 MDAs produced	213001 Medical expenses (To employees)	138,664
		213002 Incapacity, death benefits and funeral expenses	3,687
Management Letters for 21 Statutory Authorities produced	Management Letters for 21 Statutory Authorities produced	213004 Gratuity Expenses	126,819
Management Letters for 55 projects produced	Management Letters for 55 projects produced	221009 Welfare and Entertainment	9,609
		221011 Printing, Stationery, Photocopying and Binding	6,000
Management Letters for 3 PSAs	Management Letters for 3 PSAs	225001 Consultancy Services- Short term	137,967
Audit reports for 63 MDAs produced	Audit reports for 71 MDAs produced	227001 Travel inland	31,948
		227002 Travel abroad	332,751
Audit reports for 42 Statutory Authorities produced	Audit reports for 32 Statutory Authorities produced	227004 Fuel, Lubricants and Oils	47,850
		228002 Maintenance - Vehicles	30,494
Audit reports for 111 projects produced	Audit reports for 78 projects produced		
Audit reports for 6 PSAs produced	Audit reports for 3 PSAs produced		
3 months salary for 66 staff paid	3 months salary for 66 staff paid		
Annual gratuity for 4 staff paid	Annual gratuity for 4 staff paid		
3 months 10% NSSF for staff paid	3 months 10% NSSF for staff paid		

Reasons for Variation in performance

Audits remained in progress due to limited funds and the reduced audit period resulting from the PFM Act 2015

Total	2,615,537
Wage Recurrent	1,385,398
Non Wage Recurrent	1,230,138
AIA	0

Vote:131 Auditor General**QUARTER 2: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
		Total For SubProgramme	2,615,537
		Wage Recurrent	1,385,398
		Non Wage Recurrent	1,230,138
		AIA	0

*Recurrent Programmes***Subprogram: 04 Directorate of Local Authorities***Outputs Provided***Output: 01 Financial Audits**

		Item	Spent
Annual Report of the Auditor General on Local Government Authorities for the FY ended 30th June 2016 produced.	Annual Report of the Auditor General on Local Authorities for the FY ended 30th June 2016 produced.	211103 Allowances	1,151,234
Management letters for 111 HLGs produced	APMs for 124 Town Councils prepared and approved	211104 Statutory salaries	3,014,193
Management letters for 22 Municipalities produced	Management letters for 111 HLGs produced	212101 Social Security Contributions	176,222
Management letters 13 Regional Referral Hospitals produced	Management letters for 22 Municipalities produced	213001 Medical expenses (To employees)	48,840
Management letters for 174 Town Councils produced	Management letters 13 Regional Referral Hospitals produced	213002 Incapacity, death benefits and funeral expenses	3,687
Management letters for 571 LLGS produced	Management letters for 174 Town Councils produced	213004 Gratuity Expenses	188,605
Management letter for 1 project produced	Management letters for 440 LLGS produced	221009 Welfare and Entertainment	22,165
Audit reports for 111 HLGs produced	Management letter for 1 project produced	221011 Printing, Stationery, Photocopying and Binding	125,657
Audit reports for 22 Municipalities produced	Audit reports for 111 HLGs produced	225001 Consultancy Services- Short term	1,524,135
Audit reports for 13 Regional Referral Hospitals produced	Audit reports for 22 Municipalities produced	227001 Travel inland	955,610
Audit reports for 174 Town Councils produced	Audit reports for 13 Regional Referral Hospitals produced	227002 Travel abroad	68,888
Audit reports for 571 LLGS produced	Audit reports for 174 Town Councils produced	227004 Fuel, Lubricants and Oils	104,787
Audit report for 1 project produced	Audit reports for 440 LLGS produced	228002 Maintenance - Vehicles	17,117
Annual gratuity for Contract staff paid	Annual Reports for 277 schools produced		
3 months salary for 174 staff paid	Audit report for 1 project produced		
3 months NSSF for 174 staff paid	Annual gratuity for Contract staff paid		
	3 months' salary for 174 staff paid		
	3 months NSSF for 174 staff paid		

Vote:131 Auditor General

QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
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Reasons for Variation in performance

Due to inadequate funding and the reduced reporting period as per the PFM Act 2015, the audit of 749 LLGs remained in progress

Total	7,401,141
Wage Recurrent	3,014,193
Non Wage Recurrent	4,386,948
AIA	0
Total For SubProgramme	7,401,141
Wage Recurrent	3,014,193
Non Wage Recurrent	4,386,948
AIA	0

