

OFFICE OF THE AUDITOR GENERAL



THE REPUBLIC OF UGANDA

REPORT AND OPINION OF THE AUDITOR GENERAL
ON THE FINANCIAL STATEMENTS OF ABIM DISTRICT LOCAL GOVERNMENT
FOR THE YEAR ENDED 30TH JUNE 2014

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THE RT. HON. SPEAKER OF PARLIAMENT

Introduction

I have audited the accompanying financial statements of Abim District for the year ended 30th June 2014. These financial Statements comprise of the statement of financial position as at 30th June 2014, statement of financial performance, statement of changes in equity, cash flow statement together with other accompanying statements, notes and accounting policies.

Management Responsibility for the Financial Statements

Under Article 164 of the Constitution of the Republic of Uganda and Section 8 of the Public Finance and Accountability Act, 2003 and section 64 and 86 of the Local Governments' Act 1997 as amended, the Accounting Officer is accountable to Parliament for the funds and resources of the Local Government. The Accounting Officer is responsible for the preparation of financial statements, in accordance with regulation 68 of the Local Governments Financial and Accounting Regulation, 2007 and for such internal controls as management determines necessary to enable the preparation of financial statements that are free from material misstatements whether due to fraud or error.

Auditor's Responsibility

My responsibility as required by Article 163 of the Constitution of the Republic of Uganda, Section 87 of the Local Government Act and Sections 13, 16 and 19 of the National Audit Act, 2008 is to express an opinion on these statements based on my audit. I conducted my audit in accordance with the International Standards on Auditing(ISA)/ International Standards of Supreme Audit Institutions (ISSAIs). Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing audit procedures to obtain evidence about the amounts and disclosures in the financial statements as well as evidence supporting compliance with relevant laws and regulations. The procedures selected depend on the Auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the Auditor considers internal controls relevant to the entity's preparation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Part "A" of my report sets out my qualified opinion on the financial statements. Part "B" which forms an integral part of this report presents in detail, all the significant audit findings made during the audit which have been brought to the attention of management.

PART "A"

Basis for Qualified Opinion

- **Un-accounted for**

A sum of UGX.233,756,626 advanced to various staff remained unaccounted for at the time of audit contrary to the regulations.

- **Release of Funds to Non-existing Associations**

A total of UGX.61,700,000 was disbursed to non-existing associations.

Qualified Opinion

In my opinion, except for the possible effects of matters described in the Basis for Qualified Opinion paragraph, the financial statements of Abim District as at 30th June 2014 are prepared

in all material respects, in accordance with the Local Government Financial and Accounting Manual, 2007, Section 31(6) of the Public Finance and Accountability Act 2003, the Local Government Financial and Accounting Regulation, 2007 and the Local Governments' Act cap 243 (as amended), of the Laws of Uganda.

Emphasis of Matter

Without qualifying my opinion further, I draw attention to the following matter presented in the financial statements which in my judgement is of such importance and fundamental to users understanding of the financial statement.

Local Revenue Shortfall

Out of the budgeted local revenue of UGX. 485,000,000 only UGX.147,324,449 was realized leading to a shortfall of UGX.337,675,551 representing 69% under performance. The shortfall adversely affects service delivery.



John F.S. Muwanga
AUDITOR GENERAL

24th February 2015

PART "B"

ABIM DISTRICT LOCAL GOVERNMENT DETAILED REPORT OF THE AUDITOR GENERAL FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2014

1.0 Introduction

In accordance with Article 163(3), of the Constitution of the Republic of Uganda I am required to audit and report on the public accounts of Uganda and of all public offices, including the courts, the central and the local government administrations, universities and public institutions of the like nature and any public corporation or other bodies or organizations established by an Act of Parliament. Accordingly, I carried out the audit of the Abim District to enable me report to Parliament.

