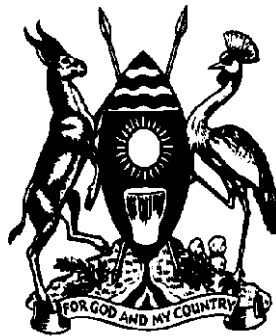


OFFICE OF THE AUDITOR GENERAL



THE REPUBLIC OF UGANDA

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

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

THE RT. HON. SPEAKER OF PARLIAMENT

Introduction

I have audited the accompanying financial statements of Budaka District Local Government 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 financial statements based on my audit. I conducted the audit in accordance with International Standards on Auditing (ISA)/International Standards of Supreme Audit Institutions (ISSAIs). Those standards require that I comply with the 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 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 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 financial statements in order to design audit procedures that are appropriate in the circumstances, but not for purposes 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

Funds not accounted for

A sum of UGX.462,207,190 remained unaccounted for at the time of audit contrary to the regulations. Consequently, I could not confirm that the funds were used for the intended purposes.

Qualified Opinion

In my opinion, except for the possible effect of matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly in all material respects the financial position of Budaka District as at 30th June 2014 and the results of its operations and cash flows for the year then ended, and comply in all material respects with the Generally Accepted

Accounting Practice, the Local Governments' Act cap 243 of the Laws of Uganda (as amended) and the Local Government Financial and Accounting Regulations, 2007.

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

20th February, 2015

PART "B"

BUDAKA DISTRICT 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 that is to say, 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 Budaka 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 payment 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

Budaka District is financed by grants (Conditional and Unconditional) from the Central Government, donations, and locally generated revenues from taxes, fees, licenses and charges. During the year, the district received grants totaling to UGX.13, 524,835,717 from the Central Government; UGX. 224,850,734 from donors and UGX 106,200,866 from locally generated revenues. The total revenue of UGX 13,855,887,317 constitutes 94.6% of its approved budget estimates of UGX.14, 648,561,000.

5.0 DETAILED AUDIT FINDINGS

This Section outlines the detailed audit findings, management responses and my recommendations in respect thereof.

5.1 Funds not accounted for

5.1.1 Outstanding Advances

Regulation 42 and 43(2) of the Local Government Financial and Accounting Regulations 2007 requires funds to be properly vouched and accounted for within a period of a month. However, an amount of UGX.44,870,210 remained unaccounted for at the time of audit contrary to the regulations. Consequently, I could not confirm that the funds were used for the intended purposes as shown in **Appendix 1**.

Relatedly, a sum of UGX.24,524,610 spent on fuel lacked accountability in form of receipts and consumption statements as shown in **Appendix 2**. I could not confirm that the fuel was consumed on official activities.

5.1.2 Missing vouchers

Regulation 42 of the LGFAR, 2007 provides that all disbursements of public moneys shall be properly vouched on payment vouchers.

However, UGX.8,367,860 lacked payment vouchers contrary to financial regulations as shown below;

PV No	Date	Dep't	Description	Payee	Amount (UGX)
2/2/2014	17/02/14	Natural	Travel inland and stationery	Nakendo K.S	408,000

3/4/2014	7/4/2014	Education		Bandobya Investments	6,595,660
14/11/13	19/11/13	Finance	Cheque No.432	KabiseShaban	630,000
8/12/2013	18/12/13	Finance	Cheque No.448	Kaano Stephen	601,200
17/12/13	18/12/13	Administration		Mbulakyalo Sam	133,000
TOTAL					8,367,860

In absence of vouchers, the purpose and the authenticity of the expenditure could not be established.

Management was advised to ensure that the funds are accounted for or else the funds should be recovered from the responsible officers.

5.1.3 Incompletely vouched expenditure

Regulation 5.4.6(1) of the Local Governments Financial and Accounting Manual, 2007 requires the Head of Finance to ensure that voucher and any supporting documents are collect before being passed for payment. However, it was observed that UGX.41,793,663 lacked supporting documents contrary to the regulation as shown in **Appendix 3**. Unsupported expenditure is doubtful and potentially fraudulent.

The Accounting Officer was advised to ensure that funds are accounted for or else recovery be effected from the responsible officers.

5.1.4 Un-acknowledged funds transfer

Regulation 43 (2) of the LGFAR, 2007 requires all administrative advances to council employees to be accounted for within a month .

It was however noted that UGX. 180,447,123 purported to have been transferred from NAADS to Sub counties & Town councils, From CBS to Women groups and from Health Department to Lower Health Unit lacked acknowledgement receipts as shown in **appendix 4**.

Consequently, I could not confirm that the funds were received by the intended beneficiaries.

I urged the Accounting Officer to ensure that the acknowledgement receipts are obtained and presented for audit verification.

5.1.5 Doubtful Tax Remittances

Regulation 123 of the Income Tax Act, 1997, requires a withholding agent to pay URA any tax that has or should have been withheld within fifteen days after the end of the month in which the payment subject to withholding tax was made. It was however observed that Withholding Tax amounting to UGX.38,373,678 lacked acknowledgement receipts from the tax body as shown in **Appendix 5**.

