

ALLANAIDEN CONSULTING PARTNERS

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THE UGANDAN BUSINESS MONTH-FILE RISK CHECKLIST

A practical self-check for SMEs, NGOs, SACCOs, contractors, suppliers, and finance teams before URA, EFRIS, donors, auditors, banks, or directors ask questions.

Use this before pressure becomes expensive.

This checklist helps you test whether one month can hold together as a supportable file. If the issue is already active, do not rely on the checklist alone. ACP begins active-pressure cases with a paid first-stage review.

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Why this checklist exists

Many business records look acceptable until one month is questioned. The weakness is often not one missing document. It is the absence of a controlled month file that links bank movement, invoices, EFRIS entries, VAT treatment, payroll support, supplier evidence, and filing records into one defensible trail.

This checklist is designed to help you identify whether a selected month is ready to hold under review. It is especially useful where a URA follow-up, EFRIS issue, donor query, auditor request, management question, or filing inconsistency has started to appear.

Important boundary

This document is a screening tool, not legal, tax, audit, or accounting advice. Where a month is already under pressure, ACP recommends a paid first-stage review before responding, correcting records, or making commitments to URA, donors, auditors, or management.

How to use it

- Select one specific month or reporting period. Do not review the whole year at once.
- Gather the bank statement, invoices, EFRIS records, returns, payroll files, supplier support, and any follow-up emails for that month.
- Score each checkpoint as 1 if complete and controlled, or 0 if missing, scattered, unclear, unsupported, or not yet reviewed.
- Add the total score and read the risk band.
- If the issue is active, move to paid review instead of guessing or replying with scattered documents.

How to score the checklist

Score each checkpoint as 1 if the evidence is complete, traceable, and sitting in the right month file. Score 0 if it is missing, scattered, unclear, unsupported, or not yet reviewed.

Total score	Risk band	What it means
36 to 40	Controlled	The month appears reasonably held, subject to professional review and completeness of underlying records.
28 to 35	Watch closely	The month may hold, but some support points should be strengthened before review pressure increases.
18 to 27	Exposed	The month has gaps that may create delay, repeated follow-up, or weak explanations.
0 to 17	High risk	The month is not ready to defend. A paid review should happen before response, correction, or escalation.

Section 1: Month identity and ownership

A month cannot be controlled if nobody owns it, no folder exists, and the period being defended is unclear.

No.	Check point	What to look for	Score	Notes
1	Month selected	The exact month or reporting period has been identified.	0 / 1	
2	Month owner named	One person is responsible for assembling and explaining the month file.	0 / 1	
3	Controlled folder exists	There is one main physical or digital folder for the month.	0 / 1	
4	Support index exists	A simple list shows what support documents are included.	0 / 1	
5	Open issues listed	Outstanding questions, missing documents, or weak points are written down.	0 / 1	

Section 2: Bank movement and payment trail

Bank activity is often the fastest way a month becomes exposed. The bank story should match the commercial and filing story.

No.	Check point	What to look for	Score	Notes
1	Bank statement available	The full bank statement for the month is saved in the month file.	0 / 1	
2	Receipts traced	Major receipts can be linked to invoices, customer records, donor receipts, or other support.	0 / 1	
3	Payments traced	Major payments can be linked to supplier invoices, payroll, taxes, project costs, or approvals.	0 / 1	
4	Unusual items explained	Transfers, reversals, cash withdrawals, director transactions, or suspense items have notes.	0 / 1	
5	Bank total reviewed	The month file explains the main bank movements without relying only on memory.	0 / 1	

Section 3: EFRIS and invoice support

An entry being visible in EFRIS is not the same as having a support trail that can hold under review.

No.	Check point	What to look for	Score	Notes
1	EFRIS records saved	EFRIS sales or purchase records for the month are available.	0 / 1	
2	Invoice support attached	Invoices behind key entries are saved and traceable.	0 / 1	
3	Questioned entries isolated	Any entry likely to be queried is clearly marked for review.	0 / 1	
4	Ledger link checked	EFRIS records can be linked to the ledger, sales record, or purchase record.	0 / 1	
5	Payment link checked	Key invoice entries can be linked to bank or cash payment evidence where applicable.	0 / 1	

Section 4: VAT, WHT, PAYE, and filing position

Filed returns should not sit separately from the records that explain them.

No.	Check point	What to look for	Score	Notes
1	Filed returns saved	VAT, WHT, PAYE, or other filed returns for the month are saved.	0 / 1	
2	Return figures supported	Main figures in the returns can be traced to schedules or source documents.	0 / 1	
3	Payment evidence saved	Tax payment receipts, PRNs, or payment confirmations are available where applicable.	0 / 1	
4	WHT support checked	Withholding tax certificates or related support are available where relevant.	0 / 1	
5	Payroll support checked	PAYE and payroll-related filings match payroll records, contracts, or salary schedules where relevant.	0 / 1	

Section 5: Supplier and expense file

Supplier records become weak when invoices, approvals, delivery notes, payment evidence, and tax treatment sit in different places.

