

**OFFICE OF THE AUDITOR GENERAL**



**THE REPUBLIC OF UGANDA**

**REPORT OF THE AUDITOR GENERAL**

**ON THE FINANCIAL STATEMENTS OF KOBOKO DISTRICT LOCAL GOVERNMENT**

**FOR THE FINANCIAL YEAR ENDED 30<sup>TH</sup> JUNE 2016**

## Contents

LIST OF ACROYNMS.....	2
1.0 INTRODUCTION.....	5
2.0 AUDIT SCOPE.....	5
3.0 AUDIT PROCEDURES PERFORMED.....	6
4.0 ENTITY FINANCING .....	7
5.0 FINDINGS.....	7
5.1 Categorization of Findings.....	7
5.2 Summary of Findings .....	7
6.0 DETAILED AUDIT FINDINGS .....	7
6.1.1 Unsupported Pension Payments.....	7
6.1.2 Salary Over Payment.....	8
6.2 Low Recovery of Youth Livelihood Funds from Groups .....	8
6.3 Wasteful Expenditure .....	9
6.4 Non Disposal of Assets.....	9
6.5 Lack of Procurement Records.....	10
6.6 Over Payment for a Motor Cycle .....	10
6.7 Non Implementation of DPAC Recommendations .....	11
6.8 Failure to meet the Minimum Standards of Health delivery at Koboko Hospital .....	11
APPENDICES.....	13
APPENDIX I: UN SUPPORTED PENSION PAYMENTS .....	13
APPENDIX II: SALARY OVER PAYMENTS .....	14
Appendix III: Koboko District Youth Livelihood Program funding & recovery status.....	15
Appendix IV: Lack of Procurement Records .....	17
Appendix V: Non implementation of DPAC Recommendations .....	18

## **LIST OF ACROYNMS**

<b>DLG</b>	District Local Government
<b>ICT</b>	Information Communication Technology
<b>MoFPED</b>	Ministry of Finance Planning and Economic Development
<b>UGX</b>	Uganda Shillings
<b>VAT</b>	Value Added Tax
<b>WHT</b>	Withholding Tax
<b>URA</b>	Uganda Revenue Authority
<b>PFMA</b>	Public Finance Management Act
<b>ISA</b>	International Standards on Auditing
<b>ISSAI</b>	International Standards for Supreme Audit Institutions
<b>PPDA</b>	Public Procurement and Disposal of Assets
<b>MoESTS</b>	Ministry of Education Science and Technology and Sports
<b>DPAC</b>	District Public Accounts Committee
<b>UNHCR</b>	United Nations High Commission for Refugees

**REPORT OF THE AUDITOR GENERAL**  
**ON THE FINANCIAL STATEMENTS OF KOBOKO DISTRICT LOCAL GOVERNMENT**  
**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2016**

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

**Introduction**

I have audited the financial statements of Koboko District Local Government for the year ended 30<sup>th</sup> June 2016. These financial statements comprise the Statement of Financial Position, the Statement of Financial Performance, and Cash flow Statement together with other accompanying statements, notes and accounting policies.

**Management Responsibility**

Under Article 164 of the Constitution of the Republic of Uganda, 1995 (as amended) and Section 45 of The Uganda Public Finance Management Act, 2015, the Accounting Officer is accountable to Parliament for the funds and resources of Koboko District. The Accounting Officer is also responsible for the preparation of financial statements in accordance with the requirements of the Local Governments Financial and Accounting Manual, 2007, and for such internal control as management determines necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error.

**Auditor's Responsibility**

My responsibility as required by Article 163 of the Constitution of the Republic of Uganda (as amended), section 87 of the Local Governments Act, 1997 and Sections 13, 16 and 19 of the National Audit Act, 2008, is to audit and express an opinion on these statements based on my audit. I conducted the audit in accordance with International Standards on Auditing. 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 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 risks of material misstatement of financial statements whether due to fraud or error. In making those risk assessments, the Auditor considers internal control relevant to the entity's preparation and fair presentation 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 qualified audit opinion.