There is a risk that the payments could not have reached the tax body.

I advised the Accounting Officer to obtain the receipts from Uganda Revenue Authority and present them for audit verification.

5.2 Local Revenue Short fall

Regulation 32 of the LGAR 2007 requires Councils to ensure collection of all budgeted revenue in an approved manner and the revenue banked intact in Council accounts.

However, review of the local revenue performance revealed that out of the budgeted UGX 170,000,000 only UGX.106,200,866 was realized resulting into a shortfall of UGX.63,799,134 which is 38%% under collection.

Under collection of revenue was attributed to lack of vigorous systems to enforce revenue collection. Failure to realize the planned revenue affected the implementation of the Council activities thereby affecting service delivery. Management pledged to improve the district revenue performance in future.

I advised management to ensure that measures are taken to realize all the budgeted revenue in a timely, systematic and vigorous manner.

5.3 Irregular 2% Local Development Tax

The Local Governments Act 1997 as amended Part IV, Other Revenues Section 13 (O), requires any other source of revenue to be approved by the Minister of Local Government before its assessment and collection.

The Council levied a 2% Tax on Capital Development contracts and collected UGX.8, 593,963 without the Minister's approval as shown in **Appendix 6**.

The practice was attributed to the need to raise local revenue. Taxing development contracts increases the cost of service delivery and may compromise the quality of works by contractors.

The Accounting Officer explained that the collection of tax had since been stopped.

I advised the Accounting Officer to seek the approval of the Minister of Local Government as required by the regulations.

5.4 Outstanding Revenue Arrears

Sec. 98(1) & (2) of the LGFAR requires the Head of Finance and heads of revenue collecting departments to ensure that prompt reminders are sent when revenue becomes overdue and If a reminder fails to produce payment within thirty days of its dispatch, legal proceedings be instituted.

However, review of the statement of arrears for 2012/2013 and 2013/2014 revealed revenue arrears totaling to UGX.63,799,134. No evidence was provided to show that requisite procedures were undertaken to ensure recovery of the revenue by the responsible officers. This is attributable to laxity in revenue collection enforcement.

The Accounting officer explained that reminders to outstanding debtors had since been made although some of the debtors had closed businesses.

I advised him to implement the provisions in the laws so as to recover all revenue arrears.

5.5 Disposal of Obsolete Assets

Section 2.3.1.5 of the LGFAM, 2007 requires assets that are not in use to be disposed of in accordance with the procedures in the LGPPDA, 2006 regulations. However, a review

of the board of survey report revealed that a photo copying machine, 6 vehicles, tractor, Datic generator and 20 motor cycles had been recommended for board off but there was no evidence to show efforts were being made to have them boarded off.



Grounded Vehicles



Grounded motor cycles

Failure to timely dispose of these assets results in further loss of value which results in the assets generating less revenue to the District.

The Accounting Officer explained that efforts to dispose of the assets were under way and that management had written to line ministries for authority to dispose of some these assets as recommended by the board of survey report.

I advised the Accounting Officer to ensure that obsolete assets are timely disposed of in accordance with the laid down procedures and the LGPPDA regulations.

APPENDICES

Appendix1-Unaccounted for funds

PV No	Date	Dep't	Description	Payee	Amount (UGX)	Control Failures
09/12/13	20/12/13	Natural	Facilitation for data collections	Okki Patrick	283,000	No report that work was done
08/03/14	5/3/2014	Natural	Reviewing 3rd draft of DSOER	Nakendo K.S	260,000	No report
14/6/14	13/6/14	Works	Payment to road workers for May 2014	Road workers	11,004,165	No muster rolls attached
1/10/13	14/10/13	Educatio n	Monitoring of SFG and PRDP sites planner	KabiseShaba n	359,630	No accountability & report attached
05/06/14	30/06/2014	Natural	Repair of 2 desktop computers	Buluganya Int. Ltd	450,000	450,000 is a lot for just 2 computers
11/12/13	17/12/2013	Educatio n	Monitoring of SFG and PRDP sites by Planner	Kaligo Charles	200,000	No accountability & report attached
12/2/14	21/2/14	Educatio n	Monitoring of SFG and PRDP sites	Kaligo Charles	179,815	No report
18/6/14	30/6/14	Educatio n	21- 3 seater desks supplied to Jami P/S	Afrikana Gen Ent	2,266,700	No Delivery note & receipt from supplier
2/4/2014	3/4/2014	Works	Materails supplied to Doko- Nasenyi road site	Naita Service	5,080,000	No delivery/ goods received notes
23/4/14	24/4/14	Works	Materials supplied at Nasenyi- Doko road site	Naita Service	3,660,000	No delivery/ goods received notes
4/11/2013	12/11/2013	Finance	Facilitation for revenue mobilisation	Kyengabo Hakim	585,000	No report attached
1/12/2013	3/12/2013	Finance	Preparation and production of BFP	Kaligo Charles	1,750,000	No report attached
8/6/2014	13/6/2014	Finance	Preparation of students enrollment	Kaligo Charles	480,000	No report attached
10/10/2013	17/10/13	Admin (NUSAF II)	Sub project status establishment	Kaano Stephen	830,000	No report attached
11/10/2013	17/10/13	Admin (NUSAF II)	Data collection from sub project sites	ObothYona	572,000	No report attached
13/2/14	14/2/14	Finance	Preparation of OBT progress report	Kaligo Charles	1,000,000	No report attached
10/5/2014	14/5/14	Finance	Preparation, review & production of BFP 14/15	Kaligo Charles	614,000	No report of work done

