



**THE REPUBLIC OF UGANDA**

**REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF  
UGANDA TOURISM BOARD  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2019**

**OFFICE OF THE AUDITOR GENERAL  
UGANDA**

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## **LIST OF ACRONYMS**

<b>ACRONYM</b>	<b>MEANING</b>
ICT	Information Communication Technology
IFMS	Integrated Financial Management System
ISSAIs	International Standards of Supreme Audit Institutions
LGs	Local Governments
MDAs	Ministries, Departments and Agencies
MDR	
MoFPED	Ministry of Finance, Planning and Economic Development
MOTWA	Ministry of Tourism, Wildlife and Antiquities
PFMA	Public Financial Management Act
PPDA	Public Procurement and Disposal of Assets
TAI	Treasury Accounting instructions
UTB	Uganda Tourism Board

**REPORT OF THE AUDITOR GENERAL ON THE AUDIT OF FINANCIAL STATEMENTS OF  
UGANDA TOURISM BOARD  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2019**

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

**Qualified Opinion**

I have audited the accompanying financial statements of Uganda Tourism Board for the year ended 30<sup>th</sup> June 2019, which comprise the statement of Financial Position as at 30<sup>th</sup> June 2019, the Statement of Financial Performance, Statement of Changes in Equity and Statement of Cash Flows together with other accompanying statements for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements of Uganda Tourism Board for the year ended 30<sup>th</sup> June 2019 are prepared, in all material respects in accordance with section 51 of the Public Finance Management Act, 2015 and the Financial Reporting Guide 2018.

**Basis for Qualified Opinion**

**a) Mischarge of Expenditure - UGX.599,333,001**

The Parliament of Uganda appropriates funds in accordance with the needs of the country and this appropriation is implemented through the budget in which funds are tagged to particular activities and outputs using account codes and MTEF codes.

A review of the Board's expenditure revealed that the entity charged wrong expenditure codes to a tune of **UGX.599,333,001**.

Mischarges not only imply that the financial statements are misstated but also undermine the importance of the budgeting process as well as the intentions of the appropriating authority, consequently leading to unauthorized spending and exposure of funds to misuse.

**b) Unaccounted for funds UGX.339,190,658**

I noted that funds for activities relating to administrative expenses, travel abroad and purchase of goods and services including fuel totalling to **UGX.339,190,658** were not accounted for.

Under the circumstances, I was unable to provide assurance that the funds were put to proper use.

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

## **Key Audit Matter**

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters. I have determined the matters described below to be key audit matters communicated in my report.

### **a) Implementation of the approved budget**

Section 45 of the Public Finance and Management Act, 2015, requires the Accounting Officer to control the regularity and proper use of the money appropriated to the vote. According to Section 45 (3) of the same Act, the Accounting Officer shall enter into an annual performance contract with the Secretary to Treasury which shall bind the Accounting Officer to deliver on the activities in the work plan for the vote for the financial year. Work plans are based on outputs to be achieved for the financial year, and during implementation, effort is required to achieve the agreed objectives/targets for the entity within the available resources.

It has been observed over the years that planned and budgeted for activities of a number of Government entities are not implemented thereby affecting service delivery. In the overall office-wide planning, I assessed risks like inadequate release of funds and failure to undertake budget monitoring and supervision that are likely to be the causes of failure to implement entity planned activities. The focus was put on the planned outputs of the entities which greatly impact on the wellbeing of communities.

Consequently, I developed procedures in order to address the performance of the budget of the entity;

- Ascertaining the amount received by the entity and the source of the funding
- Inquiring from management of off-budget financing received and ascertaining the basis for the off-budget financing, if any.
- Comparing the approved budget against the actual receipts
- Comparing the planned vote function outputs against the actuals and determining the variances
- Reviewing utilisation of the funds.