Part "A" of this report sets out my 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 and form part of my Annual Report to Parliament.

## **PART "A"**

### **Basis of Qualified Opinion**

#### **Payroll Anomalies**

The District made Salary and Pension payments amounting to UGX.152,412,140 contrary to the salary structure for Public Service.

#### **Qualified Opinion**

In my opinion, except for the possible effect of matter described in the basis of the qualified opinion paragraph, the financial statements of Koboko District as at 30<sup>th</sup> June 2016 are prepared, in all material respects, in accordance with the Local Governments Financial and Accounting Manual, 2007, Section 31(6) of the Public Finance Management Act 2015, the Local Government Financial and Accounting Regulations, 2007 and the Local Governments Act, 1997 cap, 243 (as amended), of the Laws of Uganda.



John F.S. Muwanga  
**AUDITOR GENERAL**

15<sup>th</sup> December, 2016

## **PART "B"**

### **DETAILED REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENT OF KOBOKO DISTRICT LOCAL GOVERNMENT FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2016**

This Section outlines the detailed introduction, background information, entity financing, audit findings, management responses and my recommendations in the respect thereof.

#### **1.0 INTRODUCTION**

In accordance with Article 163(3), of the Constitution of the Republic of Uganda, 1995 (as amended), 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 Koboko District to enable me report to Parliament.

#### **2.0 AUDIT SCOPE**

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 Public Procurement and Disposal of Assets Act, 2003 (as amended).

- 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 PROCEDURES PERFORMED**

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**

Koboko 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.13,836,659,772 from the Central Government, UGX.1,187,394,619 from donations and UGX.133,890,245 from locally generated revenues all totaling UGX.15,157,944,636 which constitutes 96% of its approved budget estimates of UGX.15,864,571,826.

#### **5.0 FINDINGS**

##### **5.1 Categorization of Findings**

The following system of profiling of the audit findings has been adopted to better prioritize the implementation of audit recommendations:

	<b>Category</b>	<b>Description</b>
1.	<i>High significance</i>	<i>Has a significant/material impact, has a high likelihood of reoccurrence, and in the opinion of the Auditor General, it requires urgent remedial action. It is a matter of high risk or high stakeholder interest.</i>
2.	<i>Moderate significance</i>	<i>Has a moderate impact, has a likelihood of reoccurrence, and in the opinion of the Auditor General, it requires remedial action. It is a matter of medium risk or moderate stakeholder interest.</i>
3.	<i>Low significance</i>	<i>Has a low impact, has a remote likelihood of reoccurrence, and in the opinion of the Auditor General, may not require much attention, though its remediation may add value to the entity. It is a matter of low risk or low stakeholder interest.</i>

##### **5.2 Summary of Findings**

<b>No</b>	<b>Finding</b>	<b>Significance</b>
6.1	Payroll Anomalies	High
6.2	Low recovery youth livelihood funds	Moderate
6.3	Wasteful Expenditure	Moderate
6.4	Non disposal of assets	Moderate
6.5	Lack of Procurement Records	Moderate
6.6	Over payment for motor cycle	Low
6.7	Non implementation of DPAC recommendations	Low
6.8	Failure to meet Minimum Standards of Health at Koboko Hospital	Low

#### **6.0 DETAILED AUDIT FINDINGS**

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

##### **6.1 Payroll Anomalies**

###### **6.1.1 Unsupported Pension Payments**

The Ministry of Public Service decentralized the Pension payment process to the respective entities/votes which then inherited pension payrolls from the Ministry of



Public service. This was supposed to be followed by a subsequent decentralization of the supporting documentation.