19/2/14	26/2/14	Finance	Monitoring of PRDP projects	Macho Godfrey RDC	837,200	No monitoring report
13/5/14	20/5/14	Finance	Monitoring of PRDP/PAF projects by RDC	Macho Godfrey	837,200	No monitoring report
4/10/2013	14/10/13	Finance	Technical monitoring of PAF activities	Kaligo Charles	500,000	No monitoring report attached
3/12/2013	11/12/2013	Finance	RDC's monitoring of PRDP projects	BatambuzeMajid	837,200	No monitoring report attached
8/9/2013	13/9/13	Finance	RDC's monitoring of projects	BatambuzeMajid	827,200	No monitoring report
4/1/2014	7/1/2014	Works	Verification and monitoring sanitation activities	Ochola R	353,100	No monitoring report
14/2/14	14/2/14	Finance	PAF monitoring	Kaligo Charles	3,990,000	No monitoring report
5/10/2013	17/10/13	Admin (NUSAF II)	Monitoring of NUSAF projects	Mudanya Grace	910,000	No monitoring report
7/3/2014	19/3/14	Planning (LGMSD)	Monitoring S/C staff on planning & budgeting	Kaligo Charles	2,034,000	No monitoring report
7/10/2013	17/10/13	Admin (NUSAF II)	Fuel for monitoring by Eng. Ass	ObothYona	1,000,000	No monitoring report
3/3/2014	4/3/2014	Planning (LGMSD)	Supervision of LLGs	Kaligo Charles	2,000,000	No supervision report
20/12/13	18/12/13	Administration	payment for SDA to the OA	KaluyaNasuti	110,000	un specified purpose for the allowance
19/12/13	18/12/13	Administration	payment for SDA to the office Assistant	Twanyi Grace	220,000	un specified purpose for the allowance
17/2/14	11/2/2014	Statutory	facilitation to Secretary DSC for travelling to kampala	Kolyabu B.S	430,000	purpose for the travel is not stated
1/9/2013	23/09/13	Capacity building	facilitate study tour to council members& selected staff	Kalyabu Stephen	410,000	no accountability for 410,000
TOTAL					44,870,210	

Appendix 2-Unaccounted for fuel

PV No	Dep't	Description	Payee	Amount (UGX)	Control Failures
1/9/13	Natural	Stationery, travel and meals		3,000,000	No Fuel receipts. Those used were from 2012 Receipt No's 787,389 & 390, No consumption statement
01/03/14	Natural	Maintenance of a nursery seedling for production	Okki Patrick	370,000	No receipts
2/5/2014	Natural	Sensitization of farmers on wetland demos	Nakendo K.S	400,000	No receipts and consumption statements
1/6/2014	Natural	Re-opening of Jami LFR Boundary	Okki Patrick	407,000	No consumption statement
3/10/13	Education	Monitoring of SFG and PRDP sites by Engineer	Lutaya Robert	1,456,780	No fuel consumption statement
11/2/14	Education	Monitoring of SFG and PRDP sites	Kabesa Service station	179,815	No fuel receipt
12/2/14	Education	Monitoring of SFG and PRDP sites	Kaligo Charles	179,815	No fuel receipt
3/6/2014	Works	Water quality testing	Gewuma G.W	650,000	No fuel receipts
1/7/2013	Finance	Fuel for daily activities	Hared Petro	1,000,000	No fuel receipt attached
7/12/2013	Finance	Submission of BFP & OBT 1st qtr	Kaligo Charles	260,000	No fuel receipt attached
21/10/13	Works	Facilitation for advocacy & planning meeting	Kirya Dan	178,000	No fuel receipts
8/9/2013	Finance	RDC's monitoring of projects	Batambuz eMajid	167,200	No fuel receipts
4/1/2014	Works	Verification and monitoring sanitation activities	Ochola R	233,000	No fuel receipts
14/2/14	Finance	PAF monitoring	Kaligo Charles	1,300,000	No fuel receipts
2/6/2014	Admin (NUSAF II)	Monitoring and evaluation of NUSAF subprojects	Mudanya Grace	422,500	No receipt & statement
7/3/2014	Planning (LGMSD)	Monitoring S/C staff on planning & budgeting	Kaligo Charles	1,188,000	No fuel receipts
1/6/2014	Planning (LGMSD)	Monitoring	Baya Martin	502,500	No fuel receipts
3/9/13	Planning	OBT operations enhancement	Kabesa Service station	780,000	No receipts