Recurrent Programmes

Subprogram: 05 Directorate of Value for Money and Specialised Audits

Outputs Provided

Output: 02 Value for Money Audits

		Item	Spent
Annual Report of the Auditor General produced on Value for Money Audits produced and submitted to Parliament.	Annual Report of the Auditor General produced on Value for Money Audits produced and submitted to Parliament.	211103 Allowances	177,519
		211104 Statutory salaries	1,011,706
Main study reports for 11 VFM audits produced	Main study reports for 8 VFM audits produced	212101 Social Security Contributions	108,390
		213002 Incapacity, death benefits and funeral expenses	3,687
Management letters for 3 specialised audits produced	Management letters for 3 specialised audits produced	213004 Gratuity Expenses	151,659
		221002 Workshops and Seminars	49,219
Audit Reports for 3 Specialised Audits produced	Audit Reports for 3 Specialised Audits produced	221009 Welfare and Entertainment	9,255
		221011 Printing, Stationery, Photocopying and Binding	14,151
3 months salary for 42 staff paid	3 months salary for 42 staff paid	225001 Consultancy Services- Short term	207,822
		227001 Travel inland	41,343
3 months 10% NSSF employer's contribution paid	3 months 10% NSSF employer's contribution paid	227002 Travel abroad	210,053
		227004 Fuel, Lubricants and Oils	24,827
Annual gratuity for 5 staff paid	Annual gratuity for 5 staff paid	228002 Maintenance - Vehicles	14,760

Reasons for Variation in performance

Due to reduced funding and the reduced auditing period as per the PFM Act 2015, 3 VFM Audits remained in progress.

Total	2,024,390
Wage Recurrent	1,011,706
Non Wage Recurrent	1,012,684
AIA	0
Total For SubProgramme	2,024,390
Wage Recurrent	1,011,706
Non Wage Recurrent	1,012,684
AIA	0

Recurrent Programmes

Subprogram: 06 Directorate of Forensic Investigations and Special Audits

Vote:131 Auditor General

QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
<i>Outputs Provided</i>			
Output: 02 Value for Money Audits			
14 Special Investigations Plans prepared and approved	66 Special Investigations Plans prepared and approved	Item	Spent
		211103 Allowances	203,975
14 Special Investigations Management Letters produced	74 Special Investigations Management Letters produced	211104 Statutory salaries	997,616
		212101 Social Security Contributions	105,889
25 Special Investigations Reports produced	74 Special Investigations Reports produced	213001 Medical expenses (To employees)	17,394
		213002 Incapacity, death benefits and funeral expenses	3,687
5 IT Audit Management Letters produced	4 IT Audit Management Letters produced	213004 Gratuity Expenses	126,819
5 IT Audit Reports produced	3 IT Audit Reports produced	221002 Workshops and Seminars	35,195
3 months salary for 41 staff paid	4 Regional Audits under AU and EAC conducted	221009 Welfare and Entertainment	7,800
Annual gratuity for 4 contract staff paid	3 months salary for 41 staff paid	221011 Printing, Stationery, Photocopying and Binding	17,397
3 months 10% NSSF employer contribution for 41 staff paid	Annual gratuity for 4 contract staff paid	225001 Consultancy Services- Short term	120,947
	3 months 10% NSSF employer contribution for 41 staff paid	227001 Travel inland	176,792
		227002 Travel abroad	54,000
		227004 Fuel, Lubricants and Oils	47,183
		228002 Maintenance - Vehicles	15,908

Reasons for Variation in performance

IT Audits still in progress. To be completed in Q3

Total	1,930,602
Wage Recurrent	997,616
Non Wage Recurrent	932,986
AIA	0
Total For SubProgramme	1,930,602
Wage Recurrent	997,616
Non Wage Recurrent	932,986
AIA	0

Development Projects

Project: 0362 Support to Office of the Auditor General

Capital Purchases

Output: 72 Government Buildings and Administrative Infrastructure

Vote:131 Auditor General

QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
Routine repair and maintenance of office buildings carried out	Contract for the construction of Hoima Regional office has been signed and groundbreaking and site handover to be done in January 2017	Item 312101 Non-Residential Buildings	Spent 32,574
AC, generator, lifts, CCTV, Fire extinguishers maintained	Evaluation report for the procurement of a contractor for the construction of Moroto Regional office has been approved for post qualification		
Fire extinguishers serviced for all branches and at Audit House	Generator fuel procured, quarterly service for the three Audit House generators, quarterly service for AC machines at Audit House, repair of plumbing installations at Audit House, minor carpentry repairs at Audit House, infrared thermometer bought, curtain walling repairs at Audit House, hand driers repaired at Audit House, lift lobby signage on floor 10 replaced, access control door release buttons replaced at Audit House and fire extinguishers serviced in all OAG offices. Masaka compound paving works completed Trips to all up-country office branches to collect, service and take back fire extinguishers. Trip to Soroti, Masaka and Fortportal to review the status of inverter-battery systems installed in branches. Gulu office branch office doors, kitchen shelves and leaking roof repaired. Signage works done at Jinja branch and Audit House Partitioning and Electrical works for the forensic lab on floor 09 at Audit House.		

