



KAL ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS
COMPANY PROFILE

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Attached- Practicing Certificate

1.0 KAL Associates Certified Public Accountants

KAL Associates Certified Public Accountants was established in 2006 and it is registered as a partnership with the Registrar of Business Names vide certificate of registration **No. 154641, and** Uganda Revenue Authority **V.A.T NO.44971-J and TIN1000143499** KAL Associates Certified Public Accountants have been providing accountancy, auditing, taxation and consultancy services to a wide spectrum of clients both in the public and private sectors. It is also registered with ICPAU, Office of the Auditor General and recognised by Bank of Uganda to audit banks and other financial institutions.

The practice has two Partners and supporting staff complement with high professional skills and a wealth of professional experience in accountancy, financial management and financial/accounting information systems. The Partners of the firm are:

Peter Kasango – Partner
Davis Atugonza – Partner

For the time we have been in the accountancy services sector, we have been dedicated to the needs of our clients.

2.1 Where to find us

Our address is:

3ND Floor,
JP Plaza - Building
Nkrumah Road
KAL Associates Certified Public Accountants
P.O.Box 20084
Kampala

2.2 Our Bankers

Barclays Bank.
Standard Chartered Bank

2.3 Our Human Resources

KAL Associates has qualified and experienced professional staff with diverse practical skills. Our staff comprises of full-time staff and associate staff who are part-time.

Staff	Full-time	Part-time	Total
Partners	2		2
Managers	1	1	2
Supervisors	1	1	2
Audit staff	4	2	6
Administrative staff	2	0	2
Consultants (external)	0	4	4
Total	10	8	18

We provide in-house training to our staff regularly. The in-house training covers the technical aspects of audit and accounting. Our staffs are therefore kept abreast with the latest developments in the accounting profession, which they utilize to adequately respond to the needs of our clients.

2.4 Our Philosophy

Our philosophy is **“Provide Efficient and Affordable, Effective services”**. This **sense business Acumen** serves as our guiding torch and deep-rooted aspiration when clients entrust us to provide professional solutions to their business challenges.

As professionals we are committed to providing superior, value added service and to delivering innovative business solutions to complex business issues. We do all our work while observing all the requisite ethical requirements of independence, integrity and trust.

2.5 The services we offer

We provide a full range of accounting, audit and management consultancy services. We also offer other innovative services tailored to meet the specific needs of our clients. These include:

- Accountancy
- Auditing
- Tax Planning and Computation
- Financial Reviews and Investigations/Forensic Audits.
- Investment Advisory Services
- Financial Administration
- Monitoring and evaluation
- Organisation Assessment
- Diagnostic studies
- Feasibility studies

2.5.1 Accountancy

Services to our clients in this area include the following:

1. Setting up of Financial Management systems.
2. Diagnosing of existing accounting systems.
3. We give advice to our clients regarding appropriate book keeping policies and general compliance to national regulations, International Financial Reporting Standards and the income tax Act. Etc.
4. Preparation of financial statements.

2.5.2 Auditing

External Audit

The external auditing services we comply with International Standard on Auditing and provide entail the following:

- (a) Verification of the correctness of books of account and reliability of financial reports. We examine source documents in search for evidence to substantiate the records.
- (b) Provision of advice to clients on the reliability and adequacy of internal controls.

Internal Audit and Review

In order to enhance independence and objectivity, management can decide to outsource the internal audit function to us. The internal audit services we provide entail examining and evaluating the organization's risk management processes and systems of control and to make recommendations for the achievement of company objectives. Internal audit and review also involves:

- Examination and evaluation of financial and operating information within the organization
- Review of the economy, efficiency and effectiveness of operations
- Review of compliance with external laws and regulations and internal policies and procedures
- Review and advice on the development of key organizational systems and the implementation of major change.

2.5.3 Tax Planning and Computation

Tax Planning

Clients upon request or on a retainer basis can benefit from our tax planning expertise to enable them optimise returns on their business activities and minimise their tax exposure through our

tax planning and compliance advisory services. We can also maintain tax records, ensure compliance with income tax laws and liaise with the relevant tax authorities on behalf of the client.

Tax Computations and Reviews

There is a need for the client to identify and exploit the tax law provisions that are of financial benefit. Disputes often arise between the client and the tax authorities regarding the right tax charge and the timing of payment of the tax and/or submission of tax returns. Tax computation services are available for clients upon request.

2.5.4 Financial Reviews and Investigations

Financial Reviews

This professional service has two main components:

1. *Value for money and Programme evaluations:* When funds are provided to accomplish a project it is necessary to assess whether the funds have been properly utilised (efficiency), whether the objectives have been realised (effectiveness) and how frugally the funds have been utilised (economy).

We provide expertise to undertake these financial reviews for public sector programmes and Non-Governmental Organisations.

