



**THE CONSOLIDATED BOARD
OF SURVEY REPORT FOR
THE YEAR ENDED
30TH JUNE 2023**

**CENTRAL GOVERNMENT
(Ministries, Agencies, Referral Hospitals
and Public Universities)**

Accountant General's Office



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PREAMBLE

The Public Finance Management Act 2015 S.34(4) mandates the Accountant General (AG) to appoint an annual Board of Survey for each vote, after the close of business on the last working day of each financial year, or before the start of business on the first day of a financial year, to survey the assets, stores, cash, bank balances and books of accounts of the vote, for the preceding financial year. The Public Finance Management Act 2015 S.34(8) in addition mandates the Accountant General to issue guidelines for accounting for Government assets and for recording and reporting Government assets.

Over the past three years, Government has been implementing the Asset Management Strategic Plan (2021-2025) aimed at ensuring full accountability of Government Assets. The Board of Survey theme therefore has remained the same as of last financial year **“COMPLETE AND UP TO DATE ASSET REGISTERS”** to consolidate the gains made over the period.

There are a number of Asset Management interventions that been made to improve transparency in accounting and reporting of Public Assets and these include; revising and updating the chart of accounts to ensure comprehensive classification and reporting, enhancement of the Fixed Asset Management Module on IFMS and the issuing of the Asset Accounting guidelines and policies.

In the Financial Years 2021/2022 and 2022/2023, there was significant progress on one of the pillars of the Asset Management Strategy by collecting Asset data from 122 Government Votes. Asset data for 4 pilot Votes; Ministry of Defence & Veteran Affairs, Uganda Police Force, External Security Organization and Internal Security Organization was successfully uploaded unto the upgraded IFMS Fixed Assets Module. The Asset Data for the remaining 118 Votes is scheduled for upload in the FY2023/2024. Accounting officers will be

required to validate Asset registers printed off IFMS after completion of the above exercise to ensure the accuracy and completeness of their Asset Registers and report back to Accountant General's Office in case of any discrepancies.

In order to address the challenges of incomplete Asset Registers, the IFMS Fixed Assets Module has been enhanced to automatically update the Asset Registers before processing of payments for any Asset Acquisition. Therefore, all Assets procured within the Financial Year 2022/2023 have been recorded on the Asset Registers of the individual Votes.

The Accountant General's office has issued guidance to Accounting Officers on proper Asset Management through the following;

- a) Asset management Framework and Guidelines (AMFG) in 2020.
- b) Revised board of survey Guidelines (March 2023)
- c) Asset Accounting Policies and Guidelines (AAPG) May 2023.
- d) Simplified Asset Valuation
- e) Revised Chart of Accounts.
- f) Introduction of the Item Master.

The above references are available in soft and hard copies and can be accessed online at the Ministry website www.finance.go.ug . Accounting officers are encouraged to use the above references.

I wish to thank Accounting Officers, Board of Survey teams, Staff and management in various institutions who were directly or indirectly involved in this year's exercise for their continued support and cooperation to make the exercise a success. In addition, I wish to appreciate the institutions that have implemented recommendations made in the previous financial year's board of survey exercise and to encourage the rest to always prioritize implementation of the recommendations.

My Office will continue to provide the necessary support and guidance to address the issues and challenges to the above exercise.

For God and my Country.



L. Semakula

ACCOUNTANT GENERAL

1.0 Background

1.1 Introduction

The theme for the Board of Survey Exercise was “Complete and up to date Asset Registers”. The theme refers to Government ensuring that Assets in its custody meets the following criteria (i) Properly Identified with Unique Asset/ Tag Numbers (ii) Evidence of existence and Location of Asset (iii) Condition and (iv) Value of the Assets.

Board of Survey activities involved physical inspection of assets, ascertainment of Cash and bank balances, verification of Inventories and Assets. The Accountant General has continuously given guidance on the Board of Survey exercise with aim of improving and making the exercise more relevant. Some of the guidance include the simplified Valuation of Assets guide and updating of the Registers on the Fixed Assets Module.

1.2 Methodology

The Board of survey exercise was conducted in all Central Government Votes with the exception of Uganda Revenue Authority. The exercise involved the examination and physical inspection of the Assets, Stores & Inventory, verification of Cash and Bank balances and Books of Accounts for the Financial Year ending 30th June 2023. Observation, sampling and pictorial evidence were alternative methods used to collect data for the exercise.

The Board of Survey teams conducted Entry and Exit meetings on the Board of Survey exercise with respective stakeholders that included Accounting Officers, Accounts, Administration and Stores Staff.

The Board of Survey templates were used as a tool for conducting the Board of survey exercise. Data collected related to Fixed Assets, Cash & Bank balances, Inventory, Payables, Receivables and Subventions as at 30th June 2023.

1. 3 Objectives of the Board of Survey Exercise

- i. To ascertain the assets portfolio of Government and hence plan for the future replacement (new acquisitions) or upgrading of existing assets by identifying unserviceable assets, surplus to requirements, underutilized or uneconomic to maintain assets and planning for disposal (boarding off).
- ii. To ensure completeness, accountability and transparency in assets management and establish a proper linkage between planning, budgeting and budget execution cycle especially in the area of future replacement and maintenance budgets.
- iii. Ensure bank statements and inventory closing stocks are reconciled with the Cashbooks & Stock ledgers respectively and any reconciling items identified together with proper opening balances carried forward.
- iv. Monitor through inspections and ensure compliance with previous year's implementation of recommendations and highlight any gaps.

2.0 Findings of the Board of Survey exercise.

2.1 Submission of Board of Survey Reports for FY2022/2023

The Public Finance Management Act 2015 S 34(4) mandates the Accountant General (AG) to appoint an annual Board of Survey for each vote, after the close of business on the last working day of each financial year, or before the start of business on the first day of a financial year, to survey the assets, stores, cash, bank balances and books of accounts of the vote, for the preceding financial year.

The Board of Survey that were completed and submitted for consolidation FY2022/2023 were at 86.89% which is a decline from the previous FY2021/2022 which was at 97%.

The quality of Board of Survey Reports has improved. This was illustrated by the fact that the Board of Survey forms that accompany the Report were correctly populated in accordance with the format provided by the Accountant General's Office. The improvement in the performance of the exercise was also attributed to:

- i. Increased sensitization programs that were conducted prior to the commencement of the exercise and focused on the Board of survey Guidelines.
- ii. Continuous technical support to the Board of survey teams offered by the Asset Management Department.

The non-submission of the reports was mainly attributed to;

- i. Logistical challenges at the Votes which caused a delay in the commencement of the exercise.
- ii. Non-prioritization of the Board of Survey exercise by the Entities.
- iii. Transfer of Officers at the Vote level

Table 1: Board of Survey Submissions

STATUS OF THE BOARD OF SURVEY SUBMISSIONS					
#	VOTES	FY21/22		FY22/23	
		TOTAL VOTES	SUBMISSIONS	TOTAL VOTES	SUBMISSIONS
1	MINISTRIES	23	22	23	19
2	AGENCIES	65	62	65	58
3	REFERRAL HOSPITALS	22	22	22	18
4	PUSATIs	12	12	13	13
	TOTAL	122	118	123	108

Figure 1: Annual Comparison of Submission of Board of Survey Reports.

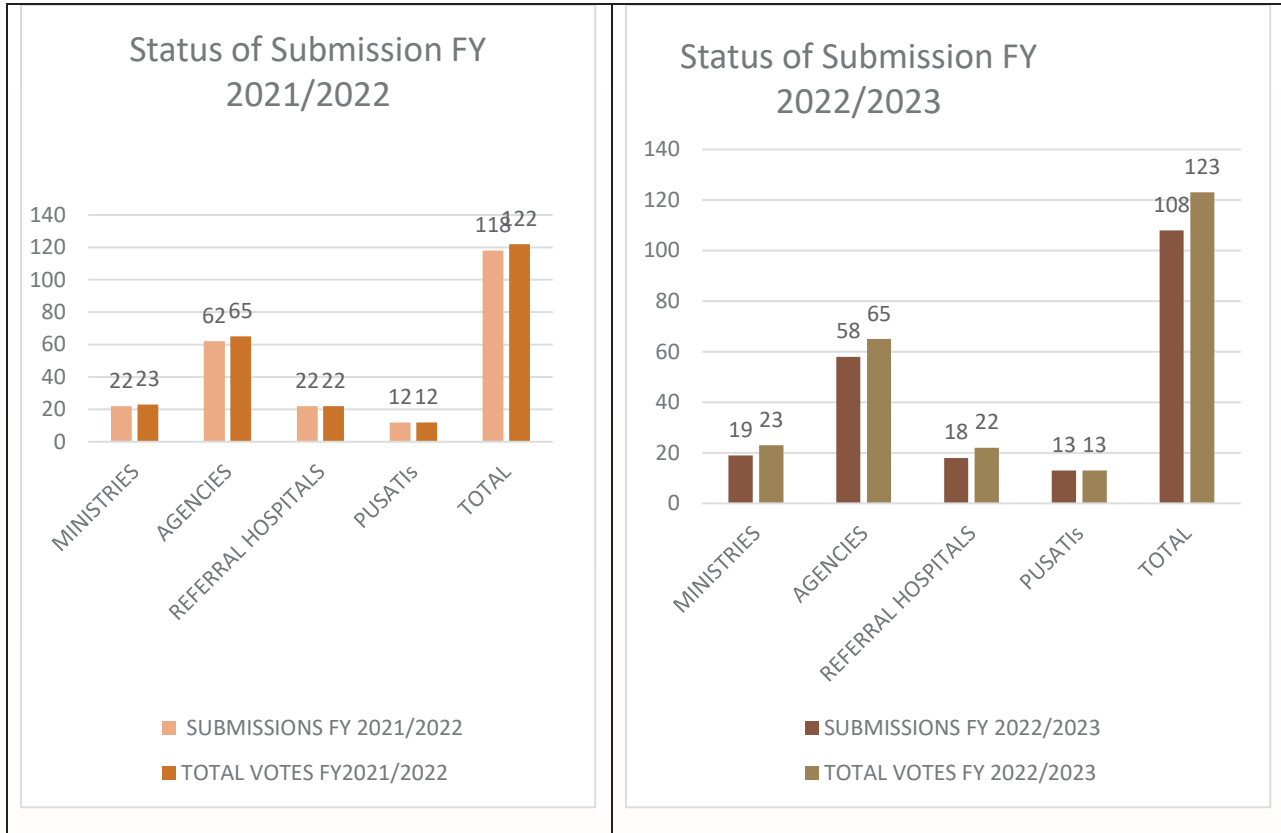


Table 2: Non-Submissions of Board of Survey Reports

STATUS OF THE BOARD OF SURVEY NON- SUBMISSIONS					
#	VOTES	FY21/22		FY22/23	
		TOTAL NO. OF VOTES	NO. OF NON-SUBMISSIONS	TOTAL NO. OF VOTES	NO. OF NON-SUBMISSIONS
1	MINISTRIES	23	1	23	4
2	AGENCIES	65	3	65	7
3	REFERRAL HOSPITALS	22	0	22	4
4	PUSATIs	12	0	13	0
	TOTAL	122	4	123	15

The Public Universities and Tertiary Institutions (PUSATIs) have continuously registered 100% submission of reports. There was a noticeable decline of the submission of reports from the Ministries (95% in FY 2021/2022 to 89% in FY2022/2023). The submission of reports from Agencies also declined from 97% to 89% and Referral Hospitals from 100% to 82% in FYs 2021/2022 and 2022/2023 respectively.

2.2 Asset Portfolio

Public Assets are defined in the AMFG S.3 (1) as resources that are used by a Vote to provide public services in line with their mandate. Government of Uganda issued a revised Chart of Accounts structure that enhanced the categorization of Assets from the previous 13 categories to over 64 categories of Fixed Assets to cater for accurate recording of all Government Assets and has greatly improved on the reporting of assets

One of the key Board of Survey objective was to ascertain the Assets Portfolio of Government and plan for the future replacement or upgrading of existing assets.

This section analyses the following (i) Fixed assets per category (ii) Cash and Bank Balances (iii) Inventory (iv) Receivables and Payables.

2.2.1 Findings on Fixed Assets

The recently upgraded IFMS Fixed Assets Module prompts automatic update of Asset Registers prior to payment. Effective FY2023/2024 all assets acquired were automatically updated on Asset register however it was noted some votes had wrong budgeted and therefore had inaccurate registers that needed manual adjustments. The enhanced feature on the IFMS is enabled to capture Assets across all levels of categorization and will greatly improve Asset recording and Accounting.

Out of the 123 Central Government Votes, historical Asset data for the 4 Votes; Ministry of Defence & Veteran Affairs, Uganda Police Force, External Security Organization and Internal Security Organization was successfully uploaded on the IFMS. The table below illustrates the total of the Assets per category.

Table 3: Summary of Fixed Assets per Category for Central Government Votes

ASSET CATEGORY	TOTAL COST
MINERALS AND ENERGY RESOURCES	50,103,922,230,000
STRUCTURES	12,496,138,326,821
LAND	7,791,338,208,759
BUILDINGS OTHER THAN DWELLINGS	2,757,215,840,802
TRANSPORT EQUIPMENT	2,619,553,230,258
ICT EQUIPMENT	1,137,824,049,849
OTHER MACHINERY AND EQUIPMENT	703,614,459,684
DWELLINGS	152,076,179,464
BIOLOGICAL ASSETS	130,136,883,245
INTELLECTUAL PROPERTY PRODUCTS	99,541,701,230
VALUABLES	5,706,000
GRAND TOTAL	77,991,366,816,112

Note: This data excludes all Assets that were donated by External parties and Assets disposed within the period.

Majority of the costs embedded in the Asset registers are based on estimates of market costs.

Other Machinery and Equipment comprises of Medical and Laboratory Equipment, Furniture and Fixtures, Electrical Equipment.

Land: Majority of the Land included in the Asset Registers was not titled which makes it susceptible to encroaching.

Office Furniture and equipment: Grounded and obsolete furniture is still a common citing at the Votes.

Transport Equipment: It was observed that some vehicles had been grounded due to mechanical issues and had been parked in different garages. In addition, there were entities with vehicles that were donated without transfer of ownership leading to the double recognition of the Assets in both Entities.

Biological Assets: The capture of Biological Assets has improved as observed from their capture in Asset Registers of respective Votes compared to the previous FY2021/2022.

2.2.2 Findings on Cash and Bank Balances

This section is a summary of the cash and bank balances that were verified at the end of the FY2022/2023. In the previous financial year ending June 2022, Bank of Uganda, Stanbic Bank and Bank of Baroda held the largest deposit balances at 61%, 15% and 14% respectively.

The table below shows the Bank and Cash balances as at 30th June 2023.

Table 4: Cash and Bank Balances as at 30th June 2023

BANK	Bank Balance - 30 June 2023	Cashbook Balance - 30 June 2023
ABSA BANK UGANDA LIMITED	3,436,291,605	2,879,955,357
BANK OF AFRICA UGANDA LIMITED	48,452,585,193	48,709,875,852
BANK OF BARODA	17,246,612	17,246,612
BANK OF UGANDA	241,812,169,264	234,555,602,798
CENTENARY BANK	144,295,143,489	142,793,176,267
DFCU BANK LIMITED	18,371,615,793	21,745,313,231
ECO BANK	1,735,400	179,548,249
HOUSING FINANCE BANK LIMITED	4,405,661,724	4,107,264,323
I&M BANK	701,634,347	701,634,347
KCB BANK UGANDA LIMITED	415,533,227	409,952,038
POST BANK UGANDA	30,101,633	28,480,419
STANBIC BANK UGANDA LIMITED	89,060,635,673	73,580,974,898
STANDARD CHATTERED BANK UGANDA LIMITED	7,831,046,326	11,800,607,560
UNITED BANK OF AFRICA	76,261,003	86,176,449
GRAND TOTAL	558,972,533,499	541,613,652,200

From the table above, it can be observed that Bank of Uganda, Centenary Bank and Stanbic Bank held the largest deposit balances by the end of the FY 2022/2023.

2.2.3 Findings on Inventory

The Board of Survey Guidelines clearly state that one of the objectives of the Board of Survey exercise is to ensure Inventory closing stocks are reconciled with the Stock ledgers (opening and closing balances).

The Board of survey teams reviewed the safety, organization, Stock issuance, control procedures for the inventories and general condition of the stores.

It was observed that management of stock for most entities is still a manual process which is time consuming and prone to errors.

Table 5: Composition of the Inventory Items and balances

CATEGORY	Value (FY2021/2022)	Value (FY2022/2023)
Clothing, Cleaning Materials and Office Consumables	624,275,168	1,590,283,006
Computers, Computer Consumables and Accessories	568,650,818	2,392,016,241
Construction, Plumbing and Fire Fighting Equipment	17,588,602,096	103,397,772,678
Drugs, Laboratory Equipment and Medical Sundries	4,406,037,664	28,495,118,348
Electrical Equipment	632,324,161	1,479,915,229
Foodstuffs	313,698,970	25,416,238
Fuel and Lubricants	241,644,607	3,530,187

Motor Vehicles Spares	3,851,912,400	675,240,940
Office Furniture	155,049,105	25,476,720
Office Stationery	2,066,333,764	10,146,029,212
Office Tools and Equipment	532,901,597	4,417,217,590
Others	24,851,483,822	32,832,754,327
Printers, Printer Consumables and Accessories	1,420,339,465	1,605,815,359
Unspecified	-	38,704,707,878
TOTAL	57,253,253,637	225,791,293,953

From the table above, it can be observed that the biggest percentage of Inventory falls in the category of Construction, Plumbing and Fire Fighting Equipment. It is also noted that part of the Inventory in the year under review fell under “uncategorized” implying that there is still lack of accuracy in the Stores Records.

2.2.4 Findings on Payables and Receivables

The Board of Survey exercise required the teams to obtain a schedule of the payables balance that match the inventory and assets and ensure that it agreed with the balance reported in the financial statements.

Table 6: Balances of Payables relating to Assets.

S/N	Category	Assets relating to Payables	Amount
1	Ministries	Land and PPE	464,447,578,554
2	Agencies	Land and PPE	588,101,200,288
3	PUSATIs	Land and PPE	1,723,832,807
4	Referral Hospitals	Land and PPE	133,860,350
	TOTAL		1,054,406,471,999

The table above is an extract of the Payables relating to the Assets; Land and Property, Plant and Equipment (PPE) as extracted from the Financial Statements of the FY2022/2023.

2.2.5 Findings on Subventions

A Subvention refers to a grant or financial support provided by Government to offset cost of a particular project or program.

Currently, Government has 63 Subventions across 18 Central Government Votes.

Table 7: Composition of Subventions in Central Government.

#	VOTE NAME	No. of SUBVENTIONS
1	Office of the President	1
2	Office of the Prime Minister	2
3	Ministry of Defence and Veteran Affairs	1
4	Ministry of Justice and Constitutional Affairs	1
5	Ministry of Finance, Planning & Economic Development	6

6	Ministry of Agriculture, Animal & Fisheries	2
7	Ministry of Education and Sports	6
8	Ministry of Health	3
9	Ministry of Trade, Industry and Cooperatives	4
10	Ministry of Works and Transport	2
11	Ministry of Energy and Mineral Development	5
12	Ministry of Gender, Labour and Social Development	17
13	Ministry of Water and Environment	3
14	Ministry of ICT and National Guidance	3
15	Ministry of Tourism, Wildlife and Antiquities	4
16	Uganda Aids Commission (UAC)	1
17	Uganda National Meteorological Authority (UNMA)	1
18	Uganda Tourism Board (UTB)	1
	TOTAL	63

The above-mentioned subventions are maintaining Manual registers for the fixed assets.

Government is planning a next phase of deepening the usage of the IFMS to branches of Votes, lower Local Governments and Subventions.

All historical fixed assets master data shall be uploaded on the IFMS as part of the initial setup of the entity. Subsequently, all the fixed assets will be automatically recorded on the IFMS when a procurement of an asset is undertaken through the system.

2.3 Summary of Findings on previous Recommendations

This section covers the status of implementations of the recommendations made by the Board of survey teams as per the observations from the exercise.

Figure 3

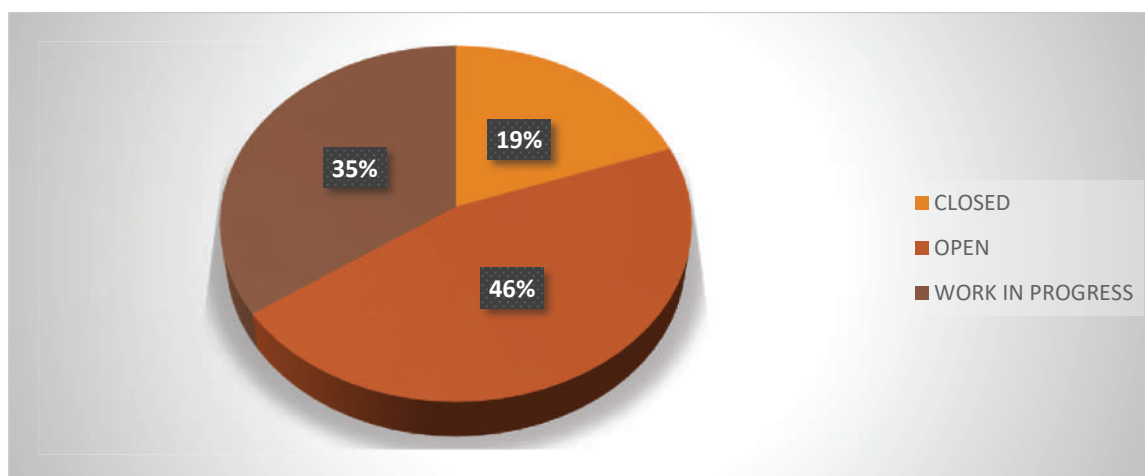


Table 8: Status of implementation of previous recommendations

Issue Category	Closed	Percentage
Closed	326	19%
Open	766	46%
Work in Progress	581	35%
Grand Total	1,673	100%

3.0 Challenges

The table below highlights the challenges that have recurred over the past 3 Financial years.

Table 9: Trend of challenges faced during Board of Survey

Exercise

Challenge	FY2020/2021	FY2021/2022	FY2022/2023
Failure to implement BoS recommendations	Recurring Challenge	Recurring Challenge	Recurring Challenge
Non-submission of BoS Reports	Recurring Challenge	Recurring Challenge	Recurring Challenge
Late reconciliations of cash and bank balances.	Recurring Challenge	Recurring Challenge	Recurring Challenge
Incomplete Asset Registers - Votes neither update Asset Registers with new Assets nor remove disposed Assets from the Register.	Recurring Challenge	Recurring Challenge	Partially resolved
Assets lacking Values especially Land and Buildings	Recurring Challenge	Recurring Challenge	Partially resolved
Non-update of Stores records	Recurring Challenge	Recurring Challenge	Recurring Challenge
Maintenance of Manual Asset Registers	Recurring Challenge	Recurring Challenge	Completely resolved
Non-disposal of obsolete Items	Recurring Challenge	Recurring Challenge	Recurring Challenge

***Note:** The issue of update of Asset Registers with new Assets has been resolved by the enhancement of the IFMS Fixed Assets Module. Asset Registers are automatically updated in the Asset Register.

Current Challenges

- i. Double counting of Assets: The most noted example is the Motor Vehicles, Medical Equipment and Laboratory Equipment under Ministry of Health and the various receiving government entities.
- ii. Hazardous risks: Fire circuits in Stores due to presence of electrical boards, Water pipes causing risks of possible damages to property in Stores.
- iii. Gaps in the Asset Registers regarding particular Asset categories; Biological Assets, Intangible Assets.
- iv. Lack of Values (Historical Costs) of Assets in the Asset Registers.

4.0 Recommendations

Table 10: Status of recommendations implemented during the Board of Survey Exercise in FY2022/2023.

#	Recommended Requirement	Status of Implementation FY2022/2023
1.	Implementation of recommendations made by the Board of Survey to ensure proper asset management.	Low implementation.
2.	Continuous sensitization of the BoS Guidelines.	Implemented.
3.	Votes to ensure that Assets are maintained with complete and up to date information.	Work in Progress
4.	Timely Update of Stores records with the right information.	Low implementation.
5.	Votes should request for a Certificate of balance in a timely manner to enable timely reconciliation.	Partially implemented

Current Recommendations

- i. Assets that are due for disposal should be included in the divestment plans of the respective Votes to avoid holding onto Assets that are out of use.
- ii. The Asset Registers should be reviewed and updated with any data relating to missing Asset categories and the items that were disposed should be retired from the Asset Register on IFMS.
- iii. The clean-up of the asset Registers is an activity that will be embarked on collectively by the votes and Accountant General's office within the financial year 2023/2024.
- iv. Ensure Land is titled to avoid encroachment.
- v. Improvements should be made on Storage spaces to avoid overcrowding of items in the Stores. Newly acquired items/ assets should be stored separately from obsolete items to avoid likelihood of loss, and to mitigate compromise in quality.
- vi. Regular stock takes and updating of Stores records.
- vii. Boarding off the unserviceable items.
- viii. All assets should be at all times engraved and updated on the asset register before issuance.

MINISTRIES

VOTE 001 - OFFICE OF THE PRESIDENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The vote is advised to develop the asset transfer system especially for vehicles	This has been done.	Done
2	The vote needs to update the asset register with immediate effect with donated items, locations of asset and transfer of asset among others	This has been done A physical verification and validation of assets within HQTRs, Kingdom Kampala and Embassy house is underway	
3	Board off, obsolete items	Management has also written to all RDCs and staff of OP directing them to submit obsolete items to stores for disposal	
4	The vote should create enough space for assets ready for disposal	The items have been positioned together in one section of the storeroom	
5	The vote is advised to engrave all asset that have not yet been engraved	Engraving of assets has been done. All assets at NALI Kyankwanzi have been engraved and those at HQTs procured last FY have equally been engraved	
6	Office of the President should identify and title all land that belongs to it to avoid future encroaches and disputes and to be able to use it for future developments like office blocks	This is being done	
7	Where possible the entity should have distinct officers for asset management and for inventory management	This has been done	
8	The biological assets (cattle & tress) should be included in the asset register as categorized per the new chart of accounts	Management has written to MoLHUD requesting the chief Government valuer to determine the Value of the cattle and trees at NALI Kyankwanzi	

ASSET FINDINGS

- i. Land:** Out of 31 plots of land identified from the accounts, some of the land does not have land titles however it's captured in the asset register. It was observed that the vote has both developed and undeveloped. We noted that the land at NALI has not yet been titled which may expose it to encroachers. We inspected land that is at the various RDCs offices as noted
- ii. Office Furniture and equipment:** One of the generators at NALI was grounded and obsolete lacking key spare parts which we were informed that not easily available on the market at the moment.
- iii. Motor Vehicles:** The motor vehicles were inspected from both office premises and the ones RDCs have and most of them were found in good condition. It was however observed that some vehicles had been grounded due to mechanical issues and these were parked in different garages.
- iv. Biological Assets:** While at NALI it was observed that there are about 534 heads of cattle & about 3 acres of land had been planted with pine trees. These have not yet included in the asset register-update the asset registers as per the new chart of accounts

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		
2	Land		
3	Transport		

List of unserviceable items recommended for disposal

S/N	Item	Unique identifier (Tag/Registration Number)
1	PRINTER	OTP/HQT/PR/0277
2	4WD STATION WAGON VEHICLE FOR DEAR	UG 2611C
3	AIR CONDITIONER	OTP/CAS/AC/0001
4	CABINET	OTP/HQT/CU/0023
5	CHAIR	OTP/HQT/CH/0307
6	CHAIR	OTP/HQT/CH/0299
7	CHAIR	OTP/HQT/CH/0395
8	CHAIR	OTP/HQT/CH/0290
9	CHAIR	OTP/HQT/CH/0329
10	CHAIR	OTP/HQT/CH/0330
11	CHAIR	OTP/HQT/CH/0331
12	CHAIR	OTP/HQT/CH/0332
13	CHAIR	OTP/HQT/CH/0333
14	CHAIR	OTP/HQT/CH/0334
15	CHAIR	OTP/HQT/CH/0335
16	CHAIR	OTP/HQT/CH/0336
17	CHAIR	OTP/HQT/CH/0337
18	CHAIR	OTP/HQT/CH/0338
19	CHAIR	OTP/HQT/CH/0339
20	CHAIR	OTP/HQT/CH/0340
21	CHAIR	OTP/HQT/CH/0341
22	CHAIR	OTP/HQT/CH/0342
23	CHAIR	OTP/HQT/CH/0343
24	CHAIR	OTP/HQT/CH/0344
25	CHAIR	OTP/HQT/CH/0346
26	CHAIR	OTP/HQT/CH/0347
27	CHAIR	OTP/HQT/CH/0348
28	CHAIR	OTP/HQT/CH/0349
29	CHAIR	OTP/HQT/CH/0350
30	CHAIR	OTP/HQT/CH/0351
31	CHAIR	OTP/HQT/CH/0352
32	CHAIR	OTP/HQT/CH/0353
33	CHAIR	OTP/HQT/CH/0354
34	CHAIR	OTP/HQT/CH/0588
35	CHAIR	OTP/CAS/CH/0021

36	CHAIR	OTP/CAS/CH/0020
37	CHAIR	OTP/HQT/CH/0170
38	CHAIR	OTP/HQT/CH/0269
39	CHAIR	OTP/HQT/CH/0178
40	CHAIR	OTP/HQT/CH/0179
41	CHAIR	OTP/HQT/CH/0003
42	CHAIR	OTP/HQT/CH/0232
43	CHAIR	OTP/HQT/CH/0215
44	CHAIR	OTP/HQT/CH/0070
45	CHAIR	OTP/HQT/CH/0072
46	CHAIR	OTP/HQT/CH/0071
47	CHAIR	OTP/HQT/CH/0586
48	CHAIR	OTP/HQT/CH/0587
49	CHAIR	OTP/HQT/SC/0043
50	CHAIR	OTP/HQT/CH/0136
51	CHAIR	OTP/HQT/CH/0137
52	CHAIR	OTP/HQT/CH/0135
53	CHAIR	OTP/HQT/CH/0138
54	CHAIR	OTP/HQT/CH/0076
55	CHAIR	OTP/HQT/CH/0077
56	CHAIR	OTP/HQT/CH/0209
57	CHAIR	OTP/HQT/SC/0021
58	CHAIR	OTP/HQT/CH/0139
59	CHAIR	OTP/HQT/CH/0140
60	CHAIR	OTP/CAS/CH/SA/0001
61	CHAIR	OTP/CAS/CH/0022
62	CHAIR	OTP/CAS/CH/0023
63	CHAIR	OTP/CAS/CH/0024
64	CHAIR	OTP/CAS/CH/0025
65	CHAIR	OTP/HQT/CH/0028
66	CHAIR	OTP/HQT/SC/0022
67	CHAIR	OTP/HQT/CH/0032
68	CHAIR	OTP/HQT/CH/0037
69	CHAIR	OTP/HQT/CH/0089
70	CHAIR	OTP/HQT/CH/0090
71	CHAIR	OTP/HQT/CH/0091
72	CHAIR	OTP/HQT/CH/0092
73	CHAIR	OTP/CAS/CH/0026
74	CHAIR	OTP/DME/CH/0012

75	CHAIR	OTP/DME/CH/0013
76	CHAIR	OTP/HQT/CH/0053
77	CHAIR	OTP/HQT/CH/0051
78	CHAIR	OTP/HQT/SC/0009
79	CHAIR	OTP/CAS/SC/0003
80	CHAIR	OTP/HQT/CH/0062
81	CHAIR	OTP/HQT/CH/0073
82	CHAIR	OTP/HQT/CH/0074
83	CHAIR	OTP/HQT/CH/0075
84	CHAIR	OTP/HQT/CH/0207
85	CHAIR	OTP/HQT/CH/0208
86	CHAIR	OTP/HQT/CH/0436
87	CHAIR	OTP/HQT/CH/0428
88	CHAIR	OTP/HQT/CH/0431
89	CHAIR	OTP/HQT/CH/0435
90	CHAIR	OTP/HQT/CH/0429
91	CHAIR	OTP/HQT/CH/0226
92	CHAIR	OTP/HQT/CH/0433
93	CHAIR	OTP/HQT/CH/0432
94	CHAIR	OTP/HQT/CH/0195
95	CHAIR	OTP/HQT/CH/0196
96	CHAIR	OTP/HQT/CH/0197
97	CHAIR	OTP/HQT/CH/0198
98	CHAIR	OTP/HQT/CH/0199
99	CHAIR	OTP/HQT/CH/0200
100	CHAIR	OTP/HQT/CH/0233
101	CHAIR	OTP/HQT/CH/0434
102	CHAIR	OTP/HQT/CH/0490
103	CHAIR	OTP/HQT/CH/0105
104	CHAIR	OTP/HQT/CH/0211
105	CHAIR	OTP/EDP/CH/0005
106	CHAIR	OTP/HQT/CH/0375
107	CHAIR	OTP/CAS/CH/0027
108	CHAIR	OTP/HQT/CH/0142
109	CHAIR	OTP/HQT/CH/0144
110	CHAIR	OTP/HQT/CH/0141
111	CHAIR	OTP/HQT/CH/0174
112	CHAIR	OTP/HQT/CH/0067
113	CHAIR	OTP/HQT/CH/0068

114	CHAIR	OTP/HQT/CH/0066
115	CHAIR	OTP/HQT/CH/0069
116	CHAIR	OTP/HQT/SC/0015
117	CHAIR	OTP/HQT/CH/0373
118	CHAIR	OTP/HQT/CH/0583
119	CHAIR	OTP/HQT/CH/0584
120	CHAIR	OTP/HQT/SC/0039
121	CHAIR	OTP/HQT/SC/0038
122	CHAIR	OTP/HQT/CH/0041
123	CHAIR	OTP/HQT/CH/0042
124	CHAIR	OTP/HQT/CH/0048
125	CHAIR	OTP/HQT/CH/0049
126	CHAIR	OTP/HQT/CH/0055
127	CHAIR	OTP/HQT/CH/0056
128	CHAIR	OTP/HQT/CH/0057
129	CHAIR	OTP/HQT/SC/0011
130	CHAIR	OTP/HQT/CH/0143
131	CHAIR	OTP/HQT/CH/0029
132	CHAIR	OTP/HQT/CH/0095
133	CHAIR	OTP/HQT/CH/0093
134	CHAIR	OTP/HQT/CH/0086
135	CHAIR	OTP/HQT/CH/0094
136	CHAIR	OTP/HQT/SC/0037
137	CHAIR	OTP/HQT/CH/0171
138	CHAIR	OTP/HQT/CH/0172
139	CHAIR	OTP/HQT/CH/0173
140	CHAIR	OTP/HQT/CH/0168
141	CHAIR	OTP/HQT/CH/0169
142	CHAIR	OTP/HQT/CH/0167
143	CHAIR	OTP/HQT/CH/0227
144	CHAIR	OTP/HQT/SC/0023
145	CHAIR	OTP/HQT/CH/0578
146	CHAIR	OTP/HQT/CH/0149
147	CHAIR	OTP/CAS/CH/0032
148	CHAIR	OTP/CAS/CH/0034
149	CHAIR	OTP/CAS/CH/0035
150	CHAIR	OTP/HQT/CH/0459
151	CHAIR	OTP/HQT/CH/0572
152	CHAIR	OTP/HQT/CH/0699

153	CHAIR	OTP/HQT/CH/0079
154	CHAIR	OTP/HQT/CH/0061
155	CHAIR	OTP/HQT/CH/0577
156	CHAIR	OTP/CAS/CH/0002
157	CHAIR	OTP/CAS/CH/0003
158	CHAIR	OTP/CAS/CH/0001
159	CHAIR	OTP/EDP/CH/0004
160	CHAIR	OTP/EDP/CH/0002
161	CHAIR	OTP/HQT/CC/004
162	CHAIR	OTP/HQT/CH/0023
163	CHAIR	OTP/HQT/CH/0219
164	CHAIR	OTP/HQT/CH/0261
165	CHAIR	OTP/HQT/CH/0306
166	CHAIR	OTP/HQT/CH/0321
167	CHAIR	OTP/HQT/CH/0323
168	CHAIR	OTP/HQT/SC/0054
169	COASTER BUS	UG 2180C
170	COFFEE SET	OTP/HQT/CS/0029
171	COFFEE SET	OTP/HQT/CS/0022
172	COFFEE SET	OTP/HQT/CT/0003
173	COFFEE SET	OTP/HQT/CS/0030
174	COFFEE SET	OTP/HQT/CS/0024
175	CONFERENCE CHAIR	OTP/HQT/CC/0001
176	CONFERENCE CHAIR	OTP/HQT/CC/0118
177	CONFERENCE CHAIR	OTP/CAS/CC/0011
178	CONFERENCE CHAIR	OTP/CH/FA/1
179	CONFERENCE CHAIR	OTP/HQT/CC/0144
180	CONFERENCE CHAIR	OTP/HQT/CC/0146
181	CONFERENCE CHAIR	OTP/HQT/CC/0147
182	CONFERENCE CHAIR	OTP/HQT/CC/0122
183	CONFERENCE CHAIR	OTP/HQT/CC/0158
184	CONFERENCE CHAIR	OTP/HQT/CC/0163
185	CONFERENCE CHAIR	OTP/HQT/CC/0165
186	CONFERENCE CHAIR	OTP/HQT/CC/0166
187	CONFERENCE CHAIR	OTP/HQT/CC/0168
188	CONFERENCE CHAIR	OTP/HQT/CC/0170
189	CONFERENCE CHAIR	OTP/HQT/CC/0181
190	CONFERENCE CHAIR	OTP/HQT/CC/0186
191	CONFERENCE CHAIR	OTP/HQT/CC/0187

192	CONFERENCE CHAIR	OTP/HQT/CC/0188
193	CONFERENCE CHAIR	OTP/HQT/CC/0315
194	CPU	OTP/HQT/DT/0072
195	CPU	OTP/HQT/PU/0072
196	CPU	OTP/HQT/DT/0084
197	CPU	OTP/HQT/DT/0191
198	CPU	OTP/HQT/PU/0191
199	CPU	OTP/HQT/PU/0111
200	CPU	OTP/HQT/DT/0051
201	CPU	OTP/HQT/CPU/2071
202	CPU	OTP/HQT/PU/0051
203	CPU	OTP/HQT/DT/0195
204	CPU	OTP/HQT/DT/0197
205	CPU	OTP/HQT/PU/0195
206	CPU	OTP/HQT/PU/0197
207	CPU	OTP/HQT/PU/0084
208	CPU	OTP/HQT/DT/0218
209	CPU	OTP/HQT/PU/0218
210	CPU	OTP/HQT/PU/0207
211	CPU	OTP/HQT/DT/0187
212	CPU	OTP/HQT/DT/0043
213	CPU	OTP/HQT/PU/0043
214	CPU	OTP/CAS/DT/0014
215	CPU	OTP/CAS/DT/0013
216	CPU	OTP/CAS/DT/0015
217	CPU	OTP/CAS/PU/0015
218	CPU	OTP/HQT/DT/0207
219	CPU	OTP/HQT/MI/167
220	CPU	OTP/HQT/CPU/171
221	CPU	OTP/HQT/DT/0042
222	CPU	OTP/CAS/PU/0001
223	CPU	OTP/HQT/MI/162
224	CPU	OTP/CAS/DT/0011
225	CPU	OTP/CAS/PU/0011
226	CPU	OTP/HQT/DT/0071
227	CPU	OTP/HQT/PU/0071
228	CPU	OTP/HQT/DT/0203
229	CPU	OTP/HQT/PU/0203
230	CPU	OTP/HQT/DT/0054

231	CPU	OTP/HQT/PU/0054
232	CPU	OTP/HQT/PU/0182
233	CPU	OTP/HQT/DT/0182
234	CPU	OTP/HQT/DT/0212
235	CPU	OTP/HQT/PU/0212
236	CPU	OTP/HQT/DT/0073
237	CPU	OTP/HQT/PU/0073
238	CPU	OTP/HQT/DT/0217
239	CPU	OTP/HQT/PU/0217
240	CPU	OTP/HQT/DT/0070
241	CPU	OTP/HQT/PU/0070
242	CPU	OTP/HQT/DT/0208
243	CPU	OTP/HQT/PU/0208
244	CPU	OTP/HQT/DT/0199
245	CPU	OTP/HQT/DT/0076
246	CPU	OTP/HQT/DT/0151
247	CPU	OTP/HQT/DT/0055
248	CPU	OTP/HQT/DT/0058
249	CPU	OTP/HQT/PU/187
250	CPU	OTP/HQT/DT/0078
251	CPU	OTP/HQT/DT/0089
252	CPU	OTP/HQT/PU/21/02
253	CPU	OTP/HQT/PU/0281
254	CPU	OTP/HQT/PU/0285
255	CPU	OTP/HQT/DT/0209
256	CPU	OTP/HQT/PU/0209
257	CPU	OTP/HQT/DT/0050
258	CPU	OPT/HTQ/DT/0101
259	CPU	OPT/HTQ/PU/0101
260	CPU	OTP/HQT/DT/0213
261	CPU	OTP/HQT/PU/0213
262	CPU	OTP/HQT/PU/0137
263	CPU	OTP/HQT/DT/0137
264	CPU	OTP/HQT/PU/0149
265	CPU	OTP/HQT/DT/0149
266	CPU	OTP/HQT/PU/0122
267	CPU	OTP/HQT/DT/0122
268	CPU	OTP/HQT/PU/0118
269	CPU	OTP/HQT/PU/0119

270	CPU	OTP/HQT/DT/0118
271	CPU	OTP/HQT/DT/0119
272	CPU	OTP/HQT/PU/0151
273	CPU	OTP/HQT/DT/0082
274	CPU	OTP/HQT/PU/0082
275	CPU	OTP/HQT/DT/0099
276	CPU	OTP/HQT/PU/0099
277	CPU	OTP/HQT/PU/0210
278	CPU	OTP/HQT/DT/0210
279	CPU	OTP/HQT/DT/0079
280	CPU	OTP/HQT/PU/0079
281	CPU	OTP/CAS/PU/0004
282	CPU	OTP/HQT/DT/0083
283	CPU	OTP/HQT/DT/0053
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292	CPU	OTP/CAS/PU/0014
293	CPU	OTP/HQT/PU/0201
294	CPU	OTP/HQT/PU/0211
295	CPU	OTP/HQT/DT/0211
296	CPU	OTP/HQT/DT/0215
297	CPU	OTP/HQT/PU/0215
298	CPU	OTP/HQT/DT/0080
299	CPU	OTP/HQT/PU/0080
300	CPU	OTP/HQT/DT/0056
301	CPU	OTP/HQT/PU/0056
302	CPU	OTP/HQT/PU/155
303	CPU	OTP/HQT/PU/158
304	CPU	OTP/CAS/DT/0006
305	CPU	OTP/CAS/PU/0006
306	CPU	OTP/HQT/PU/0216
307	CUPBOARD	OTP/HQT/CB/0138
308	CUPBOARD	OTP/HQT/CB/0139

309	CUPBOARD	OTP/HQT/CB/0136
310	CUPBOARD	OTP/HQT/CB/0137
311	CUPBOARD	OTP/HQT/CU/0014
312	CUPBOARD	OTP/HQT/CB/0144
313	CUPBOARD	OTP/HQT/CB/0129
314	CUPBOARD	OTP/HQT/CB/0131
315	CUPBOARD	OTP/HQT/CB/0132
316	CUPBOARD	OTP/HQT/CB/0190
317	CUPBOARD	OTP/HQT/CU/0010
318	CUPBOARD	OTP/HQT/CB/0146
319	CUPBOARD	OTP/HQT/CB/0147
320	CUPBOARD	OTP/HQT/CB/0148
321	CUPBOARD	OTP/HQT/CB/0149
322	CUPBOARD	OTP/HQT/CB/0151
323	DESK	OTP/CAS/CT/0003
324	DESK / CONFERENCE	OTP/HQT/TB/0053
325	DESK / CONFERENCE	OTP/HQT/TB/0054
326	DESK / CONFERENCE	OTP/HQT/TB/0055
327	DESK / CONFERENCE	OTP/HQT/TB/0056
328	EXECUTIVE DESK	OTP/HQT/DK/0440
329	EXECUTIVE DESK	OTP/HQT/DK/0425
330	EXECUTIVE DESK	OTP/HQT/DK/0453
331	EXECUTIVE DESK	OTP/HQT/DK/0454
332	EXECUTIVE DESK	OTP/HQT/DK/0455
333	EXECUTIVE DESK	OTP/HQT/DK/0456
334	EXECUTIVE DESK	OTP/HQT/DK/0424
335	EXECUTIVE DESK	OTP/HQT/DK/0441
336	EXECUTIVE DESK	OTP/HQT/DK/0427
337	EXECUTIVE DESK	OTP/HQT/DK/0442
338	EXECUTIVE DESK	OTP/HQT/DK/0443
339	EXECUTIVE DESK	OTP/HQT/DK/0450
340	EXECUTIVE DESK	OTP/HQT/DK/0430
341	EXECUTIVE DESK	OTP/HQT/DK/0431
342	FAX MACHINE	OTP/HQT/FM/0005
343	FAX MACHINE	OTP/HQT/FM/0006
344	FAX MACHINE	OTP/HQT/FM/0003
345	FAX MACHINE	OTP/HQT/FM/0008
346	FAX MACHINE	OTP/HQT/FM/0007
347	FAX MACHINE	OTP/HQT/FM/0004

348	FAX MACHINE	OTP/HQT/FM/0002
349	FORD RANGER	UG 4384C
350	FRIDGE	OTP/HQT/FG/0007
351	FRIDGE	OTP/HQT/FG/0005
352	FRIDGE	OTP/HQT/FG/0004
353	FRIDGE	OTP/CAS/FG/0001
354	FRIDGE	OTP/HQT/FG/0003
355	FRIDGE	OTP/HQT/FG/0002
356	FRIDGE	OTP/ESI/FG/0001
357	FRIDGE	OTP/CAS/FG/0006
358	CABINETS	1
359	GENERATOR	OTP/HQT/GE/0002
360	GENERATOR	OTP/HQT/GE/0003
361	GENERATOR	OTP/HQT/GN/0001
362	HIGH BACK CHAIR	OTP/HQT/CH/0625
363	HIGH BACK CHAIR	OTP/HQT/CH/0626
364	HIGH BACK CHAIR	OTP/HQT/CH/0581
365	HIGH BACK CHAIR	OTP/HQT/CH/0582
366	LAPTOP COMPUTER	OTP/CAS/LP/0004
367	LAPTOP COMPUTER	OTP/HQT/LT/0216
368	LAPTOP COMPUTER	OTP/CAS/LT/0001
369	LAPTOP COMPUTER	OTP/HQT/LT/0098
370	LAPTOP COMPUTER	OTP/HQT/LT/0097
371	LAPTOP COMPUTER	OTP/HQT/LT/0215
372	LAPTOP COMPUTER	OTP/CAS/LP/0033
373	LAPTOP COMPUTER	OTP/HQT/LT/0108
374	LAPTOP COMPUTER	OTP/HQT/LT/0109
375	LAPTOP COMPUTER	OTP/HQT/LT/0105
376	LAPTOP COMPUTER	OTP/HQT/LT/0085
377	LAPTOP COMPUTER	OTP/HQT/LT/0107
378	LAPTOP COMPUTER	OTP/HQT/LT/0100
379	LAPTOP COMPUTER	OTP/CAS/LP/0003
380	LORRY	UG 2214C
381	MONITOR	OTP.OTP/HQT/MT/0271
382	MONITOR	OTP/HQT/MT/0051
383	MONITOR	OTP/HQT/MT/0271
384	MONITOR	OTP/HQT/MT/0218
385	MONITOR	OTP/HQT/MT/0043
386	MONITOR	OTP/HQT/MT/0071

387	MONITOR	OTP/HQT/MT/0203
388	MONITOR	OTP/HQT/MT/0054
389	MONITOR	OTP/HQT/MT/0212
390	MONITOR	OTP/HQT/MT/0073
391	MONITOR	OTP/HQT/MT/0217
392	MONITOR	OTP/HQT/MT/0070
393	MONITOR	OTP/CAS/UP/0003
394	MONITOR	OTP/HQT/MT/0208
395	MONITOR	OTP/HQT/MT/0072
396	MONITOR	OTP/HQT/MT/0209
397	MONITOR	OTP/HQT/MT/0050
398	MONITOR	OTP/HQT/MT/0101
399	MONITOR	OTP/HQT/PU/0286
400	MONITOR	OTP/HQT/MT/0213
401	MONITOR	OTP/HQT/MT/0137
402	MONITOR	OTP/HQT/MT/0149
403	MONITOR	OTP/HQT/MT/0122
404	MONITOR	OTP/HQT/MT/0118
405	MONITOR	OTP/HQT/MT/0119
406	MONITOR	OTP/HQT/MT/0151
407	MONITOR	OTP/CAS/MT/0002
408	MONITOR	OTP/CAS/MT/0003
409	MONITOR	OTP/HQT/MT/082
410	MONITOR	OTP/HQT/MT/0099
411	MONITOR	OTP/HQT/MT/0196
412	MONITOR	OTP/HQT/MT/0188
413	MONITOR	OTP/HQT/MT/0189
414	MONITOR	OTP/HQT/MT/0198
415	MONITOR	OTP/CAS/MT/0009
416	MONITOR	OTP/HQT/MT/0210
417	MONITOR	OTP/HQT/MT/0079
418	MONITOR	OTP/CAS/MT/0004
419	MONITOR	OTP/CAS/MT/0005
420	MONITOR	OTP/HQT/MT/0194
421	MONITOR	OTP/HQT/MT/0083
422	MONITOR	OTP/HQT/MT/0053
423	MONITOR	OTP/HQT/MT/0204
424	MONITOR	OTP/HQT/MT/0211
425	MONITOR	OTP/HQT/MT/0215

426	MONITOR	OTP/HQT/MT/0080
427	MONITOR	OTP/HQT/MT/0056
428	MONITOR	OTP/HQT/MT/111
429	MONITOR	OTP/HQT/PU/0111
430	MONITOR	OTP/HQT/CPU/155
431	MONITOR	OTP/HQT/MT/0155
432	MONITOR	OTP/HQT/MT/0157
433	MONITOR	OTP/HQT/MT/0158
434	MONITOR	OTP/HQT/MT/0159
435	MONITOR	OTP/CAS/MT/0006
436	Office Equipment	Type Writer
437	PAJERO STATION WAGON	UG 2196C
438	PAPER SHREDDER	OTP/CAS/SD/0003
439	PAPER SHREDDER	OTP/HQT/PS/0003
440	PAPER SHREDDER	OTP/HQT/PS/0004
441	PAPER SHREDDER	OTP/HQT/PS/0001
442	PAPER SHREDDER	OTP/HQT/PS/0002
443	PHOTO COPIER	OTP/HQT/PC/0005
444	PHOTO COPIER	OTP/HQT/PC/0010
445	PHOTO COPIER	OTP/HQT/PC/0012
446	PHOTO COPIER	OTP/HQT/PC/0009
447	PHOTO COPIER	OTP/HQT/PU/0013
448	PHOTO COPIER	OTP/EPD/PC/0001
449	PHOTO COPIER	OTP/HQT/PC/0001
450	PHOTO COPIER	OTP/HQT/PC/0008
451	PHOTO COPIER	OTP/HQT/PC/0011
452	PHOTO COPIER	OTP/HQT/PC/0006
453	PHOTO COPIER	OTP/HQT/PC/0007
454	PHOTO COPIER	OTP/HQT/PC/0002
455	PHOTO COPIER	OTP/HQT/PC/0003
456	PHOTO COPIER	OTP/HQT/PC/0004
457	PHOTO COPIER	OTP/CAS/PC/0002
458	PICK UP	UG 2436C
459	PICK UP ISUZU TFS86/DMAX	UG 2523C
460	PICKUP	UG 1980C
461	PICKUP	UG 2243C
462	PICKUP	UG 1793C
463	PICKUP	UG 2166C
464	PICKUP	UG 1901C

465	PICKUP	UG 2136C
466	PICKUP	UG 2162C
467	PICKUP	UG 1819C
468	PICKUP	UG 1889C
469	PICKUP	UG 1896C
470	PICKUP	UG 1970C
471	PICKUP	UG 2240C
472	PICKUP	UG 2266C
473	PICKUP	UG 1960C
474	PICKUP	UG 2443C
475	PICKUP	UG 2655C
476	PICKUP	UG 2265C
477	PICKUP	UG 1822C
478	PICKUP	UG 2242C
479	PRINTER	OTP/HQT/P/0277
480	PRINTER	OTP/HQT/PR/0039
481	PRINTER	OTP/HQT/PR/0040
482	PRINTER	OTP/HQT/PR/0041
483	PRINTER	OTP/HQT/PU/0085
484	PRINTER	OTP/HQT/PR/0019
485	PRINTER	OTP/HQT/PR/0022
486	PRINTER	OTP/HQT/PU/21/53
487	PRINTER	OTP/HQT/PR/0334
488	PRINTER	OTP/CAS/PR/0009
489	PRINTER	OTP/HQT/PR/0342
490	PRINTER	OTP/HQT/PR/0046
491	PRINTER	OTP/HQT/PU/21/66
492	PRINTER	OTP/HQT/PRT/0527
493	PRINTER	OTP/HQT/PR/0318
494	PRINTER	OTP/HQT/PR/0519
495	PRINTER	OTP/CAS/PR/0002
496	PRINTER	OTP/HQT/PR/0561
497	PRINTER	OTP/HQT/PR/0407
498	PRINTER	OTP/HQT/PR/0035
499	PRINTER	OTP/HQT/PR/0330
500	PRINTER	OTP/HQT/PR/0042
501	PRINTER	OTP/HQT/PR/0333
502	PRINTER	OTP/HQT/PR/0336
503	PRINTER	OTP/HQT/PR/0284

504	PRINTER	OTP/HQT/PR/0045
505	PRINTER	OTP/HQT/PR/0337
506	PRINTER	OTP/CAS/PR/007
507	PRINTER	OTP/HQT/PR/0406
508	PRINTER	OTP/HQT/PR/0317
509	PRINTER	OTP/HQT/PR/318
510	PRINTER	OTP/HQT/PR/0008
511	PRINTER	OTP/HQT/PR/0343
512	PRINTER	OTP/HQT/PR/0014
513	PRINTER	OTP/HQT/PR/0015
514	PRINTER	OTP/HQT/PR/0005
515	PRINTER	OTP/HQT/PR/0010
516	PRINTER	OTP/HQT/PR/0032
517	PRINTER	OTP/HQT/PR/0052
518	PRINTER	OTP/HQT/PR/0208
519	PRINTER	OTP/HQT/PR/0212
520	PRINTER	OTP/HQT/PR/0190
521	PRINTER	OTP/HQT/PR/0559
522	PRINTER	OTP/HQT/PR/0290
523	PRINTER	OTP/HQT/PR/0199
524	PRINTER	OTP/HQT/PR/0193
525	PRINTER	OTP/HQT/PR/0276
526	PRINTER	OTP/HQT/PR/0235
527	PRINTER	OTP/HQT/PR/0249
528	PRINTER	OTP/HQT/PR/0557
529	PRINTER	OTP/HQT/PR/0262
530	PRINTER	OTP/HQT/PR/0274
531	PRINTER	OTP/HQT/PR/0271
532	PRINTER	OTP/HQT/PR/0219
533	PRINTER	OTP/HQT/PR/0188
534	PRINTER	OTP/HQT/PR/0198
535	PRINTER	OTP/HQT/PR/0182
536	PRINTER	OTP/HQT/PR/0241
537	PRINTER	OTP/HQT/PR/0232
538	PRINTER	OTP/HQT/PR/0204
539	PRINTER	OTP/HQT/PR/0265
540	PRINTER	OTP/HQT/PR/0196
541	PRINTER	OTP/HQT/PR/0183
542	PRINTER	OTP/HQT/PR/0286

