

Deutsche Gesellschaft für Internationale  
Zusammenarbeit GmbH (GIZ)

## Financial Audit of “Responsible Fisheries Business Chain on Lake Victoria-FFOU component”

21 February 2022

Contract subject to Audit:	No. 81246624
Entity subject to Audit:	Federation of Fisheries Organizations Uganda (FFOU)
Project location:	Uganda
Audit location:	Uganda
Framework Contract:	No. 81243990
Service Contract:	No. 81275069
Audit:	No. GIZ UGA-012-P2
Period subject to audit:	01 <sup>st</sup> October 2020 to 31 <sup>st</sup> August 2021
Dates of audit fieldwork:	15th to 19th November 2021
Project status:	Ongoing

# CONTENTS

- INDEPENDENT AUDITOR’S REPORT ..... 3
- 1 SUMMARY OF FINDINGS ..... 5
  - 1.1 Summaries of all Findings..... 5
  - 1.2 Financial Findings..... 7
  - 1.3 Internal Control Findings..... 7
  - 1.4 Other Findings..... 7
- 2 ENGAGEMENT CONTEXT ..... 9
  - 2.1 Contractual Conditions ..... 9
  - 2.2 Financial information subject to audit ..... 9
- 3 FINANCIAL FINDINGS ..... 10
- 4 INTERNAL CONTROL FINDINGS..... 12
- 5 OTHER FINDINGS..... 15
- ANNEXES ..... 16
  - ANNEX 1: FINANCIAL REPORT SUBMITTED TO GIZ ..... 16
  - ANNEX 2: PERSONS CONTACTED OR INVOLVED IN THE AUDIT ..... 17
  - ANNEX 3: FOLLOW-UP OF THE RECOMMENDATIONS RAISED IN THE PREVIOUS AUDIT AT  
RECIPIENT, OF GRANT AGREEMENT NO. 81246624 IN NOVEMBER 2021..... 18
  - ANNEX 4: INTERNAL CONTROL FINDING 2- DETAILS..... 19
  - ANNEX 5: INTERNAL CONTROL FINDING 2- DETAILS..... 20

This report is made solely to GIZ. Our audit work has been undertaken so that we might state to GIZ those matters we are required to state in an auditor’s report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than GIZ, for our audit work, for this report, or for the opinions we have formed. The report may only be disclosed to those national authorities having regulatory right of access to it, such as the German Federal Court of Auditors.

# INDEPENDENT AUDITOR'S REPORT

Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH  
Dag-Hammarskjöld-Weg 1-5  
65760 Eschborn  
Germany

## Unmodified opinion

We have audited the expenditure and revenue as stated in the Financial Report of the project entitled "Responsible Fisheries Business Chain on Lake Victoria-FFOU component" (the 'Project') prepared by Federation of Fisheries Organizations Uganda-FFOU (the 'Entity') for the period from 01<sup>st</sup> October 2020 to 31<sup>st</sup> August 2021 which is set out in Annex 1.

Our findings are set out in the relevant sections of our report, which is made solely to GIZ in order to gain assurance that the Project funding provided has, in all material respects, been used in conformity with the applicable Contractual Conditions which are set out in section 2.1 of our report, and to facilitate determination with the Entity of any balance of funding which is payable or recoverable.

In our opinion:

- The Financial Report presents fairly, in all material respects, the actual expenditure incurred and revenue received for the Project for the period from 01<sup>st</sup> October 2020 to 31<sup>st</sup> August 2021 in conformity with the applicable contractual conditions; and
- The Project funds provided by GIZ have, in all material respects, been used in conformity with the applicable contractual conditions.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs), insofar as these standards can be applied in the specific context of a contractual compliance audit. Our responsibilities under those provisions and standards are further described in the 'Auditor's responsibilities for the audit of the Financial Report' section of this report.

We are independent of GIZ and the Entity in accordance with the IESBA Code of Ethics for Professional Accountants. We have fulfilled our other ethical responsibilities in accordance with these requirements. We have taken into account all the available evidence presented to us during our fieldwork, which we finalised on 19<sup>th</sup> November 2021, and additional evidence and information provided electronically up to the date of this report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Emphasis of matter

We draw attention to the financial findings totalling € 334.28 as set out in Section 1 (Summary of Findings) of our report. These findings represent 0.40 % of the total expenditure amount reported for the Project and are therefore not considered material in the context of our audit. Nevertheless, we report them to you as they may be taken into account in determining any balance of funding payable or recoverable by GIZ.

