

Vote:131 Auditor General

QUARTER 3: 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 Q3	Released by End Q 3	Spent by End Q3	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	23.275	17.788	17.788	17.095	76.4%	73.4%	96.1%
Non Wage	27.365	23.392	23.392	21.342	85.5%	78.0%	91.2%
Devt. GoU	3.976	1.487	1.487	0.929	37.4%	23.4%	62.5%
Ext. Fin.	0.000	0.000	0.000	0.000	0.0%	0.0%	0.0%
GoU Total	54.615	42.667	42.667	39.365	78.1%	72.1%	92.3%
Total GoU+Ext Fin (MTEF)	54.615	42.667	42.667	39.365	78.1%	72.1%	92.3%
Arrears	0.405	0.405	0.405	0.405	100.0%	100.0%	100.0%
Total Budget	55.020	43.072	43.072	39.770	78.3%	72.3%	92.3%
A.I.A Total	0.000	0.000	0.000	0.000	0.0%	0.0%	0.0%
Grand Total	55.020	43.072	43.072	39.770	78.3%	72.3%	92.3%
Total Vote Budget Excluding Arrears	54.615	42.667	42.667	39.365	78.1%	72.1%	92.3%

Table V1.2: Releases and Expenditure by Program*

Billion Uganda Shillings	Approved Budget	Released	Spent	% Budget Released	% Budget Spent	%Releases Spent
Program: 1415 Financial Audits	22.90	18.54	17.79	80.9%	77.7%	96.0%
Program: 1416 Value for Money and Specialised Audits	11.63	9.35	8.42	80.4%	72.4%	90.0%
Program: 1417 Support to Audit services	20.08	14.78	13.16	73.6%	65.5%	89.1%
Total for Vote	54.62	42.67	39.37	78.1%	72.1%	92.3%

Matters to note in budget execution

Variance in budget execution is mainly attributed to audits in progress. These shall be completed and reported on in Q4. Additionally, delayed commencement of procurement processes and payments to service providers led to unspent balances at the end of the quarter.

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

<i>(i) Major unspent balances</i>	
Programs , Projects	
Program 1415 Financial Audits	
0.063 Bn Shs	<i>SubProgram/Project :02 Central Government One</i>
Reason: Unspent balances are mainly attributed to audits in progress and delayed submission of procurement and payment requests. Funds shall be consumed in Q4.	

Vote:131 Auditor General

QUARTER 3: Highlights of Vote Performance

<i>Items</i>	
36,412,839.000 UShs	227001 Travel inland Reason: Unspent balances are due to audits in progress and shall be consumed in Q4 as audits are concluded and reported on.
12,990,000.000 UShs	227004 Fuel, Lubricants and Oils Reason: These fund balances are due to audits in progress. which are due to be completed and reported on in Q4.
8,753,917.000 UShs	211103 Allowances Reason: Unspent balances are due to audits in progress and shall be consumed in Q4 as audits are concluded and reported on.
3,873,485.000 UShs	228002 Maintenance - Vehicles Reason: The balances on this item can be attributed to delayed submission of requests for vehicle maintenance repairs. Funds shall be consumed in Q4.
1,315,406.000 UShs	221011 Printing, Stationery, Photocopying and Binding Reason: The balances on this item are to be utilised in production of reports for audits which are still in progress. These balances shall be consumed in Q4 when audits in progress are completed.
0.184 Bn Shs	<i>SubProgram/Project :03 Central Government Two</i> Reason: Under expenditure resulting in fund balances is due to audits in progress and delayed submission of procurement requests. Funds shall be utilised in Q4 when services are procured and audits in progress are completed.
<i>Items</i>	
173,021,217.000 UShs	225001 Consultancy Services- Short term Reason: Unspent balances are due to audits in progress. Payments to audit firms/consultants shall be done once audit reports are produced.
20,329,797.000 UShs	221011 Printing, Stationery, Photocopying and Binding Reason: Fund balances are due to audits in progress. This amount shall be utilised in Q4 once on-going audits are concluded and reports are produced.
2,381,131.000 UShs	228002 Maintenance - Vehicles Reason: Unspent balances are attributed to delayed submission of requests for procurement of vehicle repair services. Funds shall be utilised in Q4 when procurement is concluded.
0.214 Bn Shs	<i>SubProgram/Project :04 Local Authorities</i> Reason: Unspent balances are mainly attributed to audits in progress and delayed submission of procurement and payment requests. Funds shall be consumed in Q4.
<i>Items</i>	
103,001,524.000 UShs	227001 Travel inland Reason: Unspent balances are due to audits in progress and shall be consumed in Q4 as audits are concluded and reported on.
65,416,374.000 UShs	211103 Allowances Reason: Unspent balances are due to audits in progress and shall be consumed in Q4 as audits are concluded and reported on.
27,042,663.000 UShs	228002 Maintenance - Vehicles Reason: The balances on this item can be attributed to delayed submission of requests for vehicle maintenance repairs. Funds shall be consumed in Q4.

Vote:131 Auditor General

QUARTER 3: Highlights of Vote Performance

15,600,000.000 UShs	225001 Consultancy Services- Short term	Reason: Remaining funds on this item are a result of audits in progress. Consultancy fees to audit firms shall be paid when audits are completed and reported on in Q4.
3,193,789.000 UShs	221011 Printing, Stationery, Photocopying and Binding	Reason: The balances on this item are to be utilised in production of reports for audits which are still in progress. These balances shall be consumed in Q4 when audits in progress are completed.
Program 1416 Value for Money and Specialised Audits		
0.123 Bn Shs	<i>SubProgram/Project :05 Value for Money and Specialised Audits</i>	
		Reason: Unspent funds are a result of audits in progress and delayed submission of procurement and payment requests. Funds shall be consumed in Q4.
<i>Items</i>		
91,366,386.000 UShs	227001 Travel inland	Reason: Unspent balances are due to audits in progress and shall be consumed in Q4 as audits are completed and reported on.
20,473,000.000 UShs	228002 Maintenance - Vehicles	Reason: The balances on this item can be attributed to delayed submission of requests for vehicle maintenance repairs. Funds shall be consumed in Q4.
6,751,757.000 UShs	227004 Fuel, Lubricants and Oils	Reason: These fund balances are due to audits in progress. which are due to be completed and reported on in Q4.
4,164,750.000 UShs	221009 Welfare and Entertainment	Reason: Unspent balances are due to delayed payments on staff welfare activities. These shall be utilised in Q4.
0.749 Bn Shs	<i>SubProgram/Project :06 Forensic Investigations and Special Audits</i>	
		Reason: Delayed procurement processes and audits in progress explain the under expenditure of funds in this sub-programme. These balances shall be spent in Q4.
<i>Items</i>		
453,252,145.000 UShs	211103 Allowances	Reason: Unspent balances are due to audits in progress and shall be consumed in Q4 as audits are completed and reported on.
138,664,232.000 UShs	213001 Medical expenses (To employees)	Reason: Delayed procurement of life insurance service providers and subsequent delayed payment of premium accounts for the unspent balances on this item. Funds shall be utilised in Q4.
111,575,466.000 UShs	225001 Consultancy Services- Short term	Reason: The fund balances on this item are due to specialised audits in progress. Consultancy fees shall be paid upon conclusion of audits in Q4.
26,736,511.000 UShs	227001 Travel inland	Reason: Unspent funds are due to audits in progress and shall be consumed in Q4 as audits are concluded and reported on.
15,129,117.000 UShs	228002 Maintenance - Vehicles	Reason: The balances on this item can be attributed to delayed submission of requests for vehicle maintenance repairs. Funds shall be spent in Q4.