543	PRINTER	OTP/HQT/PR/0217
544	PRINTER	OTP/HQT/PR/0242
545	PRINTER	OTP/HQT/PR/0246
546	PRINTER	OTP/HQT/PR/0257
547	PRINTER	OTP/HQT/PR/0272
548	PRINTER	OTP/HQT/PR/036
549	PRINTER	OTP/HQT/PR/0184
550	PRINTER	OTP/HQT/PR/0223
551	PRINTER	OTP/HQT/PR/0268
552	PRINTER	OTP/HQT/PR/0211
553	PRINTER	OTP/HQT/PR/0252
554	PRINTER	OTP/HQT/PR/0230
555	PRINTER	OTP/HQT/PR/0222
556	PRINTER	OTP/HQT/PR/0187
557	PRINTER	OTP/HQT/PR/0254
558	PRINTER	OTP/HQT/PR/0321
559	PRINTER	OTP/HQT/PR/0228
560	PRINTER	OTP/HQT/PR/0283
561	PRINTER	OTP/HQT/PR/0213
562	PRINTER	OTP/HQT/PR/0261
563	PRINTER	OTP/HQT/PR/0282
564	PRINTER	OTP/HQT/PR/0226
565	PRINTER	OTP/HQT/PR/0291
566	PRINTER	OTP/HQT/PR/0238
567	PRINTER	OTP/HQT/PR/0233
568	PRINTER	OTP/HQT/PR/0205
569	PRINTER	OTP/HQT/PR/0234
570	PRINTER	OTP/HQT/PR/0209
571	PRINTER	OTP/HQT/PR/0324
572	PRINTER	OTP/HQT/PR/0237
573	PRINTER	OTP/HQT/PR/0288
574	PRINTER	OTP/HQT/PR/0269
575	PRINTER	OTP/HQT/PR/0245
576	PRINTER	OTP/HQT/PR/0227
577	PRINTER	OTP/HQT/PR/0240
578	PRINTER	OTP/HQT/PR/0405
579	PRINTER	OTP/HQT/PR/0231
580	PRINTER	OTP/HQT/PR/0185
581	PRINTER	OTP/HQT/PR/0215

582	PRINTER	OTP/HQT/PR/0218
583	PRINTER	OTP/HQT/PR/0186
584	PRINTER	OTP/HQT/PR/0267
585	PRINTER	OTP/HQT/PR/0264
586	PRINTER	OTP/HQT/PR/0289
587	PRINTER	OTP/HQT/PR/0251
588	PRINTER	OTP/HQT/PR/0292
589	PRINTER	OTP/HQT/PR/0177
590	PRINTER	OTP/HQT/PR/0244
591	PRINTER	OTP/HQT/PR/0236
592	PRINTER	OTP/HQT/PR/0221
593	PRINTER	OTP/HQT/PR/0281
594	PRINTER	OTP/HQT/PR/0280
595	PRINTER	OTP/HQT/PR/0278
596	PRINTER	OTP/HQT/PR/0194
597	PRINTER	OTP/HQT/PR/0191
598	PRINTER	OTP/HQT/PR/0214
599	PRINTER	OTP/HQT/PR/1002
600	PRINTER	OTP/HQT/PR/003
601	PRINTER	OTP/HQT/PR/0558
602	PRINTER	OTP/HQT/PR/0285
603	PRINTER	OTP/HQT/PR/0216
604	PRINTER	OTP/HQT/PR/0189
605	PRINTER	OTP/HQT/PR/0239
606	PRINTER	OTP/HQT/PR/0210
607	PRINTER	OTP/HQT/PR/0192
608	PRINTER	OTP/HQT/PR/0247
609	PRINTER	OTP/HQT/PR/0563
610	PRINTER	OTP/HQT/PR/0250
611	PRINTER	OTP/HQT/PR/0273
612	PRINTER	OTP/HQT/PR/0275
613	PRINTER	OTP/HQT/PR/0279
614	PRINTER	OTP/HQT/PR/0270
615	PRINTER	OTP/HQT/PR/0195
616	PRINTER	OTP/HQT/PR/0253
617	PRINTER	OTP/HQT/PR/0029
618	PRINTER	OTP/HQT/PR/0224
619	PRINTER	OTP/CAS/MLHUD/0019
620	PRINTER	OTP/HQT/PR/0306

621	PRINTER	OTP/HQT/PR/0341
622	PRINTER	OTP/HQT/PR/0030
623	PRINTER	OTP/HQT/PR/0048
624	PRINTER	OTP/HQT/PR/0344
625	PRINTER	OTP/HQT/PR/0009
626	PRINTER	OTP/HQT/PR/0034
627	PRINTER	OTP/HQT/PR/0043
628	PRINTER	OTP/HQT/PR/0006
629	PRINTER	OTP/HQT/PR/0033
630	PRINTER	OTP/HQT/PR/0051
631	PRINTER	OTP/CAS/PR/0011
632	PRINTER	OTP/HQT/PR/0505
633	PRINTER	OTP/HQT/PR/0038
634	PRINTER	OTP/HQT/PR/0028
635	PRINTER	OTP/HQT/PR/0023
636	PRINTER	OTP/HQT/PR/0024
637	PRINTER	OTP/CAS/PR/0005
638	PRINTER	OTP/HQT/PR/0328
639	PRINTER	OTP/HQT/PR/0018
640	PRINTER	OTP/HQT/PR/0197
641	PRINTER	OTP/HQT/PR/0127
642	PRINTER	OTP/HQT/PR/0410
643	PRINTER	OTP/HQT/PR/0329
644	PRINTER	OTP/HQT/PR/0044
645	PRINTER	OTP/HQT/PR/0004
646	PRINTER	OTP/HQT/PR/0050
647	PRINTER	OTP/CAS/PR/0012
648	PRINTERS	OTP/HQT/P/0209
649	PRINTERS	OTP/HQT/P/0231
650	PRINTERS	OTP/CAS/PR/0007
651	PROJECTOR	OTP/HQT/PJ/0001
652	PUBLIC ADDRESS AMPLIFIER	OTP/HQT/AP/0001
653	PUBLIC ADDRESS AMPLIFIER	OTP/HQT/AP/0002
654	PUBLIC ADDRESS AMPLIFIER	OTP/HQT/AP/0003
655	RADIO	OTP/HQT/RD/0004
656	RADIO	OTP/HQT/RD/0003
657	RADIO	OTP/HQT/RD/0005
658	RADIO	OTP/HQT/RD/0001
659	RADIO	OTP/HQT/RD/0002

660	SCANNER	OTP/HQT/SN/0001
661	SERVER	OTP/HQT/SV/0103
662	SERVICE TABLE	OTP/CAS/TB/0005
663	SERVICE TABLE	OTP/CAS/TB/0006
664	SERVICE TABLE	OTP/CAS/TB/0007
665	SERVICE TABLE	OTP/CAS/TB/0008
666	SERVICE TABLE	OTP/CAS/TB/0009
667	SHREDDER	CC154 070500268
668	SHREDDER P180 - D	OTP/CAS/PS/0001
669	SHREDDER PROMAX	OTP/HQT/PS/0008
670	SOFA SET	OTP/CAS/SS/0005
671	SOFA SET	OTP/CAS/SS/0004
672	SPEAKER	OTP/HQT/SP/0001
673	SPEAKER	OTP/HQT/SP/0002
674	SPEAKER	OTP/HQT/SP/0003
675	SPEAKER	OTP/HQT/SP/0004
676	SPEAKER	OTP/HQT/SP/0007
677	STATION WAGON	UG 1868C
678	STATION WAGON	UG 2184C
679	STATION WAGON	UG 2228C
680	STATION WAGON	UG 2198C
681	STATION WAGON	UG 2181C
682	STATION WAGON	UG 2182C
683	STATION WAGON	UG 0905C
684	TELEVISION	OTP/CAS/TV/0001
685	TELEVISION	OTP/HQT/TV/0001
686	TELEVISION	OTP/HQT/TV/0003
687	TELEVISION	OTP/HQT/TV/0002
688	TOYOTA	UG 2263C
689	LIGHT VEHICLES (ISUZU	UG 3354C 4JK1UBO934 ACVDSCJR6J4040275)
690	LIGHT VEHICLES	UG 2443C ADMCSCDRX5C4730908 UG 2443C 4JKIMW2351
691	TRANSPORT EQUIPMENT	UG 2443C
692	TYPE WRITER	OTP/CAS/TW/0002
693	TYPE WRITER	OTP/HQT/TW/0005
694	TYPE WRITER	OTP/HQT/TW/0004
695	TYPE WRITER	OTP/HQT/TW/0003
696	TYPE WRITER	OTP/HQT/TW/0006

697	TYPE WRITER	OTP/HQT/TW/0007
698	TYPE WRITER	OTP/HQT/TW/0008
699	TYPE WRITER	OTP/HQT/TW/0009
700	TYPE WRITER	OTP/HQT/TW/0010
701	TYPE WRITER	OTP/HQT/TW/0002
702	UPS	OTP/HQT/PU/21/73
703	UPS	OTP/HQT/UP/0253
704	UPS	OTP/HQT/UP/0257
705	UPS	OTP/HQT/UP/0199
706	UPS	OTP/HQT/UP/0250
707	UPS	OTP/HQT/UP/0255
708	UPS	OTP/HQT/UP/0076
709	UPS	N/A
710	UPS	N/A
711	UPS	OTP/HQT/UP/0073
712	UPS	OTP/HQT/UP/0035
713	UPS	OTP/HQT/UP/0249
714	UPS	OTP/HQT/UP/0254
715	UPS	OTP/HQT/UP/0283
716	UPS	OTP/HQT/UP/0016
717	UPS	OTP/HQT/UP/0200
718	UPS	OTP/HQT/UP/0260
719	UPS	OTP/HQT/UP/0201
720	UPS	OTP/HQT/UP/0063
721	UPS	OTP/HQT/UP/0568
722	VISITOR CHAIR	OTP/HQT/CH/0241

STORES FINDINGS

- i. The team reviewed the general condition of the stores, safety, organization, stock issuance procedures and control procedures for the inventories.
- ii. The vote has a main store at head office in which they keep stationery, furniture, tools, consumables and old items. We further visited the stores at National Leadership Institute (NALI).
- iii. The vote uses a Manual stock ledger book to receive, issue and update stock.

CASH AND BANK FINDINGS

- i. The team observed that the accounts were properly reconciled and reconciliation statements are prepared on a monthly basis.
- ii. The bank certificates held at year end agreed with the balances as shown in the bank statements.

Table showing accounts reviewed by the board

Bank Account Name	Bank Name (LOV)	Account Number	Bank Balance At 30 June 2023	Cashbook Balance At 30 June 2023	Cur
PRESIDENTS OFFICE TREASURY SINGLE SUB ACCOUNT	BOU	000010058000001	0	0	UGX
PRESIDENTS OFFICE-NTR	BOU	000010168000001	0	0	UGX

RECOMMENDATIONS

- i. The Asset Register should include all the biological assets and uploaded on the IFMS system.
- ii. Identify all the assets that are due for disposal and have a disposal plan to avoid holding assets that are out of use.
- iii. The Office of the president should identify and title all the land that belongs to it to avoid future encroachers & disputes
- iv. The biological assets (cattle & trees) should be brought in the asset registers as categorized per the new chart of accounts.
- v. More storage space is required for proper custody of the entity's assets /inventories.

PICTORIALS

Some of the assets

Nebbi Offices



Disposal Items

ITEMS FOR DISPOSAL



VOTE 002 - STATE HOUSE

VOTE 003 - OFFICE OF THE PRIME MINISTER

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Dispose of all obsolete assets	ADHOC BOS Constituted, the disposal process in progress.	Resolved.
2	Provide more equipment e.g computers, vehicles, motorcycles to ease carrying out of activities especially in upcountry stations.	Equipment in terms of computers, laptops have been procured.	Work in progress.
3	Recruit more staff to run the station and their activities	All upcountry stations especially refugee management staff recruitment has been done in partnership with UNHCR	Work in progress.
4	Engrave all the unengraved assets in stations like in Soroti.	Engraving on new asset has been handled	Resolved
5	Renovate the old buildings	Renovation and construction of new offices has been done.	Work in progress
6	Improve on stores in terms of space and condition	Plans are underway to construct additional ware houses at the national emergency stores in Namanve and in addition to that OPM is renting more 500SQM in Namanve.	Open

ASSET FINDINGS

- i. OPM maintains an asset register on the IFMS system but it's not fully updated.
- ii. Most of the assets sampled were engraved.
- iii. The entity has a large fleet of vehicles 80% of which are in good working conditions
- iv. Some vehicles are grounded due to malfunction and accidents.
- v. Some vehicles are grounded due to malfunction and accidents
- vi. The land in Hoima donated to Hoima refugee desk by Hoima municipal council is not titled and the district is contemplating on repossessing it
- vii. There are a number of assets belonging to OPM such as vehicles, but being used by districts under rights of use. Rights of these need to be

streamlined either through a complete hand over process or otherwise so as to simplify the maintenance processes as well as disposal.

- viii. Office of the prime minister entered into an MOU with Uganda Prisons Services to produce maize and other cereals at Namalu Prisons Farm on 500 hectares of land under the FEED THE KARAMOJA PROJECT so as to supply Karamoja sub region schools. However, this objective can no longer be achieved because only two of the initially ten tractors are functioning and aren't able to plough 500 hectares.
- ix. The entity occupies the office of the president building where they only have user rights for a particular section, other offices are at Old Postal Building, the refugee desk & Headquarters at old Kampala, DRDIP project at Ruth Towers.
- x. OPM also maintains regional offices and coordinates a number of projects and subventions across the country and at the headquarters.

S/N	Item	Units	Amounts
1	Receivables	11	5,772,867,296
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Buildings	17	19,498,453,827
2	Land	20	9,900,000,000
3	Transport equipment		9,221,796,251
4	ICT equipment	454	419,799,596
5	Furniture and fittings	827	771,825,586
6	Office equipment	42	1,309,999,999
7	Others		484,322,211

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Tractor	UG 0315Z
2	Tractor	UG 0318Z
3	Tractor	UG 285Z
4	Tractor	UG 0426Z
5	Tractor	UG 0320Z
6	Tractor	UG 0319Z
7	Tractor	UAW 247V
8	Trailer	UG 0302Z
9	Trailer	UG 0300Z
10	Trailer	UG 0299Z
11	DOUBLE CABIN PICKUP	UG 0510Z
12	DOUBLE CABIN PICKUP	UG 0661Z
13	DOUBLE CABIN PICKUP	UG 0209Z
14	DOUBLE CABIN PICKUP	UG 0484Z
15	DOUBLE CABIN PICKUP	UG 0197Z
16	DOUBLE CABIN PICKUP	UAA 426N
17	DOUBLE CABIN PICKUP	UG 0483Z
18	DOUBLE CABIN PICKUP	UG 0655Z
19	DOUBLE CABIN PICKUP	UG 0278Z
20	DOUBLE CABIN PICKUP	UG 0419Z
21	LAND CRUISER	UG 0331Z
22	FORD RANGER	UG 535Z
23	DOUBLE CABIN PICKUP	UG 0777Z
24	DOUBLE CABIN PICKUP	UG 0781Z
25	DOUBLE CABIN PICKUP	UG 0876Z
26	TATA LORRY	UG 0796Z
27	TATA LORRY	UG 0564Z
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	DISK HARROWS(NAMALU)	3
2	MAIZE SHELLER (NAMALU)	1

STORES FINDINGS

- i. The OPM storage system is centrally coordinated from the central stores- the national emergency stores is located I Namanve industrial and Business Park, with separate sites. One of which is rented, while the other is owned by OPM. The entity's records are maintained centrally and, inventories are distributed to all OPM offices and other stakeholders' country wide.
- ii. The store spaces in both premises (the one owned and rented one) are small, congested and with a variety of both food and non-fixed, including iron sheets, maize flour, beans, agricultural equipment.
- iii. Although the place is manned 24/7 by security personnel, it doesn't have a perimeter wall and with no gate at the entrance.
- iv. The store ledgers were well updated.
- v. The stores records sampled reflected an accurate figure of the physical stock balances.
- vi. The store isn't connected to hydro-electric power although a transformer has been in place for the last one year.
- vii. Flood prevention and mitigation measures need to be put up by improving the drainage and, raising the elevation of the entire piece of land, otherwise the whole place floods during the rainy seasons.

CASH AND BANK FINDINGS

The Board conducted a survey on the bank balances for the fifteen (15) bank accounts held by OPM and observed that all cash books were dully posted and, all the bank statements duly reconciled.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	OFFICE OF THE PRIME MINISTER TREASURY SINGLE SUB ACCOUNT	BOU	000030058000001	0.00	0.00	UGX
2	OFFICE OF THE PRIME MINISTER-DIRECTORATE OF REFUGEES (LOCAL SETTLEMENT)	BOU	000030088000052	3,133,493,631	3,133,493,631	UGX
3	PRIME MINISTERS OFFICE-NTR	BOU	000030168000001	0.00	0.00	UGX
4	STRENGTHENING MONITORING CAPACITIES IN UGANDA PUBLIC SECTOR	BOU	000030088000049	936,604,313	936,604,313	UGX
5	DRY LAND INTERGRATED DEVELOPMENT PROJECT IN KARAMOJA	BOU	000030088000050	0.00	0.00	UGX
6	STRENGTHENING COMMUNITY RESILIENCE TO CLIMATE CHANGE AND DISASTER RISKS IN UGANDA	BOU	000030088000057	1,662	1,662	UGX
7	OPM- DR DIP	BOU	000030088400010	13,895,903	13,895,903	USD
8	OPM –DR DIP DISTRICT SUPPORT	BOU	000030088000058	3,825,545,729	3,825,545,729	UGX
9	OPM –DR DIP INSTITUTIONAL SUPPORT	BOU	000030088000059	454,778,597	454,778,597	UGX
10	DEVELOPMENT INITIATIVES FOR NORTHERN UGANDA	BOU	000030088000060	1,255,680,891	1,255,680,891	UGX
11	NATIONAL INFORMATION PLATFORM FOR NUTRITION PROJECT	BOU	000030088000061	458,106,434	458,106,434	UGX
12	COMPREHENSIVE REFUGEE RESPONSE FRAMEWORK (CRRF)	BOU	000030088000062	93,875,520	93,875,520	UGX
13	OPM CONTINGENCIES FUND	BOU	000030088000063	24,387,196,661	24,387,196,661	UGX
14	OPM –EPAKS GRANT	BOU	000030088000065	584,000.00	584,000	UGX
15	OPM –EPAKS GRANT	BOU	000030088400011	15.00	15.00	USD

RECOMMENDATIONS

- i. Dispose all the items that were recommended for disposal in the previous survey.
- ii. Officers with fixed asset responsibilities on IFMS require refresher training on the module functionality.
- iii. Plans should be under way to construct large store premises that are adequate for the volume of inventories the entity requires.
- iv. There is need to construct a perimeter wall with a gate at OPM stores in Namanve.
- v. Fast track connection of the Namanve stores to hydro-electric power.
- vi. Flood prevention and mitigation measures need to be put in place by improving the drainage system, back filling the store yard and creation of a permanent yard surface.
- vii. A clear strategy for management of assets acquired through NUSAF and other projects once the projects expire need to be done.
- viii. There should be formal hand over of the assets created to the districts with sufficient information for them to take up ownership and include these assets in the register.
- ix. The OPM should liaise with line ministries such as Ministry of Education, Ministry of Water and Ministry of health to ensure effective equipping and staffing is done at local Governments, to utilize the assets created under the DRDIP funded projects, to enable government deliver public services.
- x. The hydra form machines in Panyadoli should be donated to government technical institutions that are providing skilling education
- xi. The land in Hoima and Kayunga should be secured by acquiring a land title. As well the wrangle on land in Kasese should be resolved.
- xii. Re-equip the FEED THE KARAMOJA project at Namalu prison farm with adequate tractors.

VOTE 004 - MINISTRY OF DEFENCE AND VETERAN AFFAIRS

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	A hands-on training on the Fixed Assets Module for officers who manage the Fixed Assets register for proper management is required.	No action taken	Management should follow up with Accountant General's office to schedule training for the officers.
2	Improve on storage capacity by using shelves and instead of platters especially at the headquarters stores.	Platters are still in use	Management should expediate the purchase of shelves to decongest the stores
3	Follow up with the Ministry of Finance, Planning and economic Development to fast track the update of the online assets register.	The online Asset register is not yet up to date	The Inventory Management Officer provided necessary information for the upload of Asset register to Ministry of Finance, Planning and economic Development. The online asset register uploaded though not yet up to date.

ASSET FINDINGS

- i. The Ministry maintains its assets register on the Integrated Financial Management System (IFMS). The assets register was not up to date with some assets (motor vehicles) not yet captured. This was attributed to unavailability of the required information about the assets that would enable the update of the register. The available register is hereon attached.
- ii. Residential buildings especially for the uniformed staff were insufficient leading to staff renting outside the premises. This was not only costly to the affected staff but also limited the superiors' ability to supervise and monitor their subordinates who could easily engage in dubious behavior.

Intensive Care Unit

- i. The intensive care unit was under construction and being equipped as well.
- ii. Some of the patient monitors in the intensive care unit were faulty.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		166,460,522,442
2	Land		194,932,851,603
3	Transport		51,011,036,309

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Tata Tipper Lorry	H4DF 1925
2	TRUCK JIE FANG	H4DF087
3	TRUCK JIE FANG	H4DF041
4	TROOP CARRIER	DO4DF 120
5	TRUCK JIE FANG	H4DF 105
6	Troop Carries SAMIL 50	H4DF 1048
7	Water Tanker FAW	H4DF 1008
8	Water Tanker FAW	H4DF 1009
9	Troop Carrie FAW	H4DF 1098
10	Troop Carrie URAL	H4DF 1112
11	Troop Carrie URAL	H4DF 1107
12	Troop Carrie URAL	H4DF 1228
13	Troop Carrie URAL	H4DF 1267
14	Troop Carrie URAL	H4DF 1281
15	Troop Carrie URAL	H4DF 1610
16	Troop Carrie BEIBEN	H4DF 1882
17	Troop Carrie BEIBEN	H4DF 1899
18	Troop Carrie BEIBEN	H4DF 1285
19	Troop Carrie BEIBEN	H4DF 1441
20	Troop Carrie BEIBEN	H4DF 1442
21	Troop Carrie BEIBEN	H4DF 1443
22	Troop Carrie BEIBEN	H4DF 1448
23	Troop Carrie BEIBEN	H4DF 1449
24	SEMITRAILER BEIBEN	H4DF 1291
25	Troop Carrie STYRE	H4DF 1049
26	Troop Carrie SAMIL 100	H4DF 1617
27	Troop Carrie SAMIL 100	H4DF 1621
28	Troop Carrie SAMIL 100	H4DF 1622
29	Troop Carrier SAMIL 100	H4DF 1598

30	Troop Carrier SAMIL 100	H4DF 1606
31	TOYOTA PREMO	H4DF 2805
32	TOYOTA PREMIO	H4DF 1059
33	TOYOTA COASTER	H4DF 939
34	TOYOTA MINI BUS	H4DF 1322
35	JIEFANG TRUCK	H4DF836
36	TOYOTA VIGO PICKUP	H4DF 945
37	FAW-TRUCK FAW	H4DF 1103
38	FAW-TRUCK FAW	H4DF 1104
39	PICK UP TOYOTA-HILUX	H4DF 1707
40	TOYOTA-DIANA TOYOTA-DIANA	UAS 576X
41	TOYOTA-DIANA TOYOTA-DIANA	UAS 578X
42	TOYOTA-DIANA TOYOTA-DIANA	UAS 581X
43	TOYOTA-DIANA TOYOTA-DIANA	UAS 582X
44	TATA-AMBULENCE	H4DF1025
45	FAW-TRUCK TROOP CARRIER	
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
46	Refrigerator -Flohr	MODAMS00007175
47	Clinical Chemistry Analyzer -Humalyzer 3000	MODAMS00007309
48	GeneXpert Printer -HPDESKJET	CN4C42F200
49	Blood Bank Refrigerator - floocchetti	MODAMS00007120
50	Fire Extinguisher -Dry Powder	1016CEX76
51	Water Boiler - ARISON	MODAMS00007160
52	Petrol Engine generator -HONDA	EP650
53	Humalyzer Heat Block -Humalyzer 3000	035020-2292
54	BackUP Battery - INDEXNXT	NXT200-12
55	Automation Power stabilizer IEKO	IKO-500W
56	An Inverter - KEMAPOWER	G-PSW
57	Patients Trolley	Male Ward
58	Treatment Trolley	Male Ward
59	TV- Screen	Male Ward
60	Dustbin	Male Ward
61	Drip Stand	Male Ward
62	Refrigerator Venus	Medical store
63	Printer HP	Medical store
64	Inverter	Medical store
67	Fan	Art Clinic
68	Stitho Scope	Art Clinic
69	Africel Modem	Art Clinic
70	Stitho Scope	OPD
71	Steam Sterilizer	Dental unit
72	Printer	IRMIS
73	Office Phones	Div Comdr
74	Office Phone	Legal Dept
75	Office Phone	SIB
76	Clock	SIB
77	CPU	SIGNAL
78	Type writer	SIGNAL

79	Computer	2MOI
80	Type writer	FA 44 REGT
81	Stamp Pad	4GD BN
82	Computer	409 BDE
83	HF Harris Radio	2MOI
84	File Cabinets	Guard Battalion
85	HP COMPAQ	TYPING POOL
86	HP COMPAQ	PRODUCTION
87	HP COMPAQ	PRODUCTION
88	HP COMPAQ	ORDERLY ROOM
89	HP COMPAQ	COMMANDANT
90	HP COMPAQ	COMMANDANT
91	HP COMPAQ	D/COMMANDANT
92	HP COMPAQ	D/COMMANDANT
93	HP COMPAQ	ACCOUNTS
94	HP COMPAQ	ACCOUNTS
95	HP COMPAQ	LIBRARY
96	HP COMPAQ	LIBRARY
97	HP COMPAQ	COL CO ORD
98	HP COMPAQ	COL CO ORD
99	HP COMPAQ	COL CO ORD
100	HP COMPAQ	CLH
101	DELL OPTIPLEX 380	CLH
102	DELL OPTIPLEX	LOG
103	HP COMPAQ	LOG
104	DELL VESTRO	ESTATES
105	HP COMPAQ	WRITING TEAM
106	DELL OPTIPLEX	MRS
107	HP COMPAQ	NAVY
108	HP ELITE BOOK 8570P	COMDT
109	HP ELITE BOOK 8570P	D/COMDT
110	HP ELITE BOOK 8570P	RESERVED
111	HP ELITE BOOK 8570P	ADNIN
112	HP ELITE BOOK 8570P	H/LIBLART
113	HP ELITE BOOK 8570P	MTCE OFFR
114	HP ELITE BOOK 8570P	
115	HP ELITE BOOK 8570P	COMDT
116	HP ELITE BOOK 8570P	ITO
117	HP ELITE BOOK 8570P	ESTATES
118	HP ELITE BOOK 8570P	MTO
119	HP ELITE BOOK 8570P	CATERING OFFICER
120	HP ELITE BOOK 8570P	RESERVED
122	DEEP FREEZER	425NETVDL
123	HEAVY DUTY FRIDGE	145KSI R404A - 4502.8A LOAD

STORES FINDINGS

The team verified stores and assets at the Ministry of Defense and Veteran Affairs headquarters- Mbuya, Defence General Depot- Magamaga, General Military Hospital- Bombo and Division One headquarters- Kakiri.

Headquarters (Mbuya)

- i. The store is small and congested, no sufficient lighting and items were arranged on platters.

Magamaga

Stationery store

- i. The store was well organized with items placed on platters. Items were not arranged according to type or function. This was attributed to the limited space. This made it difficult to retrieve items that were urgently needed.
- ii. The roof had leakages.
- iii. There was an issue of man power shortage. This is due to lack of civilian support staff.
- iv. The store was neat and well aerated.
- v. The officers in charge face an issue of poor lighting especially when they have to make dispatch at night. This is because the store is not connected to electricity.
- vi. Access at the stores was restricted to only authorized persons
- vii. There was a likelihood of pilferage since the stores did not have closed circuit television cameras to monitor the staff.
- viii. The stock ledger cards had been closed off as at 30.06.2023.

Expendables stores

- i. The stores suffered from effects of excessive heat due to a short roof and old iron sheets. The heat reduced on the shelf life of some items like liquid soap and tooth paste.
- ii. Items were placed directly on the floor. Leakages of some of the damaged items like liquid soap has stained the floor.
- iii. Some items like mobile toilets and water tanks were stored outside. This poses a risk of wear and tear due to the changing weather conditions.
- iv. There was an issue of limited storage capacity especially on receipt of goods.
- v. The stores' roof leaks.
- vi. The officers in charge face an issue of poor lighting especially when they have to make dispatch at night. This is because the store is not connected to electricity.
- vii. The stores were generally well stocked and organized.
- viii. The stock ledger cards had been closed off as at 30.06.2023.

Clothing stores

- i. They were neat and well aerated.
- ii. The iron sheets used as an extension of the walls leak.
- iii. The old roofs too leaked.
- iv. Stock ledger cards had not been closed off as at 30.06.2023.
- v. The items were well organized on shelves though congested due to limited storage space.
- vi. The doors to the stores were very old and needed replacement.

Technical/spares stores

- i. They had limited storage capacity.
- ii. The walls were made of iron sheets that leaked. The roofs too leaked.
- iii. The stores were not connected to electricity and hence no lighting in case of work being carried out at night.

- iv. The stores were congested with items like old tank engines that had been recommended for boarding off during the prior year board of survey exercise.
- v. The stores accommodated clothing items as well.

Rations stores

- i. These were newly constructed and were well aerated.
- ii. They were well organized and with enough pallets.
- iii. They needed finishing on the floor to avoid dust especially while cleaning (sweeping).
- iv. The stores also accommodated some accommodation items.

GENERAL MILITARY HOSPITAL, BOMBO

Triage

- i. It was poorly lit with dysfunctional bulbs.
- ii. The store was disorganized with items scattered all over the floor. This could lead to damage of the items.
- iii. Some items were damaged beyond repair.

Suite

- i. The store was disorganized.
- ii. Consumables were mixed up with beddings.
- iii. The room was poorly lit.
- iv. Stock ledger cards had not been updated. There was no stock of inventory received and dispatched. This could lead to theft.
- v. Some items of beddings were kept in the corridor.

Pharmacy

- i. It had not been connected to the generator line yet there were some medicines that had to be stored under cool temperatures. This could lead to reduced shelf life of some of the drugs.

- ii. There were discrepancies between stock ledger card balances and physical stock as there was continued issuance of drugs whose ledger card balances were already at zero.
- iii. The pharmacy was well organized with shelves and pallets.
- iv. The stock ledger cards had not been fully closed off as at 30.06.2023.
- v. Some drugs stocked out.

Mabati/Scrap store

- i. The store was congested with scrap that should be disposed of.
- ii. The store’s walls and roof were made of old rusty leaky iron sheets. This should be demolished as soon as the scrap is disposed of.

DIVISION ONE HEADQUARTERS, KAKIRI

Logistics stores

- i. These were temporarily housed in containers meant for the armory.
- ii. The stores had no pallets. Items like flour were placed directly on the floor.
- iii. There was limited space. They were heavily congested.
- iv. The containers were not well lit especially if the supplies were either received or dispatched at night.

The pharmacy

- i. The pharmacy was well organized with medicines either on pallets or shelves.

CASH AND BANK FINDINGS

The Government of Uganda operates a Treasury Single Account and therefore the Ministry does not maintain any bank account with either Bank of Uganda or any commercial bank.

Table showing accounts reviewed by the board

Bank Account Name	Bank Name (LOV)	Account Number	Bank Balance At 30 June 2023	Cashbook Balance At 30 June 2023	Cur

RECOMMENDATIONS

- i. More Skilled staff in inventory management should be employed in Magamaga to help in inventory management.
- ii. The old iron sheets that were used as wall extensions and roofs in Magamaga should be replaced with new ones.
- iii. The officers in charge of inventory in General Military Hospital, Bombo need a refresher training in records keeping.
- iv. The ongoing disposal process for obsolete items should be expedited. As well, the scrap/obsolete items that have been identified during the exercise should be disposed of. This will reduce on congestion in the stores.
- v. Management should construct logistics stores for 1st Division – Kakiri and 4th Division - Gulu.
- vi. All stores should be provided with sufficient lighting to enable officers execute their duties at any time of the day.
- vii. The stores should be equipped with closed circuit television cameras to avoid instances of pilferage.
- viii. Pallets should be acquired especially for the logistics stores in Kakiri and the expendables stores in Magamaga to avoid placing items directly on the floor.
- ix. The Pharmacy in the general military hospital, Bombo should be connected to the standby generator.
- x. Doors on clothing store in Magamaga should be replaced.
- xi. More stores should be constructed in Magamaga.
- xii. More residential buildings should be constructed in Magamaga.
- xiii. A hands-on training on the IFMS should be conducted for the inventory management staff for the Ministry.
- xiv. A bigger main store should be constructed at the Ministry’s headquarters. In the meantime, platters should be replaced with shelves to maximize on usage of the available limited space. Also, the store should be lit to avoid

incidences of accidents and damage of inventory arising from poor visibility within the store.

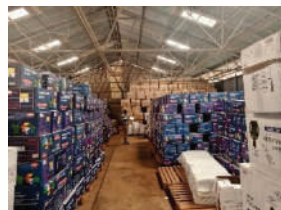
- xv. Regular inspections of the unit stores should be conducted to ensure that inventory is well managed

PICTORIAL

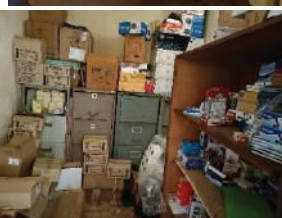
Kakiri



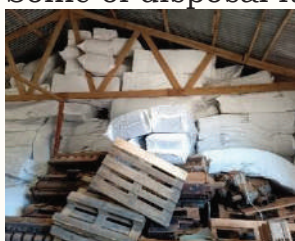
Bombo



Magamaga



Unfinished floor of the rations store
Some of disposal items



VOTE 005 - MINISTRY OF PUBLIC SERVICE

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Management needs to plan for and provide more storage space to avoid overcrowding stores at the Ministry.	No action taken discussions still on going with management	WIP
2	The obsolete items in containers at the Headquarters, Civil Service College and at the National Archives should be disposed of.	No action taken discussions still on going with management	WIP
3	The entity should improve on the storage of items pending boarding off at the National Record and Archives Centre.	No action taken discussions still on going with management	WIP
4	All un serviceable motor vehicles should be boarded off.	No action taken discussions still on going with management	WIP
5	There is need to declutter or dispose of the old pension records from the containers at the Headquarters.	No action taken discussions still on going with management	WIP
6	The entity should update their IFMS assets register.	An excel was submitted to ago for input of all the historical data of the vote's assets	WIP

ASSET FINDINGS

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion	3	
4	Investment		

Summary of Assets

Item	Summary	Extract
LAND AND BUILDINGS		
Land	03	
Building	11	11,352,510,601
TRANSPORT EQUIPMENT		
Station Wagon	24	5,858,750,533
Pickup	14	575,794,543
Saloon	01	
Motorcycle	01	
Omnibus	04	
ICT EQUIPMENT		
Desktop Computers	204	
Global Positioning System		
Laptop	17	
Printer	15	
Projector	09	
Scanner	08	
Server	09	
Uninterrupted Power Supply (UPS)	204	
Total		1,510,278,064
OFFICE EQUIPMENT		
Detecting Machine	01	
Generator	04	
Binding Machines	03	
Water Tank	09	
Total		242,780,424
Furniture		
total		2,550,602,983
MEDICAL EQUIPMENT		
Air Conditioner	62	
Incinerator	01	
Other Machinery		287,039,502
Other Assets		709,600,438

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG NO/TAG NO
1.	CPU	MOPS/FAD/CPU/2014/108
		MOPS/IPPS2/CPU/091
		MOPS/IPPS/DCPU97
		MOPS/IPPS/WS24
		MOPS/IPPS2/CPU/094
		MOPS/FAD/CPU/2018/240
		MOPS/IPPS/DCPU20
		MOPS/FAD/CPU/2018/255
		MOPS/FAD/CPU/2014/109
		MOPS/IPPS/DCPU54
		MOPS/IPPS/WS25
		MOPS/IPPS/DCPU40
		MOPS/IPPS/DCPU39
		MOPS/IPPS/DCPU21
		MOPS/IPPS/DCPU90
		MOPS/IPPS2/CPU/122
		MOPS/FAD/CPU/2017/2I7
		MPS/PSRP/MSD/363
		MPS/PSRP/ADM/1515
		MPS/PSRP/ADM/536
		MPS/PSRP/ADM/577
		MPS/PSRP/ADM/020
		MPS/PSRP/HRD/1356
		MPS/PSRP/ADM/1531
		MPS/PSRP/ADM/158
		MPS/PSRP/ADM/1535
		MPS/PSRP/ADM/1481
		MPS/PSRP/IEC/1232
		MPS/PSRP/M&E/239
		FINMAP-STP/CPU/10-15
		FINMAP111-IPPS/CPU/15-18
		FINMAP111-IPPS/CPU/15-21
		05 PCS NOT ENGRAVED
2	UPS	MOPS/FAD/UPS/2018/254
		MOPS/FAD/UPS/2018/238
		MOPS/FAD/UPS/2018/261
		MOPS/FAD/UPS/2014/106
		MOPS/FAD/UPS/2018/255
		MOPS/FAD/UPS/2018/264
		MOPS/FAD/UPS/2016/194
		MOPS/FAD/UPS/2016/202
		MOPS/FAD/UPS/2016/199

		MOPS/IPPS2/UPS/114
		MOPS/IPPS/UPS17
		MOPS/IPPS/UPS28
		MOPS/ACBF/UCCBP/UPS/002
		MOPS/FAD/UPS/2014/154
		MOPS/FAD/UPS/2016/186
		MOPS/FAD/UPS/2014/156
		MOPS/FAD/UPS/2018/251
		MOPS/FAD/UPS/2018/266
		MOPS/FAD/UPS/2016/180
		MOPS/IPPS2/UPS/123
		MOPS/IPPS2/UPS/091
		MOPS/FAD/UPS/2018/267
		MOPS/FAD/UPS/2016/182
		MOPS/IPPS/UPS15
		MPS/PSRP/IEC/1233
		MPS.ADM.REF
		MPS/PSRP/ADM/918
		MPS/PSRP/ADM/1475
		MPS/PSRP/HRM/1319
		MPS/PSRP/PEN/1216
		MOPS/FAD/UPS/2014/107
		MOPS/IPPS/UPS18
		MOPS/IPPS2/UPS/094
		EFMP11/MOPS/UPS/13
		FINMAP111-IPPS/UPS/15-14
		FINMAP111-IPPS/UPS/16-05
		FINMAP-STP/UPS/10-60
		FINMAP111-IPPS/UPS/16-08
		FINMAP111-IPPS/UPS/15-20
		FINMAP111-IPPS/UPS/15-03
		FINMAP111-IPPS/UPS/15-10
		FINMAP-STP/UPS/10-16
		FINMAP111-IPPS/UPS/15-22
		FINMAP111-IPPS/UPS/15-23
		FINMAP/AG/UPS/9-16
		EFMP11-MOPS/UPS/08
		ICBP/CG
		12 PCS NOT ENGRAVED
3	MONITORS	MOPS/FAD/MNT/2018/243
		MOPS/FAD/MNT/2018/251
		MOPS/FAD/MNT/2016/192
		MOPS/FAD/MNT/2014/108
		MOPS/FAD/MNT/2018/258
		MOPS/FAD/MNT/2016/188

		MOPS/FAD/MNT/2016/185
		MOPS/IPPS/WMNT20
		MOPS/IPPS/MNT/103
		MOPS/IPPS/DMNT18
		MOPS/IPPS/WMNT21
		MOPS/IPPS/DMNT36
		MOPS/IPPS/DMNT42
		MPS/PSRP/HRD/1353
		MPS/PSRP/ADM/1338
		MPS/PSRP/ADM/535
		MPS/PSRP/RIM/992
		FINMAP111-IPPS/MON/16-07
		02 PCS NOT ENGRAVED
4	KEYBOARDS	24 PCS
5	PRINTERS	MPS/PSRP/ADM/045
		MPS/PSRP/HRM/11127
		MPS/PSRP/ADM/101
		MPS/PSRP/MSD/783
		MOPS/FAD/PRT/2014/160
		EFMP11-MOPS/PRT/108
		KYOCERA FS 4200DN
		CM 2320nf MFP
		ACWLETT PACKARD LASERJET5
6	ASSORTED	CABLES AND THE MOUSE NOT ENGRAVED
7	CABINETS	METALLIC NOT ENGRAVED
8	CHAIRS	4-SEATER NOT ENGRAVED
		WAITING CHAIRS NOT ENGRAVED
		SECRETARIAL
		REVOLVER HIGH/LOWER BACK NOT ENGRAVED
		SOFA SET-3SEATER NOT ENGRAVED
9	DESKS	OFFICE DESK NOT ENGRAVED
		COFFE TABLE NOT ENGRAVED
10	CABINETS	METALLIC NOT ENGRAVED
11	FANS	FANS NOT ENGRAVED
12	FLAG POLES	FLAG POLES NOT ENGRAVED

STORES FINDINGS

The entity has one major store at the headquarters & two old other containers, the store is fairly arranged with very limited space for storage of items. The stores records are properly reconciled and updated on a quarterly basis. The Civil Service College maintains two stores. The National Record Centre and Archives does not maintain any inventory.

- i. The Store has an electrical board part of the building. There is a risk in the event there was a fire circuit.
- ii. There is a water pipe in the upper left corner of the store that is a risk in the event that the pipe broke and stationery would get wet and spoilt.
- iii. There is inadequate storage space for stationery.
- iv. There are many obsolete items in containers at the Headquarters, Civil Service College and at the National Archives.
- v. The storage of items pending boarding off at headquarters is lacking.
- vi. There are unserviceable motor vehicles parked at both the Headquarters and the National Archives.
- vii. There is need to declutter or dispose of the old pension records from the containers at the Headquarters.
- viii. The entity's historical Asset data has not yet been uploaded onto the system.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance At 30 June 2023	Cashbook Balance At 30 June 2023	CUR
1	MOPS JUSTICE AND ACCOUNTABILITY	BOU	000050088000018	287,738,698	287,738,698	UGX
2	CIVIL SERVICE COLLEGE UGANDA	BOU	000050088000017	0.00	0.00	UGX
3	PUBLIC SERVICE TREASURY SINGLE SUB ACCOUNT	BOU	000050058000001	0.00	0.00	UGX

RECOMMENDATIONS

- i. Management needs to separate the storeroom from the electrical board to avoid the risk in the uncertainty of a fire outbreak.
- ii. Management needs to board up the open pipe in the store or devise means to ensure that if the pipe ever broke or there was a leakage there is adequate protection of the stationery.
- iii. Management needs to plan for and provide more storage space to avoid overcrowding stores at the Ministry.
- iv. Management should plan for the disposal of the obsolete items.
- v. The entity should improve on the storage of items pending boarding off at the entity's headquarters.
- vi. Boarding off the unserviceable motor vehicles.
- vii. The entity should follow up for update of the historical Asset data onto the system.

PICTORIALS

The water pipe and electrical board that are contained in the Storeroom:



Items for boarded off:





Unserviceable Cars for boarded off



VOTE 006 - MINISTRY OF FOREIGN AFFAIRS

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The Board recommends that the obsolete assets should be boarded off.	No disposal of the obsolete assets was done.	Management should dispose of all the obsolete assets.

ASSET FINDINGS

- i. The land in mbarara is not developed, it's not fenced up but there are concrete fencing poles all round it and is being occupied by Uganda police Force.
- ii. Ministry vehicle Reg. No: UG 0063X parked at Kisubi Police Station because it was involved in an accident on 03rd March 2019.
- iii. The Ministry has five (5) buses and one (1) Lorry parked at Ministry of Works and Transport due to parking storage in the Ministry.
- iv. The Ministry has some unserviceable vehicles that require disposal.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

Unit	Summary	Amount
LAND AND BUILDINGS		
Land	1	
Building	1	
TRANSPORT EQUIPMENT		
Station Wagon	20	
Pickup	1	
Saloon	8	
Motorcycle	4	
Omnibus	1	
Bus	6	
ICT EQUIPMENT		
Desktop Computers	139	
Laptop	95	
Printer	172	
Scanner	19	
Uninterrupted Power Supply (UPS)	118	
OFFICE EQUIPMENT		
Detecting Machine		
Generator	2	
Passport Reader		
Photo Copier	17	
Projector	1	
MACHINERY		
Air Conditioner	51	

List of unserviceable items recommended for disposal

S/N	Item	Qty	REG NO/TAG
1	Hp LaserJet P2015 Printer	1 Pc	MFA/FIN/PR/0034
2	Hp LaserJet P2015 Printer	1 Pc	ICT CHOGM 2007 - 140
3	Hp LaserJet P2015 Printer	1 Pc	ICT CHOGM 2007 - 092
4	Hp DeskJet 1280 Printer	1 Pc	CN63RJZ010
5	Canon Scanner LiDE 90	1 Pc	MFA/FIN/SN/0001
6	Ricoh Aficio SP 3500F Printer	1 Pc	MFA-FIN-PC-0096

7	Laptop (Great Wall)	1 Pc	
8	Laptop (Samsung)	1 Pc	MFA/005/15
9	Assorted Computer Keyboards	10 Pcs	
10	Hp Computer Monitor	1 Pc	MFA/MOT/MT/0004
11	Hp Computer CPU	1 Pc	3CB81728JG
12	Dell Computer Monitor	1 Pc	CN-OJCO40-64180-64G-OU2C
13	Computer CPU SL064310	1 Pc	SAU7051056
14	Computer CPU SL064310	1 Pc	
15	Computer CPU SL064310	1 Pc	SAU7051047
16	Computer CPU SL064310	1 Pc	SAU7051063
17	Computer CPU SL064310	1 Pc	SAU7051059
18	Epson Printer LQ-2180	1 Pc	EFMP 11-MOFA/PR/01
19	Canon IR 2016 Photocopier	1 Pc	
20	Founder Printer A330N	1 Pc	
21	Laminating Machine 3688	1 Pc	
22	Smart UPS SC 1000 APC	1 Pc	5S0833T38782
23	Smart UPS SC 1000 APC	1 Pc	5S0833T59970
24	UPS Hendan	1 Pc	1GBR0022
25	UPS Hendan	1 Pc	
26	UPS APC	1 Pc	5S0841T40853
27	UPS	1 Pc	IGBR0021
28	Hp LaserJet Printer P2015	1 Pc	ICT CHOGM 2007-093
29	Hp ScanJet G4050	1 Pc	MFA-FIN-PU-0040
30	APC UPS 650	1 Pc	MFA-PPU-UP-0001
31	APC UPS 650	1 Pc	3B1135X37409
32	Hp LaserJet Printer 9050	1 Pc	EFMP//MOFA/PRT/05
33	Hp LaserJet Printer 9050dn	1 Pc	MOPS/PPS2/PRT/07
34	Ricoh Printer MP2501SP	1 Pc	MFA-FIN-PC-0008

35	Dell Optiplex Computer CPU 3020	1 Pc	MFA-FIN-DT-0067
36	Hp Compaq Computer CPU	1 Pc	MoPS/IPPS2/CPU/030
37	Hp Computer Monitor 2011X	1 Pc	MoPS/IPPS2/MNT/030
38	Nashuatec MP 3350 Photocopier	1 Pc	M62800415
39	APC Smart UPS 1000	1 Pc	5S0833T59979
40	Hp Compaq Computer CPU	1 Pc	EFMP// -MOFA/CPU/09
41	HP Computer Monitor 7540	1 Pc	CNN4482MGZ
42	Hp Computer Monitor L1706	1 Pc	ICT/CHOGM/2007/413
43	Hp LaserJet Printer MFP M130nw	1 Pc	VNFVC04961
44	Hp ScanJet Pro 2500fi	1 Pc	MFA18/PDL/SC/01
45	Rex-Rotary MP 9000 Heavy Duty Photocopier	1 Pc	
46	Filing Cabinet	1 Pc	MFA/F&A/CB/0073
47	Filing Cabinet	1 Pc	MFA/F&A/CB/0079
48	Filing Cabinet	1 Pc	MFA/F&A/CB/0078
49	Filing Cabinet	1 Pc	MFA/F&A/CB/0080
50	Filing Cabinet	1 Pc	
51	Filing Cabinet	1 Pc	
52	Filing Cabinet	1 Pc	
53	Filing Cabinet (Double Door)	1 Pc	
54	Filing Cabinet	1 Pc	
55	Filing Cabinet	1 Pc	
56	Filing Cabinet	1 Pc	
57	Filing Cabinet	1 Pc	
58	Air Conditioner (in-door unit)	1 Pc	
59	Air Conditioner (in-door unit)	1 Pc	

60	Air Conditioner (out-door unit)	1 Pc	
61	Hisense AC (in & Out door unit)	1 Pc	
62	Hisense AC (in & Out door unit)	1 Pc	
63	Folding Table	1 Pc	MFA20-FIN-TB39
64	Folding Table	1 Pc	
65	Folding Table	1 Pc	
66	Folding Table	1 Pc	
67	Folding Table	1 Pc	
68	Table	1 Pc	MFA20-FIN-TB01
69	Plastic Chair	1 Pc	MFA18-FIN-CH093
70	Plastic Chair	1 Pc	MFA18-FIN-CH033
71	Office Chair – Black Leather	1 Pc	
72	Swivel Chair – Grey Fabric	1 Pc	
73	Swivel Chair – Brown Leather	1 Pc	
74	Swivel Chair – Brown Leather	1 Pc	
75	Swivel Chair – Brown Leather	1 Pc	
76	Swivel Chair – Brown Leather	1 Pc	
77	Wooden Office Chair	1 Pc	
78	Wooden Stands Office Chair	1 Pc	MFA-FIN-CH-0045
79	Wooden Coat Hanger	1 Pc	
80	Wooden Shelf	1 Pc	MFA/DIC/SH/
81	Office Fan	1 Pc	
82	Water Dispenser	1 Pc	MFA/FIN/FG/0012
83	Water dispenser	1 Pc	
84	Fridge	1 Pc	MFA-FIN-FG-0003
85	Paper Shredder - Dux	1 Pc	

86	Paper Shredder - Helisi	1 Pc	
87	Paper Shredder - Nigachi	1 Pc	
88	Paper Shredder - Fellows	1 Pc	
89	Paper Shredder - Fellows	1 Pc	
90	Paper Shredder - Atlas	1 Pc	
91	Conference Table	1 Pc	MFA-FIN-CT-0001
92	Conference Table	1 Pc	MFA-FIN-CT-0005
93	Conference Table	1 Pc	MFA-FIN-CT-0002
94	Conference Table	1 Pc	MFA-FIN-CT-0004
95	Reception Desk	1 Pc	MFA-FIN-DK-0007
96	Counter Table/Desk	1 Pc	MFA-FIN-DK-0058
97	Wooden Cupboard	1 Pc	MFA/F&A/CU/0010
98	Bath Tab	1 Pc	
99	Glass Door	1 Pc	
100	Assorted Old Car tyres	91 Pcs	
101	Old Tyres with Rims (275/45 R21)	4 Pcs	
102	Assorted Ceiling Board Materials		
103	Wooden Coat Hanger	1 Pc	
104	Tent & Metallic Poles	1 unit	
105	Canon Printer MF4450	1 Pc	MFA-FIN-PR-0109
106	Canon Fax L100	1 Pc	KPN14586
107	Hp LaserJet CP1525n Color Printer	1 Pc	MFA-FIN-PR-0036
108	Ricoh Aficio SP 3500SF Printer	1 Pc	MFA-FIN-PC-0056
109	Founder A330N Printer	1 Pc	
110	Paper Shredder Deli	1 Pc	MFA18/FIN/PS/01
111	APC Smart UPS 1000	1 Pc	MFA-FIN-UP-0005
112	APC Back -UPS 650	1 Pc	3B1420X09754
113	Hp Color LaserJet Printer CM1312nfi MFP	1 Pc	WB-MOFA
114	Dell Optiplex 760 CPU	1 Pc	UNDP-MOFA/05

115	APC UPS	1 Pc	MFA/FIN/UP/0115
116	Canon Image Runner 1133A	1 Pc	MFA-FIN-PC-0039
117	Hp LaserJet Printer P2055dn	1 Pc	UNDP-MOFA/13
118	Hp Scanjet G4010	1 Pc	NAP/SN/0001
119	Apc Smart UPS 1000	1 Pc	5S0833T38777
120	LG Neo Plasma Air Conditioner	1 Set	MFA/FIN/AC/0025
121	Hisense Air Conditioner	1 Set	AS-12HR4SVDTF1
122	Toyota Land Cruiser		UG 0066X
123	Toyota Corolla		UG 0061X
124	Mitsubishi Pajero		UG 0062X
125	Mitsubishi Pajero		UG 0063X
126	Toyota Land Cruiser		UG 0046X (15 CMD 01R)
127	Toyota Land Cruiser		UG 0047X
128	Toyota Land Cruiser		UG 0059X
129	Hyundai		UG 0042X
130	Foton		UAW 606Z
131	Isuzu Tata Bus		UG 0049X

STORES FINDINGS

- i. Well maintained and up to date. The store official should carry out quarterly check-up basis.
- ii. It has adequate space but it's shared with the records department for storing old documents and also most obsolete items are kept in the same store.
- iii. There is no fire extinguisher at the store area which creates a risk to both the stock items as well as the stores staff.

CASH AND BANK FINDINGS

The Ministry operates three (3) bank Accounts. The Cash and Bank balances were reconciled as at 30th June 2023.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance At 30 June 2023	Cashbook Balance At 30 June 2023	CUR
1	SUPPORT TO MEDIATION OF REGIONAL ISSUES	BOU	000060088000016	1,472,564,406	0.00	UGX
2	MINISTRY OF FOREIGN AFFAIRS – FOREX TSSA	BOU	000060058000003	0.00	0.00	UGX
3	FOREIGN AFFAIRS TREASURY SINGLE SUB ACCOUNT	BOU	000060058000001	0.00	0.00	UGX

RECOMMENDATIONS

- i. I suggest that Monthly stock taking be adopted.
- ii. Management should put in place restriction to the access of the open store to avoid loss of the pocketable assets and other asset damages.
- iii. Management should create a separate room for as its archives rather than keeping them in the general store which is open to everyone.
- iv. There should be a separate room / space designated for obsolete items.
- v. Management should improvise fire extinguishers in the Stores area for safety.
- vi. All the new assets should be engraved to ensure their safety.
- vii. Management should ensure that all the items that were recommended for disposal in F/Yr. 2021/22 and F/Yr. 2022/23 are disposed of and taken off the Ministry premise.
- viii. MOFA Management to liaise with MoFPED for funding to develop the land in Mbarara meant for the Uganda Foreign Service Institute.
- ix. Ministry should fence up the entire land to prevent encroachers into the land.
- x. 10. MOU with clear terms of occupancy be made between the Ministry and Uganda Police Force.

PICTORIALS

Some items recommended for boarding off



Photos of the Ministry store



Some of the assets



VOTE 007 - MINISTRY OF JUSTICE AND CONSTITUTIONAL AFFAIRS

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The regional offices require filing cabinets and shelves to adequately store legal documents.	Re-tooling of regional offices has been carried out.	RESOLVED
2	The staff at the regional offices lack laptops, printers and photocopiers to carry out their work.	ICT equipment was purchased and distributed to regional office staff.	RESOLVED
3	The library needs up-to-date books to keep up with the changes in the law.	Legal books with up-to-date legal information were purchased for the libraries.	RESOLVED
4	The Mbarara regional office requires a perimeter wall to deter trespassers from accessing the premises.	This is a Work in Progress.	WORK IN PROGRESS
5	An automated system is required to record court cases for better storage and archiving at the Headquarters.	The procurement process commenced in the Financial Year 2022/23.	WORK IN PROGRESS

ASSET FINDINGS

The Ministry of Justice and Constitutional Affairs maintains the total asset register at the headquarters detailing all assets in various regions and their state in the store ledger. The fixed assets register for all regional offices were update. Disposal of assets was undertaken during the financial year hence there are no new items that require to be boarded off.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		
2	Land		
3	Transport		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY

STORES FINDINGS

- i. The store ledgers and other relevant documentation were up-to-date and the items were organized.
- ii. The entire process of receiving, storing and dispatching items from the store is still manual, this is time consuming and prone to errors. Periodic/Quarterly checks by independent officers to verify balance in stores are being done.
- iii. Inadequate storage space: This was observed in the Administrator General's Office as well as the Mbarara regional office.