We also draw attention to the internal control and other findings as set out in the relevant sections of our report that represent important internal control weaknesses and issues of non-compliance with the grant agreement which we came across during the conduct of our financial audit.

Our opinion is not modified in respect of these matters.

## Responsibilities of the Entity's management

In accordance with the Contractual Conditions, the Entity's management are responsible for the preparation of the Financial Report and for being satisfied that it presents fairly the actual expenditure incurred and revenue received for the Project in conformity with the applicable Contractual Conditions.

## Auditor's responsibilities for the audit of the Financial Report

Our objectives are set out in the Terms of Reference for the audit engagement, and include obtaining reasonable assurance about whether the Financial Report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of the Financial Report.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the Financial Report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.

We communicate with the Entity's management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Volker Wetzel  
Partner  
BDO LLP

21 February 2022

# 1 SUMMARY OF FINDINGS

## 1.1 Summaries of all Findings

Description	Amount €	% of total Project expenditure reported
Total expenditure reported for the Project (see Annex 1)	84,130.14	
Financial Findings (ineligible expenditure established)	334.28	0.40%
Total of all Financial Findings	334.28	0.40%
Total eligible expenditure for the Project	83,795.86	

The financial findings are summarised further in section 1.2 below. Our internal control and other findings are summarised in sections 1.3 and 1.4.

Overall, our findings can be summarised as follows:

Financial Findings			
N°	Category of Finding	No. of findings	Amount €
1	Missing / inadequate documentation	1	312.41
2	Reported expenditure not based on actual costs	-	-
3	Expenditure incurred outside contractual period	-	-
4	Expenditure double-counted/double-funded	-	-
5	Budget exceeded/expenditure not budgeted	-	-
6	Expenditure not for project purposes	-	-
7	Sub-recipient expenditure	-	-
8	Incorrect procurement procedure	-	-
9	Calculation/allocation error	-	-
10	Expenditure includes non-eligible VAT/taxes	-	-
11	Incorrect exchange rates	-	-
12	Income not reported	-	-
13	Adjustment to indirect costs	1	21.87
14	Others	-	-
Total Financial Findings		2	334.28

Internal Control Findings		
N°	Category of Finding	Total No. of findings
21	Weaknesses in documentation / audit trail	1
22	Monitoring of sub-Recipient	-
23	Accounting system and procedures	-
24	Financial reporting system and procedures	-
25	IT systems and procedures	-
26	Expenditure control	-
27	Cash and bank management	1
28	Procurement procedures	-
29	Asset management	-
30	Human resources and payroll management	-
31	Control environment (general)	-
32	Governance and Organisation (incl. Policies)	-
33	Other	-
Total Internal Control Findings		2

Other Findings		
N°	Category of Finding	Total No. of findings
41	Delays in/lack of project reporting to GIZ	-
42	Reporting format not respected	-
43	Lack of visibility and publicity of GIZ as donor	-
44	Incorrect bank account used	-
45	Lack of transfer of assets at project end / Inventory listing	-
46	Value for Money principle not respected	-
47	Project activities delayed/not completed	-
48	Other contractual requirements not met	-
49	Incorrect exchange rate applied	-
50	Other	-
Total Other Findings		-

## 1.2 Financial Findings

We have identified financial findings totalling € 334.28 which represent amounts included in the Financial Report presented to us for audit which in our opinion are ineligible for funding under the contractual conditions.

These financial findings, which are detailed in Section 3, can be summarised as follows:

Finding No.	Title	Amount €
1	Missing / inadequate documentation	312.41
2	Indirect costs adjustment	21.87
Total Financial Findings		334.28

## 1.3 Internal Control Findings

Our detailed internal control findings in Section 4 can be summarised as follows:

Finding No.	Title	Priority (1)
1	Excessive use of cash	2
2	Poor record keeping	1

(1) Priority level of the recommendation (see below)

## 1.4 Other Findings

We have not raised any other findings.