Vote:131 Auditor General

QUARTER 3: Highlights of Vote Performance

Program 1417 Support to Audit services	
0.718 Bn Shs	SubProgram/Project :01 Headquarters
	Reason: Delayed procurement processes and payments to service providers resulted in the unspent balances in this sub-programme.
<i>Items</i>	
125,901,291.000 UShs	228003 Maintenance – Machinery, Equipment & Furniture
	Reason: Unspent balances are due to delayed submission of requests for service providers from user departments. Funds shall be utilised in Q4 when works are completed.
120,396,816.000 UShs	223005 Electricity
	Reason: Delayed processing of utility bills resulted in the unspent balances on this item. Funds shall be spent in Q4.
103,431,454.000 UShs	228001 Maintenance - Civil
	Reason: Unspent balances are attributed to delayed procurement of service providers. Payments shall be made in Q4 when works are completed.
76,411,170.000 UShs	212101 Social Security Contributions
	Reason: Delayed remittance of NSSF Contributions due to on-going verification resulted in the unspent balances on this item. Money shall be spent in Q4.
71,370,856.000 UShs	224004 Cleaning and Sanitation
	Reason: Delayed processing of payment invoices resulted in the unspent balances on this item. Payments shall be made in Q4.
0.558 Bn Shs	SubProgram/Project :0362 Support to Office of the Auditor General
	Reason: Unspent balances are due to delayed procurement processes. Funds shall be utilised in Q4.
<i>Items</i>	
259,952,347.000 UShs	312101 Non-Residential Buildings
	Reason: Delayed submission of procurement requests have resulted in the under expenditure in this item. Fund shall be spent in Q4
146,472,367.000 UShs	312201 Transport Equipment
	Reason: Unspent balances are due to delayed submission of requests from the user department. Funds shall be utilised in Q4.
136,660,469.000 UShs	312202 Machinery and Equipment
	Reason: Due to delayed procurement of service providers, these funds have remained unspent.
14,744,000.000 UShs	312203 Furniture & Fixtures
	Reason: Unspent balances are due to delayed submission of furniture requests from user departments. Funds shall be spent in Q4 after furniture is procured.
<i>(ii) Expenditures in excess of the original approved budget</i>	

V2: Performance Highlights

Table V2.1: Programme Outcome and Outcome Indicators*

Programme : 15 Financial Audits

Vote:131 Auditor General

QUARTER 3: Highlights of Vote Performance

Responsible Officer: EDWARD AKOL			
Programme Outcome: Improved accountability, transparency, and compliance with laws and regulations in the public sector			
Sector Outcomes contributed to by the Programme Outcome			
1. Value for money in the management of public resources			
Programme Outcome Indicators	Indicator Measure	Planned 2017/18	Actuals By END Q3
Level of compliance with public financial management laws and regulations	Percentage	35%	
Programme Outcome: Improved quality of audit reports contributing to value for money in the use of Public resources			
Sector Outcomes contributed to by the Programme Outcome			
1. Value for money in the management of public resources			
Programme Outcome Indicators	Indicator Measure	Planned 2017/18	Actuals By END Q3
Proportion of external audit report recommendations implemented	Percentage	75%	
Programme : 16 Value for Money and Specialised Audits			
Responsible Officer: STEPHEN KATEREGGA			
Programme Outcome: Effective public service delivery systems and instrumental, causative forensic investigations			
Sector Outcomes contributed to by the Programme Outcome			
1. Value for money in the management of public resources			
Programme Outcome Indicators	Indicator Measure	Planned 2017/18	Actuals By END Q3
Number of Judicial and Administrative actions resulting from audits	Number	5%	
Nominal amount of savings resulting from audits	Number	60%	
Number of policy changes and Administrative Instructions resulting from OAG reports	Number	70%	
Programme : 17 Support to Audit services			
Responsible Officer: MAXWELL POUL OGENTHO			
Programme Outcome: A high performing and efficient model institution			
Sector Outcomes contributed to by the Programme Outcome			
1. Value for money in the management of public resources			
Programme Outcome Indicators	Indicator Measure	Planned 2017/18	Actuals By END Q3
Percentage of Corporate Strategy implemented	Percentage	25%	
Level of OAG compliance with ISSAI's using INTOSAI Performance Measurement Framework	Rate	61%	
Level of implementation of Internal and External Audit Recommendations	Percentage	5	

Vote:131 Auditor General

QUARTER 3: Highlights of Vote Performance

Table V2.2: Key Vote Output Indicators*

Programme : 15 Financial Audits			
Sub Programme : 02 Central Government One			
KeyOutputPut : 01 Financial Audits			
Key Output Indicators	Indicator Measure	Planned 2017/18	Actuals By END Q3
No. of MDAs audited	Number	31	31
No. of Statutory Authorities audited	Number	52	52
No. of projects audited	Number	30	28
No. of Higher Local Governments audited	Number	0	
Percentage of impact-oriented financial audit reports (MDAs, Statutory Bodies, Local Governments)	Number	0	
Percentage of planned financial audits (MDAs, Statutory Authorities, Projects, PSAs and Local Governments) undertaken.	Percentage	100%	100%
Percentage of unqualified audit reports (MDAs, Statutory Bodies, Local Governments)	Percentage	100%	95.3%
Number of reviews and updates to audit manuals/guidelines	Number	100%	5
Sub Programme : 03 Central Government Two			
KeyOutputPut : 01 Financial Audits			
Key Output Indicators	Indicator Measure	Planned 2017/18	Actuals By END Q3
No. of MDAs audited	Number	69	69
No. of Statutory Authorities audited	Number	42	40
No. of projects audited	Number	74	62
Percentage of planned financial audits (MDAs, Statutory Authorities, Projects, PSAs and Local Governments) undertaken.	Percentage	100%	92.43%
Percentage of unqualified audit reports (MDAs, Statutory Bodies, Local Governments)	Percentage	100%	95.24%
Number of reviews and updates to audit manuals/guidelines	Number	100%	5
Sub Programme : 04 Local Authorities			
KeyOutputPut : 01 Financial Audits			
Key Output Indicators	Indicator Measure	Planned 2017/18	Actuals By END Q3
No. of Higher Local Governments audited	Number	115	115
Percentage of impact-oriented financial audit reports (MDAs, Statutory Bodies, Local Governments)	Number	777	

Vote:131 Auditor General

QUARTER 3: Highlights of Vote Performance

Percentage of planned financial audits (MDAs, Statutory Authorities, Projects, PSAs and Local Governments) undertaken.	Percentage	100%	100%
Percentage of unqualified audit reports (MDAs, Statutory Bodies, Local Governments)	Percentage	0%	98.4%
Number of reviews and updates to audit manuals/guidelines	Number	0%	
Programme : 16 Value for Money and Specialised Audits			
Sub Programme : 05 Value for Money and Specialised Audits			
KeyOutputPut : 01 Value for Money Audits			
Key Output Indicators	Indicator Measure	Planned 2017/18	Actuals By END Q3
No. of Value for Money Audits conducted	Number	30	21
No. of Forensic Investigations and Special audits conducted	Number	0	
Percentage of planned Value for Money and Specialised audits (VFM studies, Forensic Investigations, Special Audits, PPP Audits, Engineering/Public works audits, Gender and Environment audits, Regional audits) undertaken.	Percentage	100%	70%
Percentage of specified forensic investigations resulting in successful prosecutions	Percentage	100%	
Percentage of audit reports resulting in policy changes/administrative instructions	Percentage	0%	
Sub Programme : 06 Forensic Investigations and Special Audits			
KeyOutputPut : 01 Value for Money Audits			
Key Output Indicators	Indicator Measure	Planned 2017/18	Actuals By END Q3
No. of Forensic Investigations and Special audits conducted	Number	46	31
Percentage of planned Value for Money and Specialised audits (VFM studies, Forensic Investigations, Special Audits, PPP Audits, Engineering/Public works audits, Gender and Environment audits, Regional audits) undertaken.	Percentage		68.42%
Percentage of audit reports resulting in policy changes/administrative instructions	Percentage	100%	0%
Programme : 17 Support to Audit services			
Sub Programme : 01 Headquarters			
KeyOutputPut : 01 Policy, Planning and Strategic Management			
Key Output Indicators	Indicator Measure	Planned 2017/18	Actuals By END Q3
Level of alignment of operational plans	Percentage	100%	100%
Percentage of staff appropriately accommodated	Percentage	100%	100%

Vote:131 Auditor General

QUARTER 3: Highlights of Vote Performance

Number of procurements and disposals carried out	Number	80	46
Percentage of planned draft legal amendments proposed and presented	Percentage		100%
Sub Programme : 0362 Support to Office of the Auditor General			
KeyOutputPut : 75 Purchase of Motor Vehicles and Other Transport Equipment			
Key Output Indicators	Indicator Measure	Planned 2017/18	Actuals By END Q3
Proportion of vehicles and motorcycles in good condition	Ratio	80:100	

Performance highlights for the Quarter

During the quarter, the office completed and reported on a total of 604 Lower Local Governments, 183 Schools, 4 Special Audits and 1 IT Audit. In addition, the office achieved 100% dissemination of the Annual Audit report of the Auditor General for the FY ended June 2017, to all stakeholders. Individual entity reports were also processed and disseminated.