CASH AND BANK FINDINGS

All bank accounts for running the day-to-day activities for Ministry of Justice and Constitutional Affairs are maintained and updated.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Department of Administrator General/Public Trustee	BANK OF UGANDA	000070088000020	2460370	2460370	
2	JLOS/SWAP Development Account 2006/07	BANK OF UGANDA	000070088000025	548827407	548827407	
3	JLOS House	BANK OF UGANDA	000070088000027	5391219937	5391219937	
4	EU Supreme Project-EUR	BANK OF UGANDA	000070089780001	0	0	
5	JLOS Rule of Law and Constitutional Democracy	BANK OF UGANDA	000070088000028	0	0	
6	JLOS-Peace and Security for Systems Resilience	BANK OF UGANDA	000070088000029	0	0	
7	Ministry Of Justice War Debt Claimants	BANK OF UGANDA	000070088000030	0	0	
8	MOJCA Sector Wide Approach	BANK OF UGANDA	000070088000031	2636802786	2636802786	
9	EU Supreme Project	BANK OF UGANDA	000070088000032	2575991151	2575991151	
10	Justice and Const. Affairs-NTR	BANK OF UGANDA	000070168000001	0	0	
11	Administrator General	STANBIC BANK UGANDA LIMITED	9030005842084	93757955	93757955	
12	Public Trustee	STANBIC BANK UGANDA LIMITED	9030005842092	6593356	6593356	
13	Administrator General Coll Treasury	STANBIC BANK UGANDA LIMITED	9030005842386	1212548178	1212548178	
14	Administrator General (USD)	STANBIC BANK UGANDA LIMITED	9030008115396	339376	339376	
15	Ministry of Justice and Constitutional Affairs Moroto Regional Office	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100037037	6742	6742	
16	MOJCA Fort Portal Regional Office	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100050100	1642210	1642210	
17	Ministry of justice and constitutional Affairs-Mbarara	STANBIC BANK UGANDA LIMITED	9030005727536	654	654	

18	Arua Ministry of Justice and Constitutional affairs	STANBIC BANK UGANDA LIMITED	9030006298124	2572070	2572070	
19	Ministry Of Justice and Constitutional Affairs Mbale Regional Office	STANBIC BANK UGANDA LIMITED	9030005867303	287131	287131	
20	Gulu Ministry of Justice & Constitutional Affairs	DFCU BANK LIMITED	01093500271273	125621624	125621624	
21	MOJCA-Soroti Regional Office	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100083864	29296731	29296731	

RECOMMENDATIONS

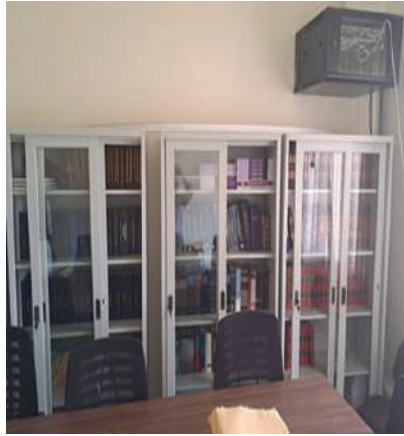
- i. Need for an electrical back up option in the regional offices for example Mbarara and Fort Portal in form of a generator or solar system because power supply is not reliable.
- ii. More storage facilities like shelves and cabins for better organization and storage especially at the Gulu and Arua offices. The regional offices received some new storage facilities in the Financial Year 2022/23. However, more are needed at the sites.
- iii. There is need for CCTV at the regional offices to safeguard the government assets and confidential information held at the premises.
- iv. It was noted that there are items like computer desktops and monitors in Mbale office that need to be disposed of.

PICTORIALS

Arua Library



New Legal books Arua



Admin Gen Store



Obsolete items mbale



Soroti offices



Moroto



Fort Portal



VOTE 008 - MINISTRY OF FINANCE, PLANNING & ECONOMIC DEVELOPMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Dispose of obsolete items	Items disposed of	
2	The fixed asset register for REAP, IRA	No action taken	
3	TAT should be uploaded on the IFMS		
4	PROFIRA: Concerned officers should run monthly reports and keep them for future use since stock management was automated.	The entity has been resolved so no information was got.	
5	IRA: Storage should be provided for proper organization and easy access old documents should be scanned and automated.	No action taken	
6	TAT: The court video conference system should be fully installed to achieve full capacity usage and prevent damage	Video conference system fully installed	
7	UNOC: Update fixed asset register, acquire bigger space for stores & dispose of obsolete items	Everything done apart from storage which is a work in progress.	Doesn't use IFMS uses ERP for assets & is updated. Disposal was done & landlord has been asked for storage space
8	REAP: Update fixed asset register, acquire bigger space for stores & dispose of obsolete items	All actions taken	Asset register uploaded on IFMS, all obsolete items handed over to US/AO and departments store their items to avoid congestion

ASSET FINDINGS

- i. Most of the assets were in good and usable state
- ii. There were some few assets in bad state that require disposal as per the list of obsolete items for disposal.
- iii. There some few assets that require engraving in all the entities.

SUBVENTION ASSETS

PPDA APPEALS TRIBUNAL

- i. The Tribunal maintains an asset register in excel well updated though not incorporated onto the IFMS.
- ii. All the assets i.e. furniture, computers were appropriately engraved.
- iii. The Motor vehicles at the Tribunal were also maintained in its Asset Register but also in Ministry's Assets register.

TAT

- i. Most of the asset's furniture, computers were appropriately engraved.
- ii. TAT maintains an asset register in excel well updated though not incorporated onto the IFMS.
- iii. One of the Motor vehicles at TAT was due for disposal and the reason was its high maintenance costs.
- iv. The entity also has old furniture including tables, chairs and computers but needs to be guided on how to dispose of these old assets. These have been here since the last BOS.
- v. A second court room has also been fully furnished and can be used during court sessions.
- vi. The store room is so small and contains consumable like realm of papers, pen, box files. The stores ledgers for these items were up to date. Nonetheless, there are some new mediation rooms that need to be fully furnished so that they can be utilized.

UNOC

- i. All the assets i.e. furniture, computers were appropriately engraved.
- ii. UNOC maintains an asset register in excel well updated though not incorporated onto the IFMS.
- iii. The Motor vehicles at UNOC were also maintained in the Ministry's Assets register. The entity bought 1 new van in January 2023 and it is included in the Asset register.

- iv. The entity also maintains old furniture, ICT equipment and old tyres all due for disposal.

IRA

- i. Assets were appropriately engraved.
- ii. IRA maintains an asset register in excel well updated though not incorporated onto the IFMS.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion	6	0
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		
2	Land		
3	Transport		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	MITSUBISHI PAJERO	UG 0663F
2	YAMAHA	UG 0740F
3	TOYOTA	UG0522F
4	HONDA	UG 0743F
5	SUZUKI	UG 0615F
6	SUBARU FORESTER	UG 0694F
7	MISTUBISHI	UG 0577F
8	SUZUKI	UAA 956F
9	TOYOTA L. CRUISER	UG 0456F
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY

STORES FINDINGS

- i. Most of the subvention's stores were well maintained and records updated accordingly. They preserved inventory in the following categories; general stationery and welfare.
- ii. Most Stores space was adequate and well organized with items being easy to trace and locate. However, some stations had inadequate space and items difficult to trace
- iii. The sample stock counts done during the physical inventory survey tallied with the stock statement summaries.

CASH AND BANK FINDINGS

- i. The Board of Survey team verified bank balance certificates and other primary books of entry for the accounts for MOFPED and its subventions including UNOC, NAO, CEDP, IRA, MSC, TAT, REAP, ENTERPRISE UGANDA, EPRC and PPDA Appeals Tribunal as at the end of the financial year.
- ii. All bank accounts for running the day-to-day activities for of these entities are maintained and updated.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	RESOURCE ENHANCEMENT AND ACCOUNTABILITY PROGRAAME-USD	BOU	000080088400051	2,185,311.59	2,185,311.59	USD
2	RESOURCE ENHANCEMENT AND ACCOUNTABILITY PROGRAAME-UGX	BOU	000080088000251	34,056	34,056	UGX
3	JUSTICE AND ACCOUNTABILITY REFORM OPERATIONS	BOU	000080088000249	9,717	9,717	UGX
4	ERT MONITORING AND EVALUATION COMPONENT	BOU	000080088000175	25,727,017	25,727,017	UGX

5	STRENGTHENING BASED DECISION MAKING IN UGANDA	BOU	000080088000103	5,742,126	5,742,126	UGX
6	UGANDA TECHNICAL SUPPORT PROGRAMME	BOU	000080088000246	1,227,090,148	1,227,090,148	UGX
7	PPDA APPEALS TRIBUNAL OPERATIONS	BOU	000080088000239	250	250	UGX
8	PRIVATISATION AND UTILITY SECTOR REFORM PROJECT	BOU	000080088000102	11,563,045	11,563,045	UGX
9	DEPARTED ASIANS PROPERTY CUSTODIAN BOARD - OPERATIONAL ACCOUNT	BOU	000080088000202	4,640,357	4,640,357	UGX
10	DEPARTED ASIANS PROPERTY CUSTODIAN BOARD- OPERATIONAL ACCOUNT	BOU	000080088000203	4,956,810,210	4,956,810,210	UGX
11	WORLD BANK/DPID TRUST FUND GRANT NO. TFOB1153-USD	BOU	000080088400057	0	0	USD
12	WORLD BANK/DPID TRUST FUND GRANT NO. TFOB1153-UGX	BOU	000080088000257	13	13	UGX
13	IMPLEMENTATION OF SUSTAINABLE PUBLIC PROCUREMENT-USD	BOU	000080088400056	4000.02	4000.02	USD
14	UK/DFID TRUST FUND GRANT	BOU	000080088400054	31.56	31.56	USD
15	WORLD BANK/DFID TRUST FUND GRANT- USD	BOU	000080088400053	0	0	USD
16	MOPPED DEBT CONFERENCE 2020	BOU	000080088000252	18,935.00	18,925.00	UGX
17	MAKERERE INNOVATION AND INCUBATION CENTER	BOU	000080088000248	1,518,279	1,518,279	UGX
18	UGANDA AGRICULTURE INSURANCE SCHEME	BOU	000080088000247	1,440,373,867	1,440,373,867	UGX
19	CAPACITY DEVELOPMENT FOR AID EFFECTIVENESS AND CPAP IMPLEMENTATION PROJECT ACCOUNT	BOU	000080088000219	310	310	UGX

SUBVENTION ACCOUNTS

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	PPDA Appeals Tribunal Operations	BoU	80088000239	250	250	UGX
2	Tax Appeals Tribunal	BANK OF UGANDA	80088000119	368,272	368,272	UGX
3	Tax Appeals Tribunal (JLOS AWAP)	BANK OF UGANDA	80088000237	90,000	90,000	UGX
4	UGANDA NATIONAL OIL COMPANY LTD	BOU	80088000255	65,218,626,401	65,218,626,401	UGX
5	UGANDA NATIONAL OIL COMPANY LTD	BOU	80088400055	1,222,018.92	1,222,018.92	USD
6	UGANDA NATIONAL OIL COMPANY LTD	STANBIC	9.03001E+12	26,183,185,602	26,183,185,602	UGX
7	UGANDA NATIONAL OIL COMPANY LTD	STANBIC	9.03001E+12	12,048.35	12,048.35	USD
8	NATIONAL PIPELINE COMPANY LTD	CITI	100607001	9,800,000	9,800,000	UGX
9	NATIONAL PIPELINE COMPANY LTD	CITI	100607002	138,644.70	138,644.70	USD
10	UGANDA REFINERY HOLDING COMPANY LTD	CITI	100630250	51,750	51,750	UGX
11	UGANDA REFINERY HOLDING COMPANY LTD	CITI	100630500	14.12	14.12	USD
12	UGANDA NATIONAL OIL COMPANY LTD	ABSA	6007588370	141,970	141,970	UGX
13	UGANDA NATIONAL OIL COMPANY LTD	ABSA	6007588389	4,986.56	4,986.56	USD
14	CASH AT HAND	-	-	-	8,102,050	UGX
15	The Microfinance Support Centre ltd- Head office	Centenary	3100065361	8,988,481,998.00	8,988,481,998.00	UGX
16	The Microfinance Support Centre ltd - Head office	Centenary	2910300005	10,254,487,702.00	10,254,487,702.00	UGX
17	The Microfinance Support Centre ltd - Head office	Centenary	3100048006	12,933,942,333.00	12,933,942,333.00	UGX
18	The Microfinance Support Centre ltd - Head office	Centenary	3100065350	689,717,284.00	689,717,284.00	UGX
19	ECONOMIC POLICY RESEARCH CENTRE	ABSA BANK	341280443	109,075,662	217,344,331.91	UGX
20	EPRC ENDOWNMENT FUND	ABSA BANK	344013810	534,913.06	534,913.06	USD
21	EPRC ENDOWNMENT FUND	ABSA BANK	341116538	49,944,768	49,944,768	UGX
22	EPRC ENDOWNMENT FUND	ABSA BANK	6004510192	50,481.82	50,481.82	USD
23	Resource Enhancement and Accountability programme	BANK				UGX
24	Additional financing for the Competitiveness and	BOU	80088400059	5,837,806.18	5,837,806.18	USD

	Enterprise devpt. project					
25	Competitiveness and Enterprise devpt. Project (PSFU/GoU)	BOU	80088000228	4,094,693,709	4,094,693,709	UGX
26	Competitiveness and Enterprise devpt. Project (PSFU-DLI-PA)	BOU	80088000260	456,281,312	456,281,312	UGX
27	Additional financing for the Competitiveness and Enterprise devpt. Project (CEDP-AF-PSFU-IPF-DA)	BOU	80088400058	9,526,865.93	9,526,865.93	USD
28	Additional financing for the Competitiveness and Enterprise devpt. Project (CEDP-AF-PSFU-IPF-PA)	BOU	80088000259	635,287,192	635,287,192	UGX
29	Insurance Regulatory Authority of Uganda	Bank of Baroda	9.50102E+13	676,007,906	676,007,906	UGX
30	Insurance Regulatory Authority of Uganda	Bank of Baroda	9.50102E+13	1,183,393,615	1,183,393,615	UGX
31	Insurance Regulatory Authority of Uganda	DFCU BANK	2.0635E+12	193,093.02	193,093.02	USD
32	Insurance Regulatory Authority of Uganda	DFCU BANK	1.0635E+12	1,521,821,225	1,521,821,225	UGX
33	Enterprise Uganda	Stanbic	9.03001E+12	176,271,450	176,271,450	UGX
34	Enterprise Uganda	Stanbic	9.03001E+12	5,904,071	5,904,071	UGX

RECOMMENDATIONS

- i. The fixed asset register should be uploaded to the IFMS.
- ii. Dispose of all assets that were not disposed of in the previous year.
- iii. Acquire or improve stores space to accommodate inventory.
- iv. REAP: Clarification should be sought on items procured by this coordination office but sent to different entities under REAP. Should these be included in our asset register.

PICTORIALS

SOME OF THE STORES



OTHER ASSETS





SOME OF THE ITEMS FOR DISPOSAL



VOTE 009 - MINISTRY OF INTERNAL AFFAIRS

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The IFMS Asset Register should be up to date on a timely manner to be able to give a fair representation of the assets of the entity.	Asset Register now up dated on a timely basis	
2	The entity should continue following up with NGO Bureau for finalization of the ownership application so that the assets are engraved entered in the asset register of the Ministry.	DGF authorized Ngo Bureau to own assets donated to them and now duly Engraved	
3	All disposed assets should be brought to the attention of the officer in charge of the asset register so that they are retired in the system in the period when the disposal took place.	There were no assets disposed of during FY 2022-23	
4	High-cost maintenance items should identify and recommended for disposal off.	High-cost maintenance items have been recommended for disposal	
5	The vote should conduct a comprehensive asset register clean up to retire asset that are not in existence	The asset register clean up exercise is yet to start	

ASSET FINDINGS

- i. A larger number of assets herein are in use and in good condition save for a few that's have been sorted out, and listed for disposal.
- ii. A number of obsolete items are dumbered in the storage facility with no categorical arrangement and in small storage space.
- iii. Some assets including the standby generator, some printers and furniture are not engraved and this poses a risk of loss and failure to trace the same on the system for physical verification.
- iv. Most of the assets verified are with unique codes save for a few and other special cases that have not yet been assigned codes.

S/N	Item	Units	Amounts
1	Payables	0	
2	Receivables	0	
3	Subversion	2	
4	Investment	0	

Summary of Assets

ASSET CATEGORY	TOTAL	Extract B/S
Building		7,189,667,861
TRANSPORT EQUIPMENT		
Station Wagon	10	9,155,392,895
Pickup	23	
Motorcycle		57,100,000
ICT EQUIPMENT		
All In one Computer	18	
Desktop Computers	104	
Central Processing Units	125	
Laptop	50	
Monitors	107	
Printer	70	
Projector	1	
Scanner	2	
Server	1	
Solar System	1	
Switch	1	
Uninterrupted Power Supply (UPS)	60	
OFFICE EQUIPMENT		
Binding Machine	2	
Generator	2	
Fridges	17	
Photo Copier	9	
Paper Shredders	6	
Hot Plate	1	
Televisions	2	
Type Writers	2	
Video Conference Terminal	1	
Video Conference Screen	2	
Video Deck	1	
Total		121,819,352
MEDICAL EQUIPMENT		
Bod Meter	1	
Carbon dioxide Incubator	2	
Centrifuge	3	
Chest Freezer	2	
Chromato-View Viewing	3	

Colony Counter	1	
Conductivity Meter	1	
Distillation Unit	4	
Document Manager	1	
GP Oven Incubator	1	
Heating Block	1	
Heating Mantle	5	
Heavy Duty Blender	2	
Light Microscope	1	
Magnetic Stirrer	1	
Melting Point Analyzer	1	
Microscope	1	
Mixer with Magnetic Stirrer	1	
Orbital Shaker	1	
Pota lab	1	
Pressure Steam Sterilizer	2	
Rotational Viscometer	1	
Vortex Mixer	1	
Water Bath	1	
X-Ray Apparatus		
X-Ray Dental		
Total		23,720,000 + 882,657,476
Furniture		1,084,887,033
Others		801,000,000

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY

STORES FINDINGS

Stores are very congested and mixed up. There's no structured inventory management. The headquarters in Kampala houses numerous administrative offices and departments. The stores here are organized but space is very small and therefore not sufficient.

The board of survey discovered that due to shortage of storage space, some new items procured are stored together with the obsolete ones that are due for disposal. This poses a risk of loss and compromise in quality of the new ones.

- i. Stores are very congested and items therein were mixed up. It was also noted that there's no structured inventory management officer to manage the task other than the senior office supervisor who is currently shouldering the responsibility.
- ii. Some assets including the standby generator, some printers and furniture are not engraved and this poses a risk of loss and failure to trace the same on the system for physical verification

CASH AND BANK FINDINGS

The vote maintains 7 bank accounts that were properly reconciled as per account statement and certificate of balance.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance At 30 June 2023	Cashbook Balance At 30 June 2023	CUR
1	Internal Affairs -TSA	BOU	000090058000001	-	-	UGX
2	Internal Affairs- FOREX TSSA	BOU	000090058000003	-	-	UGX
3	MIA/JLOS Swap Development 2006/07	BOU	000090088000022	7,948,991	7,948,991	UGX
4	Ministry of Internal Affairs Security Operations	BOU	000090088000023	108,372	108,372	UGX
5	Peace, Security and systems resilience	BOU	000090088000024	249,371,360	249,371,360	UGX
6	NGO BUREAU	BOU	000090088000025	28,593	28,593	UGX
7	NATIONAL BUREAU OF NGOs	BOU	000090088000028	0	0	UGX

RECOMMENDATIONS

- i. Assets due for disposal should be assembled and organized regular disposals should be adopted.
- ii. Newly acquired items/ assets should be stored separately from obsolete items to avoid likelihood of loss, and to mitigate compromise in quality.
- iii. Management should recruit an Inventory management officer for proper management of assets and inventory.
- iv. More storage space should be created to fully and conveniently accommodate all stock received.
- v. All assets should be at all times engraved and updated on the asset register before issuance.

PICTORIAL

VOTE 010 - MINISTRY OF AGRICULTURE, ANIMAL INDUSTRY AND FISHERIES

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Assets in some locations not recorded	Not Recorded & 29-Aug-22	Fairly Done
2	Buildings with Asbestos	Poor assets condition & 29-Aug-22	Not done
3	Buildings in Namalere in poor state	Poor assets condition & 29-Aug-22	Not Done
4	Power in NADDEC an issue	Poor Condition & 29-Aug-22	Done
5	Vessel Numbers in boxes not attached to Vessels in Fisheries	Asset Pending & 29-Aug-22	Done
6	Dispose Obsolete Items	Process ongoing still working with MoWT to process pricing, the report will be provided the next financial year 2023/2024	In process

ASSET FINDINGS

- i. The entity has an asset register in place most assets are engraved and in good condition. There were obsolete items identified and new items kept sealed without use for some time.
- ii. **Buildings:** Overall buildings are in good condition. Some buildings still have asbestos. There is construction in progress in Namalere for the workshops. However, there are workshops at the residency side that are dilapidated.
- iii. **Laboratory & Medical Equipment:** There are new items at NADEC still sealed that haven't been used for many years.
- iv. **Machinery:** There are some agricultural equipment that have been at Namalere for a long time the cutting machines, motorcycles, and others.
- v. A government tractor with a private number plate at Kampilingisa. They have written to head office no response.
- vi. Water dam at Kampilisa that has been incomplete for a long time

- vii. There is a histopathology scanner which was brought over five years never worked on.
- viii. Emergency equipment in biosafety level 3 is not operating because the doors are not as required by safety standards.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion	3	
4	Investment		

Summary of Assets

ASSET CATEGORY	Units	Values From 22/23 Extract B/S
LAND AND BUILDINGS		
Land	82	110,439,727,676
Building	32	82,202,436,663
TRANSPORT EQUIPMENT		44,760,836,619
Station Wagon	258	
Pickup	485	
Saloon	5	
Motorcycle	1995	
Trailer\Truck	122	
Earth Moving Equipment\Tractor	185	
Omnibus	30	
ICT EQUIPMENT		
Desktop Computers	188	
Global Positioning System	30	
Laptop	89	
Printer	12	
Projector	8	
Scanner	27	
Server	3	
Tablet / IPad	50	
OFFICE EQUIPMENT		265,290,600
Generator	7	
Photo Copier	31	
Projector	2	

Water Tank	2	
Other Assets		345,000,000
MEDICAL EQUIPMENT		413,771,989
Auto Injector-AOC-20i Plus	1	
Auto Sampler-AOC-20s Plus	1	
Biosafety Cabinet	2	
Biosafety Cabinet ClassBII, Labconco Purifier	1	
Biosafety Cabinet	1	
Certrifuge Thermoscientific HERAEUS MEGA FUGE 8R	1	
Computer Hp	2	
Ductless Fume Cabinet	1	
Fixed Volume 500uL-VOLAC	1	
Flexar FL Detector	1	
Flexar Oven/LC Column	1	
Flexar Quaternary LC Pump	1	
Flexar UV/VIS/LC Detector	1	
FOSS Homogeniser	1	
Furnace/Chimney Carbolite Gero 30-3000 degrees C	1	
Gas Cylinders	1	
Hot Air Oven	1	
Hp Office Jet Pro 8100	1	
HPLC system Fexar	1	
Monitor	1	
PH Meter(HANNA) MAAIF/IAEA/5058/E245	1	
Pipetman 10ul	1	
Pipette 5mls	1	
Printer Laserjet P1102	1	
Printer Laserjet Pro-M404dn	1	
SCHIMADUZU-GC-MS-TQ8040NIX	1	
Shaker 12-Slot MAAIF/IAEA/5038/E243	1	
Thermometer BT-3	1	
Thermoscientific Sorvall ST 40R	1	
Ultrasonic Cleaner SONICA	1	
Ultrasonic Homogeniser	1	
100mls Cylinders	2	
500mls Cylinder	2	
MACHINERY		
Air Conditioner	15	

FURNITURE		
Sofa Set	9	
Bench	5	
Book Shelves	78	
Chairs	432	
Coat Hangers	21	
Tables	272	
Cupboard	19	
Desk	47	
Filing Cabinet	129	

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	SHURE LX88-II Dual Channel Wireless Receiver plus a pair of microphones	P-A-2
2	Pevet Mixer and Amplifier	P-A-3
3	Computers	Dell Optiplex3020 CPU Core i3 4160 / 3.6 GHz. 4GB RAM 500GB
4	Dell Monitor 15inch	C-P-2
5	Projectors	Sony XGA VPL-DX100
6	Acer X1130P	P-J-2
7	APC Back-UPS 1400	U-P-1
8	UPS	U-P-2
9	Printers	ECOSYS M6026cdn Ecosys
10	LaserJet Pro 400 M401a	P-T-2
11	Taskalfa 2551 Ci Kyocera	P-T-3
12	Photocopiers	Richo MP 2501L

STORES FINDINGS

- i. Stores records exist however some are not up to date. Stores are in good condition. Namalere stores surrounding environment should be improved.
- ii. There is a store building whose construction has been in progress for a long time. It has grass all grown inside.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance At 30 June 2023	Cashbook Balance At 30 June 2023	CUR
1	Treasury General Account	BANK OF UGANDA	100058000001	-	0	UGX
2	Salary	BANK OF UGANDA	100068000001	-	0	UGX
3	Ministry of Agriculture, Animal Industry and Fisheries	BANK OF UGANDA	100058000003	-	0	UGX
4	Vegetable Oil Development phase 2 (VODP2)	BANK OF UGANDA	100088400019	-	0	USD
5	Vegetable Oil Development Project phase 2 farmers' loan	BANK OF UGANDA	100088400020	-	0	USD
6	Vegetable Oil Development Project	BANK OF UGANDA	100088000034	-	0	UGX
7	Vegetable Oil Development Project	BANK OF UGANDA	100088000104	-	0	UGX
8	Regional Pastoral Livelihoods Resilience Project	BANK OF UGANDA	100088000114	-	0	UGX
9	Regional Pastoral Livelihoods Resilience Project	BANK OF UGANDA	100088400023	-	0	USD
10	Uganda Strategic Analysis and knowledge Support System Project	BANK OF UGANDA	100088000117	1,894,922	1,894,922	UGX
11	Uganda Strategic Analysis and knowledge Support System Project	BANK OF UGANDA	100088400026	158,935	158,934.67	USD
12	Uganda Multisectoral Food Security and Nutrition Project (P149286) MAAIF component	BANK OF UGANDA	100088000116	8,277,758,169	8,277,758,169	UGX
13	Uganda Multisectoral Food Security and Nutrition Project (P149286) MAAIF component	BANK OF UGANDA	100088400025	1,077,698	1,077,697.95	USD
14	Monitoring and Analysis of Food and Agriculture Policies	BANK OF UGANDA	100088000119	63,247	63,247	UGX
15	Monitoring and Analysis of Food and Agriculture Policies	BANK OF UGANDA	100088400028	1,985	1,984.64	USD
16	Agricultural Cluster Development	BANK OF UGANDA	100088400030	21,982,510	21,982,510.49	USD
17	Agricultural Cluster Development	BANK OF UGANDA	100088000121	4,437,068,535	4,437,068,535	UGX

18	Enhancing National Food Security through Increased Rice Production Project	BANK OF UGANDA	100088400029	17,976	17,976.25	USD
19	Enhancing National Food Security through Increased Rice Production Project	BANK OF UGANDA	100088000120	341,515,169	341,515,169	UGX
20	Banana Livelihood Diversification Project MAAIF –Component - UNIDO	BANK OF UGANDA	100088000124	644,159	644,159	UGX
21	Banana Livelihood Diversification Project MAAIF –Component - UNIDO	BANK OF UGANDA	100088400032	60	60	USD
22	Integrated Landscape Management for Improved Livelihoods and Ecosystem Resilience in Mount Elgon Project	BANK OF UGANDA	100088000125	-	0	UGX
23	Integrated Landscape Management for Improved Livelihoods and Ecosystem Resilience in Mount Elgon Project	BANK OF UGANDA	100088400033	-	0	USD
24	Support to Capacity Building of Agriculture Extension Workers on Food and Nutrition Programme	BANK OF UGANDA	100088000126	-	0	UGX
25	Promoting Commercial Aquaculture in Uganda	BANK OF UGANDA	100088000127	1,452,933,005	1,452,933,005	UGX
26	Promoting Commercial Aquaculture in Uganda	BANK OF UGANDA	100088400034	-	0	USD
27	Developing a Market Oriented Environment Sustainable Beef Meat Industry in Uganda	BANK OF UGANDA	100088000128	16,530,160	16,530,160	UGX
28	Developing a Market Oriented Environment Sustainable Beef Meat Industry in Uganda	BANK OF UGANDA	100088400035	-	0	USD
29	Stimulating Community Initiatives in Sustainable Land Management	BANK OF UGANDA	100088000103	157,969,931	157,969,931	UGX
30	Fostering Sustainability and Resilience for food security in the Karamoja Sub-Region GEF/FAO	BANK OF UGANDA	100088000129	1,044,950,977	1,044,950,977	UGX

31	Fostering Sustainability and Resilience for food security in the Karamoja Sub-Region UNDP	BANK OF UGANDA	100088000130	3,470,859,532	3,470,859,532	UGX
32	Fostering Sustainability and Resilience for food security in the Karamoja Sub-Region GEF/FAO	BANK OF UGANDA	100088400036	-	0	USD
33	Agricultural Value Chain Development Programme (AVCP) Project	BANK OF UGANDA	100088400037	1,040,398	1,040,398.23	USD
34	Agricultural Value Chain Development Programme (AVCP) Project	BANK OF UGANDA	100088000132	10,823,297	10,823,297	UGX
35	Ministry of Agriculture, Animal Industry and Fisheries Business Chain Project –GIZ	BANK OF UGANDA	10089780000	47	47.06	EUR
36	Ministry of Agriculture, Animal Industry and Fisheries Business Chain Project –GIZ	BANK OF UGANDA	100088000131	40,188,483	40,188,483	UGX
37	Building Resilient Communities Ecosystems-MAAIF Component	BANK OF UGANDA	100088400038	-	0	USD
38	Building Resilient Communities Ecosystems-MAAIF Component	BANK OF UGANDA	100088000134	-	0	UGX
39	National Oil Palm (NOPP) Loan	BANK OF UGANDA	100088000135	1,311,665,170	1,311,665,170	UGX
40	National Oil Palm (NOPP) Grant	BANK OF UGANDA	100088000136	-	0	UGX
41	National Oil Palm (NOPP) Loan	BANK OF UGANDA	100088400039	1,828,212	1,828,211.51	USD
42	National Oil Palm (NOPP) Grant	BANK OF UGANDA	100088400040	-	0	USD
43	Strengthening National Seed Certificate Service Project	BANK OF UGANDA	100088400043	23,430	23,430	USD
44	Strengthening National Seed Certificate Service Project	BANK OF UGANDA	100088000140	4,014,520	4,014,520	UGX
45	Japanese AID 71001	BANK OF UGANDA	100088000141	-	0	UGX
46	National Oil Palm Project (NOPP) GoU	BANK OF UGANDA	100088000139	292,495	292,495	UGX
47	MAAIF Contingency Funds	BANK OF UGANDA	100118000001	5,181,861	5,181,861	UGX

48	Early Warning Tools for Increased Resilience of Livelihood in Uganda.	BANK OF UGANDA	100088000143	17,273,400	17,273,400	UGX
49	Enhancing Resilience of Agricultural Landscapes and Value Chain in Eastern Uganda – Scaling up CSA Practices’	BANK OF UGANDA	100088000137	-	0	UGX
50	Irrigation for Climate Resilience Project (ICRP)	BANK OF UGANDA	100088000142	678,193,750	678,193,750	UGX
51	National Oil Seeds Project (NOSP) USD	BANK OF UGANDA	100088400044	688,269	688,268.56	USD
52	National Oil Seeds Project (NOSP)	BANK OF UGANDA	100088000144	1,185,156,596	1,185,156,596	UGX
53	Fisheries Training Institute	I&M BANK	12373834010106	688,546,611	688,546,611	UGX
54	Fisheries Training Institute	STANBIC BANK UGANDA LIMITED	9030005916193	14,852,680	1,210,864	UGX
55	National Farmers Leadership Centre (Operational Account)	STANBIC BANK UGANDA LIMITED	9030017727590	458,478,802	458,478,802	UGX
56	National Farmers Leadership Centre (Operational Account)	STANBIC BANK UGANDA LIMITED	9030013183081	348,667,769	348,667,769	UGX

RECOMMENDATIONS

- i. Incomplete buildings and water dam that have existed for a long time without completion should be looked into.
- ii. New items in boxes not yet used in a while should be made use of.
- iii. There should be a plan to replace asbestos iron sheets.
- iv. Dispose of obsolete items
- v. Clear and clean bushy stores.
- vi. Regular stock taking to be able to update records.

PICTORIAL

NADEC



Namalele mechanisation:

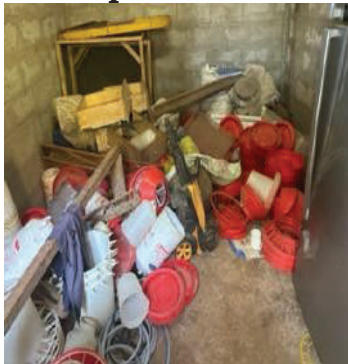


Kampilingisa





Disposal Items



Wandegeya

Empty freezer for years



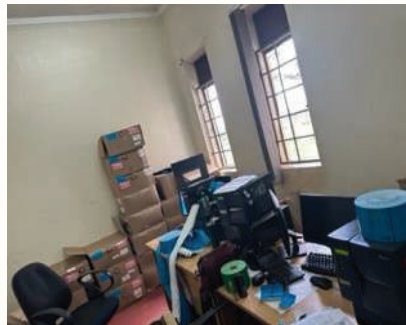
Fridge in box for years



Stores



Crop certification



VOTE 011 - MINISTRY OF LOCAL GOVERNMENT

VOTE 012 - MINISTRY OF LANDS, HOUSING AND URBAN DEVELOPMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Renovations were needed for 7 Zonal offices, Mbale, Jinja, Masaka, Mbarara, Gulu, Lira and Arua	Renovations started and are on-going on Zonal offices	Exercise is on-going
2	Askaris have no proper shelters	Security houses were set up	Completed
3	Fire extinguishers need to be refilled; last refill was in 2019	Fire extinguishers have been refilled	Completed
4	All items earmarked for disposal should be disposed of in time before they lose value	Boarding off started and is almost done	Almost done

ASSET FINDINGS

Assets at the Ministry Headquarters, NLIC, Zonal Offices store, Survey and Mapping following were surveyed and the following were noted;

- i. The Ministry has one store at the Headquarters where items are received and kept awaiting issuance on request. The stores records are properly reconciled and regularly updated.
- ii. Surveying and Mapping, Entebbe: The store has enough space and is well organized. The store is used to keep new items purchased and old items ready for boarding of the team also noted Surveying and Mapping, Entebbe has a registry purposely for storing old files which is well maintained, arranged and labeled well.
- iii. The team also inspected Ministry vehicles at Headquarters, NLIC, Surveying and Mapping, USMID and the 22 Ministry Zonal Offices which were well maintained and in good condition.
- iv. Ministry Zonal Offices stores had consumables and the inspected the Strong Rooms in Zonal offices purposely for storing Land titles files and they are well managed, maintained but for the case of Wakiso and

- a) Mukono the run out of space in the strong room.
- b) The Ministry provided a list of items and vehicles which in the process of boarding off as the exercise is ongoing for boarding off. The team manage to see some items and some vehicles.

S/N	Item	Units	Amounts
1	Subversion	1	
2	Payables		
3	Receivables		
4	Investments		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Non-Residential Building		4600000
	Roads and Bridges		2177127299
2	Land		90664287781
3	Transport (Motor Vehicles)		21566147507
4	Transport (Motorcycles and bicycles)		224556005
5	Office equipment		2023694765
6	ICT equipment		4676923298
7	Other Machinery		791654448
8	Furniture and Fittings		2740018895

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	ISUZU DMAX	MPATFS77HIH581206
1	TOYOTA	AHTYZ59G808008020
2	TOYOTA	AHTFR22G406018272
3	NISSAN HARD BODY	ADNG840000B005259
4	MISTUBISH L200	MMBINKB709D056763
5	PAJERO	JMYLNV76W5J002262
6	TOYOTA PRADO	JTEBH3FJOOK119170
7	NISSAN	ADNJ840000-E015866

8	TOYOTA PRADO	JTEBY29JX00071632
9	TOYOTA HILUX	AHTFR22G706086221
10	TOYOTA PRADO	JTEBK29J500015616
11	TOYOTA HILUX	NA
12	MITSUBISH L200	MMBJNKB70BD007178
13	TOYOTA HILUX	AHTFR22GX06086231
14	FORD RANGER	MNBBSFE806W518014
15	TOYOTA HILUX	AHTFS8CD401402327
16	MITISHUBISHI	MMBJNKL30GH040605
17	MITISHUBISHI	MMBJNK30GH040596
18	MITISHUBISHI	MMBJNKL30GH038996
19	FORD RANGER	MNBBSFE806W517477
20	FORD RANGER	MNBBSFE806W514531
21	FORD RANGER	MNBBSFE806W514091
22	FORD RANGER	MNBBSFE806W518350
23	FORD RANGER	MNBBSFE806W518703
24	FORD RANGER	MNBBSFE806W516690
25	TOYOTA COROLLA	AHTLC58E603019803
26	NISSAN NAVARA	MNTCB4D23Z0002987
27	NISSAN NAVARA	MNTCB4D23Z0003167
28	NISSAN NAVARA	MNTCBD23Z0002986
29	NISSAN HARD BODY	ADNJ830000-E002295
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
1	Printer	5
2	Printer	5
3	Monitor	5
4	Key board	5

STORES FINDINGS

- i. The store at Headquarters, USMID, Survey and Mapping, NLIC and 22 Ministry Zonal Offices has stationery and consumables. These items are well document in a physical stores book in which receipts and issue outs are recorded.

CASH AND BANK FINDINGS

- i. The cash books and bank accounts maintained at Bank of Uganda which were properly updated and reconciled as at 30th June 2023.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	LANDS, HOUSING & URBAN DEVT. TREASURY SINGLE SUB ACCOUNT	BANK OF UGANDA	000120058000001		0	UGX
2	MOLHUD FOREX TSSA ACCOUNT	BANK OF UGANDA	000120058000003		0	UGX
3	WORLD HABITAT DAY	BANK OF UGANDA	000120088000031	170,531,802	170,531,802	UGX
4	UGANDA SUPPORT TO MUNICIPAL INFRASTRUCTURE DEVELOPMENT [USMID]	BANK OF UGANDA	000120088000055	2,031,568	2,031,568	UGX
5	UGANDA SUPPORT TO MUNICIPAL INFRASTRUCTURE DEVELOPMENT [USMID]	BANK OF UGANDA	000120088400024	201	201	USD
6	ALBERTINE REGION SUSTAINABLE DEVELOPMENT PROJECT - LOCAL ACCESS, PLANNING AND DEVT.	BANK OF UGANDA	000120088000058	520,717	520,717	UGX
7	ALBERTINE REGION SUSTAINABLE DEVELOPMENT PROJECT - LOCAL ACCESS, PLANNING AND DEVT.	BANK OF UGANDA	000120088400028	0.17.00	0.17.00	USD
8	COMPETITIVE AND ENTERPRISE DEVELOPMENT - LAND ADMINISTRATION REFORM	BANK OF UGANDA	000120088000056	1,649,894	1,649,894	UGX
9	COMPETITIVE AND ENTERPRISE DEVELOPMENT - LAND ADMINISTRATION REFORM	BANK OF UGANDA	000120088400025	122	122	USD
10	GIZ SUPPORT TO AU BORDER PROGRAMME	BANK OF UGANDA	000120088000060	64,000	64,000	UGX
11	UNDP SUPPORT TO RESILIENT SYSTEMS FOR PEACE AND SECURITY	BANK OF UGANDA	000120088000061	0	0	UGX
12	COMMUNITY RESILIENCE TO CLIMATIC CHANGE AND DISASTER RISKS IN UGANDA	BANK OF UGANDA	000120088000059	0	0	UGX
13	DEMOCRATIC GOVERNANCE FACILITY GRANT [DGFG]	BANK OF UGANDA	000120088000062	6,463	6,463	UGX
14	DEVELOPMENT INITIATIVE FOR NORTHERN UGANDA [DINU] - MINISTRY OF LANDS, HOUSING AND URBAN DEVELOPMENT	BANK OF UGANDA	000120088000065	61,645,273	61,645,273	UGX

15	IMPLEMENTATION OF THE DEVELOPMENT INITIATIVE FOR NORTHERN UGANDA [DINU] - LAND COMPONENT-USD	BANK OF UGANDA	000120088400030	0	0	USD
16	NATIONAL PHYSICAL PLANNING BOARD	BANK OF UGANDA	000120088000064	12,881,827	12,881,827	UGX
17	READYING UGANDA FOR ACTUALIZATION OF SHARED INFRASTRUCTURE CORRIDORS & PHYSICAL DEVELOPMENT PLANS OPERATION PROJECT	BANK OF UGANDA	000120088000063	0	0	UGX
18	READYING UGANDA FOR ACTUALIZATION OF SHARED INFRASTRUCTURE CORRIDORS & PHYSICAL DEVELOPMENT PLANS OPERATION PROJECT	BANK OF UGANDA	000120088400029	14	14	USD
19	ADDITIONAL FINANCING FOR COPETITIVENESS AND ENTERPRISE DEVELOPMENT PROJ-MLHUD-UGX	BANK OF UGANDA	000120088000066	1,408,591,514	1,408,591,514	UGX
20	ADDITIONAL FINANCING FOR COPETITIVENESS AND ENTERPRISE DEVELOPMENT PROJ-MLHUD-UGX	BANK OF UGANDA	000120088400067	5,627,747,000	5,627,747,000	UGX
21	ADDITIONAL FINANCING FOR COPETITIVENESS AND ENTERPRISE DEVELOPMENT PROJ-MLHUD-UGX	BANK OF BARODA	000120088400032	188,777	188,777	USD
22	ADDITIONAL FINANCING FOR COPETITIVENESS AND ENTERPRISE DEVELOPMENT PROJ-MLHUD-USD		000120088400031	17,246,612	17,246,612	USD

RECOMMENDATIONS

- i. The Ministry should follow up and complete the disposal process for all the items that are due for disposal to avoid further depreciation.
- ii. Assets that are disposed should be retired from the asset register.
- iii. More space should be availed for the store at Headquarters and some Zonal offices upcountry like Mukono, Wakiso and Bukalasa.
- iv. The items for disposal should be kept in a different place from the goods items at the NLIC.

VOTE 013 - MINISTRY OF EDUCATION AND SPORTS

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Proper storage of obsolete items should be sought and their disposal effected. i.e. The old Truck at UCCT	Provide a shade for all assets that are due for disposal	
2	Management should engage a reputable firm to do engraving of the assets Assets that are in the asset register but are not engraved	All assets to should be engraved	
3	Need to load opening balances for Assets and the respective asset registers for FY 2022-23	Need to ensure all the opening balances of assets are loaded	
4	Ensure all the assets in queue new are posted to ensure assets balances are correct	Need to skill officers in charge of assets to do the work effectively	
5	Schools with iron sheets that are dangerous to health i.e. asbestos iron sheets in Rock High school Tororo	Need to fund the schools to remove all the asbestos iron sheets	
6	Need to fund projects to completion that were started by MOES	Constructions funded by MOES are incomplete i.e. Lab at Rock High School	

ASSET FINDINGS

- i. The Ministry of Education and Sports (MoES) is responsible for critical government programmes such as Universal Primary Education (UPE), Universal Post Primary Education and Training (UPPET) as well as sports for enhancing citizens' wellness/health/productivity and the country's image.
- ii. The mandate of the Ministry of Education and Sports (MoES) is: "To provide quality education and Sports services in the country which are constitutional obligations for the Ugandan State and Government."
- iii. The Mission of the MoES is: "To provide for technical support, guide, coordinate, regulate, and promote the delivery of quality education and

sports to all persons in Uganda; for national integration, individual and national development.

- iv. The Vision for MoES is: "Quality Education and Sports for All.
- v. The sector is run on a principle of promoting public and private partnerships at all levels and the private sector has played significant roles in the provision of education services, especially at the post-primary and tertiary education levels.
- vi. According to the Education Sector Strategic Plan (ESSP) 2004 - 2015, the implementation of the UPE policy of free tuition at primary school level since 1997 has had two important effects on enrolment.
- vii. It has increased enrolment of children from poor households and significantly reduced the poverty gap in terms of access to primary education.
- viii. Girls saw a higher increase in enrolment than boys.
- ix. Following the launch of UPE in 1997, enrolment increased from over two million pupils to the current almost eight million. To address challenges of the transition to post-primary education, the UPPET programme was launched in February 2007, making Uganda the first country in Africa to provide free education at this level. Consequently, enrolment grew rapidly.
- x. The government is also concurrently exploring options for revitalization and strengthening Technical and Vocational Education and Training (TVET) to provide demand-driven skills under the encapsulating term of 'Skilling Uganda'
- xi. The assets register was printed from the system but is up to date. However, there were manual updates of Assets that were in queue new to ensure the asset balances are correct.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	1	
2	Land	81.7620	11.16
3	Transport	133	

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
	MINI BUS	UG 2579E
	TRUCK	
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY

STORES FINDINGS

- i. The stores are the Office of Ministry of Education and Sports has stationary and consumables used in Office. The entity needs to avail more adequate storage space for consumables and stationary.
- ii. The ledgers are organized though not regularly updated.

CASH AND BANK FINDINGS

- i. Ministry of Education and Sports maintains fourteen (14) accounts as per summary form, statements, certificates of balances and reconciliations attached hereto.
- ii. We were able to look at the fourteen (14) cash books and bank accounts maintained by the entity in Bank of Uganda and other commercial banks which were properly updated and reconciled. And on each there was a bank certificate as at 30th June 2023
- iii. The team reviewed and verified cash and bank balances as at 30th June 203. This was done by analyzing the reconciliations of cash against bank balances and bank certificates as at 30th June 2023

- iv. The team observed that the accounts were properly reconciled as per the guidelines in respect to the Treasury Instructions, 2017: the include project bank accounts

Table showing accounts reviewed by the board

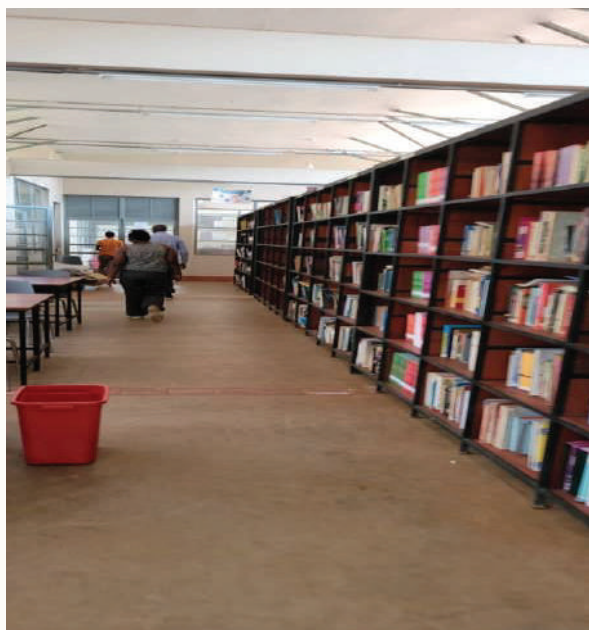
S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1.	Uganda independence scholarship trust fund MoE	BoU	000130088000050	148,817,524	148,817,524	UGX
2.	MoES GLOBAL FUND	BoU	000130088000064	2,226,103,574	2,226,103,574	UGX
3.	Ministry of Education plan for National Statistical Development	BoU	000130088000022	14,631,201	14,631,201	UGX
4.	UNICEF Supported Activities	BoU	000130088000017	75,008,152	75,008,152	UGX
5.	ISDB funds for management of BTVET support project ugx	BoU	000130088000065	831,872,714	831,872,714	UGX
6.	OPEC funds for vocation education training project Phase 11	BoU	000130088000063	11,544,695	11,544,695	UGX
7.	OPEC funds for vocation education training project Phase 11	BoU	000130088000027	97,672.00	97,672.00	USD
8.	OPEC funds for vocation education training project Phase ugx	BoU	000130088000035	719,882,073	719,882,073	UGX
9.	MOES-Uganda Secondary Education Expiation Project (USEEP) Designated Account B	BoU	000130088000030	2,378,634.00	2,378,634.00	USD
10.	MOES-Uganda Secondary Education Expiation Project (USEEP) Designated Account A	BoU	000130088000029	2,816,940.00	2,816,940.00	USD
11.	MOES-Uganda Secondary Education Expiation Project (USEEP) IDA UGX Account 2 Operation	BoU	000130088000071	10,216,405,939	10,216,405,939	UGX
12.	MOES-Uganda Secondary Education Expiation Project (USEEP) IDA ugx Account 1 Operations	BoU	000130088000070	10,427,397,874	10,427,397,874	UGX

13.	Support to Uganda Teacher and School effectiveness project (UTSEP) DESIGNATED Account B	BoU	000130088000023	7,746.45	7,746.45	USD
14.	Albertine region sustainable development project (ARSDP)	BoU	000130088000051	8,947,041	8,947,041	UGX
15.	Albertine region sustainable Development Project (ARSDP)	BoU	000130088000022	0.98	0.98	USD
16.	Support to killing Uganda strategy Project/SSUSP	BoU	000130088000053	81,662,436	81,662,436	UGX
17.	Support to killing Uganda strategy Project/SSUSP	BoU	000130089780004	119.83	119.83	EUR
18.	Uganda skills Development project	BoU	000130088400024	210,526.88	210,526.88	USD
19.	Ministry of Education and sports Education Symposium	BoU	000130088000069	1,489,659,865	1,489,659,865	UGX
20.	Uganda skills Development project	BoU	000130088000052	364,757	364,757	UGX
21.	Education policy review commission	BoU	000130088000068	4,322,389,847	4,322,389,847	UGX
22.	Energy for Rural transformation III-IDA	BoU	000130088000054	8,872,593	8,872,593	UGX
23.	OPEC funds for vocation education training project-UGX	BoU	000130088000035	1,275,669,688	1,275,669,688	UGX
24.	Support Uganda teacher and school effectiveness project (UTSEP)-MoES GPE Account 1	BoU	000130088000048	17,858,356	17,858,356	UGX
25.	Support Uganda teacher and school effectiveness project (UTSEP)-MoES GPE Account 2	BoU	000130088000049	204,513,901	204,513,901	UGX
26.	Support Uganda teacher and school effectiveness project (UTSEP)-designated Account A	BoU	000130088000020	17,672.01	17,672.01	UGX

RECOMMENDATION

- i. Proper storage of obsolete items should be sought and their disposal effected. i.e. The old Truck at UCCT
- ii. Management should engage a reputable firm to do engraving of the assets
- iii. Assets that are in the asset register but are not engraved
- iv. Need to load opening balances for Assets and the respective asset registers for FY 2022-23
- v. Ensure all the assets in queue new are posted to ensure assets balances are correct
- vi. Schools with iron sheets that are dangerous to health i.e. asbestos iron sheets in Rock High school Tororo
- vii. Need to fund projects to completion that were started by MOES
- viii. None disposal of assets that are with various Government training institutions i.e Truck at UCCT
- ix. None submission of BoS report for previous FY 2021-22

PICTORIALS



**Library at Kaliro NTC
buildings at Kaliro NTC**



Library



**Kaliro NTC Bus
disposal – UCC-Tororo**



Truck in a state of



**Abandoned school structure due to the
laboratory at Rock HS
falling ceiling to avoid damage
to students- Rock High school – Tororo**



Incomplete school



LAF: LM/59068-28-18

THE REPUBLIC OF UGANDA
REGISTRATION OF TITLES ACT

Certificate of Title

FREEHOLD REGISTER, VOLUME JJA659 FOLIO 16
DESCRIPTION OF LAND

ALL THAT piece of land delineated and edged red on the deed plan hereto annexed containing the following area or thereabouts and situated as follows:

Area	County	District
81.7620 hectares	Bulamogi	Kaliro

and known as: **Plot 21, Block 15 at NATWANA**

OWNERSHIP

Date, Time, Instrument No.
17/11/2021
11:17 AM
JJA-00026625

Name and Address of Owner
NATIONAL TEACHERS COLLEGE KALIRO of P.O Box 65, KALIRO

Signature of Registrar
[Signature]
Registrar of Titles

Is/are now the owner/s of an estate in fee simple in the land above described subject to the conditions and incumbrances herein after set out.

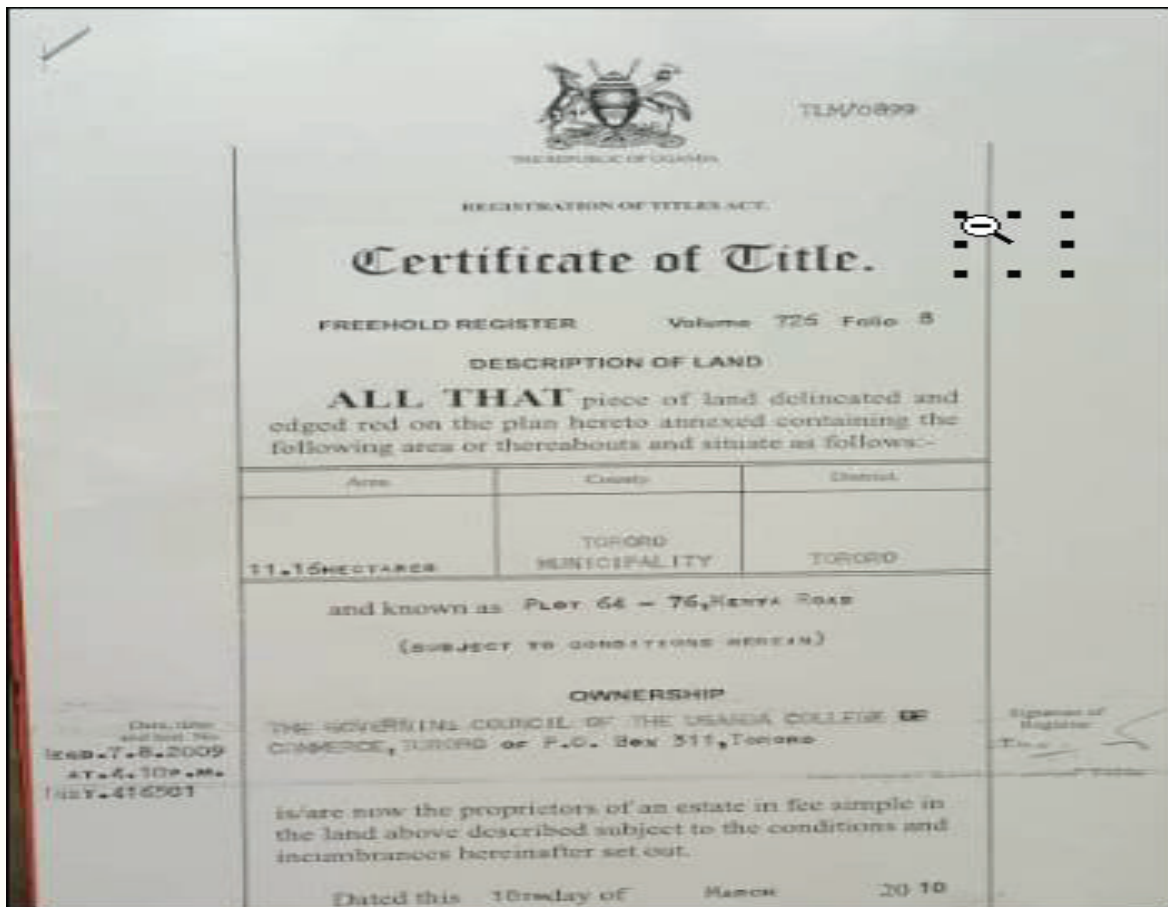
Dated this 22nd day of November 2021

Owner's Copy

[Signature]
Registrar of Titles

JJA00053411

copy of the Kaliro NTC land title



Copy of Land title for UCC- Tororo



Store display at MOES



VOTE 014 - MINISTRY OF HEALTH

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Remove expired drugs re-agents and other items especially donated COVID items from stores	Distribution of COVID items is still ongoing	
2	Repair or disposal of donated vehicles that already had high mileage	Disposal process is ongoing	
3	Ensure regular stock taking	This has been executed at least quarterly at the Headquarters, Butabika monthly	
4	Engrave all assets	Substantial number of assets have been engraved	
5	Completely update register with all asset categories and required information like costs and dates of purchase as guided by accountant general in the MFG 2020	Asset register was updated except land	
6	Title all untitled land	Ministry of Internal Affairs on matters of land on Plot 2-4 Lourdel road is also ongoing	
7	Dispose of items recommended for disposal	A team was constituted to carry out the board of survey for disposal	
8	Review dormant account	The dormant account was closed	
9	Rebuild broken wall fence	A temporary fence was constructed	
10	Put ladders at Wabigalo for easy access of stores	Ladders were put in place	

ASSET FINDINGS

- i. The Ministry has a Centralized Asset Register that is maintained at the Headquarters. The register was updated and assets submitted for upload onto the IFMS-system.
- ii. Transport equipment without log books: there are vehicles donated without log books by various donors like Global Fund likewise the Ministry equally donates to other entities but retains the log books.
- iii. Double counting: by both Ministry of Health and the receiving government entity. The same challenge is observed in other Asset Categories like medical Equipment and Lab Equipment.

