



FINANCE UNIT PRESENTATION

JANUARY TO DECEMBER 2018

UNIT MEMBERS

- Grace Nakulira
- Jill Bell Mwine
- Daniel Mukisa
- Barbra Nakabanda
- Brenda Nantume
- Derrick Kimera
- Walter Richard Alikor

STRUCTURE OF THE PRESENTATION

- Financial Reports and Reporting
- Provisional Financial reports
- Accountabilities
- Requisitions and Payments
- Audit
- Challenges
- Way forward

FINANCIAL REPORTS AND REPORTING

- ❖ We Report Internally and Externally on a Monthly, Quarterly, Semi Annually and Annually to Donors, Makerere University and RLP management.
- ❖ Makerere University receives Monthly Bank reconciliations and quarterly Income & Expenditure reports and Budget Variance reports.
- ❖ Donors receive Quarterly, Semi annually and Annual reports depending on the Grant agreements.

FINANCIAL REPORTS AND REPORTING CONT'D

Monthly reports Include:

- ❖ Filing PAYE (Pay As You Earn) returns to Uganda Revenue Authority and also submitted to MUK Tax office .

Staff are encouraged to get TAX IDENTIFICATION NUMBER (TIN)that will act as your account in Uganda Revenue Authority otherwise your PAYE shall go on a suspense account.

- ❖NSSF

We had an update of Staff contacts with NSSF and every staff should able to receive a message when their Monthly NSSF contributions has been made.

- ❖Bank Reconciliations

FINANCIAL REPORTS AND REPORTING CONT'D

➤ Upcoming reports

- OSIEA report to be submitted by 31st December 2018
- EU Semi –annual report to submitted by 31st December 2018
- UN Women Report (Oct –Dec 2018) to be Submitted on 15th January 2019
- DGF Report (Oct –Dec 2018) to be submitted by 15th January 2019
- Provictmis Report due on 15 January 2019
- FCO

Provisional Income		Provisional Jan – Dec 2018 Amount in US \$	Actual Jan – Dec 2017 Amount in US \$
	50104 · UNVFTV Grant	50,000.00	50,000
	50105. FGHR		-
	50107 · FGHR 2	14,960.00	32,895
	50110 · General Grants	3,676.17	14,960
	50114 · IDS Grant	0.00	2,750
	50179 · Akiba UHAI Grant	1,200.00	18,567
	50180 · DGF A2J Leap II Plus	23,759.54	195,423
	50181 · DGF BJP II phase II	47,783.53	331,434
	50182. DGF SJTM	452,997.14	
	50185. University of Gothenburg	142,047.60	-
	50186 · York University Grant		21,263
	50187. EU	171,221.16	
	50188. KIOS Foundation	52,377.84	
	50190 · FCO	0.00	73,413
	50191. UN Women	230,132.54	
	50192 · AJWS		299,980
	50193 · Response 2 Resilience	0.00	19,240
	50194 · Ockenden Int	0.00	25,000
	50195 · FCO 2	51,456.93	59,643
	50196 · Dutch Grant	2,208,305.47	1,088,737
	50197. Wellspring	320,030.00	
	50198. Open Society	27,800.00	
	50199. Provicimis	71,500.00	
Total 50000 · Income		3,869,247.92	2,233,304.99

Provisional Expenditure		Provisional Jan – Dec 2018	Actual Jan – Dec 2017
		Amount in U\$	Amount in U\$
60000 · Personnel and Travel Costs			
	60100 · Access to Justice	220,415	124,941
	60200 · Mental Health & Psysocial Wellbeing	84,159	88,797
	60300 · Gender & Sexuality	399,070	89,492
	60400 · Conflict, TJ & Governance	155,633	129,235
	60500 · Operations & Programme Support	186,738	158,213
	60600 · Media & Social Change	72,815	62,043
	60700 · Staff Benefits (GPA, NSSF& Medical)	156,812	108,655
	60800 · Staff Training, Recruitment & Travel	26,370	34,624
	Total Staff costs	1,302,012	796,000
	61000 · Overhead Costs	428,588	290,964
70000 · Programme Costs			
	71000 · Access to Justice	117,584	128,697
	72000 · Gender & Sexuality	862,031	143,453
	74000 · Mental Heath & Psychscl Support	5,033	5,352
	75000 · Media for Social Change	0	5,895
	76000 · Conflict TJ & Governance	194,399	124,828
Total Expenditure		2,909,646	1,495,189