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 1415 Financial Audits	22.90	18.54	17.79	80.9%	77.7%	96.0%
<i>Class: Outputs Provided</i>	<i>22.90</i>	<i>18.54</i>	<i>17.79</i>	<i>80.9%</i>	<i>77.7%</i>	<i>96.0%</i>
141501 Financial Audits	22.90	18.54	17.79	80.9%	77.7%	96.0%
Program 1416 Value for Money and Specialised Audits	11.63	9.35	8.42	80.4%	72.4%	90.0%
<i>Class: Outputs Provided</i>	<i>11.63</i>	<i>9.35</i>	<i>8.42</i>	<i>80.4%</i>	<i>72.4%</i>	<i>90.0%</i>
141601 Value for Money Audits	11.63	9.35	8.42	80.4%	72.4%	90.0%
Program 1417 Support to Audit services	20.49	15.18	13.56	74.1%	66.2%	89.3%
<i>Class: Outputs Provided</i>	<i>16.11</i>	<i>13.69</i>	<i>12.63</i>	<i>85.0%</i>	<i>78.4%</i>	<i>92.3%</i>
141701 Policy, Planning and Strategic Management	16.11	13.69	12.63	85.0%	78.4%	92.3%
<i>Class: Capital Purchases</i>	<i>3.98</i>	<i>1.49</i>	<i>0.93</i>	<i>37.4%</i>	<i>23.4%</i>	<i>62.5%</i>
141772 Government Buildings and Administrative Infrastructure	1.55	0.31	0.05	20.0%	3.2%	16.2%
141775 Purchase of Motor Vehicles and Other Transport Equipment	0.85	0.73	0.58	86.0%	68.7%	80.0%
141776 Purchase of Office and ICT Equipment, including Software	1.50	0.43	0.29	28.7%	19.6%	68.3%
141778 Purchase of Office and Residential Furniture and Fittings	0.07	0.01	0.00	20.0%	0.0%	0.0%
<i>Class: Arrears</i>	<i>0.40</i>	<i>0.00</i>	<i>0.00</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>
141799 Arrears	0.40	0.00	0.00	0.0%	0.0%	0.0%
Total for Vote	55.02	43.07	39.77	78.3%	72.3%	92.3%

Table V3.2: 2017/18 GoU Expenditure by Item

Vote:131 Auditor General

QUARTER 3: Highlights of Vote Performance

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
Class: Outputs Provided	50.64	41.59	38.84	82.1%	76.7%	93.4%
211103 Allowances	6.85	5.31	4.75	77.5%	69.3%	89.4%
211104 Statutory salaries	23.27	17.79	17.09	76.4%	73.4%	96.1%
212101 Social Security Contributions	2.12	1.94	1.87	91.7%	88.0%	96.1%
212102 Pension for General Civil Service	0.69	0.52	0.49	75.0%	70.4%	93.9%
213001 Medical expenses (To employees)	1.41	1.41	1.26	100.0%	89.4%	89.4%
213002 Incapacity, death benefits and funeral expenses	0.06	0.04	0.04	75.0%	75.0%	100.0%
213004 Gratuity Expenses	1.16	1.16	1.16	100.0%	100.0%	100.0%
221001 Advertising and Public Relations	0.07	0.05	0.05	75.0%	74.8%	99.8%
221002 Workshops and Seminars	0.47	0.35	0.35	75.0%	75.0%	100.0%
221003 Staff Training	0.49	0.47	0.47	95.8%	95.8%	100.0%
221004 Recruitment Expenses	0.06	0.06	0.06	100.0%	100.0%	100.0%
221007 Books, Periodicals & Newspapers	0.08	0.06	0.06	75.0%	74.5%	99.3%
221008 Computer supplies and Information Technology (IT)	0.74	0.56	0.56	75.0%	75.0%	100.0%
221009 Welfare and Entertainment	0.38	0.28	0.28	75.0%	73.5%	98.0%
221011 Printing, Stationery, Photocopying and Binding	0.57	0.43	0.39	75.0%	69.4%	92.6%
221012 Small Office Equipment	0.04	0.03	0.03	75.0%	74.2%	99.0%
221016 IFMS Recurrent costs	0.07	0.05	0.05	75.0%	74.9%	99.9%
221017 Subscriptions	0.13	0.10	0.08	75.0%	63.0%	84.0%
222001 Telecommunications	0.06	0.04	0.03	75.0%	56.9%	75.8%
223004 Guard and Security services	0.42	0.32	0.31	75.0%	73.4%	97.9%
223005 Electricity	0.48	0.36	0.24	75.0%	50.0%	66.7%
223006 Water	0.14	0.11	0.11	75.0%	75.0%	100.0%
224004 Cleaning and Sanitation	0.34	0.25	0.18	75.0%	53.8%	71.7%
225001 Consultancy Services- Short term	3.40	3.40	3.04	100.0%	89.3%	89.3%
227001 Travel inland	3.95	3.46	3.21	87.5%	81.3%	92.9%
227002 Travel abroad	1.07	0.99	0.99	92.7%	92.7%	100.0%
227003 Carriage, Haulage, Freight and transport hire	0.04	0.03	0.03	75.0%	75.0%	100.0%
227004 Fuel, Lubricants and Oils	0.62	0.52	0.49	83.2%	79.7%	95.8%
228001 Maintenance - Civil	0.21	0.16	0.06	75.0%	26.8%	35.7%
228002 Maintenance - Vehicles	0.74	0.55	0.44	75.0%	60.1%	80.2%
228003 Maintenance – Machinery, Equipment & Furniture	0.50	0.37	0.25	75.0%	49.7%	66.3%
Class: Capital Purchases	3.98	1.49	0.93	37.4%	23.4%	62.5%
312101 Non-Residential Buildings	1.55	0.31	0.05	20.0%	3.2%	16.2%
312201 Transport Equipment	0.85	0.73	0.58	86.0%	68.7%	80.0%
312202 Machinery and Equipment	1.50	0.43	0.29	28.7%	19.6%	68.3%
312203 Furniture & Fixtures	0.07	0.01	0.00	20.0%	0.0%	0.0%
Class: Arrears	0.40	0.00	0.00	0.0%	0.0%	0.0%
321608 General Public Service Pension arrears (Budgeting)	0.40	0.00	0.00	0.0%	0.0%	0.0%
Total for Vote	55.02	43.07	39.77	78.3%	72.3%	92.3%

Vote:131 Auditor General

QUARTER 3: Highlights of Vote Performance

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 1415 Financial Audits	22.90	18.54	17.79	80.9%	77.7%	96.0%
<i>Recurrent SubProgrammes</i>						
02 Central Government One	4.82	3.78	3.65	78.6%	75.8%	96.5%
03 Central Government Two	5.35	3.96	3.77	73.9%	70.4%	95.3%
04 Local Authorities	12.74	10.80	10.37	84.8%	81.4%	96.0%
Program 1416 Value for Money and Specialised Audits	11.63	9.35	8.42	80.4%	72.4%	90.0%
<i>Recurrent SubProgrammes</i>						
05 Value for Money and Specialised Audits	4.68	3.82	3.69	81.6%	78.9%	96.7%
06 Forensic Investigations and Special Audits	6.95	5.54	4.73	79.6%	68.0%	85.4%
Program 1417 Support to Audit services	20.49	15.18	13.56	74.1%	66.2%	89.3%
<i>Recurrent SubProgrammes</i>						
01 Headquarters	16.51	13.69	12.63	82.9%	76.5%	92.3%
<i>Development Projects</i>						
0362 Support to Office of the Auditor General	3.98	1.49	0.93	37.4%	23.4%	62.5%
Total for Vote	55.02	43.07	39.77	78.3%	72.3%	92.3%

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
---------------------------------	-----------------	----------	-------	-------------------	----------------	-----------------

Vote:131 Auditor General

QUARTER 3: 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
------------------------	---	--	---------------

Program: 15 Financial Audits

Recurrent Programmes

Subprogram: 02 Central Government One

Outputs Provided

Output: 01 Financial Audits

Management letters(MLs) for 31 MDAs prepared, MLs for 52 Statutory Authorities prepared, MLs for 30 projects prepared, Audit reports for 31 MDAs produced, Audit reports for 52 Statutory Authorities produced, 30 projects reports produced	Risk profiling for 21 MDA's carried out Risk profiling for 33 SB's carried out Risk profiling for 26 projects carried out 2 Audit areas for the FY 2017/18 identified and approved APMs for 28 MDAs prepared and approved APMs for 52 Statutory Authorities prepared and approved APMs for 30 Projects prepared and approved Management letters for 28 MDAs prepared and approved Management letters for 52 Statutory Authorities prepared and approved Management letters for 35 projects prepared and approved Management letter for one special audit produced Audit reports for 31 MDAs produced Audit reports for 52 Statutory produced Audit report for 1 special audit produced Audit reports for 28 Projects produced 9 months' salary for 59 staff paid 9 months' 10% NSSF for 59 staff paid	Item	Spent
		211103 Allowances	81,304
		211104 Statutory salaries	2,374,893
		212101 Social Security Contributions	219,457
		213001 Medical expenses (To employees)	138,664
		213002 Incapacity, death benefits and funeral expenses	5,530
		213004 Gratuity Expenses	133,964
		221003 Staff Training	81,773
		221009 Welfare and Entertainment	14,443
		221011 Printing, Stationery, Photocopying and Binding	46,596
		227001 Travel inland	402,334
		227002 Travel abroad	76,462
		227004 Fuel, Lubricants and Oils	37,253
		228002 Maintenance - Vehicles	37,558