UTB planned to implement and achieve a number of both recurrent and development deliverables under various programmes. A review of the entity's ministerial policy statement, approved work plans and budgets revealed that the Board had an approved budget of **UGX.17,514,885,450** out of which **UGX.17,406,885,450** was warranted representing a 99.4% performance. The key outstanding issues identified are as summarized below;

#### **(i) Implementation of planned outputs/activities**

The Entity is mandated to promote and market Uganda as the preferred tourism destination in Africa. To achieve its mandate, the entity planned to implement and achieve a number of activities. The key deliverables for the financial year 2018/19 were;

**Table showing key deliverables for the entity for the year**

Sn	Key Deliverables	Amount - UGX	% of the approved budget
1	No. of International Tourism marketing exhibitions participated in to showcase Uganda's tourism potential	11,423,798,000	65%
2	No. of domestic Tourism fairs held to showcase Uganda's tourism potential		
3	No of regional marketing events participated in.		
4	No. of promotional materials produced and distributed in the various promotional engagements and markets.		
5	No. of tourism investment bankable projects prepared	270,000,000	1.5%
6	No. of studies conducted to inform tourism marketing and promotion		
7	Proportion of registered tourism facilities inspected	840,000,000	5%
8	No. of tourism facility managers and owners sensitized on tourism service standards		
9	No. of hotels classified (Appraisal of the entire hotel facility)		
10	Pre-feasibility study to be undertaken for marine tourism investment opportunities along R. Nile and L. Victoria and at the Equator points	32,243,000	0.2%
11	Purchase of two brand New Vehicles for UTB	380,000,000	2.2%
12	8 CCTV cameras to be procured and installed, 17 Laptops to be procured for UTB Staff, Upgrade of the PBAX and Server system at UTB, Purchase of 5 Ipads for Management	81,060,000	0.5%

An analysis of the outputs/activities that were quantified revealed that although the entity absorbed (99%) of the funds that were released, some of the activities remained either partially or not implemented at all. Out of the twelve (12) quantified activities assessed, six (6) outputs/activities representing 50% were fully Implemented, five(5) outputs/ activities representing 42% were partially implemented while one(1) output/activities representing 8% was not implemented at all.

The Accounting Officer attributed the poor performance to the restructuring process at the start of the financial year that led to a delay in the recruitment of responsible officers, hence a delay in implementation of the work plan for FY 2018/19.

I advised the Accounting Officer to always ensure that all planned activities are always implemented according to plan.

**(ii) Under Absorption of Funds**

Section 15 (1) of the Public Finance and Management Act 2015 states that after approval of the annual budget by Parliament, the Secretary to Treasury shall issue the annual cash flow plan of Government, based on the procurement plans, work plans and recruitment plans approved by Parliament. Section 15 (2) states that the annual cash flow plan issued under subsection (1) shall be the basis for the release of funds by the Accountant General to the Accounting Officers. Further to this, section 15 (3) requires an Accounting Officer to commit the budget of a vote, based on the annual cash flow plan issued under this section.

I noted that out of the warranted funds amounting to 17,406,885,450, the entity was only able to utilize UGX.17,297,321,822 resulting into unspent balance of UGX.109,563,628 representing an absorption level of 99% which is commendable. The unspent balances at the end of the financial year were subsequently swept back to the consolidated fund account. However, failure to fully utilize all the availed funds can lead to partial or non-implementation of planned activities, as already highlighted above. I advised the Accounting Officer to always ensure that there is implementation of the budget according to plan.

### **Emphasis of Matter**

Without qualifying my opinion further, I draw attention to the following matters in the financial statements that in my judgment, are of such importance and fundamental to users' understanding of the financial statements;

- **Failure to Collect Non-Tax Revenue from accommodation facilities**

I wish to draw your attention to the Statement of Appropriation Account of the financial statements in which the non Tax revenue collected was disclosed as **UGX.308,361,689**. Section 13 (1) of the Uganda Tourism Act requires that a person shall not operate any accommodation or other designated tourist facility for the purpose of payment by tourists unless the accommodation or facility has been issued with a license by the Board.