A review of the District IPPS pension payroll revealed that 73 pensioners inherited from Ministry of Public Service were paid a sum of UGX.125,017,093 without supporting documents as shown in **Appendix I.**

The Accounting Officer explained that they had communicated to the Ministry of Public Service and Ministry of Finance Planning and Economic Development to this effect as they also made all the necessary effort to get access to all the pension files and only get copies of pension files.

I advised the Accounting Officer to liaise with the Ministry of Public Service to ensure that the files in question are obtained.

#### **6.1.2 Salary Over Payment**

Section B (7) of the Uganda Public Standing Orders requires salaries to be fixed at annual rates and paid correctly, promptly and as a lump sum in accordance with the approved salary structure for the Public Service.

However, it was observed that an amount of UGX.6,159,858 was paid in excess of the approved salary scales as shown in **Appendix II.**

I advised the Accounting Officer to recover the funds.

#### **6.2 Low Recovery of Youth Livelihood Funds from Groups**

Section 6(1) of the Youth Livelihood Programme document, 2013 requires project funds disbursed to each Youth Interest Group to be treated as a Revolving Fund to be repaid in accordance with the Project Financing Agreement between the District Local Government and the beneficiary Youth Interest Group witnessed by the area Resident State Attorney.

However, it was observed that out of UGX538,679,858 disbursed to youth groups only UGX 15,363,000 was recovered leaving UGX 523,316,858 unrecovered as shown in **Appendix III.**

The low recovery rate may render the programme unsustainable.

The Accounting Officer admitted the shortcoming and explained that the District has adopted a mechanism of weekly recovery follow-up and update.

The matter requires urgent attention.

### **6.3 Wasteful Expenditure**

Regulation 9 (2) (b) of the Local Government Financial and Accounting Regulation provides for the duties of the Chief Executive to include among others ensuring that public properties and resources for which he is entrusted as an Accounting Officer are properly managed and safe guarded.

A review of the records for the year under review revealed that the district paid M/S Big G General Enterprises UGX.25,521,630 on payment voucher number 01/09/15/16 dated 1/9/2015 for construction of the park yard on a land belonging to Ministry of Agriculture and Fisheries located at Oraba near the border of Southern Sudan. The expenditure on the construction to date amounted to UGX 103,671,630 as shown in the table below;

<b>Vr. No</b>	<b>Date</b>	<b>Payee</b>	<b>Amount</b>	<b>F/Y</b>
05/03/14/15	05/03/14/15	Big G General Enterprises	18,526,370	2014/15
14/02/14/15	12/02/14/15	Big G General Enterprises	59,623,630	2014/15
01/09/15/16	01/09/15/16	Big G General Enterprises	25,521,630	2015/16
<b>Total</b>			<b>103,671,630</b>	

However, it was observed that when the District sought retrospective permission to use the land from the Ministry of Agriculture and Fisheries, the Permanent Secretary in his letter dated 22<sup>nd</sup> October 2015 rejected the request stating that the land in question is a gazetted animal quarantine station. Consequently, the expenditure incurred is wasteful and a loss to the District.

The Accounting Officer explained that the park yard was meant to generate local revenue for the district.

I advised the Accounting Officer that he should have sought prior permission of the Ministry of Agriculture and Fisheries before undertaking the project.

### **6.4 Non Disposal of Assets**

Regulation 122(6) of the Local Government Public Procurement and Disposal of Assets (LGPPDA), 2006 requires the Accounting Officer to ensure that the assets of a

Council are reviewed on an annual basis to identify those which are obsolete and be subject to disposal and further requires the Accounting officer to appoint a Board of Survey to verify the assets of the Council to be boarded off.

It was observed that the obsolete assets that the Board of Survey report for 2014/15 recommended for disposal had not been disposed of at the time of writing this report as shown below:



The delayed disposal of the assets may lead to further deterioration in value.

The Accounting Officer indicated that the process to dispose off the vehicles was on-going.

I advised the Accounting Officer to ensure that the obsolete assets are disposed off.

