



**THE REPUBLIC OF UGANDA**

**REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE  
UGANDA MULTI-SECTORAL FOOD SECURITY AND NUTRITION PROJECT  
FOR THE YEAR ENDED 30<sup>th</sup> JUNE, 2018**

**OFFICE OF THE AUDITOR GENERAL  
UGANDA**

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## **LIST OF ACRONYMS**

<b>IDA</b>	International Development Agency
<b>IESBA</b>	International Ethics Standards Board for Accountants
<b>IFMS</b>	Integrated Financial Management System
<b>INTOSAI</b>	International Organization of Supreme Audit Institutions
<b>ISA</b>	International Standards on Auditing
<b>ISSAI</b>	International Standards of Supreme Audit Institutions
<b>MAAIF</b>	Ministry of Agriculture, Animal Industry and Fisheries
<b>MDA</b>	Ministries Departments and Agencies
<b>MOFPED</b>	Ministry of Finance, Planning and Economic Development
<b>P/S</b>	Primary School
<b>PAD</b>	Project Appraisal Document
<b>PCU</b>	Project Coordination Unit
<b>UGX</b>	Uganda Shillings
<b>UMSFSNP</b>	Uganda Multi sectoral Food Security and Nutrition Project
<b>WB</b>	World Bank

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**THE RT. HON. SPEAKER OF PARLIAMENT**

**REPORT ON THE FINANCIAL STATEMENTS**

**Opinion**

I have audited the accompanying financial statements of the Uganda Multi-Sectoral Food Security and Nutrition Project for the year ended 30<sup>th</sup> June 2018. The financial statements set out on pages 13 to 26 comprise of;

- Project accountability statement
- Statement of special designated account activity
- Statement of financial position
- Cash flow statement
- Notes to the financial statements including a summary of accounting policies used.

In my opinion, the project financial statements present fairly in all material respects the financial performance of the Uganda Multi-Sectoral Food Security and Nutrition Project for the year ended 30<sup>th</sup> June 2018 and the receipts and payments for the period then ended in accordance with the World Bank guidelines and the basis of accounting described under note 5.0 to the financial statements.

**Basis of Opinion**

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement's section of my report. I am independent of the project in accordance with the Constitution of the Republic of Uganda (1995) as amended, the National Audit Act, 2008, the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (Parts A and B) (IESBA Code), the International Organization of Supreme Audit Institutions (INTOSAI) Code of Ethics and other independence requirements applicable to performing audits of Financial Statements in Uganda.

I have fulfilled my other ethical responsibilities in accordance with the IESBA Code, and in accordance with other ethical requirements applicable to performing audits in Uganda. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, are of most significance in my audit of the financial statements of the period. I have determined that there are no key audit matters to communicate in my report.

### **Other Matter**

I consider it necessary to communicate the following matters other than those presented or disclosed in the financial statements:

- **Low Absorption funds-UGX.179,779,352**

Section 21(1) of the Public Finance Management Act entrusts the Accounting Officer with the responsibility of planning and managing the entity activities as indicated in the policy statement of the vote based on the annual cash flow plan issued by the Secretary to Treasury during budget execution. Budget estimates are based on outputs to be achieved for the financial year and during implementation effort should be made to achieve the agreed objectives or targets of the entity within the availed resources.

During the year under review, Bugiri district had an approved work plan totalling to UGX.124,433,100. I noted that at the start of the financial year, there was an opening balance of UGX.219,345,300 due to unimplemented activities in the previous year. The total amount available for spending therefore, was UGX.343,778,400.

However, a review of the project expenditures revealed that only UGX.163,999,048 was spent and a balance of UGX.179,779,352 remained unutilized representing a low absorption capacity of 47.7%. I informed the Accounting Officer that low absorption of funds adversely affects implementation of the planned activities for the project and exposes the district to a risk of failure to achieve project objectives. The unimplemented activities involved among others; community mobilisation/sensitization using media communication, mobilisation,

identification and orientation of Parent Groups, orientation of Lead Farmers using Community Based Facilitators and extension workers, facilitation of extension workers to develop and implement the Primary Schools Nutrition Action Plan (PSNAP), Conducting of training on school based Nutrition education for students and Parent Groups by Health Workers. **Refer to Appendix I.**

Management explained that at the beginning of the financial year, the district had a challenge of uploading funds onto Integrated Financial Management System (IFMS) as such, the project could not access funds until towards the mid financial year however the project is now on course.