2. *Due diligence assessments:* Often a client needs to invest or divest a business or to purchase or divest shares in a company. This decision requires reliable information on the value of the business or shares in question. This decision support information then provides a basis for negotiating the business deal in question. We have a team of financial experts on call that can undertake these assignments for our clients.

Investigations

Clients are often faced with the need to get assurance that financial resources deployed for an activity or managed by their agents have been utilised for the intended purpose or professionally managed in line with set rules and regulations. The practice undertakes financial investigations on behalf of clients to establish this assurance or otherwise.

2.5.5. Investment Advisory Services

We have mobilised internal capacity and also have on call expertise to provide versatile solutions in treasury and investment management. We have the capacity of composing investment portfolios and working with offshore investment companies/banks. Our resource team has built up financial models for various clients to enable them plan their business and cash management.

2.5.6 Financial Administration

This service package affords clients the flexibility to run successful businesses with a mean lean human resource team.

We act as your financial manager or provide back-up to existing financial accounting functions.

This service package includes:

- Budgeting and budget reviews
- Cash flow forecast preparation and review
- Investment advice
- Company health checks
Diagnostic .and Feasibility studies
- Advice on setting up, registration and incorporation of businesses
- General accounting, records management and reporting.
- Management consultancy

3.0 Our Competence

Approval by professional and regulatory bodies and leading organizations

As a partial manifestation of the organization's competence, the firm is registered and approved to conduct statutory audits and provide financial advisory services by reputable organizations including:

- The Institute of Certified Public Accountants of Uganda (ICPAU);
- The Office of the Auditor General;
- Bank of Uganda,
- Uganda Insurance Commission;
- Donors have included us on their respective financial services providers list
- Ministry of Tourism, Trade & Industry/Department of Co-operative Development
- PPDA

We have carried out several assignments over the years. Some of the outstanding assignments are outlined below:

Client	Assignment	Address of contact person
Vegetable Oil Development Programme (VODP) MAAIF	Financial Backstopping- IFAD funded project.	Project Coordinator P.O.Box 12041 K'la. Tel: 041-230690
Uganda Communications Employees Contributory Pension Scheme	Statutory Audit	Frerd Mwanja Coordinator Tel 0772628650
Auditor General	Audit of Sub-Counties	Director of Audit of Local Government
Simba Travelcare Ltd	Annual external audits and submission of returns	Mr.P,Declan -Tel 077222228

Client	Assignment	Address of contact person
Limelight Limited	Annual external audits and submission of returns	Mr. Tim John -Tel 077222228
Hill 16 Production Ltd(The Irish Pub.)	Annual external audits and submission of returns	Mr.P,Declan -Tel 077222228
Uganda Meat Producers Co-operative Union Limited	Annual external audits and submission of returns	Ms. Tracy Hathorn-CEO Tel.0775765816
Xplore world	Audit of books of account.	Annet Kajubi(Managing Director) 0752528776
Makerere University Business School	Developed Financial Policy Manual	The Principal of MUBS
Zana Secondary School	External Audit and Development of Financial Accounting Manual	Director of studies Tel.0772961902
Boston High School	External& Internal Audit	Director of the School Tel.0782441077
Explore world Air ticketing Tour and Travel	-Statutory Audit	The Director, Paul Kajubi Tel 0752528776
Global Junior school Mukono	-Internal Audit	Ms Nabwami Director P. O. Box 422 Kampala Tel: 0772465210
BiZ consult	Diagonistic Study on re-organising	Pharida Naiga Administrator P. O. Box 24709 Kampala Tel: 0772835818
Twase Millers	Statutory Audit	Mr. Yosamu Katumba Ag Director, Tel0752511242
Bivii General Enterprises	Statutory Audit	Ms Florence Byakika 0772435500
Save Foundation Ltd	-Statutory Audit	Mr. Geoffrey Otim Director

Client	Assignment	Address of contact person
		Save Foundation Ltd P. O. Box 504 Kakumiro Tel: 0772-499072
Share an Opportunity Uganda ltd	Diagnostic Audit	Secretary General REV .ALEX WANYAMA 0772611179
Hope After Rape	– Statutory Audit	Managing Director P. O. Box 22546 Kampala (U) Tel: 0772673781
Child Health Advocacy International	– Statutory Audit	Mrs. Kayanja Director P. O. Box 1429 KLA Tel: 0772886858
United organization For Batwa Development In Uganda.	-Statutory Audit. -Design of MIS -Development of Financial & Accounting Manual	Zanika Penina(Coordinator) Tel 0772660810
Act 4 Africa UK	Statutory Audit (Jinja & Kasese Branches)	Patrick Kigongo Director Tel 0712688106

4.0 FINANCIAL PROPOSAL

Our fee calculations are based on the estimated time needed as well as the qualifications and experience of the people who are responsible for the audit. We will bill you periodically, based on the audit work completed.