The Uganda Tourism (Registration and Licensing of Tourist Accommodation) Regulations 2014 schedule 3 prescribes fees for Tourist accommodation facilities of UGX.200,000 for registration and UGX.100,000 for application and issue of licenses. However, out of 65 registered tourist accommodation facilities as at 30<sup>th</sup> June 2019, only 13 had paid these fees leaving uncollected fees to the tune of **UGX.15,600,000** from 52 facilities.

The Accounting Officer explained that due to limited time and manpower in the financial year they could not reach all the 65 accommodation facilities but they are now enforcing payment of the registration and license fees by all accommodation facilities. I advise management to seek improvement of the staffing capacity in order to enable the collection of all revenues from all sources as per the budget.

### **Other Matter**

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

- a) **Lack of guidance on revenue rates**

It was noted that the following revenue sources have not been effectively utilised by UTB;

- **Tour guides**

The Uganda Tourism (Tour Guides) Regulations 2014 section 4(1) state that a person shall not act as a tour guide unless he or she is in possession of a license issued by the

Board. However, these same regulations do not provide for the rate that a person intending to operate as a tour guide is supposed to pay before being issued a license.

- **Tour operators**

The Uganda Tourism (Tour Package) Regulations 2013 do not provide any rates, registration fees or license fees that Tour operators should be subjected to hence denying Government collection of the much-needed revenue from the Tour operators (Tour and Travel Companies).

- **Accommodation facilities**

The Uganda Tourism (Classification of Accommodation Facilities and Restaurants) Regulations 2014 section 3(1) states that the Board shall carry out a detailed inspection of an accommodation facility or restaurant for the purpose of classification. Section 5(7) states that the establishment shall meet the cost for the issuance of a certificate of classification and the plaque. However, these regulations also do not provide for the rate or amount that these accommodation facilities and restaurants should pay in this regard.

This leaves revenue sources unexploited which denies Government revenue.

Management informed me that is working closely with the Ministry of Tourism to review the regulatory loopholes. I advised the Accounting Officer and the Board to liaise with the Ministry of Tourism, Wildlife and Antiquities and ensure that these loopholes in the regulations are closed and the various revenue sources exploited.

### **Other Information**

The Accounting Officer is responsible for the other information. The other information comprises the statement of responsibilities of the Accounting Officer and the commentaries by the Head of Accounts and the Accounting Officer, and other supplementary information. The other information does not include the financial statements and my auditors' report thereon. My opinion on the financial statements does not cover the other information and I do not express an audit opinion or any form of assurance conclusion thereon.

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

### **Management Responsibilities for the Financial Statements**

Under Article 164 of the Constitution of the Republic of Uganda, 1995 (as amended) and Section 45 of the Public Finance Management Act, 2015, the Accounting Officer is accountable to Parliament for the funds and resources of Uganda Tourism Board.

The Accounting Officer is also responsible for the preparation of financial statements in accordance with the requirements of the Public Finance Management Act, 2015 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.

In preparing the financial statements, the Accounting Officer is responsible for assessing the Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the Accounting Officer has a realistic alternative to the contrary.

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

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

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

As part of an audit in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism throughout the audit. I also;

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Board to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

From the matters communicated with the Accounting Officer, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

### **Other Reporting Responsibilities**

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

### **Report on the Audit of Compliance with Legislation**

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

#### **a) Irregular use of direct procurement**

In a bid to strengthen the positioning of the brand, "Destination Uganda", under the tagline "Pearl of Africa", UTB procured the services of Market Destination Representation firms (MDRs) to represent and market Uganda as a preferred destination in North America (USA/Canada).

Section 85 (1) of the PPDA Act 2003, provides for direct procurement method as a sole source procurement method for procurement requirements where exceptional circumstances prevent the use of competition such as in an emergency situation; or the works, services or supplies are available from only one provider.

A review of the procurement process for market destination representatives established that the entity procured the services of two market destination representatives in North America using direct procurement without justification. Subsequently, a total of **UGX.2,570,760,835** was paid to the two companies in the year under review as market destination representatives to market Uganda as a tourist destination. The practice not only contravenes the law but also exposes the Government to getting services at exaggerated prices due to lack of competition. Besides, UTB does not have a system to measure the impact of the services on the tourism sector of Uganda.