I advised the Accounting Officer to work closely with District staff to support them where there are skills gaps such as in the use of IFMS. This will help in fast tracking implementation of activities to ensure project milestones are achieved as planned.

### **Other Information**

The Accounting Officer is responsible for the other information. The other information comprises the statement of responsibilities of the Accounting Officer and the commentaries by the Head of Accounts and the Accounting Officer, and other supplementary information. The other information does not include the financial statements and my auditors' report thereon.

My opinion on the financial statements does not cover the other information and I do not express an audit opinion or any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially consistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

### **Responsibilities of the Accounting Officer for the Financial Statements**

Under Article 164 of the Constitution of the Republic of Uganda, 1995 (as amended) and Section 45 of the Public Finance Management Act, 2015, the Accounting Officer is accountable to Parliament for the funds and resources of the Uganda Multi-Sectoral Food Security and Nutrition Project. The Accounting Officer is also responsible for the preparation of financial statements in accordance with the requirements of the Public Finance Management Act 2015, IDA guidelines and the basis of accounting described in note 5 to the financial statements, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, the Accounting Officer is responsible for assessing the Project's ability to continue delivering its mandate, disclosing, as applicable, matters related to affecting the delivery of the mandate of the Uganda Multi-Sectoral Food Security And Nutrition Project, and using the International Development Agency (IDA) Guidelines unless the Accounting Officer has a realistic alternative to the contrary.

The Accounting Officer is responsible for overseeing the Project's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for

one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Project's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Project's ability to deliver its mandate. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Uganda Multi-Sectoral Food Security and Nutrition Project to fail to deliver its mandate.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide the Accounting Officer with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with him/her all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with the Accounting Officer, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or

regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

### **Other Reporting Responsibilities**

In accordance with sections 19(1) of the National Audit Act, 2008, I report to you, based on my work described on the audit of Financial Statements that, except for the matters raised in the compliance with legislation section below, and whose effect has been considered in forming my opinion on the financial statements, the activities, financial transactions and information reflected in the financial statements that have come to my notice during the audit, are in all material respects, in compliance with the authorities which govern them.

### **REPORT ON THE AUDIT OF COMPLIANCE WITH LEGISLATION**

The material findings in respect of the compliance criteria for the applicable subject matters are as follows:

- **Irregular payment of VAT for exempted Projects**

Section 4 of the VAT (amendment) Act 2016 provides that the tax payable on a taxable supply made by a supplier to a contractor executing an aid-funded project is deemed to have been paid by the contractor provided the supply is for use by the contractor solely and exclusively for the aid funded project. In a circular dated 7th August 2017 to all Accounting Officers, the Secretary to the Treasury informed all MDAs to budget within their MTEF ceiling, for VAT payable to other contractors other than contractors for aid funded projects effective 1st July 2017. In this regard, VAT in respect of tax invoices for periods prior to 1st July 2017 was to be settled in full.

On the contrary, I observed that management paid for VAT on tax invoices issued after the exemption date amounting to UGX.202,042,405 as shown in the table below.

Date	Vr No.	Payee	Activity	Amount (UGX)	VAT 18% (UGX)
7-Sep-2017	01/09/2017	DRASPAC	Being 20% payment for conducting Capacity building and delivery of training needs for project implementers at different levels	153,065,466	27,551,784
6-Feb-2018	07/02/2018	MTA Computers	Supply of ICT Equipment	146,094,681	26,297,043
21-Feb-2018	23/01/2018	Toyota Uganda ltd	Payment for procurement of Toyota Prado for PC UG 2630A	317,679,012	57,182,222
7-Mar-2018	48/03/2018	DRASPAC EA LTD	Capacity building and delivery of training materials at different implementing levels	153,065,466	27,551,784
5-Apr-2018	03/04/2018	Food and Nutrition solution LTD	First installment of 20% consultancy for carrying out Needs assessment and Development of Training Materials	100,172,990	18,031,138
10-May-2018	15/05/2018	Draspac EA LTD	payment for capacity building and delivery of training for project implementers	76,532,733	13,775,892
14-Jun-2018	62/06/2018	Access IT Limited	IT Equipment	175,847,458	31,652,542
	<b>Total</b>			<b>1,122,457,805</b>	<b>202,042,405</b>

I informed the Accounting Officer that budgeting and payment of VAT may expose the project to inadequate cash flows to undertake other planned activities. In the circumstances, payment for exempted VAT is wasteful expenditure.