### Priority levels for ranking recommendations

Priority 1 - Urgent remedial action is required. Key internal controls are absent or are not complied with on a regular basis. There is a fundamental weakness or deficiency in an internal control or in a series of internal controls which involves a substantial risk of either material error, or irregularity or fraud with regard to the expenditure and revenue stated in the Financial Report of the Project. There is a substantial risk of failure to achieve the control objectives for the Project which concern reliability of financial reporting, effectiveness and efficiency of operations and compliance with applicable laws and regulations notably the Contractual Conditions for the Project. Such risks could lead to an adverse impact on the financial report of the Project. Remedial action should be taken urgently.

Priority 2 - Prompt specific action is required. There is a weakness or deficiency in an internal control or in a series of internal controls which, although not fundamental, relates to shortcomings which expose specific internal control areas (e.g. cash and bank management or budgetary and expenditure control) to a less immediate level of risk of either error, or irregularity or fraud. Such a risk could impact on the effectiveness of the internal controls and on the internal control objectives and should be of concern to the Entity's management. Prompt specific action should be taken.

---

Priority levels for ranking recommendations

---

Priority 3 - Specific remedial action is desirable. There is a weakness or deficiency in internal control which individually has no major impact but where the Project would benefit from improved internal controls and/or where the Entity would have the opportunity to achieve greater effectiveness and/or efficiency. There is a possibility of undesirable effects at the process level, which, combined with other weaknesses, could give cause for concern.

---



## 2 ENGAGEMENT CONTEXT

### 2.1 Contractual Conditions

The Grant Agreement states that the maximum grant is € 179,620.79 with a set period of execution from 01 September 2019 to 30 June 2021.

The project implementation period was subsequently extended to 30 November 2022 by Supplement 1 to the Grant Agreement, which also increased the maximum grant to € 433,668.55.

### 2.2 Financial information subject to audit

The financial information subject to audit is the expenditure and revenue stated in the Financial Report of the Project for the period from 1<sup>st</sup> October 2020 to 31<sup>st</sup> August 2021 (see Annex 1).

Amounts in Euro				
Sources of funding and revenue	Budget (39 months) *	Actual (24 months) **	Actual (11 months) ***	Eligible (11 months) ***
GIZ contribution (as per Grant Agreement)	433,668.55	161,455.54	88,898.50	88,898.50
Total of funding and revenue	433,668.55	161,455.54	88,898.50	88,898.50

Expenditure category as per Grant Agreement	Budget (39 months) *	Actual (24 months) **	Actual (11 months) ***	Eligible (11 months) ***
Staff	103,483.20	65,897.49	30,919.02	30,919.02
External Experts	54,435.60	33,046.55	21,936.15	21,936.15
Transport/ Travel Costs	30,319.35	3,642.85	2,995.24	2,995.23
Training Costs	136,958.46	15,108.54	11,303.78	10,991.38
Procurement of Goods	41,196.14	20,895.94	2,642.90	2,642.90
Other Costs	38,904.96	12,594.80	8,829.21	8,829.21
Administrative costs (7%)	28,370.84	10,583.02	5,503.84	5,481.97
Total expenditure for the project	433,668.55	161,769.20	84,130.14	83,795.86
Less: Financial Findings			334.28	
Total eligible expenditure for the project			83,795.86	83,795.86

\* Period from 1 September 2019 to 30 November 2022

\*\* Period from 1 September 2019 to 30 August 2021

\*\*\* Period from 1 October 2020 to 30 August 2021

### 3 FINANCIAL FINDINGS

We report as financial findings those amounts included in the Financial Report presented to us for audit which in our opinion are ineligible for funding under the contractual conditions.

Finding n°: 1	Title: Insufficient or inadequate supporting documentation
---------------	--

Compliance issue: 1 - Missing / inadequate documentation

Description of the finding:

Article 3.11 of the Grant Agreement states:

“The recipient shall keep for five years after submission of the final financial statement books, records and the originals of the supporting documents, clearly identifying all expenditures for the services and supplies for the Project and those services and supplies financed from the grant”.

We noted that for some expenditure items, they were not supported with sufficient and appropriate supporting documentation. We noted that the total amounts supported by the third-party support documents including receipts and acknowledgement forms were not equivalent to amounts report in the payment vouchers included in the financial reports submitted to GIZ.

Details are shown in the table below:

Ref.	Date	Description	Amount Reported (UGX)	Amount Supported (UGX)	Amount Unsupported (UGX)	Ineligible Amount (€)
169	16/04/2021	App Training in Masaka	3,260,000	2,844,000	416,000	99.28
176	04/05/2021	Masaka Women Fishing Community Development Association follow-up	4,100,000	3,207,000	893,000	213.13
Total						312.41

An amount of € 312.41 is therefore considered to be ineligible.