Reasons for Variation in performance

Delayed procurement of service providers.

Total	32,574
GoU Development	32,574
External Financing	0
AIA	0

Output: 75 Purchase of Motor Vehicles and Other Transport Equipment

13 motor vehicles procured	Procurement ongoing. Contract to be awarded in January 2017	Item 312201 Transport Equipment	Spent 2,200
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Reasons for Variation in performance

Delayed procurement of suppliers of vehicles and under release of funds for vehicles

Total	2,200
GoU Development	2,200
External Financing	0
AIA	0

Output: 78 Purchase of Office and Residential Furniture and Fittings

Vote:131 Auditor General**QUARTER 2: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	<i>UShs Thousand</i>
Assorted furniture procured	Procurement yet to commence. Awaiting users' approval of furniture to be procured from UPS	Item 312203 Furniture & Fixtures	Spent 1,195
<i>Reasons for Variation in performance</i>			
Delayed procurement of suppliers of furniture			
			Total
			1,195
			GoU Development
			1,195
			External Financing
			0
			AIA
			0
			Total For SubProgramme
			35,969
			GoU Development
			35,969
			External Financing
			0
			AIA
			0
			GRAND TOTAL
			31,051,108
			Wage Recurrent
			9,704,537
			Non Wage Recurrent
			21,310,601
			GoU Development
			35,969
			External Financing
			0
			AIA
			0

Vote:131 Auditor General

QUARTER 3: Revised Workplan

<i>US\$ Thousands</i>	Planned Outputs for the Quarter	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)
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Program: 53 External Audit

Recurrent Programmes

Subprogram: 01 Headquarters

Outputs Provided

Output: 03 Policy, Planning and Strategic Management

	Item	Balance b/f	New Funds	Total
Half-year Financial Statements for the period ended 31st December 2016 produced				
Annual operational plan for FY 2017/18 produced	211103 Allowances	612	0	612
Ministerial Policy Statement and Budget Estimates for FY 2017/18 produced	211104 Statutory salaries	38,705	0	38,705
Semi-Annual Government Performance Report for FY 2016/17 produced	212101 Social Security Contributions	99,748	0	99,748
Quarter 2 FY 2016/17 progress report produced	212102 Pension for General Civil Service	79,212	0	79,212
FINMAP III work plan for FY 2017/18 and Q2 report produced	221001 Advertising and Public Relations	60	0	60
3 months utility bills paid	221002 Workshops and Seminars	6,033	0	6,033
Transport equipment maintained	221003 Staff Training	(9,681)	0	(9,681)
Site visits to Moroto and Hoima held	221007 Books, Periodicals & Newspapers	1,086	0	1,086
12 Evaluation Committee and 6 Contracts Committee meetings held and reports produced	221008 Computer supplies and Information Technology (IT)	34,007	0	34,007
3 monthly reports on procurement submitted to PPDA	221011 Printing, Stationery, Photocopying and Binding services	15,947	0	15,947
2 Procurement adverts placed in the newspapers	221012 Small Office Equipment	4,470	0	4,470
Maintenance of Internet, data and Closed User Group services	221016 IFMS Recurrent costs	20	0	20
IT maintenance visits to 8 branches carried out	221017 Subscriptions	751	0	751
1 bi-monthly OAG Information Flyer produced and disseminated to staff	222001 Telecommunications	36,292	0	36,292
3 months subscription for adverts and newspapers paid	223004 Guard and Security services	1,079	0	1,079
Technical support provided to audit staff	223005 Electricity	82,782	0	82,782
10 quality assurance reports issued on post -issuance reviews	223006 Water	45,698	0	45,698
Database on status of audit reports submitted to Parliament and recommendations adopted by oversight committees updated	224004 Cleaning and Sanitation	64,345	0	64,345
Technical support provided to Oversight Committees of Parliament	225001 Consultancy Services- Short term	62,596	0	62,596
Minutes and feedback reports on audit reports discussed by Parliament produced	227001 Travel inland	50,327	0	50,327
Report on recommendations emanating from AG's report adopted by oversight committees and the House produced	227003 Carriage, Haulage, Freight and transport hire	550	0	550
3 special investigation reports by Internal Audit produced	228001 Maintenance - Civil	28,585	0	28,585
Quarter 2 Internal Audit report produced	228002 Maintenance - Vehicles	90,220	0	90,220
Corporate Social Responsibility activities implemented	228003 Maintenance – Machinery, Equipment & Furniture	72,928	0	72,928
Legal briefs and opinions for the AG and OAG prepared	282102 Fines and Penalties/ Court wards	83,312	0	83,312
Contracts drafted and reviewed on behalf of the AG and OAG				
Auditor General represented in courts of law and other legal fora				
Provisions of Constitution and NAA, 2008 on mandate of AG and OAG reviewed	Total	889,685	0	889,685
Staff salaries paid and NSSF employer contribution paid	Wage Recurrent	38,705	0	38,705
OAG Health and Group life Insurance managed	Non Wage Recurrent	850,980	0	850,980
Staff performance appraisal and transfers managed	AIA	0	0	0
Training activities managed and evaluation framework developed				