#### **6.5 Lack of Procurement Records**

Regulation 46 of the Local Government PPDA Regulations 2006 requires a record of the procurement process, contracts management, Contracts Committee and any records of the Accounting Officer which relate to procurement to be kept by the Procurement and Disposal Unit.

However the procurement files to the tune of UGX.306,608,521 lacked information as shown in the **Appendix IV**.

This weakens controls over procurements.

The Accounting Officer stated that the minutes had not been confirmed at the time of audit.

I advised the Accounting Officer to ensure that procurement records are handled properly in accordance with the PPDA Regulations.

#### **6.6 Over Payment for a Motor Cycle**

Regulation 24 (1) of the Local Governments Financial and Accounting Regulations, 2007 provides that expenditure for which there is insufficient or no provision in the approved estimates shall not be incurred until a supplementary estimate has been approved.

It was observed that UGX 19,352,000 was paid to M/s Nile Shipping Company Ltd on payment voucher No PV-PN00014 for the Supply of Yamaha Motor cycle for the audit department against the invoice value of UGX.15,500,000. Although the Head of Finance attribute the over payment to error in the IFMIS system, there was no evidence to show that management made efforts to recover UGX.3,852,000 erroneously paid to the supplier.

I advised the Accounting Officer to recover the fund over paid to the supplier.

#### **6.7 Non Implementation of DPAC Recommendations**

Section 88(7) of the Local Governments Act, 1997 requires the District Local Government Public Accounts Committee to examine the reports of the Auditor General, Chief Internal Auditor and any reports of commissions of inquiry and may, in relation to the reports, require the attendance of any Councilor or Officer to explain matters arising from the reports. Section 88(9) further provides for the Chairperson of the Council and the Chief Administrative Officer or Town Clerk to implement the recommendations of the Local Government Public Accounts Committee.

A review of DPAC report dated 30<sup>th</sup> December 2015 revealed that although District Public Accounts Committee (DPAC) had recommended the Accounting Officer to account or recover advances totaling UGX.57,812,531 which was outstanding as shown in **Appendix V**.

The Accounting Officer promised to submit the reports to the Council.

I advised the Accounting Officer to implement the District Public Accounts Committee (DPAC).

#### **6.8 Failure to meet the Minimum Standards of Health delivery at Koboko Hospital**

Section 2.1.1(D) of the Local Government Management and Service Delivery (LGMSD) Programme Operational Manual for Local Governments 2011, prescribes minimum standards of Health Centre IV/District Hospitals. However an audit inspection of the hospital revealed the following shortcomings:-

<b><u>Koboko Hospital</u></b>		
	<b>Basic Requirements</b>	<b>Current status</b>
Approved	190 posts	44 posts filled
Transport		No vehicle
Running Water		No running water

Electricity		Only for emergency
Equipment		Ultra-Sound machine has never been used since it was donated due to lack of trained staff
Mortuary	Mortuary	No mortuary attendant, no fridge
Pit Latrine		Pit latrines were unhygienic

The Accounting Officer admitted the shortcomings and explained that the hospital had not started using the Ultra sound machine due to lack of steady power supply and trained manpower to operate the machine.

I advised the Accounting Officer to liaise with the relevant authorities to ensure that the challenges are addressed.