Fee Proposal

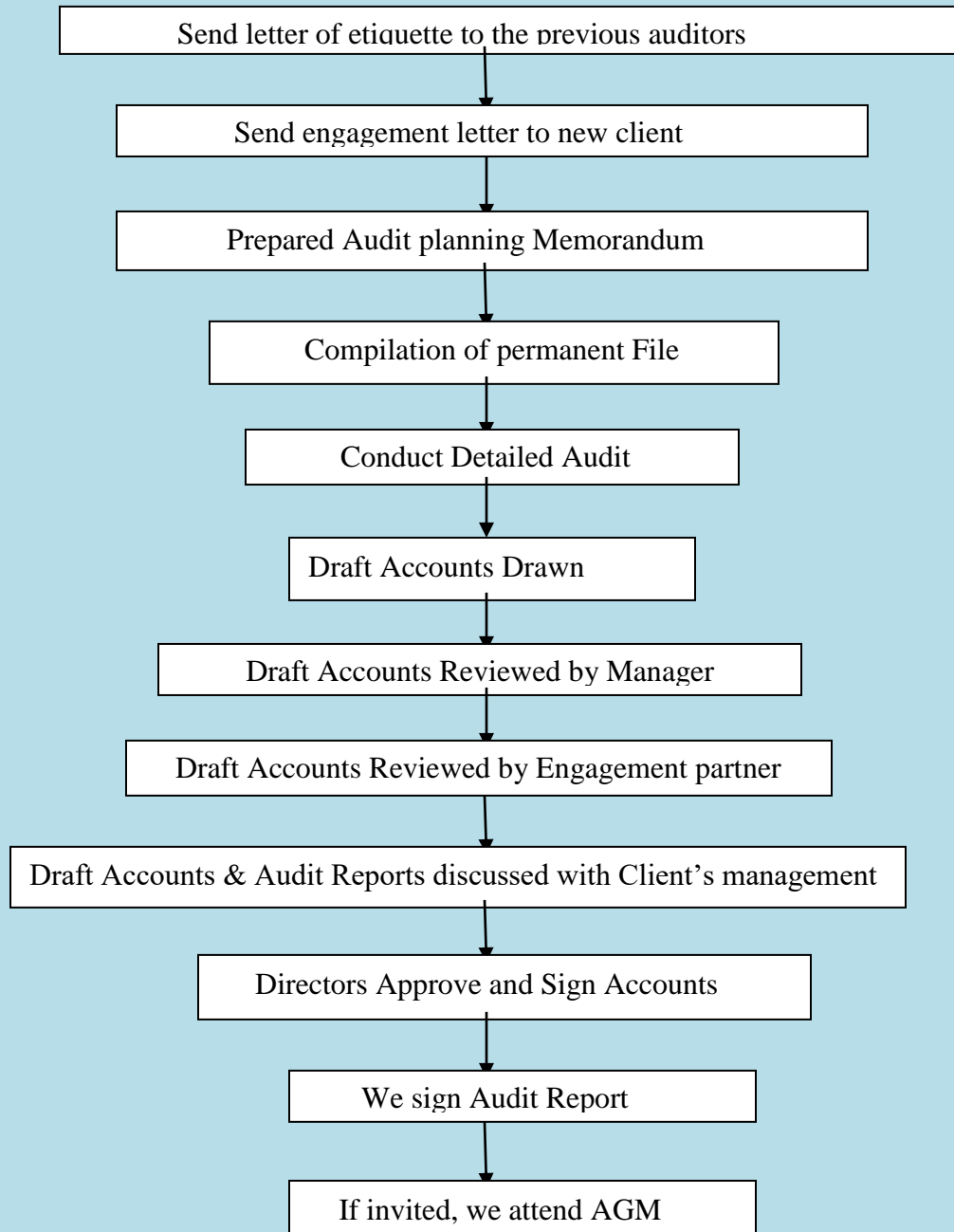
On the basis of the financial information available, we estimate our fees to be Shs 2,500,000 (Uganda shillings two million and five hundred thousand only) for five years **thus each year will be Shs.500,000=(shillings five hundred thousand only)** excluding any reimbursable costs which may be incurred during the field visits of your branches .