7/10/2013	Admin (NUSAF II)	Fuel for monitoring by Eng Ass	ObothYona	1,000,000	No receipts, consumption statement
1/7/2013	Administration	payment in respect to fuel for CAO,PAS,ACAO Budaka,ACAOIki-Iki	IrumbaTwaibu	2,150,000	fuel un accounted for
3/8/2014	NAADS	payment for fuel consumed by NAADS Office for the month of JUNE	Kabesa Service Station	1,500,000	fuel un accounted for
11/6/2014	Statutory	fuel to be used by DEC members for one month	Kabesa Service Station	400,000	fuel un accounted for
74//05/14	NAADS	supply of fuel to NAADS department for operations for the Quarter	KabesaService Station	2,000,000	fuel un accounted for
7/5/2014	Statutory	fuel for office operations for DEC members	Kabesa Service Station	4,800,000	fuel un accounted for, no fuel order forms& accountability
TOTAL				24,524,610	

Appendix 3 -Incompletely vouched

PV No	Dep't	Description	Payee	Amount (UGX)	Details of Audit Findings/Control Failures
4/3/2014	Education	Inspection activities qtr. 3	Were Chris	2,972,000	No procurement requisition made for fuel & repairs
9/6/2014	Education	Retention on construction of latrine at Idundi	ApojamikEnt	1,270,400	Final certificate not attached
16/6/14	Education	5 stance pit latrine at Suni P/S	Bakati Kati Ent	4,343,200	No receipt from contractor
14/3/2014	Works	Purchase of tonner for water	Tazanya J	330,000	No GRN
12/9/2013	Finance	Preparation of final accounts	Taliwaku Paul	1,780,000	No report attached
15/8/13	Administration	payment in respect of a 4 stance pit latrine at District Head Quarters	NAKI Investments Uganda Ltd	2,616,463	(no contract details& receipt, no URA receipt)
15/5/14	Administration	facilitation to ACAO during supervisions of sub counties	Mugombe Yusuf	240,000	Incompletely vouched(no activity report & programme)

10/9/2013	Administration	facilitation of Deputy CAO for travel to Kampala to represent CAO at the meeting with UNAIDS Executive Director	Richard BukoneSajj abi	400,000	Incompletely vouched(no minutes)
9/5/2014	Administration	SDA for the ACAO for routine monitoring & supervision of Sub county Administration for enhanced revenue collection	Banya Martin	360,000	Incompletely vouched(no program, activity report)
13/5/14	Administration	facilitation to travel to Kampala to deliver communications signed by CAO to MOLG & MOPS	Sabano Alice	380,000	Signed communication not attached& no acknowledgement of receipt
20/06/14	Administration	Claim for servicing of M/V Reg. No. UG 2946R on 16th June 2014	Richard BukoneSajj abi	250,000	Incompletely vouched(vehicle service detail form not attached)
18/06/14	Administration	submission of employee master data templates to MOLG, MOPS&MOFPED	Mwirugazu Paul	250,000	(no acknowledgement of receipt from the Ministries)
15/2/14	Administration	payment for supervision allowance to the ACAO for monthly supervision of sub counties	Banya Martin	120,000	Incompletely vouched(no activity report)
6/2/2014	Production	facilitation for monitoring of deployed tsetse fly traps	Owori Peter	426,500	Incompletely vouched(no activity report, payment sheet & fuel receipt)
12/6/2014	Administration	payment for SDA & Lunch allowance when I worked during lunch time& past working hours	Alice Sabano	240,000	Incompletely vouched(no evidence for over time working)
23/06/14	Administration	facilitation during legal charge representation from Attorney General while in Budaka 5/5/2014	IrumbaTwaibu	304,000	(no evidence of court session, not verified by Internal Auditor)
22/06/14	Administration	facilitation during legal charge	IrumbaTwaibu	304,000	(no evidence of court session, not verified

	tion	representation from Attorney General while in Pallisa 25/4/2014			by Internal Auditor)
2/2/2014	Iki-IkiDatic	payment for carrying out soil sampling & testing in different sub counties	MugogaGeofrey	504,000	(no fuel order forms, receipt, activity report& sub county list)
17/6/14	Administration	follow up of court cases(fuel&SDA)	MwaitaBen	367,500	(no fuel receipt, details of court cases, & follow up report)
19/6/14	Administration	facilitation to masaka for a training on payroll management	Mwirugazu Paul	250,000	Incompletely vouched(no invitation letter, program& activity report)
20/11/13	Administration	payment for SDA to the OA to distribute communication letters to the sub-counties of the District	Nasuti Kaluya Joseph	110,000	Incompletely vouched(no letters attached)
4/2/2014	Production	carrying out consultative visit to NARO Namulonge on the management of fruit flies in orange&mango cultivation	Mugoga Geoffrey	340,000	Incompletely vouched(no payment sheet &activity report
3/2/2014	Production	Sectoral committee monitoring of production activities	Ochodia Michael	565,000	Incompletely vouched(no payment sheet, activity report& program)
3/11/2013	Production	facilitate officer to deliver Q1 report& Q2 workplan	Odong Gerald	300,000	Incompletely vouched(no payment sheet,Q1 report cover)
16/11/13	Administration	payment for publication space in Golden Jubilee magazine	Exposure invents Ltd	1,200,000	(no receipt from Exposure Invents, copy of magazine not attached)
21/11/13	Administration	payment in respect of ULGA subscription	Irumba Twaibu	1,500,000	Incompletely vouched(no receipt from ULGA)
2/11/2013	Capacity Building	facilitation for November CPA Examination	Nandase Mercy	1,800,000	Incompletely vouched(Registration forms& exam permits not attached)
8/10/2013	Production	facilitation to the accountant travel	Tazenya Jackson	221,000	Incompletely vouched(return forms