## **APPENDICES**

### **APPENDIX I: UN SUPPORTED PENSION PAYMENTS**

<b>NAME</b>	<b>AMOUNT_PAID - UGX</b>
ONDOMA DOMBIO KEZZY	9,057,357
ADEBO KHAMIS BANYA	6,777,990
AKANYA NOAH	6,777,990
AYILE JOHN	5,969,490
AJONYE SUZAN	5,544,060
APAMAKU SIMON PETER	5,493,080
DRONYI BETTY ARIKE	4,414,356
AZABO RAPHAEL	3,972,530
AMBE-WANI MOSES BB	3,750,470
KPEREKPERE CHARLES	3,750,470
OBI SIMON	3,750,470
REMO NYANGA FLAVIANO	3,750,470
YURO BEATRICE MIKELINA	3,750,470
AMAFEKU ALPHONSE D	3,659,895
LULUA MANASSEH ALEMI COLLINS	3,575,277
IJOGA JOHN	3,317,480
GBONGA JOHN	3,315,987
TIA SILAS	3,030,533
AATE FLORENCE MALE	2,992,770
NIGOBAYI CHRISTOPHER	2,659,356
MADE FRANCIS	2,591,570
ASUNGE LUCY BABA	2,334,216
ALEGE DAVID JOEL	2,250,765
ASU MATHIAS	2,131,208
PEZAH GABRIEL	2,089,620
WANI ASHER	1,976,600
ALORO JONATHAN NYAGA	1,789,921
SENYA JANET	1,664,810
BUDRU JABER SAIDI	1,034,610
MAWA ALEX	1,013,920
ONDOMA DOMBIO KEZZY	1,006,373
ADUKI CYRIL	967,792
ADRILI MARTHA	718,330
DATA W K	694,568
AKANYA NOAH	677,799
ADEBO KHAMIS BANYA	677,799
JURUGA JOHN NICOLAS	596,995
AYILE JOHN	596,949
AJONYE SUZAN	554,406
APAMAKU SIMON PETER	549,308
ARABA RITA	527,764
ARUMADRI HABIB AMULE	514,764
DRONYI BETTY ARIKE	490,484
ARABA PAUL	475,440
LUGEI STANELY	473,130
ALEGE DAVID JOEL	450,153
AMAFEKU ALPHONSE D	406,655
AZABO RAPHAEL	397,253
LULUA MANASSEH ALEMI COLLINS	397,253
AMBE-WANI MOSES BB	375,047
REMO NYANGA FLAVIANO	375,047
9 OBI SIMON	375,047

NAME	AMOUNT_PAID - UGX
KPEREKPERE CHARLES	375,047
YURO BEATRICE MIKELINA	375,047
GBONGA JOHN	368,443
SENYA JANET	332,962
AATE FLORENCE MALE	332,530
IJOGA JOHN	331,748
NIGOBAYI CHRISTOPHER	295,484
ASUNGE LUCY BABA	291,777
ASU MATHIAS	266,401
MADE FRANCIS	259,157
ADULE MICAH	257,849
WANI ASHER	247,075
PEZAH GABRIEL	208,962
LOGUMU PETER	191,623
MAWA ALEX	126,740
BUDRU JABER SAIDI	103,461
ADRILI MARTHA	71,833
ARABA PAUL	47,544
LUGEI STANELY	47,313
<b>TOTAL</b>	<b>125,017,093</b>

#### **APPENDIX II: SALARY OVER PAYMENTS**

PAYEE	IPPS NO	SUPP_ NO	SALARY SCALE	PAYMENT DATE	NET PAY - UGX	AMOUNT_PAID (UGX)	VARIANCE - UGX
Gift Moses Ruba	702828	354595	U7	7/30/2015	242,550	250,050	7,500
Elisha Atiba	250041	354717	U5	7/30/2015	451,016	495,710	44,694
Ahumed Abada Cammanda	247233	354773	U6	7/30/2015	428,592	436,092	7,500
Alli Onziga	250440	354812	U6	10/6/2015	433,492	1,300,476	866,984
Monday .B. Driwaru	249568	354981	U7	2/1/2016	250,696	512,779	262,083
Okusa Anguzu Robert	248232	354998	U7	7/30/2015	267,409	274,909	7,500
Rukia Chandiru Amviko	246640	355047	U6	2/1/2016	440,992	827,547	386,555
Safi Anyori	246841	355050	U6	2/1/2016	262,294	517,088	254,794
Samuel Asiki	250256	355069	U7	12/15/2015	393,103	806,306	413,203
Scovia Alezoyo	702718	355081	U7	7/30/2015	375,550	383,050	7,500
Stansloas Mangasa	837068	355113	U2	3/23/2016	939,182	1,878,364	939,182
Ratib Buruga Abasion	247286	355189	U6	2/1/2016	258,501	529,240	270,739
Richard Anguyo	246619	355207	U7	12/15/2015	219,730	498,111	278,381
Lilly Abaru	249575	355402	U5	10/28/2015	251,688	261,688	10,000
John Embati	702653	355491	U7	10/28/2015	204,626	241,826	37,200
Wadri Tadeo Orodrio	249532	355527	U5	12/15/2015	450,695	1,887,403	1,436,708