BREAKDOWN OF PRICE PER ACTIVITY

Position	Input quantity	Amount
Managing Partner	1	600,000
Audit Manager	1	500,000
Audit Quality Assurance Manager	1	400,000
Audit Senior	2	500,000
Auditors	2	500,000
Total		2,500,000

4.1 Audit Methodology and Approach:

After being appointed the firm normally undertakes the following steps in arriving at its audit reports:-



5.0 Qualifications and experiences of Our Key Staff

1. Peter Kasango is an accomplished practicing accountant. He has

worked in a number of corporate settings and developed a long span of experience in accounting systems reviews, design of accounting systems and audit. He also participates widely as a resource person in training and capacity building programmes. He is a member of ICPA(U) and ICPA(K) and a holder of a Post Graduate Diploma in Finance (MUK)

- 2.** Davis Atugonza is a partner in charge of Quality Control; He has Bachelor of science(Economics &Statistics)and a qualified Certified Public Accountant and a member of ICPAU. He also participates widely as a resource person in training and capacity building programmes funded by the Uganda capacity building project.
- 3.** Ms. Namubiru Teddy is an Audit manager and supervisor. Teddy is a member of ACCA and has been leading audit teams for both private and public sector audits. She is a holder of a Bachelor of Science in Applied Accounting Degree of Oxford Brookes University (UK).
- 4.** Richard Kakube is an Audit Supervisor. Richard is a finalist of the chartered Association of certified Accountants ACCA and holds a Bachelor of Commerce Finance Degree wit Diploma In Education.. He worked with BIZ and company as an auditor before joining KAL Associates Certified Public Accountants.

CURRICULUM VITAE – Peter Kasango

Name of staff : Peter Kasango
Profession : Accountant
Date of birth : 22-DEC 1960
Years with the firm : 5 years
Nationality : Ugandan
Marital status : Married
Position in firm : Managing Partner
Telephone : 0772561129, 0312-372117

Membership of Professional Bodies CPA (K) and CPA (U)

Key Qualifications:

Education & Professional Qualification:

- (i) Post Graduate Diploma in Finance- Makerere University Kampala.
- (ii) CPA (K) member, awarded by the ICPA of Kenya.
- (iii) CPA (U) member, awarded by the ICPA of Uganda.

Short-term Courses/Seminars Attended:

- (i) Navision Financial Integrated Accounting system
- (ii) Navision Financial Super User's course conducted by Vega Software, Nairobi, 1999.
- (iii) Computerized Accounting Software-Quick Books serge, Pastel.

Employment Record:

- (i) *Partner KAL Associates, Certified Public Accountants, a Public Accountancy Practice – January 2006 - to date.*

Designed accounting systems, financial reviews and analysis, financial management support for private companies and NGOs and tax management consultancies.

- (ii) *Audit Manager, Mwanda and Company 1997 – May 2000*
Was responsible for planning and supervision of audit assignments. I was in charge of the day-to-day management of the office and ensuring that staff is well trained and capable of executing their assignments.

- (iii) *Senior Accountant, National Housing Corporation, Aug. 1995 – Dec.2005.*

Main duties included supervision of the revenue and expenditure sections of the corporation, training of accounts staff, production of financial statements etc.

- (iv) *Internal Auditor – National council of sports.(1992-1996)*

As head of the Internal Audit department I was responsible developing audit programmes for the audit of Council's local revenue, delegated funds, procurements, fixed assets, stores and cash/bank. I was responsible for training and deployment of staff and advising National council of sports on the adequacy of internal control systems in all operational areas of the Council.

- (V) *Project Accountant-East Africa Construction Company*

As a project accountant I was in charge of Project costing and management/Coordination of all the activities of the company-1989-1992

Languages

Language	Speaking	Written	Reading
English	Excellent	Excellent	Excellent
Swahili	Good	Good	Good
UgandanDialects <i>Luganda/Lusoga./Lun yankole-Lukiga</i>	Good	Good	Good

CURRICULUM VITAE

Name of firm : KAL ASSOCIATES

Name: Davis Atugonza

Date of Birth: 15 September, 1975

Place of Birth: Masindi District, Uganda

Nationality: Ugandan

Contact Information: 3rd Floor, Crusader House
Portal Avenue,
P O Box 6164, Kampala, Uganda
Telephone: +256772 380597

E-mail: davisatugonza@yahoo.com

PROFESSION

Certified Public Accountant /Financial Management Specialist.

KEY QUALIFICATIONS

Bachelor of Science (Economics & Statistics) Makerere University 1998-1995

Certified Public Accountant of Uganda¹Institute of Certified Public Accountants of Uganda (Nurtured by and Benchmarked against the Institute of Chartered Accountants of Scotland)

Computer Literacy in the MS basic packages and accounting packages including COSTAB, PASTEL, NAVISION, SCALA, FARMOD, ACCPAC, SAGE, TOMPROetc