Management explained that the Grant agreement section IV (A) part 2 specifies the categories of eligible expenditure that are financed out of the proceeds of the Grant. It allows expenditure to be financed 100% inclusive of taxes.

I advised the Accounting Officer to ensure adherence to the tax regulations. Management should review the subsequent project budgets with a view of undertaking necessary adjustments to avoid budgetary slacks. I also advised the Accounting Officer to revisit the specific clauses in the Grant agreement that allow harmony with the laws of the land to ensure that avoidable expenses are not incurred unnecessarily.

- **Irregular transfer of Project Funds to Iganga District General Fund Account (TSSA)**

Chapter 7.2 of the Project Implementation Manual (PIM) 2015 directs districts to open project specific bank accounts denominated in local currency in commercial banks acceptable to the Bank of Uganda in which transfers from MAAIF should be made for specified project activities.

I reviewed the funds remittances and utilization of funds at Iganga District and noted the following;

- Irregular transfer of UGX.209,433,100

I noted that during the year under review, Iganga District management transferred project specific funds worth UGX.209,433,100 from the project account number 4812100067 in Centenary bank to the District Treasury Single Sub Account upon which subsequent expenditure activities were undertaken. This was contrary to the provisions of the PIM under Chapter 7.2. Refer to table below;

S/N	Date	Detail	Amount
1.	16/04/2018	EFT Iganga District Local Government	85,000,000
2.	01/06/2018	EFT Iganga District Local Government	124,433,100
	<b>Total</b>		<b>209,433,100</b>

- Irregularly returned project funds to the Consolidated Fund UGX.10,615,000

I further noted that project fund balances at the District amounting to UGX.10,615,000 were irregularly transferred to the consolidated fund as at year end. These funds were specified for project activities such as community supervision, redress committee workshops, stationery, fuel and allowances. These funds were yet to be recovered by management.

I informed the Accounting Officer that comingling of project funds is irregular and could lead to withdrawal of project funding. Further, project funds are exposed to a risk of misuse towards District activities and/or remittances to the consolidated fund at year end as noted above thus affecting implementation of project planned activities.

Management explained that the transfer of project funds was inevitably done following a decision made by the CAO and CFO because the District has debts arising from court cases and the court bailiffs had moved in to attach all the District funds to its account and therefore to avoid garnishing of these funds including the project funds, the money was secured and transferred to the TSA account. With regard to the irregular return of project funds to the UCF, the Chief Administrative Officer (CAO) is making necessary efforts to make sure that funds are returned to the project account for utilization towards the project activities.

I advised the Accounting Officer to ensure that all project funds are isolated from district funds and kept on project designated bank accounts. Further, irregularly remitted funds to the UCF should be refunded to avoid risk of loss of project funds.

- **Non-compliance with the Project Appraisal Document guidelines-Bugiri District**

Annex 3B of the Project Appraisal Document (PAD) guidelines, requires the District Nutrition Coordination Committee (DNCC) with the District Nutrition Coordinator (DNC) as principal focal point to develop and oversee the District Nutrition Action Plan (DNAP) at the District level which is included in the five year rolling District Development Plan.

However, by the time of the audit, I noted that the District Nutrition Action Plan of Bugiri District was not yet in place contrary to the above guidelines.

I informed the Accounting Officer that failure to include project activities in the district action plans denies stakeholders the opportunity to participate and understand the project objectives. This may negatively impact on the nutrition of the population especially children and women of reproductive age who are the most affected. Such interventions may not be effective and sustainable.

Management explained that the district has developed a draft District Nutrition Action Plan awaiting approval. The draft is expected to be approved by end of November 2018.