<b>Ally Mansur Azale</b>	24696 0	355721	U6	2/1/2016	440,992	881,984	440,992
<b>Saki Faruku</b>	94162 2	456259	U7	6/21/2016	488,343	976,686	488,343
					6,799,451	12,959,309	6,159,858

### Appendix III: Koboko District Youth Livelihood Program funding & recovery status

S/N	Name of project	Sub-county	Code	Disbursement (UGX)	Amount Recovered (UGX)
1	Lurujo Youth Produce Buying & Selling	Abuku	N111010104001	9,080,000	
2	Abuku Youth Plastic Chairs for Hire	Abuku	N111010401001	8,500,000	
3	Kuno Youth Produce Buying & Selling	Abuku	N111010504001	7,500,000	100,000
4	Geriga Youth Produce Buying & Selling	Abuku	N111010203001	8,030,000	600,000
5	Nyabara Youth Motorcycle Spare Parts	Abuku	N111010308001	9,500,000	100,000
6	Padruku Youth Plastic Chairs and Tents	Abuku		9,700,000	390,000
7	Deku Youth Grinding Mill	Abuku	N111010302001	6,745,000	400,000
8	Mbili Produce Buying And Selling	Abuku	N111010505001	9,466,000	
9	Deku Youth Saloon	Abuku		3,416,000	
<b>9</b>	<b>Sub-total</b>			<b>71,937,000</b>	<b>1,590,000</b>
1	Jungi Youth Vegetable Growing	Dranya	N111020504001	12,130,000	1,000,000
2	Opasio Youth Produce Buying & Selling	Dranya		11,566,000	
3	Lemekora Youth Goat Rearing	Dranya	N111020104001	12,500,000	2,182,000
4	Ripindi Youth Sheep Rearing	Dranya	N111020106001	9,520,000	
5	Adakada Youth Produce Buying And Selling	Dranya	N111020601001	8,775,000	255,000
6	Anzinzini Youth Brick Laying	Dranya	N111020603001	10,296,000	
7	Olemba Youth Vegetable Growing	Dranya	N111020308001	9,264,000	
8	Olengaku Youth Produce Buying And Selling	Dranya	N111020202001	10,115,000	150,000
9	Jamure Youth Brick Laying	Dranya	N111020503001	2,250,000	
10	Goromonya Youth Produce Buying & Selling	Dranya	N111020304001	9,378,000	1,700,000
<b>10</b>	<b>Sub-total</b>			<b>95,794,000</b>	<b>5,287,000</b>
1	Abele Photo Studio/ICT	KTC	N111030301001	12,000,000	100,000
2	Injabi Youth Produce Buying & Selling	KTC	N111030403001	8,990,000	
3	Alimakodra Youth Produce Buying & Selling	KTC	N111030201001	8,990,000	100,000