Vote:131 Auditor General**QUARTER 3: Revised Workplan**

<i>US\$ Thousands</i>	Planned Outputs for the Quarter	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)
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Subprogram: 02 Directorate of Central Government One*Outputs Provided***Output: 01 Financial Audits**

	Item	Balance b/f	New Funds	Total
Risk profiling for 28 MDAs carried out				
Risk profiling for 58 Statutory Authorities carried out	211103 Allowances	204,141	0	204,141
Risk profiling for 29 projects carried out	212101 Social Security Contributions	58,485	0	58,485
Completion of 2 MDA audits and 2 project audits	221009 Welfare and Entertainment	4,349	0	4,349
3 months salary for 66 staff paid	221011 Printing, Stationery, Photocopying and Binding	32,452	0	32,452
3 months 10% NSSF for staff paid	227001 Travel inland	258,009	0	258,009
	228002 Maintenance - Vehicles	2,268	0	2,268
	Total	559,705	0	559,705
	<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>Non Wage Recurrent</i>	<i>559,705</i>	<i>0</i>	<i>559,705</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

Subprogram: 03 Directorate of Central Government Two*Outputs Provided***Output: 01 Financial Audits**

	Item	Balance b/f	New Funds	Total
Risk profiling for 63 MDAs carried out				
Risk profiling for 42 Statutory Authorities carried out	211103 Allowances	252,321	0	252,321
Risk profiling for 111 projects carried out	211104 Statutory salaries	43,257	0	43,257
Audit report for 33 projects, 10 Statutory Authorities and 3 PSAs produced	212101 Social Security Contributions	15,639	0	15,639
3 months salary for 66 staff paid	221009 Welfare and Entertainment	1,090	0	1,090
3 months 10% NSSF for staff paid	221011 Printing, Stationery, Photocopying and Binding	29,491	0	29,491
	225001 Consultancy Services- Short term	262,033	0	262,033
	227001 Travel inland	204,738	0	204,738
	228002 Maintenance - Vehicles	196	0	196
	Total	808,764	0	808,764
	<i>Wage Recurrent</i>	<i>43,257</i>	<i>0</i>	<i>43,257</i>
	<i>Non Wage Recurrent</i>	<i>765,507</i>	<i>0</i>	<i>765,507</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

Vote:131 Auditor General**QUARTER 3: Revised Workplan**

<i>US\$ Thousands</i>	Planned Outputs for the Quarter	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)
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Subprogram: 04 Directorate of Local Authorities*Outputs Provided***Output: 01 Financial Audits**

	Item	Balance b/f	New Funds	Total
APMs of 618 Sub-Counties and Municipal Divisions prepared and approved	211103 Allowances	269,506	0	269,506
Management letters for 618 Sub-Counties and Municipal Divisions prepared and approved	211104 Statutory salaries	923	0	923
	212101 Social Security Contributions	139,687	0	139,687
Audit reports for 749 Sub-Counties and Municipal Divisions prepared and approved	213001 Medical expenses (To employees)	89,825	0	89,825
	221009 Welfare and Entertainment	2,750	0	2,750
3 months salary for 174 staff paid	221011 Printing, Stationery, Photocopying and Binding	12,753	0	12,753
3 months NSSF for 174 staff paid	225001 Consultancy Services- Short term	(9,135)	0	(9,135)
3 months salary for 174 staff paid	227001 Travel inland	308,515	0	308,515
3 months NSSF for 174 staff paid	228002 Maintenance - Vehicles	38,389	0	38,389
	Total	853,213	0	853,213
	<i>Wage Recurrent</i>	<i>923</i>	<i>0</i>	<i>923</i>
	<i>Non Wage Recurrent</i>	<i>852,290</i>	<i>0</i>	<i>852,290</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