2.0 Audit Objectives

The audit was carried out in accordance with International Standards on Auditing and accordingly included a review of the accounting records and agreed procedures as was considered necessary. The audit was carried out with regard to the following objectives:-

- a. To verify whether the financial statements have been prepared in accordance with the requirements of the Local Governments Financial and Accounting Manual 2007 and the Local Governments Financial and Accounting Regulations 2007; and fairly present the income and expenditures for the year and of the financial position as at the end of the year.
- b. To verify whether all the funds of the entity were utilized with due attention to economy and efficiency and only for the purposes for which the funds were provided.
- c. To verify whether goods and services financed have been procured in accordance with the PPDA Act.
- d. To evaluate and obtain sufficient understanding of the internal control structure of the entity, assess control risk and identify reportable conditions, including material internal control weaknesses

- e. To verify whether the management of the funds of the entity was in compliance with the Government of Uganda financial regulations.
- f. To verify whether all the necessary supporting documents, records and accounts have been kept in respect of all activities, and are in agreement with the financial statements presented.

3.0 AUDIT METHODOLOGY

The following audit procedures were undertaken:-

a. Revenue

Obtained all schedules of all revenues collected and reconciled the amounts to the cashbooks and bank statements of the entity.

b. Expenditure

The payments vouchers of the entity were examined for proper authorization, eligibility and budgetary provision, accountability and support documentation.

c. Internal Control System

Reviewed the internal control system and its operations to establish whether sound controls were applied throughout the period.

d. Procurement

Reviewed the procurement of goods and services under the various departments during the period under review and reconciled with the approved procurement plan.

e. Fixed Assets Management

Reviewed the use and management of the assets of the entity during the period under review.

f. Financial Statements

Examined, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessed the accounting principles used and significant estimates made by management; as well as evaluated the overall financial statement presentation.

4.0 Entity Financing

Abim District is financed by grants (Conditional and Unconditional) from Central Government, development partners and locally generated revenues from taxes, fees, licenses and charges. During the year, the district received grants totaling to UGX 11,136,7325,033 from Central Government, UGX 3,278,862,835 from development partners and UGX 147,324,449 from locally generated revenues. The total revenue of UGX 14,562,922,317 constituted 74.5% of its approved budget estimates of UGX 19,543,135,000. Out of the funds received UGX 13,470,857,187 (92.5%) was spent on service delivery and administration costs with a surplus of UGX 1,092,065,130 (7.5%).

5.0 Detailed Audit Findings

This section outlines the detailed audit findings, management responses thereof and my recommendations.

5.1 Un Accounted for Funds

Regulation 43(2) of the Local Government Financial and Accounting Regulations 2007 requires that administrative advances be authorized by Chief Executive and accounted for within one month.

However, funds totaling to UGX. 233,756,626 remained unaccounted for at the time of audit contrary to the regulations as shown in **Appendix I**. In the absence of the accountabilities, it was difficult to confirm that the funds were utilised for the intended purposes.

This was attributed to laxity by management to enforce controls regarding accountability.

I advised the Accounting Officer to obtain the accountabilities and present them for audit verification.

5.2 Release of Local Economic Development Funds to Non Existing Associations

Section 9 (2) (b) of LGFAR 2007 requires the Accounting officer to ensure that the public moneys, property and resources are properly managed and safeguarded to ensure that the public moneys, property and resources for which he or she is responsible as accounting officer are properly managed and safeguarded;

It was observed that a total of UGX.61,700,000 for the implementation of the Local Economic Development (LED) project under Ministry of Works was paid to two ineligible local associations as shown in the table below;

Date	Vr. No	Details	Amount (UGX)
13-Aug-13	5/8	Abim District Young Farmers Union	29,700,000
02-Aug-13	2/8	Abim District Farmers Association	32,000,000
Total			61,700,000

This was caused by failure of management to carry out due diligence before release of the funds.

The Accounting Officer explained that measures have been taken to recover the funds and that Abim District Young Farmers Union had refunded UGX.2,300,000 and Abim farmers Association UGX. 20,000,000. Efforts to recover the balance of UGX.39,400,000 was ongoing.

I advised the Accounting Officer to ensure that all the funds are recovered.

5.3 Local Revenue Shortfall

Regulation 32 of the Local Government Financial and Accounting Regulations 2007 requires all districts to collect all budgeted revenue in an approved manner and bank it intact.

However, it was observed that out of the budgeted local revenue of UGX.485,000,000, only UGX.147,324,449 (30%) was collected leading to a shortfall of UGX. 337,675,551 (70%). The shortfall in revenue collection adversely affects the implementation of planned activities.

This was due to the failure of the district to vigorously collect the local revenue.