4	Lipa Youth Produce Buying % Selling	KTC	N111030303001	10,000,000	900,000
5	Ombaci Female Youth Produce Buying & Selling	KTC	N111030204001	9,993,000	300,000
6	Central Youth Produce Buying & Selling	KTC	N111030102001	10,000,000	
7	Market Square Youth ICT	KTC	N111030404001	11,980,000	200,000
8	Gbukutu Unisex Saloon	KTC	N111030103001	11,500,000	200,000
<b>8</b>	<b>Sub-total</b>			<b>83,453,000</b>	<b>1,800,000</b>
1	Busia Youth Produce Buying & Selling	Kuluba	N111040401001	9,330,000	
2	Ropoli Youth Purenita-Pure Produce Buying & Selling	Kuluba	N111040606001	9,710,000	
3	Monodu Youth Produce Buying & Selling	Kuluba	N111040303001	9,800,000	800,000
4	Ludiri Youth Computer Use And Application	Kuluba	N111040203001	12,210,000	170,000
5	Lokajo Happy Women Tailoring	Kuluba	N111040506001	10,800,000	
6	Kololo Youth High Value Crops	Kuluba	N111040404001	7,116,500	
7	Mojuroma Youth Hire of Plastic Chairs	Kuluba	N111040706001	10,500,000	
<b>7</b>	<b>Sub-total</b>			<b>69,466,500</b>	<b>970,000</b>
1	Gbogu Youth Produce Buying & Selling	Lobule	N111050702001	7,472,000	
2	Guruki Youth Produce Buying & Selling	Lobule	N111050904001	7,296,000	
3	Kurujo Youth Produce Buying & Selling	Lobule	N111050805001	8,544,500	
4	Misu Youth Local Goat Rearing	Lobule	N111050312001	10,965,000	
5	Tukaliri Youth High Value Crops	Lobule	N111050807001	6,645,000	50,000
6	Kagoropa Youth Agro - Forestry	Lobule	N111050304001	8,768,000	
7	Kiziri Youth High Value Crops	Lobule	N111050802001	11,433,000	2,451,000
8	Oboni Youth Local Goats Rearing	Lobule	N111050909001	11,938,500	
<b>8</b>	<b>Sub-total</b>			<b>73,062,000</b>	<b>2,501,000</b>
1	Kukunga Youth Bakery	Ludara	N111060407001	10,000,000	
2	Belo Central Youth Produce Buying & Selling	Ludara	N111060502001	7,461,300	490,000
3	Logile Youth Produce Buying & Selling	Ludara	N111060206001	9,890,000	230,000
4	Mugonga Youth Grinding Mill	Ludara	N111060111001	9,000,000	480,000
5	Poporia Youth High Value Crop	Ludara	N111060314001	7,740,000	700,000
6	Chokimada Youth Association Brick Laying	Ludara	N111060705001	4,300,000	200,000
7	Lomunga Youth Grinding Mill	Ludara	N111060107001	6,374,000	

8	Gidogidonga Youth Goat Rearing	Ludara	N111060203001	6,881,000	
9	Madiyo Boda Boda Spare Selling	Ludara	N111060906001	6,483,000	
10	Chubiri Youth Carpentry & Joinery	Ludara	N111060603001	7,840,000	
11	Ururuja Youth Brick Laying	Ludara	N111030814001	4,957,098	
<b>11</b>	<b>Sub-total</b>			<b>80,926,398</b>	<b>2,100,000</b>
1	Kangai Youth Produce Buying & Selling	Mida	N111070303001	9,500,000	150,000
2	Kokodita Youth Computer Use And Application	Midia	N111070508001	11,550,000	200,000
3	Benzonga Youth Produce Buying And Selling	Midia	N111070405001	8,277,960	200,000
4	Gocu Youth Grinding Mill	Midia	N111070205001	7,890,000	200,000
5	Ubanga Youth Produce Buying And Selling	Midia	N111070102001	9,705,000	
6	Ulumgbu united youth produce buying	Midia	N111070608001	9,100,000	365,000
7	Amunupi Youth Produce Buying And Selling	Midia	N111070401001	8,018,000	
<b>7</b>	<b>Sub-total</b>			<b>64,040,960</b>	<b>1,115,000</b>
<b>60</b>	<b>Grant Total</b>			<b>538,679,858</b>	<b>15,363,000</b>

