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act:ionaid

NGO Registration number: S.5914/50

16th April 2013

The Managing Partner,
SEJJAACA, KAAWAASE & CO.,
Certified Public Accountants,
P.O. Box 7657,
KAMPALA.

Dear Sir,

**RE: LETTER OF REPRESENTATION ON FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST DECEMBER 2012**

In connection with your examination of the financial statements of the ActionAid International Uganda for the year ended 31st December 2012 we confirm, to the best of our knowledge and belief, that at that date,

LIABILITIES, PROVISIONS AND COMMITMENTS

1. Provisions has been made in the financial statements for:
 - (a) All liabilities, which existed at the Statement of Financial Position date.
 - (b) All losses expected to arise from events (including the placing of forward contracts), which had occurred by the Statement of Financial Position date.
2. Except as indicated in the accounts none of the liabilities including those secured by reservation of title, was at the Statement of Financial Position date, secured on any assets of the Organisation. The assets as at the Statement of Financial Position date were owned by the Organisation free of any charge or lien in favour of third parties.
3. All commitments to buy or sell securities or businesses, bonus or profit sharing arrangements, share capital or other options, or other undertakings which were not in the ordinary course of business or which have an adverse effect upon this Organisation, have been provided for or noted in the financial statements.
4. At the Statement of Financial Position date, there were no material contingent potential liabilities under claims or pending or threatened litigation and no other liabilities other than those provided for or noted in the financial statements.

The terms contingent liabilities and claims apply but, are not limited to such items as discounted or assigned debts, accommodation endorsements, guarantees, warranties, sureties, open balances on letter of credit, unsatisfied judgements, additional taxes of which there is present knowledge based on either formal or informal advice, and pending or prospective claims or any proceedings, whether or not in litigation, such as those

Incorporated in The Hague,
The Netherlands
Registration number 27264198

Incorporated in South Africa
under section 21A
of the Companies Act 1973

Registration number 2004/007117/10

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involving injuries, defective goods, potent infringements, additional payments, other breaches of contracts, and refunds and penalties arising from alleged violation of laws or government regulations.

5. The amounts set aside as provisions for liabilities; losses and diminution in value of assets are not greater than the sums reasonably required for those purposes.

ASSETS

6. The net amounts at which the premises, property, plant, investments and equipment are stated in the Statement of Financial Position were arrived at:
 - a) After taking into account all expenditure which represented capital outlay on those assets but no expenditure of a revenue nature;
 - b) After writing off all amounts relating to items which had been sold or scrapped by the Statement of Financial Position date;
 - c) After providing for depreciation at a rate sufficient to cover obsolescence as well as wear and tear and thus to reduce the net book amounts of the assets to their residual value by the time they become no longer economically useful to the Organisation.
7. The receivables (after provisions) shown in the Statement of Financial Position are expected to produce on realisation in the ordinary course of business at least the net amounts at which they are stated.
8. Deferred expenditure and prepayments included in the Statement of Financial Position are deferred to be matched against income, which can properly be expected to accrue after the Statement of Financial Position date.
9. The Statement of Financial Position includes all bank accounts and all other assets of the Organisation in accordance with accounting principles generally accepted.
10. All income, which arose up to the date of the Statement of Financial Position, has been brought into account in accordance with the Organisation's accounting policies, and is in agreement with the source records.

OTHER MATTERS

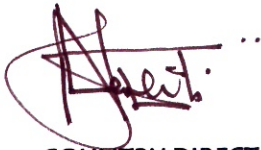
11. All material agreements and transactions are described fairly in the accounting records made available for your audit and used for the preparation of the accounts.
12. All full minutes of Board of Directors' Meetings and other committees of Executives have been disclosed to you.
13. Disclosures has been made in the financial statements of all matters necessary in order to show a true and fair view of the Organisation's financial position, including transactions with related parties on other than "arms length" or normal commercial terms.



The terms "related parties include organisation under the same control as the Fund, when control is defined as the power to direct or cause the direction of management or policies whether through ownership, by contractor otherwise; directors and senior management and their immediate families; and any other party which can prevent the Organisation from pursuing its separate interests.

14. We confirm that the organisation has fully complied with all statutory and legal requirements. In particular, we confirm that all the salaries, allowances and benefits subject to tax have been duly and correctly taxed and that the expenses reflected in the accounts are wholly and exclusively incurred in the production of income and that no expenses of personal nature or of capital nature are included therein.
15. Except as provided for or noted in the financial statements there have been no events which have had or may have a material effect on the financial position of the Organisation at that date, or the results of operations for the year then ended.
16. We have reviewed and approved all the audit adjustments and journal entries incorporated in the financial statements for the year ended 31st December 2012.

Yours faithfully,



COUNTRY DIRECTOR
ACTIONAID INTERNATIONAL UGANDA



HEAD OF FINANCE
ACTIONAID INTERNATIONAL UGANDA