		to URA offices & bank			not attached)
5/2/2014	Production	facilitate the DVO to Ministry of Agriculture for a consultative visit	Owori Peter	340,000	(technical drawing of Abattoir & technical monthly reports not attached)
1/6/2014	Administration	servicing of vehicle No UG 2721R	Mbulakyalo Sam	278,600	Incompletely vouched (Vehicle service details form not attached)
4/3/2014	CBS	Payment of FAL instructors Honoraria	Katooko Fatuma	850,000	incompletely vouched, List of FAL Instructors & payment sheets not attached
11/6/2014	CBS	Transfer of special grant to PWD Groups, Namengo Abalema Disabled Refunds	Muwereza. R. Nsuna	1,800,000	Incompletely vouched, No receipt from Kameruka group of UGX.1,800,000
68/04/14	NAADS	mobilisation of stake holders meeting (per diem & fuel)	Oehodia Michael	1,344,000	no activity report & attendance list of mobilised group members
18/12/13	Statutory	payment for tonner cartridge	Muderya Grace	250,000	Incompletely vouched No GRN
5/11/2013	Health	procurement of office stationary, toner & photocopying	Ndegemo Rebecca	620,000	incompletely vouched, no GRN
25/10/13	NAADS	salary for the DNC salary for the month of Oct 2013	Dr. Kalonsh a John	300,000	Incompletely vouched, no NSSF receipt
11	NAADS	salary for the DNC salary for the month of June 2013	Dr. Kalonsh a John	300,000	Incompletely vouched, no NSSF receipt
10/4/2014	Statutory	Refund to District chairperson on travel to OPM & MOLG for iron sheets consultations & deliver correspondences in respect of the same	Mudanya Grace	975,000	incompletely vouched, correspondences not attached
12/2/2014	Statutory	facilitation to Physical planner for consultations on land issues & submission of Q1, Q2 DLB minutes	Nafuna Irene	675,000	incompletely vouched, DLB minutes not attached

35/12/13	NAADS	mobilise stakeholders in Buginyanya Research, Budaka, & Pallisa for MISP meeting	Ochodia Michael	1,085,000	Incompletely vouched, minute not attached
14/5/14	Statutory	sitting allowance for District Land Board members	Nafuna Irene	720,000	incompletely vouched, minutes not attached
16/2/14	Statutory	cost of public address system during Kimenza Baraza	Gwanyi Robert	1,300,000	Incompletely vouched, minutes not attached
2/11/2013	ADMNISTRATION	payment in respect to travel to submit pay change reports for Dec 2013	Mwirugazu Paul	270,000	incompletely vouched, no acknowledgement of receipt
8/11/2013	Statutory	Emoluments for councillors for oct, Nov and December	Mudanya Grace	4,320,000	no acknowledgement of receipt from Post Bank, Stanbic & URA
82/06/14	NAADS	facilitation for quarterly financial & process of NAADS Audit for Quarter4 (SDA & Fuel)	Kalebo Justus	132,000	No fuel receipt for 132,000t& nugatory expenditure on SDA
22/06/14	Health	payment in respect to purchase of small office equipment	Tino Fiona	367,000	Incompletely vouched, No GRN
56/02	NAADS	Payment for stationery	Mugala Beatrice	360,000	Incompletely vouched, no GRN
55/02	NAADS	payment for assorted stationery	Walusamba Ali	224,000	Incompletely vouched, no GRN
5/3/2014	Statutory	facilitation of District Chairperson to attend Regional ULGA meeting in Busia on 27/3/14	Mudanya Grace	562,000	Incompletely vouched, no invitation letter & minutes
25/2/14	Statutory	Repair of DSC office	Kabinga Rose	425,000	Incompletely vouched, no requisition & receipts
7/3/2014	Statutory	facilitation of District Speaker to attend Regional ULGA meeting in Busia on 27/3/14	Mudanya Grace	552,000	Incompletely vouched no invitation letter and minutes
	TOTAL			41,793,663	