Management explained that the direct procurement was done in line with the fourth schedule of the PPDA Act 2003, because the MDRs in question were offering similar services at reasonable prices. The MDRs in question had completed similar contracts.

I advised the Accounting Officer to always follow the procurement guidelines and in addition, develop a mechanism to monitor the impact of the hired services to justify the continued expenditure.

**b) Administrative advances to personal Accounts - UGX.248,029,240**

Treasury Instruction 10.10.4 states that except where an amount is receivable by a public officer for official purposes (e.g. by way of temporary imprest) or for his or her own account (e.g. in payment of subsistence allowance) payment must not be made to a public officer. Treasury Instruction 10.8.2 further states that e-cash shall be used to pay cash imprest, facilitation to participants attending workshops and training, one-off cash compensations, and any other cash pay-out not handled in the normal payment process.

It was noted that contrary to the above, a sum of **UGX.248,029,240** was advanced to staff through their personal bank accounts to undertake direct procurements, purchase of goods and services and other activities of the entity. The practice of depositing public funds on personal accounts is irregular and exposes government funds to the risk of loss and misuse.

Management explained that they were streamlining this issue through the adoption of the E-cash system and establishment of framework contracts for recurrent activities.

I await the results of Management's actions.

**c) Evaluation of the Board Audit Committee**

According to paragraph 2.1(1) of the UTB Board Manual, the Board shall be responsible for among others setting, reviewing and approving the policies of UTB. These include but are not limited to policies on Financial Management and Accounting which are spearheaded by the Audit Committee.

However, the following issues were noted;

- I established that there were no terms of reference for the audit committee. As such, there is no guidance on how they are to perform their roles.
- Review of the profiles of the audit committee members revealed that all the members of this committee lacked an accounting or financial background which would be key in formulating policies on Financial Management and Accounting and on overseeing UTB's financial operations.

If the above gaps are not addressed, the audit committee may be unable to effectively and efficiently discharge its duties which has a crucial impact on the duties of the Board as a whole.

Management explained that an audit charter has been developed and the committee held its first meeting on the 18<sup>th</sup> November 2019. I advised the Board to follow up the above gaps in order to ensure effective and efficient discharge of the duties of the Board.

**d) Staff Performance Management Initiatives**

The Government of Uganda has been implementing Public Service Reforms since the 1990's geared towards cultivating a performance culture focused on results, excellence and professionalism. Consequently, a number of performance management initiatives have been introduced for enhancing performance and service delivery in the Public Service. These include Open Performance Appraisal System, Rewards and Sanctions

Framework, Client Charters and Service Delivery Standards and Performance Agreements/Plans among others.

To implement the staff performance management initiatives, public service issued Circular Standing Instructions No. 1 of 2010, Circular Standing Instruction No. 1 of 2016, Public Service Standing Orders, Circular Standing Instruction No.1 of 2011 to offer guidance to MDAs and Local Governments in undertaking the different activities on staff performance management.

The Uganda Tourism Board has an approved organisation structure comprising of 65 staff out of which 39 posts have been filled, leaving a balance of 26 posts vacant. I undertook a review of the UTB staff in post to examine how the entity has implemented the above initiatives and I noted the following;

- **Development of performance agreements/targets**

Section 1.3 of the circular standing instructions No. 1 of 2010 requires that in order to address the shortcomings in service delivery and enhance transparency and accountability, senior managers will be required to sign Performance Agreements by 31<sup>st</sup> July of every year. Performance Agreements do provide a mechanism for Senior Managers to align the organizational strategies, budgets, outputs and targets with the Government annual policy agenda.

Guideline 1.3 for performance agreements for public officers 2018 stipulates that all public officers in scale U1 and U2 will be required to sign annual performance agreements with effect from financial year 2017/2018.

It was however noted that out of the six members of Senior Management, none of them had signed Performance Agreements as at 31<sup>st</sup> July 2018. The non-development of Performance Agreements limits effective accountability and demonstration of commitment to the government's strategic goals as specified in the National Development Plan.