The Accounting Officer explained that the district had anticipated sale of land and unserviceable vehicles which never materialised.

I advised the Accounting Officer to ensure that all budgeted revenue is collected.

5.4 World Health Organisation (WHO) workshops

Section 9 (2) (b) of LGFAR 2007 requires the Accounting officer to ensure that the public moneys, property and resources are properly managed and safeguarded.

An amount of UGX.128,377,000 was paid to various staff to conduct World Health Organisation workshops as shown in **Appendix II**.

However, it was observed that same participants and trainers attended more than one workshop at the same time making the accountabilities doubtful.

According to the Accounting Officer, the participants were targeted with different training packages with facilitators sent by Ministry of Health.

The matter requires further investigation.

5.5 Direct Procurements by User Departments

Regulation 40(1) of the Local Government Public Procurement & Disposal of assets regulations [LG-PPDA-2006], requires an entity to use direct procurement method where exceptional circumstances prevent use of competition and the contracts committee should approve.

It was observed that Procurements worth UGX.49,110,800 were executed by user departments without the involvement of the Procurement and Disposal Unit (PDU) as shown in **Appendix III**.

The procurements were not subjected to competition and the district may not have achieved value for money.

The Accounting Officer explained that the procurements were reported to the procurement and disposal unit but no evidence was provided.

I advised the Accounting Officer to comply with the LGPPDA regulations.

5.6 Irregular Levy of Development Tax

Section 13(o) of Part IV of the Fifth Schedule of the Local Governments Act requires approval to be sought from the Minister for any other form of local revenue other than that prescribed in the act to be levied and collected.

However, the district levied and collected 2% development tax amounting to UGX.45,765,353 as shown in **Appendix IV**. Irregular tax levies may lead to compromise in standard of work.

The Accounting Officer explained that the tax was approved by the council and a request had been sent to the Ministry of Local Government to sanction the tax.

The Accounting Officer was advised to follow up the matter with Ministry of Local Government to obtain the Minister's approval.

5.7 Service Delivery

5.7.1 Rehabilitation of Bore Holes

The district awarded a local firm a contract to rehabilitate 26 Bore Holes at different locations in the district at a cost of UGX.71,335,000. By the time of audit in November 2014, UGX.64,201,500 (90%) had been paid to the contractor.

However the following shortcomings were identified;

- The BOQ and measurements sheets were not available to audit.
- The Bore Hole at Opuongo which was repaired in February 2014 had already developed cracks barely 6 months after repair as shown in the **photo below**



Bore Hole at Opupongo with a cracked well

- The district paid UGX.1,000,000 for a hand pump at Pupukamiya borehole which was never delivered as shown in the **photos below**



Bore Hole at Pupukamiya showing no new Hand Pump and missing bolts.

The anomalies were caused by poor contract management and inadequate supervision by the contract manager.

I advised the Accounting Officer to provide the BOQ and measurement sheets for verification. Meanwhile the defects should be rectified.

5.7.2 Force Account Irregularities

a) **Unsupported Hire of Equipment**

Section 9 (2) (b) of LGFAR 2007 requires the Accounting officer to ensure that the public moneys, property and resources are properly managed and safeguarded.

However, the district paid for road equipment at a cost of UGX.75,656,064 without any scope of work to be done making it difficult to verify the work done. Payment details are as per the table below;

Equipment hire

Name of Road	Amount (UGX)
Alerek Katabok Lotukei 30Kms	22,994,240
Katala Road 5Kms	28,538,240
Opopongo Road 4Kms	24,123,584
Total	75,656,064

b) Materials not Recorded in the Stores Ledger

Section 81(1) of Local Government Financial and Accounting Regulation 2007, require the head of finance to provide general supervisions of stores including storage accommodation and maintainance of proper accounting records. However, road materials worth UGX.49,583,100 were not recorded in stores ledgers making it difficult to confirm receipts, issues and balances of the stores.

a) Purchase of road materials







Vr No	Payee	Particulars	Amount (UGX)
22/10/13	Rujina and Sons Enterprises	Supply of Culverts	7,000,000
33/6/14	PACO PACo	Supply Road Consumables	15,395,100
2/6/14	PACO PACo	Supply of Culverts	18,360,000
9/6/14	Okello Vicent Labii	Purchase of Murram	8,828,000
Total			49,583,100

The Accounting Officer explained that the materials were always directly delivered on site.