CONSULTANCY EXPERIENCE

Client/ Country	Tasks performed	Outputs	Period of service
IFAD/Kenya	Financial and Economic analyst on the Formulation Mission of the Rural Financial Sector Development Programme	Detailed Cost Tables Financial and Economic Analysis Financial Management Arrangements Programme Implementation Plan	September/ October 2009
IFAD/ Eritrea	Financial and Economic analyst on the Formulation Mission of the Fishery Development Programme	Detailed Cost Tables Financial and Economic Analysis Financial Management Arrangements Programme Implementation Plan	July/ August 2009
IFAD/ Malawi	Financial Management Specialist on an IFAD supervision mission- reviewed the accounting systems, expenditure controls, compliance etc for the Rural Livelihoods Support Programme.	Technical Annex on areas of improvement on Financial Management Systems Modifications in the set-up of the accounting software Contribution to Supervision Mission Report	May/ June 2009
IFAD/ Zambia	Financial and Economic analyst on the Final Design of the Smallholder Agribusiness Promotion Programme (SAPP)	Detailed Cost Tables Financial and Economic Analysis Financial Management Arrangements Drafted the first version of the Programme Implementation Manual	March 2009
IFAD/ Rwanda	Public Financial Management expert on the Mid-Term Review of Support Project for the Strategic	Contribution to Aide-memoire and Main report on Fiduciary issues. Technical Annex on Review of Financial Management arrangements and	January/ February 2009

Client/ Country	Tasks performed	Outputs	Period of service
	Transformation of Agriculture (PAPSTA).	recommendations for the post Mid-Term review implementation Period	
IFAD/ Eritrea	Financial Management Specialist on an IFAD supervision mission- reviewed the accounting systems, expenditure controls, and compliance etc for the Post Crisis Rural Recovery and Development Programme and Gash Barka Livestock and Agriculture Development Programme. Financial Analyst on the design of the add-on to Post Crisis Rural Recovery and Development Programme to be financed by IFAD and EU. Contribution to Programme Implementation Manual and training in respect thereof	Supervision Mission Report pointing out areas of improvement in the financial, accounting disbursement and procurement system. Programme Design Report Programme Implementation Manual	November/ December 2008
IFAD/ Lesotho	Financial Management Specialist on an IFAD supervision mission- reviewed the accounting systems, expenditure controls, and compliance etc for the Rural Financial Intermediation Programme	Technical Annex on areas of improvement on Financial Management Systems Operationalisation from scratch of accounting software; to be able to generate financial management reports needed for effective management decision and control Contribution to Supervision Mission Report	October / November 2008—ongoing.

Client/ Country	Tasks performed	Outputs	Period of service
IFAD/ Malawi	Financial Management Specialist on an IFAD supervision mission- reviewed the accounting systems, expenditure controls, compliance etc for the Rural Livelihoods Support Programme.	Technical Annex on areas of improvement on Financial Management Systems Modifications in the set-up of the accounting software Contribution to Supervision Mission Report	October 2008
IFAD/ Zambia	Financial Analyst on Appraisal Mission for the Smallholder Agribusiness Promotion Programme	Detailed Cost Tables Financial and Economic Analysis Financial Management Arrangements	September 2008
IFAD/ Uganda	Financial Analyst on Appraisal Mission for the Vegetable Oil Subsector Support Programme	Detailed Cost Tables Financial and Economic Analysis Financial Management Arrangements	July/ August 2008
IFAD/ Rwanda	Financial Analyst on second inter-phase mission	Contribution to evaluation and redesign report	June 2008
IFAD/ Eritrea	Financial Analyst on Appraisal Mission for the GEF Component on the Post Crisis Rural Recovery Programme	Detailed Cost Tables Financial and Economic Analysis Financial Management Arrangements	May 2008
IFAD/ Malawi	Start-up support to achieve effectiveness conditions	First Year AWPB Contribution to Programme Implementation Manual	April/May 2008
IFAD/ Ghana	Financial Analyst on Appraisal Mission for Rural and Agricultural Financial	Detailed Cost Tables Financial and Economic Analysis Financial Management Arrangements	March/ April 2008

Client/ Country	Tasks performed	Outputs	Period of service
	Services Programme		
IFAD/ Lesotho	Financial Management and Accounting Systems Technical Assistance to the Rural Financial Intermediation Programme. Support extended to the implementing institutions including reviews of financial management systems for the Central Bank, Apex body for Cooperatives and the Ministry of Finance.	Financial Management Manual (FMM) covering Financial reporting guidelines, procedures for funds flow, expenditure internal controls, procurement etc Accounting Software Selection and tailoring to the Project Financial Information Needs.	Feb/ 2008 March
IFAD/ Eritrea	Development of Project Concept Note	Concept Note- Rural Development Programme	February 2008
Rwanda: Umutara Community Resources and Infrastructure Development Programme (UCRIDP)	Support to the PCU to fix the Project's Financial Management Challenges to resolve repeated audit qualifications, cash flow planning, systems reconfiguration, etc	A working paper on the Financial Reporting Framework. On-the job training/ coaching of accounting staff in the core financial management areas Development of accounting manual and systems set-up	November 2007 to date
Uganda: Rural Financial Services Programme (RFSP)- Project restructure/ reformulation mission	Contribution on the financial management and costing aspects in the project 'way-forward document'	Way-forward project document	September/ October 2007
IFAD/ Malawi Rural Livelihoods and	Financial and Economic Analyst on the Appraisal	Detailed and Summary Cost tables Farm and Enterprise Models	August 2007