I advised the Accounting Officer to ensure that going forward, performance agreements are signed for all senior managers as required by the regulation.

Management acknowledged the omission and committed to implementing the recommendation.

- **Development of Performance Plans**

Section 6 (a-m) of the Public Service Standing Orders requires all Ministries, Departments, and Local Governments to develop annual performance Plans at the beginning of every financial year. Section 2.6(e) of the circular standing instruction No.1 of 2016 also states that for all the other categories of public officers who do not sign performance agreements must develop performance plans by 15<sup>th</sup> July each year.

The performance plan establishes an officer's commitments for the assessment period. It is a record of the individual performance outputs, indicators and targets that contribute to the achievement of the organizational goals. It offers the basis or framework against which individual performance outputs/ achievements shall be measured at the end of the assessment period.

However, it was observed that none of the UTB staff developed any such plans at the beginning of the financial year 2018/19. The practice limits effective accountability and

demonstration of commitment to the government's strategic goals as specified in the national development plan. In the circumstances, the basis against which individual performance achievements can be measured at the end of the assessment period is not provided.

I advised the Accounting Officer to ensure that going forward, performance plans are signed for all staff as required by the regulation.

Management acknowledged the omission and committed to implementing the recommendation.

- **Completion of Quarterly Performance Reviews**

Section 2.6 (d) of the Circular standing instruction No. 1 of 2016 on performance management in the public service states that the heads of department and respective supervisors should hold performance review meetings with individual subordinates regularly (at least quarterly) to evaluate and identify performance constraints and take remedial action.

It was however noted that there were no quarterly performance reviews undertaken by the staff during the year under review. Management had no explanation for the non-completion of performance reviews. The practice denies management the ability to ensure that activities in line with the agreed performance plan are on track and to provide advice and take timely remedial action.

I advised the Accounting Officer to ensure that going forward, performance reviews are undertaken for all staff as required by the regulation.



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

**KAMPALA**

20<sup>th</sup> December, 2019

## APPENDICES

### Appendix 1- Mischarges of expenditure

INVNO.	DESCRIPTION	PAYMENT DATE	AMOUNT - UGX	SUPPLIER	CODE CHARGED	Right Code
<b>R18/DEC /70</b>	Air transport for Kidepo National Park (Chartered flight for 10people)	14/12/2018	15,441,815	AIR SERV LIMITED	221001	227001
<b>R12/SEP/ 18</b>	FACILITATION CHINA TRIP SEP18	25/09/2018	20,786,240	YEWAGNESH BIRIGGWA 1002582642	221001	227002
<b>R12/SEP/ 18</b>	FACILITATION CHINA TRIP SEP18	19/09/2018	20,786,240	YEWAGNESH BIRIGGWA 1002582642	221001	227002
<b>R13/SEP/ 18</b>	FACILITATION USA TRIP SEP18	19/09/2018	20,786,240	SSEBAGGALA JAMES	221001	227002
<b>R19/JUN /129.</b>	Per Diem Advertising and Marketing Uganda in Egpt during AFCON 2019	17/06/2019	14,644,344	Elweru David William	221001	211103
<b>R19/JUN /131.</b>	Per Diem Advertising and Marketing Uganda in Egpt during AFCON 2019	17/06/2019	14,644,344	Olimi Herman	221001	211103
<b>R19/JUN /130.</b>	Per Diem Advertising and Marketing Uganda in Egpt during AFCON 2019	17/06/2019	14,644,344	WADDA IDA	221001	211103
<b>R18/DEC /68</b>	Per Diem Advertising and Public Relations of materials to Intra-African Fair 2018 in Egypt	14/12/2018	10,186,747	SULEYMAN KATENDE. M.1000491767	221001	211103
<b>R19/JUN /165</b>	Per Diem Beijing Advertising and Marketing Uganda in the China Afroica Economic and Trade Expo and Beijing Horticultural Expo	19/06/2019	25,533,728	Kamuntu Ephraim	221001	211103
<b>R19/JUN /139.</b>	Per Diem Beijing Advertising and Marketing Uganda in the China Afroica Economic and Trade Expo and Beijing Horticultural Expo	17/06/2019	17,122,618	DAUDI MIGEREKO 1007699837	221001	211103
<b>R19/JUN /135.</b>	Per diem Beijing Advertising and Marketing Uganda in the China Afroica Economic and Trade Expo and Beijing Horticultural Expo	19/06/2019	15,320,237	YEWAGNESH BIRIGGWA 1002582642	221001	211103
<b>R19/JUN /168</b>	Per Diem Beijing Advertising and Marketing Uganda in the China Afroica Economic and Trade Expo and Beijing Horticultural Expo	19/06/2019	10,251,041	Karamagi Edison	221001	211103
<b>R19/JUN /167</b>	Per Diem Beijing Advertising and Marketing Uganda in the China Afroica Economic and	19/06/2019	10,251,041	Catherine Namuddu	221001	211103