APPENDIX 4 Unacknowledged Transfers

PV No	Dep't	Description	Payee	Total Amount transferred(UG X)	Amount with no acknowledgment receipt	Remarks
12/9/2013	NAADS	Transfer of NAADS funds from BUDAKA DA NAADS to S/C & Town Councils	Sub counties& TCs	262,460,492	41,528,524	no acknowledgment of receipt from Kamonkoli&Kameruka
49/02	NAADS	3rd Quarter NAADS fund from BUDAKA DA to various A/C users	Sub counties	452,460,094	71,978,690	No acknowledgment of receipt from KamonkoliS/C, Mugiti S/C, Iki-Iki S/C
8-Feb	NAADS	Transfer of NAADS funds from BUDAKA DA NAADS to S/C & Town Councils	Sub counties& TCs	84,048,640	12,930,560	no acknowledgment of receipt from Mugiti&Kakult
33/11/13	NAADS	Transfer of NAADS funds from BUDAKA DA NAADS to S/C	Sub counties	185,344,379	42,683,349	no acknowledgment receipt from Mugiti,Katira&Naboa
21/10/13	NAADS	Transfer of NAADS funds from BUDAKA DA NAADS to S/C	Sub counties	54,119,000	8,326,000	no acknowledgment receipt from Naboa&Kakult
1/5/2014	CBS	Transfer of funds from Community Based services A/C to Women's savings A/C	KatookoFatuma	3,000,000	3,000,000	no acknowledgment of receipt from Kameruka&Buda ka
				1,041,432,605	180,447,123	

Appendix 5-Doubtful Tax remittances

PV No	Date	Dep't	Description	Payee	Amount	WHT
01/12/13	21/11/2013	Natural	Stationery, Photocopying and binding	Deopet Engineering	301,500	18,090
2/8/13	23/8/13	Education	Construction of 5 stance Pitlatrine at	Naki Investments	8,556,175	513,371
1/9/13	5/9/2013	Education	Construction of a staff house at Namirembe P/S	Gonja Contractors	9,011,263	575,187
2/9/13	10/9/2013	Education	Construction of a pit latrine at Kebula P/S	JCM Gen Assoc.	10,868,855	652,131
3/9/13	10/9/2013	Education	Construction of a 5 stance pit latrine at Idundi P/S	Apojamik Ent	2,816,545	169,012
5/9/13	20/9/13	Education	5 stance pit latrine at Namayo Girls P/S	Mwamba Ent	10,043,495	602,609
1/12/13	2/12/2013	Education	Science Lab at Ngoma SS	Bandobya Investments	4,579,000	274,740
2/12/13	3/12/2013	Education	Retention for Construction of a pit latrine at Kebula P/S	JCM Gen Assoc.	572,045	34,323
3/12/13	9/12/2013	Education	Retention for construction of classroom at Bulalaka P/S	Mukenzi Assoc	1,872,046	112,323
4/12/13	16/12/13	Education	Construction of Namirembe staff house	Gonja Contractors	7,913,554	474,813
5/12/13	16/12/13	Education	Construction of a 5 stance at Suni P/S	JCM Gen Assoc.	2,992,780	179,567
1/2/14	29/1/14	Education	Construction of a 5 stance pitlatrine at IkiIki	Naki Investments	3,325,371	682,091
2/2/14	7/2/2014	Education	Staff house at Namirembe P/S	Gonja Contractors	5,728,500	343,710
3/2/2014	13/2/14	Education	2 class bock at Kaperi P/S	Kabwe Ent	10,504,578	630,275
14/2/14	24/2/14	Education	2 class block at Nabiketo P/S	Bandobya Investments	3,672,320	220,339
11/3/2014	3/3/2014	Education	5 stance pit latrine at Chasire Home	Chain Constructions	10,728,825	643,730
5/3/2014	13/3/14	Education	5 stance pit latrine at Kabuna P/S	Shopix D Ent	11,241,326	674,480
6/3/2014	26/3/14	Education	36- 3 seater desks supplied to Kaperi P/S	Afrikana Gen Ent	3,344,000	200,640
7/3/2014	26/3/14	Education	36- 3 seater desks	Afrikana Gen Ent		

			supplied to Nalubembe P/S		3,762,000	225,720
10/6/2014	30/6/14	Education	2 stance pit latrine & 2 bathrooms at Namirembe p/s	Shopix D Ent	7,590,000	455,435
16/6/14	26/6/14	Education	5 stance pit latrine at Suni P/S	Bakati Kati Ent	4,343,200	260,592
18/6/14	30/6/14	Education	21- 3 seater desks supplied to Jami P/S	Afrikana Gen Ent	2,266,700	136,002
19/6/14	30/6/14	Education	5 stance pit latrine at Bulangira P/S	K K& j Women contractors	6,581,600	394,896
20/6/14	30/6/14	Education	Retention on construction of latrine at Kabuna P/S	Shopix D Ent	591,649	35,499
21/6/14	30/6/14	Education	Retention on construction of 2 class block	KabweEnt	1,785,324	107,119
23/6/14	30/6/14	Education	Construction of 4 roomed kitchen & floor tiling at Namirembe P/S staff house	Gonja Contractors	11,210,855	672,651
1A/9/13	23/8/2013	Works	Retention on maintenance of 18 boreholes	Parm Construction	2,702,500	162,150
19/9/13	20/9/13	Works	5 stance pit latrine at Kakule trading Centre	Mwamba Ent	9,990,295	599,418
2/10/2013	25/9/13	Works	Retention on drilling 10 boreholes	Bisca U Ltd	6,052,188	363,131
18/10/13	18/10/13	Works	Repair of M/V	Eastern Auto Parts	794,440	47,846
19/10/13	18/10/13	Works	Road works on Kodir- KotinyangaKebula	GoddieEnt Ltd	26,920,000	1,735,200
8/11/2013	5/11/2013	Works	Retention on periodic maintenance of KamerukaIkik-Iki	Gomik	3,215,501	192,930
9/11/2013	12/11/2013	Works	Supply of furniture	Pagoda stores	3,500,000	210,000
18/11/13	20/11/13	Works	Road works on Kodir- Kotinyanga Kebula	Goddie Ent Ltd	16,793,655	1,007,619
12/12/2013	9/12/2013	Works	Supply of Laptop, printer & GPS machine	Buluganya Int. Ltd	6,674,450	400,467
14/12/13	11/12/2013	Works	Bore hole construction	China Geo- Eng	64,119,300	3,847,158