Client/ Country	Tasks performed	Outputs	Period of service
Economic Enhancement Programme (RLEEP)	Mission	Financial (At beneficiary Level) and Economic Analysis (Programme/ National Level) Recommendations for the Financial Management arrangements given the limited capacities of the Malawi Local Government Structures.	
IFAD/ Malawi Rural Livelihoods Support Programme (RLSP)	Development of the Accounting Manual. Revision to the Programme Implementation Manual Reconfiguration of the accounting package Training of the District Assembly accounts staff in the use of the reconfigured accounting package	Reconfigured accounting package now able to generate information in many dimensions: component-wise, category-wise, financier wise and generally avail information to ease the replenishment of Imprest accounts, comply with IFAD and Government Requirements An accounting manual with simplified guidelines Trained programme attached staff and now able to ably man the accounting functions.	July 2007
IFAD/ Malawi Rural Livelihoods Support Programme (RLSP)	Financial and Economic Analyst on the intra-cycle assessment mission. Project is financed based on IFAD's flexible lending mechanism (FLM).	A financial management working paper detailing areas for improvement in the financial management regime. Detailed Cost tables for cycle 2	May/ June 2007
IFAD/Uganda District Livelihoods Support Programme (DLSP)	Drafting of the Programme Implementation Manual taking on the financial management aspects. The assignment was extended to backstopping the preparation of the First Year AWPB	Programme Implementation Manual- the accounting manual aspects. An accounting system responsive to the DLSP challenges. First Year Annual Work plan and Budget	January to June 2007

Client/ Country	Tasks performed	Outputs	Period of service
IFAD/ Uganda District Development Support Programme (DDSP)	Backstopping the reconciliation of accounts as part of the loan closure of the Uganda District Development Support Programmer (DDSP)	A report towards a smooth loan closure, special account recovery and contribution to the completion report	October to December 2006
IFAD/ Uganda Agricultural Marketing and Agro Processing Support Programme (AMASPO)	Financial and Economic Analyst on the mission formulating the Uganda Agricultural Marketing and Agro-Processing Support Programme (AMASP)	Detailed and Summary Cost tables Farm and Enterprise Models Financial (At beneficiary Level) and Economic Analysis (Programme/ National Level) Recommendations for the Financial Management arrangements.	August/September-2006
IFAD- DDSP² (Uganda)	Field mission to appraise the state of financial affairs as at Programme completion.	Programme Implementation Support Report	June – July 2006
Rockefeller Foundation funded RUFORUM³. (Uganda/Kenya)	Part-time internal auditor.	In charge of the entire internal audit function.	January 2005 – to date

²DDSP = District Development Support Programme, funded and directly supervised by IFAD

³RUFORUM = Regional Universities Forum for Capacity Building in Agriculture a consortium project of ten Universities in East and Southern Africa funded by the Rockefeller Foundation

CONSULTANCY EXPERIENCE.. Continued

Client	Tasks performed	Outputs	Period of service
RFSP⁴	Consultancy to set-up an independent internal audit unit and recommendations towards a strengthened internal controls system.	Internal Audit Charter and a report towards an improved internal control system. As a direct upshot of this assignment the RFSP was ranked as the only highly satisfactory Uganda portfolio World Bank supervised project on the internal audit parameter since the 30 June 2006 rankings	January- March 2006
RFSP	Part time Internal Auditor	In charge of the entire Internal Audit Function	April 2006 to date
DDSP-IFAD	A member on supervision missions in charge of Financial Management, accounts and procurement	Contributions to supervision mission reports including on the DDSP mid-term review appraisal	November 2003 to August 2005
Bank of Uganda-	Systems review of the Multi-Lateral Debt Fund.	Report on systems and finances	2000
Uganda Private Mid-wives Association (Assignment funded by USAID)	Design of the financial management system	Financial Accounting Manual and installed software.	2000
Joint Clinical Research Center (Assignment funded by USAID)	Pre- grant award appraisal of the accounting system Improvement support	A report on gaps in the system and recommendations	2003

¹The RFSP is the Rural Financial Services Programme that is funded by IFAD and Government of Uganda. The World Bank has been the Cooperating Institution