I advised the Accounting Officer to present the supporting records for audit verification.

5.7.3 Audit Inspection of Primary school facilities

Audit inspection revealed that most of the schools had very poor accommodation for the teachers and poor classroom structures as shown in the table below;

Name of School	Issue	Photos
Amul Primary School	Students Study Under Trees	 <p data-bbox="911 506 1308 541">P.1 and P.2 Study under Trees</p>
Atalabar Primary School	Poor accommodation structure	 <p data-bbox="911 793 1308 829">Poor accommodation Structure</p>
Awach Primary School	Old Classroom Structure	 <p data-bbox="943 1024 1271 1060">Old Classroom Structures</p>
Gagaming Primary School	Old Classroom Structure	 <p data-bbox="951 1245 1258 1281">Old Classroom Structure</p>
Kiru Primary School	Old Classroom and Poor Accommodation Structures. Students in P.5 were seated on the floor.	 <p data-bbox="894 1476 1325 1560">Old Classroom and accommodation Structures</p>
Orwamuge Primary School	Poor accommodation and Classroom Structure and	 <p data-bbox="886 1776 1333 1860">Poor accommodation and Classroom Structure</p>



This was caused by inadequate funding of the district.

The Accounting Officer attributed the challenges to limited funds, disbursed by the Central Government.

I advised the Accounting Officer to liaise with relevant authorities for increased SFG funding to enhance better infrastructure.

5.7.4 Poor State of Abim Hospital

It was observed that the district hospital was in a poor state with the ceiling boards already falling, the interior and exterior paint peeling off and doors to the OPD in a sorry state.

The compound was not properly cleaned and the places of convenience were in a very poor situation as shown in the **photos below;**



This was caused by inadequate financing for the health sector infrastructure.

The Accounting officer explained that the matter has been brought to the attention of Ministry of Health.

I advised the Accounting Officer to follow up the matter with Ministry of Health so that the hospital can be renovated.

Appendix i

Non Accounted for Funds

Vr. NO.	Date	Payee	Details	Amount	Remarks
Administration					
6 of 9	9/11/2013	URA	WHT	4,481,880	No receipts
9 of 10	10/24/2013	URA	WHT	2,485,734	No receipts
Works					
15/10	23-Oct-13	URA	WHT	750,149	No receipts
Health					
6-Oct	19-Jun-14	URA	WHT	684,000	No receipts
16/6	27-Jun-14	URA	WHT	976,668	No receipts
NAADS					
22 of 6	6/30/2014	URA	PAYE	1,500,000	No receipts
23 of 6	6/30/2014	URA	PAYE	640,000	No receipts
Fuel					
Administration					
1 of 7	7/1/2013	Chii Petroleum	Fuel Supply	1,000,000	No Consumption Statement
13 of 9	9/26/2013	Fash Enterprises Ltd	Fuel Supply	1,000,000	No Consumption Statement
20 of 10	10/31/2013	Fash Enterprises Ltd	Fuel Supply	3,000,000	No Consumption Statement
20 of 10	2/7/2014	Fash Enterprises Ltd	Fuel Supply	3,000,000	No Consumption Statement
Health					
6/10	11-Oct-13	Fash Enterprises	Fuel Supply	1,000,000	No Consumption Statement
1/11	5-Nov-13	Fash Enterprises	Fuel Supply	1,000,000	No Consumption Statement
5/3	17-Mar-14	Fash Enterprises	Fuel Supply	1,000,000	No Consumption Statement
2/4	2-Apr-14	Fash Enterprises	Fuel Supply	1,000,000	No Consumption Statement
Finance					
12	31/10/2013	Fash enterprises	Fuel Supply	3,000,000	No Consumption Statement
5	13/8/2013	Chii petroleum ltd	Fuel Supply	4,187,800	No Consumption Statement
Statutory Bodies					
5	24/7/2013	Chii petroleum ltd	Fuel Supply	2,000,000	No Consumption Statement