Reasons for Variation in performance

Total	3,650,230
Wage Recurrent	2,374,893
Non Wage Recurrent	1,275,337
AIA	0
Total For SubProgramme	3,650,230
Wage Recurrent	2,374,893
Non Wage Recurrent	1,275,337
AIA	0

Recurrent Programmes

Subprogram: 03 Central Government Two

Outputs Provided

Output: 01 Financial Audits

Vote:131 Auditor General

QUARTER 3: 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
Management letters(MLs) for 69 MDAs, 42 Statutory Authorities, 74 projects and 4 PSAs audits produced. Audit reports for 69 MDAs, 42 Statutory Authorities, 74 projects, 4 PSAs audits produced	Risk profiling for 57 MDA's carried out Risk profiling for 34 SB's carried out Risk profiling for 73 projects carried out Risk profiling for 4 PSAs carried out VFM Audit areas for the FY 2017/18 identified and 2 Audit Area Justification papers produced and pproved APM for 69 MDAs prepared and approved APMs for 40 Statutory Authorities prepared and approved APMs for 62 Projects prepared and approved APMs for 4 PSAs prepared and approved Management Letters for 69 MDAs produced Management Letters for 40 Statutory Authorities produced Management Letters for 62 projects produced Management Letters for 4 PSAs Audit reports for 69 MDAs produced Audit reports for 40 Statutory produced Audit reports for 62 Projects produced 9 months' salary for 66 staff paid 9 months' 10% NSSF for 66 staff paid	Item 211103 Allowances 211104 Statutory salaries 212101 Social Security Contributions 213001 Medical expenses (To employees) 213002 Incapacity, death benefits and funeral expenses 213004 Gratuity Expenses 221003 Staff Training 221009 Welfare and Entertainment 221011 Printing, Stationery, Photocopying and Binding 225001 Consultancy Services- Short term 227001 Travel inland 227002 Travel abroad 227004 Fuel, Lubricants and Oils 228002 Maintenance - Vehicles	Spent 92,661 2,545,000 220,117 138,664 5,530 133,964 81,773 14,444 27,582 226,979 154,180 74,869 28,710 25,240

Reasons for Variation in performance

4 PSA audits are still in progress and are at Management letter stage. Reports shall be produced in Q4.

Total	3,769,713
Wage Recurrent	2,545,000
Non Wage Recurrent	1,224,713
AIA	0
Total For SubProgramme	3,769,713
Wage Recurrent	2,545,000
Non Wage Recurrent	1,224,713
AIA	0

Recurrent Programmes

Subprogram: 04 Local Authorities

Outputs Provided

Output: 01 Financial Audits

Vote:131 Auditor General

QUARTER 3: 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
Management letters(MLs) for 115 HLGs, 41 MCs, 13 RRHs, 198 Town Councils, 500 LLGS, 277 Schools produced. Audit reports for 115 HLGs, 41 Municipalities, 13 Regional Referral Hospitals, 198 Town Councils, 500 LLGS, 277 Schools produced	APMs of 115 districts prepared and approved APMs for 13 Regional referral hospitals prepared and approved APMs for 198 Town Councils prepared and approved APMs for 440 schools and tertiary institutions prepared and approved Management letters for 115 Districts prepared and approved Management letters for 41 Municipal councils prepared and approved Management letters for 13 Regional Referral Hospitals prepared and approved Management letters for 198 Town councils prepared and approved Management letters for 652 Sub-counties prepared and approved Management letters for 440 schools and tertiary institutions prepared and approved Audit reports for 115 Districts prepared and approved Audit reports for 41 Municipal councils prepared and approved Audit reports for 13 Regional Referral Hospitals prepared and approved Audit reports for 198 Town councils prepared and approved Audit reports for 440 schools and tertiary institutions prepared and approved Audit reports for 604 Sub-counties and divisions produced 9 months salary for 147 staff paid 9 months NSSF for 147 staff paid	Item 211103 Allowances 211104 Statutory salaries 212101 Social Security Contributions 213001 Medical expenses (To employees) 213002 Incapacity, death benefits and funeral expenses 213004 Gratuity Expenses 221003 Staff Training 221009 Welfare and Entertainment 221011 Printing, Stationery, Photocopying and Binding 225001 Consultancy Services- Short term 227001 Travel inland 227002 Travel abroad 227004 Fuel, Lubricants and Oils 228002 Maintenance - Vehicles	Spent 241,485 5,165,101 486,067 138,664 5,530 199,233 81,773 33,635 183,661 2,004,400 1,330,838 307,272 131,559 61,700

Reasons for Variation in performance

Audits of schools and lower local governments (including backlogs) are still in progress and shall be concluded in Q4.

Total	10,370,919
Wage Recurrent	5,165,101
Non Wage Recurrent	5,205,818
AIA	0
Total For SubProgramme	10,370,919
Wage Recurrent	5,165,101
Non Wage Recurrent	5,205,818
AIA	0

Program: 16 Value for Money and Specialised Audits

Recurrent Programmes

Subprogram: 05 Value for Money and Specialised Audits

Outputs Provided

Output: 01 Value for Money Audits

Vote:131 Auditor General

QUARTER 3: 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
Management letters for 10 main VFM Audits, 20 specialised audits produced. Main study reports for 10 VFM audits produced and 20 specialised audit reports produced.	Risk profiling for 6 MDA's carried out Risk profiling for 16 SB's carried out Risk profiling for 18 projects carried out Audit area justification papers for 8 VFM and 6 specialised audits produced Pre-study reports for 9 VFM audits produced and approved APMs for 13 specialised audits produced 9 VFM Main studies undertaken Management letters for 13 Specialized Audits produced 8 VFM Reports produced Reports for 13 Specialized Audits produced 9 months salary for 48 staff paid 9 months 10% NSSF for 48 staff paid	Item 211103 Allowances 211104 Statutory salaries 212101 Social Security Contributions 213001 Medical expenses (To employees) 213002 Incapacity, death benefits and funeral expenses 213004 Gratuity Expenses 221002 Workshops and Seminars 221003 Staff Training 221009 Welfare and Entertainment 221011 Printing, Stationery, Photocopying and Binding 225001 Consultancy Services- Short term 227001 Travel inland 227002 Travel abroad 227004 Fuel, Lubricants and Oils 228002 Maintenance - Vehicles	Spent 80,717 1,800,167 166,772 138,664 5,530 160,204 80,610 81,773 8,330 40,862 400,000 375,412 220,555 88,712 41,153

Reasons for Variation in performance

1 VFM Audit is still in progress and shall be completed in Q4.

Total	3,689,461
Wage Recurrent	1,800,167
Non Wage Recurrent	1,889,294
AIA	0
Total For SubProgramme	3,689,461
Wage Recurrent	1,800,167
Non Wage Recurrent	1,889,294
AIA	0

Recurrent Programmes

Subprogram: 06 Forensic Investigations and Special Audits

Outputs Provided

Output: 01 Value for Money Audits

Vote:131 Auditor General

QUARTER 3: 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
Plans for 40 Special Investigations/Audits, 4 IT and 2 regional Audits prepared. Management Letters(MLs) for 40 Forensic Investigations, and 4 IT audits produced. Audit reports for 40 Forensic Investigations and Special Audit, 4 IT Audits and 2 Regional	APMs for 6 MDAs produced	Item	Spent
	Management letters for 6 MDAs produced	211103 Allowances	1,894,199
	Audit reports for 6 MDAs produced	211104 Statutory salaries	1,718,040
	26 Special Investigations Plans prepared and approved	212101 Social Security Contributions	162,924
	5 IT Audit plans produced	213002 Incapacity, death benefits and funeral expenses	5,530
	26 special investigations management letters produced	213004 Gratuity Expenses	133,964
	5 IT Audit management letters produced	221002 Workshops and Seminars	47,250
	26 Special Investigations Reports produced	221003 Staff Training	81,773
	5 IT Audit reports produced	221009 Welfare and Entertainment	10,678
	The office participated in 5 regional audits under AU, EAC and COMESA	221011 Printing, Stationery, Photocopying and Binding	30,375
	9 months salary for 51 staff paid	225001 Consultancy Services- Short term	288,425
	9 months 10% NSSF for 51 staff paid	227001 Travel inland	215,136
		227002 Travel abroad	64,800
		227004 Fuel, Lubricants and Oils	48,314
		228002 Maintenance - Vehicles	26,302