- iv. Among the assets inspected by the team were vehicles that had been identified for disposal. (List attached)
- v. The Ministry of Internal Affairs titled land on Plot 2-4 Lourdel road Kampala on 16th June 2022 basing on the records obtained from Uganda Land Commission and yet Ministry of Health has similar interest on the same property which houses the National Tuberculosis and Leprosy Project (NTLP) and National Chemotherapy Research Institute (NCRI).
- vi. The process of titling the Ministry of Health Headquarters land is still ongoing.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S 2022/2023
1	Building		54,665,297,371
2	Land		538,787,550
3	Transport		75,168,053
4	ICT Equipment		86,079,339
5	Medical Equipment		64,795,104,113
6	Other Machinery		18,982,222,234
7	Furniture		319,186,361

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY

STORES FINDINGS

The Ministry of Health headquarters on Plot 6, Lourdel Road, Wandegeya. The entity has stores at Wandegeya, Butabika and Wabigalo. All stores were visited and below are the findings.

Headquarters

- i. The inventory has stock cards stacked to them and these are regularly updated.
- ii. The stores were inspected and were found to be clean and well organized. However, the store shelves are not labeled. This makes it hard to identify the items easily.
- iii. The interiors of both the mechanical store and general stores were in good condition.
- iv. The stores are well equipped with fire extinguishers and water hydrants in case of a fire outbreak.
- v. The store's manager is knowledgeable on stock taking and inventory management.

Wabigalo Stores: This mainly stores medical equipment and is a central point for items for disposal

- i. The store's manager needs a refresher training on inventory management and stores keeping.
- ii. The stores need proper labelling of shelves to make identification of items convenient.
- iii. The stores have spare parts that are old and out-of-date. Most spare parts need to be assessed for functionality and or obsolescence.
- iv. The space at the stores is sufficient however there's need for better storage of documentation/records to ensure availability for reference purposes.
- v. The team observed that the stores had several expired drugs that needed to be disposed of.

- vi. The items in the storage containers need to be assessed of their worth and those that are damaged need to be disposed of.
- vii. The Wabigalo stores are a central point for items due for disposal.

Butabika Stores: This mainly houses Medical Laboratories and cold rooms. Assets or inventory kept here are reagents used in the laboratory and vaccines.

- i. The stores are clean and organized and the staff is friendly.
- ii. At the time of the exercise there were expired drugs that needed to be disposed of.
- iii. During the verification period, the entity had just received brand new motorcycles from Global Fund. The entity had also made purchases of vehicle tyres (The pictures are attached).

CASH AND BANK FINDINGS

Ministry of Health maintained 61 bank accounts whose cash and bank balances were properly reconciled as per attached Treasury Forms, copies of bank statements and certificates of bank balances.

All cash counts were duly surveyed and imprest accountability forms were completed at departmental level. Below is the list of the accounts that were verified by the board;

Table showing accounts reviewed by the board

S/N	Bank Name	Account	Bank Name	Account Number	Bank Balance At 30 June 2022	Cashbook Balance At 30 June 2022	CUR
1	Gavi Global Fund		BOU	000140088000006	17,418,760,297.00	17,418,760,297.00	UGX
2	Gavi Global Fund		BOU	000140088000002	1,039.60	1,039.60	USD
3	Strengthen of Dist MCH/FP		BOU	000140088000013	108,629,082.00	108,629,082.00	UGX
4	UNICEF		BOU	000140088000014	133,100,393.00	133,100,393.00	UGX
5	Ministry of Health-WHO		BOU	000140088000020	256,037,473.00	256,037,473.00	UGX
6	National Onchocerciasis Control Programme		BOU	000140088000063	135,127.00	135,127.00	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance At 30 June 2022	Cashbook Balance At 30 June 2022	CUR
7	Uganda Global Fund to Fight AIDS, Tuberculosis and Malaria Programme (UGFATMP)	BOU	000140088000037	191,728,758.00	191,728,758.00	UGX
8	MOH-Uganda Sanitation Fund	BOU	000140088400027	0.24	0.24	USD
9	Health Systems Strengthening Project	BOU	000140088000064	29,340,620.00	29,340,620.00	UGX
10	Uganda Health Systems Strengthening project	BOU	000140088400021	0.65	0.65	USD
11	NTP/Global Fund	BOU	000140088000058	259,353,712.00	259,353,712.00	UGX
12	Italian Support to the Strengthening for Karamoja region-MOH	BOU	000140089780001	530,266.59	504,020.36	EUR
13	NTP/Global Fund-Ministry of Health	BOU	000140088400025	710,153.23	710,153.23	USD
14	East African Public Health Laboratories Networking Project-MOH	BOU	000140088000073	0.00	0.00	UGX
15	East African Public Health Laboratories Networking Project	BOU	000140088400022	2.92	2.92	USD
16	HSS Global Fund Ministry of Health	BOU	000140088400028	0.09	0.09	USD
17	HSS Global Fund Ministry of Health	BOU	000140088000090	0.00	0.00	UGX
18	MOH-Uganda Sanitation Fund	BOU	000140088000073	0.00	0.00	UGX
19	Network on Medical Plants and Traditional Medicines	BOU	000140088400013	9.95	9.95	USD
20	Institutional Capacity Building Project II	BOU	000140089780004	0.00	0.00	EUR
21	Institutional Capacity Building Project II	BOU	000140088000093	0.00	0.00	UGX
22	Uganda Reproductive Maternal and Child Health Services	BOU	000140088400041	10,897,875.87	10,897,875.87	USD

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance At 30 June 2022	Cashbook Balance At 30 June 2022	CUR
	Improvement Project					
23	Uganda Reproductive Maternal and Child Health Services Improvement Project	BOU	000140088000094	5,473,867,911.00	5,473,867,911.00	UGX
24	MOH-SNRL/NTLP	BOU	000140088400040	49.13	49.13	USD
25	Rehabilitation and Expansion of Kayunga and Yumbe Hospitals Operational Account	BOU	000140088000092	441,898.00	441,898.00	UGX
26	Rehabilitation and Expansion of Kayunga and Yumbe Hospitals Project	BOU	000140088400039	6.96	6.96	USD
27	Uganda Reproductive Health Voucher Project	BOU	000140088400034	0.00	0.00	USD
28	STD/ACP STII	BOU	000140088000007	4,533,454,823.00	4,533,454,823.00	UGX
29	Uganda Reproductive Health Voucher Project	BOU	000140088000088	0.00	0.00	UGX
30	Uganda COVID-19 Response and Emergency Preparedness Project	BOU	000140088400046	155,332.56	155,332.56	USD
31	Uganda COVID-19 Response and Emergency Preparedness Project-IDA Grant	BOU	000140088400047	3,180,673.62	3,180,673.62	USD
32	Uganda COVID-19 Response and Emergency Preparedness Project-GFF Grant	BOU	000140088400048	767,940.00	767,940.00	USD
33	Uganda COVID-19 Response and Emergency Preparedness Project	BOU	000140088000104	9,023,974,240	9,023,974,240	UGX
34	Uganda COVID-19 Response and Emergency Preparedness Project-IDA Grant	BOU	000140088000107	2,102,603,151.00	2,102,603,151.00	UGX

S/N	Bank Name	Account	Bank Name	Account Number	Bank Balance At 30 June 2022	Cashbook Balance At 30 June 2022	CUR
35	Uganda COVID-19 Response and Emergency Preparedness Project-GFF Grant		BOU	000140088000108	1,295,332,645.00	1,295,332,645.00	UGX
36	SRL/NTRL-Ministry of Health		BOU	000140088000103	659,464,861.00	659,464,861.00	UGX
37	MOH Contingencies Fund		BOU	000140088000102	347,858,269.00	347,858,269.00	UGX
38	Uganda Reproductive Maternal and Child Health Services Improvement Proj-SIDA		BOU	000140088000101	11,358,170,502.00	11,358,170,502.00	UGX
39	Uganda Reproductive Maternal and Child Health Services Improvement Proj-SIDA		BOU	000140088400045	2,955,139.50	2,955,139.50	USD
40	Uganda Reproductive Maternal and Child Health Services Improvement Project-Grant		BOU	000140088400042	1,117,120.79	1,117,120.79	USD
41	Uganda Reproductive Maternal and Child Health Services Improvement Project-Grant		BOU	000140088000095	4,887,045,496.00	4,887,045,496.00	UGX
42	MOH ERT III-GEF-UGX		BOU	000140088000097	261,454,320.00	261,454,320.00	UGX
43	MOH ERT III-GEF		BOU	000140088400044	46.20	46.20	USD
44	Uganda-Spain Debt Swap Project for Health Sector		BOU	000140088400035	451,791.63	451,791.63	USD
45	Health-NTR		BOU	000140168000001	0.00	0.00	UGX
46	MOH-SNRL/NTLP Global Fund		BOU	000140088400036	32,880.75	32,880.75	USD
47	MOH-SNRL/NTLP Global Fund		BOU	000140088000091	55,366,236.00	55,366,236.00	UGX
48	MOH-MCP/NFM Global Fund		BOU	000140088400038	5,326,907.83	5,326,907.83	USD
49	Ministry of Health Mental Health Care Project		BOU	000140088000080	165,158,591.00	165,158,591.00	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance At 30 June 2022	Cashbook Balance At 30 June 2022	CUR
50	Institutional Support for the PNFP Health Sub-Sector	BOU	000140088000083	0.00	0.00	UGX
51	Institutional Support for the PNFP Health Sub-Sector	BOU	000140089780002	0.00	0.00	EUR
52	MOH Planning Leadership & Management Project	BOU	000140089780006	0.00	0.00	EUR
53	MOH Planning Leadership & Management Project	BOU	000140088000100	0.00	0.00	UGX
54	MOH/CDC-HIV-AIDS	BOU	000140088000028	1,436,399,296.00	1,357,500,155.00	UGX
55	Uganda Ministry of Health AIDS Contr	BOU	000140088400010	281.18	281.18	USD
56	STD/ACP ST II-Ministry of Health	BOU	000140088400023	8,475,086.38	8,475,086.38	USD
57	Malaria Control Prog.	BOU	000140088000016	11,405,914,216.00	11,405,914,216.00	UGX
58	Ministry of Health Emergency Funds	BOU	000140088000098	1,189,458,787.00	1,189,458,787.00	UGX
59	Institutional Support For The PNFP Health Sub Sector	BOU	000140089780002	0.00	0.00	UGX
60	MOH Uganda Sanitation Fund	BOU	000140088000074	988,594.00	988,594.00	UGX

RECOMMENDATIONS

- i. Ensure timely update and reconciliation of books of accounts.
- ii. All Laboratory and medical supplies shelf life should be taken note of for control & management.
- iii. Ensure proper labelling of shelves at both Wabigalo and Butabika stores.
- iv. Donate /distribute all items previously purchased for donations.
- v. Retire all donated Assets from their main Asset register to avoid double-counting of Assets.
- vi. Dispose of all items recommended for disposal.
- vii. Make use of the GoU Asset Accounting Policies and Guidelines (AAPG) for guidance in accounting treatment of assets
- viii. The Ministry should continue to dialogue with Ministry of Internal Affairs on how to claim the land that was titled by them.

PICTORIALS

Stores

Butabiika



Wabigalo





Disposals



Some of the new assets



VOTE 015 - MINISTRY OF TRADE, INDUSTRY AND CO-OPERATIVES

VOTE 016 - MINISTRY OF WORKS AND TRANSPORT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	There is need to be boarded off because of the high cost of repairs and continued breakdown		More effort is needed
2	There is need for recruitment and appointment of staffs to manage stores especially at Soroti flying school		Action must be taken
3	Increase in the budget allowance for the regional workshops to be able to carry out the necessary repairs on the equipment		Action must be taken
4	Recommend that all regional workshops be enrolled on accounting software		Action must be taken
5	Enrollment on inventory management system as opposed to the manual system		Action must be taken

ASSET FINDINGS

- i. The ministry has a centralized Asset register but it is not up to date. The regional office assets are not reflected in the General register.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		
2	Land		
3	Transport		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	Desk Wooden	1
2	Chair wooden	1
3	Curtain boxes	1
4	Desks wooden	1
5	Desk Frames	1
6	Desk tops	1
7	Notice Board	1
8	Visitors chair 4-seater	4
9	Table workstation	1
10	Chairs Assorted	1
11	Counter frame	1
12	Table tops	1
13	Sofa sets	1

STORES FINDINGS

- i. The Ministry of works and transport has a number of stores across the country and at the headquarters.

Head office

- i. The stock cards reconcile with the physical stock.
- ii. The stores are neat and well organized.
- iii. The mechanical yard is well equipped and fully functional.
- iv. All Bos forms were filled and submitted on time

MV Kalangala

- i. The area was neat and well taken care of.
- ii. The equipment is well managed and regularly serviced

Kireka workshop

- i. The stores accessed by the team were clean and organized

Gulu mechanical workshop

- i. The ledgers reconcile with the physical stock.

- ii. Stock taking is done quarterly, however it is discovered that the entity has a number of very old assets that were looted for disposal and have not been taken. Some of the items have been put on sale but have failed to get any buyers.
- iii. Equipment like trucks and graders bought between 1992 and 2015 have no book values.
- iv. Assets acquired before 1st July 2022 at regional level are not reflected in the central registrar.
- v. Records are kept manually. If a computer can be provided at the station it would ease record keeping.

East African Civil Aviation Academy (Soroti flying school)

- i. The director of the school was not at the station at the time of the survey
- ii. There was no dully appointed stores and inventory Manager in place, and this schedule was being handled by a cleaner who was not able to confirm the inventor information's that was provided
- iii. The aircrafts spare parts store was well maintained and organized. However, the officer in charge declined to provide any information of the system

Mbale Mt. Elgon labor Based Training Center.

- i. The stores have ledgers stock cards and movement of items in the store is properly recorded.
- ii. The store's manager records inventory movement on an excel sheet. At the time of the survey the data stock balances were reconciling with the physical stock.
- iii. The records have no values making it hard to trace closing balances.

Mbarara Regional workshop

- i. Store is neatly organized.
- ii. The store cards reconcile with physical stock.
- iii. The entity has a very busy store and one store manager who sometimes gets overwhelmed.

- iv. The store manager maintains stock cards but they are not efficient because of the many transactions that happen on a daily basis.
- v. The records have no values making it hard to trace closing balances.
- vi. Record are kept manually. A computer provided at the station would ease book keeping.

Jinja-Bugembe regional work shop

- i. All stores were organized.
- ii. The store manager availed the ledgers making it easy to ascertain stock balances.
- iii. The machinery and equipment in the yard are well maintained.
- iv. The workshop had several items recommended for disposal.

CASH AND BANK FINDINGS

- i. The board conducted a survey on the cash balances for the 12 accounts held by the ministry of works and transport together with their cash books.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Mbarara Regional Mechanical Workshop	HOUSING FINANCE	500119627	2224562783	2224562783	UGX
2	Bugembe Regional Mechanical Workshop	HOUSING FINANCE	1600108843	417838279	417838279	UGX
3	Mt Elgon Labour Based Training Centre	HOUSING FINANCE	90300010857804	8528418114	8528418114	UGX
4	Gulu Regional Mechanical Workshop	HOUSING FINANCE	9030006288072	109669	109669	UGX
5	East African Civil Aviation Academy	HOUSING FINANCE	9030005797054	591094685	591094685	UGX
6	East African Civil Aviation Academy	HOUSING FINANCE	9030002915404	26566	26566	USD
7	Central Regional Mechanical Workshop	HOUSING FINANCE	600123739	221994887	221994887	UGX
8	Great Lakes Trade Facilitation Project	HOUSING FINANCE	160088400012	0	0	USD
9	Multinational Lake Victoria	BANK OF UGANDA	160088400013	15	15	USD

	Maritime Communication Transport Project					
10	Development Initiative of Northern Uganda	BANK OF UGANDA	160088000041	97771	97771	UGX
11	MoWT DRC-Roads	BANK OF UGANDA	160088000043	5969269999	5969269999	UGX
12	Gulu Regional Mechanical Workshop	HOUSING FINANCE	1400149128	457609	457609	UGX

RECOMMENDATIONS

- i. The ministry has many broken down road equipment that was supplied from China. These need to be boarded off because of the high costs of repair and continued break downs.
- ii. There is need for recruitment or appointment of staff to manager stores, especially at the Soroti flying school.
- iii. Increase in budget allocation for the regional workshops to be able to carry out the necessary repairs on the road equipment machinery.
- iv. Dispose of items that are due for disposal. For the assets that are not taken during the disposal process, ensure that all methods under the PPDA Act are considered.
- v. We recommend that all regional workshops be enrolled on accounting software to automate all their accounting as opposed to the use of manual systems.
- vi. We also recommend enrollment on inventory management system as opposed to the manual systems.
- vii. Asset registers at the regional workshops need to be consolidated so that the ministry has one overall asset register which would be differentiated by Location.
- viii. There is need for more storage space at the head office.

VOTE 017 - MINISTRY OF ENERGY AND MINERAL DEVELOPMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The ministry should keep up with proper record keeping and timely reconciliations of books of accounts	The ministry kept proper records of stores and books of Accounts	
2	Issuance of receipt of inventory should follow the perpetual method of stock management	Records well posted, there were no back logs	
3	Management should ensure that information on buildings owned by the ministry is ascertained and hence updated in the asset register		

ASSET FINDINGS

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		
2	Land		
3	Transport		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG NO/TAG NO
1	Jet Man Generator	Tullow
2	Photocopier Kyocera 8000I S/N; N4Q2300666	PEPD-RF-E292
3	Hp Color LaserJet Printer 5000DN	PEPD-AD-04C
4	Dell 7700HD Projector	PEPD
5	Hp Color LaserJet Printer 5000DN S/N; JP1NB37746	Pepd-DC-E227
6	Hp Color LaserJet 5500DN Printer	TUO/PHC/006

	S/N; Q3714A	
7	Hp Scanjet Scanner G3110	SMOGP-00027
8	Hp Scanjet Scanner G3110	SMOGP-000
9	43" LG Flat Screen S/N; 109EGQMOP436	PEPD-AD-
10	43" SAMSUNG S/N;	PEPD-AD-E267
11	84" LG Flat Screen	EMD-DOP-TV-0002
12	Metallic Grey Cabinet	
13	Bruhumm Water Dispensers 3 pcs	
14	Flat Bed Scanner s/n;90381140	PEPD-DC-E238
15	1pad Air with WiFi	PEPD-IPAD-0015
16	1pad Air with WiFi	PEPD-IPAD-0008
17	1pad Air with WIFI	PEPD-IPAD-0007
18	1pad Air with WIFI	PEPD-IPAD-0005
19	PAPER SHLEDDER S/N; CC0940100600027	SMOGP-0052
20	ECOSYS FS-4020 DN BLACK PRINTER	
21	HP COLOR LASER JET 1815 DN	S/N C6JBD91
22	Double cabin UG0321 K	
23	Cabinet 2 door metallic	
24	Office tables 3 pcs	
25	Medium punching machines 3 pcs	
26	Uniports 3 PCS	
27	Searching machine	
28	Boiler 50 litres 2 pcs	
29	Food warmers 2 pcs	
30	Medium micro wave	
31	Small fridge	
32	Windows with gurglers	
33	Nissan saloon car	UAS 406L
34	LG washing machine s/n; 104kwju80788	EAI-EH03-12-9000123
35	LG combo washer dryer S/N;102KWX00041	EAI-EH05-11-9000061
36	LG Washing machine S/N; 102KWV000039	EAI-EH03-11-9000258
37	LG Washing machine S/N;005KWMK00019	EHO6-12-9000168
38	Ariston Washing Machine S/N; 102085144	EAI-EH03-12-9000077
39	Lg Combo-Washer& Dryer 206KWCF5G547	EAI-EH05-190000159
40	Lg Combo-Washer &Dryer S/N; 102KWAT0008	EAI-EH08-11-9000029
41	Lg Combo-Washer &Dryer S/N; 104KWZH9K949	EAI-EHO5-129000169

42	Lg Combo-Washer & Dryer S/N; 102KWFN00035	EAI-EH05-13-9000218
43	Lg Combo-Washer & Dryer S/N; 206KWW25G537	EAI-EH05-12-9000130
44	Lg Combo-Washer & Dryer S/N; 102KWVQ00183	EAI-EH03-15-9000270
45	Lg Combo-Washer & Dryer S/N; 005196117	EAI-EH05-13-9000218
46	Lg Washing Machine 101KWJV00028	EAI-EH05-13-9000194
47	Lg Combo Washer & Dryer S/N; 102KWTA00001	EAI-EH05-12-9000179
48	LG Dryer S/N; 101KWJU00004	EAI-EH04-119000066
49	Ariston Dryer S/N; 104KWCFA1366	EAI-EH04-11-9000062
50	Ariston Cooker-Gas burner	EAI-EH06-11-9000049
51	Ariston Cooker-Electrical & Gas	AEI-EH06-12-9000157
52	Ariston Cooker S/N; 104183564	EAI-EH06-15-9000126
53	Elba Cooker-Electrical and Gas S/N; 926170020	EAI-EH06-11-9000022
54	Lg Cooker Electrical And gas S/N; 10223009738525960000	EAI-EH06-12-9000107
55	Ariston Cooker, Electrical & Gas S/N; 205180007	EAI-EH06-13-9000203
56	Ariston Cooker S/N; 122220053	EAI-EH06-12-9000057
57	Double Cabin Pickup UG0305K	
58	LG Cooker Electrical & Gas S/N; 010130096	EAI-EH06-12-9000057
59	LG Dish Washer s/n; 102KWCF00043	EAI-EH06-12-9000260
60	LG Dish Washer s/n; 102KWQW00044	EAI-EH08-12-9000127
61	LG Dish Washer s/n; 204KWDJ5B082	EAI-EH08-13-9000221
62	LG Dish Washer s/n; 102KWYP00042	EAI-EH08-11-9000052
63	LG Dish Washer s/n; 102KWTA00049	EAI-EH08-12-9000032
64	LG Dish Washer s/n; 204KWYP5B074	EAI-EH08-12-9000067
65	LG Dish Washer s/n; 111KWRE72134	EAI-EH08-15-9000282
66	LG Dish Washer s/n; 204KWQW5B076	EAI-EH08-14-9000231
67	LG Dish Washer s/n; 204KWPV5B072	EAI-EH08-12-9000184
68	LG Dish Washer s/n; 204KWXD5B090	EAI-EH02-13-9000206
69	LG Dish Washer S/N; 111KWPV72136	EAI-EH08-12-9000081
70	LG Dish Washer S/N; 204KWTA5B081	EAI-EH08-13-9000220
71	LG Dish Washer S/N; 102KWMK00051	EAI-EH08-12-9000122

72	LG Dish Washer S/N; 102KWEL00052	EAI-EH05-11-9000064
73	LG Dish Washer S/N; 111KWHX72137	EAI-EH06-15-9000264
74	LG Fridge Single Door S/N; 5308PRKX017325	EAI-EH01-15-9000266
75	LG Fridge Single Door S/N;103PRWH053825	EAI-EH01-12-9000161
76	LG Fridge Single Door S/N; 103KRPBY2P389	EAI-EH01-13-9000223
77	LG Fridge Single Door S/N; 105KRBY2P389	EAI-EH01-11-9000063
78	LG Fridge Single Door S/N; 101PRQTO38460	EAI—EH01-12-9000129
79	SAFE BOXES 20 PCS	N/A
80	CABINETS 4 PCS	N/A
81	DRAWERS 9 PCS	N/A
82	PAPER SHLEDDERS 3PCS	N/A
83	COOLING FANS 12 PCS	N/A
84	DSTV DECODERS 10 PCS	N/A
85	COFFEE TABLE	N/A
86	CHEST DRAWER MAHOGANY	N/A
87	MATRESS 5*6	N/A
88	MAHOGANY TABLE	N/A
89	DSTV DISHES 3 PCS	N/A
90	KETTLES 5 PCS	N/A
91	BOARDROOM CHAIRS 112 PCS	N/A
92	OFFICE CHAIRS 50 PCS	N/A
93	SMALL SIZED DUSTBINS 156 PCS	N/A
94	INVERTORS 2 PCS	N/A
95	UPS 5PCS	N/A
96	WATER DESPENSERS 5PCS	N/A
97	SWITCHES 3PC	N/A
98	CURTAINS 2PCS	N/A
99	FUSER KITS 8PCS	N/A
100	WOODEN CUPBOARD FOR CUPS	N/A
101	AIR CONDITIONERS 10PCS	N/A
102	HP COLOR LASER JET PEPD-CT-059	N/A
103	DELL MONITOR PEDPD-DC-E243C	N/A
104	HP LASERJET SCANNER G3110 SMOG-00024	N/A
105	ARISTON COOKER EAI-EH06-13-9000219	N/A
106	Double Cabin Pickup UG0306K	

107	MOTOR VEHICLES, (39 PIECES)	
108	Nissan, Pick-up, 2006, UG0133K	Engine no: ZD30-078363K Chassis no: ADNJ860000-E001224
109	Nissan, Pick-up, 2007, UG0168K	Engine no: ZD30-112358K Chassis no: ADNJ860000-E001719
110	Nissan Patrol, S/W 2009, UG0202K	Engine no: TD42-209540 Chassis no: JNITCSY61Z0573046
111	Nissan Patrol, S/W,2009, UG0203K	Engine no: TD42-209578 Chassis no: JNITCSY61Z0573053
112	Ford Ranger, Pick-up, 2009, UG0205K	Engine no: WLAT1114124 Chassis no: MNBUSFE40AW821700
113	Ford Ranger, Pick-up, 2009, UG0206K	Engine no: WLAT1116281 Chassis no: MNBUSFE40AW822975
114	Ford Ranger, Pick-up, 2009, UG0208K	Engine no: WLAT1123258 Chassis no: MNBUSFE40AW827
115	Ford Ranger, Pick-up, 2009, UG0209K	Engine no: WLAT1123241 Chassis no: MNBUSFE40AW827217
116	Nissan, Pick-up, 2010, UG0216K	Engine no: ZD30-223427K Chassis no: ADNJ860000-E003814
117	Toyota Hilux, d/c pick-up, 2011, UG0230K	Engine no: IKD-5365243 Chassis no: AHTFZ29G509061550
118	Toyota Hilux, Pick-up, 2011, UG0232K	Engine no: IKD-5368903 Chassis no: AHTFZ29G709061775
119	Ford Ranger, Pick-up, 2011, UG0234K	Engine no: WLAT1279933 Chassis no: AFATXXMJ2TBY16886
120	Ford Ranger, Pick-up, 2011, UG0236K	Engine no: WLAT1277875 Chassis no: AFATXXMJ2TBY16885
121	Mitsubishi L 200, Pick-up S/ cabin ,2018, UBJ 894L	Engine no:4D56UAU0977 Chassis no: MMBENKL30JH050785
122	Nissan (UAL665R), D/C, 2008, UG0253K	Engine no: QD32-264587 Chassis no: ADNJ830000-E001841
123	Nissan, D/C, 2008, UG0261K	Engine no: QD32-270691 Chassis no: ADNJ830000-E002426
124	Toyota Land cruiser, S/W, 2012, UG0265K	Engine no: IKD5976359 Chassis no: AHTFZ29GX09090784
125	M/C, Motor/cycle, 2011, UG0239K,	Engine no: BFIDB1037596 Chassis no: MD625RF15B1D38498
126	Honda, M/C, 2013, UG0272K	Engine no: WH156FM1211G70378 Chassis no: LWBPCJIF8B1021230
127	Honda, M/C, 2013, UG0273K	Engine no: WH156FM1211B75030 Chassis no: LWBPCJIF9B1013475
128	Bashan, M/C, 2013, UG0279K	Engine no: 157FM1-13A00207 Chassis no: LHJYCJLA3DB400746
129	Bashan, M/C, 2013, UG0280K	Engine no: 157FM1-13A00258 Chassis no: LHJYCJLA0DB400784
130	Bashan, M/C, 2013, UG0281K	Engine no: 157FM1-13A00243 Chassis no: LHJYCJLA1DB400728
131	Bashan, M/C, 2013, UG0282K,	Engine no: 157FM1-13A00232 Chassis no:

		LHJYCJLA6DB400787
132	Bashan, M/C, 2013, UG0283K	Engine no: 157FM1-13A00238 Chassis no: LHJYCJLA4DB400786
133	Bashan, M/C, 2013, UG0284K	Engine no: 157FM1-13A00216 Chassis no: LHJYCJLA1DB400759
134	Bashan, M/C, 2013, UG0285K,	Engine no: 157FM1-13A00249 Chassis no: LHJYVJLA8DB400743
135	Bashan, M/C, 2013, UG0286K	Engine no: 157FM1-13A00229 Chassis no: LHJYCJLA0DB400753
136	Bashan, M/C, 2013, UG0287K	Engine no: 157FM1-13A00262 Chassis no: LHJYCJLA3DB400729
137	Bashan, M/C, 2013, UG0288K	Engine no: 157FM1-13A00237 Chassis no: LHJYCJLA5DB4007641
138	Bashan, M/C	-
139	Ford Ranger, Pick-up, 2015, UG0291K	Engine no: PF2HPFK52128 Chassis no: 6FPPXXMJ2PFK52128
140	Toyota Lexus, S/W, 2004, UG0308K	Engine no:2UZ-FE5086105 Chassis no: UZJ100-0143367
141	Bashan, M/C, 2015, UG0343K,	Engine no: 157FM115A00692
142	Bashan, M/C, 2015, UG0344K	Engine no:157FM115A000670 Chassis no: LHJYCJLA8FB401622
143	Bashan, M/C, 2015,	Engine no: 157FM115A00673 Chassis no: LHJYCJLA6FB401621
144	Toyota L/C, S/W, 2015, UG0346K	Engine no: IHZO844606 Chassis no: JTERB71J200083833
145	Chevrolet, S/W, 2016, UG0351K	Engine no: FX3G170461184 Chassis no: MMM156MKOHH640030
146	D/C,2016, UG 0357K	Engine no: QJ2HPGD8514 Chassis: 6FPPXXMJ2PGD85154

STORES FINDINGS

The entity has one major store at the headquarters & two old other containers, the store is fairly arranged with very limited space for storage of items. The stores records are properly reconciled and updated on a quarterly basis. The Civil Service College maintains two stores. The National Record Centre and Archives does not maintain any inventory.

- i. The Store has an electrical board part of the building. There is a risk in the event there was a fire circuit.
- ii. There is a water pipe in the upper left corner of the store that is a risk in the event that the pipe broke and stationery would get wet and spoilt.
- iii. There is inadequate storage space for stationery.
- iv. There are many obsolete items in containers at the Headquarters, Civil Service College and at the National Archives.
- v. The storage of items pending boarding off at headquarters is lacking.
- vi. There are unserviceable motor vehicles parked at both the Headquarters and the National Archives.
- vii. There is need to declutter or dispose of the old pension records from the containers at the Headquarters.
- viii. The entity's historical Asset data has not yet been uploaded onto the system.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance At 30 June 2023	Cashbook Balance At 30 June 2023	CUR
1	Ministry of Energy and Mineral Development-Energy Fund	BOU	000170088000003	00	00	UGX
2	Ministry of Energy and Mineral Development-Forex		000170088400003	00	00	UGX
3	Mineral Royalties Sharing Fund	BOU	000170148000002	1,361,800,099	1,361,800,099	UGX
4	Rural Electrification Agency/Forex/Transfer	BOU	000170088000002	00	00	UGX
5	National Seismological Network/MEMD	BOU	000170088000027	3,907,795	3,907,795	UGX
6	GEF/UNDP-Supported Project On Addressing	BOU	000170088000070	75,818,980	75,818,980	UGX

	Barriers to Adptn of Charcoal Pdctn Tech & Sus. Land Mgmt					
7	Strengthening the Management of Oil and Gas Sector Project Account	BOU	000170088000071	120,593,624	120,593,624	UGX
8	Energy for Rural Transformation III/IDA	BOU	000170088000073	77,814,893	77,814,893	UGX
9	Ministry of Energy and Mineral Development-Energy Fund	BOU	000170088400047	00	00	USD
10	Energy for Rural Transformation II REA/NORAD		000170088400065	797,969.48	797,969.48	USD
11	Norwegian Support to the Development of an Oil Refinery Project	BOU	000170088400044	00	00	USD
12	National Seismological Network – Ministry of Energy	BOU	000170088400016	4,779.87	4,779.87	USD
13	Strengthening the Management of Oil and Gas Sector Project Account	BOU	000170088400022	513.42	513.42	USD
14	Rural Electrification Agency/OPEC Fund for International Development (REA/OFID)	BOU	000170088400066	00	00	USD
15	Rural Electrification Agency/ERT II PAPs	BOU	000170088000088	35,309,566	35,309,566	UGX
16	Rural Electrification Agency/Forex/Transfers	BOU	000170030800002	00	00	UGX
17	Rural Electrification Fund	BOU	000170088000091	12,697,656,419	12,697,656,419	UGX
18	MEMD-Grid Extension and Reinforcement Project	BOU	000170088400059	3,054.6	3,054.6	USD
19	SUSTAINABLE ENERGY FOR INCLUSIVE GREEN GROWTH	BOU	000170088000081	00	00	UGX

20	The Integrated Waste Management and Bio-Gas NAMA	BOU	000170088000086	46,391,677	46,391,677	UGX
21	Electricity Dispute Tribunal (EDT)	BOU	000170088000087	297,531,357	297,531,357	UGX
22	RURAL ELECTRIFICATION AGENCY ERT III	BOU	000170088000089	631,062,470	631,062,470	UGX
23	Rural Electricity Access Project (REA/ADB)	BOU	000170088000090	180,959,761	180,959,761	UGX
24	Rural Electrification Agency/ERT III	BOU	000170088400063	9,740,275.57	00	USD
26	MEMD-GRID EXTENSION AND REINFORCEMENT PROJECT	BOU	000170088000082	1,318,273,373	00	UGX
27	Ministry of Energy and Mineral Development Forex TSSA Account	BOU	000170058000003	00	00	UGX

RECOMMENDATIONS

- i. Management needs to separate the storeroom from the electrical board to avoid the risk in the uncertainty of a fire outbreak.
- ii. Management needs to board up the open pipe in the store or devise means to ensure that if the pipe ever broke or there were a leakage there is adequate protection of the stationery.
- iii. Management needs to plan for and provide more storage space to avoid overcrowding stores at the Ministry.
- iv. Management should plan for the disposal of the obsolete items.
- v. The entity should improve on the storage of items pending boarding off at the entity's headquarters.
- vi. Boarding off the unserviceable motor vehicles.
- vii. The entity should follow up for update of the historical Asset data onto the system.

VOTE 018 - MINISTRY OF GENDER, LABOUR AND SOCIAL DEVELOPMENT

VOTE 019 - MINISTRY OF WATER AND ENVIRONMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Repair buildings at Entebbe Offices and Nyabyeya Forestry College to avoid further damage and an increase in maintenance costs.	No Action	Management has taken note and Plans to repair in the near future.
2	Rural Water and Sanitation Regional Centre- Fort Portal, Umbrella of Water and Sanitation in Kyenjojo, Kabale, Lira and Mbale need to acquire ledger books for their Stores Officers	Ledger books were procured.	
3	There is need for Improvement in storage facilities for LEAF 11, RWSRC-5, AWMZ, and Mbarara regional offices. Storage shelves should be constructed and labelled to ensure easy movement and stock taking.	Shelves for proper storage shall be constructed to improve on storage facilities when funds are allocated.	
4	Umbrella of Water and Sanitation- Central should procure containers with shelves for storage of items other than using the laboratory.	Containers were procured for storage of items in Umbrella-Central.	
5	Funding for renovation of Nyabyeya Forestry College should be prioritized. The Girls Dormitories are in bad shape and unhealthy. The classrooms too need renovation	No action	Management Has taken note
6	The Ministry should Update the IFMS-FAM Asset register to include all assets and their values. A Board should be appointed and funds allocated to facilitate valuation of all Assets including, machinery, land, buildings, Laboratory equipment and others.	A board was constituted to attach values to assets without cost and the exercise is ongoing.	
7	Regional Asset registers should be fed into the main register and updated onto the system.	Regional assets registers updated	
8	A disposal plan should always be prepared at the beginning of every financial year to help with proper planning and management of assets.	Work in progress	
9	Allocate funds for Training of newly recruited Store officers to ensure proper documentation and effective inventory management	Plans are underway to allocate funds for training new officers.	
10	All regional Offices should plan to engrave the new equipment to avoid losses or theft of government properties.	Most assets were engraved in third quarter 2022/2023.	

ASSET FINDINGS

- i. The Ministry of water and environment maintains an overall asset register at the headquarters detailing all assets in various regions.
- ii. There are many water schemes in different regions that were established to help communities.
- iii. Disposal was recently undertaken hence there were few items that required to be boarded off and they are of low value.
- iv. Land titles are kept centrally at the headquarters for the land owned for irrigation schemes and other water projects being carried out.

Regional Offices

- i. **Lira:** the premises, store and other assets are well maintained with an up-to-date asset register however there are a number of pipes that are simply stored in open place that needs proper keeping for security purposes.
- ii. **Mbale:** the premises, store and other assets are well maintained with an up to date asset register. Some ICT equipment are faulty.
- iii. **Nyabyeya College Forestry School:** Premises are well secured although the girls dormitory needs urgent renovation. There are items for disposal like old tyres, ict equipment's among others that have low value hence the entity should consider other options of disposal to create storage space.
- iv. **Mbarara Regional office:** There are constructions in a bid to expand the region office space.

S/N	Item	Units	Amounts
1	Payables	10	7,384,657,798
2	Receivables	2	22,575,812,524
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		
2	Land		
3	Transport		

List of unserviceable items recommended for disposal

S/N	Item	REG No (Tag no)
1	PICKUP- NISSAN	UG 1900S
2	TOYOTA HILUX	UG 1923S
3	YAMAHA	UG 1716S
4	TOYOTA HILUX	UG 1990S
5	TOYOTA HILUX	UG 1759S
6	PICKUP-ISUZU	UG 1908S
7	TOYOTA COROLLA	UG 1777S
8	TOYOTA HILUX	UG 1810S
9	TOYOTA	UG 1892S
10	TOYOTA L/CRUISER	UG 1705S
11	TOYOTA L/CRUISER	UG 1706S
12	CPU (HP)	WSDF-SW/145
13	MONITOR (DELL)	WSDF-SW/234
14	KEYBOARD (HP)	WSDF-SW/143
15	MONITOR (DELL)	WSDF-SW/241
16	CPU(DELL)	MWE/WFPRC-W/090
17	CPU(DELL)	VWMZ-036
18	TYRES	95 PCS
19	PHOTOCOPIER CANON	ASSORTED ITEMS
20	PHOTOCOPIER CANON	WSDF-C/GOU/PC-001
21	PROJECTOR - DELL	WSDF-C/GOU/PC-002
22	LAP TOP	WSDF-C/JPF/PRJ001
23	LAP TOP HP	WSDF-C/LTP/015
24	NETWORK SWITCH	WSDF-C/JPF/LT/002
25	NETWORK SWITCH	PSZ1839IEQ3
26	UPS 2200	PSZ18401AM4
27	UPS 2200	WSDF-C/UPS/028

28	UPS 2200	AS1437130793
29	UPS 1500	WSDF-C/JPF/UPS/003
30	UPS 1500	WSDF-C/UPS/006
31	UPS 1500	WSDF-C/UPS/007
32	UPS 1500	WSDF-C/UPS/009
33	UPS 1500	WSDF-C/UPS/011
34	UPS 2200	AS1221130111
35	UPS 2200	WSDF-C/UPS/017
36	UPS 2200	WSDF-C/UPS/020
37	UPS 1500	AS1437131105
38	UPS 2200	WSF-C/UPS/034
39	Printer Acculaser M2000	AS1651242188
40	KEY BOARD	WSDF-C/PR/008
41	KEY BOARD	WSDF-C KB / 015
42	KEY BOARD	WSDF-C/ KB / 008
43	KEY BOARD	WSDF-C/ KB / 017
44	KEY BOARD	WSDF-C/JPF KB / 004
45	KEY BOARD	WSDF-C/ KB / 007
46	CPU -HP COMPAQ	WSDF-C/JPF KB / 011
47	MONITOR	WSDF-C/CPU/019
48	MONITOR	WSDF-C/JPF/MN002
49	TELEPHONE	WSDF-CMON/008
50	TELEPHONE	WSDF-C/TL/004
51	TELEPHONE	WSDF-C/TL/014
52	TELEPHONE	WSDF-C/TL/025
53	STATION WAGON	UG 1659S
54	STATION WAGON	UG 1698S
55	STATION WAGON	UG 1700S
56	PICKUP D/C	UG 0406S
57	EXCAVATOR	UG 1863S
58	PICKUP D/C	UG 1759S
59	PICKUP D/C	UG 1955S
60	STATION WAGON	UG 1954S
61	PICKUP D/C	UG 1987S
62	MOTORCYCLE	UG 1215S
63	PICKUP D/C	UG 2081S
64	MOTORCYCLE	UG 1216S
65	MOTORCYCLE	UG 1078S

66	MOTORCYCLE	UG 1080S
67	MOTORCYCLE	UG 0102S
68	MOTORCYCLE	UG 1598S
69	MOTORCYCLE	UG 1398S
70	PICKUP	UG 2111S
71	PICKUP	UG 1760S
72	STATION WAGON	UG 1795S
73	PICKUP	UG 1824S
74	STATION WAGON	UG 1976S
75	MOTORCYCLE	UG 1645S
76	MOTORCYCLE	UG 1646S
77	MOTORCYCLE	UG 0370S
78	L/CRUISER	UG 1452S
79	PICKUP	UG 1524S
80	PICKUP	UG 2040S
81	PICKUP	UG 1754S
82	PICKUP	UG 1804S
83	MINI BUS	UG 1507S
84	STATION WAGON	UG 2098S
85	SCRAPER	UG 1708S
86	IVECO LORRY	UG 0392S
87	BACKHOE LOADER	UG 2207S
88	MITO. PAJERO S/W	UG 1429S
89	TOYOTA HILLUX	UG 1511S
90	M/C HONDA	UG 0556S

STORES FINDINGS

- i. The stores were inspected. The store's ledger at the Ministry offices is regularly updated. Stock counts were done and items tallied with what was expected to be found.
- ii. The store at the Ministry was well organized and clearly sectioned. Access is restricted to authorized staff. However, in most of the regions, store records are not properly reconciled and not updated

CASH AND BANK FINDINGS

124 accounts were surveyed 4 are for ABSA, 71 BOU, 26 Centenary, 15 DFCU, 3 Housing Finance Bank and 5 Stanbic Bank. Bank reconciliation was done on the accounts.

Table showing accounts reviewed by the board

	Bank Account Name	Bank Name	Account Number	Bank Balance At 30 June 2022	Cashbook Balance At 30 June 2022	Cur
1	Ministry of Water and Environment NTR	BOU	001910168000001	-	-	UGX
2	Ministry of Water and Environment TSSA	BOU	000190058000001	-	-	UGX
3	Ministry of Water and Environment forex TSSA	BOU	000190058000003	-	-	UGX
4	SAWLOG PRODUCTION GRANT SCHEME STARTUP	BOU	000190088000007	115,419,313	115,419,313	UGX
5	SAWLOG PRODUCTION GRANT SCHEME PEI-NG	BOU	000190088000009	-	-	UGX
6	RAMSAR CENTER FOR EASTERN AFRICA(RAMCEA)	BOU	000190088000010	78,051,539.00	78,051,539.00	UGX
7	MOWE EGYPTIAN WATER GRANT	BOU	000190088000015	1,077,354.00	1,077,354.00	UGX
8	JOINT WATER AND SECTOR PROGRAMME SUPPORT COMPONENT	BOU	000190088000019	57,582,870.00	57,582,870.00	UGX
9	WATER AND ENVIRONMENTAL SANITATION UNICEF SUPPORTED ACTIVITIES	BOU	000190088000022	269,657,621.00	269,657,621.00	UGX
10	LAKE VICTORIA WATER & SANITATION PHASE II	BOU	000190088000030	-	-	UGX
11	IMPROVING POLICIES AND SANITATION PHASEII	BOU	000190088000034	-	-	UGX
12	GIZ -PROJECTS MINISTRY OF WATER AND ENVIRONMENT	BOU	000190088000035	-	-	UGX

13	COMPONENT 3: WMDP SUPPORT TO IMPLEMENTING AGENCIES	BOU	000190088000038	-	-	UGX
14	JWESSP COMPONENET ACOUNT	BOU	000190088000039	118,059,471.0 0	118,059,471. 00	UGX
15	SAWLOG PRODUCTION GRANT SCHEME II FAO BIO ENERGY	BOU	000190088000040	-	-	UGX
16	NATIONAL REDD PLUS PROGRAMME FCPF GRANT NO.TF14956	BOU	000190088000043	2,000.00	2,000.00	UGX
17	STRENGTHENING CLIMATE INFORMATION AND EARLY	BOU	000190088000044	-	-	UGX
18	LOW EMISSSION CAPACITY BUILDING PROJECT-UGANDA	BOU	000190088000045	-	-	UGX
19	UGANDA NATIONAL METEOROLOGICAL AUTHORITY	BOU	000190088000046	-	-	UGX
20	SAWLOG PRODUCTION GRANT SCHOOL II OWN RESOURCES	BOU	000190088000047	569.00	569.00	UGX
21	FARM INCOME ENHANCENMT AND FOREST CONSERVATION PROGRAMME- PROJECT 2(FIEFOC- 2)	BOU	000190088000049	615,327,440.0 0	615,327,440. 00	UGX
22	INCLUSIVE GREEN GROWTH FOR POVERTY REDUCTION PROGRAMME	BOU	000190088000050	-	-	UGX
23	INVESTMENT PLAN PREPARATION GRANT FOR THE STRATEGIC PLAN FOR CLIMATE RESILIENCE	BOU	000190088000051	36,794.00	36,794.00	UGX
24	LEAF II PROJECT	BOU	000190088000052	-	-	UGX
25	WATER SUPPLY AND SANITATION PROGRAMME II (WSSP II)	BOU	000190088000053	2,000.00	2,000.00	UGX
26	GLOBAL ENIRONMENT FACILITY AWSS	BOU	001900880000054	61,953.00	61,953.00	UGX
27	EURECCA PROJECT	BOU	000190088000055	222,544,625.0 0	222,544,625. 00	UGX

28	STRENGTHENING COMMUNITY RESILIENCE TO CLIMATE CHANGE AND DISASTER RISKS	BOU	000190088000056	-	-	UGX
29	REDUCING THE CLIMATE CHANGE VULNERABILITY TO LOCAL AUTHORITIES	BOU	000190088000057	336,384,970.00	336,384,970.00	UGX
30	GCF BUILDING RESILIENT COMMUNITIES AND WETLAND ECOSYSTEMS	BOU	000190088000058	1,248,317,016.00	1,248,317,016.00	UGX
31	FARM INCOME ENHANCEMENT AND FOREST CONSERVATION PROGRAMME-PROJECT 2(FIEFOC-2NDF C87	BOU	0000190088000059	201,828,642.00	201,828,642.00	UGX
32	UGANDA WATER AND ENVIRONMENT WEEK (UWEWK)	BOU	000190088000061	42,790,571.00	42,790,571.00	UGX
33	STRATEGIC TOWNS WATER SUPPLY AND SANITATION PROJECT	BOU	000190088000062	1,978,580.00	1,978,580.00	UGX
34	INTEGRATED WATER MANAGEMENT AND DEVELOPMENT PROJECT (IWMDP)	BOU	000190088000063	22,416,853.00	22,416,853.00	UGX
35	SUPPORT TO PREPARATION OF PRIORITY IRRIGATION INVESTMENT IN UGANDA	BOU	000190088000064	2,000.00	2,000.00	UGX
36	ADAPTING TO CLIMATE CHANGE ACC-LVB	BOU	000190088000065	108,486,981.00	108,486,981.00	UGX
37	WATER SUPPLY AND SANITATION FOR REFUGEE SETTLEMENT AND HOST COMMUNITIES IN NORTH UG	BOU	000190088000066	-	-	UGX
38	DRESS EA PROJECT	BOU	000190088000067	15,098,474.00	15,098,474.00	UGX
39	IRRIGATION FOR CLIMATE RESILIENCE PROJECT (ICRP)	BOU	000190088000068	2,759,925,641.00	2,759,925,641.00	UGX

40	GLOBAL CLIMATE CHANGE ALLIANCE (GCCA)-PHASE II	BOU	000190088000069	40,758,812.00	40,758,812.00	UGX
41	KARAMOJA DROUGHT RESILIENCE	BOU	000190088000070	86,571,147.00	86,571,147.00	UGX
42	MWE IFPA CD PROJECT - UGX	BOU	000190088000071	848,919,811.00	848,919,811.00	UGX
43	STRENGTHENING ADAPTIVE CAPACITY AND RESILIENCE OF COMMUNITIES IN UGANDAS WATERSHEDS-AWOJA CATCHMENT-UGX	BOU	000190088000072	910.00	910.00	UGX
44	FARM INCOME ENHANCEMENT AND FOREST CONSERVATION PROGRAMME - (FIEFOC-3)IsDB-ISFD-UGX	BOU	000190088000076	386,316,200.00	386,316,200.00	UGX
45	LAKE VICTORIA WATER & SANITATION PHASE II	BOU	000190088400010	39,258.38	39,258.38	USD
46	CLIMATE CHANGE PROJECT	BOU	000190088400011	45,153.01	45,153.01	USD
47	MWE DESIGNATED ACCOUNT FOR WATER MANAGEMENT AND DEVELOPMENT PROJECT IDA 5127-UG	BOU	000190088400014	-	-	USD
48	NATIONAL REDD PLUS PROGRAMME FCPF GRANT NO.TF14956	BOU	000190088400015	0.84	0.84	USD
49	FARM INCOME ENHANCEMENT AND FOREST CONSERVATION PROGRAMME 2 (FIEFOC-2)	BOU	000190088400016	-	-	USD
	LEAF II PROJECT	BOU	000190088400017	20.10	20.10	USD
50	INVESTMENT PLAN PREPARATION GRANT FOR THE STRATEGIC PLAN FOR CLIMATE RESILIENCE	BOU	000190088400018	-	-	USD
51	EURECCA PROJECT	BOU	000190088400019	-	-	USD
52	REDUCING THE CLIMATE CHANGE VULNERABILITY TO	BOU	000190088400020	149,674.95	149,674.95	USD

	LOCAL COMMUNITIES					
53	RAMSAR CENTER FOR EASTERN AFRICA(RAMCEA)	BOU	000190088400021	12,944.26	12,944.26	USD
54	FARM INCOME ENHANCEMENT AND FOREST CONSERVATION PROGRAMME-PROJECT 2 (FIEFOC-2) NDF C87	BOU	000190088400022	-	-	USD
55	STARTEGIC TOWNS WATER SUPPLY AND SANITATION PROJECT	BOU	000190088400023	30,394.00	30,394.00	USD
56	INERGRATED WATER MANAGEMENT AND DEVELOPMENT PROJECT (IWMDP)	BOU	000190088400024	21,967,284.90	21,967,284.90	USD
57	SUPPORT TO PREPAARTION OF PRIORITY IRRIGATION INVESTMENT IN UGANDA-USD	BOU	000190088400025	-	-	USD
58	ADAPTING TO CLIMATE CHANGE ACC-LVB	BOU	000190088400026	-	-	USD
59	IRRIGATION FOR CLIMATE RESILIENCE PROJECT (ICRP)	BOU	000190088400027	9,879,327.48	9,879,327.48	USD
60	EURECCA PROJECT REVOLVING FUND	BOU	000190088400028	265,562.36	265,562.36	USD
61	MWE IFPA CD PROJECT - USD	BOU	000190088400029	4,837,495.00	4,837,495.00	USD
62	STRENGTHENING ADAPTIVE CAPACITY AND RESILIENCE OF COMMUNITIES IN UGANDAS WATERSHEDS-AWOJA CATCHMENT-USD	BOU	000190088400030	455.00	455.00	USD
63	STRENGTHENING ADAPTATION PLANNING IN UGANDA	BOU	000190088400032	156,917.30	156,917.30	USD
64	FARM INCOME ENHANCEMENT AND FOREST CONSERVATION PROGRAMME (FIEFOC-3) ISDB-ISFD-USD	BOU	000190088400034	249,980.00	249,980.00	USD
65	KARAMOJA DROUGHT	BOU	000190089780003	-	-	EUR O

	RESILIENCE - KALIP-MWE					
66	JWSSPS PROGRAMME MANAGEMENT SUPPORT	BOU	000190089780004	-	-	EURO
67	THE JOINT WATER AND SANITATION SECTOR PROGRAMME SUPPORT FUND	BOU	000190089780005	-	-	EURO
68	WATER SUPPLY AND SANITATION PROGRAMME II	BOU	000019008970006	0.80	0.80	EURO
69	ENHANCING CLIMATE RESILIENCE THROUGH INCREASED WATER FOR PRODUCTION CAPACITIES IN KARAMOJA	BOU	000190089780007	4.23	4.23	EURO
70	KARAMOJA DROUGHT RESILIENCE-EUR	BOU	000190089780008	544,504.71	544,504.71	EURO
71	Water and Sanitation Development Facility East	ABSA	6002077637	-	0	UGX
72	Water and San Dev Facility East	ABSA	6002347707	1,103,759,748.00	1,013,159.00	UGX
73	Water and San Dev Facility north	ABSA	6001166113	10,291,553,179.00	10,124,062,519.00	UGX
74	Water and Sanitation Development Facility WSSP II CENTRAL	CENTENARY	310017938	-	0	UGX
75	Water and Sanitation Development Facility WAKISO GOU	CENTENARY	3100017930	2,846,012,486.00	2,001,754,397.00	UGX
76	Water and Sanitation Development Facility Central	DFCU	01123500284648	82,455,277.00	82,455,277.00	UGX
77	Water and Sanitation FACILITY SW	DFCU	01123500284648	-	0	UGX
78	Water and Sanitation FACILITY SW	DFCU	01123500993890	-	0	UGX
79	WATER FOR PRODUCTION Regional Centre west	CENTENARY	3100032033	1,764,110,399.00	1,764,110,399.00	UGX
80	WATER FOR PRODUCTION Regional Centre north	CENTENARY	3100000845	911,011,378.00	911,011,378.00	UGX
81	WATER FOR PRODUCTION Regional Centre east	CENTENARY	3100016707	423,249,377.00	1,005,345.00	UGX
82	Albert Water Management Zone	CENTENARY	5512000001	-	0	UGX

83	Albert Water Management Zone	CENTENARY	0310030952	527,726,555.00	522,674,955.00	UGX
84	DROUGHT RESILIENCE IN KARAMOJA	CENTENARY	3100076429	218,465,980.00	218,465,980.00	UGX
85	KYOGA WATER MGT ZONE	DFCU	01113504416494	116,581,872.00	84,482,978.00	UGX
86	KYOGA WATER MGT ZONE	DFCU	01113504856443	11,191,077.00	6,045,947.00	UGX
87	VICTORIA WATER MGT ZONE	DFCU	01123504399887	120,269,077.00	120,269,077.00	UGX
88	VICTORIA WATER MGT ZONE	DFCU	01123500284646	-	0	UGX
89	UPPERNILE WATER MANAGEMENT ZONE	DFCU	01053504390910	300,552,642.00	300,552,642.00	UGX
90	CENTRAL UMBRELLA OF WATER & SANITATION	CENTENARY	3410500129	-	0	UGX
91	NORTHERN UMBRELLA OF WATER & SANITATION	ABSA	6003469784	283,277,222.00	24,437,760.00	UGX
92	MID WESTERN UMBRELLA OF WATER & SANITATION	CENTENARY	5610300021	-	0	UGX
93	MID WESTERN UMBRELLA OF WATER & SANITATION	CENTENARY	3100049271	78,995,135.00	78,995,135.00	UGX
94	EASTERN UMBRELLA OF WATER & SANITATION	STANBIC	9030005743248	309,264,089.00	310,281,089.00	UGX
95	SOUTH WESTERN UMBRELLA OF WATER & SANITATION	CENTENARY	7010400028	-	0	UGX
96	SOUTH WESTERN UMBRELLA OF WATER & SANITATION	DFCU BANK LIMITED	2893501007217	114,067,574.00	114,067,574.00	UGX
97	WATER RESOURCES MGT NORTHERN UGANDA PROJECT	DFCU	01053656653992	-	0	UGX
98	EURECCA PROJECT	DFCU	01053656653992	69,371.00	69,371.00	UGX
99	EURECCA PROJECT	DFCU	01123504945978	113,559,994.00		UGX
100	LEAF II PROJECT	CENTENARY	3100049941	-	0	UGX
101	LEAF II PROJECT	CENTENARY	3100044866	-	0	UGX

102	LEAF II PROJECT	HOUSING	1300100669	-	-	UGX
103	NYABYEYA GUEST HOUSE	STANBIC	9030006238296	448,740.00	448,740.00	UGX
104	NYABYEYA FORESTRY COLLEGE	STANBIC	9030005806843	751,859.00	751,859.00	UGX
105	PRINCIPAL NYABYEYA FORESTRY	STANBIC	9030006238385	2,045,374.00	1,343,374.00	UGX
106	PRINCIPAL NYABYEYA FORESTRY	STANBIC	9030006238377	3,725,511.00	2,725,511.00	UGX
107	NYABYEYA FORESTRY COLLEGE	STANBIC	9030006237931	896,541.00	896,541.00	UGX
108	UGANDA WATER WEEK (UWEWK)	DFCU	3616838089	-	0	UGX
109	WATER RESOURCES INSTITUTE	DFCU	3638433930	-	0	UGX
110	Umbrella of water and sanitation - south West	CENTENARY	3100039427	5,210,874.00	5,210,874.00	UGX
111	Umbrella of water and sanitation - south West	CENTENARY	3100039428	1,725,607.00	1725607	UGX
112	Eastern Umbrella of water and sanitation	CENTENARY	3100067671	103,891,573.00	104,408,823.00	UGX
113	Mid-Western Umbrella of water and sanitation	CENTENARY	3100034547	66,424.00	66,424.00	UGX
114	Mid-Western Umbrella of water and sanitation	CENTENARY	3100035126	5,646,867.00	5,646,867.00	UGX
115	Mid-Western Umbrella of water and sanitation	CENTENARY	3100049270	33,087,346.00	33,087,346.00	UGX
116	Umbrella of water and sanitation - south West	CENTENARY	3201214043	5,040,576.00	5,040,576.00	UGX
117	Northern Umbrella of water and sanitation	CENTENARY	3100000348	31,146,156.00	31,159,833.00	UGX
118	Water For production centre WEST For ICRP	CENTENARY	3100094009	5,416,157,500.00	5,416,157,500.00	UGX
119	EURECCA Project	DFCU	01053504922694	143,550.00	143,550.00	UGX
120	Water and Sanitation Development Facility WAKISO GOU	CENTENARY	3410500106	543,712.00	543,712.00	UGX
121	Rural Water Regional Centre-Kabarole	HOUSING FINANCE	1300104891	10,267,014.00	10,267,014.00	UGX
122	Rural Water Regional Centre-Mbale	HOUSING FINANCE	0800180498	13,777,814.00	13,777,814.00	UGX

123	Central Umbrella of Water and Sanitation Wakiso	CENTENARY	3100017958	451,027.00	451,027.00	UGX
124	Central Umbrella of Water and Sanitation Wakiso	CENTENARY	3100051212	1,480,618.00	1,480,618.00	UGX

RECOMMENDATIONS

- i. All obsolete assets should be boarded off as soon as possible.
- ii. Shelves and cabins should be provided for better organization and storage at the Mbale and Lira offices where pipes are just left on the ground.
- iii. Engrave newly acquired assets notably the community equipment for the irrigation at Lira Region offices.
- iv. Repair the girls' dormitory at Nyabyeya college forestry school.
- v. Train officers in regional offices on how to keep updated stores records.