Amount €: 312.41

Related internal control finding n°: -

Comments from the Recipient:

The vouchers whose supporting documents that were erroneously missed were traced and have been attached as deemed appropriate. Please kindly find them attached (Pg.6 voucher 169)

Further comments from the auditor:

We thank the Recipient for their comments and attachments, however having noted significant inconsistencies between the documents provided during the audit fieldwork, and this subsequent submission we maintain our finding.

Finding n°: 2	Title: Administration costs adjustment
Compliance issue: 13 - Adjustment to indirect costs	
Description of the finding:	
As a result of Financial Finding 1 the allowable 7% lump sum for indirect costs has been over-claimed, as follows:	
Total direct costs per report	78,626.30
Financial finding no. 1	(312.41)
Total direct costs as adjusted	78,313.89
Indirect costs @ 7% - adjusted	5,481.97
Less: Indirect costs @7% - reported	(5,503.84)
Over-claim	(21.87)
We therefore consider € 20.87 of indirect costs to be ineligible.	
Amount €: 20.87	
Related internal control finding n°: -	
Comments from the Recipient:	
This should automatically clear after approval of the 2 vouchers (169 & 176)	
Further comments from the auditor:	
Having maintained Financial Finding 1, we also maintain this finding.	

## 4 INTERNAL CONTROL FINDINGS

Finding n°: 1	Title: Excessive use of cash
---------------	------------------------------

Compliance issue: 27 - Cash and Bank management

Description of the finding:

We found that a high volume of the project payments were made in cash. Whilst we appreciate that the financial environment in Uganda means that the majority of payments are made in cash, cash transactions are inherently more risky than other types of transaction due to greater exposure to misappropriation of funds and reduced traceability of expenditure. Therefore, cash policies and internal controls are especially important for projects with a high volume of cash payments in order to ensure expenditure is appropriate and that accurate records can be maintained for financial reporting claims.

We noted the below transactions as examples of instances where high amounts were paid in cash:

Ref.	Date	Description	Amount (UGX)	Amount (€)
160	12/03/2021	ITA Training for Western Region and KAFIMICOS	3,180,000	758.95
177	04/05/2021	Training for Historical Fishers & Traders Association	4,056,000	968.02

Recommendation:

We recommend that management introduce a payment policy which specifies preferred methods of payment and documentation required (e.g. payment receipts) for these, and which outlines thresholds for cash payments above which additional explanation and authorisation is required.

Cash transfers should be minimised and the organization should transition to adopting the online money transfers platforms which allow training and other project activities' attendees to receive the facilitation and other related reimbursement allowances via mobile phones or else opt for electron bank transfers only.

Recommendation priority: Priority 2 - Prompt specific action is required

Comments from the Recipient:

In the past we had a number participants in categories of local small scale businesses as micro and macro businesses and groups not having access to bank accounts and mobile money access. We have now resolved that no more payments shall be made in cash. Those that cannot be supported by our payment systems should authorise their next of kins/group chairpersons to receive money on their behalf.

Finding n°: 2	Title: Poor record keeping
---------------	----------------------------

Compliance issue: 21 - Weaknesses in documentation / audit trail

Description of the finding:

A key component of usual accounting and internal controls is the existence of effective financial control policies and procedures. An important financial control is ensuring that the recordkeeping system is well organised and well maintained. Such a system acts as an aid to the preparation of the Financial Reports that are produced from the accounting records and also reduces the risk of error. In addition, clear accounting records increase management's ability to monitor project spending and ensure authorisations are appropriate.

Third part receipts did not include supplier details

We noted, that for some expenditure items the underlying third-party supporting documents (i.e. receipts) presented, were not headed with suppliers' names. Receipts which are headed with suppliers' name provide greater evidence and transparency.

We raised the issue with management who noted that they would contact the suppliers to obtain headed receipts, which were subsequently provided.

Details are shown in the table below:

Ref.	Date	Description	Amount (UGX)	Amount (€)	Underlying receipt reference	Amount not originally supported (€)
143	16/12/2021	ITA Training in the Eastern Region - Mayuge	3,500,000	827.42	413	235.23
160	12/03/2021	ITA Training for Western Region and KAFIMICOS	3,180,000	758.95	925 & 456	230.31
177	04/05/2021	Training for Historical Fishers & Traders Association	4,056,000	968.02	684/11349	47.73

We have included the underlying receipts for transaction reference 160 above, within annex 4 of this report as an example of these documents.