21/12/13	16/12/13	Works	Supply of 2 tonners	Buluganya Int. Ltd	660,000	39,600
22/12/13	17/12/13	Works	Computer supplies and services	Buluganya Int. Ltd	840,000	50,400
1/2/2014	4/2/2014	Works	Road works on Kodir-KotinyangaKebula	GoddieEnt Ltd	21,617,805	1,297,068
9/2/2014	14/02/14	Works	Tyre replacement on vehicle	Mbulakyalo Sam	2,475,000	148,500
10/2/2014	14/02/14	Works	Servicing Grader and dumper	FAW	6,018,000	361,080
18/2/14	19/02/14	Works	Bore hole construction	Galaxy Ago Tech Ltd	157,548,646	9,452,919
4/3/2014	17/3/14	Works	Repair of M/V	Eastern Auto Parts	422,440	25,346
5/3/2014	17/3/14	Works	Repair of M/V	Eastern Auto Parts	655,360	39,321
6/3/2014	17/3/14	Works	Repair of Motor cycle	FAW	824,500	49,470
8/3/2014	17/3/14	Works	Construction of 8 boreholes	Icon Projects Ltd	112,515,288	6,750,917
17/3/14	19/03/2014	Works	Sanitation week promotion activities	Nantongo J	3,981,000	60,000
18/3/14	25/3/14	Works	Computer services and tonner	Buluganya Int. Ltd	580,000	34,800
1/4/2014	3/4/2014	Works	Materials supplied to Iki-IkiKerekerene road site	Naita Service	2,010,000	120,600
2/4/2014	3/4/2014	Works	Materials supplied to Doko- Nasenyi road site	Naita Service	5,080,000	304,800
4/4/2014	3/4/2014	Works	Retention on borehole rehabilitation	Sikomu Water Technical	1,833,550	110,013
11/4/2014	14/4/14	Works	Bore hole rehabilitation	Parm Construction	27,360,000	1,641,600
14/4/14	15/4/14	Works	Facilitation for road committee meeting	Katooko Dorothy	2,145,250	31,980
TOTAL						38,373,678

Appendix 6: Irregular Development tax

Voucher No	Department	Details	payee	Amount	Tax
6/2/2014	Statutory	meals supplied for council meetings on 18th Dec 2012	Multi optional services Ltd	663,000	13,260
4/3/2014	Health	payment for construction of maternity ward at Mugiti S/C	Agwai supply& construction Ltd	46,671,750	933,435
4/5/2014	Health	construction of maternity ward at Mugiti HCIII	Agwai supply& construction Ltd	19,476,450	389,529
2/5/2014	Health	payment in respect to construction of OPD & staff house at Nansanga HCIII	Bandobya Investments Contractors	7,516,806	150,336
1/5/2014	Health	payment in respect of fencing of Naboa Health Centre III Phase 1	R&S Contractors	8,861,150	177,223
3/4/2014	Health	payment to facilitate construction of maternity ward at Nasanga H/CIII	Kabwangasi Gen. Traders	32,259,171	645,183
2/4/2014	Health	payment to facilitate construction of a 4 stance pit latrine & maternity at Nasanga H/CIII	JCM General Association	8,795,575	175,912
1/4/2014	Health	facilitate construction of operation at Mugiti H/CIII	Magimahu Transporters & Travel	22,332,744	446,655
13/06/14	Health	construction of maternity ward at Mugiti HCIII	Agwai supply& construction Ltd	30,126,420	602,528
12/6/2014	Health	surveying & processing of Land titles at Sapuri H/C III & Nansanga	Sana surveying Agents	9,000,000	180,000
5/6/2014	Health	construction of 4 stance pit latrine at Mugiti HCIII	Swena Enterprises	9,404,430	188,089
4/6/2014	Health	construction of maternity ward at Mugiti HCIII	Agwai supply& construction Ltd	12,205,260	244,105