Subprogram: 05 Directorate of Value for Money and Specialised Audits*Outputs Provided***Output: 02 Value for Money Audits**

	Item	Balance b/f	New Funds	Total
Audit area justification papers for the FY 2017/18 audits produced	211103 Allowances	247,696	0	247,696
Completion of 3 VFM Audits in pending availability of funds	213001 Medical expenses (To employees)	138,664	0	138,664
	221002 Workshops and Seminars	10,492	0	10,492
3 months salary for 42 staff paid	221011 Printing, Stationery, Photocopying and Binding	16,117	0	16,117
3 months 10% NSSF employer's contribution paid	225001 Consultancy Services- Short term	192,178	0	192,178
	227001 Travel inland	403,208	0	403,208
	227004 Fuel, Lubricants and Oils	66,091	0	66,091
	228002 Maintenance - Vehicles	30,889	0	30,889
	Total	1,105,335	0	1,105,335
	<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>Non Wage Recurrent</i>	<i>1,105,335</i>	<i>0</i>	<i>1,105,335</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

Vote:131 Auditor General**QUARTER 3: Revised Workplan**

<i>US\$ Thousands</i>	Planned Outputs for the Quarter	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)
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Subprogram: 06 Directorate of Forensic Investigations and Special Audits*Outputs Provided***Output: 02 Value for Money Audits**

	Item	Balance b/f	New Funds	Total
1 IT Audit in progress completed				
12 Special Investigations Plans prepared and approved	211103 Allowances	143,975	0	143,975
12 Special Investigation management letters produced	213001 Medical expenses (To employees)	121,270	0	121,270
12 Special Investigations Reports prepared and approved	221002 Workshops and Seminars	(195)	0	(195)
3 months' salary for 41 staff paid	221009 Welfare and Entertainment	1,200	0	1,200
3 months 10% NSSF employer contribution for 41 staff	221011 Printing, Stationery, Photocopying and Binding	5,103	0	5,103
	225001 Consultancy Services- Short term	179,053	0	179,053
	227001 Travel inland	53,563	0	53,563
	227004 Fuel, Lubricants and Oils	667	0	667
	228002 Maintenance - Vehicles	14,782	0	14,782
	Total	519,418	0	519,418
	<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>Non Wage Recurrent</i>	<i>519,418</i>	<i>0</i>	<i>519,418</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

*Development Projects***Project: 0362 Support to Office of the Auditor General***Capital Purchases***Output: 72 Government Buildings and Administrative Infrastructure**

	Item	Balance b/f	New Funds	Total
Routine repair and maintenance of office buildings carried out	312101 Non-Residential Buildings	288,755	0	288,755
AC, generator, lifts, CCTV, Fire extinguishers maintained	Total	288,755	0	288,755
Internal cleaning cradle installed at Audit House	<i>GoU Development</i>	<i>288,755</i>	<i>0</i>	<i>288,755</i>
Fencing Masaka branch completed	<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>
Inverter system installed for Mbarara, and Soroti	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

Output: 75 Purchase of Motor Vehicles and Other Transport Equipment

	Item	Balance b/f	New Funds	Total
13 Vehicles procured	312201 Transport Equipment	301,257	0	301,257
	Total	301,257	0	301,257
	<i>GoU Development</i>	<i>301,257</i>	<i>0</i>	<i>301,257</i>
	<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

Vote:131 Auditor General

QUARTER 3: Revised Workplan

<i>UShs Thousand</i>	Planned Outputs for the Quarter	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)		
Output: 78 Purchase of Office and Residential Furniture and Fittings				
Furniture and fitting procured for Fort Portal and Gulu brahces	Item	Balance b/f	New Funds	Total
	312203 Furniture & Fixtures	35,665	0	35,665
	Total	35,665	0	35,665
	<i>GoU Development</i>	<i>35,665</i>	<i>0</i>	<i>35,665</i>
	<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>
	GRAND TOTAL	5,361,797	0	5,361,797
	<i>Wage Recurrent</i>	<i>82,886</i>	<i>0</i>	<i>82,886</i>
	<i>Non Wage Recurrent</i>	<i>4,653,234</i>	<i>0</i>	<i>4,653,234</i>
	<i>GoU Development</i>	<i>625,676</i>	<i>0</i>	<i>625,676</i>
	<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>