

# RUPARELIA FOUNDATION

PAYMENT VOUCHER NO. 362

PAYMENT NO 362

Date: 4-Oct-2016

PAY M/S Deloitte (Uganda) Limited.

CHQ. NO. 32

DATED 4/10/16

AMOUNT USD.2,950/-

(IN WORDS) USD Two thousand nine hundred fifty only


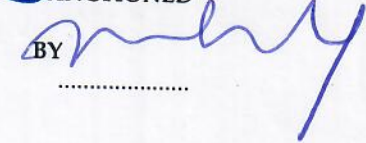
BEING audit fee payment made towards the financial statements for the year ended 30th June 2016

PREPARED


BY 

AUTHORISED

BY .....

  
SANCTIONED  
BY 

RECEIVER'S SIGNATURE

FRANCIS MAWANDA   
10/10/2016.  
0792741034.



RUPARELIA Foundation  
Crane Chambers  
Kampala Road  
Kampala, Uganda

Deloitte (Uganda) Limited  
3rd Floor, Rwenzori House,  
1 Lumumba Avenue,  
P.O.Box 10314  
Kampala,  
Uganda

Telephone: +(256-41) 343850  
Facsimile: +(256-41) 343887  
E-mail: admin@deloitte.co.ug  
VAT REG. No. 12549-B  
TIN: TIN 1000023561

TIN:

ATT: Manoj Kumar

CLIENT ACCOUNT: RUP001KD

JOB CODE: RUP001A02

FEE NOTE No: 23693

**Tax Invoice**

8 August 2016

Charges

Our fees for the audit of the financial statements of Ruparelia Foundation for the year ended 30 June 2016

100% on finalisation

2,500.00

2,500.00

VAT at 18%

450.00

**Tax Invoice Total (\$)**

**2,950.00**

**Deloitte  
&Touche**

**EXEMPTED FROM  
WITHHOLDING TAX**

**With Compliments**

This Tax Invoice is payable on presentation

Please make payment by cheque in favour of DELOITTE (UGANDA) LIMITED, or transfer funds to ACCOUNT NO. 4016127 at Barclays Bank of Uganda Ltd, Kampala Rd Branch, P.O. Box 2971, Kampala, Sort Code BARCUGKX

No formal receipt will be given for payment unless requested

Member of Deloitte Touche Tohmatsu

*Pl. Paid  
Wijay Arase  
12.8.2016*

1 August 2016

The Board of Trustees  
Ruparelia Foundation  
Crane Chambers, Kampala Road  
Kampala, Uganda

Dear Sirs,

**Audit engagement letter for the period ended 30 June 2016**

Deloitte & Touche ("Deloitte") is pleased to serve as the independent auditor for Ruparelia Foundation ("*The Foundation*").

It will be the responsibility of George Opiyo to ensure that the Foundation receives quality service. He will be assisted by various other partners, managers and audit staff.

George will, as he considers necessary, call on other individuals with specialised knowledge, either in this office or elsewhere in our firm, to assist in the performance of our services.

John Mbure will be the engagement manager responsible for the coordination of the audit process and she will establish contact with the appropriate personnel within your organization.

While auditing and reporting on the Foundation's annual financial statements for the year ended 30 June 2016, the service that we are to provide under this engagement letter, we would also be pleased to assist the Foundation on issues as they arise throughout the year.

The issue of this letter of engagement is recommended practice. It does not seek to limit our professional responsibilities below the standards which are expected of our profession. We will perform this engagement subject to the terms and conditions set out herein.

**Audit of statutory financial statements**

Our engagement is to perform an audit of the Foundation's statutory financial statements for the period ended 30 June 2016 in accordance with the standards for such audits promulgated by the International Auditing Standards Board.

The objective of our audit is the expression of an opinion on the fairness of the presentation of the Foundation's financial statements in conformity with the Accounting Policies and Guidelines of the Foundation.

Ruparelia Foundation  
Engagement letter for the period ended 30 June 2016

**Conclusion**

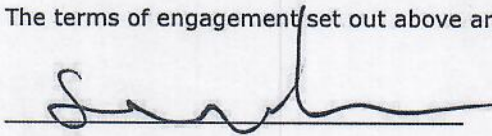
This engagement letter, including the addenda attached hereto and made a part hereof, constitutes the entire agreement between the parties with respect to this engagement and supersedes all other prior and contemporaneous agreements or understandings between the parties, whether written or oral, relating to this engagement.