	Trade Expo and Beijing Horticultural Expo					
<b>R19/JUN /166</b>	Per Diem Hunan Advertising and Marketing Uganda in the China Afroica Economic and Trade Expo and Beijing Horticultural Expo	19/06/2019	15,958,580	Kamuntu Ephraim	221001	211103
<b>R19/JUN /158</b>	Per Diem Hunan Advertising and Marketing Uganda in the China Afroica Economic and Trade Expo and Beijing Horticultural Expo	17/06/2019	14,644,344	DAUDI MIGEREKO 1007699837	221001	211103
<b>R19/JUN /134..</b>	Per Diem Hunan and Beijing Advertising and Marketing Uganda in the China Afroica Economic and Trade Expo and Beijing Horticultural Expo	17/06/2019	19,150,296	Lilly Ajarova	221001	211103
<b>R19/JUN /357</b>	Per Diem Mr. Kenneth Mugabe for AFCON 2019 in Egypt	25/06/2019	10,000,000	Kuteesa Jackie	221001	211103
<b>R19/JUN /136.</b>	Per Diem Beijing Advertising and Marketing Uganda in the China Afroica Economic and Trade Expo and Beijing Horticultural Expo	17/06/2019	15,320,237	Lutalo James	221001	211103
<b>R19/MAY /158</b>	WHT KAMILI SAFARIS	10/05/2019	11,153,790	UGANDA REVENUE AUTHORITY	221001	224002
<b>R18/NOV /185</b>	Provision of Conference Facilities for training of Hotel Managers in Leadership and Service Excellency	03/12/2018	27,118,644	Kampala Serena Hotel	225001	221005
<b>R19/JUN /312</b>	PAYE Gratuity Jan and Feb 2019 for outgoing DCEO AND CEO	23/06/2019	21,520,000	UGANDA REVENUE AUTHORITY	211102	213004
<b>RS19/JUN /070</b>	Payment PAYE for Staff Gratuity FY 20189	17/06/2019	86,070,000	UGANDA REVENUE AUTHORITY	211102	213004
<b>R19/FEB/ 017</b>	UTB's contribution for Ministry of Tourism Wildlife and Antiquities beginning of year party	07/02/2019	10,000,000	Kaggwa Denis Ssebyuma	221005	282101
<b>R19/APR /154</b>	Conference fees and per diem Certified Risk Analyst	29/04/2019	18,065,360	Elweru David William	227002	221003
<b>R39/NOV /18</b>	Conference Fees International Public Sector Accounting Standards training in Arusha, Tanzania	12/11/2018	11,035,643	Elweru David William	227002	221003
<b>R19/APR /098</b>	Conference fees, per diem, visa fees International Conference for Internal Auditors in Africa	18/04/2019	23,737,500	MARTIN BOGERE	227002	221003