Duplicated participant allowance acknowledgement form

We noted, for some expenditure items, the supporting documents presented were photocopies, and not originals. We raised the issue with management who subsequently provided the original documentation, although further review of additional supporting documents revealed inconsistency between support document alleged to be originals and photocopies initially attached on the payment vouchers. We have included both sets of documents within annex 5 of this report for detail.

The multiple versions of the same supporting document presents a weakness of controls and ultimately risk of misappropriation of project funds.

Details are shown in the table below:

Ref.	Date	Description	Amount (UGX)	Amount (€)	Amount not originally supported (€)
160	12/03/2021	ITA Training for Western Region and KAFIMICOS	3,180,000	758.95	128.88
177	04/05/2021	Training for Historical Fishers & Traders Association	4,056,000	968.02	338.90

Recommendation:

---

In order to ensure adequate controls are exercised over financial expenditure, we recommend that the Recipient improve the quality of its recordkeeping. It could do this by, ensuring all receipts received from suppliers are sufficiently detailed and are provided on headed receipts/invoices, in the case where purchases are made through small suppliers with limited capacity, the recipient should ensure that an additional signed declaration is obtained from the supplier clearly including their business name, employee/owner name, details of the purchased items, date of purchase, and total amount paid.

The practice of maintaining multiple versions of the same payment acceptance forms should be stopped. The Recipient should ensure that they maintain supporting documents and records which are easily accessible and systematically filed. This may involve training staff to ensure accounting descriptions are appropriate and developing procedures for systematic filing.

---

Recommendation priority: Priority 1 - Urgent remedial action is required

---

Comments from the Recipient:

Original Copies of the supporting documents were retrieved and shared with the Auditor. This was because a part of the team was working from home due to the Covid-19 restrictions which hindered timely delivery of the hard copies and thus would send photocopies via email which were submitted later after commencement of office work.

---

## 5 OTHER FINDINGS

We have not raised any other findings.


# ANNEXES

## ANNEX 1: FINANCIAL REPORT SUBMITTED TO GIZ

**Financial Statement - Totals per expenditure category (budget lines)**

Recipient: **Federation of Fisheries Organisations Uganda (FFOU)**  
 Project Processing No.: **16.0126.9-102.00** Contract No.: **81246624**  
 Period from: **01.03.2021**  
 to: **31.08.2021**

I Expenditure category (according Grant article 1.2)	II Expenditures for the current period (transfer from breakdown/Annex 3a) €	III Only for GIZ	IV Expenditures from previous periods €	V Budget lines according to Grant article 1.2 €	VI Rest budget in €	VII Rest budget in %
Staff	14,985.18		50,912.31	103,483.20	37,585.71	36.32%
External Experts	20,755.30		12,291.25	54,435.60	21,389.05	39.29%
Transport/ Travel Costs	2,995.23		2,488.10	30,319.35	24,836.02	81.91%
Training Costs	9,043.74		4,224.34	136,958.46	123,690.38	90.31%
Procurement of Goods	2,642.90		18,253.04	41,196.14	20,300.20	49.28%
Other Costs	4,649.07		7,945.73	38,904.96	26,310.16	67.63%
Administration Costs (7%)	3,855.00		6,728.02	28,370.84	17,787.82	62.70%
<b>Total €</b>	<b>58,926.41 €</b>		<b>102,842.79 €</b>	<b>433,668.55 €</b>	<b>271,899.35 €</b>	

Date and original signature of the Recipient: 



## ANNEX 2: PERSONS CONTACTED OR INVOLVED IN THE AUDIT

Auditor - BDO LLP	
Sean Geekie	Audit Manager
Jonas Tushemukyire	Auditor

Entity subject to audit: Federation of Fisheries Organization Uganda (FFOU)	
Kanyana Ezra	President
Baidhuse Micheal	Project Manager
John Muyimba	Project Accountant

GIZ HQ / GIZ office in Uganda	
Friederike Sorg	Project Manager (AV)
Adolf Gerstl	Program Leader, GIZ-Responsible Fisheries Business Chains-Jinja
Nsanze Ignatius Kanya	Finance Officer, GIZ-Responsible Fisheries Business Chains-Jinja