No.	Check point	What to look for	Score	Notes
1	Supplier invoices saved	Supplier invoices for key expenses are available.	0 / 1	
2	Approvals available	Approvals, LPOs, contracts, or requisitions are saved where relevant.	0 / 1	
3	Delivery or service proof saved	Delivery notes, completion evidence, or service confirmation exists where needed.	0 / 1	
4	Payment support linked	Payments to suppliers are linked to bank, mobile money, petty cash, or other payment evidence.	0 / 1	
5	Tax treatment reviewed	VAT or WHT treatment on supplier costs has been checked for obvious gaps.	0 / 1	

Section 6: Donor, project, or grant file

For NGOs and project-based teams, the month must support both the financial record and the project story.

No.	Check point	What to look for	Score	Notes
1	Project period identified	The month is linked to the correct project, donor, contract, or activity period.	0 / 1	
2	Budget line link checked	Costs can be linked to budget lines, activities, or approved workplans where relevant.	0 / 1	
3	Activity support saved	Attendance lists, reports, photos, approvals, or activity records are saved where needed.	0 / 1	
4	Procurement support checked	Procurement documents are available for material project costs.	0 / 1	
5	Donor-ready pack started	The project/month file can be reviewed without searching through scattered messages and folders.	0 / 1	

Section 7: Email, follow-up, and response trail

Sending an email is not the same as closing a month. The file behind the response must also hold.

No.	Check point	What to look for	Score	Notes
1	Follow-up emails saved	Queries, reminders, requests, and responses are saved in the month file.	0 / 1	
2	Attachments matched	Documents sent in replies match the version saved in the file.	0 / 1	
3	Response logic clear	The explanation given can be understood from the documents inside the file.	0 / 1	
4	Repeated questions tracked	Recurring or repeated requests are listed instead of treated as isolated emails.	0 / 1	
5	Closure pack exists	The month has one pack showing the issue, support, response, and open items.	0 / 1	

Section 8: Month-close control

A month is safer when it has a close routine, not just scattered evidence.

No.	Check point	What to look for	Score	Notes
1	Close checklist completed	The month has gone through a final close check.	0 / 1	
2	Gaps marked	Missing records and unresolved issues are clearly marked, not hidden.	0 / 1	
3	Management view possible	A director, manager, donor, or reviewer can understand the month without relying only on staff memory.	0 / 1	
4	Reopening risk known	The main reasons the month could be questioned again are known.	0 / 1	
5	Next action defined	The file shows whether to monitor, review, clean up, respond, or escalate.	0 / 1	

Decision guide: what to do after scoring

Situation	Recommended action	ACP route
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No active query, score is strong	Keep the month controlled and review weak points during normal month-close.	Monitor and strengthen internal file discipline.
No active query, score is moderate	Fix the gaps before pressure starts. Do not wait for a follow-up.	Month-file control support or targeted file clean-up.
URA, EFRIS, donor, auditor, or management pressure is already active	Do not respond only from scattered papers. Start with diagnosis.	Paid first-stage review of the questioned month or issue.
Same month keeps returning in different forms	Stop treating each follow-up as a separate reply. Rebuild the closure pack.	URA Follow-Up Closure Protocol or month-file review.
The same file problems keep happening every month	The problem is likely a missing control layer, not one isolated mistake.	Documentation & Admin Retainer or Monthly File Control System.

When to request a paid review

Request a paid review where one month, one EFRIS entry, one tax position, one donor/project period, or one response trail is already under pressure. ACP reviews the questioned issue, identifies the weak point, and defines the correction path before deeper work begins.

Paid review intake notes

If you want ACP to assess a pressured month, prepare the items below before contacting the team. Do not send confidential files through public groups or unsecured channels.

- Business or organisation name
- Month or period under pressure
- Type of issue: URA, EFRIS, VAT, WHT, PAYE, bank, donor, auditor, management, or supplier file
- Any follow-up letter, email, notice, or request received
- Available bank statement, returns, invoices, EFRIS records, payroll support, and response trail
- Deadline or urgency level

Contact ACP

AllanAiden Consulting Partners supports Ugandan SMEs, NGOs, SACCOS, project-based businesses, contractors, suppliers, and finance/admin teams with review-first compliance, file-control, documentation, and financial support.

Start controlled. Do not guess under pressure.

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Prepared by AllanAiden Consulting Partners. This checklist is intended for practical internal screening and does not replace professional tax, legal, audit, accounting, donor-compliance, or regulatory advice.