<b>R19/MAY /127</b>	Per Diem Enforcing and monitoring standards through registration, sensitization and inspection of accommodation facilities	09/05/2019	15,000,000	Nalugo Angela Sylvia	221002	211103
<b>R38/SEP/ 18</b>	ALLOWANCES FOR INTERVIEW PANEL AND ASSISTANTS	20/09/2018	2,450,000	Wasswa Tom Davis	221006	221004
<b>R19/JUN /255</b>	Extra Duty Allowance	21/06/2019	2,460,500	Adongo Sylvia	211102	211103
<b>R19/FEB/ 018</b>	UTB's contribution for Ministry of Tourism Wildlife and Antiquities beginning of year party	7/2/2019	2,500,000	Ojara Margaret Arach	221005	282101
<b>R19/MAY /193</b>	Payment of rent for UTB Office space at Lugogo house ( period 16/May 2019 to 30/June/2019 i.e. 1 and half months)	20/05/2019	2,542,373	AFRI PROPERTIES LIMITED	223006	223003
<b>RS/18/N OV/50</b>	Overtime Allowance July-October 2018	3/12/2018	2,723,000	George Mbidde	211102	211103
<b>R42/SEP/ 18</b>	ALLOWANCES FOR INTERVIEW PANEL AND ASSISTANTS	24/09/2018	2,800,000	Stephen Asimwe	221006	221004
<b>R40/SEP/ 18</b>	ALLOWANCES FOR INTERVIEW PANEL AND ASSISTANTS	20/09/2018	2,800,000	SULEYMAN KATENDE. M.1000491767	221006	221004
<b>R19/MAR /078</b>	Per Diem Cairo International Fair 2019	25/03/2019	2,857,644	Bradford Ochieng	221003	211103
<b>RS/18/N OV/49</b>	Overtime Allowance July-October 2018	3/12/2018	2,933,000	Adongo Sylvia	211102	211103
<b>R62/SEP/ 18</b>	PAYMT FOR BRANDED COFFEE FOR BBW 2018	20/09/2018	3,600,000	1000CUPS UGANDA LIMITED	228002	221001
<b>R18/NOV /185</b>	Provision of Conference Facilities for training of Hotel Managers in Leadership and Service Excellency	3/12/2018	4,881,356	Kampala Serena Hotel	225001	221002
<b>R19/FEB/ 018</b>	UTB's contribution for Ministry of Tourism Wildlife and Antiquities beginning of year	7/2/2019	5,000,000	Ojara Margaret Arach	225001	

	party					282101
<b>R18/DEC /163</b>	Per Diem Advertising and Public Relations of materials to Intra-African Fair 2018 in Egypt	7/1/2019	5,032,457	DANIEL IRUNGA	221001	211103
<b>RS19/JU N/055</b>	Payment of Staff Gratuity FY 18/19	17/06/2019	5,850,000	Mwesigye William Birahir	211102	213004
<b>RS19/JU N/057</b>	Payment of Staff Gratuity FY 18/19	17/06/2019	5,850,000	Olimi Herman	211102	213004
<b>RS19/JU N/061</b>	Payment of Staff Gratuity FY 18/19	17/06/2019	5,850,000	Kuteesa Jackie	211102	213004
<b>RS19/JU N/056</b>	Payment of Staff Gratuity FY 18/19	17/06/2019	5,850,000	Muhire Patrick	211102	213004
<b>RS19/JU N/058</b>	Payment of Staff Gratuity FY 18/19	17/06/2019	5,850,000	Dorcus Namajja	211102	213004
<b>R19/JUN /157</b>	Per Diem advance team Advertising and Marketing Uganda in Egpt during AFCON 2019	17/06/2019	5,859,298	Olimi Herman	221001	211103
<b>R18/DEC /73</b>	Air ticket for Miss Tourism to participate at Miss Tourism International World Finale in Malaysia (Economy class ticket for Kankanzi Margaret, Miss Tourism)	19/12/2018	6,080,000	Platinum Tours and Travel	221001	227002
<b>R132/SEP /18</b>	RECRUITMENT EXERCISE ALLOWANCE(PUBLIC SERVICE OFFICIALS)	24/09/2018	6,390,000	Stephen Asimwe	225001	221004
<b>TOTAL</b>			<b>599,333,001</b>			

**FINACIAL STATEMENTS**