**ANNEX 3: FOLLOW-UP OF THE RECOMMENDATIONS RAISED IN THE PREVIOUS AUDIT  
AT RECIPIENT, OF GRANT AGREEMENT NO. 81246624 IN NOVEMBER 2021**

N°	Title	Recommendation	Level of implementation
1	Non-compliance with financial policies and procedures.	We recommend that there is a reconciliation between the employment contract and what is actually paid on the payslips to ensure appropriate and required statutory deductions are made, and in order to avoid penalties of under declared of PAYE and NSSF.	Implemented
2	Excessive use of cash during payment.	We recommend that management introduce a payment policy which specifies preferred methods of payment and documentation required (e.g. payment receipts) for these, and which outlines thresholds for cash payments above which additional explanation and authorisation is required.	Not implemented
3	Poor record keeping.	<p>We recommend that:</p> <ul style="list-style-type: none"> <li>• Employment contracts be drafted clearly specifying all the statutory deductions to be made on one's gross salary such that one is certain about their take home or net pay;</li> <li>• Field reports are prepared documenting the activities performed during each visit, along with those involved; and</li> <li>• All attendees of training sessions sign an attendance list on each day they are on-site.</li> </ul>	Implemented
4	Inadequate competitive procedures for the award of contracts.	We recommend that, in order to comply with the Procurement and Procedures Manual, the Recipient ensure that staff are trained in the procurement procedures and that the Recipient complete spot checks to ensure the procedures are being followed. The Recipient must ensure that all procurement-related documentation is properly prepared, authorised and approved. All procurement guidelines, as set out in the Recipients Procurement and Procedures Manual, are to be followed with proper justification of the supplier or expert selected available.	Implemented

ANNEX 4: INTERNAL CONTROL FINDING 2 - DETAILS

Table showing third party support documents/receipts not headed with suppliers' names.

(i)

BYEKWASO MARK B

## GENERAL RECEIPT

No. **925** 0773350452 Date: 16/03/2021

RECEIVED from..... FFOU

The sum of Shillings..... One hundred  
Seventy five thousands

Being Payment of..... One Boat hire  
and fuel

Cash.....  Balance.....

Shs. 175,000/- Signature..... [Signature]  
 With thanks Cashier

(ii)

## RECEIPT

No. **456** Date: 15/03/2021

M/s: F.FDU

QTY	PARTICULARS	RATE	AMOUNT
1.	Generator hire for 2 days	50,000/-	100,000/-
2.	Fuel for generator 26 litres		90,000/-
3.	Venue hire	150,000	300,000/-
4.	Hire PA System for 2 days	150,000	300,000/-
<b>AID</b>			
<u>790,000/-</u>			
E.&O.E		<b>TOTAL</b>	<u>790,000/-</u>

Goods once sold are not returnable

## ANNEX 5: INTERNAL CONTROL FINDING 2 - DETAILS

Table showing exhibits of supporting documents alleged to be originals but not consistent with the duplicate/photocopies initially attached to payment vouchers verified (payment sheet formats).


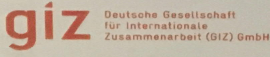

- (i) Payment voucher-166 (Duplicate/photocopied acknowledgement forms)

No.	Name	Catering (Bfast & Lunch)	Transport Refund	Total Amount	Telephone	Signature
1.	Ali Kaweesi	<b>PAI</b>	10,000	10,000	0779054978	Ali
2.	BUTIMZA AWALI		10,000	10,000	0782416894	Awali
3.	KIBUGUDHU FRANK		10,000	10,000	0576597715	Frank
4.	KIPADO MUGIDU		(Airtel plus Mobilize) 30,000	30,000	0755606035	Mugidu
5.	Lubega Musa		10,000	10,000	0750917577	Musa
6.	TIBITA JAMALI		10,000	10,000	0703790099	Jamali
7.	NAIGAGA SCOVA		10,000	10,000	0789331299	Scova
8.	FARIDA NALUSSA		10,000	10,000	0789335699	Nalussa
9.	TOTAL		GAITA ANNET	10,000	10,000	0788219467

- (i) Payment voucher-166 (Original acknowledgement/payment forms)