Reasons for Variation in performance

Total	4,727,710
Wage Recurrent	1,718,040
Non Wage Recurrent	3,009,670
AIA	0
Total For SubProgramme	4,727,710
Wage Recurrent	1,718,040
Non Wage Recurrent	3,009,670
AIA	0

Program: 17 Support to Audit services

Recurrent Programmes

Subprogram: 01 Headquarters

Outputs Provided

Output: 01 Policy, Planning and Strategic Management

Budget and performance reports produced, Asset management strategy (AMS) produced, 16 special investigation reports produced, 10 branches audited for compliance, Status of Court cases against the Auditor General report compiled, 80 legal briefs and opini	Annual report of the AG and individual audit reports produced and disseminated Annual and Half Year Financial statements, 3 Quarterly Internal Audit reports and 3 quarterly Progress reports produced 20 external stakeholder engagements held	Item	Spent
	8 internal special investigations undertaken	211103 Allowances	2,361,110
	9 Months' utility bills paid	211104 Statutory salaries	3,491,415
	BFP, MPS and Budget estimates for 2018/19 produced	212101 Social Security Contributions	611,785
		212102 Pension for General Civil Service	488,855
		213001 Medical expenses (To employees)	705,005
		213002 Incapacity, death benefits and funeral expenses	14,360
		213004 Gratuity Expenses	394,265
		221001 Advertising and Public Relations	52,419

Vote:131 Auditor General

QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

1 Practicing Certificate for the Legal Department obtained	221002 Workshops and Seminars	225,583
AG and the OAG represented in 1 legal case	221003 Staff Training	61,329
1 strategy, 1 manual, and 48 contracts reviewed by the Legal Unit	221004 Recruitment Expenses	64,006
30 legal briefs on the OAG mandate produced	221007 Books, Periodicals & Newspapers	57,522
2 lots of promotional and IEC materials procured	221008 Computer supplies and Information Technology (IT)	556,648
9 months subscription for adverts and newspapers paid	221009 Welfare and Entertainment	194,630
The PR Unit coordinated OAG participation in media training workshops, LG PAC meetings, MTN marathon, exhibitions and CSR activities	221011 Printing, Stationery, Photocopying and Binding	65,421
Stakeholders sensitized on findings in AG's report	221012 Small Office Equipment	29,696
Outsourcing supervision guidelines developed	221016 IFMS Recurrent costs	53,955
88 audit outsourcing evaluation reports produced	221017 Subscriptions	83,758
22 Contracts and 46 evaluation committee meetings held , 2 adverts published	222001 Telecommunications	33,306
Consolidated Procurement plan produced	223004 Guard and Security services	309,510
Board of Survey conducted and Report produced	223005 Electricity	240,794
9 monthly PPDA reports produced	223006 Water	106,048
31 Audit pre-issuance review reports produced	224004 Cleaning and Sanitation	180,629
109 staff trained in FAM and CAM Gratuity and 9 months' staff salaries, pension, NSSF and PAYE payments managed	225001 Consultancy Services- Short term	118,001
Staff transfers and performance appraisal managed	227001 Travel inland	733,361
Staff welfare and insurance managed	227002 Travel abroad	247,588
Staff training activities managed	227003 Carriage, Haulage, Freight and transport hire	30,000
109 sessions attended to provide technical support to Parliamentary Oversight committees	227004 Fuel, Lubricants and Oils	160,183
7 audit verification and 5 Parliamentary discussion minutes and feedback reports produced	228001 Maintenance - Civil	57,449
1 Parliamentary Committees sensitization workshop held	228002 Maintenance - Vehicles	251,984
89 Briefs on Audit reports discussed by committees prepared	228003 Maintenance – Machinery, Equipment & Furniture	247,827
3 Reports on AG's report recommendations adopted by Parliament produced		
9 Months' Subscription fees for internet, CUG and data paid		
Routine service and maintenance of IT, transport, civil and electrical equipment and infrastructure		

Reasons for Variation in performance

Total 12,228,440

Vote:131 Auditor General

QUARTER 3: 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
		Wage Recurrent	3,491,415
		Non Wage Recurrent	8,737,025
		AIA	0
		Total For SubProgramme	12,228,440
		Wage Recurrent	3,491,415
		Non Wage Recurrent	8,737,025
		AIA	0

Development Projects

Project: 0362 Support to Office of the Auditor General

Capital Purchases

Output: 72 Government Buildings and Administrative Infrastructure

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Item	Spent
Audit House and branch office buildings maintained, Generators, ACs, lifts and fire extinguishers. Soroti regional branch fenced, Hoima and Moroto branches commissioned	Quarterly service for the three Audit House generators, quarterly service for AC machines at Audit House, routine maintenance of electrical installations at Audit House, quarterly service for the generators in (Arua, Gulu and Mbale), Monthly service for Audit House lifts, fire extinguishers, servicing of extraction systems at Audit House done. Partitioning works done.	312101 Non-Residential Buildings	50,406

Reasons for Variation in performance

Under release of funds under the Development budget resulted in delayed commencement of procurement processes.

Total	50,406
GoU Development	50,406
External Financing	0
AIA	0

Output: 75 Purchase of Motor Vehicles and Other Transport Equipment

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Item	Spent
5 office vehicles procured	Procurement process for two vehicles underway. Vehicles to be delivered in Q4	312201 Transport Equipment	584,216

Reasons for Variation in performance

Under release of funds under the Development budget resulted in delayed commencement of procurement for vehicle.s.

Total	584,216
GoU Development	584,216
External Financing	0
AIA	0

Output: 76 Purchase of Office and ICT Equipment, including Software

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Item	Spent
Renew license for TeamMate & 3 Yr Kaspersky Anti-Virus. Computer accessories, electronic card printer, HDD/CD/DVD Duplicators, Teammate modems, 70 Laptops and 30 Desktops, Firewall/ threat management system, CUG for 40 staff procured, IDEA software upgraded.	Procurement of 70 laptops, 30 desktops and 1 specialised graphics computer has been completed pending delivery in Q4 Annual TeamMate License renewal payment made.	312202 Machinery and Equipment	294,325

Vote:131 Auditor General**QUARTER 3: 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
------------------------	--	--	------------------

Reasons for Variation in performance

Under release of funds under the Development budget resulted in delayed commencement of procurement processes.

	Total	294,325
	GoU Development	294,325
	External Financing	0
	AIA	0
	Total For SubProgramme	928,947
	GoU Development	928,947
	External Financing	0
	AIA	0

Program: 53 External Audit

	GRAND TOTAL	39,365,421
	Wage Recurrent	17,094,616
	Non Wage Recurrent	21,341,858
	GoU Development	928,947
	External Financing	0
	AIA	0

Vote:131 Auditor General

QUARTER 3: 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: 15 Financial Audits

Recurrent Programmes

Subprogram: 02 Central Government One

Outputs Provided

Output: 01 Financial Audits

		Item	Spent
2 Project Audit reports produced.	1 Special Audit (PTA loan) undertaken	211103 Allowances	39,095
Risk profiling for 31 MDAs carried out	Risk profiling for 21 MDA's carried out	211104 Statutory salaries	748,986
Risk profiling for 52 Statutory Authorities carried out	Risk profiling for 33 SB's carried out	212101 Social Security Contributions	73,152
Risk profiling for 30 projects carried out	Risk profiling for 26 projects carried out	213002 Incapacity, death benefits and funeral expenses	1,843
3 months salary for 63 staff paid	Audit areas for the FY 2017/18 identified and approved	221009 Welfare and Entertainment	4,814
3 months 10% NSSF for 63 staff paid	3 months' salary and 10% NSSF paid for 59 staff	221011 Printing, Stationery, Photocopying and Binding	19,509
		227001 Travel inland	200,296
		227002 Travel abroad	10,923
		227004 Fuel, Lubricants and Oils	1,240
		228002 Maintenance - Vehicles	15,060

Reasons for Variation in performance

Total	1,114,918
Wage Recurrent	748,986
Non Wage Recurrent	365,933
AIA	0
Total For SubProgramme	1,114,918
Wage Recurrent	748,986
Non Wage Recurrent	365,933
AIA	0

Recurrent Programmes

Subprogram: 03 Central Government Two

Outputs Provided

Output: 01 Financial Audits

Vote:131 Auditor General

QUARTER 3: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
4 PSA Audit reports produced.	Risk profiling for 57 MDA's carried out	Item	Spent
Risk profiling for 69 MDAs carried out	Risk profiling for 34 SB's carried out	211103 Allowances	29,967
Risk profiling for 42 Statutory Authorities carried out	Risk profiling for 73 projects carried out	211104 Statutory salaries	850,232
Risk profiling for 68 projects carried out	Risk profiling for 4 PSAs carried out	212101 Social Security Contributions	73,372
3 months' salary for 74 staff paid	VFM Audit areas for the FY 2017/18 identified and 2 Audit Area Justification papers produced and approved	213002 Incapacity, death benefits and funeral expenses	1,843
3 months' 10% NSSF for 74 staff paid	VFM Audit areas for the FY 2017/18 identified and 2 Audit Area Justification papers produced and approved	221009 Welfare and Entertainment	4,815
	3 months salary for 66 staff paid 3 months	221011 Printing, Stationery, Photocopying and Binding	6,612
	10% NSSF for 66 staff paid	225001 Consultancy Services- Short term	152,004
		227001 Travel inland	46,567
		227004 Fuel, Lubricants and Oils	12,446
		228002 Maintenance - Vehicles	15,888