VOTE 020 - MINISTRY OF ICT AND NATIONAL GUIDANCE

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	New Laptops and Assorted Furniture to be engraved	No action Taken	The vote will engrave this FY 2023/2024
2	The Vote to Adhere to the statutory deadlines for BOS report submission	Action Taken	Report submitted
3	Assets outstanding for disposal to be valued, disposed of and retired from IFMS	Disposal not done due to budget constraints	The Vote plans to dispose of this FY 2023/2024
4	Management to provide clear guidelines on how to consolidate assets from other entities under subvention for future Board of survey	No action taken	They are Independent & self-Accounting

ASSET FINDINGS

S/N	Item	Units	Amounts
1	Payables	0	0
2	Receivables	0	0
3	Subversion	2	0
4	Investment	0	0

Summary of Assets

Item	Summary	Extract
LAND AND BUILDINGS		
Land		
Building		8,497,787,976
TRANSPORT EQUIPMENT		
Motor Vehicles		2,470,167,403
ICT EQUIPMENT		
Desktop Computers		
Total		4,244,001,650
OFFICE EQUIPMENT		
Furniture		
Total		242,231,684
MEDICAL EQUIPMENT		

Total		1,066,551,888
OTHER PHYSICAL ASSETS		3,835,595,620
OTHER ASSETS (CLASSIFIED)		7,975,233,272

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY

STORES FINDINGS

The entity has one major store at the headquarters & two old other containers, the store is fairly arranged with very limited space for storage of items. The stores records are properly reconciled and updated on a quarterly basis. The Civil Service College maintains two stores. The National Record Centre and Archives does not maintain any inventory.

- i. The Store has an electrical board part of the building. There is a risk in the event there was a fire circuit.
- ii. There is a water pipe in the upper left corner of the store that is a risk in the event that the pipe broke and stationery would get wet and spoilt.
- iii. There is inadequate storage space for stationery.
- iv. There are many obsolete items in containers at the Headquarters, Civil Service College and at the National Archives.
- v. The storage of items pending boarding off at headquarters is lacking.
- vi. There are unserviceable motor vehicles parked at both the Headquarters and the National Archives.
- vii. There is need to declutter or dispose of the old pension records from the containers at the Headquarters.
- viii. The entity's historical Asset data has not yet been uploaded onto the system.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance At 30 June 2023	Cashbook Balance At 30 June 2023	CUR
1	INFORMATION, COMMUNICATIONS AND TECHN TREASURY SINGLE SUB ACCOUNT	BOU	000200058000001	0	0	UGX
2	MEDIA COUNCIL OF UGANDA	BOU	000200088000006	459,000	459,000	UGX
3	MINISTRY OF COMMUNICATIONS AND INFORMATION COMMUNI-NTR	BOU	000200168000001	0	0	UGX

RECOMMENDATIONS

- i. Management needs to separate the storeroom from the electrical board to avoid the risk in the uncertainty of a fire outbreak.
- ii. Management needs to board up the open pipe in the store or devise means to ensure that if the pipe ever broke or there was a leakage there is adequate protection of the stationery.
- iii. Management needs to plan for and provide more storage space to avoid overcrowding stores at the Ministry.
- iv. Management should plan for the disposal of the obsolete items.
- v. The entity should improve on the storage of items pending boarding off at the entity's headquarters.
- vi. Boarding off the unserviceable motor vehicles.
- vii. The entity should follow up for update of the historical Asset data onto the system.

VOTE 021 - MINISTRY OF EAST AFRICAN COMMUNITY AFFAIRS

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Asset Register needs to be updated	Updated- 01 st July 2023	It's in place
2	Expedite Engraving of All Assets	Only new assets acquired in FY 2022/2023 not yet engraved	This should be considered in Quarter three

ASSET FINDINGS

- i. General findings from verification of assets to confirm their existence and correctness of their manual assets register.
- ii. Assets are well engraved except the new ones I.e. scanners and Television set that were procured within a financial year.
- iii. Obsolete assets recommended for boarding off such as motor vehicles, furniture and many others were disposed of in the Financial year 2022/2023.

S/N	Item	Units	Amounts
1	Subversion	4	
2	Payables		
3	Receivables		
4	Investments		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Motor vehicles		
2	Office equipment		
3	ICT equipment		
4	Furniture and fittings		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	TOYOTA FORTUNER	UG.0031
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY

STORES FINDINGS

- i. The entity has got two stores namely General and Records store that stores all the items.
- ii. The general store is spacious and very well organized while as records store lack enough shelves this was evidenced that some files were dumped on the floor.

CASH AND BANK FINDINGS

- i. This survey was done by looking at the cash books, bank statements, certificate of bank balances and reconciliation statements hereby attached bank accounts held by Ministry of East African Community and reconciliation to confirm the balances as at 30th June 2023.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	MINISTRY OF EAST AFRICAN COMMUNITY AFFAIRS	BOU	000210058000001	NIL	NIL	UGX

RECOMMENDATIONS

- i. Dispose-off all dilapidated and obsolete assets.
- ii. The Ministry should improvise additional shelves for proper storage/archive of entity's' records.

VOTE 022 - MINISTRY OF TOURISM, WILDLIFE AND ANTIQUITIES

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Improve lighting at the Museum store		
2	Comprehensively update the assets register on IFMS to include and remove the purchases and disposals		
3	Follow-up and work on all the previous recommendations that had not yet been handled		

ASSET FINDINGS

- i. The ministry has an asset register; however, it was not updated at the time of the visit. The physical assets registers were not availed thus no comparison with the system asset register for completeness.
- ii. The team was not availed with registers of the ministry subventions and their assets were not verified.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		
2	Land		
3	Transport		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
01	Toyota Land Cruiser	IHZ-0421704
02	Nissan Hard Body	QD32-183129
03	Toyota Prado	IKZ1694084
04	Ford Ranger	WLAT909464
05	Toyota Land Cruiser	IVD0055027
06	Toyota Hilux	2KD-770090
07	Toyota Land Cruiser	IKD2189825
08	Toyota Hilux	2KD5684649
09	Toyota Land Cruiser	YD25-550952T
10	Toyota Land Cruiser	IKD2719100
11	Vehicle	UG 0336T
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
12	UPS	38
13	Printer	8
14	CPU	6
15	Monitor	5
16	Keyboard	7
17	Desktop	5
18	Window frames	21
19	Doors	3
20	Beds	6
21	Tyres	76
22	Chairs	35
23	Filing Cabinet	2
24	Batteries	10
25	Office Tables	3
26	Spare parts which have been removed from vehicles after service & bulbs	Assorted
27	Vehicle lamps	5
28	bumper	1
29	Stands for banners	8
30	Fridge	1
31	Water dispensers	3
32	Safe	1

STORES FINDINGS

- i. The team verified stores and assets at headquarters where it maintains one major store and another at the Uganda museum.
- ii. The team inspected the Uganda Museum sections of Ethno history, science and Industry, Ethnography, Diromas and cultural villages.
- iii. The store majorly has stationary and was well organized.
- iv. The store keeper maintains a stores ledger that is updated regularly. The balances during stock take were reconciling with the store ledgers.
- v. The schedule of obsolete stock /items for disposal was not availed to the team at the time of physical visit thus some assets were not inspected to verify existence. An adhoc Board of survey was instituted for this purpose but the exercise had not been undertaken by the time of our visit.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	MIN OF TOURISM WILDLIFE AND HERITAGE- THE HANDICRAFT AND SOUVENIR DEVT PROJ	BANK OF UGANDA	220088000004	694,273,916	694,273,916	UGX
2	MIN OF TOURISM WILDLIFE AND HERITAGE- THE HANDICRAFT AND SOUVENIR DEVT PROJ	BANK OF UGANDA	220088400002	42,559.11	42,559.11	UGX
3	CONSERVATION MANAGEMENT PLAN FOR UGANDA MUSEUM BUILDING	BANK OF UGANDA	220088000006	39,104	39,104	UGX
4	MIN OF TOURISM, WILDLIFE AND HERITAGE - MUSEUM AND MONUMENTS PROJECT	BANK OF UGANDA	220088400001	18,127.61	18,127.61	UGX
5	MIN OF TOURISM, WILDLIFE AND HERITAGE- MOBILE HERITAGE NETWORK FOR CONFLICT AFFECTED COMMUNITIES	BANK OF UGANDA	220088260001	374.46	374.46	UGX
6	GREENING TOURISM REGULATIONS	BANK OF UGANDA	220088400000	57.93	57.93	UGX
7	TOURISM INCLUSIVE BUSINESS ECO SYSTEMS PROJECT	BANK OF UGANDA	220088000005	0.00	-	UGX

RECOMMENDATIONS

- i. Training on fixed assets Module for officers who manage the fixed assets registrar for proper management.
- ii. Regular update of physical assets registers to aid comparison and completeness.
- iii. Comprehensively update the assets registrar on IFMS to include and remove the purchases and disposals.
- iv. Follow up and work on all the previous recommendation that had not been handled.

VOTE 023 - MINISTRY OF KAMPALA CAPITAL CITY & METROPOLITAN AFFAIRS

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Management should ensure that stores are separated and adequate storage space is provided for enabling proper organization and accessibility to items	Space storage for items procured for the MKCC&MA has been allocated to enable proper organization and accessibility	
2	Management should ensure that the vote's assets are retired from the Office of the President asset register uploaded on IFMS as a vote	Letter requesting the Senior Inventory Management Officer (SMO) (dated 7 th April, 2023) -Office of the President was requesting him to embark on the process of separating MKCCA&MA assets and the SIMO started the process of separation and yet to submit a detailed list of MKCCA&MA assets	

ASSET FINDINGS

- i. The Ministry occupies one floor on the building belonging to Office of the President.
- ii. The Ministry maintains a manual asset register in excel which is well maintained and updated. However, all the Assets are incorporated in the Asset Register of Office of the President on IFMS.
- iii. During the physical verification, the team observed that most of the assets were appropriately engraved with codes of Office of the President however the entity has recently started procuring their own Assets and are engraving them with the rightful codes.
- iv. All Motor vehicles are Running and in good condition however one of them; UG2420C (Double Cabin) was identified for possible disposal pending authorization from the Accounting Officer. It was discovered that the costs of maintaining the vehicle were too high.

- v. The vote has no obsolete assets that require disposal.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion	6	0
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Motor vehicles		6
2	Office equipment		11
3	ICT equipment		59
4	Furniture and fittings		73

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1		

STORES FINDINGS

- i. A survey on the stores at the Ministry was carried out and the findings are as summarized below;
- ii. The Team observed that the Ministry shares the stores with Office of the President. The Stores is overlooked by Inventory Management Officer of Office of the President. The Ministry also maintains a mini store in SAS's office where fast moving inventory is kept. The stock is well organized and in good condition.
- iii. The Team did not do a stock count to ascertain balances because the entity shares a ledger book and stock cards with Office of the President.

- iv. The main stores were well organized and neat however there's need for storage facilities like pallets and cabinets where items can be placed to avoid ruin.
- v. The vote carries out inventory counts once in a quarter

CASH AND BANK FINDINGS

- i. Under the year of survey, Ministry of Kampala City Council Authority maintained (1) bank accounts (TSA) cash and Bank balances were properly reconciled as per attached Treasury Forms and copies of bank statements and certificates of bank balances
- ii. The Cash and Bank balances were properly reconciled at the end of the period and the Cash books were properly posted to date.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	MINISTRY OF KAMPALA CAPITAL CITY AND METROPOLITAN AFFAIRS	BOU	01417005800000 1	0	0	UGX

RECOMMENDATIONS

- i. The recommendations were based on the observations and the interactions with the respective officers of the vote in regard to the survey of items made,
- ii. The Ministry should separate its Assets from the Register of Office of the President to enable proper Accountability and management.
- iii. Management should ensure that stores are equipped with storage facilities and adequate storage space is provided for enabling proper organization and accessibility to items stored.
- iv. The Ministry should engrave its Assets in the format prescribed by Accountant Generals office for proper Asset Management

AGENCIES

VOTE 101 - COURTS OF JUDICATURE

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Carry out workshops to sensitize the cashiers on the accounting principles and accounting standards to foster proper book keeping and accountability	Sensitization activities across the regional offices still on going. This is s done on a quarterly basis	WORK IN PROGRESS
2	Update the asset register especially with assets that are in regional courts and offices.	Not Done	WORK IN PROGRESS
3	Ensure all Assets belonging to Judiciary are well engraved	Assets have been engraved 23-Aug-2022	CLOSED
4	Complete Treasury Form 39 for Buildings Under Construction	Done 23-Aug-2022	CLOSED
5	The Judiciary should refer to the Asset Management Framework Guidelines Section 8 paragraph 8.1.4 when constituting the Ad hoc BoS to facilitate the disposal.	Done 23-Aug-2022	CLOSED
6	Items earmarked for disposal should be disposed of at circuit stores to reduce costs associated with disposal procedures	Items were disposed off	CLOSED

ASSET FINDINGS

- i. The assets register submitted was an incorporation of; the fixed assets historical data that was submitted for migration, as well as the assets register generated from the IFMS for assets acquired during the FY 2202/2203.
- ii. Most of the upcountry courts are in rented premises.
- iii. 90% of the furniture and office equipment is old and some need repair.

S/N	Item	Units	Amounts
1	Payables	02	1,915,732,114
2	Receivables	03	4,956,006,502
3	Subventions	NA	NIL
4	Investments	NA	NIL

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	10	2,000,000
2	Land		
3	Transport		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1		
2		
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	AIR Conditioners	02
2	Keyboards	06
3	Printer	12
4	CPUs	11
5	UPS	20
6	Monitors	02

STORES FINDINGS

The Judiciary operates a centralized store that services all other countrywide stations, however, stations maintain archives at their respective entities. The stores' ledgers met accepted standards as required by the Treasury Instructions 2017.

CASH AND BANK FINDINGS

The cash and Bank balances for all the accounts were properly reconciled as per the Treasury Forms, copies of bank statements and certificates of bank balances.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	The Judiciary - TSSA	BOU				UGX
2	Registrar High Court	BOU	003010088000012	24,852,600,964	24,707,008,989	UGX
3	Registrar High Court	BOU	003010088400002	1,289,570	1,289,570	USD
4	Judiciary JLO/SWAP Dev. 2006/07	BOU	003010088000013	2,733,110,254	2,733,110,254	UGX
5	Office of the Secretary to Judiciary – Bail Deposit A/c	BOU	003010088000009	20,240,319,500	20,689,750,800	UGX
6	Judicial Training Institute	BOU	003010088000015	6,508,237	6,508,237	UGX

RECOMMENDATIONS

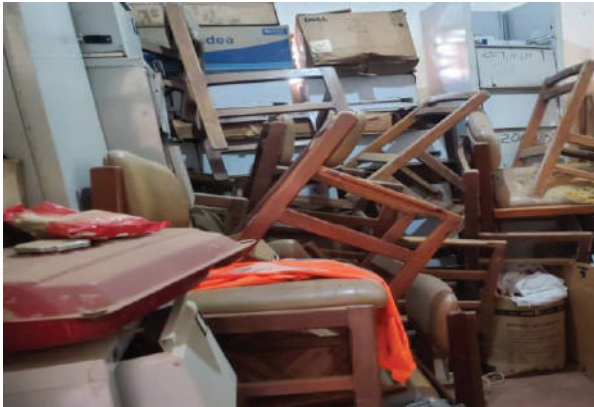
- i. Put in a National Central Digital Archives for all documents. System can be developed, all documents can be scanned and stored online with restricted access. This can be done in phases. This will help maintain very old important information and timely accessibility of information from all over the country.
- ii. For safety purposes, place fire extinguishers near every archive.
- iii. Much as there is improvement, there is still need for training and capacity building in Asset Management and book keeping for every responsible official.
- iv. Dispose of all obsolete Assets in all courts.
- v. There is need to complete the construction of the parameter wall for section that has a collapsed barbed wire fence and tiling of the floor in Mbale High Court.
- vi. Organize archives and the documents into Acid boxes, for courts with disorganized storage of documents.
- vii. High Court operations account in Iganga should be opened.
- viii. At Bugiri Chief Magistrates Court, Timber to be used for door frames and door need be seasoned not prone to termites.
- ix. In Tororo, provide furniture for Grade one courts.

PICTORIALS

Construction in Progress @ Soroti High Court



Broken Furniture Assembled in Different Courts



VOTE 102 - ELECTORAL COMMISSION (EC)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Management should ensure that obsolete/unserviceable items are disposed of immediately in accordance with the law.	Done	Disposal of Obsolete items were disposed of as required
2	Management should put place a mechanism to ensure that all assets of the commission are engraved before they are released to the field.	Done	All new items are engraved in Stores Unit, before they are issued to staff.
3	Regional facilities should be equipped with shelves and pallets for better storage of government stores	Done	Regional offices are fully equipped with necessary furniture for storage
4	Capacity building initiatives for newly recruited returning officers in basic financial Management, should be adopted to empower them with the requisite skills necessary to oversee the financial aspects of their stations in accordance with the law.	Work in progress	Training of field staff in financial Management for Non-Finance Managers, has been considered for funding by the Accounting Officer in Financial Year 2023/2024

ASSET, CASH & BANK FINDINGS

Office of the District Election Administrator- Wakiso

- i. Noted that all assets in the district were in good condition and fully engraved
- ii. The Cashbook not updated
- iii. Updated asset register
- iv. All old assets were taken to the headquarter and replaced with new ones as advised in the previous report.
- v. The staffing level is sufficient

Office of the District Election Administrator- Mukono

- i. There are some assets that need to be replaced and those include furniture and computers
- ii. Staffing level is sufficient
- iii. Assets register updated
- iv. The Cashbook updated

Office of the District Election Administrator- Buikwe

- i. Assets are in a good condition and fully engraved
- ii. Staffing level is adequate with the exception of no office attendant at the station
- iii. The cash book is not updated due to recent transfers that occurred in March 2023.
- iv. The items stored include a number of generators which belong to National Identification Registration Authority (NIRA)

Office of the District Election Administrator-Kyankwanzi

- i. Noted that office building is newly built, wall fenced and spacious hence fit for a tally center.
- ii. The asset engraved
- iii. There is a need to retrieve faulty Computers which are not working
- iv. Need for filing cabinets, bookshelves, executive desks and photocopier
- v. No office attendant at the station
- vi. The store is not well organized, items are dumped on floor.

Office of the District Election Administrator-Kiboga

- i. All Assets engraved
- ii. Building is well renovated and fenced
- iii. The cashbook is not updated
- iv. Need for extra printers, office bench and computers
- v. The items in the store are dumped on the floor so there is a need for bookshelves and pallets to avoid documents being spoiled.
- vi. There are two faulty cabinets that need to be repaired see the photos attached below.

Office of the District Election Administrator- Nakaseke

- i. All Asset engraved
- ii. The cashbooks not updated
- iii. The motor vehicle had a mechanical problem and was taken to Head quarter for repair.
- iv. Motorcycle is not functioning. The photo attached below

Office of the District Election Administrator- Luwero

- i. Noted that all assets in the district were in good condition and fully engraved except one motor vehicle which needs repair.
- ii. Solar panels are not working and this was reported to Headquarters for further management and their necessary actions.
- iii. The cash books not updated

Office of the District Election Commission-Kamuli

- i. All Assets engraved
- ii. The store contains documents for bi-elections for years of 2010, 2011, 2013 which consume a lot of space in the store. The headquarters should guide the DEA of the station on how this issue shall be handled.
- iii. The cashbooks updated

The Motorcycle is not working due to lack of tires and indicators

Office of the District Election Administrator- Buyende

- i. Assets engraved
- ii. Motor vehicle is not working and it is parked at Kamuli Electoral Commission offices for the last one and half years.
- iii. Lack of bookshelves and this was evidenced that some items in the store were dumped on the floor
- iv. There are two faulty computers that need to be repaired
- v. Lack of furniture at the reception.

Office of the District Election Administrator- Luuka

- i. Assets engraved
- ii. Motor vehicle and motorcycles are not functioning due to lack of worn out tires, battery and indicators.
- iii. The cashbook is not updated

Office of the District Election Administrator- Iganga

- i. All assets are engraved.
- ii. Staffing level is insufficient at the station. There is only DEA and no assistant.
- iii. There are obsolete assets which are beyond repair that need to be disposed of.
- iv. The station does not have cashbook it was not indicated in the handover report.
- v. Motor vehicle is nonfunctioning due to lack of battery and injector pump.

Office of the District Election Administrator- Mayuge

- i. Assets engraved
- ii. Staffing level is sufficient
- iii. There is a newly renovated structure with a big compound which can even fit to be a tally center
- iv. There is lack of enough computers.
- v. The cashbooks are not updated.

Office of the District Election Administrator- Bugweri

- i. There is no cashbook ever since 2020.
- ii. Some assets are not engraved
- iii. Staffing level is sufficient.

Office of the District Election Administrator- Jinja

- i. Noted that all assets at the station were in good condition and fully engraved.
- ii. There is lack of enough furniture
- iii. The motor vehicle is not functioning because of faulty self-starter button.

Office of the District Election Administrator-Kumi

- i. No bank statement obtained because the officer has no authority to acquire them. (possibly the officer is not a signatory)
- ii. There is an updated asset register
- iii. The cash book updated

Office of the District Election Administrator-Bukedea

- i. The asset register updated and bank statements obtained
- ii. All the old assets were taken back to headquarter for further management.

Office of the District Election Administrator-Sironko

- i. There is a need to put up the sign post in position for easy direction.
- ii. There is one HP scanner which is due for disposal
- iii. The asset register and the cash book updated
- iv. The bank statement obtained

Office of the District Election Administrator- Bulambuli

- i. There is asset register and the bank statement
- ii. There is one grounded motorcycle that is due for disposal

Office of the District Election Administrator-Kapchorwa

- i. There is the bank statement, cashbook and the asset register

Office of the District Election Administrator-Manafwa

- i. There is one faulty motorcycle which is due for disposal Reg No: UG 0507 B (photo attached)
- ii. The asset register, bank statement and the cash book attached in the report

Office of the District Election Administrator-Tororo

- i. The bank statement and asset register
- ii. There is no cash book at the station
- iii. There is one old HP printer due for disposal

Office of the District Election Administrator-Bugiri

- i. The bank statement and the asset register attached on the report.
- ii. There is no cashbook at the station.
- iii. There is one motorcycle grounded and due for disposal

Office of the District Election Administrator-Busia

- i. There is one faulty motorcycle Reg No: UG 0525 B and broken cupboard that needs to be disposed
- ii. The bank statement and asset register attached on the report
- iii. No cashbook at the station

Office of the District Election Administrator-Mbale

- i. There is an updated cashbook, asset register and bank statement
- ii. There are two spoiled HP computers that are due for disposal

Office of the District Election Administrator-Mbale City

- i. The asset register and the bank statement attached on the report
- ii. All old assets were taken to headquarter for further management

Office of the District Election Administrator- Mbale Regional Office

- i. The position of the REO is vacant therefore there is no one to obtain the bank statement from the bank.
- ii. The internet servers are worn out

Office of the District Election Administrator-Pallisa

- i. The DEA lack some skills on how to use the cashbook. Therefore, the Cashbook is not updated.
- ii. The bank statement and the asset register attached on the report.

Office of the District Election Administrator-Budaka

- i. The bank statement, asset register and the cashbook attached on the report.
- ii. The whole solar system is not working, because the battery was stolen

Office of the District Election Administrator-Namisindwa

- i. The asset register is updated and the bank statement attached
- ii. There is no cashbook at the station

Office of the District Election Administrator-Butaleja

- i. The bank statement, asset register and the cashbook updated
- ii. There is one grounded motorcycle Reg No: UG 0487 B and its due for disposal

Office of the District Election Administrator-Kibuku

- i. The cashbook not updated
- ii. The bank statement and the asset register updated
- iii. There is one grounded motorcycle Reg No: UG 0606 B which is due for disposal

Office of the District Election Administrator-Bulambuli

- i. No bank statement obtained
- ii. The asset register updated
- iii. There is one nonfunctioning printer

Office of the District Election Administrator-Bududa

- i. The cashbook not updated
- ii. There is one grounded motorcycle.

REPORT FOR WEST NILE FY 2022/23**Office of the District Election Administrator- Pakwach**

- i. Have updated Asset register.
- ii. The Cash book not updated.
- iii. It has got the bank statement,
- iv. The office need to put the sign post in position for easy identification.
- v. All old assets were recalled to the headquarter as advised in the previous report.

Office of the District Election Administrator- Nebbi

- i. The District has the updated cash book
- ii. Have the updated asset register and the bank statement.
- iii. The District acquired 2 plots of land.

Office of the District Election Administrator- Madi Akolo

- i. The District acquired a new motorcycle for the last two years but never been used.
- ii. The district has got an updated asset register and the bank statement
- iii. The cash book not updated.

Office of the District Election Administrator -West Nile Regional

- i. The District does not have cash book therefore there is no bank statement
- ii. The asset register updated.
- iii. Below are Faulty Computers, monitor, printer and wooden chairs

Office of the District Election Administrator- Arua

- i. There is an updated asset register
- ii. There is no cash book and bank statement
- iii. The District has got a grounded motorcycle Reg no: UG 0513 B that is due for disposal
- iv. There is an irreparable computer

Office of the District Election Administrator- Obongi

- i. The District has got the updated cash book, asset register and bank statement

Office of the District Election Administrator- Maracha

- i. There is an updated asset register, updated cash book and the bank statement.
- ii. Below are faulty items that were found at station such as motorcycle, two desktops, 1 CPU, 1 broken Office chair and one scanner.

Office of the District Election Administrator- Koboko

- i. The District has an updated asset register, the bank statement and a well-organized cash book
- ii. There is one faulty motorcycle REG No: UG 0472B, attached below
- iii. There is need to put the sign post in place for easy identification of the office

Office of the District Election Administrator-Moyo

- i. Moyo Electoral commission has an updated cash book, bank statement, and asset register.

Office of the District Election Administrator- Adjumani

- ii. The District has well-organized cash book, an updated asset register and bank statement
- iii. There are two grounded vehicle Reg No: UG 0437 B, Motorcycle Reg No: UG 0488 B and one faulty money safe

Office of the District Election Administrator- Amuru

- i. The District has got a bank statement and a cash book
- ii. There is one faulty computer

Administrator- Gulu city

- i. Updated asset register and the bank statement
- ii. The cash book is not updated.

Office of the District Election Administrator- Gulu

- i. The District office has two faulty monitors, Two faulty CPU, One faulty UPS and Two faulty scanners

Office of the District Election Administrator- Otuke

- i. The District has an updated asset register.
- ii. The cash book is not updated
- iii. The DEA is undergoing the process of becoming a signatory.

Office of the District Election Administrator- Agago

- i. There is an updated asset register
- ii. The cash book not updated

Office of the District Election Administrator- Kitgum

- i. All old assets were returned to the headquarters as guided for further management.
- ii. The bank statement and the asset register attached
- iii. The co-signatory was transferred to Mbarara

Office of the District Election Administrator- Pader

- i. Updated the asset register and the bank statement.
- ii. The cash book not updated

Office of the District Election Administrator- Lira city

- i. Updated asset Register and cash book
- ii. Lira city share an account number with the Lira regional office

Office of the District Election Administrator- Lira

- i. The District has an updated asset register, cash book and the bank statement
- ii. All the old assets were taken to the headquarter offices as recommended for further management

Office of the District Election Administrator- Lira Regional office

- i. Updated asset register, cash book and share the same account number with Lira city

Office of the District Election Administrator- Alebtong

- i. Updated asset register and cash book
- ii. Bank statement attached
- iii. There are two broken tables that needs to be replaced with new ones
 - o One faulty motorcycle registration number UG 0523 B, One HP printer and one money safe

Office of the District Election Administrator- Kole

- i. There is a grounded vehicle registration number UG 0422 B which is parked at the regional offices that needs to be disposed

Office of the District Election Administrator- Oyam

- ii. Updated cash book and asset register
- iii. Bank statement attached
- iv. There is a grounded motorcycle registration number UG 0611 B

Office of the District Election Administrator- Kwania

- i. The District has an up dated cash book and well organized asset register

Office of the District Election Administrator- Amolatar

- i. An updated asset register.
- ii. There is a faulty motorcycle registration number UG 0510 B

Office of the District Election Administrator- Dokolo

- i. There is nonfunctional motorcycle registration number UG 0605 B
- ii. The District has an updated asset register and bank statement.

Office of the District Election Administrator- Kalaki

- i. An updated asset register
- ii. All worn out assets were returned to headquarter office as guided for further management

Office of the District Election Administrator- Zombo

- i. There is an updated asset register, cash book and the bank statement
- ii. There is a grounded motorcycle registration number UG 0500 B

Office of the District Election Administrator- Ng Office of the District Election Administrator- Kalaki

- i. An updated asset register
- ii. All worn out assets were returned to headquarter office as guided for further management

Office of the District Election Administrator- Zombo

- i. There is an updated asset register, cash book and the bank statement
- ii. There is a grounded motorcycle registration number UG 0500 B

Office of the District Election Administrator- Ngora

- 1) There is an updated asset register and cash book, the REO of South West was very uncooperative during the entire time I was in the Region to the note that the regional office was not processed and the same goes for the same one Biene Robert who was not ready when I visit the Mid-West Regional office where he was acting head but was not ready for the exercise as well. As far as am concerned he professionally did not respect the exercise to a greater extent he is one of the people frustrating the audit of GoU assets through his extreme lack of corporation.

MID-WEST REGION- FORT PORTAL REGIONAL OFFICE

- i. This station rents its own residence in Kyegegwa where its offices are located which are well.

- ii. The motor vehicle here is in a good mechanical condition and fully functional hence it serves the station effectively.
- iii. The station also has a motorcycle assigned to it but it broke down and was sent back to head office for major repairs. So at the moment they don't have a bike to reach out to some areas the vehicle can't reach

Findings

- i. There were faulty items in some Electoral Commission offices which needs to be repaired like computers and telecoms.
- ii. Lack of enough filling cabinets, photocopiers and bookshelves and new executive desks in Kyankwanzi Electoral Commission Offices.
- iii. Lack of shelves in the stores across all regions therefore items were dumped on the floor.
- iv. There is a need for urgent repairs of all nonfunctioning vehicles at the district offices.
- v. Lack of vehicle at Rubanga Division
- vi. Noted all five divisions in Kampala do not have motorcycles
- vii. Lack of enough computers in Mayuge Offices
- viii. District offices do not have office attendants/support staff.
- ix. Solar panel is not functioning and when power is off, work remains at standstill (Luwero Eelectoral Comission). This issue was reported to head office for further management
- x. The REO of South West was very uncooperative during the entire time I was in the Region to the note that the regional office was not processed and the same goes for the same one Bienne Robert who was not ready when I visit the Mid-West Regional office where he was acting head but was not ready for the exercise as well. As fail as am concerned he professionally did not respect the exercise to a greater extent he is one of the people frustrating the audit of GoU assets through his extreme lack of corporation.

- xi. Furthermore, the DEA of Buliisa was also not processed because of his personal health situation.
- xii. This station rents its own residence in Kyegegwa where its offices are located. The station has an account where all activity related transactions are done but all salaries and allowances of officers are processed via IFMS through head office approvals. The station manages a cash book where all its activity and project activities are managed by the station DEA hence all election activities are managed at the station DEA

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	01	16,875,000,000
2	Land	5	0
3	Transport	455	41,152,140,607
4	Machinery and equipment	82	18,828,197,663
5	ICT Equipment	5,233	24,786,677,605
6	Furniture and Fittings	-	1,263,942,400
7	Office Equipment	41	

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1		
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	Office table(wooden)	4
2	Chairs	106
3	stool	1

4	Filling cabinets (metallic	33
5	printer	10
6	cupboard	1
7	Water dispenser	2
8	Wall clock	3
9	Bookshelves	86
10	Tables	6
11	Stand fun	48
12	Tea trays	2
13	UPS	75
14	Red Box	7
15	Voltage stabilizer	1
16	Money safe	1
17	Reception counter	1
18	Image Setter(katana)	1
19	Laminating Machine	1
20	Die cutting machine	1
21	Plate Maker	1
22	Perforating Machine	1
23	Computer	2
24	Monitor	1
25	Monitor Eye protectors	80pcs
26	Key board	1
27	Switch	1
28	Electric kettle	1
29	Florescent bulb holders	100pcs
30	Internet Cables	2sacks
31	Solar lamps	200pcs
32	Card Boxes	4000pcs
33	Toners	93
34	Metallic Angle Bar Short	49
35	Metallic Angle Bar long(5.4)	35
36	Stove kerosene	19
37	Fax cartridge fx3	50
38	Fax rolls	900
39	Polythene bags	40
40	Work station	1
41	keyboard	1
42	Curtain rodes (aluminum)	77
43	Deep freezer	1
44	Water dispenser	1
45	AC metallic	1
46	Timber	10
47	AC Machine Heads	26
48	Escort car seat	1
49	Water sink	1

STORES FINDING

HEAD QUARTER (MAIN STORE)

- i. The store is sufficient enough.
- ii. The balances do not agree with the ledger balances due to insufficient space to organize the store cards appropriately
- iii. The stores man carries out check quarterly.
- iv. The store is well organized with cards.
- v. The list of excessive or obsolete items is attached with only the batteries and few toner pieces.

KYENEGEWA ELECTORAL COMMISSION STATION

- i. The station also has two (2) stores that are kept and maintained with station stationary, welfare materials, lubricants, ballot boxes etc. as well keeping other items that are no longer in use.
- ii. The station also has an asset register which is up to date as at 30th June 2023. This asset register is managed by the ADEA.

WAREHOUSE (BANDA)

- i. The store has enough storage for the Ballot boxes it scored 100%.
- ii. They only have Ballot boxes in the store there was no ledger balances.
- iii. The store is checked quarterly
- iv. There is enough space for storage of Ballot boxes
- v. There no absolute stock because all the Ballot boxes are used.

MAINWARE HOUSE (KYABONGO/NTINDA)

- i. The ware house is big enough for the E.C storage needs.
- ii. All sore balances are managed at the head office.
- iii. A check is carried out every quarter.
- iv. The ware house is adequate to accommodate all the E.C.
- v. The absolute stock here has been scheduled to be disposed of on 19th of august 2023and another consignment will be attached

CASH AND BANK FINDINGS

MID-WEST REGION- FORT PORTAL REGIONAL OFFICE KYENGEWA ELECTORAL COMMISSION STATION

- i. The station has an up dated cashbook which is managed by the DEA with assistance of the ADEA of the station. This cashbook is well posted and prepared but no bank reconciliation because the officers don't know how to the reconciliation hence basic bank reconciliation training is needed for them.
- ii. The station has an account where all activity related transactions are done but all salaries and allowances of officers are processed via IFMS through head office approvals. The station manages a cash book where all its activity and project activities are managed by the station DEA hence all election activities are managed at the station DEA.

Office of the District Election Administrator- Zombo

- i. There is a cash book and the bank statement

Office of the District Election Administrator- Ngora

- i. There is an updated cash book

Office of the District Election Administrator- Kalaki

- i. There is no cash book at the station

Office of the District Election Administrator- Amolatar

- i. There is an up dated cash book and the bank statement

Office of the District Election Administrator- Kwanja

- i. The District has an up dated cash book

Office of the District Election Administrator- Mukono

- i. The District has an up dated cash book

Table showing accounts reviewed by the board

S/N	Bank of Account Name	Bank name	Account number	Bank balance at 30th June 2023	Cash book Balance At 30 June 2023	Cur
1	ELECTRAL COMMISSION TREASURY SINGLE SUB ACCOUNT	BOU	003020058000001	NIL	NIL	SHS
2						

RECOMMENDATIONS

- i. The head office should come up with structure guiding on how to recruit and pay for the office attendants in the districts.
- ii. Need for more filling cabinets, photocopiers and bookshelves and new executive desks in Kyankwanzi Electoral Commission Offices
- iii. Head office should guide the districts on how by-election documents should be handled.
- iv. There is a need to do repairs of all non-functional motor vehicles which are parked for long period of time for betterment of district work
- v. This station should acquire its own office premises in Kabarole because the office in Fort portal is extremely congested hence officers barely have personal offices as well as personal desks. It should be moved to its actual area of jurisdiction for separation offices and station and it will help reduce the congestion at the Fort portal office/station

PICTORIALS

Buikwe E.C





KYAKWAZI E.C



KYOBOGA E.C



WAKISO E.C



KYENJOJO E.C

VOTE 103 - INSPECTOR GENERAL OF GOVERNMENT'S OFFICE (IGG)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks

ASSET FINDINGS

i. Asset Database

At the time of the survey, the fixed assets register was not updated.

However, Inspectorate of Government maintains an updated Manual excel assets register.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subventions		
4	Investments		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		
2	Land		
3	Transport		

List of unserviceable items recommended for disposal

OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
1	Avs	3
2	bench	1
3	bicycles	3
4	CPU	20
5	FAN	10
6	MAX MACHINE	3

7	FRIDGE	3
8	LAPTOP	4
9	GENERATOR	1
10	MONITORS	23
11	OFFICE CHAIRS	16
12	PHOT COPYING MACHINES	2
13	OFFICE DESK	1
14	UPS	15
15	VISTORS CHAIRS	3
16	SOLAR BATTERIES	-
17	SECRITARIAL CHAIR	1
18	SCANNER	1
19	NETWORK RACK	1

STORES FINDINGS

- i. The entity does not have a permanent stores manger, however there in the process of recruiting one.
- ii. The store's manager maintains proper records that are updated regularly.
- iii. The store is neat and well organized.

CASH AND BANK FINDINGS

- i. Inspectorate of Government maintains seven project bank accounts held at Bank of Uganda and the IG Treasury Sub Single Account. Cash and bank balances were properly reconciled as at June 30, 2023 as per the treasury form 40 and the corresponding copies of the certificate of bank balances and bank statements. All cash books were properly posted. Attached are respective bank balance statement and bank certificate as at 30th June 2023

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	IG/NUSAF3-TAAC SUPPORT PROGRAM	BOU	003030088400003	66.03	66.03	USD
2	IG/DANIDA/DFID	BOU	003030088000004	4,470,523,748	4,470,523,748	UGX
3	ASSETS RECOVERY ACCOUNT	BOU	003030088000007	7,075,105,317	7,075,105,317	UGX
4	IG/NUSAF 3-TAAC SUPPORT PROGRAM	BOU	003030088000011	1,264,991	1,264,991	UGX
5	IG/STAAC-PROJECTS SUPPORT	BOU	003030088000012	381,540	381,540	UGX
6	IG-UNDP STRENGTHENING INSTITUTIONAL EFFECTIVENESS PROGRAMME	BOU	00300088000013	71,000	71,000	UGX
7	IG/DRDIP-PROJECT SUPPORT	BOU	003030088400004	55,422.07	55,422.07	USD

RECOMMENDATIONS

- i. The Board recommends the Vote to recruit their own Inventory Officer who will be performing the duties daily at the Vote.
- ii. We also recommend that the vehicles for disposal be disposed of as they further degrading.

PICTORIALS



Some items for disposals.



Some of the cars that were hit by the boom during the ADF attack in Kampala



VOTE 104 - PARLIAMENTARY COMMISSION (PARL)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Management should request for support from Accountant Generals' office to have the officer in charge of updating the Asset register trained.	The officer in charge of Parliamentary Commission Asset registers' account was contacted to train the officer in charge of updating the Register.	
2	Asset register should be fully updated regularly	Asset register has fully been updated on IFMS.	
3	All unserviceable items that require disposing off, should be boarded off.	The process for disposing off all the items not in use has already started and the valuation report has been sent to contracts committee for approval.	
4	All items recommended for disposal should be disposed of as soon as possible.	Payments for the items that were awarded is ongoing and other items have been handed over already.	
6	Newly acquired assets should be engraved immediately to clearly identify them.	All the acquired assets have been engraved since the codes are to be recorded on IFMS asset register.	

ASSET FINDINGS

The vote holds a number of assets including land, buildings, automobiles, office equipment and machinery, gym equipment, furniture and ICT equipment among others. The asset register was generated off IFMS for data migration which is in process. However, all assets acquired during the FY 2022/23 are updated on the system. Most of the assets verified are with unique codes save for a few and other special cases that have not yet been assigned codes as per our observations.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subventions		
4	Investments		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		
2	Land		
3	Transport		

List of unserviceable items recommended for disposal

S/N	Item	Unique identifier (Tag/Registration Number)
LOT 01	Filing Cabinets	PCO-0080
	Filing Cabinets	PCO-CLD-CB-0007
	Filing Cabinets	PCO6-0094
	Filing Cabinets	PCO-CPA-CB-0001
	Filing Cabinets	Not engraved
	Filing Cabinets	PCO-LIB-0041
	Filing Cabinets	Not engraved
	Filing Cabinets	Not engraved
	Filing Cabinets	PCO-LLD-CB-0007/PCO6-0100
	Filing Cabinets	PCO6-0094
	Filing Cabinets	PCO-CPA-CB-0001
	Filing Cabinets	Not engraved
	Filing Cabinets	Not engraved
	Filing Cabinets	PAL/FIN/SF/0002
	Filing Cabinets	Not engraved
LOT 02	Chairs	Conference chair (red)
	Chairs	Conference chair (red)
	Chairs	Conference chair (red)
	Chairs	Conference chair (red)
	Chairs	Conference chair (red)
	Chairs	Conference chair (red)
	Chairs	Office chair swivel with back net
	Chairs	Office chair petit
	Chairs	Conference chair
	Chairs	Conference chair
	Chairs	Conference chair
	Chairs	Ergonomic chair
	Chairs	Ergonomic chair
	Chairs	Ergonomic chair
	Chairs	Ergonomic chair
	Chairs	Ergonomic chair
	Chairs	Ergonomic chair

	Chairs	Office chair wooden with cushion
LOT 03	Television	PCO-ORD-TV-0014
	Television	PCO/ORD/TV/0012
	Television	PCO-CLD-TV-0014
	Television	PCO-ORD-TV-0015
	Television	PCO-ORD-TV-0026
	Television	PCO-ORD-TV-0025
	Television	PCO-ORD-TV-0024
	Television	PCO-ORD-TV-0009
	Television	PCO-LLS-TV-0006
	Television	PCO-DSO-TV-0002
	Television	PCO-SPO-TV-0002
	Television	Not engraved
	Television	PCO-DRS-TV-0014
	Television	PCO-LIB-TV-0008
	Television	PCO-SAA-TV-0023
	Television	PCO-LOP-TV-0006
	Television	Not engraved
	Television	PCO-COM-TV-0005
	Television	PCO-OSO-TV-0002
	Television	PCO-DSO-TV-0001
	Television	PCO-ORD-TV-0002
	Television	PCO-FIN-TV-0017
	Television	PCO-OTC-TV-0002
	Television	PCO-HRD-TV-0006
	Television	Not engraved
	Television	PCO-ATL-TV-0001
	Television	PCO-ATL-TV-0002
	Television	Not engraved
	Television	PCO-LIB-TV-0008
	Television	PCO-SAA-TV-0023
	Television	PCO-LOP-TV-0006
	Television	Not Engraved
	Television	PCO-COM-TV-0005
	Television	PCO-OSO-TV-0002
	Television	PCO-DSO-TV-0001
	Television	PCO-ORD-TV-0002
	Television	PCO-FIN-TV-0017
	Television	PCO-OTC-TV-0002
	Television	PCO-HRD-TV-0006
	Television	Not Engraved
	Television	PCO-ATL-TV-0001
	Television	PCO-LLS-TV-002

	Television	Not Engraved
	Television	PCO-LIB-TV-0005
LOT 04	Amplifiers	PCO7-0029
	Amplifiers	ICT/CHOGM 2007/1050
	Amplifiers	PCO-SAA-AP-0003
	Amplifiers	ICT/CHOGM 2007/1036
	Amplifiers	PCO7-0027
	Amplifiers	ICT/CHOGM 2007/1034
	TeleEye	Not engraved
	SANSUI	PCO42-0007
	Speaker	Not engraved
LOT 05	Printers	PCO-ICT-PRT-0264
	Printers	Not engraved
	Printers	Not engraved
	Printers	PCO-CLD-PR-0017
	Printers	UNENGRAVED
	Printers	PCO-FIN-PR-0005
	Printers	PCO-DRS-PR-0017
	Printers	PCO-SPO-SN-0001
	Printers	PCO-FIN-PR-0017
	Printers	PCO-ORD-PC-0003
	Printers	PCO-LOP-SN-0001
	Printers	PCO-SAA-PR-0124
	Printers	PCO-SAA-PR-0281
	Printers	PCO-OTC-PR-0001
	Printers	PCO-FIN-PR-0015
	Printers	PCO-FIN-PR-0008
	Printers	PCO-SAA-PR-0129
	Printers	PCO-SAA-PR-0241
	Printers	PCO-SAA-PR-0064
	Printers	NOT ENGRAVED
	Printers	PCO-SAA-PR-0282
	Printers	PCO-ICT-PRT-0293
	Printers	PCO-ICT-PR-0268
Lot 06	Photocopiers	PCO-ORD-PC-0004
	Photocopiers	PCO-ORD-PC-0003
	Photocopiers	PCO-CLD-PC-0002
	Photocopiers	PCO-LIB-PC-0003
	Photocopiers	PCO-FIN-PC-0002
	Photocopiers	PCO-DSO-PC-0001
	Photocopiers	S/N:CNFD633723
	Photocopiers	S/N:CNFD633761
	Typewriter	PCO-CPS-BD-0002

LOT 07	Monitors	Not engraved
	Monitors	PCO-ICT-MT-0193
	Monitors	PCO-ICT-MT-0183
	Monitors	PCO-ICT-MT-0350
	Monitors	PCO-ICT-MT-0326
	Monitors	PCO-FIN-MT-0012
	Monitors	PCO-CPA-MT-0004
	Monitors	PCO-DSO-MT-0005
	Monitors	PCO-ICT-MT-0315
	Monitors	PCO-LIB-MT-0023
	Monitors	PCO-ORD-MT-0036
	Monitors	PCO-CLD-MT-0001
	Monitors	PCO-FIN-MT-0022
	Monitors	Not engraved
	Monitors	PCO-CPA-MT-0013
	Monitors	PCO-DRS-MT-0029
	Monitors	PCO-SAA-MT-0016
	Monitors	PCO-COM-MT-0006
	Monitors	PCO-LOD-MT-0008
	Monitors	PCO-SAA-MT-0037
	Monitors	PC08-0201
	Monitors	PCO-ICT-MT-0203
	Monitors	PCO-ICT-MT-0316
	Monitors	PCO-LLS-MT-0014
	Monitors	PCO-LLS-MT-0008
	Monitors	PCO-SAA-MT-0278
	Monitors	PCO-ICT-MT-0332
	Monitors	PCO-SAA-MT-0311
	Monitors	PCO-DRS-MT-0039
	Monitors	PCO-DRS-MT-0002
	Monitors	PCO-SAA-MT-0001
	Monitors	PCO-SAA-MT-0053
	Monitors	PCO-SAA-MT-0026
	Monitors	PCO-ICT-MT-0050
	Monitors	PCO-ICT-MT-0024
	Monitors	PCO-SAA-MT-0389
	Monitors	PCO-FIN-MT-0031
	Monitors	PCO-DRS-MT-0033
	Monitors	PCO-DRS-MT-0012
	Monitors	PCO-LOP-MT-0002
	Monitors	PCO-ICT-MON-0247
	Monitors	PCO-ICT-MT-0204
	Monitors	PCO-LIB-MT-0025

	Monitors	PCO-COM-MT-0009
	Monitors	PCO8-0283
	Monitors	PCO-SAA-MT-0031
	Monitors	PCO-SAA-MT-0245
	Monitors	PCO-SAA-MT-0174
	Monitors	PCO-OTC-MT-0004
	Monitors	PCO-DRS-MT-0009
	Monitors	PCO-ORD-MT-0021
	Monitors	PCO-ICT-MT-0151
	Monitors	PCO-SAA-MT-0100
	Monitors	PCO-SAA-MT-0109
	Monitors	PCO-CLD-MT-0033
	Monitors	PCO-ICT-MT-0028
	Monitors	PCO-ICT-MT-0218
	Monitors	PCO-ICT-MT-0091
	Monitors	PCO-ICT-MT-0091
	Monitors	PCO-ICT-MT-0172
	Monitors	PCO8-0311
	Monitors	Not Engraved
	Monitors	Not Engraved
	Monitors	Not Engraved
	Monitors	PCO-CLD-MT-0031
	Monitors	Not Engraved
	Monitors	PCO-CPA-MT-0030
	Monitors	PCO-FIN-MT-0029
	Monitors	Not Engraved
	Monitors	PCO-SAA-MT-0355
	Monitors	PCO-CPA-MT-0026
LOT 08	CPU	PCO-SAA-PU-0110
	CPU	PCO-PBO-PU-0002
	CPU	PCO-LIB-PU-0014
	CPU	PCO-DRS-PU-009
	CPU	PCO-CLD-PU-0020
	CPU	PCO-SAA-PU-0211
	CPU	PCO-SAA-PU-0088
	CPU	PCO-ICT-PU-0050
	CPU	PCO-ICT-PU-0238
	CPU	PCO-SAA-PU-0087
	CPU	PCO-SAA-PU-0130
	CPU	PCO-SAA-PU-0283
	CPU	PCO-DSO-PU-0001
	CPU	PCO-ORD-PU-0038
	CPU	PCO-ORD-PU-0030

CPU	PCO-ORD-PU-0023
CPU	PCO-DSO-PU-003
CPU	PCO-SAA-PU-0044
CPU	PCO9-0287
CPU	PCO-SAA-PU-0375
CPU	PCO-SAA-PU-0038
CPU	PCO-SAA-PU-0181
CPU	PCO-SAA-PU-0001
CPU	PCO-SAA-PU-0204
CPU	PCO-CLD-PU-0030
CPU	PCO-SAA-PU-0211
CPU	PCO-SAA-PU-0225
CPU	PCO-SAA-PU-0147
CPU	PCO-CLD-PU-0542
CPU	PCO-CLD-PU-0013
CPU	PCO-FIN-PU-0001
CPU	PCO-CLD-PU-0003
CPU	PCO-CLD-PU-0002
CPU	PCO-SAA-PU-0154
CPU	PCO-ICT-PU-0001
CPU	PCO-ICT-PU-0056
CPU	PCO-SAA-PU-0205
CPU	PCO-SAA-PU-0030
CPU	PCO-SAA-PU-0263
CPU	PCO-SAA-PU-0182
CPU	
CPU	PCO-ICT-UP-0041
CPU	PCO-ORD-UP-0010
CPU	Not engraved
CPU	PCO-ICT-UP-0346
CPU	PCO-DRS-UP-0005
CPU	PC14-0281
CPU	Not engraved
CPU	PCO-CPA-UP-0017
CPU	PCO-SAA-UP-0256
CPU	PCO-ICT-UP-0002
CPU	PCO-FIN-UP-0022
CPU	PCO-SAA-PU-0094
CPU	Not engraved
CPU	PCO-LOP-UP-0001
CPU	PCO-SAA-UP-0082
CPU	PCO-SAA-UP-0095
CPU	Not engraved

	CPU	PCO-SAA-UP-0095
	CPU	PCO-SAA-UP-0025
	CPU	PCO-SAA-UP-0011
	CPU	PCO-FIN-UP-0010
	CPU	PCO-SAA-UP-0067
	CPU	PCO-SAA-UP-0080
	CPU	PCO-SAA-UP-0054
	CPU	PCO-SAA-UP-0108
	CPU	Not engraved
LOT 09	UPS	PCO-LOP-PU-0011
	UPS	PCO-ICT-PU-0046
	UPS	PCO-ICT-PU-0213
	UPS	GOU/UNFP/UPFC/S-PD
	UPS	PCO-CPA-PU-0018
	UPS	PCO-ICT-PU-0040
	UPS	PCO-FIN-PU-0013
	UPS	PCO-FIN-PU-0006
	UPS	PCO-ICT-PU-0459
	UPS	PCO-SAA-PU-0013
	Keyboards	N/A
	Keyboards	N/A
	Keyboards	N/A
	Keyboards	PC11-016
	Keyboards	Not engraved
	Keyboards	PCO-ICT-KB-0152
	Keyboards	N/A
	Keyboards	N/A
	Keyboards	
	Cables	Not engraved
LOT 10	Metallic Parts	Not engraved
		Not engraved
	Tables	PCO-SAA-TB-0074
		PCO-SAA-DK-0478
	Assorted timber pieces	N/A
LOT 11	Carpets	N/A
	Woolen carpet (Red)	N/A
LOT 12	Water Chiller	2X316415/12X316414
LOT 13	Coat Hungers	PC21-0043
	Coat Hungers	PC21-0027
	Coat Hungers	PC21-0295
	Coat Hungers	PC21-0291
	Coat Hungers	PCO-LLS-CG-0001
	Coat Hungers	PC21-0066
	Coat Hungers	PC21-0143

	Coat Hungers	PCO21-0143
	Coat Hungers	PCO-LCS-CG-0004
	Coat Hungers	PC21-0035
	Coat Hungers	PC21-0260
	Coat Hungers	PCO-LCS-CG-0001
	Coat Hungers	PCO/LLS/CG/0010
	NOTICE BOARDS	Not engraved
	NOTICE BOARDS	Not engraved
	NOTICE BOARDS	Not engraved
	NOTICE BOARDS	Not engraved
	WINDOW	Not engraved
	BOOK SHELF	PCO-SAA-SH-0051
	BOOK SHELF	PC22-0080
	BOOK SHELF	Wooden
LOT 14	Banner	Not engraved
LOT 15	Motor Vehicle ISUZU DMAX-MPATFS85HBH515540 Model 2011	UG0195H
LOT 16	Motor Vehicle Tyres	Not engraved

STORES FINDINGS

- i. Numerous storied cargo-containers were assembled and act as stores for assorted stock items of the commission, including stationary, sundries, printers among others
- ii. The stores in the containers are organised and clean save for a few where items are not well stacked on pallets.
- iii. It was noted that these containers are not marked or engraved and therefore do not appear on the asset register.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	PARLIAMENTARY COMMISSION-NTR	BANK OF UGANDA	3040168000001	0	0	UGX

RECOMMENDATIONS

- i. Assets due for disposal should be assembled and organised categorically and stored appropriately as expeditious and regular disposals should be adopted.
- ii. Stores should acquire more pallets to ensure that some items do not lie on bare floor to compromise their usefulness and to mitigate any likelihood of loss as a result of accidents like floor flooding.
- iii. The issue of Parliamentary cars being branded as Uganda Police should be explained so as to avoid confusion of the stakeholders at large.
- iv. All cargo-containers used as stores should be coded and updated on the asset register.
- v. The heavy-duty standby generator at the backyard of the commission should be coded and updated on the system.
- vi. The Board of survey team resources for facilitation should be readily available since this is not an emergency exercise- but regular and statutory.