2/6/2014	Health	Retention in respect to placement pit latrine at Nansanga H/CIII	Half London Engineering& consult	215,000	4,300
1/6/2014	Health	supply of stationery	Batala General Supplies Ltd	680,000	13,600
2/10/2013	Health	payment in respect of defects& retention on construction of maternity ward at Namusita H/C III	JRD Engineering services	14,397,631	287,953
15/09/13	Health	construction of a 4 stance pit latrine at Nansanga HCIII	DEOPET Engineers&supplies ltd(PRDP)	3,945,271	78,905
13/09/13	Health	constructio of a maternity ward at Nansanga HCIII	Kabwangasi Gen.Traders	14,893,891	297,878
12/9/2013	Health	construction of the OPD& Staff house at Nansanga HCIII	Bandobya Investments Contractors	15,222,581	304,452
9/5/2014	PRODUCTION	payment to supplier of cassava cutting Nast 14 494 bags supplied to Budaka District LG for multiplication under PRDP	KASO Investment LTD	20,748,000	414,960
8/5/2014	PRODUCTION	payment for supply of fish fingerling & feeds	KASO Investment LTD	12,009,000	240,180
7/5/2014	PRODUCTION	Payment to supply of orange& mango seedlings to Budaka District	KASO Investment LTD	10,000,000	200,000
2/11/2013	PRODUCTION	payment in respect to assorted stationery supplied to production	Batala General Supplies Ltd	170,000	3,400
10-Feb	PRODUCTION	servicing&maintenance of computers& printers plus supply of tonner in production	Buluganya Int LTD	1,320,000	26,400
2/1/2014	ADMNISTRATI ON	payment for M/Vehicle service	Shell Elgon service station	411,000	8,220
8/12/2013	ADMNISTRATI ON	payment for tonner supplied in PPO's office	Buluganya Int LTD	640,000	12,800

5/12/2013	CBS	supply of tonner cartridge, flash disc & power cable extension	BuluganyaInt LTD	400,000	8,000
4/11/2013	CBS	supply of stationery	Batala General Supplies Ltd	394,000	7,880
75/05/2014	NAADS	supply of banana supplied to Budaka District for multiplication	KASO Investment LTD	1,440,000	28,800
2/4/2014	CBS	facilitate supply of office furniture for Administration	Foot steps furniture LTD	2,120,000	42,400
1/6/2014	PRODUCTION	construction of Abattoir in Budaka Town Council	Chain Constructors LTD	18,158,680	363,174
2/2/2014	ADMINISTRATION	payment for retention towards the construction of a 5 stance pt latrine at the District HQs	NAKI Investments Uganda Ltd	525,700	10,514
12/11/2013	Statutory	payment for laptop supplied to procurement department	Unique Integrated systems	1,750,000	35,000
7/6/2014	Statutory	payment for survey works on District Land	Sana surveying Agents	11,500,000	230,000
8/4/2014	Statutory	payment for assorted stationery supplied to clerk to council	Batala General Supplies Ltd	431,000	8,620
11/4/2014	Health	facilitation for supervision of Health units both NGO & Govt aided	Muyambi Dinah	3,432,000	68,640
7/10/2013	Statutory	stationery supplied to DSC	Batala General Supplies Ltd	140,000	2,800
7/3/2014	CBS	stationery supplied to office community development	Batala General Supplies Ltd	200,000	4,000
16/09/13	Health	construction of a maternity ward at Namusita Health Centre III	JRA Engineering services (PRDP)	17,307,292	346,146
3/6/2014	IKI-IKI DATIC	supply NAROI plough & repairs	FARMRITE marchinirks & Equipment LTD	4,417,920	88,358
3/12/2013	Health	payment in respect to retention on	P. Rajni U LTD	4,997,426	99,949

		construction of maternity ward at Kerekerene H/C III			
1/12/2013	Health	payment in respect of retention on construction of maternity ward at Lyama H/C111	Half London Engineering& consult	1,754,772	35,095
6/5/2014	Statutory	payment of retainer fee for former members of DSC	Konyabu Bomu Stephen	4,450,000	89,000
14/11/13	ADMNISTRATI ON	stationery supplied to Human Resource department	Batala General Supplies ltd	1,560,000	31,200
14/4/14	Statutory	payment for survey works on District Administration Land	Sana surveying Agents	15,000,000	300,000
3/3/2014	Health	payment for construction of 4 stance lined pit latrine on staff house at Nasanga Health Centre 111	Half London Engineering& consult	9,471,000	189,420
14/02	Health	facilitate purchase of assorted stationery for Health Department	Batala General Supplies ltd	3,820,000	76,400
13/02	Health	facilitate construction of the Placenta Pit at Nasanga S/C	Half London Engineering& consult	4,085,000	81,700
2/1/2014	Health	supply & installation of solar system at Nasanga Health Centre	Elai Wes Constructors Ltd	10,000,000	200,000
10/9/2013	Health	supply& tiling of maternity ward at Naboa HCIII FY 2013/14	Half London Engineering& consult	9,828,225	196,565
7/2/2014	Statutory	payment for tonner supplied to DSC department	BuluganyaInt LTD	550,000	11,000
		TOTAL		429,698,145	8,593,963