Reasons for Variation in performance

4 PSA audits are still in progress and are at Management letter stage. Reports shall be produced in Q4.

Total	1,193,746
Wage Recurrent	850,232
Non Wage Recurrent	343,514
AIA	0
Total For SubProgramme	1,193,746
Wage Recurrent	850,232
Non Wage Recurrent	343,514
AIA	0

Recurrent Programmes

Subprogram: 04 Local Authorities

Outputs Provided

Output: 01 Financial Audits

Outputs Provided	Actual Outputs Achieved	Item	Spent
APMs for 500 LLGs prepared and approved	APMs of 242 Sub-Counties and Municipal Divisions prepared and approved	211103 Allowances	37,236
Management letters for 500 LLGs prepared and approved	Management letters for 242 Sub-Counties and Municipal Divisions prepared and approved	211104 Statutory salaries	1,589,534
Audit reports for 910 LLGs prepared and approved	Audit reports for 604 Sub-Counties and Municipal Divisions prepared and approved	212101 Social Security Contributions	162,022
3 months' NSSF for 140 staff paid		213001 Medical expenses (To employees)	8,638
3 months' salary for 140 staff paid	Management letters for 183 schools produced	213002 Incapacity, death benefits and funeral expenses	1,843
	Audit reports for 183 schools produced	221003 Staff Training	259
	3 months salary for 147 staff paid	221009 Welfare and Entertainment	11,212
	3 months NSSF for 147 staff paid	221011 Printing, Stationery, Photocopying and Binding	62,658
		225001 Consultancy Services- Short term	1,022,957
		227001 Travel inland	246,721
		227002 Travel abroad	24,925
		227004 Fuel, Lubricants and Oils	15,718
		228002 Maintenance - Vehicles	58,986

Vote:131 Auditor General**QUARTER 3: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
----------------------------	------------------------------------	---	------------------

Reasons for Variation in performance

Audits of schools and lower local governments (including backlogs) are still in progress and shall be concluded in Q4.

Total	3,242,709
Wage Recurrent	1,589,534
Non Wage Recurrent	1,653,175
AIA	0
Total For SubProgramme	3,242,709
Wage Recurrent	1,589,534
Non Wage Recurrent	1,653,175
AIA	0

Program: 16 Value for Money and Specialised Audits*Recurrent Programmes***Subprogram: 05 Value for Money and Specialised Audits***Outputs Provided***Output: 01 Value for Money Audits**

		Item	Spent
Audit area justification papers for the FY 2018/19 audits produced	Risk profiling for 6 MDA's carried out	211103 Allowances	2,964
	Risk profiling for 16 SB's carried out	211104 Statutory salaries	880,798
3 months' salary for 42 salary paid	Risk profiling for 18 projects carried out	212101 Social Security Contributions	55,591
	Audit area justification papers for 8 VFM and 6 specialised audits produced	213001 Medical expenses (To employees)	138,664
3 months' 10% NSSF employer's contribution for 42 staff paid	3 months salary for 48 staff paid	213002 Incapacity, death benefits and funeral expenses	1,843
	3 months 10% NSSF for 48 staff paid	221002 Workshops and Seminars	26,870
		221003 Staff Training	516
		221011 Printing, Stationery, Photocopying and Binding	27,241
		225001 Consultancy Services- Short term	48,360
		227001 Travel inland	153,448
		227002 Travel abroad	36,314
		227004 Fuel, Lubricants and Oils	27,747
		228002 Maintenance - Vehicles	37,677

Reasons for Variation in performance

1 VFM Audit is still in progress and shall be completed in Q4.

Total	1,438,033
Wage Recurrent	880,798
Non Wage Recurrent	557,234
AIA	0
Total For SubProgramme	1,438,033
Wage Recurrent	880,798
Non Wage Recurrent	557,234
AIA	0

Recurrent Programmes

Vote:131 Auditor General

QUARTER 3: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
Subprogram: 06 Forensic Investigations and Special Audits			
<i>Outputs Provided</i>			
Output: 01 Value for Money Audits			
17 Special investigations and forensic investigations concluded	Risk profiling for 6 MDA's carried out Risk profiling for 30 SB's carried out Risk profiling for 11 projects carried out	Item 211103 Allowances	Spent 323,434
1 IT Audit report produced	3 Special Investigations Plans prepared and approved	211104 Statutory salaries	731,856
5 special investigations plans prepared and approved	3 special investigations management letters produced	212101 Social Security Contributions	54,308
Shared overall risk assessment activities co-ordinated	26 Special Investigations Reports produced	213002 Incapacity, death benefits and funeral expenses	1,843
3 months' salary for 44 staff paid	2 IT Audit plans produced	221002 Workshops and Seminars	15,750
3 months' 10% NSSF employer contribution for 44 staff paid	2 IT Audit management letters produced	221009 Welfare and Entertainment	2,578
	2 IT Audit reports produced	221011 Printing, Stationery, Photocopying and Binding	20,390
	3 months salary for 51 staff paid	225001 Consultancy Services- Short term	275,970
	3 months 10% NSSF for 51 staff paid	227001 Travel inland	90,141
		227004 Fuel, Lubricants and Oils	5,249
		228002 Maintenance - Vehicles	25,919
		Total	1,547,439
		Wage Recurrent	731,856
		Non Wage Recurrent	815,583
		AIA	0
		Total For SubProgramme	1,547,439
		Wage Recurrent	731,856
		Non Wage Recurrent	815,583
		AIA	0

Reasons for Variation in performance

Program: 17 Support to Audit services

Recurrent Programmes

Subprogram: 01 Headquarters

Outputs Provided

Output: 01 Policy, Planning and Strategic Management

		Item	Spent
Half-year Financial Statements for the period ended 31st December 2017 produced and submitted	Annual report of the Auditor General processed and disseminated	211103 Allowances	877,835
Annual operational plan FY 2018/19 produced	Half-year Financial Statements for FY 2017/18 submitted	211104 Statutory salaries	1,196,452
Ministerial Policy Statement and Budget Estimates FY 2018/19 produced	1 branch support visit undertaken	212101 Social Security Contributions	388,414
Semi-Annual Government Performance Report for the FY 2017/18 produced	Audit queries responded to	212102 Pension for General Civil Service	160,898
Quarter 2 FY 2017/18 progress reports produced	Ministerial Policy Statement and Budget Estimates for FY 2018/19 produced	213001 Medical expenses (To employees)	58,181
FINMAP III work plan for FY 2018/19 produced	Quarter 2 FY 2017/18 progress reports produced	213002 Incapacity, death benefits and funeral expenses	4,787
3 months utility bills paid	3 months utility bills paid	221001 Advertising and Public Relations	17,388
	All transport equipment maintained	221002 Workshops and Seminars	75,194
	9 Contracts Committee and 15 Evaluation Committee meetings held and minutes		