VOTE 105 - UGANDA LAW REFORM COMMISSION (LRC)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Disposal of obsolete computers, small equipment	Disposal at Auction stage	RESOLVED
2	Disposal of uneconomical motor vehicles	Disposal at Auction stage however reserve price set above market survey	WORK IN PROGRESS
3	Uploading of Fixed Asset register	Asset data captured using revised template and submitted to AGO for review	WORK IN PROGRESS
4	Updated bank reconciliation	Bank reconciliation complete and up to date	RESOLVED

ASSET FINDINGS

- i. Law reform commission asset register is not yet migrated to IMIS fixed asset module. Currently the commission maintains and excel asset register where all available assets are recorded. The team verified some physical items to confirm their existence and correctness of the asset register.
- ii. The asset register needs to be updated and uploaded on the upgraded IFMS.

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		
2	Land		
3	Transport	17	1,787,580,881
4	ICT Equipment	124	716,681,167
5	Office Equipment	7	147,820,176

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	METALLIC CHAIR	03
4	WOODEN CHAIR	02
6	CONFERENCE CHAIR	04
10	COMPUTER RACK	LRC-FIN-CR-0001
11	DESK/TABLE	13
24	SHIVEL CHAIR	08
31	SECRETARIAL CHAIR	LRC-FIN-CH-0103
33	ROUND TABLE	LRC-FIN-CT-0002
34	WOODEN CUP BOARD	02
36	OFFICE FANS	9 PCS
37	PRINTER	02
39	FAX MACHINE	LRC-CMS-FM-0001

STORES FINDINGS

- i. There is inadequate space in the store.
- ii. The items recommended for disposal are still the store reducing on the already small space for storage.
- iii. There is no specific assigned person to take charge of the stores.

CASH AND BANK FINDINGS

As survey on bank and cash for the accounts was done by the board and observed that the vote maintains one active account with Bank of Uganda. The cash book for the account was satisfactorily updated and reconciled to the respective Bank statement.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	JLOS SWAP DEV FUND ACCOUNT		003050088000007	217,085,786	217,085,786	UG X
2	TREASURY SINGLE SUB ACCOIUNT (GOU)	BANK OF UGAN DA	003050058000001	00	00	UG X
3	LAW REFORM COMMISSION NTR	BANK OF UGAN DA	003050168000001	00	00	UG X
4	LAW REFORM_URA	BANK OF UGAN DA		1,616,750,000	1,616,750,000	UG X

RECOMMENDATIONS

- i. The asset register needs to be updated and uploaded on the upgraded IFMS.
- ii. Recruit full-time independent stores personnel to take charge of all store's assignment.
- iii. Management should see to it that the newly acquired assets be engraved to minimize loss.
- iv. There should be a general improvement in record keeping regarding the store.

VOTE 106 - UGANDA HUMAN RIGHTS COMMISSION (UHRC)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Assets whose cost of maintenance is higher than their value should be disposed of for example; Ford Double Cabin Vehicle registration number (UG 0677B) and Motor cycle (Yamaha UG 185B) These and other items have been recommended for disposal. All assets earmarked for disposal should be disposed of in a timely manner to prevent further loss in value.	No action taken this far	OPEN
2	Consider other methods of disposal available to the institution such as donations so as to clear stores of unnecessary clutter.	No formal action taken thus far but management is yet to consider this.	OPEN
3	Management should create enough space for the storage of assets. In addition, proper storage of assets not in use like vehicles, computer equipment so as to maintain the asset's value.	No action taken this far due to lack of Funds. Management expects to hire big space if funds allow.	OPEN
4	Close inactive accounts to avoid unnecessary bank charges.	management has written to banks to holt charging the accounts and some banks have already taken action	WORK IN PROGRESS

ASSET FINDINGS

- i. The team established that the entity was is in the process of updating the assets register on IFMS, and are doing this in conjunction with Accountant General's Office.
- ii. The entity has many assets like motorcycles that could otherwise be put to good use in other regional offices but are rotting away in various regional offices due to either having no riders or missing keys. There are also

computers in stores like Mbarara Regional Office that need assessment by ICT department to recommend repair or disposal.

- iii. Non-serviceable items lack proper storage and continue to wear out and loose value. The team observed that in some regional offices like Gulu, items marked as Unserviceable are later on repaired and reintegrated in the items that are serviceable. This makes a wrong representation of the assets position or status at any given time.

S/N	Item	Units	Amounts
1	Payables	03	263,502,743
2	Receivables		
3	Subventions		
4	Investments		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		
2	Land		
3	Transport		349,994,030
	Machinery & Equipment (Office Equipment, ICT Equipment, Furniture & Fittings)		201,067,781

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Vehicle (Ford Double Cabin)	UG 0677B
2	Motor Cycle	UG 0298B
3	Motor Cycle	UG 0272B
4	Motor Cycle	UG 0385B
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	Filing Cabinets	03
2	Cameras	12
3	Conference Chairs	32
4	Chairs	20
5	Conference Table	02
6	Cookers	02
7	CPUs	03
8	Desks	05
9	Fan	05
10	Laptops	09

11	Loud Speakers	-
12	Mixer	01
13	Monitors	20
14	Paper Shredders	05
15	Photocopier	01
16	Printers	19
17	Projectors	04
18	Routers	02
19	Scanner	01
20	Shelf	01
21	Sofa Chairs	03
22	Tables	02
23	Television	01
24	Upss	39
25	Wall Clocks	03
26	Video Camera	01

STORES FINDINGS

- i. The entity did not have sufficient storage space. Most of the places used as stores inspected in the regional offices were highly congested with both serviceable and no serviceable items. This made the inspection exercise very difficult.
- ii. Most of the regional offices e.g. Fort Portal and Moroto didn't have stock cards and it was very difficult for the team to ascertain the actual number of individual items in the stores. The situation was exacerbated by the congested stores as a result of non-disposal of items in the previous financial year. Due to poor management of stores in field offices, items allocated to some offices were not delivered. E.g. generator procured for Kalangala office, but has been at Masaka regional office for the last five years.
- iii. The entity doesn't have Inventory Management Officers in all regional offices. The accountants are the ones in charge. This was attributed to the limited wage budget to support these officers who would be resourceful in management of assets and stores in particular.

CASH AND BANK FINDINGS

- i. The team reviewed thirty (30) bank accounts, half of which were not operational due to the closure of the commission's major funder.

- ii. The other operational bank accounts were reconciled on a monthly basis. However, the reconciliation of these bank accounts was being reviewed by individual supervisors at the regional offices who don't have accounting backgrounds and as result some bank reconciliations were not appropriately done.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	UHRC-Danida HRT	Bank of Uganda	3060088000007	0	0	
2	UHRC- RULE OF LAW AND CONS	Bank of Uganda	3060088000018	0	0	
3	UHRC- TREASURY SINGLE SUB-ACCOUNT	Bank of Uganda	3060058000001	0	0	
4	UHRC/ JLOS SWAP FUNDS	Bank of Uganda	3060088000014	770,485,494	770,485,494	
5	UHRC-AWARD	Bank of Uganda	3060088000001	28,817,962	28,817,962	
6	UHRC- CENTRAL OFFICE	Bank of Uganda	3060088000006	2,000	2,000	
7	UHRC- UNAIDS	Bank of Uganda	3060088000002	84	84	
8	UHRC- FOREX TSSA	Bank of Uganda	3060058000003	0	0	
9	UHRC-JINJA	Absa Bank	6000723256	1,378,664	1,378,664	
10	UHRC-DGF	Absa Bank	6000723248	-17,300	-17,300	
11	UHRC-HOIMA	Absa Bank	6004098674	24,212	24,212	
12	UHRC-DGF	Absa Bank	6004098666	0	0	
13	UHRC-MBARARA	Absa Bank	6006021911	2,669,548	2,669,548	
14	UHRC-DGF	Absa Bank	6006021865	4,700	4,700	
15	UHRC ARUA	Absa Bank	6000429463	35,007,960	35,007,960	
16	UHRC-DGF	Absa Bank	6000429455	15,000	15,000	
17	UHRC-MASAKA	Absa Bank	6003054495	2,200,166	2,200,166	
18	UHRC-DGF	Absa Bank	6003406596	-1,514,500	-1,514,500	
19	UHRC-DGF	Stanbic Bank	9030005701251	650	650	

20	UHRC MOROTO	Stanbic Bank	9030005701286	5,777,515	5,777,515	
21	UHRC FORTPOTAL	Stanbic Bank	9030005685698	5,770,060	5,770,060	
22	UHRC-DGF	Stanbic Bank	9030005685701	2,000	2,000	
23	UHRC- GULU/DGF	Stanbic Bank	9030006348202	3,850	3,850	
24	UHRC-GULU	Stanbic Bank	9030006348199	68,353,860	68,353,860	
25	UHRC-DGF	Stanbic Bank	9030005907801	470	470	
26	UHRC-SOROTI	Stanbic Bank	9030005907798	94,383,770	94,383,770	
27	UHRC-KABALE	Stanbic Bank	9030021078645	14,732,269	14,732,269	
28	UHRC-KABALE DGF	Stanbic Bank	9030021078890	1,000	1,000	
29	UHRC-LIRA	Stanbic Bank	9030021089833	6,848,987	6,848,987	
30	UHRC-LIRA DGF	Stanbic Bank	9030021089930	0	0	

RECOMMENDATIONS

- i. Management is advised to have all motorcycles redeployed to regional offices that need them.
- ii. An assets committee should be instituted to carry out a needs assessment and follow the guide lines as issued by Accountant General's Office with regard to assets disposal and future acquisition.
- iii. The entity should plan for and acquire Inventory and Stores Management Officers to manage their assets scattered across the country for efficient management. In interim, a few Inventor Officers at head office could be given roles to give regular support across the regional offices.
- iv. Regular training should be given to supervisors at the regional levels to be able to adequately address the issue of account reconciliations. Management should equally write to commercial banks seeking closer of non-operational bank accounts to avoid unnecessary accumulation of bank charges.

VOTE 107 - UGANDA AIDS COMMISSION (UAC)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The UAC has a number of items that should be disposed of as at the end of the Financial Year 2020/2021. The survey team confirmed the list of all assets for disposal	Disposal of motor vehicles and assorted items undertaken on 07th February 2023	CLOSED
2	The entity is advised to engrave the newly acquired assets and those identified in Mbarara offices for easy identification	Not Done	OPEN
3	The Mengo Offices need to be renovated since the buildings appear very old	Not Done	OPEN

ASSET FINDINGS

The Entity maintains an up to date assets register with most items engraved and clearly identifiable. The assets inspected were found to be in good working condition and fit for use. All assets acquired during the FY 2022/23 were updated on the system.

S/N	Item	Units	Amounts
1	Payables	-	-
2	Receivables	-	-
3	Subventions	-	-
4	Investments	-	-

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	-	-
2	Land	-	-
3	Transport	-	-

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Pick-Up	UAN 524N
2	Pick-Up	UAN 518N
3	Pick-Up	UAR 544Y
4	Pick-Up	UAA 466N
5	Foton - Minibus	UAR 648Y
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	Central Processing Unit	25
2	Binding Machine	01
3	Filing Cabinets	06
4	Conference table	03
5	Camera	01
6	Desks	16
7	Chairs	28
8	Display Rack	01
9	Laptops	10
10	Monitor	21
11	Photocopy machines	04
12	Philips DVD player	01
13	Printers	15
14	Tables	14
15	Satellite Dish	01
16	Book Shelves	10
17	Shredding Machine	01
18	Sofa Set	01
19	Stool	01
20	Speakers	05
21	Uninterrupted Power Supply	25
22	Video Cassete Recorders	02
23	VHS Video Decks	02

STORES FINDINGS

The stores at the head office had been kept clean and all stock of inventory was updated as at June 30, 2023.

CASH AND BANK FINDINGS

The entity has 05 accounts that were properly prepared and reconciled.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Uganda AIDS Commission - NTR	Bank of Uganda	003070168000001	0	0	UGX
2	Uganda AIDS Commission - GLOBAL FUND	Bank of Uganda	003070088000006	301,366,677	301,366,677	UGX
3	Uganda AIDS Commission - PEPFAR	Bank of Uganda	003070088000002	61,886,415	61,886,415	UGX
4	Uganda AIDS Commission (UAC) - ADP	Bank of Uganda	003070088000007	20,616,080	20,616,080	UGX
5	Uganda AIDS Commission (UAC) Country Coordination Mechanism	Bank of Uganda	003070088400002	14,794	14,794	USD

RECOMMENDATION

- i. The entity is advised to engrave the newly acquired assets and those identified at the head office in Ntinda and Mbarara.

VOTE 108 - NATIONAL PLANNING AUTHORITY (NPA)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Bigger Storage Space	Storage Space still a challenge	WORK IN PROGRESS
2	All items due for disposal should be disposed of	We are in the process of disposing off all absolute items	WORK IN PROGRESS
3	Officers on Asset register to be trained	Officers were trained by AG's office	WORK IN PROGRESS
4	Asset Register to be updated	Register was updated	RESOLVED
5	New Assets to be engraved	All new assets were engraved	RESOLVED

ASSET FINDINGS

- i. Newly assets acquired during FY 2022/2023 were captured and updated in the assets register.
- ii. The general condition of the offices is good. Most of the furniture, ICT and other equipment are organized and easy to locate.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subventions		
4	Investments		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		2,842,782,919
2	Land		
3	Transport		6,704,164,963
4	Machinery & Equipment (Office Equipment, ICT Equipment, Other Machinery, Furniture & Fittings)		4,271,957,368

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Mitsubishi Pajero	UAR 573Y
2	Mitsubishi Pajero	UAR 548Y
3	Toyota Land Cruiser	UAR 097Y
4	Toyota Hilux Pickup	UAN 746N
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	Assorted Lift/Elevator Residue Material	-
2	Chairs (Assorted)	-
3	Doors	16
4	Toilet Bowls	10
5	Toilet Sinks	10
6	Toilet Tanks	10
7	Urinal Bowls	04
8	In Door Unit/Air conditioners	16
9	Water Dispenser	02
10	Office Tables	02

STORES FINDINGS

CASH AND BANK FINDINGS

The bank balances were duly reconciled with the cash book and bank statements.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	NPA Single Treasury	BANK OF UGANDA	003080058000001	0	0	UGX
2	Strengthening Institutional	BANK OF UGANDA	003080088000012	724,866	724,866	UGX
3	Support To National Planning Capacity	BANK OF UGANDA	003080088400004	101.25	101.25	

RECOMMENDATIONS

PICTORIALS

Grounded Vehicles Identified for Disposal



VOTE 109 - UGANDA NATIONAL METEOROLOGICAL AUTHORITY (UNMA)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	We recommend the need for repairing most of the instruments at the various stations that need maintenance and renovation like the Stevenson screen, the sunshine recorder and many other	Instruments at the various stations that need maintenance and renovation	closed
2	The board also recommends the collection of instruments	Collection of instruments, computers and furniture that are no longer in use	Work in progress
3	There is need to update the asset register for some newly purchased assets since are not in the register	Asset register updated	Work in progress

ASSET FINDINGS

- i. At the Tororo site, the district allocated 4 acres of land to UNMA for use but retains ownership. The land has a building on it and it is also used by the entity but owned by the District.
- ii. The facility has a weather station that includes Evaporation pan and its gauge, rain gauge, Stevenson screen and thermometers, cylinders, wind vane among others. Some of the manual equipment parts were stolen and have never been replaced.
- iii. The positioning of the weather station is not conducive for weather data collection. The distractions from trees, motor vehicles, road users among others are too many. Recommendation is that they be moved to an airfield where the tools are used properly

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		3,089,553,192
2	Land		200,000,000
3	Transport		2,219,732,324

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY

STORES FINDINGS

Uganda National Meteorological Authority Headquarters are located in Luzira. The entity has several stores up-country. All stores were visited and below are the findings.

- i. The inventory has stock cards stacked to them and these are regularly updated.
- ii. The stores were inspected and were found to be clean however there is need for installation of storage cabinets. The stores also lack equipment like fire extinguishers and water hydrants in case of a fire outbreak.
- iii. The store's manager is knowledgeable on stock taking and inventory management.

CASH AND BANK FINDINGS

Under the year of survey, Uganda National Meteorological Authority maintained 3 bank accounts whose cash and Bank balances were properly reconciled as per the Treasury Forms and copies of bank statements and certificates of bank balances.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Uganda National Meteorological Authority - NTR	Bank of Uganda	3780168000000	0	0	UGX
2	Restoration of Wetlands Project	Bank of Uganda	3780088000002	782,836,000	782,836,000	UGX
3	Agricultural Climate Resilience Enhancement Initiative	Bank of Uganda	3780088000003	1,073,600	1,073,600	UGX
4	Uganda National Meteorological Authority - NTR	Bank of Uganda	3780168000000	0	0	UGX
5	Restoration of Wetlands Project	Bank of Uganda	3780088000002	782,836,000	782,836,000	UGX

RECOMMENDATIONS

- i. The entity should prioritize construction of offices at their regional centers especially where they have land. Offices and places of convenience will uplift the standards of the staff and improve their working conditions making them more productive.
- ii. The Board recommends renovation of all old office blocks to avoid further damage and also protect the staff working there.
- iii. Management should liaise with the office of the Chief Government Valuer, Chief Mechanical Engineer and Accountant General's Office so as to expedite the disposal processes of all items identified for disposal at all stores, as this will help avert further wear and tear.
- iv. The Board recommends fencing off of all Government property and creating signages for the areas in order to reduce encroachment and theft by the locals.
- v. The Board recommends that the entity handles its administrative issues internally so as to avoid spilling of information and tarnishing their image.

VOTE 110 - UGANDA INDUSTRIAL RESEARCH INSTITUTE (UIRI)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Nakawa store does not have enough space	Still Pending	Closed
2	All unserviceable and obsolete items should be disposed off	Most Obsolete Items Are Disposed	Closed

ASSET FINDINGS

- i. Asset register is well maintained and up to date with all categories and relevant information.
- ii. Many procured assets are not yet engraved, for example, furniture, and machinery and it becomes hard to identify the particular asset.
- iii. The assets in the register were also inspected physically to ascertain their existence.

S/N	Item	Units	Amounts
1	Payables	02	444,597,530
2	Receivables		
3	Subventions		
4	Investments		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		16,389,349,727
2	Land		19,500,000,000
3	Transport		1,731,947,839
4	Machinery & Equipment (ICT Equipment, Lab Equipment Other Machinery, Classified Assets, Others, Furniture & Fittings,)		25,118,540,681

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Pick-Up	UAT 066X
2	Pick-Up	UAJ 209X
3	Station Wagon	UAJ 091X
4	Station Wagon	UAJ 731X
5	Station Wagon	UAA 763F

STORES FINDINGS

- i. Store records are well maintained and generated from Store Request Forms. All printing, stationery and other consumable items are well managed, handled and issued out by the store's person after approval.
- ii. Stock counts were done and items tallied with what was expected to be found. A list of items in stores as at 30 June 2023 has been attached.
- iii. The store was well maintained and records updated accordingly. They preserved inventory in the following categories; general stationary, mechanical and electrical store engaging tools among others.
- iv. The stores space was inadequate but items are well organized and neat thus being easy to trace and locate.

CASH AND BANK FINDINGS

- i. The Board of Survey team verified bank balance certificates and other primary books of entry for the accounts of Uganda Industrial Research Institute as at the end of the financial year.
- ii. All bank accounts for running the day-to-day activities for Uganda Industrial Research Institute are maintained and updated.
- iii. The cashbook for the accounts was updated and reconciled to the respective bank statements.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Uganda Industrial Research Institute R&D	BANK OF UGANDA	3100088000003	3,359,000	3,359,000	UGX
2	ECGF Infusion Set Project	BANK OF UGANDA	3100088000004	304,456	304,456	UGX

RECOMMENDATIONS

- i. The stationery store needs adequate space, a need to acquire bigger store and put shelves and pallets for storage purposes.
- ii. Assets engraving is recommended using the recommended engraving format with a permanent method which is durable for easy inventory tracking.
- iii. Dispose of the vehicles that are due for disposal to create more space and avoid further wear and tear.

PICTORIALS

Some of the Buildings @ the Institute





Machinery Used @ the Institute



Fleet Identified for Disposal



VOTE 111 - NATIONAL CURRICULUM DEVELOPMENT CENTRE

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Need to centralize stores to avoid duplication and wastage of resources and provide shelves for proper storage	The budget for shelves and pallets was included in the budget for 2022/2023	Stores have been cleaned and items packed properly
2	Need to implement the ICT management policy of the center	The ICT policy is being implemented in a passed manner and because of limitation of funds, work is still in progress	WORK IN PROGRESS
3	Need to update the assets ledger as soon as procurement are received by the Centre	Asset ledger has been updated	The upload will be done by AGO
	Stores are availed with store shelves to create space and make retrieval of stock easy	This was budgeted for in 2023/2024 FY budget and will be implemented in Q2	Shelves will be purchased once funds are realized by Government of Uganda
	Items that not attracted value be disposed by another form of disposal. E.g. destroying or giving to the community	The books were distributed to various schools and technical colleges of commerce.	CLOSED

ASSET FINDINGS

- i. The Centre has several new items which were dispatched to responsible officers or units without engraving, this predisposes the assets to risks of theft and misplacement. e.g. printery had sophisticated equipment
- ii. There were a number of assets in the stores ear marked for disposal. Lists were attached.
- iii. The entity had a number of functional assets like computers that were being mismanaged and not handled well these should be organized to avoid misuse.
- iv. The step D store had old and outdated machinery that delays their work. these should be replaced with new and modern equipment
- v. The entity has a fully equipped security system in place with cameras and security grades to safe guard the assets at the entity.

S/N	Item	Units	Amounts
1	Payables	63	2,275,898,959
2	Receivables	56	392,497,559
3	Subvention		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Buildings		6,529,438,731
2	Land		6,720,652,179
3	Transport		1,827,049,837
4	Machinery & Equipment (Office Equipment, ICT Equipment, Other Machinery, Furniture & Fittings)		6,443,617,042

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
		-
		-
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	ICT (Assorted)	-
2	Furniture & Fittings (Assorted)	-
3	Tyres	14
4	Safe	01

STORES FINDINGS

- i. Stock take is carried out at every year end to ascertain the stock level that will be required by the entity in the next financial year
- ii. The store was congested and the inventory was kept in boxes and on the floor. The inventory store could use more ventilation and dusting/dust free environment.
- iii. The entity maintains store ledgers but there was no segregation between inventory and sundries as these are stored in the same place.

- iv. Curriculum development is a cycle which ends sometimes with expired study material. The inventory stores were not organized for these items. There was no category breakdown of what is to be disposed and what was in use as they are all kept together.
- v. It was observed that the entity has a number of obsolete items that are due for boarding off
- vi. Items for disposal have to be categorized as boarded off, donated, transferred as per PFMA and PPDA regulations.

CASH AND BANK FINDINGS

Cash and bank balances were properly reconciled as at June 30, 2023 as per the treasury form 40 and the corresponding copies of the certificate of bank balances and bank statements.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	General Account	Stanbic	9030005940965	320,111,655	320,111,655	UGX
2	Royalty Account	Stanbic	9030005961431	36,595,533	36,595,533	UGX
3	TSSA	BOU	00379005800002	NIL	NIL	UGX

RECOMMENDATIONS

- i. Additional storage space is required for proper and safe custody of inventory. Management should ensure that stores are provided with shelves or filling cabinets in which inventory is kept as these are mostly on the floor.
- ii. The items ear marked for disposal should be disposed of to avoid further wear and tear
- iii. The entity should engrave the new assets to avoid loss of these assets and other assets in place need to be well maintained and handled to avoid spoiling the same

- iv. The entity is recommended to engage stakeholders and ensure that the old machinery in the Step D store is replaced with modern equipment.
- v. There is need to maintain a clean inventory store. There is also need to separate the inventory stores as everything is kept in the space

PICTORIALS

Some of the Assets held @ the entity



Some of the assets recommended for disposal



VOTE 112 - DIRECTORATE OF ETHICS AND INTEGRITY (DEI)

VOTE 113 - UGANDA NATIONAL ROADS AUTHORITY (UNRA)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	A workable solution should be got on the repairs/maintenance budget for costly/special equipment and machinery so as to prevent waste of such high value assets due to untimely or unmet repairs	Continuous engagements with MoFPED to increase budget allocations have taken place	Ongoing
2	AIMS should be configured to report inventory life cycles and slow moving/redundant inventory stock	System upgrade consultant was procured and the required upgrade is currently underway	Ongoing
3	The entity should embark on gradually securing ownership rights of land where its stations are located	Revaluation of land where UNRA stations are located was carried out between June and August 2022 and the titling process is ongoing	Ongoing
4	Plans should be sought for the stalled staff housing project at centers where it had been started	Staff housing projects at most stations are almost	Ongoing

ASSET FINDINGS

- i. Some assets are not engraved and the rest are engraved with the use of stickers which always fade and/or fall off which makes it hard to identify them.
- ii. There are a number of items that were listed for board-off and even auctioned but have never been bought. They are stuck in the yard.
- iii. There are a number of obsolete items at the field station that take up a lot of space.
- iv. Some assets are left in the yard due to the limited storage space.
- v. There are newly constructed staff residential buildings for example at Kitgum, Moroto and Mubende. However, some have never been valued even after their completion, for example the two blocks in Moroto.

- vi. There are some constructions in progress which include staff residences in Kotido, Kitgum, and a stock yard in Kotido.
- vii. UNRA has not yet acquired custody of some land titles for the for land occupied by the station offices, landing sites and weigh bridges.
- viii. MoWT has a number of items at the UNRA stations and is occupying a lot of useful space.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		
2	Land		
3	Transport		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1.	Toyota Hilux	UAJ 240X
2.	Isuzu	UAJ 459X
3.	Toyota Hilux	UAJ 444X
4.	Nissan Navara	UAN 922N
5.	Nissan H body	UAL 539Z
6.	Nissan H body	UAL 577Z
7.	Mitsubishi	UAA 979X
8.	Toyota Hilux	UAJ 933Z
9.	Nissan H body	UAJ 505Z
10.	Benz	UG 1439W
11.	Honda	UDA 864U
12.	Honda	UDA 856U

13.	New Holland 8260	UG 1093W
14.	Trailor	UG 110W
15.	Guard rails 168	GEN/OPD/HQ/S/12/01/006
16.	Expiped from works 37 pieces	TAP/OPD/HQS/09/10/005
17.	Armco culvert-20 Pcs	
18.	Empty bitumen drums - 70 Pcs	
19.	Used tyres of different sizes-36 Pcs	
20.	Grader	
21.	Grader	
22.	Track Excavator	UG0961W
23.	Isuzu Dmax - Double Cabin	UG 1211W
24.	Motor Cycle	UG 1218W
25.	Motor Cycle	UAJ 485X
26.	PLATE COMPACTOR	UDA 858U
27.	Water Pump -	UBA 216Z
28.	Water Pump -	PCO/OPD/HQS/11/01/010
29.	COMPRESSOR	GCAAK-1553967
30.	Komatsu - Grader	

OTHER ITEMS

S/N	ITEM DESCRIPTION	QUANTITY
1	Generator.	1
2	Pavement Cutter	1
3	Sakai SV70-Motor Roller	1
4	Walk behind pedestrian roller	1
5	Water Pump	1
6	Office Chair	23
7	Filing Cabinet	15
8	Notice board	1
9	Office Table - Wooden	6
10	WOODEN CHAIR (CUSHION)	11
11	Office Desk	1

STORES FINDINGS

Uganda National Roads Authority maintains Quite a number of stores at different field stations and the following were general stores survey findings;

- i. Most of the field station stores were well maintained and records updated accordingly. They preserved inventory in the following categories; general stationary, road material, mechanical, welfare, lubricants and ground engaging tools among others.
- ii. Most Stores were well organized with items in shelves and labeled for easy tracing. However, some stations had inadequate storage space resulting in congestion in the stores, items placed on the floor and not labeled due to lack of shelves and pallets.
- iii. The sample stock counts done during the physical inventory survey tallied with the stock statement summaries.
- iv. Store records are well maintained and generated from AIMS.
- v. Some store buildings are in a poor state.
- vi. There are some items that have expired in the stores and can no longer be used such as tyres.

CASH AND BANK FINDINGS

The Board of Survey team verified bank balance certificates and other primary books of entry for the accounts for Uganda National Roads Authority as at the end of the financial year.

All bank accounts for running the day-to-day activities for Uganda National Roads Authority are maintained and updated.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1.	UNRA Treasury Single Sub Account	BOU	003130058000001	-	-	UGX
2.	UNRA Maintenance Account-BOU	BOU	0033130088000019	257,543,642.00	257,543,642.00	UGX
3.	ISIMBA PUBLIC BRIDGE-COMPONENT 11	BOU	003130088000023	62,334,530.00	62,334,530.00	UGX
4.	Masaka-Bukakata Road Implementation Project	BOU	003130088400013	2,903.96	2,903.96	UGX
5.	Road Sector Support project 4	BOU	003130088000020	337,565,448.00	337,565,448.00	UGX
6.	BUSEGA - MPIGI ROAD PROJECT	BOU	003130088400015	10.00	10.00	UGX
7.	Road Sector Support project 4	BOU	003130088400016	-	-	UGX
8.	North Eastern Road-Corridor Asset Management Project (NERAMP)	BOU	003130088400010	20,486,521.97	20,486,521.97	UGX
9.	North Eastern Road-Corridor Asset Management Project (NERAMP)	BOU	003130088000025	2,362,251,932.00	2,362,251,932.00	UGX
10.	Albertine Region Sustainable Development Project.	BOU	003130088400012	-	-	UGX
11.	Albertine Region Sustainable Development Project.	BOU	003130088000024	-	-	UGX
12.	Roads & Bridges in Refugee Hosting Districts Koboko Yumbe	BOU	003130088400019	18,199,980.00	18,199,980.00	UGX
13.	ISDB Operational Special Account	BOU	003130088400017	-	-	UGX
14.	KNBP-Eastern Africa Transport Corridor	BOU	003130149780001	5.77	5.77	UGX
15.	Kampala Entebbe Airport Expressway bank account	BOU	9030012349318	100.00	100.00	UGX
16.	Kampala Jinja Expressway Special account	BOU	003130148400001	7,277,189,684.00	7,277,189,684.00	UGX
17.	Kitala Gerenge Stanbic Acct (UGX)	STANBIC	9030006387976	343,963.00	343,963.00	UGX
18.	UNRA - NTR	BOU	003130168000001	28,446,015.00	28,446,015.00	UGX
19.	ISDB Operational Special Account				-	UGX
20.	KNBP-Eastern Africa Transport Corridor				-	UGX

RECOMMENDATIONS

- i. Need to fast track the process of acquiring the land titles for the land for station offices, landing sites and weigh bridges.
- ii. Dispose of the equipment that is due for disposal to create more storage space for example UAJ 063Z, UG 1171W, UAJ 453X, welding generator, motorcycle frame, water pump, old tyres, pavement cutter, scrap, road signs among others.
- iii. Should use permanent methods of engraving instead of using stickers that are not durable and following the recommended engraving format in the asset management framework guidelines.
- iv. Need a strategy of how to deal with items that are boarded off but the owners take forever to pick them and also analyze why some are never bought and agree on a way forward.
- v. The stores and office buildings at some stations need renovation and others are dilapidated and should be replaced with new ones for example Jinja, Tororo, Kotido, Mbale, Moroto.
- vi. Should consider installing security barbed wire around the entire perimeter wall fence for example at Tororo station, Kotido station, among others
- vii. Have a properly documented plan and procedure on how to dispose of used oil and bitumen drums.
- viii. Consider installing CCTV cameras in blind spots to enhance the security of assets especially those that are stored in the yard.
- ix. Acquire more shelves and pallets to be placed in the stores.
- x. UNRA should engage MoWT on the progress regarding the equipment stored at the UNRA stations which is occupying a lot of space.

PICTORIALS





VOTE 114 - UGANDA CANCER INSTITUTE (UCI)

VOTE 115 - UGANDA HEART INSTITUTE (UHI)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The inventory officer has to be trained on how to handle the assets register on the IFMS	Not Done	OPEN
2	Items for disposal should be put in one place for good and easy tracking	Not Done	OPEN
3	The unused and worn out assets should be kept in a covered environment in order to gain value in the period of dispose	Not Done	OPEN

ASSET FINDINGS

- i. The assets register lacked critical information like; dates of purchase, asset costs and information on some transport and specialized equipment.
- ii. An inspection by the team showed that office space to accommodate staff to carry out their duties wasn't enough at the vote.

S/N	Item	Units	Amounts
1	Payables	01	2,575,568,689
2	Receivables	03	1,582,809,911
3	Subventions		
4	Investments		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	10	2,000,000
2	Land		
3	Transport		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	Autoclave	01
2	Analog Bp	01
3	Ambu Bags	01
4	UPS	18
5	Battery	01
6	Washing Machines	03
7	Drip Stands	08
8	Patient Couches	02
9	Ventilators	12
10	Syringe Pumps	17
11	Suction Machines	02
12	Water Dispensers	02
13	Ward Screen	01
14	Treadmill	01
15	Ultrasonic Cleaner	01
16	Video Monitor	01
17	Stepping Stool	01
18	Tyres Old	-
19	Printers	05
20	Wall Clock	01
21	Pressure Infusion Pump	01
22	Rack	01
23	Pressure Infusion System	01
24	Computerized perfusion systems	02
25	Commercial dryer	01
26	Computer stress Test	01
27	Burglary	01
28	Mattresses	04
29	Bedside Tables	10
30	CPUs	13
31	Filing Cabinets	06
32	Drug Cabinet	01
33	Drug trolley	02
34	Defibrillators	03
35	Beds (Mechanical, ICU Electric)	34
36	ECG Machines	03
37	Fan	01
38	Patient monitors	05
39	Immuno Assay Analyser	01
40	Glass door	01
41	Headlights	02
42	Huma clot	01
43	Humalyte	02
44	Metallic Tv Stands	01
45	Monitors	05
46	Monitor Stand	01
47	Infusion Pumps	11

48	Nebulizers	04
49	PATIENTS Tables	09
50	Microplate	01
51	Ncd	01
52	Patients Stepping Stools	04
53	Old Iron Sheets	-
54	Operating Light	01
55	Wooden Shelf	01
56	Office Tables	03
57	Chairs	34

STORES FINDINGS

- i. The stores records were well maintained and readily available for inspection by the board of survey team.
- ii. The entity uses containers for storage purposes, and as such many bulky machines are kept outside, this equally applies to the items identified for disposal.

CASH AND BANK FINDINGS

All cash books were properly posted. Attached are respective bank balance statement and bank certificate as at 30th June 2023.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Uganda Heart Institute	Bank of Uganda	3150088000004	0	0	UGX
2	Uganda Heart Institute	Bank of Uganda	3150088000001	0	0	UGX
3	Uganda Heart Institute MSI Research Project	Bank of Uganda	3150088000002	2,410,776,710	2,410,776,710	UGX
4	Uganda Heart Institute	Stanbic Bank Uganda Limited	9030005948311	231,528,019	231,528,019	UGX

RECOMMENDATIONS

- i. Items for disposal should be put in one place so that they are easily accessible by buyers.
- ii. More office space be acquired to accommodate the secretary and other staff that still have no better place/office to sit and carry out their duties in a conducive environment.
- iii. All unused assets that are kept on verandas should be put in enclosed storage for proper storage.

PICTORIALS

Newly Vehicles Acquired for FY 2022/2023



Items identified for disposal



VOTE 116 - UGANDA NATIONAL MEDICAL STORES

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Management was advised to expedite the transition to IFMS fixed assets module for efficient asset management processes	Currently, all assets are being captured in the IFMS fixed assets module	CONTINUOUS
2	Ensure all assets allocated in the different regional offices e.g Kampala, Jinja, Arua, Gulu, Mbale, Soroti, Moroto, Hoima, Fort Portal and Mbarara are engraved for easy tracking, monitoring and identification	All assets in the different regional offices were engraved for easy identification and monitoring.	JAN 2023 TO JUNE 2023
3	Fast-tracking disposal of obsolete assets	All obsolete assets earmarked for disposal were disposed off	Dec-22

ASSET FINDINGS

At the time of the survey, the fixed assets register was not fully updated. However, National Medical Stores maintains an updated manual excel asset register.

STORES FINDINGS

- i. The survey found out that NMS has two main stores; one at Entebbe main office and the new complex at Kajjansi. In addition to the stores, it has various offices across the country like Jinja, Arua, Gulu, Mbale, Soroti, Moroto, Hoima, Fort Portal, and Mbarara.
- ii. The Chief Stores and Operation officers maintain proper records that are updated regularly. The stores are well organized and ventilated.
- iii. There were no obsolete items for boarding off.
- iv. NMS undertook stock/inventory count at the end of the financial year and there were some variances in the valuation of stock.
- v. A number of vehicles inspected were in good condition.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	NATIONAL MEDICAL STORES	STANBIC BANK UGANDA LIMITED	9030005915073	68,615,203	68,615,203	UGX
2	NATIONAL MEDICAL STORES	STANDARD CHARTERED BANK UGANDA LIMITED	0105610661600	11,558,205	11,558,205	UGX
3	NATIONAL MEDICAL STORES	STANDARD CHARTERED BANK UGANDA LIMITED	8705610661602	43,160.22	43,160.22	USD
4	NMS-OPERATIONAL	BANK OF UGANDA	003160088400001	1,447,692.01	1,447,692.01	USD
5	UGANDA NATIONAL MEDICAL STORES-TREASURY SINGLE SUB-ACCOUNT	BANK OF UGANDA	003160058000001	0	0	UGX

RECOMMENDATIONS

- i. The Board recommends that the Asset Register on IFMS should be updated.
- ii. The Board recommends periodic stock-taking of inventory in the stores to reduce the variances in the valuation of stock.
- iii. The Board recommends purchasing more forklifts to help in organizing stock at the Kajjansi warehouse.
- iv. The Board recommends that multiple pallet IDs should be cleared in the system so that stock on location reflects the exact figure in the system.

VOTE 117 - UGANDA TOURISM BOARD (UTB)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The Asset register needs to be updated and uploaded on the upgraded IFMS	Schedule of Assets submitted to AGO but not yet uploaded on IFMS	WORK IN PROGRESS
2	The Accounting office should commence the loss declaration process for writing off assets cannot be traced	No action was taken	OPEN
3	Unserviceable items recommended for Board off should be expeditiously disposed	Partial disposal of assets done	WORK IN PROGRESS
4	Bin cards should be regularly updated along their requisitions	Bin cards were updated	RESOLVED

ASSET FINDINGS

The team inspected assets at the entity and found most of them to have been in good condition. It should as well be mentioned these were engraved.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subvention		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		
2	Land		
3	Transport		1,495,034,424
	Machinery & Equipment (Office Equipment, ICT Equipment, Furniture & Fittings)		1,396,818,717

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Mitsubishi Pajero	UAA 211F
2	Nissan Terrano	UG 0293T
3	Yamaha Motorcycle	UEC 097Y
4	Yamaha Motorcycle	UEC 329Y
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	DSTV dishes	02
2	Fridge	01
3	Cisco Router	01
4	CPUs	15
5	Keyboards	07
6	Monitors	07
7	Desk Drawers	07
8	Monitor	01
9	Printers	06
10	Laptops	04
11	LAN Network Switch	01
12	Filing Cabinet	06
13	Telephone set	01
14	Drawers	06
15	Conference Table	01
16	Reception Desk	01
17	Tables	02
18	Chairs	18
19	Desk	01

STORES FINDINGS

- i. The store is fairly well arranged and neat but lacks adequate storage room making congested with no free space for movement.
- ii. The entity carries out stock take at the beginning of the financial year, and this is what is based on reordering more inventory in case of stock outs.
- iii. It was observed that the entity has a number of obsolete items that are due for boarding of. Most of these items were being kept outside, and as such exposing them to theft and more damage.

CASH AND BANK FINDINGS

A survey on bank and cash balances for the accounts was conducted. The entity maintains two active accounts with Bank of Uganda. The cashbooks for the accounts were satisfactorily updated and reconciled to the respective Bank Statements

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	UNDP Support to Uganda Tourism Board	BANK OF UGANDA	003170088000001	0	0	UGX
2	Uganda Tourism Board - POATE	BANK OF UGANDA	003170088000002	106,168,253	106,168,253	UGX

RECOMMENDATIONS

- i. Additional storage space is required for proper safe custody of inventory. Management should ensure that stores are provide with shelves or filing cabinets in which inventory is kept as these are mostly on the floor.
- ii. The obsolete items kept in the parking are recommended for immediate disposal to avoid further wear and tear.

VOTE 118 - UGANDA ROAD FUND (RF)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	There are a number of items for disposal being kept in store thus taking up storage space. The obsolete items should be disposed of.	The action has not yet been fully implemented as the public interest is low. We shall at a later date recommend that these items be disposed through distraction and some transferred to NITA(U) as they as ICT related.	May-24
2	The Board recommends engraving of newly acquired assets that were acquired last financial year.	All newly acquired assets are now engraved and deployed to the user departments	May-23
3	The assets register on IFMS should be updated.	This has not been fully implemented. We expect to implement by the close of December 2023	Dec-23
4	The finance team and inventory management designated team should be trained on the fixed asset module.	Training is still awaited post re-implementation	Jun-24
5	The Board recommends that URF should reconcile cash and bank account titled URF Non-Tax Account Number 003180168000000 is held by the entity. Management should work with Uganda Revenue Authority to streamline access to the Non-Tax Revenue Bank Account.	URF has no access to this account. We only receive confirmations on collections from URA. We propose that MoFPED takes the lead and the votes can access through IFMS.	Jun-24

ASSET FINDINGS

- i. The assets inspected were found to be in good condition and access to all office at the entity were restricted to only authorised personnel through finger print technology.
- ii. Uganda Road Fund maintained both a physical & soft copy of the fixed asset register. However, IFMS fixed assets module was not yet updated at the time of the exercise due to the continuing migration of fixed asset to the upgraded IFMS by Accountant General's Office.
- iii. The survey established that assets sampled at location match the excel register. However, some of the assets purchased in the financial year 2022/2023 are not engraved.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		
2	Land		
3	Transport	8	
4	ICT EQUIPMENT	178	
5	OFFICE EQUIPMENT	38	
6	MACHINERY	18	
7	FURNITURE & FITTINGS	341	

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	CPU	7
2	Printer	3
3	UPS	5
4	Back up battery	20
5	Monitor	5
6	Network Equipment	1
7	Paper Shredder	3
8	Telephone Exchange	2
9	fan	9

STORES FINDINGS

- i. The stores records are regularly updated and well maintained. The authorization process of issuing the inventory is well documented. An updated stores ledger is maintained in excel.
- ii. The stores are well secured with finger print access control to prevent theft.
- iii. Stock is arranged within each store in an orderly system.
- iv. Supplies/Stock is stacked off the floor on pallets, shelves and away from walls to prevent moisture from walls and floors.
- v. Good housekeeping is maintained. Stores look neat and clean.
- vi. There is proper recording of stock movement using stock cards.
- vii. Stock is verified regularly.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1						
2						

RECOMMENDATIONS

- i. The board recommends that items that are not engraved be engraved.
- ii. Vehicles that were not disposed should be retired as their replacements are in place.

PICTORIALS



Figure 1



Figure 2:

Figure 1 and Figure 2 show the well-organized stores.



Figure 3.



Figure 4

VOTE 119 - UGANDA REGISTRATION SERVICES BUREAU (URSB)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Disposal of Obsolete items	All obsolete items for FY 2019-20 and 2020-21 were disposed off	
2	Proper Storage and Maintenance of Assets	We moved to the new offices at UBFC where there is a provision for a bigger store and all items are kept on shelves with enough space to accommodate new items	

ASSET FINDINGS

- i. The entity keeps a fixed asset register in excel and the team reviewed, verified and has submitted a list of new assets for upload in to the upgraded IFMS-FAM.
- ii. All the entity assets are properly engraved except for the newly procured furniture which was done at the close of the financial year.
- iii. Asset verification at the vote is done by the accounts team on quarterly basis.
- iv. Centralized Asset Register is maintained at headquarters Kampala and all assets at the various branches are captured before issuance.

S/N	Item	Units	Amounts
1	Payables		4,130,000
2	Receivables	1	279,000,000
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	10	
2	Land		
3	Transport	25	

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motor Cycle Yamaha	UG0766F (JYM154FMI-15019228)
2	Motor Cycle Yamaha	UG0767F (JYM154FMI-15019129)
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
3	Work station	1
4	Water Dispenser	1
5	Visitors chairs	8
6	UPS	21
7	Television	3
8	Table	14
9	Small chair	1
10	Scanner	4
11	Projector	1
12	Printer	15
13	Mouse	1
14	Monitor	4

STORES FINDINGS

- i. Stores visited were Uganda Registration Services Bureau headquarters in Kampala and other, stations at Uganda Post Office building, Georgian House at George street Kampala, Mbale, Gulu, Arua, Mbarara and Masaka.
- ii. The entity takes inventory counts semi-annually and undertakes any necessary reconciliations. The accessibility to the store was restricted by assigned responsible officer.
- iii. The stores were clean and organized although there is need for more storage shelves and pallets.
- iv. All procurement of items is done at the headquarters and issuance and distribution to regional offices is dependent on requisitions.

- v. Storage space is inadequate for all the regional offices and strongly recommend for them to be expanded.
- vi. The entity does not maintain a divestment plan for proper management and disposal of assets that are all due for disposal.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

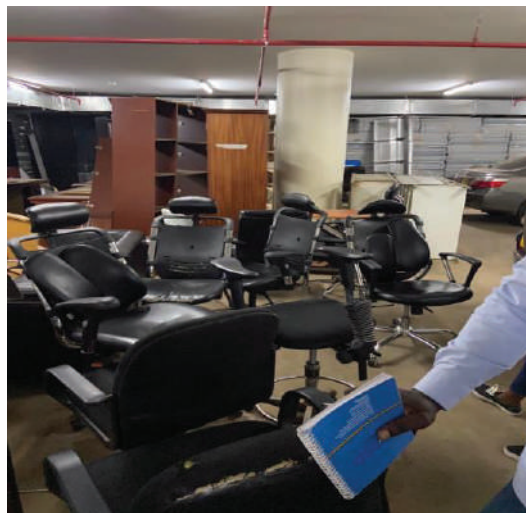
S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	URSB JLOS DEVELOPMENT 2006/7	BANK OF UGANDA	00319008000002	357,278,280	357,278,280	UGX
2	COMPANIES IN LIQUIDATION	STANDARD CHARTERED BANK	0102012060800	2,705,333,096	2,705,333,096	UGX
3	COMPANIES IN LIQUIDATION	STANDARD CHARTERED BANK	870202012060800	45,706.91	45,706.91	USD
4	URSB CONTIGENCY FUND ACCOUNT	STANBIC BANK	9030012940881	1,067,305,215	1,067,305,215	UGX
5	TREASURY SINGLE ACCOUNT URSB, SUB ACCOUNT	BANK OF UGANDA	003190058000002	00	00	UGX
6	URSB FOREX TSSA ACCOUNT	BANK OF UGANDA	003190058000003	00	00	UGX
7	URSB ARIPO PROTOCOL ACCOUNT	BANK OF UGANDA	003190088400000	119.15	119.15	USD

RECOMMENDATIONS

- i. The entity needs to acquire more storage space so as to accommodate the demand.
- ii. Much emphasis should be put on ensuring that old assets that are no longer used by the vote are disposed of expeditiously since they are many in number and thus taking up a lot of useful space which could be utilized for other useful purpose.
- iii. All unserviceable computers be disposal off and ensure that all processes and methods under the PPDA Act are adhered to.
- iv. Expand storage space to accommodate the demand for all regional offices.

- v. Requisite steps should be taken to ensure that those already planned for disposal are disposed of for proper procurement planning.
- vi. Proper storage and maintenance of assets should be adopted to ensure durability of all assets and inventory that are still in use. This is because all stations visited, the way items were piled depicted potential damage and if not mitigated.

PICTORIALS





URSB- Moto cycles recommended for disposal





URSB -Headquarters -Kampala- Main store



VOTE 120 - NATIONAL CITIZENSHIP AND IMMIGRATION CONTROL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Standard engravement according to the assets management frame work guidelines of fixed assets should be implemented going forward.	This was implemented and the vote code 120 is used during engraving of all the Assets. Aug 2022-Dec 2022	RESOLVED
2	The Bank reconciliation statements should be done timely and on monthly basis.	This has been implemented as Bank Reconciliations are done on a monthly basis. 12/1/2022	RESOLVED
3	Store bin cards should be clipped to the items' categories for easy identification.	This was not implemented. The Ministry is using an excel system for store cards and ledger.	OPEN
4	Mass assets validation for all assets that belong to the directorate. For example, land among others.	The Ministry is in the process of following up on the Land titles and MoUs. Aug 2022-Dec 2022	WORK IN PROGRESS

ASSET FINDINGS

- i. Land and Buildings: the entity has land all over the country where residential and administrative buildings have been constructed. it was noted that most of the land has no land titles i.e. Hoima Mirama, Busunga, Arua Ntororko and Birijako.
- ii. The team observed that, the vote doesn't maintain a disposal plan. This has affected proper planning and management of assets.
- iii. Assets like the slot machine in Gulu and generator in Vurra are not in use due to lack of training on how to operate them.
- iv. Most of the water dispensers purchased were found to be faulty, and as such these were returned to the supplier.

S/N	Item	Units	Amounts
1	Payables	01	252,758,771
2	Receivables	02	4,467,555,716
3	Subvention	-	-
4	Investment	-	-

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Buildings	-	14,322,792,738
2	Land	-	844,068,400
3	Transport Equipment	-	9,446,676,576
4	Machinery and equipment	-	119,728,343,073
5	Furniture and fittings	-	2,693,185,111

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Nissan Hard Body	UG 0175G
2	Toyota Hiace	UG 0212G
3	N/A	-
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	Monitors	21
2	CPUs	20
3	Keyboard	14
4	UPSs	14
5	Finger Print Scanners	09
6	Finger Print Readers	08
7	Telecom	01
8	Passport Readers	10
9	Printers	04
10	TV	01
11	Money Detector	01
12	Safe	01
13	LCD Signature Pads	02
15	Quick Scan	01
16	Page Scan	01
17	Potable Forgery Direction System	01
18	Filing Cabinets	02
19	Chairs	24

STORES FINDINGS

- i. Stores survey involved checking Stores ledgers, stock cards and inventory as at 30th June 2023, and indeed it was observed that the Stores records were well maintained.
- ii. Store space was well organized with items being easy to trace and locate. It should however be mentioned that there was limited storage space for obsolete items.

CASH AND BANK FINDINGS

- i. A survey on bank and cash balances for the accounts was conducted. National Citizenship & Immigration Control maintains eight active accounts with Bank of Uganda. The cashbooks for the accounts were satisfactorily updated and reconciled to the respective Bank Statements.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	National Citizenship & Immigration Control- NTR Account	BOU	003200168000000	0.00	0.00	UGX
2	National Citizenship & Immigration Control- JLOS Account	BOU	003200088000004	35,950,212	35,950,212	UGX
3	NCIC-Security Bond Account	BOU	003200088400001	17,732,757.91	17,732,757.91	USD
4	NC & IC- Collection NTR Account	Stanbic Bank	9030005765942	2,100,000	2,100,000	UGX
5	NC & IC- Collection NTR Account	Stanbic Bank	9030008174015	0.00	0.00	USD
6	East Africa Tourist Visa, Revenue Collection Account	Stanbic Bank	9030010270633	0.00	0.00	USD
7	NC & IC- NTR Account	I&M Bank	20506902010116	13,077,840	13,077,840	UGX
8	NC & IC- NTR Account	I&M Bank	20506902020516	9,895.53	9,895.53	USD

RECOMMENDATIONS

- i. Management should endeavor to make a follow up on all the land titles that belong to the vote, as this will help avert bad ideas of land encroachers.
- ii. The concerned authorities should develop and maintain a comprehensive divestment plan and indeed this will help proper asset maintenance.
- iii. NCIC technical should develop a training programme for capacity building on use of particular machines. It should as well have the issue of faulty water dispensers addressed.
- iv. The Board recommends that the unserviceable items be boarded off to free up space and avoid further wear and tear in all regional offices.