Personal Advances					
Natural Resources					
	10/23/2013	Okot George	Conducting of field patrols to control illegal structures	1,224,000	No signature for allowances
5 of 6	6/30/2014	Okot George	Direct procurement of trees and grass seedlings	3,895,000	No receipts
1 of 1	1/31/2014	Otim Lawrence	Conducting of field patrols to control illegal structures	1,224,000	No Report
Administration					
14 of 9	9/26/2013	Olinet Nelson	Facilitation for cutting trees, stumps around office	9,950,000	No signature for allowances
11 of 12	12/11/2013	Akullo Theopista	Submit Human Resource data forms	560,000	No Report
2 of 5	5/12/2014	Mukiibi Nasser	Facilitation to travel Kampala to submit staff list	1,415,000	No Report
7 of 11	11/25/2013	Olwit Nelson Otim	Facilitation to Kampala to follow up UNDP vehicle	1,325,000	No Report
18 of 2	2/26/2014	Olwit Nelson Otim	Facilitate support supervision and monitoring LLGs	840,000	No Report
4 of 7	7/16/2013	Elimu Michael	Submit pay change reports to Kampala	550,000	No Report
4 of 8	8/21/2013	Elimu Michael	Submit pay change reports to Kampala	510,000	No Report
16 OF 10	10/24/2013	Elimu Michael	Submit 1st qtr reports to Kampala	560,000	No Report
Works					
9-May	13-Sep-13	Mwaka Isaac Philip	Facilitation to Soroti	765,000	No report
10-Feb	8-Oct-13	Mwaka Isaac Philip	Inspection Water Sources	960,000	No report
19/4	25-Apr-14	Mwaka Isaac Philip	Drilling and Supervision of borehole drilling	8,500,000	No signature for allowances
22/1	31-Jan-14	Mwaka Isaac Philip	Facilitation to Kotido	810,000	No report
1-Jan	8-Jan-14	Mathias Buteraba	Water Testing	2,560,000	No report and Signature for Allowance
10-Jul	23-Oct-13	Oluka Edmond	Training of Water User Committees	3,212,000	No signature for allowances

33/5	30-May-14	Oluka Edmond	Community Mobilization	3,650,000	No signature for allowances
24/6	30-Jun-14	Ochero Aldaues	Training of Sanitation and Water Committees	4,765,000	No signature for allowances
31/6	30-Jun-14	DFCU	Payt for Road Gangs	5,540,000	No tick sheets
Health					
9-Jan	13-Sep-13	Buteraba Mathias	Mass Polio Immunisation	26,026,955	No signature for allowances
10-Mar	11-Oct-13	Ojoro Valentine	Training of VHTs	15,474,800	No signature for allowances
3-Jun	17-Mar-14	Kyakunzire Enock	Training of Health workers	10,996,000	No signature for allowances
5-Feb	6-May-14	Valentine Ojoro	Training trainers of Male Action Groups	20,953,000	No signature for allowances
5-Mar	9-May-14	Kyakunzire Enock	Training of VHT on maternal and Newborn Health	15,973,000	No signature for allowances
39/6	30-Jun-14	Home Based Contractors	Staff House at Orwamuge HC 3	2,449,200	No completion Certificate
13/6	19-Jun-14	Buteraba Mathias	Facilitation for NTD Regional Meeting	1,270,000	No fuel receipts and Reports
5-May	13-May-14	Owinh Obin Paul	Office Imprest	1,000,000	No receipt for service
10-Jan	8-Oct-13	Buteraba Mathias	Facilitation to Nakapiripit	2,065,000	No report
2-Jan	4-Feb-14	Ogwang Daniel	Supervision of Health Facilities	1,251,000	No report
6-Jun	13-Jun-14	Oketch Emmanuel	Support to Functionality of School Health Clubs	1,624,000	No report
10-Oct	11-Oct-13	Buteraba Mathias	Polio Immunization Campaign	21,466,440	No report
LED					
8-Mar	2-Aug-13	Okengo Oscar Burton	Facilitation to Kla	1,805,000	No fuel receipt and report
8-Jun	13-Aug-13	Okengo Oscar Burton	Facilitation to Kla	1,355,000	No fuel receipt and report
Production					
9-Jan	10-Sep-13	Okengo Oscar Burton	Facilitation for Community Animal	2,400,000	No report
4-Jan	25-Apr-14	Okengo Oscar Burton	FAO Activities	3,520,000	No signature for allowances
NAADS					
8-Jan	2-Aug-13	Dr. Oluge Peter	Modem and Electricity	710,000	No receipts
8-Feb	2-Aug-13	Dr. Oluge Peter	Under Take Verification of Farmer Groups	4,834,000	no report