Vote:131 Auditor General

QUARTER 3: Outputs and Expenditure in Quarter

All transport equipment maintained	produced	221003 Staff Training	20,443
6 Contracts Committee and 12 Evaluation Committee meetings held and minutes produced	3 monthly reports on Procurement & Disposal submitted to PPDA	221004 Recruitment Expenses	34,700
3 monthly reports on Procurement & Disposal submitted to PPDA	2 Procurement adverts placed in the newspapers	221007 Books, Periodicals & Newspapers	24,443
2 Procurement adverts placed in the newspapers	Internet, ICT equipment, data and CUG services maintained	221008 Computer supplies and Information Technology (IT)	186,942
Internet, data and CUG services maintained	1 bi-monthly OAG Information Flyer produced	221009 Welfare and Entertainment	64,877
IT maintenance visits to all branches carried out	3 months subscription for adverts and newspapers paid	221011 Printing, Stationery, Photocopying and Binding	18,725
2 bi-monthly OAG Information Flyers produced and disseminated to staff	OAG promotional material procured and disseminated	221012 Small Office Equipment	9,837
3 months subscription for adverts and newspapers paid	1 CSR Activity undertaken	221016 IFMS Recurrent costs	17,985
10 quality assurance reports issued on post-issuance reviews	Sensitization of stakeholders on AG's report done	221017 Subscriptions	19,766
Database on status of audit reports submitted to Parliament and recommendations adopted by oversight committees updated	Staff Change management workshops held	222001 Telecommunications	13,000
Technical support provided to Oversight Committees of Parliament	16 quality assurance pre-issuance review reports issued	223004 Guard and Security services	102,621
Audit verification reports produced	1 OAG institutional review undertaken	223006 Water	57,888
Information security sensitization undertaken	109 staff trained in Financial and Compliance audit manuals	224004 Cleaning and Sanitation	77,546
Report on recommendations emanating from AG's report adopted by oversight committees and the House produced	4 Audit verification reports produced	225001 Consultancy Services- Short term	62,218
4 special investigation reports by Internal Audit produced	Technical support provided during 33 oversight committees' sessions	227001 Travel inland	106,815
Quarter 2 Internal Audit report produced	Quarter 3 update on status of audit reports submitted to Parliament produced	227002 Travel abroad	35,370
Corporate Social Responsibility activities implemented	33 Briefs on Audit reports to be discussed by committees prepared	227003 Carriage, Haulage, Freight and transport hire	11,044
Court cases that arise out of recommendations of the Auditor General's Report compiled	1 Report on AG's report recommendations adopted by Parliament produced	227004 Fuel, Lubricants and Oils	53,394
Revised laws for the legal library purchased	1 special investigation report produced by Internal Audit	228001 Maintenance - Civil	17,773
Legal briefs and opinions for the AG and OAG prepared	Quarter 3 Internal Audit report produced	228002 Maintenance - Vehicles	86,034
Contracts drafted and reviewed on behalf of the AG and OAG	3 monthly payroll verification reports produced	228003 Maintenance – Machinery, Equipment & Furniture	77,542
Auditor General represented in courts of law and other legal fora	1 Practicing Certificate for the Legal Department obtained		
Provisions of Constitution and NAA, 2008 on mandate of AG and OAG reviewed	AG and the OAG represented in 1 legal case		
90 OAG Staff transferred	23 Contracts reviewed by Legal Unit		
Training evaluation Framework developed and disseminated	15 legal briefs produced on the mandate of the AG and OAG		
Job evaluation and HR Audit conducted	4 external meetings/workshops attended by OAG legal representatives		
Stakeholder perception survey conducted	Staff transfers and performance appraisal managed		
	Pension, salaries and NSSF payments managed		
	Staff welfare and insurance managed		
	Civil and equipment maintenance works undertaken		

Reasons for Variation in performance

Total	3,878,110
Wage Recurrent	1,196,452
Non Wage Recurrent	2,681,658

Vote:131 Auditor General**QUARTER 3: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
		AIA	0
		Total For SubProgramme	3,878,110
		Wage Recurrent	1,196,452
		Non Wage Recurrent	2,681,658
		AIA	0

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

	Item	Spent
Audit House and branch office buildings maintained, Generators, ACs, lifts and fire extinguishers. Soroti regional branch fenced, Hoima and Moroto branches commissioned	Quarterly service for the three Audit House generators, quarterly service for AC machines at Audit House, routine maintenance of electrical installations at Audit House, quarterly service for the generators in (Arua, Gulu and Mbale), Monthly service for Audit House lifts, Partitioning works done.	

Reasons for Variation in performance

Under release of funds under the Development budget resulted in delayed commencement of procurement processes.

Total	0
GoU Development	0
External Financing	0
AIA	0

Output: 75 Purchase of Motor Vehicles and Other Transport Equipment

	Item	Spent
Contract awarded and signed	Procurement process for two vehicles underway. Vehicles to be delivered in Q4	
	312201 Transport Equipment	584,216

Reasons for Variation in performance

Under release of funds under the Development budget resulted in delayed commencement of procurement for vehicle.s.

Total	584,216
GoU Development	584,216
External Financing	0
AIA	0

Output: 76 Purchase of Office and ICT Equipment, including Software

	Item	Spent
Computer parts and accessories procured	Procurement of 70 laptops, 30 desktops and 1 specialised graphics computer has been completed pending delivery in Q4.	

Reasons for Variation in performance

Under release of funds under the Development budget resulted in delayed commencement of procurement processes.

Total	0
GoU Development	0
External Financing	0
AIA	0

Output: 78 Purchase of Office and Residential Furniture and Fittings

Vote:131 Auditor General**QUARTER 3: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
Assorted office furniture procured	Needs assessment undertaken and specifications developed. Furniture to be procured and delivered in Q4.	Item	Spent
			Total
			GoU Development
			External Financing
			AIA
			Total For SubProgramme
			GoU Development
			External Financing
			AIA

Program: 53 External Audit*Recurrent Programmes***Subprogram: 01 Headquarters***Outputs Provided***Output: 03 Policy, Planning and Strategic Management**

	Item	Spent
<i>Reasons for Variation in performance</i>		
		Total
		Wage Recurrent
		Non Wage Recurrent
		AIA
		Total For SubProgramme
		Wage Recurrent
		Non Wage Recurrent
		AIA

*Recurrent Programmes***Subprogram: 02 Directorate of Central Government One***Outputs Provided***Output: 01 Financial Audits**

	Item	Spent
<i>Reasons for Variation in performance</i>		
		Total
		Wage Recurrent
		Non Wage Recurrent
		AIA
		Total For SubProgramme
		Wage Recurrent

Vote:131 Auditor General**QUARTER 3: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
		Non Wage Recurrent	0
		AIA	0

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

Item	Spent
<i>Reasons for Variation in performance</i>	
Total	0
Wage Recurrent	0
Non Wage Recurrent	0
AIA	0
Total For SubProgramme	0
Wage Recurrent	0
Non Wage Recurrent	0
AIA	0

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

Item	Spent
<i>Reasons for Variation in performance</i>	
Total	0
Wage Recurrent	0
Non Wage Recurrent	0
AIA	0
Total For SubProgramme	0
Wage Recurrent	0
Non Wage Recurrent	0
AIA	0

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

Item	Spent
<i>Reasons for Variation in performance</i>	
Total	0
Wage Recurrent	0

Vote:131 Auditor General**QUARTER 3: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
		Non Wage Recurrent	0
		AIA	0
		Total For SubProgramme	0
		Wage Recurrent	0
		Non Wage Recurrent	0
		AIA	0
<i>Recurrent Programmes</i>			
Subprogram: 06 Directorate of Forensic Investigations and Special Audits			
<i>Outputs Provided</i>			
Output: 02 Value for Money Audits			
		Item	Spent
<i>Reasons for Variation in performance</i>			
		Total	0
		Wage Recurrent	0
		Non Wage Recurrent	0
		AIA	0
		Total For SubProgramme	0
		Wage Recurrent	0
		Non Wage Recurrent	0
		AIA	0
<i>Development Projects</i>			
Project: 0362 Support to Office of the Auditor General			
		Total For SubProgramme	0
		GoU Development	0
		External Financing	0
		AIA	0
		GRAND TOTAL	12,999,172
		Wage Recurrent	5,997,859
		Non Wage Recurrent	6,417,097
		GoU Development	584,216
		External Financing	0
		AIA	0

Vote:131 Auditor General**QUARTER 4: Revised Workplan**

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

Program: 15 Financial Audits*Recurrent Programmes***Subprogram: 02 Central Government One***Outputs Provided***Output: 01 Financial Audits**

	Item	Balance b/f	New Funds	Total
APMs for 21 MDAs prepared and approved				
APMs for 33 Statutory Authorities prepared and approved	211103 Allowances	8,754	0	8,754
APMs for 26 projects prepared and approved	211104 Statutory salaries	70,305	0	70,305
Pre-study reports for the 2 VFM audits produced and approved	221011 Printing, Stationery, Photocopying and Binding	1,315	0	1,315
Salary for 59 staff paid	227001 Travel inland	36,413	0	36,413
3 months 10% NSSF for 59 staff paid	227004 Fuel, Lubricants and Oils	12,990	0	12,990
	228002 Maintenance - Vehicles	3,873	0	3,873
	Total	133,651	0	133,651
	<i>Wage Recurrent</i>	<i>70,305</i>	<i>0</i>	<i>70,305</i>
	<i>Non Wage Recurrent</i>	<i>63,346</i>	<i>0</i>	<i>63,346</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

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

	Item	Balance b/f	New Funds	Total
4 PSA audit reports produced				
APMs for 57 MDAs prepared	211104 Statutory salaries	3,046	0	3,046
APMs for 34 Statutory Authorities prepared	221011 Printing, Stationery, Photocopying and Binding	20,330	0	20,330
APMs for 73 projects prepared	225001 Consultancy Services- Short term	173,021	0	173,021
APMs for 4 PSAs produced	227001 Travel inland	(12,168)	0	(12,168)
Pre-study reports for the 2 VFM audits produced and approved	228002 Maintenance - Vehicles	2,381	0	2,381
Salary for 66 staff paid	Total	186,610	0	186,610
3 months 10% NSSF for 66 staff paid	<i>Wage Recurrent</i>	<i>3,046</i>	<i>0</i>	<i>3,046</i>
	<i>Non Wage Recurrent</i>	<i>183,564</i>	<i>0</i>	<i>183,564</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