VOTE 121 - DAIRY DEVELOPMENT AUTHORITY (DDA)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The asset register needs to be updated and uploaded on the upgraded IFMS.	The Asset Register was updated & uploaded on the upgraded IFMS. 30-JUN-2023	
2	The Accounting officer should institute a stock taking process to improve the inventory records.	Bin cards are in use. 30-JUN-2023	
3	Unserviceable items recommended by the Board should expeditiously be disposed off	The valuation process is ongoing. 30-JUN-2023	
4	Bin cards should be introduced.	Bin cards are in use. 30-JUN-2023	RESOLVED
5	Where losses occurred, the Accounting Officer should start on the loss procedure as per the treasury instructions	The procedure has been adopted and it's ongoing. 30-JUN-2023	RESOLVED
6	The management of the Authority should consider putting to use the plots of Land to safe guard them from possible encroachers.	Management is addressing this matter in a phased manner according to the availability of funds. 30-JUN-2023	WORK IN PROGRESS
7	Management should expedite acquiring of land titles, open boundaries, and apply for freehold transfer for future construction.	Management is addressing this matter in a phased manner according to the availability of funds. 30-JUN-2023	WORK IN PROGRESS

ASSET FINDINGS

The assets module on the IFMS was implemented at DDA and assets' register on IFMS is up to date.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		
2	Land		
3	Transport		
4	ICT equipment		
5	Office equipment		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Station Wagon	UAA 214F
2	Station Wagon	UAN 313H
3	Motor Vehicle	UAR 758P
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY

STORES FINDINGS

- i. The entity has one main store at the headquarters which is maintained by the Inventory Management Unit where all items are received and kept awaiting issuance on request by any station.
- ii. The stores records are properly reconciled and regularly updated.
- iii. However, it was observed, that the store space is very limited, additionally the arrangement is quite appalling that is to say the consumables are kept together with some of the assets pending boarding of.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Dairy Development Authority Treasury Single Sub Account	BANK OF UGANDA	003230058000002	0.00	0.00	
2	Dairy Development Authority	STANBIC BANK UGANDA LIMITED	9030005806304	5,999,223	0.00	
3	Dairy Development Authority-AVCP	HOUSING FINANCE BANK LIMITED	1100183917	139,625,554.00	0.00	
4	Dairy Development Authority-UGX	HOUSING FINANCE BANK LIMITED	1100203371	72,732,005.00	0.00	
5	Dairy Development Authority-USD	HOUSING FINANCE BANK LIMITED	1100203381	7,775.07	0.00	

RECOMMENDATIONS

- i. Management needs to plan for and provide more storage space to avoid overcrowding of the major store at the headquarters.
- ii. There is need to provide storage for obsolete items that are awaiting boarding off
- iii. All un serviceable motor vehicles should be boarded off.
- iv. The management of the authority should consider putting to use the plots of land to safe guard them from possible encroachers.
- v. Management should also plan to renovate its property such as residential property and Milk collection centers, which are in a devastating state.
- vi. There is need to improve on the staffing especially at the National Dairy laboratory and at Entebbe Dairy Training School for efficient and effective delivery of services.
- vii. There is need to periodically update the assets register as per the Accountant General's guideline.

PICTORIAL

Major Store of items at the headquarter



Milk Collection Centers in the different regions of the country



Residential Property in different regions of the country



National Dairy Laboratory

Some of the board of survey members being taken through on activities done at the Laboratory



VOTE 122 - KAMPALA CAPITAL CITY AUTHORITY (KCCA)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	All assets that are not yet engraved should be engraved	Engraving of all acquired assets has been done	DONE
2	There is urgent need to fence of various pieces of land belonging to KCCA to avoid unnecessary encroachment by the way of settlement and or development.	The process of fencing is ongoing	WORK IN PROGRESS
3	There is need to train the imprest users and the imprest account holders	No action taken due to insufficient budget allocation	WORK IN PROGRESS
4	There was no survey carried out on any road	Started maintaining roads in asset register	WORK IN PROGRESS
5	Serious supervision and enforcement should be ensured to avoid misuse of the market as a high value asset to avoid destruction	Management has opened up offices of Market administrators and has put Market Administrators to ensure proper management	WORK IN PROGRESS
6	The building should be renovated to give a facelift and more space should be allocated for both human resource and physical asset to reduce on congestion	The Engineering Directorate has been tasked to do the technical assessment of the structure	WORK IN PROGRESS
7	The carpet area needs to be well fenced to curb encroachment and for proper management of the taxi park	The area has not yet been fenced	WORK IN PROGRESS
8	Provision of the safe cabinet for the safety of valuable items including cash	Repaired all the lockers where valuable items are be kept	DONE
9	Handovers should be done before the officers affected leaves the station	Handovers have always been made only that during that period since it was end of financial year there were some delays	WORK IN PROGRESS
10	The Nakivubo channel part of the taxi park is in the heart of the city, there is need to upgrade it as it's the only section of the taxi park that is not developed to good standard	no plan for developing this channel since it is a passage for rain water within the city	OPEN
11	Since the new land acquired by KCCA in Mukono is far, Kitezi should act as a holding point for the small garbage collectors	Its true Kitezi landfill is full. In order to provide more space for dumping, we compact the garbage to enable continue using it for some more time	WORK IN PROGRESS

40	The place is full to capacity. Reallocation process should be handled with utmost urgency	It's true the land in Dundu was purchased for dumping purposes. It's unfortunate that the distance from Kampala to Dundu is long implying that delivering garbage will be too costly	WORK PROGRESS	IN
41	Because the building is in use resources should be mobilized to have the building completed	The construction work is ongoing only that it was divided into phases due to budgetary constraints	WORK PROGRESS	IN
42	Resources meant for school children should be issued in time to facilitate service delivery	The construction work is ongoing only that it was divided into phases due to budgetary constraints	WORK PROGRESS	IN
43	The site is spacious that it can accommodate a waste management facility and any other development that the authority may deem necessary	No action taken	OPEN	
44	Based on our observation, the school looks to be short of the space and may need allocation of more land and or relocation to a bigger space given the fact that expansion may not be possible due to so many developments around it	No action taken	OPEN	
45	The school land needs to be fenced well at the back to avoid possible encroachment and or breakages since the school is surrounded by a notorious neighborhood of drug abusers	No action taken	OPEN	
46	The school needs to be relocated to a more learner's friendly environment since its surrounded by a community full of gangsters and notorious youth	No action taken	OPEN	
47	There's need to post /appoint more teachers in the school to match the increasing number of pupils	No action taken	OPEN	
48	Provide more desks and tables for the comfort of the leaners	No action taken	OPEN	
49	The land should be surveyed and correct boundaries ascertained since the visual impression does not seem to represent the acreage quoted on paper	The land management unit is handling the issue	WORK PROGRESS	IN
50	Its recommended that the place is urgently fenced for proper management and safeguard of the facility	No action taken	OPEN	
12	There's need for construction of the storage facilities for tools used on the facility and also very urgent need for construction of toilets and installation of water for proper hygiene and sanitation	No action taken	OPEN	

13	The buildings need to be renovated to avoid further destruction or even fatal accidents	The Engineering Directorate has been tasked to do the technical assessment of the structure	WORK PROGRESS	IN
14	The team recommends immediate renovation of the buildings to avoid further damage	The Engineering Directorate has been tasked to do the technical assessment of the structure	WORK PROGRESS	IN
15	A comprehensive list of all assets, inventory and items for disposal needs to be maintained and regularly updated so it can feed into the one at Head Office	All assets owned by KCCA are in our asset register, which is centrally maintained and updated at Head Office	WORK PROGRESS	IN
16	The program to expand the market as agreed by Kcca and the vendors should be expedited to meet the concerns of the aggrieved party	The Engineering Directorate has been tasked to do the technical assessment of the structure for redeveloping	WORK PROGRESS	IN
17	The suggestions by the vendors to cover up the water channel that they can operate on top of it be up held by KCCA	The Engineering Directorate has been tasked to do the technical assessment of the structure for redeveloping	WORK PROGRESS	IN
18	Like the other markets have done in terms of garbage disposal, the garbage area of USAFI market should be built	The Engineering Directorate has been tasked to do the technical assessment of the structure for redeveloping	WORK PROGRESS	IN
19	New gates should be provided and those that need repair/fixing should be done	The Engineering Directorate has been tasked to do the technical assessment of the structure for redeveloping	WORK PROGRESS	IN
20	Management needs to improvise means on how to deal with items confiscated from the tenants. Storing them for long only deteriorates their value and renders them obsolete	This is noted and the enforcement team is in control	WORK PROGRESS	IN
21	Internet connection to the facility should be provided as most of the activities are done on line	Management is working to ensure internet is installed	WORK PROGRESS	IN
22	General renovation of the market should be done		WORK PROGRESS	IN
51	A signpost should be put in place for proper identification and direction	A signage has been put in place	DONE	
52	Safety of office equipment's be provided	There is an office in which equipment are kept	DONE	

53	The offices should be renovated as soon as possible or if the budget is allocated the team recommends construction of new offices	The Engineering Directorate has been tasked to do the technical assessment of the structure	WORK IN PROGRESS
54	Provision or allocation of adequate storage space to ensure all important documents are kept in good condition	No action taken	OPEN
55	Management should fence off the premises and renovate the entire school structures	No action taken	OPEN
56	Management should plan to fence off the area to avoid loss/damage/encroachment to the property	Management in the process of surveying after which fencing is expected to begin	WORK IN PROGRESS
57	Management should allocate funds to have the machines engraved and updated on the system	The engraving of the machines is ongoing	WORK IN PROGRESS
58	Urgent need to restock the farm with the parent stock of pigs	Restocking was done and the animals are there	DONE
59	The signage needs to be revamped	A new signage was put up	DONE
60	There is need for construction of new classroom to accommodate the growing number of pupils	The land acquisition process is ongoing	WORK IN PROGRESS
61	The acquisition process of the land adjacent to the school should be quickened	No action taken	OPEN
62	Management should work on the sewerage systems to avoid spoilage of the surface of the park	The Engineering Directorate has been tasked to do the technical assessment of the structure	WORK IN PROGRESS
63	The team recommends immediate renovation of the buildings to avoid further damage	No action taken	OPEN
64	New gates should be provided and those that need repair/fixing should be done	No action taken	OPEN
65	KCCA should create storage for items that have been taken out since they are bulky to avoid congestion in the main store	We have disposed of some items and de-congested the area. (April 2023)	CLOSED
66	Management needs to provide pallets to protect thermo-plastic paint from spilling or quality compromising	The available budget is not sufficient for such construction	OPEN
67	Items decommissioned should be disposed before they lose value	We have disposed of some items and de-congested the area. (April 2023)	CLOSED
23	The service bay including the shelters in place should be upgraded to the standard	The available budget is not sufficient for such construction	OPEN

24	Particular drivers should be attached to a specific vehicle to avoid mishandling of the vehicles	This has been presented to management for action	WORK IN PROGRESS
25	Items that are completely damaged and cannot be salvaged should be taken to a dumping site to create room for other items	We have disposed of some items and de-congested the area. (April 2023)	CLOSED
26	KIDP project car re-registration process should be given first priority to avoid mechanical issues that would arise for parking in one place for a long time without running	The re-registration is complete and the vehicles are in use. (April 2023)	CLOSED
27	Management should plan to fence off the premises to avoid encroachers from causing damage to the property	The Engineering Directorate has been tasked to do the technical assessment of the structure	WORK IN PROGRESS
28	A proper drainage system should be put in place and paving of the surface/compound should be done	No action taken	OPEN
29	More funding should be availed to the contractor to facilitate timely completion of the Phillip Omondi stadium	We are lobbying to ensure more funding towards this project	WORK IN PROGRESS
30	The team recommends that buildings should be renovated	Renovation in ongoing	WORK IN PROGRESS
31	The team recommends that stores be set up at the facility	We have set up a store at the premise	CLOSED
32	There is need for the market to be painted and there is need for decongestion of the market, the vendors are too many and the market space is too small	No action taken	OPEN
33	No stores were seen at that facility; the team recommends a store be set up at the facility	No action taken	OPEN
34	Repairs should be done on the surface area of the market to avoid more damages	No action taken	OPEN
35	Signage should be put in its position for easy identification and direction	No action taken	OPEN
36	The management of the market should enforce its members to adhere to the rules and regulations of the market	No action taken	OPEN
37	The team recommends that stores be set up at the facility in order to avoid further depreciation of the items for disposal	All items for disposal have been allocated better storage space	CLOSED
38	No stores were seen and at that facility, the team recommends a store be set up at the facility	We have an office in the market and that is where we keep our items	CLOSED
39	The perimeter wall of the facility should be put	No action taken	OPEN
68	The roof of the waiting area and verandahs of the health center be worked on	It has been repaired (29/May/2022)	CLOSED

69	The team recommends that security personnel should be assigned to the place	The vendors have organized themselves to provide security in the market (25/Aug/2022)	CLOSED
70	The construction of a modern store should commence.	We have not constructed a store but made some changes in the set-up of the current stores to provide more space.	OPEN

ASSET FINDINGS

- i. The assets register submitted was an incorporation of; the fixed assets historical data that was submitted for migration, as well as the assets register generated from the IFMS for assets acquired during the FY 2202/2203.
- ii. Most of the assets sampled were engraved which makes tracking and identification easy. It also safeguards from theft.

S/N	Item	Units	Amounts
1	Payables	36	16,720,290,711
2	Receivables	05	232,486,781,240
3	Subvention		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		85,468,318,708
2	Land		485,425,360,795
3	Transport		36,612,029,258
4	Medical equipment		6,080,190,531
5	ICT Equipment		7,203,629,769
6	Other Machinery		12,947,016,016
7	Furniture and fittings		3,855,600,492
8	Intangible-Non-Produced		11,749,256,806

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	TATA Cess Pool Emptier	LG 0257-01
2	FAW Dump Truck	LG 0330-01
3	FAW Dump Truck	LG 0331-01
4	FAW Garbage Truck	LG 0384-01
5	FAW Cess Pool Emptier	LG 0400-01
6	Ford Ranger Pick-Up D/Cabin	LG 0410-01
7	Ford Ranger Pick-Up D/Cabin	LG 0418-01
8	Ford Ranger Pick-Up D/Cabin	LG 0420-01
9	FAW Cess Pool Emptier	LG 0423-01
10	Ford Everest Station Wagon	LG 0428-01
11	Mitsubishi Pajero Station Wagon	UAJ 715X
12	Ford Ranger 4WD BASE Double Cabin Pick up 2500cc	UAR 004Y
13	Ford Ranger 4WD Single Cabin Pick up 2200cc	UAR 012Y
14	Ford Ranger 4WD BASE Double Cabin Pick up 2500cc	UAR 015Y
15	Land Rover Discovery 3.0 TDV6 4WD	UAR 037Y
16	Ford Ranger 4WD BASE Double Cabin Pick up 2500cc	UAR 062Y
17	Ford Ranger 4WD BASE Double Cabin Pick up 2500cc	UAR 064Y
18	Ford Ranger 4WD Single Cabin Pick up 2200cc Diesel	UAR 081Y
19	Ford Ranger 4WD BASE Double Cabin Pick up 2500cc	UAR 083Y
20	S/WAGON - 4WD Nissan Pathfinders-M/ Transmission D/BLUE	UAR 162Y
21	S/WAGON - 4WD Nissan Pathfinders-M/ Transmission Silver	UAR 163Y
22	S/WAGON - 4WD Nissan Pathfinders-M/ Transmission/BLUE	UAR 172Y
23	FAW Tipper	LG 0328-01
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
1	Computers	10
2	Printers	69
3	Monitors	66
4	Switches	03
5	Keyboards	18
6	Scanner	01
7	UPSs	160
8	Paper Shredders	04
9	System Units	19
10	IP Phones	05

STORES FINDINGS

- i. Mabua General Store- Is the central store where all items are received before being issued to user departments and all divisional offices, Space seems sufficient; The items are classified and stored separately according to use, Items are purchased ready for use and records updated perpetually.
- ii. In general, the stores are clean, neatly arranged and all items are placed on pallets for their safety. The lighting is good and the storage space is sufficient.

CASH AND BANK FINDINGS

Kampala City Council maintains Seventeen (17) bank accounts whose cash and Bank balances were properly reconciled as per attached Treasury Forms and copies of bank statements and certificates of bank balances.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Kampala Capital City Authority Treasury Single-Sub Account	Bank of Uganda	003220058000001	0.00	0.00	UGX
2	Kampala Capital City Authority Projects	Bank of Uganda	003220088400004	681,319.86	681,319.86	USD
3	KCCA Lake Victoria Environment Management Project II (LVEMP II)	Bank of Uganda	003220088000005	0	0	UGX
4	Kampala Institutional and Infrastructure Development Project 2 (KIIDP2)	Bank of Uganda	003220088000006	188,257,796	188,257,796	UGX
5	KCCA-URF FUNDING	Bank of Uganda	003220088000007	243,695,762	243,695,762	UGX
6	Kampala Capital City Authority Projects	Bank of Uganda	003220088000008	5,823,136.00	5,823,136.00	USD
7	Global Fund Kampala Capital City Authority	Bank of Uganda	003220088000009	0	0	UGX
8	KCCA-KIIDP2 Project Affected Persons ESCROW	Bank of Uganda	003220088000010	0	0	UGX
9	Kampala Capital City Festival	Bank of Uganda	003220088000011	4,792,363	4,792,363	UGX

10	Kampala Capital City Authority-UN Habitant OSYC	Bank of Uganda	003220088400000	0	0	USD
11	Kampala Institutional and Infrastructure Development Project 2 (KIIDP2)	Bank of Uganda	003220088400002	545,968.61	545,968.61	USD
12	Kampala Institutional and Infrastructure Development Project 2 ESCROW	Bank of Uganda	003220088000004	26,787,827	26,787,827	UGX
13	Nakawa Division Imprest Account	Housing Finance Bank Ltd	0400146927	14,115,124	14,115,124	UGX
14	Kawempe Imprest Account	Housing Finance Bank Ltd	1100196537	20,635,319	20,635,319	UGX
15	Makindye Division Imprest Account	Housing Finance Bank Ltd	1100195946	13,695,300	13,695,300	UGX
16	Rubaga Division Imprest Account.	Housing Finance Bank Ltd	1100196146	7,865,955	7,865,955	UGX
17	Central Division Imprest Account	Housing Finance Bank Ltd	0600097038	47,560,853	47,560,853	UGX

RECOMMENDATIONS

- I. All health facilities should on receipt of medicines/drugs, take note that their shelf life is key. It's a requirement that the drugs should have at least a two-year shelf life ahead, this will help support control and management of drugs as well as medical related items.
- II. The damages identified at Central Division Offices (Behind Hotel Equatorial) need to be assessed, and required renovations done.
- III. Since KCCA has many well-wishers/donors, all transport equipment donated to the entity should have critical documentation like log books surrendered to the entity for full ownership.
- IV. It will be advisory for management to have all solar panels that were extracted from street lights put to better use, since continuous storage may bring about further deterioration.
- V. Since there's enough land at Rubaga Division Offices, it will be advisable for management to explore the option of construction of new building to house offices.

- VI. Management should formulate ways of negotiating with Ministry of Health for compensation of the Kiruddu land. It should be noted that this land was identified after government realized the rapid expansion of Kampala's population and as such needed to improve health service delivery to its citizens through construction of public hospitals.
- VII. The engineering Directorate should address all matters regarding maintenance and giving technical assessment and support to all old structures including markets. Be that as it may, timely funding should be availed to the contractors to facilitate completion of all infrastructure classified as construction in progress.
- VIII. A well-built shelter should be built for the brick making machine in kyanja for better future economic benefits and service value to the entity.
- IX. The Nakivubo channel requires more expansion to help address the issue of large amount of water that pours into it from the surrounding environments. Management is also duty-bound to coordinate with law enforcement authorities to have the issue of thugs dealt with, as this has caused mayhem to the community around.
- X. In putting to full use, the land at Dundu- Mukono, Management should seek funding from Government to constructing a recycling plant at the newly acquired land.
- XI. Kampala Capital City authority should coordinate with Ministry of Education & Sports to have funds availed in order to have issues mentioned under schools addressed.
- XII. KCCA should find ways of addressing the issues of; poor drainage, accommodation for staff and above all the overcrowding in classes of pupils at Kansanga Primary.
- XIII. For all land encroachment issues, management should develop a comprehensive strategy to prosecute, evict illegal dwellers and fence off the area to avoid further loss/damage of properties. Some of the land in question is located in; Gaba market land, Kisingiri estate, Kulabiro land and Kasanje land.

XIV. Management should liaise with the office of the Chief Government Valuer, Chief Mechanical Engineer and Accountant General’s Office so as to expedite the disposal processes of all items identified for disposal.

The Government of Uganda Asset Accounting Policies and Guidelines (AAPG) and any other advice issued by Accountant General’s Office will therefore guide management on this critical issue of assets management for continued efficient, effective and economical service delivery, as Government moves to accrual accounting.

PICTORIALS

**Some of the Assets Classified as Construction in Progress @ KCCA
Kiswa HC III & Philip Omondi Stadium**



Some of the newly acquired Transport Equipment



Part of KCCA Kisingiri Estate that is occupied by Encroachers



VOTE 123 - NATIONAL LOTTERIES AND GAMING REGULATORY BOARD

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1			

ASSET FINDINGS

- i. To confirm existence and completeness of the assets register, samples of assets from the register were inspected.
- ii. All Assets inspected were engraved and on the Assets Register.
- iii. The store is organized and manned by stores and logistics officer. The vote takes inventory counts every month and undertakes necessary reconciliation

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		
2	Land		
3	Transport		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY

STORES FINDINGS

- i. Dispatching items from the store is well computerized.
- ii. The store ledgers and other relevant documentation were up-to-date and the items were organized.
- iii. The Team noted that the entire process of receiving, storing and Periodic/Quarterly checks by independent officers to verify balance in stores were being done.
- iv. The Team also noted that the storage space seems inadequate to store all items in an easy to access manner.

CASH AND BANK FINDINGS

- i. A survey of cash and bank balances found that the entity maintains only (1) one account held at Bank of Uganda.
- ii. The team reviewed and verified cash and bank balances as at 30th June 2023, this was done by analyzing the reconciliations of cash against bank balances and bank certificates.
- iii. The team observed that the account was properly reconciled as per the guidelines in respect to the Treasury Instructions, 2017

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Treasury single sub account	Bank of Uganda	003670058000002	0	0	UGX

RECOMMENDATIONS

- i. Dispose of obsolete items be expedited
- ii. Storage of Confiscated assorted items from illegal operators be improved with provision of Pallets and be properly arranged to easy retrieval.
- iii. Management was advised to ensure that more storage space created

PICTORIALS

Store space





VOTE 124 - EQUAL OPPORTUNITIES COMMISSION

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Engraving of newly acquired assets to avoid loss of government assets	Procurement Process	WORK IN PROGRESS
2	A disposal process should be done to avoid further degeneration of obsolete item	Bidding Process	WORK IN PROGRESS
3	Management to plan and procure shelves for proper and increased space for storage	Procurement Process	WORK IN PROGRESS
4	All items that don't add value to the entity should be disposed or transferred to create space	Open Bidding Stage	WORK IN PROGRESS
	Painting of the office blocks as the team noticed a paint failure at the front of the office block	Not Done	OPEN

ASSET FINDINGS

- i. There are no values attached on the land and a building on Plot 7 Luthuli Close, Bugolobi. Though this Building is functional, it still needs a facelift.
- ii. Some items bought towards the end of the year are not engraved and office equipment cannot be traced to the assigned users in the asset register.
- iii. Some items of furniture recorded in the Asset register were not engraved.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subventions		
4	Investments		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Buildings		317,223,535
2	Land		
3	Transport		4,353,207,144
4	Machinery & Equipment (Office Equipment, Others, Furniture & Fittings)		1,344,713,922

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	Assorted Items	

STORES FINDINGS

- i. EOC has two stores located in the office building at Bugolobi and current Kingdom Kampala building. The stores are in good condition. There is adequate physical protection and access is restricted to only the store manager. A stock take as at 30th June 2023 was taken and recorded accordingly.
- ii. An updated stores ledger is maintained. The authorization process of issuing the inventory is well documented; users sign a form generated by the store manager before items are disbursed.
- iii. There is adequate storage space but no shelves to accommodate the items.

CASH AND BANK FINDINGS

Equal opportunities commission maintains three **(3)** bank accounts of which one is donor funded and the other 2 are to be closed. Reconciliations were verified and there was no physical cash.

Table showing accounts reviewed by the board

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CU R
1	EOC Women in Public Sector (WIPS) Project	Bank of Uganda	003280088000005	0	0	UG X
2	EOC Gender and Equity Support	Bank of Uganda	003280088000002	40,407,820	40,407,820	UG X

RECOMMENDATIONS

- i. Land and Building Value should be obtained and updated in the asset register accordingly, the building should also be renovated.
- ii. Obsolete items for this FY should be combined with previous years' items and disposed of accordingly.

VOTE 125 - NATIONAL ANIMAL GENETIC RESOURCE CENTRE AND DATA BANK

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Management to expedite the Process of disposal of identified items before they lose value.	All items that were recommended for disposal are in final stages of disposal.	Ongoing exercise of disposal.
2	Some assets like the bailers that are not put to full use should consider making the said assets to full use.	All the identified items are now being used now.	Items in use.
3	In some farms both office and storage space are an issue. We could ask estate management to allow them use the new premise as administration awaits commissioning.	In areas where there are new structures, stores have been put in use and the rest are under renovation	New structures in use.

ASSET FINDINGS

- i. Many procured assets are not engraved, for example, assets are engraved with the use of stickers which always fades

S/N	Item	Units	Amounts
1	Payables	16	1,777,511,098
2	Receivables	53	7,901,060,085
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	118	
2	Land	16	
3	Transport	102	
	Office Equipment	11	

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Isuzu pickup double cabin	UBA 7141B
2	Isuzu pick up double cabin	UBA 497B
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
3	Generator	553032
4	Monitor	ETLC1080039300DF744212
5	CPU	NAGRC/AEA/CPU/010/05
6	keyboard	FINMAPIII-NAGRC&DB/KBD/15-03

STORES FINDINGS

- i. National Animal Genetic Resources Centre and Data Bank maintains Quite a number of stores at different FARMS and the following were general stores survey findings;
- ii. 1. Most of the field station stores were well maintained and records updated accordingly. They preserved inventory in the following categories; general stationary, welfare, and ground engaging tools among others.
- iii. 2. Most Stores space was adequate and well organized with items being easy to trace and locate. However, some stations had inadequate space and items difficult to trace
- iv. 3. The sample stock counts done during the physical inventory survey tallied with the stock statement summaries.
- v. 4. The structure for the stores are in a poor state in all the various Centre farms and headquarters

CASH AND BANK FINDINGS

- i. The Board of Survey team verified bank balance certificates and other primary books of entry for the accounts for National Animal Genetic Resources Centre and Data Bank as at the end of the financial year.
- ii. All bank accounts for running the day-to-day activities for National Animal Genetic Resources Centre and Data Bank are maintained and updated.
- iii. Two Bank Accounts Reconciliations Statements was reviewed and the correct bank balances extracted.
- iv. The Certificate of Bank Balances reflected the true Bank Statements Balances.
- v. Stores survey involved physical checking of inventory in relation to the presented stock statements and Bin cards as at 30th June 2023.
- vi. Assets survey involved physical asset verification in relation to assets register. The physical Assets were verified and do tally with the entries in Assets Register

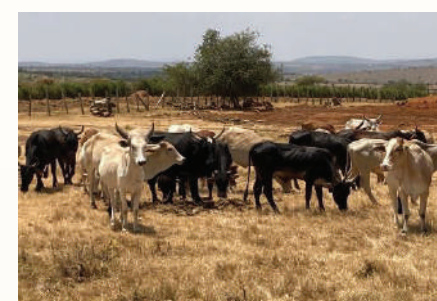
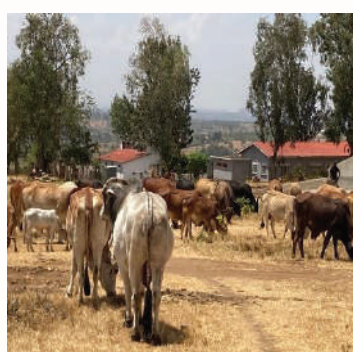
Table showing accounts reviewed by the board

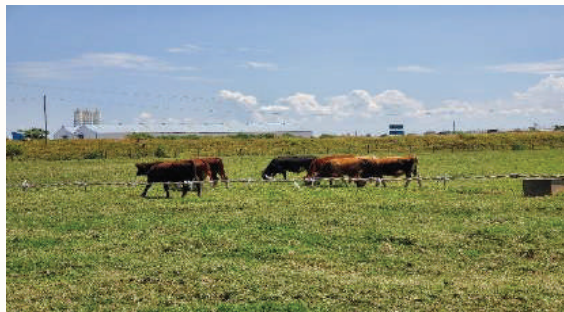
S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	National animal genetic resources centre and data bank- treasury single subaccount	BOU	003290058000002	0.00	0.00	UGX
2	National animal genetic resources centre and data bank- forex tssa account	BOU	003290058000003	0.00	0.00	UGX
3	National animal genetic resources centre and data bank	BOU	003290168000000	0.00	0.00	UGX
4	National animal genetic resources centre and data bank- mobip project	BOU	003290088000001	74,133,240	74,133,240	UGX
5	National animal genetic resources centre and data bank	STANBIC	9030005915731	-332	-332	UGX
6	Livestock experimental station	STANBIC	9030005968266	64,611,671	64,611,671	UGX
7	Kasolwe stock farm	STANBIC	9030005974982	260,712,154	260,712,154	UGX

RECOMMENDATIONS

- i. Recommendations are presented in accordance with the enclosed Treasury Form 5 for cash and bank balances and Treasury form 6 for stores. We recommend that;
- ii. Funding for the exercise should be streamlined to avoid delays
- iii. Urgent need to construct new stores and renovate some existing ones.

PICTORIALS





VOTE 126 - NATIONAL INFORMATION TECHNOLOGY AUTHORITY

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Adopt a prescribed accountant general's format of the fixed asset module and responsible staff be trained	Actions in progress	OPEN
2	The entity should acquire more space for items to avoid overcrowding within the existing stores	No actions taken	OPEN
3	Acquired assets should be properly engraved and tagged for easy monitoring	No actions taken	OPEN
4	Old assets recommended for disposal should be entirely disposed off	Some of the assets were disposed off	WORK IN PROGRESS

ASSET FINDINGS

- i. A visit by the board of survey team indicated that vote's assets were well maintained. It should however be mentioned that, most items under furniture and ICT were not engraved.

S/N	Item	Units	Amounts
1	Payables	03	40,188,224,474
2	Receivables	05	33,169,540,224
3	Subvention		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		
2	Land	01	1,532,979,432
3	Transport	11	1,332,131,144
4	Machinery & Equipment/Other Physical Assets		5,035,703,997
5	Other Assets (Net Work Equipment NBI)		18,549,701,766

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	NIL	-
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	ICT Equipment (Assorted)	-
2	Fridge	01
3	Used Tyres	-
4	Wooden Door	01
5	Chairs	-
6	Items at Palm Courts (Assorted)	-
7	Items in Nakawa store (Assorted)	-
8	Paper Shredders	03
9	AC Gas Cylinders	-
10	Wires (Assorted)	-
11	AC Outdoor Units	-
12	Smoke Detectors	-
13	Angle Bars (Assorted)	-
14	Multi-Mode Patch Codes FC-FC	-
15	Single Mode Patch Codes FC-FC	-
16	Lightening protection single phase	-

STORES FINDINGS

- i. The store ledgers are well maintained by the officer in charge, it should however be mentioned that the storage space wasn't enough and as such most of the entities' stores were congested

CASH AND BANK FINDINGS

Certificates of Balance for the bank accounts showed the balances of accounts as at close of business on 30th June 2023; these agreed with the bank balances as well as the cash book balances as shown in the bank statements.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	NITA-U Local Revenue Expenditure Account	BANK OF UGANDA A	06550058000001	0	0	UGX
2	NITA-U Treasury Single Sub Account	BANK OF UGANDA A	06550058000000	0	0	UGX
3	NITA-U / RCIP PROJECT	BANK OF UGANDA A	06550088000000	45,251	45,251	UGX
4	NITA-U / RCIP PROJECT	BANK OF UGANDA A	06550088400000	-34.89	-34.89	USD

RECOMMENDATIONS

- i. Obsolete items for FY 2021/2022 should be disposed.
- ii. Management should identify a competent service provider, and have all assets of the entity engraved.
- iii. Additional storage space is required for proper and safe custody of inventory.

VOTE 127 - UGANDA VIRUS RESEARCH INSTITUTE (UVRI)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The institute should construct bigger store space for proper storage.	Management has constructed a bigger store and fully furnished it.	Management is in the process of relocating to the new stores.
2	Disposal of all dilapidated assets		This is normally a one off as reagents are procured as need arises so limited room for expiry.
3	Recruit more staff to run store as currently the human resource is thin on ground.	Management has recruited two inventory staff on contract as we await approval from public service the recruitment, we forwarded them through Ministry of Finance.	
4	Improve on store conditions through renovating and providing better shelves, installing fire extinguishers for emergency against fire outbreaks.	Management has finalized on the installation of better shelves and fire extinguishers in the new facility	
5	Ensure that the obsolete assets are boarded off in accordance to the government procedures as recommended in the previous report.	Management embarked on the disposal of the assets	

ASSET FINDINGS

- i. The vote maintains an off system excel asset register. This register was updated with donations received and all the purchases done in financial year 2022/2023.
- ii. The Integrated Financial Management System Asset Register by 30th June 2023 only had assets acquired during the financial year. Assets coming from the previous financial years had not been upload at the time the

board of survey exercise was carried out. Therefore, the excel asset register of the vote was used during the exercise.

- iii. The assets of the vote inspected were in very good conditions except a few that need to be repaired and others disposed.
- iv. Most of the assets of the vote are engraved except few that need to be engraved for proper identification.
- v. The assets that had been recommended for disposal by the previous board of survey team had been disposed.
- vi. The vote is currently following up with the responsible authorities to have the freehold land titles for all the land that the vote holds in Entebbe and Arua City.
- vii. The vote has two staff quarter storage building that have been completed. Each building accommodates six staff. Plans were ongoing to officially hand over the building to the staff members who had been selected as beneficiaries.
- viii. The vote currently has offices under construction to expand the office space available.
- ix. The vote is further advised to follow up the Entebbe and Arua land title application process to completion.

S/N	Item	Units	Amounts
1	Payables		0
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		8,081,000,002
2	Transport		737,235,332
3	Machinery and equipment		4,489,875,109
4	Other physical assets		199,999,991

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Nissan Hard body	UG 3872M
2	Nissan Path Finder	UG 3873M
3	Nissan Patrol	UG 3903M

STORES FINDINGS

- i. The entity maintains one main store for all the inventory. At the time of the Board of Survey exercise, inventory was being relocated from the previous store which was congested and small. The new store is well ventilated, spacious and organization of inventory is ongoing.
- ii. Stock cards are used to track stock movement in and out of the stores.
- iii. Stock taking at UVRI is carried out on an annual basis. The survey of stores by the board of survey team discovered that the physical stock sampled tallied with the records in place.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Uganda Virus Research Institute-Global Fund	Stanbic	9030014989799	436,012,957	436,012,957	UGX
2	Uganda Virus Research Institute-NTR	Stanbic	9030009472699	1,877,583,907	1,877,583,907	UGX

RECOMMENDATIONS

- i. The vote is advised to adopt the First in First out method while issuing inventory in the stores.

PICTORIALS



One of the new staff quarters



Vehicles for disposal

VOTE 128 - UGANDA NATIONAL EXAMINATION BOARD (UNEB)

VOTE 129 - FINANCIAL INTELLIGENCE AUTHORITY (FIA)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Partitioning of stores through the use metallic and wooden shelves		The stores space should urgently be found and stores be properly organized with pallets and shelves
2	Some items were recommended for disposal	All obsolete was disposed off	No obsolete

ASSET FINDINGS

- i. There were no obsolete items at the entity.
- ii. The assets register is yet to be uploaded on the IFMS and they are doing this in conjunction with MOFPED assets management department.
- iii. There was no evidence of periodic/quarterly physical stock counts by independent officers.
- iv. The entity has an inventory management officer who gets overwhelmed trying to identify items in stores whenever asked to do so.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		
2	Land		
3	Transport	10	203,416,722
4	ICT equipment	137	570,937,732
5	Office equipment	3	75,000,000

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY

STORES FINDINGS

- i. The entity doesn't have sufficient space for stores. The stores were inspected however it was difficult for the team to navigate around the stores.
- ii. The asserts register was not update.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	The entity operates on one single account			00	00	

RECOMMENDATIONS

- i. The store space should urgently be found and stores be properly organized with pallets and shelves.
- ii. The entity is advised to identify officers independent of the stores daily operations to carry out periodic stock taking to enable tracking of the quantity of items in stores at any given point in time.
- iii. All items \assets of the vote should be included in the assets register which should subsequently be shared with AGO to be uploaded onto the IFMS.

PICTORIAL

Fleet of operational vehicles at financial intelligence authority



Newly purchased vehicle



FINANCIAL INTELLIGENCE AUTHORITY STORES



VOTE 131 - OFFICE OF THE AUDITOR GENERAL (OAG)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	OAG should follow up and complete the disposal process	Disposal process completed	Some assets didn't get potential buyers
2	Fixed Assets register should be uploaded and updated	Fixed asset register on IFMS	Fixed asset uploaded on the IFMS
3	Engrave all assets for easy identification and tracking	This exercise has been undertaken	Old assets engraved and process for new assets is undergoing.
4	OAG should come up with a policy barring free movement furniture especially from the board rooms as some furniture cannot be traced	Restricted movement of assets	Asset management policy development is underway.

ASSET FINDINGS

- i. The assets at headquarter were well maintained and engraved.
- ii. Asset registers in Moroto and Masaka are incomplete. Several items physically existing but not on the register e.g solar panels and their batteries.
- iii. Several assets in regional offices especially Moroto were not engraved.
- iv. There are no air conditioners in the server room in Moroto and the equipment therein very hot. High risk of losing them soon.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		
2	Land		
3	Transport		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
1	chair	
2	Table	4
3	Cabin	3
4	Shelves	2
5	UPS	1
6	Fan	1

STORES FINDINGS

The stores are centralized and item are disbursed on a need's basis and on request by the different regional offices. Two stores were surveyed at the vote and the following was noted:

- i. The stores have inadequate space and different categories of items including Assets and consumables are mixed in the same stores although well organized.
- ii. The stores are well managed by team at the main office in Kampala, clearly indicating items being received as well as those being issued. The regional offices maintained temporary storage spaces which were well managed except for Moroto where the Stores were disorganized, no shelves most of items on the floor and mixed up with unserviceable ones.
- iii. Reviews were also noted to be done on quarterly basis.
- iv. Stock counts were done and items tallied with what was expected to be found.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	OAG-JAR sector Reform	Bank of Uganda	3310088000001	261,645,135	261,645,135	UGX
2	OAG-Project Support	Bank of Uganda	3310088000000	486,025,914	486,025,914	UGX
3	TSA- Office of the Auditor General	Bank of Uganda	3310058000000	0	0	UGX
4	Principal Auditor Hoima	Stanbic Bank	9030014677770	426,882	1,712,118	UGX
5	Principal Auditor Masaka	Stanbic Bank	9030006385310	2,095,505	2,095,505	UGX
6	Principal Auditor Gulu	Stanbic Bank	9030006349152	974,229	6,895,312	UGX
7	Principal Auditor Mbale	Stanbic Bank	9030005743620	18,477,478	18,568,874	UGX
8	Principal Auditor Jinja	Stanbic Bank	9030005655780	104,350	104,350	UGX
9	Principal Auditor Soroti	Stanbic Bank	9030005783460	163,863	163863	UGX
10	Principal Auditor Mbarara	Stanbic Bank	9030005714515	86,534	88434	UGX
11	Principal Auditor Arua	Stanbic Bank	9030005714019	147,999	13,242,185	UGX
12	Office of the Auditor General Fortportal	Stanbic Bank	9030005729199	12,894,501	12,894,501	UGX
13	OAG-JAR sector Reform	Bank of Uganda	3310088000001	261,645,135	261,645,135	UGX

RECOMMENDATIONS

- i. All items boarded off in previous year should be picked by the buyers such as those in Masaka in order to avoid the cost of maintain them.
- ii. All the Items recommended for disposal in previous survey should be disposed to avoid losses to Government.
- iii. The team recommends that there be setup separate stores for medical equipment, engineering equipment, stationery and also a separate store for unusable equipment, furniture and fixtures etc.
- iv. The items that are in the stores for disposal should be disposed of especially the chairs and office desks in Mbarara, Mbale and Soroti.
- v. There is need to ensure timely repairs and servicing of assets such as the digital printer at Masaka and other assets in other branches
- vi. All the assets that the various branches should be engraved.
- vii. Laptops in Mbarara, the Projector in Masaka, and all Television sets in various branches donated to government through auditor's contribution should be included in the asset register.

PICTORIALS



Items in Masaka disposed but not picked by the buyer



The office Vehicle and building in Mbarara is well maintained



The office Vehicle and building in Mororto is well maintained.

SOME OF THE ITEMS FOR DISPOSAL



VOTE 132 - EDUCATION SERVICE COMMISSION (ESC)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The entity was advised to provide more space for storage by creating one more store to avoid congestion	Not created	No room for expansion
2	The staff in charge of stores and records should have refresher training on the fixed assets module	No action taken	The officer in charge of stores and records never got training on fixed asset module
3	The vote was advised to expedite the process of disposing off the obsolete items to create storage space for other items	created	Some items were disposed of.

ASSET FINDINGS

- i. To confirm existence and completeness of the assets register, samples of assets from the register were inspected.
- ii. All the assets were engraved on the assets register.
- iii. The store is organized and managed by the stores and logistics officer. The vote takes inventory counts every month and undertakes necessary reconciliation.
- iv. The commission acquired knew ICT equipment and office furniture and has a fleet of 22 cars, 6 of these have been recommended for disposal. Although some of the vehicles are old.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Land		1,926,577,205
3	Transport equipment		6,775,267,571
4	Machinery and equipment		616,608,423
5	Furniture and fittings		214,338,192

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	MIT.S.PAJERO	UG/00700B
2	MIT.S.PAJERO	UG/0701B
3	UG/O685B	UG/O685B
4	UG/0684B	UG/0684B
5	UG/0544B	UG/0544B
6	UG/0545B	UG/0545B

STORES FINDINGS

- i. The store ledgers and other relevant documentation were up -to-date and the items were organized.
- ii. The team noted the entire process of receiving, storing and dispatching items from the store is still manual, this is time consuming and prone to errors.
- iii. Periodic/quarterly checked by independent offers to verify balance in stores were being done.
- iv. The team also noted that the storage space seems inadequate to store all the items in an easy to access manner and may lead to damage of the items.

CASH AND BANK FINDINGS

The reconciliations are now carried out by the office of the accountant general since we operate as TSA now. Sub-TSA are maintained at vote level.

Table showing accounts reviewed by the board

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Education service commission treasury single sub account	BOU	0033200580000 01	NIL	NIL	UGX

RECOMMENDATIONS

- i. Management should prioritize automating of the stores function for accurate records
- ii. The entity should replace old motor vehicles which have been very expensive to maintain because they are very old in line with the government Motor Vehicle Policy.

VOTE 133 - DIRECTORATE OF PUBLIC PROSECUTION (DPP)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	ODPP has many un titled pieces of land across the country	Titling process is on going	WORK IN PROGRESS
2	There is need to buy computers for all officers	Computers have been purchased	RESOLVED
3	Insufficient working space at some stations	New constructions for office space are on going	WORK IN PROGRESS
4	Old and broken furniture in most offices that need to be disposed of	New furniture has been purchased and the old is yet to be disposed of.	RESOLVED
5	Engraving of all assets should be done as soon as possible	Done	RESOLVED

ASSET FINDINGS

- i. The vote maintains an updated asset register.
- ii. All assets are properly engraved.
- iii. The vote has constructions in progress across the country. However, details pertaining to these constructions could not be seen.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Land		
3	Transport equipment		
4	Machinery and equipment		
5	Furniture and fittings		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	VEHICLE	UG 0358J
2	VEHICLE	UG 0363J
	VEHICLE	UG 0389J
	VEHICLE	UG 0300J
	VEHICLE	UG 0456J
	VEHICLE	UG 0373J
	VEHICLE	UG 0386J
	VEHICLE	UG 0387J
	VEHICLE	UG 0265J
	VEHICLE	UG 0453J
	VEHICLE	UG 0466J
	VEHICLE	UG 0415J
	VEHICLE	UG 0470J
	Motor Cycle	UG 0283J
	Motor Cycle	UG 0351J
	Motor Cycle	UG 0468J
	Motor Cycle	UG 0471J
	VEHICLE	UG 0455J
	VEHICLE	UG 0215J
	VEHICLE	UG 0640J
	VEHICLE	UG 0390J
	VEHICLE	UG 0337J
	VEHICLE	UG 0583J
	VEHICLE	UG 0242J
S/N	Item	Unique identifier (Tag/Registration Number)
1	TYRES	DPP
2	FILLING CABINETS	
3	FILLING CABINETS	DPP/FUR/FC/1431
4	FILLING CABINETS	DPP
5	FILLING CABINETS	DPP
6	FILLING CABINETS	DPP/JLOS/263
7	FILLING CABINETS	DPP/FC/784
8	FILLING CABINETS	DPP
9	FILLING CABINETS	DPP
10	FILLING CABINET	DPP/FUR/CB/887
11	FILLING CABINET	DPP/FUR/FC/1441
12	FILLING CABINET	DPP/FUR/FC/1443
13	FILLING CABINET	DPP/CB/479
14	FILLING CABINET	DPP/JLOS/398
15	FILLING CABINET	DPP/FUR/FC/1486

16	WATER DISPENSORS	
17	WATER DISPENSORS	DPP/WD/1263
18	WATER DISPENSORS	NOT ENGRAVED
19	SHREDDERS	
20	SHREDDERS	NOT ENGRAVED
21	SHREDDERS	NOT ENGRAVED
22	SHREDDERS	NOT ENGRAVED
23	SHREDDERS	NOT ENGRAVED
24	SHREDDERS	NOT ENGRAVED
25	UPS	
26	UPS	
27	UPS	DPP/ICT/UPS/032
28	UPS	DPP
29	UPS	DPP
30	UPS	DPP
31	UPS	DPP
32	TRIPP-LITE	133/HQT/UP/0031(ODPP)
33	BPC	FINMAP-DPP/UPS/10-04
34	TRIPP-LITE	No engravement
35	APC	DPP/ICT/UPS/0400
36	BPC	FINMAP-DPP/UPS/10-05
37	TRIPP-LITE	No Engravement
38	BPC	FINMAP-DPP/UPS/10-02
39	TRIPP-LITE	133/HQT/UP/005/(ODPP)
40	TRIPP-LITE	133/HQT/UP/0038/(ODPP)
41	TRIPP-LITE	133/HQT/UP/0035/(ODPP)
42	APC	
43		DPP/FIN-UPS-008
44	TRIPP-LITE	DPP/ICT/UPS/031
45	TRIPP-LITE	No Engravement
46	JACOBS	DPP/005/SRT/024
47	TRIPP-LITE	DPP/ICT/ST/032
48		No Engravement
49	TRIPP-LITE	No Engravement
50	BPC	FINMAP-DPP/UPS/10-03
51	TRIPP-LITE	No Engravement
52	TRIPP-LITE	DPP/ICT/UPS/0377
53	APC	No Engavement
54	UPS TRIPPLITE	DPP/ICT/UPS/201
55	UPS TRIPPLITE	DPP/ICT/UPS/209
56	UPS TRIPPLITE	DPP/ICT/UPS/0386
57	UPS TRIPPLITE	133/HQT/UP/033(ODPP)

58	UPS TRIPPLITE	NOT ENGRAVED
59	UPS TRIPPLITE	DPP/ICT/UPS/0397
60	UPS TRIPPLITE	NOT ENGRAVED
61	UPS TRIPPLITE	DPP/ICT/UPS/0379
62	UPS HIPO T	DPP/ICT/UPS/320
63	UPS ETN	DPP/ICT/UPS/320
64	APC BACK-UPS 650	NOT ENGRAVED
65	APC BACK-UPS 650	NOT ENGRAVED
66	APC BACK-UPS 650	DPP/ICT/UPS/258
67	APC BACK-UPS 650	NOT ENGRAVED
68	APC BACK-UPS 650	DPP/ICT/UPS/201
69	UPS	DPP/ICT/UPS/035
70	UPS	NOT ENGRAVED
71	UPS TRIPLITE	DPP/ICT/UPS/51
72	UPS ETN	DPP/ICT/UPS/307
73	UPS APC	MCC/DPP/0880
74	UPS TRIPPLITE	DPP/ICT/UPS/201
75	UPS TRIPPLITE	DPP/ICT/UPS/209
76	UPS TRIPPLITE	DPP/ICT/UPS/0386
77	UPS TRIPPLITE	133/HQT/UP/033(ODPP)
78	UPS TRIPPLITE	NOT ENGRAVED
79	UPS TRIPPLITE	DPP/ICT/UPS/0397
80	UPS TRIPPLITE	NOT ENGRAVED
81	UPS TRIPPLITE	DPP/ICT/UPS/0379
82	UPS HIPO T	DPP/ICT/UPS/320
83	UPS ETN	DPP/ICT/UPS/320
84	APC BACK-UPS 650	NOT ENGRAVED
85	APC BACK-UPS 650	NOT ENGRAVED
86	APC BACK-UPS 650	DPP/ICT/UPS/258
87	APC BACK-UPS 650	NOT ENGRAVED
88	APC BACK-UPS 650	DPP/ICT/UPS/201
89	UPS	DPP/ICT/UPS/035
90	UPS	NOT ENGRAVED
91	UPS TRIPLITE	DPP/ICT/UPS/51
92	UPS ETN	DPP/ICT/UPS/307
93	UPS APC	MCC/DPP/0880
94	FANS	DPP
95		
96	TELEPHONE HAND SET	
97	TELEPHONE HAND SET	DPP
98	TELEPHONE HAND SET	DPP
99	TELEPHONE HAND SET	DPP
100	TELEPHONE HAND SET	DPP

101	TELEPHONE HAND SET	DPP
102	TELEPHONE HAND SET	DPP
103	TELEPHONE HAND SET	DPP
104	TELEPHONE	NOT ENGRAVED
105	TELEPHONE	DPP
106	ALCATEL	DPP/PRD/TP/0036
107	KUMTEL TELEPHONE	DPP
108	BRITISH TELECOM	NOT ENGRAVED
109	SIGN POSTS	
110	SIGN POST	NOT ENGRAVED
111	SIGN POST	NOT ENGRAVED
112	SIGN POST	NOT ENGRAVED
113	SIGN POST	NOT ENGRAVED
114	SIGN POST	NOT ENGRAVED
115	SIGN POST	NOT ENGRAVED
116	SIGN POST	NOT ENGRAVED
117	SIGN POST	NOT ENGRAVED
118	SIGN POST	NOT ENGRAVED
119	SIGN POST	NOT ENGRAVED
120	SIGN POST	NOT ENGRAVED
121	SIGN POST	NOT ENGRAVED
122	SIGN POST	NOT ENGRAVED
123	SIGN POST	NOT ENGRAVED
124	SIGN POST	NOT ENGRAVED
125	WARDROPS	
126	WARDROP	DPP/FUR/WR/477
127	WARDROP	DPP/FUR/WR/470
128	WARDROP	DPP/FUR/WR/482
129	FLAG STAND	
130	FLAG STAND	DPP/FUR/FS/030
131	FLAG STAND	DPP/FUR/FS/018
132	FLAG STAND	DPP/FUR/FS/024
133	BINDING MACHINES	
134	MODE	NOT ENGRAVED
135	MODE	NOT ENGRAVED
136	SOLAR BATTERIES	
137	SOLAR BATTERY	NOT ENGRAVED
138	SOLAR BATTERY	NOT ENGRAVED
139	SOLAR BATTERY	NOT ENGRAVED
140	SOLAR BATTERY	NOT ENGRAVED
141	SOLAR BATTERY	NOT ENGRAVED
142	SOLAR BATTERY	NOT ENGRAVED
143	SOLAR BATTERY	NOT ENGRAVED

144	SOLAR BATTERY	NOT ENGRAVED
145	SOLAR BATTERY	NOT ENGRAVED
146	SOLAR BATTERY	NOT ENGRAVED
147	MONITORS	
148	DELL	DPP/ICT/M/026
149	DELL	DPP/JLOS/PPU/MON/175
150	LENOVO	DPP/ICT/MON/0379
151	HP	FINMAP-DPP/MON/10-03
152	DELL	CC/DPP/062A
153	LENOVO	DPP/ICT/MON/0351
154	LENOVO	DPP/ICT/MON/0369
155	LENOVO	DPP/ICT/MON/0371
156	LENOVO	DPP/ICT/MON/0375
157	LENOVO	No Engraving
158	DELL	MCC/DPP/O65A
159	DELL	MCC/DPP/071A
160	CPU	
161	DELL	MCC/DPP/071B
162	HP	FINMAP-DPP/CPU/10-02
163	DELL	No Engraving
164	DELL	No Engraving
165	DELL	DFID-DPP/ICT/CPU/269
166	HP	DPP/ICT/240
167	DELL	DPP/ICT/CPU/204
168	DELL	No Engraving
169	DELL	DFID-DPP/ICT/CPU/276
170	DELL	DPP/CPU/483
171	DELL	DPP/PROJECT
172	DELL	MCC/DPP/066B
173	DELL	MCC/DPP/064B
174	DELL	No Engraving
175	DELL	DPP/ICT/CPU/139
176	DELL	No Engraving
177	DELL	JLOS/DPP/005/NEB/015
178	CPU DELLPOWER E0GE830	
179	CPU DELLPOWER E0GE830	NOT ENGRAVED
180	CPU DELL OPTIPLEX380	DPP/ICT/CPU/131
181	CPU DELL OPTIPLEX380	MCC/DPP/0878
182	CPU DELL	DPP/ICT/CPU/91
183	CPU DELL	MCC/DPP/067B
184	CPU HP	FINMAP/DPP/CPU/10-05
185	CPU DELL OPTIPLEX745	NOT ENGRAVED
186	CPU DELL OPTIPLEX 170L	NOT ENGRAVED

187	HP	DPP/ICT/CPU/03
188	HP	
189	HP	DPP/PR/522
190	HP	NO ENGRAVEMENTS
191	KEY BOARDS	
192	DELL	MCC/DPP/065C
193	LENOVO	DPP/ICT/KB/0349
194	HP	FINMAP-DPP/KBD/10-1103
195	DELL	JLOS/DPP/005/LUW/OI4
196	HP	FINMAP-DPP/KBD/10-02
197	DELL	No Engraving
198	DELL	MCC/DPP/090C
199	DELL	No Engraving
200	LENOVO	DPP/ICT/KB/0348
201	HP	DPP/PR/571
202	DELL	No Engraving
203	LENOVO	No Engraving
204	HP	FINMAP-DPP/KBD/10-01
205	KEYBOARD LENOVO	
206	KEYBOARD IBM	
207	KEYBOARD LENOVO	NOT ENGRAVED
208	KEYBOARD IBM	DPP/PROJECT
209	PHOTOCOPY	
210	XEROX	32263663360
211	XEROX	3226366937
212	MFI	00COEEBC6E6F
213	CANON	(21) THW24873
214	PHOTOCOPIERS	JLOS/DPP/005/TOR/023
215	SCANNERS	
216	KODAK	70454595
217	HP	GN21DE20G4L2694A-301
218	CPU	
219	CPU DELLPOWER E0GE830	
220	CPU DELL OPTIPLEX380	8ZYC2J
221	CPU DELL OPTIPLEX380	6BYD25J
222	CPU DELL	62N2X3J
223	CPU DELL	H9YD25J
224	CPU HP	B16G73J
225	CPU DELL OPTIPLEX745	CZCO111WB13
226	CPU DELL OPTIPLEX 170L	H55QW2J
227	FINMAP-DPP/KBD/10-01	
228	CPU DELLPOWER E0GE830	NOT ENGRAVED

229	CPU DELL OPTIPLEX380	DPP/ICT/CPU/131
230	CPU DELL OPTIPLEX380	MCC/DPP/0878
231	CPU DELL	DPP/ICT/CPU/91
232	CPU DELL	MCC/DPP/067B
233	CPU HP	FINMAP/DPP/CPU/10-05
234	CPU DELL OPTIPLEX745	NOT ENGRAVED
235	CPU DELL OPTIPLEX 170L	NOT ENGRAVED
236	CPU DELL	DPP/ICT/CPU/03
237	CPU DELLPOWER EOG830	NOT ENGRAVED
238	CPU DELL OPTIPLEX380	DPP/ICT/CPU/131
239	CPU DELL OPTIPLEX380	MCC/DPP/0878
240	CPU DELL	DPP/ICT/CPU/91
241	CPU DELL	MCC/DPP/067B
242	CPU HP	FINMAP/DPP/CPU/10-05
243	CPU DELL OPTIPLEX745	NOT ENGRAVED
244	CPU DELL OPTIPLEX 170L	NOT ENGRAVED
245	CPU DELL	DPP/ICT/CPU/03
246		
247	PAPER SHREDDERS	
248	OFFICE GENIUS SH73D	NOT ENGRAVED
249	TYPEWRITER	
250	TYPEWRITER 2080C	NOT ENGRAVED
251	TYPEWRITER MASTER	NOT ENGRAVED

STORES FINDINGS

- i. The vote maintains and operates its main store at their Head office on NSSF building where stationary and other welfare items are kept. However, this store is small and crowded and not well aerated.
- ii. There are two stores; in Makindye and Naguru where items earmarked for disposal are kept.
- iii. Reconciliation of physical stock is done on a regular basis and records are updated accordingly. A few items were sampled and the physical stock agreed with the stores' ledgers.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name (LOV)	Account Number	Bank Balance At 30 June 2022	Cashbook Balance At 30 June 2022	Cur
1	DPP/JLOS SWAP DEVELOPMENT 2006/7	BANK OF UGANDA	003330088000001	3,880,151,910.00	3,880,151,910.00	UGX
2	ODPP ASSET RECOVERY MANAGEMENT ACCOUNT	BANK OF UGANDA	00330148000002	379,052,497.00	379,052,497.00	UGX
3	DIRECTORATE OF PUBLIC PROSECUTION – FOREX TSSA ACCOUNT	BANK OF UGANDA	00330058000003	0	0	UGX
4	DIRECTORATE OF PUBLIC PROSECUTION - NTR	BANK OF UGANDA	00330168000001	0	0	UGX
5	DIRECTORATE OF PUBLIC PROSECUTION TREASURY SINGLE SUB ACCOUNT	BANK OF UGANDA	003330058000001	0	0	UGX
6	ODPP GLOBAL FUND	BANK OF UGANDA	003300880000002	1,048,768,815.00	1,048,768,815.00	UGX
7	ODPP CLASSIFIED OPERATIONS	BANK OF UGANDA	003301480000003	44,453,028.00	44,453,028.00	UGX

RECOMMENDATIONS

- i. There is need to decongest the main store at the Head Office by providing more storage space.
- ii. There is need to dispose off all obsolete and unserviceable items in order to avoid crowding the stores and to minimize loss to government.
- iii. DPP has a couple of pieces of the land across the country donated to them in various districts but no land titles. Management should follow up to have these titles processed.
- iv. All constructions in progress should be updated on the system to reflect their values to date.
- v. The Accounts team needs to be trained in fixed Assets Module to be able to update the asset register regularly.