No.	Name	Company	Lunch Allowance	Transport Refund	Total Amount	Telephone	Signature
1.	Ali Kaweesi			10,000	10,000	0779054978	Ali
2.	BUTIMZA AWALI			10,000	10,000	0782416894	Awali
3.	KIBUGUDHU FRANK			10,000	10,000	0576597715	Frank
4.	KIPADO MUGIDU	TP L Airtel		30,000	30,000	0755606035	Mugidu
5.	Lubega Musa			10,000	10,000	0750917577	Musa
6.	TIBITA JAMALI			10,000	10,000	0703790099	Jamali
7.	Naigaga Scova			10,000	10,000	0789331299	Scova
8.	Farida Nalussa			10,000	10,000	0789335699	Nalussa
9.	TOTAL	Gaita Annet		10,000	10,000	0788219467	Gaita

(ii) Payment voucher-166 (Duplicate/photocopied acknowledgement forms ii)

**GIZ - RFBC ABAVUBI FISHER MOBILE APP PROJECT**


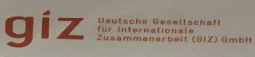

**EVENT: EASTERN REGION ITA TRAINING, BUGOTO FISH LANDING SITE - MAYUGE** **Date: 16<sup>th</sup> / MARCH 2021**

*The participants agree to have their pictures taken during the event. The pictures may be published in case a participant does not agree to his/her picture published, he/she will indicate or give written notice via email to the organizers.*

No.	Name	Catering (Bfast & Lunch)	Transport Refund	Total Amount	Telephone	Signature
1.	WEERE ASANASIO		10,000	10,000	0779384673	WEERE
2.	Wandera Moses	(Mobilized) 30,000	30,000	30,000	0752139453	Wandera
3.	MUHIA MUSA		10,000	10,000	0757557744	MUSA
4.	MULYALYA MARHA		10,000	10,000	0783260026	MARHA
5.	MULUMBA KUSITA		10,000	10,000	0774259520	KUSITA
6.	OLWITA ALAFAT		10,000	10,000	0759555224	ALAFAT
7.	IWUMBWE HATIMU		10,000	10,000	0772096756	HATIMU
8.	OLWITA SADAMU		10,000	10,000	0786679911	SADAMU
9.	TOTAL		100,000	100,000	0704929393	MUKOLE MUSA
TOTAL				320,000		

PAID

(ii) Payment voucher-166 (Original acknowledgement/payment forms-ii)

**GIZ - RFBC ABAVUBI FISHER MOBILE APP PROJECT**

**FIELD ALLOWANCES**

**EVENT: EASTERN REGION ITA TRAINING, BUGOTO FISH LANDING SITE** **Date: 16<sup>th</sup> / MARCH 2021**

*The participants agree to have their pictures taken during the event. The pictures may be published in case a participant does not agree to his/her picture published, he/she will indicate or give written notice via email to the organizers.*

No.	Name	Company	Lunch Allowance	Transport Refund	Total Amount	Telephone	Signature
1.	Weere Asanasio			10,000	10,000	0779384673	Weere
2.	Wandera Moses	Michine + TP		30,000	30,000	0752139453	Wandera
3.	Muhia Musa			10,000	10,000	0757557744	MUSA
4.	Mulyalya Marha			10,000	10,000	0783260026	MARHA
5.	Mulumba Kusita			10,000	10,000	0774259520	KUSITA
6.	Olwita Alafat			10,000	10,000	0759555224	ALAFAT
7.	Iwumbwe Hatimu			10,000	10,000	0772096756	HATIMU
8.	Olwita Sadamu			10,000	10,000	0786679911	SADAMU
9.	TOTAL	Mukole Musa		10,000	10,000	0704929393	MUKOLE MUSA
TOTAL					320,000		

BDO LLP, a UK limited liability partnership registered in England and Wales under number OC305127, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. A list of members' names is open to inspection at our registered office, 55 Baker Street, London W1U 7EU. BDO LLP is authorised and regulated by the Financial Conduct Authority to conduct investment business.

BDO is the brand name of the BDO network and for each of the BDO member firms.

BDO Northern Ireland, a partnership formed in and under the laws of Northern Ireland, is licensed to operate within the international BDO network of independent member firms.

Copyright © July 2020 BDO LLP. All rights reserved. Published in the UK.

[www.bdo.co.uk](http://www.bdo.co.uk)