I await management's effort in this regard.

- **Insufficient Project Monitoring**

Section 45 of the Project Appraisal Document (Institutional and Implementation Arrangements) requires the Inter-Ministerial Project Steering Committee which comprises of 4 Permanent Secretaries of OPM, MAAIF, MoH and MoESTS to review project reports, provide general guidance and oversight of the project. This committee should meet at least once every six months during the project implementation. The Steering Committee should be supported by the Inter-Ministerial Project Implementation Committee that is responsible for consolidating project AWP/B for submission to the World Bank for no objection with reports to MoFPED for information and follow-up and should meet at least once monthly.

I noted that these 2 committees did not hold review meetings as required by the Project Appraisal Document (PAD) guidelines. I observed that out of the 2 expected Inter-Ministerial committee meetings for the year none was ever held, while the Inter-Ministerial Project Implementation Committee held only 4 out of the expected 12 meetings.

I informed the Accounting Officer that inadequate meetings by the committees could undermine the success of the Project activities and performance due to lack of timely interventions in the event of non-adherence to desired Government and regional policies.

Management explained that during the Inter Ministerial Implementation Committee (IMPIC) meeting, it was agreed that this committee sits once a quarter. IMPIC has complied by sitting 6 times. The 7<sup>th</sup> IMPIC meeting will take place on 26<sup>th</sup> October 2018 to generate business for the Inter Ministerial Project Steering Committee (IMPSC) that is scheduled to take place from 15<sup>th</sup> to 20<sup>th</sup> November 2018. The IMPISC is comprised of Permanent Secretaries of Ministries of Agriculture Animal Industry and Fisheries, Health, Education and Sports, Office of Prime Minister and Local Government and it's a requirement that all substantive Permanent Secretaries must attend in person. Because of this requirement, it

has increasingly been difficult to mobilize all the Permanent Secretaries at a go to attend these meetings.

I advised the Accounting Officer to draw the issue to the attention of the responsible partners and ensure adherence to the Project Appraisal Document guidelines. Further, the World Bank should be engaged with the aim of allowing Permanent Secretaries to be represented by Officers at some designated level to allow smooth work flow.

- **Failure to conclude on monitoring indicators**

Annex I of the Project Appraisal Document (PAD) 2014 provides for Indicators to be adopted by management in evaluating the performance of the project. Accordingly, these indicators are based on the results from baseline survey as a guidance to effectively achieve the overall project development objectives (PDOs) of increasing production and consumption of micronutrient-rich foods and utilization of community-based nutrition services in smallholder households in project areas. Baseline numbers and corresponding targets were to be set following baseline survey within first year of project.

I noted that during the year under review, management did not conclude on the baseline review for adopting monitoring indicators despite this being the fourth year of project implementation. Review of the mission report (Aide Memoire) dated March 2018 revealed that although the baseline survey had been completed, report writing was yet to be finalised.

Given the reliance of the results framework indicators on baseline survey results, the project performance assessment for the first four years of implementation has not been undertaken. Similarly, without the results framework indicators, stakeholders may not reliably ascertain as to whether expected project targets were effectively and efficiently achieved and on time.

Management explained the project has undertaken 2 baseline surveys i.e Impact Evaluation Baseline and Project Monitoring Baseline. The final report for the Impact Evaluation Baseline against which the PDO is measured was completed and submitted by the

consultant. A draft report for the day to day project monitoring under the PCU has been reviewed and final report is expected by 15<sup>th</sup> November 2018.

I advised the Accounting Officer to fast track completion of the assessment results to enhance timely monitoring and supervision of project performance. This will enable setting of realistic and achievable targets.

A handwritten signature in black ink, appearing to read 'J. Muwanga', with a large, sweeping flourish extending to the right.

John F.S. Muwanga

**AUDITOR GENERAL**

KAMPALA

13<sup>th</sup> December, 2018

**REPORT OF THE AUDITOR GENERAL ON THE SPECIAL ACCOUNT OPERATIONS  
OF UGANDA MULTI-SECTORAL FOOD SECURITY AND NUTRITION PROJECT  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2018**

**Opinion**

I have audited the special account statement of the Uganda Multi-Sectoral Food Security and Nutrition Project for the year ended 30<sup>th</sup> June, 2018 which is set out on page 16 of the financial statements.