CONSULTANCY EXPERIENCE.. Continued

Client	Tasks performed	Outputs	Period of service
Uganda Investment Authority (Assignment requested and funded by EU)	Value for money audit of accountability statements	Audit report and recommendations on systems improvement	1999
IFAD/ Kenya IMAWESA	Appraisal Mission.	Contribution to the appraisal report	2004
DFID- Education standards agency and school facilities grant	Value for money audit of the education standards agency grant to Government of Uganda.	Audit report and recommendations on systems improvement.	2003
DFID- Poverty Monitoring and Analysis Unit (PMAU)	Value for money audit of the (PMAU) grant to Government of Uganda.	Audit report and recommendations on systems improvement	2000
Public Defender Association of Uganda (Assignment funded by the Danish Government)	Financial Management Support Services	A report towards improved financial management system	2003

Employment Record and Professional exposure

2007 to date: Partner with KAL Associates, Certified Public Accountants

1998 to 2007: P .K. Bahemuka & Co. a firm of Certified Public Accountants and Management Consultants practicing in Kampala, Uganda.

PERIOD	POSITON HELD	SUMMARY OF REPOSIBILITIES
June 2000 to 2006	Senior Audit Manager	In charge of audits and Consultancies of large and sensitive clients.
1999	Audit Senior	Field based supervisor on audits and Consultancies.
1998	Audit Assistant	Trainee and clerical auditor

A: Statutory Audits

Responsibilities under statutory audits include:-

Developing of the Audit Planning and Strategies Memorandum for approval by the engagement partner before field visits.

Supervision and coordination of fieldwork to ensure that the audit progress according to the agreed Audit Planning and Strategies Memorandum, and compliance with the firm's quality control procedures.

On job training and counselling of subordinate staff.

Review of working papers prepared by audit staff

Discussion of findings and recommendations with clients and engagement partners

Financial reports preparation in compliance with International Financial Reporting Standards (IFRS).

Sample Clients; with deliverables being:

Audited financial statements in compliance with International Financial Reporting Standards;

Management letters containing recommendations on how systems and controls can be improved.

Tax planning schemes

CLIENT (SAMPLE)	PERIOD OF SERVICE
Dairy Corporation Limited, Kampala- Uganda. (Milk Processors)	2000 to 2006
Kilembe Mines Limited, Kasese District, Uganda	1999 to 2001
National Housing and Construction Corporation, Kampala (real estate construction company)	1999 to 2006
Sheraton Kampala Hotel	1999 to 2001
Nile Hotel International	2003 to 2006
Igara Growers Tea Factory (recapitalized by the EU)	2003 to 2006
Mercantile credit Bank	2002 to 2006
Rainbow International School	1998 to 2000
Hoima Diocese Construction Department	1998 to 2006
Macnaughton Limited	1998 to 2006
Uganda Women's Finance Trust Limited	1998 to 2001

B: Other Professional Experiences

Consultant for IFAD on the newly introduced Performance Based Allocation System (PBAS). Uganda Rural Sector part of the PBAS.

Tax Advisory services to clients in a range of sectors alongside statutory audits.

Training of students on weekends in financial management courses at the following institutions of higher learning:

Nabukeera Harriet

1. PROFILE:

Harriet Nabukeera is an ACCA Affiliate with a BSc. in Applied Accounting, and a Diploma in Accountancy. She is an aspiring professional accountant with a wide range of experience in accounting, auditing and management. Able to work on own initiative and as part of a team. Proven leadership skills involving managing, developing and motivating teams to achieve their objectives.

With first class analytical skills and dedicated to maintaining high quality ethical standards.

Able to train staff in Accounting and financial management, use of Computer applications like all Microsoft office programs, Accounting Software like Pastel and QuickBooks, and constructive Internet use.

MAJOR ACHIEVEMENTS:

- Successfully managed to streamline the accounts department for Tracker Uganda Limited and put controls in place for example on expenditure and receipts.
- Successfully carried out an investigative audit of the DANIDA funded Tororo DATIC in the areas of cash generating enterprises and management of the DANIDA funds.
- Managed to train various individuals and groups from different organisations in the use of computer applications.
- Successfully trained new staff in various aspects of their work and offered refresher training for different staff of various organisations.

TRAINING / QUALIFICATIONS:

- **ACCA Affiliate**, Association of Chartered Certified Accountants (ACCA) UK
- **BSc (Hons) In Applied Accounting**, Oxford Brookes University (UK)
- **Diploma In Accountancy**, National College of Business Studies (Nakawa)
- **Certificate in Computer Applications**, Business Improvement Services
- **Uganda Advanced Certificate of Education**
- **Uganda Certificate of Education**

SKILLS

- Computer skills
- Valid driving licence
- Leadership skills

2. CAREER HISTORY:

A. OCT 2007 to date: KAL Associates Certified Public Accountants

Audit Supervisor Responsibilities:

B. SEPT 2005 TO SEPT 2007: TRACKER UGANDA LIMITED

Company Accountant and Administration Manager

Overall duty: Over see financial and administrative issues of the company.