#### Appendix IV: Lack of Procurement Records

Proc Ref No	Contract Details	Contractor	Contract Sum	Remarks
KOB/563/WRKS /2015/16/FY/00 004	Supply and installation of 3 lines of 900 mm and 15 lines of 600 mm culverts on Nyai-Nyoricheku and Lodonga road under PRDP	Bomak Traders	63,748,320	No contract committee minutes, evaluation committee minutes and evaluation report, no record of bid opening
Kob/563/SURPL S/2015/16/FY/0 020	Supply of 189 pieces of four seater desks under LGMSDP funding	Nam Enterprises	37,800,000	No evaluation committee minutes, no evaluation report, no confirmation of funding from accounting officer, no record of issue of solicitation documents, bid opening, bid closing/receipt of bids
Kob563/Wrks/1 5-16/00008	Fencing and drainage works at Oraba Parking yard Kuluba Sub county under LGMSDP	AAS Lanzua & Sons	69,060,201	No contract agreement
Kobo/563/Wrks /Supplies/Srvcs /2015-16/FY/00005	Supply of Vehicle Double Cabin Pick Up Water office under PAF	Cooper Motors Cooperation	136,000,000	No confirmation of funding from Accounting officer, Procurement requisition, award letter and acceptance letter not in file
<b>Total</b>			<b>306,608,521</b>	

**Appendix V: Non implementation of DPAC Recommendations**

Sector	Vr No	Payee	Amount	DPAC Recommendation
UNHCR	22/8/15/16	Idringi Dieudonne	820,000	Provide accountability or refund within a week
	24/8/15/16	Bethany Pearls	2,801,200	Goods be verified
	30/8/15/16	Idringi Dieudonne	1,750,000	Provide accountability within a week
	15/9/15/16	Idringi Dieudonne	355,000	To provide accountability
	16/9/15/16	Idringi Dieudonne	2,130,000	To provide accountability within a month
	18/9/15/16	Idringi Dieudonne	2,240,000	Provide accountability or refund.
	22/9/15/16	Ozu Brothers	939,530	Accountability to be provided as soon as possible.
	23/9/15/16	Sun Rise Petroleum	2,000,000	To provide consumption sheet as soon as possible
Education	11/8/15/16	Aligah Yunus	1,249,000	Provide full accountability
	12/8/15/16	Aligah Yunus	425,000	Provide full accountability with a week
	2/9/15/16	Aligah Yunus	7,253,040	Provide full accountability or refund.
Statutory	1/9/15/16	Asendu Patrick	158,000	Refund
	4/9/15/16	Rongum Moses	2,845,000	Refund
Production	1/8/15/16	BIG General Stores	3,416,949	Not accounted for, No recommendation by DPAC
	3/8/15/16	Ozima Stephen	1,430,000	Accountability missing as per DPAC report, No recommendation
	13/8/15/16	Candia Gasper	963,000	Provide full accountability or refund within a week
	15/8/15/16	Candia Gasper	853,000	Provide full accountability or refund
	3/8/15/16	Abuku S/C	2,433,005	Refund
LGMSD	10/8/15/16	Wani Nelson	1,000,000	Account within a week or refund.
UNICEF	9/8/15/16	Kenyi Santos	3,455,000	Account or refund within a week
	3/9/15/16	NSSF	2,726,807	Provide full accountability
Health	5/8/15/16	Jurua Kizito	3,815,000	Provide full accountability or refund
	6/8/15/16	Jurua Kizito	9,484,000	Provide accountability within a week
	9/8/15/16	Kenyi santos	136,000	Provide accountability within a week or refund
	1/9/15/16	Sun Rise Petroleum	1,946,000	Provide accountability or refund within a week
	2/9/15/16	Sun Rise Petroleum	1,188,000	Attach accountability or refund within a week
<b>Total</b>			<b>57,812,531</b>	