If the above terms are acceptable and the services described are in accordance with your understanding, please sign the copy of this engagement letter in the space provided below and return it to us.

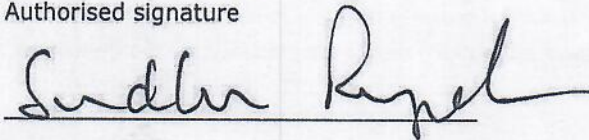
Yours faithfully,

*Deloitte & Touche*

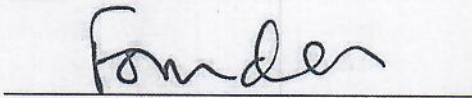
The terms of engagement set out above are acknowledged on behalf of the Board of Trustees by:



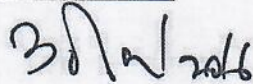
Authorised signature



Name



Designation



## Addendum B

### Fees

Assuming no undue complications (and provided we do not agree to undertake additional work), the fee for the audit of the period ended 30 June 2016 financial statements (excluding disbursements and Value Added Tax (VAT)) will be **US\$ 2,500**.

Set out below is a payment schedule showing the amounts (excluding VAT and disbursements) and timings for payments on account as follows:

Timing	Amount US\$
Issue of final audited financial statements (100%)	2,500

Our fees, plus disbursements will be billed in accordance with the timetable set out above and are payable on presentation. Our time will be billed at the standard rates in force when our services are delivered. Disbursements and out-of-pocket expenses incurred in providing the services will be charged at cost. These include all reasonable expenditure necessary for the successful completion of the services including but not limited to travelling, subsistence communications, stationery, report and presentation material, secretarial time and computer charges.

Management acknowledge that we may suspend provision of the services until all amounts due are paid in full. We also reserve the right to charge additional audit fees for performing work that was not in the original scope of the audit or for significant delays in the audit process caused by your own staff.

### Circumstances affecting timing and fee estimate

The fees quoted for the audit are based on certain assumptions. Circumstances may arise during the engagement that may significantly affect the targeted completion dates and our fee estimate. As a result, additional fees may be necessary. Such circumstances include but are not limited to the following:

#### *Audit facilitation*

1. Changes to the timing of the engagement at the Foundation's request. Changes to the timing of the engagement usually require reassignment of Deloitte personnel used in the performance of services hereunder. However, because it is often difficult to reassign individuals to other engagements, Deloitte may incur significant unanticipated costs.
2. Significant delays in responding to our requests for information such as reconciling variances or providing requested supporting documentation (e.g., invoices, contracts, and other documents).
3. Deterioration in the quality of the Foundation's accounting records during the current-year engagement in comparison with the prior-year engagement.

22 170147  
 000032 4533545800

DATE 4-10-2016

Deloitte (Uganda) Limited

U.S Dollar Two thousand nine hundred

Currency US\$ 2950/-

fifty only

ACCOUNT FREE ONLY

US DOLLARS ONLY

Authorised Signature [Signature]

Payable at Crane Bank Ltd.  
 Kampala, Uganda

RUPARELIA FOUNDATION

24/07/12 0245035545800

Authorised Signature [Signature]

1002021020000827  
 000032 00 170147 4533545800 22

Received by FRANCIS MAWANDA SF

DATE: 10/10/2016

Phone: 0793141034

# Deloitte (Uganda) Ltd.

3rd Floor, Rwenzori House,  
 1 Lumumba Ave.  
 P. O. Box 10314  
 Kampala - Uganda  
 Tel: +(256-414) 343 850  
 +(256-312) 230 300  
 Fax: +(256-414) 343 887  
 E-mail: deloitte@deloitte.co.ug

## RECEIPT

Received with thanks from  
RUPARELIA FOUNDATION

NO.	<b>0004834</b>
DATE	<u>10/10/2016</u>

the sum of <sup>USD</sup> Shillings Two thousand nine hundred fifty  
only.

being payment of Audit fees

Cash/Cheque No. 000032

Balance -

Shs/USD 2950/-

Signed Francis Mawanda SF  
 for **Deloitte (Uganda) Ltd.**