Objective: To keep the company always in a sound financial and operational position

Responsibilities

- Overseeing and coordinating the activities of Financial accounting in the Accounts department i.e. Income/ revenue management, Budgeting, in charge of debt collection, banking, compilation of VAT returns, etc, and preparation of final accounts and reports.
- Overseeing and coordinating all administrative issues and functions of the other departments.
- In line with company goals and objectives ensure that all departments i.e. Sales, Operations, Technical, subordinates execute their duties with utmost level of discipline, their motivation, training and teamwork spirit as the key objective.

C. FEB 2003 – AUG 2005: KIT & CO. CERTIFIED PUBLIC ACCOUNTANTS

- July 2004 to Aug 2005 **Audit Senior**

Responsibilities:

- Audit of 34 sub-counties of Arua District, which covered Central Government Transfers, Donor Grants and locally generated revenue.
- Part of the team that carried out an investigative audit of the DANIDA funded Tororo DATIC in the areas of cash generating enterprises and management of the DANIDA funds for the period 1 January 2003 to 31 December 2004.
- Audit of Micro Finance institutions (JAAK Credit Scheme – Wobulenzi, Rubanda Rural Savings and Development Scheme – Kabale)
- Audit of Implementers of Global Fund Activities intended to Fight AIDS, TB and Malaria

- Feb 2003 to June 2004 **Audit Assistant I**

Responsibilities:

- Part of the team that carried out an audit of 11 Sub counties of Kabarole district, which covered Central Government Transfers, Donor Grants and locally generated revenue.
- Part of the team that carried out an audit of the five DANIDA funded DATICs (i.e. Pallisa, Tororo, Rakai, Kamenyamiggo and Kyembogo)
- Involved in the audit of many other various small businesses

D. SEPT 1996 – JAN 2003: **BUSINESS IMPROVEMENT SERVICES**

Accounts/Administrative Assistant

Responsibilities:

- Keeping and updating all the Accounting Records of the Company.

CURRICULUM VITAE – Kakube Richard

1. Identification

Name : Kakube Richard

Mailing Address : P.O. Box 20084, Kampala - Uganda

Telephone Number : 0772413782

Professional Qualification : ACCA (Finalist)

Number of Years with the firm: 2 years

Position within the firm: Audit Supervisor

2. Education

- (i) 2001: Bachelor of commerce Finance Degree.
- (ii) Association of Chartered Certified Accountants(Finalist) London
- (iii) 1994: Diploma in Business Education, Institute of Teacher Education Kyambogo
- (iv) 1991: Advanced Certificate Of Education at Jinja Secondary School
- (v) 1988: Ordinary Certificate of Education at Kings College Budo

3. Relevant Work Experience:

2006 – To date: KAL Associates. Certified Public Accountants as Audit Supervisor

Key tasks include:

- Designing audit programmes
- Supervision of the work of audit assistants
- Provision of on-job training to audit assistants
- Collection of audit evidence for assigned audit jobs
- Undertaking audit tests as per designed audit programmes.
- Preparing draft audit reports
- Preparing draft management letters

1999 – 2005: BiZ and Company, Certified Public Accountants as Audit Senior.

Headed the audit team on several audit and accounting assignments. The work involves planning, leadership and supervision of audit assignments and writing audit reports.

4. Assignments undertaken

- Field Team Leader for the audit of 23 Lower Level Administrative units under the Local Government Development Programme in Tororo District for the financial year 2001/2002.
- Field Team Leader for the audit of 20 lower level administrative units under the Local Government Development Programme in 2 districts of Mbarara and Kabarole for the financial year 2000/01.
- Team member for audit of District Training and Information Centres in 5 districts of Tororo, Pallisa, Kabarole, Masaka and Rakai. Danida under the ASPSP Programme funded the audit.

Relevant Assignments Undertaken Outside KAL & Co.

- Team leader for the audit of the children Christian fund.
- Part of the team that audited Kibale District.
- Part of the team that audited Bugiri District Administration
- Part of the team that audited Arua District Local Government

THE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF UGANDA



CERTIFICATE OF PRACTICE

This is to certify that
PETER KASANGO

having been duly enrolled and registered under the Accountants Act, Cap. 266
is entitled to practice as a Certified Public Accountant of Uganda - CPA (U)

Under

KAL ASSOCIATES

Given under the hand of the Secretary of the
Institute of Certified Public Accountants of Uganda

This 28TH day of MARCH 2013

Secretary

CERTIFICATE NO. F149/13

VALID UNTIL 31 DEC 2013