Vote:131 Auditor General**QUARTER 4: Revised Workplan**

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

Subprogram: 04 Local Authorities*Outputs Provided***Output: 01 Financial Audits**

Audit reports for 48 Lower Local Governments produced	Item	Balance b/f	New Funds	Total
Management letters for 117 schools produced	211103 Allowances	65,416	0	65,416
Audit reports for 117 schools produced	211104 Statutory salaries	212,440	0	212,440
3 months salary for 147 staff paid	221011 Printing, Stationery, Photocopying and Binding	3,194	0	3,194
3 months NSSF for 147 staff paid	225001 Consultancy Services- Short term	15,600	0	15,600
	227001 Travel inland	103,002	0	103,002
	228002 Maintenance - Vehicles	27,043	0	27,043
	Total	426,695	0	426,695
	<i>Wage Recurrent</i>	<i>212,440</i>	<i>0</i>	<i>212,440</i>
	<i>Non Wage Recurrent</i>	<i>214,254</i>	<i>0</i>	<i>214,254</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

*Development Projects***Program: 16 Value for Money and Specialised Audits***Recurrent Programmes***Subprogram: 05 Value for Money and Specialised Audits***Outputs Provided***Output: 01 Value for Money Audits**

APMs for 6 MDAs prepared and approved	Item	Balance b/f	New Funds	Total
APMs for 16 Statutory Authorities prepared and approved	211104 Statutory salaries	4,238	0	4,238
APMs for 18 projects prepared and approved	221009 Welfare and Entertainment	4,165	0	4,165
Pre-study reports for the 8 VFM audits produced and approved	227001 Travel inland	91,366	0	91,366
	227004 Fuel, Lubricants and Oils	6,752	0	6,752
	228002 Maintenance - Vehicles	20,473	0	20,473
APMs for 6 Specialised Audits produced	Total	126,994	0	126,994
3 months' salary for 48 staff paid	<i>Wage Recurrent</i>	<i>4,238</i>	<i>0</i>	<i>4,238</i>
3 months' salary for 48 staff paid	<i>Non Wage Recurrent</i>	<i>122,756</i>	<i>0</i>	<i>122,756</i>
3 months' 10% NSSF employer's contribution	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

Vote:131 Auditor General**QUARTER 4: Revised Workplan**

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

Subprogram: 06 Forensic Investigations and Special Audits*Outputs Provided***Output: 01 Value for Money Audits**

	Item	Balance b/f	New Funds	Total
APMs for 6 MDAs prepared and approved	211103 Allowances	453,252	0	453,252
APMs for 30 Statutory Authorities prepared and approved	211104 Statutory salaries	61,235	0	61,235
APMs for 11 projects prepared and approved	213001 Medical expenses (To employees)	138,664	0	138,664
5 IT Audit plans produced and approved	221009 Welfare and Entertainment	1,472	0	1,472
16 special investigations plans prepared and approved	225001 Consultancy Services- Short term	111,575	0	111,575
16 special investigations management letters produced	227001 Travel inland	26,737	0	26,737
3 months' salary for 51 staff paid	227004 Fuel, Lubricants and Oils	1,929	0	1,929
3 months 10% NSSF employer contributions for 51 staff paid	228002 Maintenance - Vehicles	15,129	0	15,129
	Total	809,993	0	809,993
		Wage Recurrent	61,235	0
		Non Wage Recurrent	748,758	748,758
		AIA	0	0

*Development Projects***Program: 17 Support to Audit services***Recurrent Programmes*

Vote:131 Auditor General

QUARTER 4: Revised Workplan

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

Subprogram: 01 Headquarters

Outputs Provided

Output: 01 Policy, Planning and Strategic Management

	Item	Balance b/f	New Funds	Total
Nine-months' Financial Statements for the period ended 31st March 2018 produced and submitted				
Performance contract form A for the FY 2018/19 produced	211103 Allowances	33,107	0	33,107
Quarter 3 FY 2016/17 progress reports produced	211104 Statutory salaries	342,114	0	342,114
3 months utility bills paid	212101 Social Security Contributions	76,411	0	76,411
6 Contracts Committee and 8 Evaluation Committee meetings held and minutes produced	212102 Pension for General Civil Service	31,869	0	31,869
3 monthly reports on Procurement & Disposal submitted to PPDA	213001 Medical expenses (To employees)	10,924	0	10,924
2 Procurement adverts placed in the newspapers	221001 Advertising and Public Relations	128	0	128
1 bi-monthly OAG Information Flyers produced and disseminated to staff	221004 Recruitment Expenses	5	0	5
Internet, data and CUG services maintained	221007 Books, Periodicals & Newspapers	400	0	400
IT maintenance visits to all branches carried out	221011 Printing, Stationery, Photocopying and Binding	6,715	0	6,715
3 months subscription for adverts and newspapers paid	221012 Small Office Equipment	304	0	304
10 Reports issued on post -issuance reviews	221016 IFMS Recurrent costs	45	0	45
Parliamentary committees' sensitisation workshops held	221017 Subscriptions	15,966	0	15,966
Database on status of audit reports submitted to Parliament and recommendations adopted by oversight committees updated	222001 Telecommunications	10,632	0	10,632
Technical support provided to Oversight Committees of Parliament	223004 Guard and Security services	6,552	0	6,552
Audit verification reports produced	223005 Electricity	120,397	0	120,397
Report on recommendations emanating from AG's report adopted by oversight committees and the House produced	224004 Cleaning and Sanitation	71,371	0	71,371
4 special investigation reports by Internal Audit produced	225001 Consultancy Services- Short term	62,719	0	62,719
Quarter 3 Internal Audit report produced	228001 Maintenance - Civil	103,431	0	103,431
Legal briefs and opinions for the AG and OAG prepared	228002 Maintenance - Vehicles	40,933	0	40,933
Contracts drafted and reviewed on behalf of the AG and OAG	228003 Maintenance – Machinery, Equipment & Furniture	125,901	0	125,901
Auditor General represented in courts of law and other legal fora	Total	1,059,926	0	1,059,926
Provisions of Constitution and NAA, 2008 on mandate of AG and OAG reviewed	Wage Recurrent	342,114	0	342,114
Continuous Legal Education attended	Non Wage Recurrent	717,812	0	717,812
Job evaluation concluded and report produced	AIA	0	0	0
Information security policy developed				
Staff sensitized on the Quality Control Manual				
Customization of Financial Audit Manual and Compliance Audit Manual				
Stakeholder perception survey report produced				

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	259,952	0	259,952
AC, generator, lifts, CCTV, Fire extinguishers maintained	Total	259,952	0	259,952
Inverter system installed for Mbale branch	GoU Development	259,952	0	259,952
	External Financing	0	0	0
	AIA	0	0	0

Vote:131 Auditor General**QUARTER 4: Revised Workplan**

<i>US\$ Thousands</i>	Planned Outputs for the Quarter	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)		
Output: 75 Purchase of Motor Vehicles and Other Transport Equipment				
Delivery of vehicles	Item	Balance b/f	New Funds	Total
	312201 Transport Equipment	146,472	0	146,472
	Total	146,472	0	146,472
	<i>GoU Development</i>	<i>146,472</i>	<i>0</i>	<i>146,472</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>
Output: 76 Purchase of Office and ICT Equipment, including Software				
Delivery of laptops and desktops	Item	Balance b/f	New Funds	Total
Computer parts and accessories procured	312202 Machinery and Equipment	136,660	0	136,660
	Total	136,660	0	136,660
	<i>GoU Development</i>	<i>136,660</i>	<i>0</i>	<i>136,660</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>
Output: 78 Purchase of Office and Residential Furniture and Fittings				
Delivery of furniture according to specifications	Item	Balance b/f	New Funds	Total
	312203 Furniture & Fixtures	14,744	0	14,744
	Total	14,744	0	14,744
	<i>GoU Development</i>	<i>14,744</i>	<i>0</i>	<i>14,744</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	3,301,698	0	3,301,698
	<i>Wage Recurrent</i>	<i>693,379</i>	<i>0</i>	<i>693,379</i>
	<i>Non Wage Recurrent</i>	<i>2,050,489</i>	<i>0</i>	<i>2,050,489</i>
	<i>GoU Development</i>	<i>557,829</i>	<i>0</i>	<i>557,829</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>