4 of 10	10/23/2013	Oluge Peter	Facilitation transport to NAADS secretariat	1,355,000	No Report
3 of 11	11/26/2013	Oluge Peter	Facilitation to train parish community assessment	1,932,000	No Report
1 of 1	1/31/2014	Oluge Peter	Submit 2nd qtr financial progress report	1,355,000	No Report
25 of 6	6/30/2014	Oluge Peter	Facilitation to the NAADS secretariat submit 4th qtr report	1,355,000	No Report
6 of 4	4/25/2014	Lammy Oyollo	Facilitate members to train of subcounty NAADs	2,000,000	No Report
11 of 6	6/12/2014	Oluge Peter	Establish six maize demonstration sites in LLGs	2,640,000	No Report
YLP					
4-Apr	28-Apr-14	Oryono Joseph	Facilitation for Radio Talk Show	1,425,000	No report
Statutory Bodies					
5	18/2/2014	Okello Micheal	Councilors monthly allowances	1,000,000	No signature for allowances
Total				233,756,626	

Appendix ii

WHO Workshops payments

Vr No	Date	Name	Purpose	Amount
4/5	12-May-14	Ogwang Daniel	Conducting Family Planning Surgical Camp	26,904,000
3/5	9-May-14	Kyakunzire Enock	Training of VHT on maternal and Newborn Health	15,973,000
6/5	14-May-14	Auma Penina Rose	Training of Peer providers	17,428,000
6/3	17-Mar-14	Kyakunzire Enock	Training of Health workers	10,996,000
2/5	6-May-14	Valentine Ojoro	Training trainers of Male Action Groups	20,953,000
7/5	19-May-14	Ogwang Daniel	Training of Health Workers	19,117,000
8/5	19-May-14	Owiny Obin De Paul	Training of Health Workers	17,006,000
Total				128,377,000

Appendix iii

Direct Procurements

Vr. No.	Date	Payee	Details	Amount
Works				
40/6	30-Jun-14	Ochero Aldaues	Radio Spot Announcement	2,690,000
21/5	26-May-14	Ochero Aldaues	Radio Spot Announcement	2,690,000
18/4	8-Apr-14	Mathias Buteraba	Implementation of Sanitation week	4,988,000
7/11	22-Nov-13	Mwaka Isaac Philip	Facilitation of District water committee Meetings	1,673,000
10/11	22-Oct-13	Ochero Aldaues	Radio Spot Announcement	2,690,000
YLP				
6/6	26-Jun-14	Oryono Joseph	Training of YPCS and SA	10,809,200
1/4	22-Apr-14	Oryono Joseph	Photocopy of YLP Forms	1,803,200
3/4	22-Apr-14	Oryono Joseph	Facilitation to train and Sensitization	6,969,500
2/5	7-May-14	Oryono Joseph	Facilitate District Level Training	2,737,400
Production				
2/7	24-Jul-13	Onega John Akena	Repair of Agric Tractor	1,352,500
5/10	30-Oct-13	Okengo Oscar Burton	World Day Food	2,000,000
4/7	25-Jul-13	Amonicek Enterprises	Supply of Cassava Cuttings	7,350,000
Finance				
13	27/6/2014	Acio Jane	Servicing Desktop computer	1,358,000
Total				49,110,800

Appendix iv

Irregular Levy of Development Tax

S/No.	MONTH	2% DEV'T FEES TOTAL	SOURCE
1	Jul-13	18,606,364	General Fund account
2	Aug-13	2,967,201	General Fund account
3	Sep-13	9,273,614	General Fund account
4	Oct-13	2,280,921	General Fund account
5	Nov-13	2,310,695	General Fund account
6	Dec-13	758,330	General Fund account
7	Jan-14	716,302	General Fund account
8	Feb-14	3,707,491	General Fund account
9	Mar-14	88,144	General Fund account
10	Jun-14	5,056,291	General Fund account
TOTAL		45,765,353	