In my opinion, Project management complied in all material respects with World Bank rules and procedures and that the Special Account Statement for the Uganda Multi-Sectoral Food Security and Nutrition Project for the year ended 30<sup>th</sup> June, 2018 presents fairly in all material respects the account transactions and the closing balance as at 30<sup>th</sup> June 2018.

**Management Responsibility for the Special Account Statement**

Project management is responsible for preparation of the special account statement and its fair presentation in accordance with the requirements of the Government of Uganda regulations and World Bank guidelines. Management is also responsible for designing and implementing internal controls relevant to the preparation of the special account statement that is free from material misrepresentation, whether due to fraud or error and selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

**Auditor's Responsibility**

My responsibility is to express an opinion on the Special Account Statement based on my audit. I conducted the audit in accordance with International Standards on Auditing and the World Bank guidelines on auditing. Those standards and guidelines require that I plan and perform the audit to obtain reasonable assurance about whether the Special Account statement is free from material misstatements. I believe that the audit provides a reasonable basis for my opinion.



John F. S. Muwanga

**AUDITOR GENERAL**

13<sup>th</sup> December, 2018

**Appendix 1: Low Absorption funds-UGX.179,779,352**

<b>Project component</b>	<b>Project Sub components</b>	<b>Planned Activity</b>	<b>Expected Out Put</b>	<b>Amount Budgeted (UGX)</b>	<b>Audit Remarks (Unimplemented activities)</b>	
Delivery Of Multi-Sectoral Nutrition Services at Primary School And Community Levels	Community sensitization and establishment/strengthening of community-based institutions	Mobilization/ sensitization using media communication	• Conduct two hour airtime radio program per month for 7 months	7,000,000	• Sensitisation not done	
			• Radio hot spots and announcements for 6 months	3,000,000		
		Mobilize, identify and orient PGs	• Parent Groups (PGs) formed and oriented	10,000,000		• Activities not implemented in Quarter 4
		Orient lead farmers using CBFs and extension workers.	• Lead Farmers oriented	10,000,000		
	Agriculture support for school-based nutrition services	Quarterly facilitation of extension workers to develop and implement the PSNAP.	• Field reports per extension worker per school in respect to development & implementation of PSNAP	1,125,000	• Facilitation to the extension workers not provided	
	Strengthened nutrition services through Village Health Teams and HCII level	Conduct training on school based Nutrition education for students and PGs by Health workers and VHTs	• SNCs with VHTs/ Health Specialist	6,695,000	• Activity not implemented	
			• schools reporting on school based nutrition education for students & PGs			
	conduct 5 campaigns through talk shows per quarter @ 6,000,000/=	• Report on number of campaigns through talk shows	6,000,000	• Activity not implemented		

		conduct a maximum of 3 campaigns through radio messages per week for 7 months	<ul style="list-style-type: none"> <li>• Report on number of campaigns through radio messages</li> </ul>	4,000,000	<ul style="list-style-type: none"> <li>• Campaigns not carried out</li> </ul>
		conduct biannual national to district support supervision and monitoring surveys	<ul style="list-style-type: none"> <li>• Number of trained Agriculture personnel</li> </ul>	1,050,000	<ul style="list-style-type: none"> <li>• Surveys not carried out</li> </ul>
		Pay 20 Community facilitators 350,000/= each for 12 month	<ul style="list-style-type: none"> <li>•</li> </ul>	21,000,000	<ul style="list-style-type: none"> <li>• Activity not implemented</li> </ul>
		Conduct each quarter 1 meeting for DNCC and 1 meetings for DPIC each meeting .	<ul style="list-style-type: none"> <li>• Report on coordination activities</li> </ul>	800,000	<ul style="list-style-type: none"> <li>• Report not produced</li> </ul>
		Conduct district Semi Annual and Annual reviews	<ul style="list-style-type: none"> <li>• Report on coordination activities</li> </ul>	5,000,000	<ul style="list-style-type: none"> <li>• Activity not implemented</li> </ul>
		TOTAL		<b>75,670,000</b>	

**FINANCIAL STATEMENTS**