Provisional Income & Expenditure Report		
	Dec-18	Actual 2017
	Amount in U\$	Amount in U\$
Bal b/f	984,647	284,933
Grant Income	3,869,248	2,264,369
Less capital Goods	(345,739)	(69,466)
Funds Available for application	3,523,509	2,194,903
Less: Expenditure	2,909,646	1,495,189
Surplus / (Deficit)	613,863	699,714
Bal c/f	1,598,510	984,647

Secured Income 2019		Amount US\$
	50104 · UNVFVT Grant	49,000.00
	50182. DGF SJTM	699,282.34
	50185. University of Gothenburg	0.00
	50186 · York University Grant	11,051.53
	50187. EU	182,994.01
	50188. KIOS Foundation	32,139.18
	50191. UN Women Leap	131,653.00
	50195 · FCO 2	4,278.00
	50196 · Dutch Grant	480,518.24
	50197. Wellspring	320,000.00
	50198. Open Society	25,000.00
	50199. Provictimis	78,609.00
Total 50000 · Income		2,014,525.30

ACCOUNTABILITIES

- There has been a notable improvement on the accountabilities submitted and this is attributed to the trainings we conducted during the Finance presentations in the weekly presentation.
- However, we continue to receive accountabilities which are not properly prepared and this is especially from the field offices who haven't undergone training. We plan to hold a number of trainings starting January 2019 to extend to different Field offices.
- Accountabilities **MUST** be Submitted within 3 days of completion of the activity

Accountabilities Cont'd

The finance team recognizes the following for
Submitting well organized Accountabilities

- Joan Gaswaga
- Solomy Awiidi
- Damalie Nyafono
- Mercy Wanda
- Enid Namuyanga
- Moses Acole
- Odong Jackson
- Okot Bernard Kasozi

We also recognize the following for
timely submission of accountabilities

- Charity Immaculate – Kiryandongo Team
- Shaffic Opiny
- Moses Nsubuga
- Winnie Agabo
- Ayaru Irene

Accountabilities Cont'd

◦ WALL OF SHAME

- Late Submission of accountabilities- Always have to be reminded;

❖ TEAM LAMWO

❖ TEAM ADJUMANI

Audit

◦ We had the following audits during the year

□ DGF –BJP III II

-A2J Plus

□ 2017 Institutional Audit.

□ UNVFVT 2017 Audit –Completed and submitted.

□ Board Survey – Ministry of Finance through Makerere University

Upcoming Audit

□ UN Women –CERF March 2019

□ DGF for the Period May 2018 to 31st December 2018

□ 2018 Institutional Audit.

Audit cont'd

■ Key Issues & Findings

- ✓ Procurement –Using Suppliers who are not on the prequalified list.
- ✓ Receipts –Chronological order of receipt numbers.
- ✓ Varying prices for similar services
- ✓ Lack of required number of Quotations (Minimum of 3 quotations for procurements above 1mShs)Field offices Car hire

CHALLENGES

- Late submission of accountabilities
- Late sharing of proposals (Concept notes) for preparation of Budgets
- Requisitions come in late for processing
- Shallow Concept notes (Do not explain the activity to be implemented and some times using previous concept notes which are not updated)
- Poor Quality Accountabilities(Receipts not properly arranged, using acknowledgement slips for amounts above the threshold, no activity reports etc)
- Vehicle and Fuel Management (Especially field Offices) Log sheets not properly filled . They do not specify activities carried out which makes cost allocation difficult

WAY FORWARD

- Train Staff on Accountabilities and requisitions in different locations. The first training to kick start in January 2018 in the three field offices of the Dutch project .
- Conduct Quarterly field visits by Finance team to address the challenges staff face while making requisitions and accountabilities .
- Maintain timely submission of reports Internally and Externally.
- Continue Monthly Budget Variance reports with the Respective programme managers to bridge the gaps in requisitions, absorption percentages and unaccounted for advances.
- Prequalifying more suppliers in Field Offices and pay directly to them to reduce working advances.

THANK YOU FOR
LISTENING
Q & A