VOTE 134 - HEALTH SERVICE COMMISSION (HSC)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The assets register should be updated and loaded on the IFMS for ease of management of the stores	In progress	WORK IN PROGRESS
2	The old Non-functional computers and key boards should be disposed off	Management to advertise bids in FY 2023/24	OPEN
3	The entity should follow up and fast track the process of repairing the grounded cars (02)	Two Motor Vehicles Disposed off	CLOSED
4	The entity should follow up on the letter written to Ministry of Finance, planning and Economic Development	An officer has been deployed	CLOSED

ASSET FINDINGS

- i. The commission has several newly acquired assets that included vehicles, and indeed these were engraved and ready for use.
- ii. The commission has limited parking space for vehicles. It should also be mentioned that two vehicles and other assets had been identified for disposal.
- iii. The commission has land that was allocated to it and it's yet to be developed.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subventions		
4	Investments		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Buildings		
2	Land		
3	Transport		2,711,290,590
4	Machinery & Equipment (Office Equipment, Others, Furniture & Fittings)		404,507,699

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Station Wagon	UG 0726B
2	Station Wagon	UG 0409B
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	Fans	07
2	Computer Sets	09
3	Filing Cabinets	05
4	Chairs	21

STORES FINDINGS

There's need for storage space and extra lighting in the stores that were inspected.

CASH AND BANK FINDINGS

The entity has one (01) accounts that were properly prepared and reconciled.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	GOU Treasury Single Account (Health Service Commission)	Bank of Uganda	3300058000004	0	0	UGX

RECOMMENDATIONS

- i. Management should outsource parking to safe guard the vehicles from theft and vandalism.
- ii. All assets identified for disposal, should be disposed of to avoid further wear and tear.
- iii. Additional storage space is required for proper and safe custody of inventory. management should as well ensure that; shelves, filing cabinets and sufficient lighting is provided for the stores.

VOTE 135 - DIRECTORATE OF GOVERNMENT ANALYTICAL LABORATORY

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Posting staff to regional labs	Staff were posted to all regional Labs. Mbarara was renovated.	
2	Strengthening on security at Regional Labs, Installation of CCTV Cameras & increase the number of police officers	Day and night guards deployed. CCTV Cameras work in progress	
3	Air conditioning be installed at regional Labs	Work in progress	

ASSET FINDINGS

- i. The asset register is not updated for example; At the headquarters the Digestion block and scrubber in the Food and Drugs laboratory, the Proflex Thermo Cycler in the Forensics Laboratory among others are missing on the list.
- ii. The infrastructure is well maintained. However, there were traces of dampness in the general office and a broken glass on the door at the entrance at the Gulu City station.
- iii. Some assets are engraved with codes that do not match what is in the fixed assets register. For example, the metallic four-seater at the reception of the Mbale station, the PH meter in the Toxicology laboratory at the Headquarters where the physical code is DGAL/TOX/PHM/001/HQS and the asset register code is DGAL/TOX/PH-001/HQS.
- iv. There are a number of obsolete items at the field station that take up space which include; some office and ICT equipment among others.
- v. Damaged/broken and faulty equipment are scattered in various locations within the stations.
- vi. Some assets are stored in the corridors due to the limited storage space. For example, the freezers at the Mbale station.

- vii. DGAL has acquired land titles for the land occupied by the station offices including that of the headquarters. However, Moroto office is housed under JLOS building occupying one room with so many other offices like, Justice & Constitutional Affairs, Human rights Commission etc.
- viii. Absence of Closed-Circuit Television Cameras (CCTV) at the stations and the perimeter walls have no security reinforcement for example razor wires.
- ix. Some equipment required maintenance and repair for example the faulty generator battery at the Gulu City station, the air conditioner unit installed in the Forensic Laboratory at Mbarara City station, the Bio Safety cabinet (CRI/FB/EQP/027) located in the Forensic Laboratory at the headquarters and fire extinguishers at the various stations among others.
- x. Unavailability of documented guidelines and procedures with respect to hazardous waste disposal
- xi. The absence of blinds/curtain installations on the windows in the rooms at the various stations not only exposes equipment to harsh conditions i.e., direct sunlight in turn leading to deterioration of equipment but also due to a lack of privacy can encourage theft and vandalism of equipment.
- xii. Absence of an active fire protection solution i.e.; an Automatic Fire Suppression System in the data center at the headquarters.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		
2	Land		
3	Transport		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
1	Scanner	3
2	Printer	2
3	UPS	12
4	CPU	5
5	PBX	1

STORES FINDINGS

- i. DGAL stores at different field stations and the following were general stores survey findings;
- ii. DGAL had store ledgers which at the time were being updated and being kept track of in an excel sheet.
- iii. The stores are congested.
- iv. The stores have no access control system installed to provide accurate and detailed records of access attempts thus creating a comprehensive audit trail.
- v. The stores lack access control monitoring mechanisms to keep an audit trail. However, only the analysts are authorized to access the stores.
- vi. Store buildings are well maintained and in a good state.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	: GAL CLASSIFIED - Directorate of Government Analytical Laboratory	Bank of Uganda	003810088000001	1	1	
2	DGAL/JLOS SWAP DEVELOPMENT	Bank of Uganda	3810088000000	24,145,409	24,145,409	
3						

RECOMMENDATIONS

- i. Recommendations are presented in accordance with the enclosed Treasury Form 5 for cash and bank balances and Treasury form 6 for stores. We recommend that;
- ii. Equipment that is due for disposal should be disposed of to create room for extra storage space which will help to decongest the stores.
- iii. Engrave all assets and heed to the recommended engraving format as stipulated in the asset management framework guidelines.
- iv. Revise and update the asset register, store ledger and disposal list in a bid to keep track of all receipts and issue transactions concerning the assets.
- v. It's crucial to consider implementing an information system with better backup mechanisms for the store transactions instead of keeping it in an excel template that's easily prone to distortion.
- vi. Have well documented guidelines and procedures on how best hazardous waste should be to disposed of.
- vii. Damaged/broken and faulty equipment should be stored in a central location. This aids in the proper categorization and preservation of the value of the equipment.
- viii. To further beef up security, consider installing razor wires above the entire perimeter fence at the different stations as a deterrent and installing Closed Circuit Television cameras (CCTV) in blind spots to enhance the security of assets.

- ix. It is essential to have biometric systems installed at the various stations to help in determining the identity of all staff thus augmenting access control.
- x. In addition to the handheld fire extinguishers, it is crucial to have an automatic fire suppression system installed in the data center (headquarters).
- xi. Utmost attention should be paid to maintenance and service schedules of equipment to foster longevity of their overall functionality.
- xii. It is imperative that blinds/curtains are installed on the windows at the various stations to aid in warding off thieves and scorching temperatures generated from sunlight that can in turn damage equipment.

PICTORIALS



Directorate of Analytical Laboratory - Headquarters

SOME OF THE STORES



Dry Exhibit Facility



Mbale station

SOME OF THE FUNCTIONAL EQUIPMENT



Water purification system (Left) and Soxhlet extractor (Right) - Gulu station

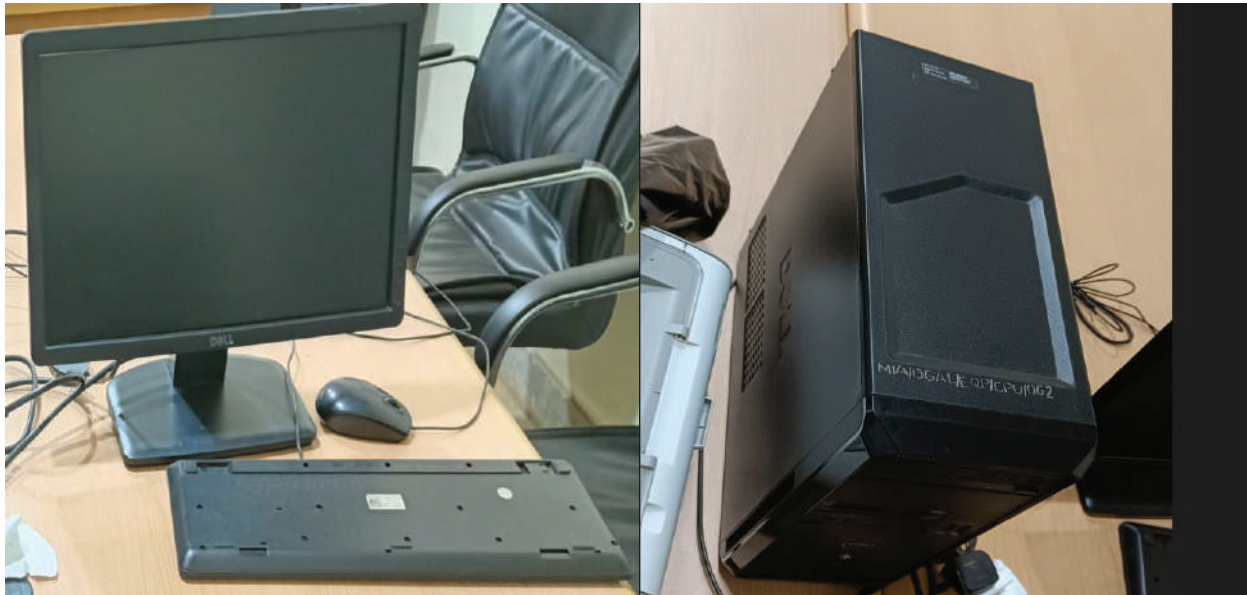


Operational Lab properly covered equipment to protect from dust – Gulu



Neat and organized CMB Lab with operational equipment – Mbale

SOME OF THE DAMAGED / FAULTY EQUIPMENT



Faulty / damaged display Monitor, keyboard and desktop computer – Gulu



Faulty air conditioner – Mbarara



Broken window of the store containing equipment for disposal – Headquarters



Damaged sofa

Faulty generator

Faulty desk phone

Faulty UPS (Mbarara)

SOME OF THE ASSETS RECOMMENDED FOR DISPOSAL



Chairs recommended for disposal – Mbale Headquarters



Assets awaiting disposal –

VOTE 136 - UGANDA EXPORT PROMOTION BOARD (UEPB)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Expedite Boarding of assets	Disposal items at lot level	Right
2	Asset Register should be updated regularly to track UEPB assets	Staff In charge already set up on IFMS	True
3	Board to recruit the stores personnel to be maintaining store	One staff assigned extra duties to handle stores	True
4	acquire adequate storage space	UEPB increased on space by increasing on rent	Not enough
5	Implement E-cash for payment of both internal and external parties.	Not yet	Not yet

ASSET FINDINGS

- i. To confirm existence and completeness of the assets register, samples of assets from the register were inspected.
- ii. All assets at the promotion board were inspected and it was realized all assets perfectly engraved.
- iii. The BOARD has as a fleet of 4 cars that are fully functional in good condition only one car had been knocked on the day of inspection.
- iv. The Asset register was up-to-date and all new assets were engraved.
- v. The vote had various assets to be disposed of. These include; cars, chairs, tables as attached. However, the team was informed that disposal will not be done until the me

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		
2	Land		
3	Transport		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	Tyres	20
2	TV set	1
3	Lounge chairs	6
4	office chairs	4

STORES FINDINGS

- i. The store ledgers and other relevant documentation were up-to-date and the items were organized.
- ii. However, the store is small and lacks enough aeration and has a lot of items for disposal. The Team was informed that the disposal of items was not going to take place until the Export promotion board has been merged to Ministry of Trade, Industry and cooperatives.
- iii. The Team noted that the entire process of receiving, storing is done well on IFMS. and dispatching items is still done manually though its prone to errors.
- iv. The store needs to be more well organized by clearly designating space for items that were kept on the floor.

CASH AND BANK FINDINGS

UGANDA EXPORT PROMOTION BOARD (UEPB) maintains 3 bank accounts. The cash books and Bank Balances were reconciled properly. All Cash books were fully posted.

- i. Certificates of Bank Account balances showed the balances as at close of business on 30th June 2023; these agreed with the bank balances and the cash book balances as shown in the bank statements attached.
- ii. Bank reconciliation statements are prepared by the vote on a monthly basis to reconcile the transactions as per the bank with the cash book as shown in the statements.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Uganda Export Promotion Board	BOU	003820088400000	15,333.39	15,333.39	USD
2	Uganda Export Promotion Board	BOU	003820058400003	NIL	NIL	UGX
3	Uganda Export Promotion Board	BOU	003820058400002	NIL	NIL	UGX

RECOMMENDATIONS

- i. Management should prioritize automating of the stores function for more accurate records especially when dispatching items.
- ii. Management needs to purchase storage boxes to store items that are not in use. This will improve the order in the store as they wait for the merging process to be done to get enough room for storage.
- iii. There should be Periodic/Quarterly checks by independent officers to verify balance in stores. This will ensure that items are being managed well.

PICTORIALS

Stores pictorials.



Some of the items for disposal.

VOTE 137 - NATIONAL IDENTIFICATION AND REGISTRATION AUTHORITY

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The Authority Board should ensure that documentation regarding ownership of assets acquired from NSIS is obtained	Documents were not obtained but an internal valuation process is ongoing as a step towards recognition of assets by NIRA	WORK IN PROGRESS
2	The cashier should be allocated an office with limited access	Action not yet taken. NIRA has limited space in its current location but hopes to get office accommodation in the new JLOS building which is under construction and the cash office will be provided for	WORK IN PROGRESS
3	The management should ensure that obsolete/unserviceable items in the store are disposed of to create space	Assets have been captured in the disposal plan for FY 2023/24	WORK IN PROGRESS
4	There is need to train responsible staff on how to capture and retire assets from the asset register using the Fixed Asset Module	Training was held online and guidelines were provided by the PS/ST to this effect	WORK IN PROGRESS

ASSET FINDINGS

- i. National Identification Registration Authority maintains two sets of records of assets, ones that were purchased by the entity and those that were inherited from National Security Information System (NSIS).
- ii. The vote has a lot of stock of unserviceable/obsolete items both at the Head office and Districts which it has failed to dispose of due to lack of clear documentation as some of them were acquired from National Security Information System (NSIS).
- iii. There is a staffing gap in all the regions whereby one District Registration Officer can operate in more than one district and this delays service delivery.
- iv. All districts have the same challenge of slow enrolment kits/slow software.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subvention		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		
2	Land		
3	Transport		9,456,293,248
4	Machinery & Equipment (Office Equipment, ICT Equipment, Furniture & Fittings, Cultivated Assets)		54,903,929,148

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motor Vehicle	-
2	Motor Vehicle	-
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	Camera Batteries	12516
2	Camera	2194
3	Camera Battery Chargers	407
4	Camera Manual Disks	3742
5	Flash Disks (Grey)	14335
6	Camera Spare Batteries	7500
7	Fingerprint Scanners	3928
8	Camera Covers	2742
9	Dell Laptop Ext Batteries	178
10	Small Camera Cables	2744
11	UPS	11
12	USB Hubs	4078
13	Spray Tins	2469
14	System Installation Dvd	5246
15	Setup –Startup	21
16	Signature Pad Covers	3494
17	Back Cloth & Carry Bags	3946
18	Brushes	211
19	Capacitor Parkins	295
20	Calculators	349
21	Cutting Blade	03
22	Document Scanner	10

23	Five Meter Power Cables	4106
24	Fuel Gauge Screen	574
25	Fuel Tank	03
26	Fuel Tank Cork	325
27	Hubs	746
28	ICAO	2956
29	Mounting Brackets	06
31	Pump For Generators	609
32	Generator	39
33	Empty Kit Cases	3881
34	Engine Oil Sae (Used)	-
35	Tank For Generator	04
36	Spark Plugs (Used)	247
37	Binding Machine	01
38	Internal Batteries	1524
39	Mouse	03
40	Hp Laptop	93
41	Used Cartridges	89
42	Chairs	28

STORES FINDINGS

- i. The National Identification and Registration Authority has three stores at the headquarters, the main store is well organized with items placed in the shelves and pallets. It keeps consumables before they are issued out to different districts/stations, the second store keeps new assets which are supposed to be delivered to district offices and the third store keeps unserviceable assets which are pending disposal.
- ii. The store records are properly reconciled and regularly updated.

CASH AND BANK FINDINGS

- i. The team reviewed and verified cash and bank balances as at 30th June 2023.
- ii. The vote maintains two Bank Accounts at Bank of Uganda and are all active. The cash and bank balances were properly reconciled.
- iii. The vote did not have any physical cash at the time the exercise was conducted.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Birth And Death Registration Services	Bank of Uganda	3870088000000	47,376,138	47,376,138	UGX
2	National Identification And Registration Authority-UNICEF	Bank of Uganda	3870088000001	833,482,957	833,482,957	UGX

RECOMMENDATIONS

- i. The authority board should ensure that documentation regarding ownership of assets acquired from NSIS is obtained.
- ii. The management should ensure that obsolete/unserviceable items in the store are disposed of with immediate effect to create space.
- iii. There is a need to recruit more staff in all districts/Regional offices
- iv. All kits should be replaced with immediate effect.

PICTORIAL

Some of the Regional Offices Inspected @ Mbale, Bugiri, Bulambuli & Sironko



Some of the Assets Pending Disposal



VOTE 138 - UGANDA INVESTMENT AUTHORITY (UIA)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Adequate storage space should be provided for both human resource and physical assets to reduce on congestion	More storage space was created for storage of physical assets at Kampala Industrial Park Namanve and at the head quarter at Kololo 10 th Oct, 2022.	CLOSED
2	There is need to place the assets on pallets to avoid damages	The supplier has taken measurements of the new storage space and he will soon provide the quotation for further action. May 2023	WORK IN PROGRESS
3	The storage facility at Bugoloobi should be renovated to better accommodate the vote's assets and given the nature of the assets there, storage should be done at floors which are convenient for easy movement of the assets to mitigate damage.	All assets that were stored at Bugoloobi warehouse were relocated to better storage rooms at UBFC building on plot 1 Baskerville Avenue Kololo. 10 th Oct, 2022.	CLOSED
4	For Mbale Regional offices, the building structure needs to be renovated to be best suited for the housing of the assets therein	The building belongs to Mbale City and UIA is temporarily housed on the building, so they have no powers/authority to renovate the building however this was considered and budget plan was formulated to establish a UIA one stop centre which will carter for all those needs. However, it's successful implementation will depend on the release of funds by MoFPED	WORK IN PROGRESS
5	For Mbale regional office, Furniture that is no longer suitable for use should be disposed of and new furniture procured	New furniture was procured and it will be transferred to the regional office after renovation of our new office block, there after old furniture will be considered for disposal	WORK IN PROGRESS
6	For Mbale Industrial Park, Proper documentation should be maintained to avoid encroachment and also preserve the facility	All documentation concerning that property is now available and well maintained.	CLOSED
7	For UIA building in Mbale town, the building should be renovated and be put to use or let out so that it is not rendered a wasted resource	Renovation of the building was budgeted for in the 2023-2024 FY budget. However, it's successful implementation will depend on the release of funds by MoFPED.	WORK IN PROGRESS

ASSET FINDINGS

- i. The key assets held by the entity include gazette industrial investment parks, land, buildings motorcycles, office equipment and machinery.
- ii. There are number of properties in the custody of the Authority within the central district and areas around Kampala Metropolitan. These including division offices, ware houses, land, industrial parks among others. Some properties visited by the board of survey team were UIA headquarters on plot 1 Baskerville Kololo, Kampala industrial and business park (KIBP) Namanve, Luzira industrial and Business park, Bweyogerere Industrial Park, Mbale Industrial Park, Mbale regional office, Mbale building Kasese industrial park, Kasese regional office and Soroti industrial park.
- iii. The asset register has been prepared and submitted to accountant General's office for uploaded onto IFMS and all assets have been engraved with unique codes.
- iv. The Authority has a number of obsolete assets awaiting disposal.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subventions		
4	Investments		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building (Non-Residential Buildings, Roads & Bridges, Other Structures)		28,147,838,894
2	Land		28,895,656,621
3	Transport		1,500,000,000
4	Machinery & Equipment (Office Equipment, ICT Equipment, Others, Furniture & Fittings)		1,787,000,000

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Pick-Up	UAJ 366X
2	Pick-Up	UAJ 364X
2	Pick-Up	UAK 837V
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	Sofa Sets	14
2	Safes	02
3	Filing Cabinets	25
4	Conference tables	03
5	CPUs	22
6	Monitors	12
7	UPS	06
8	Laptops	11
9	Printers	09
10	Binding Machines	03
11	Projectors	02
12	Solar Battery Voltage Regulator	01
13	Generator	01
14	Water Dispensers	02
15	Paper Shredder	01
16	TVs	02
17	Display Stands	02
18	Hoover	01
19	Portable Air Cooler	01
20	Chairs	66
21	Desks	17
22	Book Shelves	05
23	Tables	09
24	Fridges	02
25	Drawer	01

STORES FINDINGS

The board of survey team, with an objective of ascertaining the general conditions of the inventories and storage facilities physically inspected the stores and it was observed that Records were accurately maintained as the physical stock at hand was balancing with stores ledger book.

CASH AND BANK FINDINGS

The entity has one (01) accounts that were properly prepared and reconciled.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Uganda Investment Authority Operations Account	Bank of Uganda	000080088000188	0	0	UGX

RECOMMENDATIONS

- i. The Board recommends that the unserviceable items be boarded off to free up space and avoid further wear and tear.
- ii. Timely updating and reconciliation of books of accounts should be maintained.
- iii. There's need to contract a company to manage and attract investments in the park like they did with Mbale investment park.

VOTE 139 - PETROLEUM AUTHORITY OF UGANDA (PAU)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The entity was advised to provide more space for storage by creating one more store to avoid congestion	Not taken	WORK IN PROGRESS
2	The staff in charge of stores, records and accounts should have formal refresher training on the Fixed Assets module. This will continually build capacity of the system users in proper management of assets	Taken 13-DEC-2022	RESOLVED
3	The entity should also ensure smart tagged assets are engraved. This will safeguard items against loss	Not Taken	WORK IN PROGRESS
4	Additional Pallets and shelves be fixed in the stores as this will enable better storage of a range of items within the stores	Taken 15-OCT-2022	RESOLVED
5	Additional staff to the store to support in the vent one is unavailable	Not Taken	WORK IN PROGRESS

ASSET FINDINGS

- i. The assets register wasn't updated by the time of exercise due the continuing migration of the fixed assets to the upgraded IFMS by Accountant General's Office. It should be mentioned that the officers were not yet familiar with the assets module i.e. how to add, transfer, adjust assets details and retire assets.
- ii. The team also observed that most of the votes' assets hadn't been permanently engraved.
- iii. Despite most assets being in good condition, the vote had many obsolete items that had been identified for disposal.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subventions		
4	Investments		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		
2	Land		
3	Transport		8,068,817,554
4	Machinery & Equipment (Office Equipment, ICT Equipment, Furniture & Fittings)		19,486,120,590
5	Intangible Non-Produced assets		7,146,369,011

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1		
2		
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	Car Tyres	
2	Work Station Glass Separators	
3	Furniture (Assorted)	

STORES FINDINGS

Petroleum Authority maintains one central store at headquarters where all items are received before being issued to user departments and regional offices. It should however be mentioned that this store wasn't well organized due to the inadequate storage space.

CASH AND BANK FINDINGS

Nil values were provided for the account attached.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1						

RECOMMENDATIONS

- i. Management is advised to increase storage space at the headquarters, as this will enhance proper handling of inventory.
- ii. The end users should explore different avenues to enhance capacity to effectively use the assets module on IFMS. The users can use the video-based guides to self-teach themselves, or if not liaise with the Accountant General's Office
- iii. The Authority is advised to engrave all assets that are not yet engraved, as this will safe guard the assets against pilferage.
- iv. All assets recommended for disposal should be disposed and create more space.

VOTE 141 - UGANDA REVENUE AUTHORITY (URA)

VOTE 142 - NATIONAL AGRICULTURE RESEARCH ORGANISATION (NARO)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Management to expedite the Process of disposal of identified items before they lose value.	All items that were recommended for disposal are in final stages of disposal.	Ongoing exercise of disposal.
2	Some assets like the bailers that are not put to full use should consider making the said assets to full use.	All the identified items are now being used now.	Items in use.
3	In some farms both office and storage space are an issue. We could ask estate management to allow them use the new premise as administration awaits commissioning.	In areas where there are new structures, stores have been put in use and the rest are under renovation	New structures in use.

ASSET FINDINGS

- i. Many procured assets are not engraved, for example, assets are engraved with the use of stickers which always fades

S/N	Item	Units	Amounts
1	Payables	16	1,777,511,098
2	Receivables	53	7,901,060,085
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	118	
2	Land	16	
3	Transport	102	
	Office Equipment	11	

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Isuzu pickup double cabin	UBA 7141B
2	Isuzu pick up double cabin	UBA 497B
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
3	Generator	553032
4	Monitor	ETLC1080039300DF744212
5	CPU	NAGRC/AEA/CPU/010/05
6	keyboard	FINMAPIII-NAGRC&DB/KBD/15-03

STORES FINDINGS

National Animal Genetic Resources Centre and Data Bank maintains Quite a number of stores at different FARMS and the following were general stores survey findings;

- i. Most of the field station stores were well maintained and records updated accordingly. They preserved inventory in the following categories; general stationary, welfare, and ground engaging tools among others.
- ii. Most Stores space was adequate and well organized with items being easy to trace and locate. However, some stations had inadequate space and items difficult to trace
- iii. The sample stock counts done during the physical inventory survey tallied with the stock statement summaries.
- iv. The structure for the stores is in a poor state in all the various Centre farms and headquarters

CASH AND BANK FINDINGS

- i. The Board of Survey team verified bank balance certificates and other primary books of entry for the accounts for National Animal Genetic Resources Centre and Data Bank as at the end of the financial year.
- ii. All bank accounts for running the day-to-day activities for National Animal Genetic Resources Centre and Data Bank are maintained and updated.

- iii. Two Bank Accounts Reconciliations Statements was reviewed and the correct bank balances extracted.
- iv. The Certificate of Bank Balances reflected the true Bank Statements Balances.
- v. Stores survey involved physical checking of inventory in relation to the presented stock statements and Bin cards as at 30th June 2023.
- vi. Assets survey involved physical asset verification in relation to assets register. The physical Assets were verified and do tally with the entries in Assets Register

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	NARO/USAID-FTF	STANDARD CHARTERED BANK UGANDA LIMITED	0105613088901	147,224,685	147,224,685	UGX
2	NARO/USAID-FTF	STANDARD CHARTERED BANK UGANDA LIMITED	8705613088901	261,351	261,024	USD
3	NARO/IITA-BXW	STANDARD CHARTERED BANK UGANDA LIMITED	0105612451800	33,490,598	33,490,598	UGX
4	NARO/IITA-BXW	STANDARD CHARTERED BANK UGANDA LIMITED	8705612451800	33,478	33,478	USD
5	NARO/INIBAP/BIO TECH	STANDARD CHARTERED BANK UGANDA LIMITED	0105610654603	35,114,546	35,114,546	UGX
6	NARO/INIBAP/BIO TECH	STANDARD CHARTERED BANK UGANDA LIMITED	8705610654607	27,152	27,152	USD
7	NARL BANANA AGRONOMY	STANDARD CHARTERED BANK UGANDA LIMITED	0105612482300	NIL	NIL	UGX
8	NARL BANANA AGRONOMY	STANDARD CHARTERED BANK	8705612482300	69	69	USD

		UGANDA LIMITED				
9	NARO/QUT/GC	STANDARD CHARTERED BANK UGANDA LIMITED	0105613379600	842,505	842,505	UGX
10	NARO/QUT/GC	STANDARD CHARTERED BANK UGANDA LIMITED	8705613379600	352	352	USD
11	NATIONAL AGRICULTURAL RESEARCH LABORATORIES	STANDARD CHARTERED BANK UGANDA LIMITED	0105614003605	205,192,335	201,329,695	UGX
12	NATIONAL AGRICULTURAL RESEARCH LABORATORIES	STANDARD CHARTERED BANK UGANDA LIMITED	8705614003601	74,141	74,141	USD
13	NARL CLIMATE CHANGE	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100003717	9,347,933	1,299,295	UGX
14	NARL CLIMATE CHANGE	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100004884	15,180	15,180	USD
15	NARO-USAID-PMU-LOCAL	STANDARD CHARTERED BANK UGANDA LIMITED	0105614003608	231,548,108	231,548,108	UGX
16	NARO-USAID-PMU-USD	STANDARD CHARTERED BANK UGANDA LIMITED	8705614003603	580,244	580,244	USD
17	NARL IITA BANANA	STANDARD CHARTERED BANK UGANDA LIMITED	0105614003607	51,246,365	51,246,365	UGX
18	NARL IITA BANANA	STANDARD CHARTERED BANK UGANDA LIMITED	8705614003602	155	155	USD
19	NARO/BANANA BACTERIAL WILT	STANDARD CHARTERED BANK UGANDA LIMITED	0105612673500	35,652,670	35,652,670	UGX
20	NARO/AGRA BREEDING	STANDARD CHARTERED BANK	0105614003609	1,149,047	1,149,047	UGX

		UGANDA LIMITED				
21	NARO/AGRA BREEDING	STANDARD CHARTERED BANK UGANDA LIMITED	8705614003604	7,608	7,608	USD
22	DIRECTOR NATIONAL LABORATORIES RESEARCH INSTITUTE	BANK OF UGANDA	003420088000018	NIL	NIL	UGX
23	NATIONAL AGRICULTURAL RESEARCH LABORATORIES	STANDARD CHARTERED BANK UGANDA LIMITED	0105614003603	NIL	NIL	UGX
24	NATIONAL AGRICULTURAL RESEARCH LABORATORIES	STANDARD CHARTERED BANK UGANDA LIMITED	0105614003602	28,093,450	27,965,950	UGX
25	AEATREC PRELNOR	ABSA BANK UGANDA LIMITED	6005646551	NIL	NIL	UGX
26	AEATREC COLLABORATION FUND	ABSA BANK UGANDA LIMITED	6004265015	582,601	582,601	UGX
27	OC AGRIC ENG AND APPR RESEARCH INST	ABSA BANK UGANDA LIMITED	6000014387	775,221	NIL	UGX
28	ENTEBBE BOTANICAL GARDEN	STANBIC BANK UGANDA LIMITED	9030005917092	38,315,124	38,315,124	UGX
29	THE CURATOR ENTEBBE BOTANICAL GARDEN	STANBIC BANK UGANDA LIMITED	9030005917173	8,342,324	NIL	UGX
30	NaSARRI AGRA Cowpea	STANBIC BANK UGANDA LIMITED	9030005627310	39,630,594	39,630,594	UGX
31	Director National Semi Arid Res	STANBIC BANK UGANDA LIMITED	9030005777053	19,780,161	NIL	UGX
32	NaSARRI OVERHEAD	STANBIC BANK UGANDA LIMITED	9030005643936	169,721	9,676,553	UGX
33	NaSARRI DEPARTMENTAL ADVANCES	STANBIC BANK UGANDA LIMITED	9030005777061	126,901,977	120,555,897	UGX
34	NaSARRI USAID FEED THE FUTURE	STANBIC BANK UGANDA LIMITED	9030005783339	192,097,535	192,097,535	UGX

35	NaSARRI COLLECTION 2	STANBIC BANK UGANDA LIMITED	9030007158512	229,836,889	199,775,528	UGX
36	NaSARRI VODP Project	STANBIC BANK UGANDA LIMITED	9030008571065	3,026	3,026	UGX
37	NaSARRI CCRP Sorghum	STANBIC BANK UGANDA LIMITED	9030010398486	148,505,564	143,479,364	UGX
38	NaSARRI BMGH HOPE Millet	STANBIC BANK UGANDA LIMITED	9030005817241	116,990,655	114,989,155	UGX
39	NaSARRI PMIL Project	ABSA BANK UGANDA LIMITED	6004283501	72,328,132	70,619,432	UGX
40	NaSARRI ICRISAT Groundnuts	ABSA BANK UGANDA LIMITED	6003408351	30,101,147	371,127	UGX
41	NACRRI CASSAVA VIRUS DIAGNOSTICS	STANDARD CHARTERED BANK UGANDA LIMITED	0105613904900	20,669,912	20,349,912	UGX
42	NACRRI CASSAVA VIRUS DIAGNOSTICS	STANDARD CHARTERED BANK UGANDA LIMITED	8705613904900	94,945	94,945	USD
43	NACRRI SWEET POTATO IMPROVEMENT	STANDARD CHARTERED BANK UGANDA LIMITED	0105613904901	32,736,982	32,736,982	UGX
44	NACRRI SWEET POTATO IMPROVEMENT	STANDARD CHARTERED BANK UGANDA LIMITED	8705613904901	3,067	3,067	USD
45	NACRRI - DIRECTOR NAMULONGE RESEARCH	STANDARD CHARTERED BANK UGANDA LIMITED	8705613904902	9,364	9,364	USD
46	UGANDA NATIONAL BEAN PROGRAMME	ABSA BANK UGANDA LIMITED	0344012105	2,773	2,773	USD
47	UGANDA NATIONAL BEAN PROGRAMME	ABSA BANK UGANDA LIMITED	0341229707	76,571,778	76,166,778	UGX
48	DIRECTOR NAMULONGE RESEARCH	ABSA BANK UGANDA LIMITED	0344004641	187,277	187,277	USD
49	NaCRRI USAID FTF	ABSA BANK UGANDA LIMITED	6000774403	70,646	70,646	USD

50	NAARI MAIZE CIMMYT	ABSA BANK UGANDA LIMITED	0341514142	506,043	506,043	UGX
51	NACRRI CEREALS WEMA	ABSA BANK UGANDA LIMITED	6000774470	15,000	15,000	UGX
52	NACRRI CEREALS WEMA	ABSA BANK UGANDA LIMITED	6000774500	1	1	USD
53	NACRRI BEANS AGRA	ABSA BANK UGANDA LIMITED	0341194466	15,000	15,000	UGX
54	NACRRI BEANS AGRA	ABSA BANK UGANDA LIMITED	0344222525	0	0	USD
55	NARO CORI VODP	ABSA BANK UGANDA LIMITED	5800147346	148,882,432	145,791,732	UGX
56	NACRRI OVERHEADS	ABSA BANK UGANDA LIMITED	6001232000	155,041,087	150,717,587	UGX
57	NARO DIRECTOR LOCAL ACCOUNT	ABSA BANK UGANDA LIMITED	0341514207	78,336,190	77,882,590	UGX
58	NACRRI NARO DIRECTOR LOCAL	STANDARD CHARTERED BANK UGANDA LIMITED	0105613904902	69,299,429	69,299,429	UGX
59	UGANDA ROOT CROPS PROJECT	ABSA BANK UGANDA LIMITED	600519411	15,000	15,000	UGX
60	NARO EU UPSCALING	ABSA BANK UGANDA LIMITED	0341164605	65,763,464	60,886,468	UGX
61	NACRRI NEXTGEN PROJECT	STANDARD CHARTERED BANK UGANDA LIMITED	0105613904806	2,299,372	2,299,372	UGX
62	NACRRI NEXTGEN PROJECT	STANDARD CHARTERED BANK UGANDA LIMITED	8705613904800	178	178	USD
63	CASSAVA VIRCA PROJECT	ABSA BANK UGANDA LIMITED	0341162017	2,092,696	2,092,696	UGX
64	CASSAVA VIRCA PROJECT	ABSA BANK UGANDA LIMITED	0344221553	1	1	USD
65	KIRK HOUSE BEAN PROJECT	ABSA BANK UGANDA LIMITED	6001123295	1,306,727	628,727	UGX
66	KIRK HOUSE BEAN PROJECT	ABSA BANK UGANDA LIMITED	6001123325	24	24	GBP
67	NATIONAL CROPS- RESOURCES RESEARCH	BANK OF UGANDA	003420088000026	NIL	NIL	UGX

	INSTITUTE-RECURRENT					
68	NACRRI RICE IMPROVEMENT	STANDARD CHARTERED BANK UGANDA LIMITED	0105613904805	147,488,835	147,488,835	UGX
69	NaCRRI AVCP Project	ABSA BANK UGANDA LIMITED	0341231027	75,785,160	2,960,120	UGX
70	NaCRRI USAID ROOT CROPS FTF	ABSA BANK UGANDA LIMITED	6000277671	79,853	79,853	UGX
71	NaCRRI USAID Maize FTF	ABSA BANK UGANDA LIMITED	0341550416	54,702,887	53,663,387	UGX
72	NaCRRI USAID BEANS FTF	ABSA BANK UGANDA LIMITED	6000774381	49,407,958	49,407,958	UGX
73	NaCRRI SCLAMP PROJECT	ABSA BANK UGANDA LIMITED	0344227659	62,047	62,047	EUR
74	DIR BULINDI ZARDI	STANBIC BANK UGANDA LIMITED	9030006389286	265,846	-	UGX
75	BULINDI COLLECTION ACCOUNT	STANBIC BANK UGANDA LIMITED	9030004176013	48,352,708	47,582,708	UGX
76	NGETTA ZARDI Agroforestry	STANBIC BANK UGANDA LIMITED	9030005674564	130,582,871	130,582,871	UGX
77	DIR Ngetta ZARDI	STANBIC BANK UGANDA LIMITED	9030006390659	156,558,675	NIL	UGX
78	DIR MUKONO ZARDI	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100026347	45,325,163	NIL	UGX
79	MUKONO ZONAL FUND	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100074403	457,516	457,516	UGX
80	Director National Forestry Resources Research Institute	ABSA BANK UGANDA LIMITED	5800485918	23,694,388	NIL	UGX
81	FORI Development Account	STANDARD CHARTERED BANK UGANDA LIMITED	0108210680600	72,185,478	62,825,478	UGX
82	Director Nabuin ZARDI	STANBIC BANK UGANDA LIMITED	9030005777037	315,151	NIL	UGX

83	Nabuin ZARDI ARTPII	STANBIC BANK UGANDA LIMITED	9030005768259	981,280,966	979,792,966	UGX
84	Nabuin FTF ARFSA	STANBIC BANK UGANDA LIMITED	9030020112726	46,372,870	44,778,870	UGX
85	NACORI UCDA	STANBIC BANK UGANDA LIMITED	9030010807874	116,511,608	81,913,952	UGX
86	NACORI GOU RECCURENT	STANBIC BANK UGANDA LIMITED	9030010807777	21,488,617	NIL	UGX
87	NACORI COLLECTION ACCOUNT	STANBIC BANK UGANDA LIMITED	9030014288014	822,151,963	731,201,595	UGX
88	NACORI FTF ARFSA	STANBIC BANK UGANDA LIMITED	9030017136606	77,325,771	73,096,671	UGX
89	NACORI FTF ARFSA (USD)	STANBIC BANK UGANDA LIMITED	9030017344721	26,482	26,482	USD
90	DIR.KACHWEKANO ZARDI	STANBIC BANK UGANDA LIMITED	9030005670720	64,660	NIL	UGX
91	KACHWEKANO ZARDI COMP.GRANTS	STANBIC BANK UGANDA LIMITED	9030005671026	35,867,794	33,867,794	UGX
92	KACHWEKANO ZARDI SPECIAL PROJECTS	STANBIC BANK UGANDA LIMITED	9030005765624	99,426,861	99,426,861	UGX
93	KAZARDI FTF AGRIC RESEARCH	STANBIC BANK UGANDA LIMITED	9030017114149	64,416,748	64,416,748	UGX
94	NARO DOR BUGINYANYA ZARDI REC	STANBIC BANK UGANDA LIMITED	9030005927098	17,483,754	NIL	UGX
95	NARO BUGINYANYA ZARDI ARTPII	STANBIC BANK UGANDA LIMITED	9030005927063	33,423,542	33,008,342	UGX
96	NAFIRRI COLLABORATION	STANDARD CHARTERED BANK UGANDA LIMITED	8702800518100	27,894	27,894	USD
97	NAFIRRI COLLABORATION	STANDARD CHARTERED BANK	0102800518100	109,523,510	109,523,510	UGX

		UGANDA LIMITED				
98	NARO - NaFIRRI IDRC	STANDARD CHARTERED BANK UGANDA LIMITED	8702800518102	NIL	NIL	USD
99	NARO - NaFIRRI IDRC	STANDARD CHARTERED BANK UGANDA LIMITED	01028005181102	3,776,152	3,776,152	UGX
100	NATIONAL FISHERIES	STANDARD CHARTERED BANK UGANDA LIMITED	0102000418200	23,283,186	NIL	UGX
101	NAFIRRI EMERGING PROJECTS	BANK OF AFRICA UGANDA LIMITED	03014330008	NIL	NIL	UGX
102	FIRRI-RELU TECH TRANSFER	STANBIC BANK UGANDA LIMITED	9030005830493	16,989,215	16,989,215	UGX
103	NAFIRRI LEAF II	STANDARD CHARTERED BANK UGANDA LIMITED	0102800518101	789,500	789,500	UGX
104	NAFIRRI LEAF II	STANDARD CHARTERED BANK UGANDA LIMITED	8702800518101	65	65	USD
105	NAFIRRI BIODIVERSITY ACTION PLAN	HOUSING FINANCE BANK LIMITED	1600092673	38,515,374	38,515,374	UGX
106	KAJJANSI ARDC ADMINISTRAT	BANK OF AFRICA UGANDA LIMITED	01182410007	462,540,852	450,005,861	UGX
107	HEAD AQUACULTURE RESEARCH & DEV'T	BANK OF AFRICA UGANDA LIMITED	01031910000	92,574,413	NIL	UGX
108	NARO COLLECTION ACCOUNT	ABSA BANK UGANDA LIMITED	5800757829	24,231	24,231	USD
109	NARO COLLECTION ACCOUNT	ABSA BANK UGANDA LIMITED	58007098255	219,166,185	203,582,513	UGX
110	NARO DINU	BANK OF UGANDA	003420088000034	8,096,775	8,096,775	UGX
111	NARO DINU	BANK OF UGANDA	003420089780001	2,111	2,111	EUR O
112	RWEBITABA ZARDI NARO RECURRENT	ABSA BANK UGANDA LIMITED	6003377111	1,316,391	NIL	UGX

113	RWEBITABA ZARDI NARO GRANT	ABSA BANK UGANDA LIMITED	6003377138	11,559,422	9,442,422	UGX
114	DIR ABI ZARDI	STANBIC BANK UGANDA LIMITED	9030006344002	560,197	NIL	UGX
115	ABI ZARDI PROJECTS	STANBIC BANK UGANDA LIMITED	9030006343626	43,635,368	43,635,368	UGX
116	ABI ZARDI PRELNOR	STANBIC BANK UGANDA LIMITED	9030014125522	11,919	11,919	UGX
117	DIR NAT LIVESTOCK RES INST	STANBIC BANK UGANDA LIMITED	9030005736594	24,588,346	NIL	UGX
118	NARO NALIRRI COMPETITIVE FUNDS	STANBIC BANK UGANDA LIMITED	9030005736721	36,612,645	36,612,645	UGX
119	NARO NALIRRI FTF AGRIC RESEARCH	STANBIC BANK UGANDA LIMITED	9030017213872	225,801,292	230,415,767	UGX
120	NARO NALIRRI	BANK OF UGANDA	003420088000032	58,298,761	58,298,761	UGX
121	NARO NALIRRI	BANK OF UGANDA	003420088400007	23,993	23,993	USD
122	NARO NALIRRI MOBIP PROJECT	BANK OF UGANDA	003420088000033	384,173	384,173	UGX
123	NALIRRI -MARUZI GOU	STANBIC BANK UGANDA LIMITED	9030019919705	1,528,850	NIL	UGX
124	MARUZI COMPETITIVE GRANTS	STANBIC BANK UGANDA LIMITED	9030019922145	571,693	NIL	UGX
125	NARO NALIRRI ARISE EFC	HOUSING FINANCE BANK LIMITED	02001740042	11,484,405	4,086,793	UGX

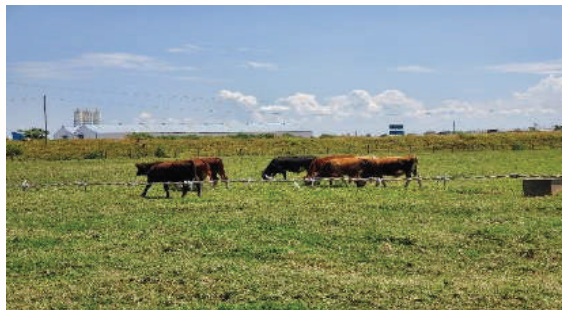
RE104COMMENDATIONS

Recommendations are presented in accordance with the enclosed Treasury Form 5 for cash and bank balances and Treasury form 6 for stores. We recommend that;

- i. Funding for the exercise should be streamlined to avoid delays
- ii. Urgent need to construct new stores and renovate some existing ones.

PICTORIALS





VOTE 143 - UGANDA BUREAU OF STATISTICS (UBOS)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Management should refer to the Asset Management Framework and Guidelines section 8 paragraph 8.1.4 when constituting the ad hoc board of survey to facilitate disposals.	The Bureau had one ad-hoc Board of Survey for disposal done in the FY 2022/2023 for sale of M/Vs. As per the guidelines a representative from the Accountant General's Office was included.	Reports inspected.
2	The board recommends that Management expedites the disposal of all unserviceable items.	Management started the process of disposal of Assorted Assets & Questionnaires. When completed, all the unserviceable items shall be cleared.	Schedules attached.
3	Management should undertake capital development activities aimed at improving the general working environment. These should be geared towards renovating some of the dilapidated buildings in Entebbe.	Management is in advance stages of re-development of Entebbe into a modern facility that will house the E. African Statistical Bureau, Training Centre & Data Science Laboratory.	Minuted.
4	Obsolete and disposed-off Assets should be retired from the system. The Board recommends training of staff involved in Assets on the new IFMS system.	The Vote maintains schedules of disposed-off Assets awaiting operationalization of the upgraded IFMS Fixed Asset module that is being done by the MoFPED	Lists attached.

ASSET FINDINGS

The entity maintains a centralized Asset register of all Assets held by the entity including regional offices. Although each regional office also maintains a register of all assets in their possession. There is also a centralized disposal of all items from different regional offices as items due for disposal are picked and delivered to the head office and the process for disposal starts.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subvention		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		18,269,597,632
2	Land		300,000,000
3	Transport		14,433,107,527
4	Machinery and equipment		11,361,509,440
5	Other Physical Assets		1,066,387,371
6	Intangible Assets		1,903,510,359

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1		
2		
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	CPUs	101
2	Laptops	43
3	Printers	79
4	LCD Monitors	83
5	IT Mobile Devices & Accessories (Assorted)	63
6	UPS	404
7	Assorted (Electrical, ICT, Furniture)	127

STORES FINDINGS

The inventory kept by Uganda Bureau of Statistics across all the different offices were generally well kept and stock cards updated on a daily basis.

CASH AND BANK FINDINGS

The team observed that all nine (09) accounts were reconciled as per the guidelines in respect to the Treasury Accounting Instructions on cash.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Uganda Bureau of Statistics-DFID	BOU	003430088000017	43,773,598	43,773,598	UGX
2	Uganda Bureau of Statistics-UNFPA	BOU	003430088000006	47,807,623	0	UGX
3	Uganda Bureau of Statistics-UNICEF	BOU	003430088000018	146,491,053	133,546,138	UGX
4	Uganda Bureau of Statistics- SURVEY	BOU	003430088000019	307,410,682	291,728,442	UGX
5	Uganda Bureau of Statistics-MICRO	BOU	003430088000012	4,796,303,800	4,796,303,800	UGX
6	Uganda Bureau of Statistics- WB-PANEL- UGX	BOU	003430088000022	20	20	UGX
7	Uganda Bureau of Statistics-WB- PANEL- USD	BOU	003430088400009	0	0	USD
8	Uganda Bureau of Statistics-HALL HIRE	BOU	003430088000002	0	0	UGX
9	Uganda Bureau of Statistics-TSA	BOU	003430058000001	0	0	UGX

RECOMMENDATIONS

- i. Entebbe building is very old and needs demolition and construction of a new office block.
- ii. Emphasis should be put on Asset Engraving. All Newly acquired assets should be engraved immediately for example the New Reception Desks in Gulu & Mbarara.
- iii. There is urgent need to dispose of old items including furniture and computer equipment to realize value for money and avert the health risks.
- iv. All assets in stores due for disposal should be disposed of to free more space for stores.
- v. There is need for a computerized inventory management system for effective and efficient inventory management.
- vi. Old files and documents should be archived to free more space.

PICTORIALS

Regional Offices @ Gulu and Mbarara



Some of the Newly Acquired Furniture



Items for Disposal at Statistics House



VOTE 144 - UGANDA POLICE FORCE

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Dispose of unserviceable assets at various sites.	Some assets were auctioned and some of the items are repaired and redeployed throughout the country.	WIP
2	Provides more adequate storage to avoid loss of inventory and assets.	Construction of new stores is undergoing and work plans have been put in place to improve on the situation.	WIP
3	Repairs should be done to the floor of the lecture rooms & building.	Renovation of lecture rooms floor is undergoing.	WIP
4	Management should devise means such as construction of diverting routes or trenches for passage of water to deal with heavy rains issue in order to avoid loss of inventory due to dumping and destruction of the buildings.	Construction of bigger trenches is undergoing to cater for this matter.	WIP
5	Proper disposal and record of utilized inventory in order to avoid excess damage of assets in case of fire outbreak.	More man power was deployed.	WIP
6	Shelf the new storage facility at Directorate of Fire & rescue service.	Appropriate shelving at the directorate is underway.	WIP
7	Stock food for dogs and operations.	Food for dogs is being procured.	WIP
8	Lighting of the duty-free store Nsambya should be improved by improvising more bulbs in the store.	More bulbs and lighting apparatus were installed.	WIP
9	Store records were up to date and it was organized however storage space is inadequate.	More storage is being set up.	WIP
10	Destroyed building in garment factory should be renovated in order to provide more space for tailoring activities since the output of unit have slowed down due to limited working space.	The garment factory is being renovated.	WIP
11	Management should follow up on the land matters at PTS Kabalye so that no valuable land is lost to the public.	The process of fencing off the land is undergoing and the land titles are processed.	WIP
12	The temporary storage space at PTS Kabalye should be improved to permanent storage spaces in order to avoid loss or items.	Construction of permanent storage facilities.	WIP
13	Management should find alternative ways of engraving high value assets under Directorate of Forensics Service.	Companies have been contracted in asset engraving and assets were put in the asset registrar for coding.	WIP
14	Directorate of Forensics Service should be funded to maintain stock of reagents which are very expensive and needed for timely completion of work.	Funds have been allocated.	WIP

ASSET FINDINGS

- i. Assets were centrally recorded. The vote maintained an asset register on the IFMS that was regularly updated.
- ii. Most buildings were in good shape and they sit on Police owned land that is titled.
- iii. There are unserviceable items that need to be disposed of at Police Training School in Kabalye, Directorate of Forensics, Police Garment Factory, Namanve Quarter Master and Police Marine Services base-Kigo.
- iv. Previous items recommended for disposal are yet to be disposed.
- v. Most of the assets were engraved apart from some equipment at the Directorate of Forensic services.
- vi. The clothing store at the Garments factory is small and not properly aerated. Finished Items were kept on the floor.
- vii. The Board observed that some stations such as the FFU base, PTS Kabalye and Namanve Quarter Master stores have huge piles of used police uniforms that are due for disposal but have not been disposed of. This poses a risk i.e. security challenge in case the uniforms land in the wrong hands.
- viii. There are so many dysfunctional cars and machinery/equipment parked in the yard. Management should devise means of disposing them off.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	88	
2	Land	782	

3	Light Vehicles	1391	
4	Heavy Vehicles	246	
5	Motor Cycle	6020	
6	ICT Equipment	528	
7	Medical Equipment	248	
8	Machinery	1380	
9	Office Equipment (Furniture)	1106	

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Boat	UP001
2	Boat	UP002
3	Boat	UP003
4	Canoe	UP079
5	Boat (Yamaha)	13
6	Boat (Inflamable Tender)	7
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
7	Uniform	Assorted
8	Bed	Assorted
9	Saucepan	Assorted
10	Chair	Assorted
11	Weighing Scale	2
12	Cutting Machine	3
13	Table	Assorted
14	Garment Machinery	Assorted
15	Mattresses	230
16	Pen	1500
17	ERS	549
18	Fax Rolls	183
19	Chair Stands	4
20	Brochures	4850
21	Mechanical Platform	2
22	Photocopying Paper	200
23	File Covers	20

STORES FINDINGS

Headquarters – Naguru

- i. The store space was limited and financial documents are kept in temporary structure.

Quarter Master & Estates Stores – Namanve

- i. The stores were organized and records were up-to-date and reconciled with the physical stock.
- ii. There is inadequate storage space for the consumables.
- iii. Not all items were stored on pellets and shelves but there is need for more pellets and shelves to avoid destruction and loss in case of floods.
- iv. The BOS team noticed that dry rations were packaged in weak sisal bags that often tear when being lifted which leads to loss.

Mechanical Workshop- Old Portbell road

- i. The storage space for vehicles was very limited.
- ii. Extra storage space for spare parts needs to be provided.
- iii. The stores records were up to date and fully reconciled.

Police Air Wing – Jinja

- i. The stores were not properly arranged as a result of the recent shifting to the new air base from Kajjansi.
- ii. Aviation fuel was well stored away from the operations area.
- iii. There was no proper disposal of utilized inventories such as the oil and lubricants cans. They were stored at the premises and can create serious catastrophe in case of a fire outbreak at the premises.

Police Fire Prevention and Rescue Services

The store consists of three areas i.e. oxygen room, equipment store and the general store where consumables and other items are kept.

- i. Stores ledgers were kept up to date and tally with the physical stock.
- ii. A new storage facility had been constructed at the premises. However, it lacked shelves and pallets
- iii. The store is spacious but it was not constructed to fit the needs of the department.

Police Canine Unit - Nsambya

- i. The storage space for dog feeds and consumables was adequate and records reconciled with physical stock balances.

Duty Free Shop Nsambya

- i. Inadequate storage facility and some items have nowhere to be kept hence not properly stored.
- ii. More lighting is needed in the stores.
- iii. The store had damaged building materials that need to be disposed of.

Police Medical Services Store- Kibuli

- i. Storage space was not sufficient.
- ii. The store needs more shelves to store the drugs and other items.
- iii. Aeration inside the store was poor.
- iv. Record keeping was not properly managed as there were some inconsistencies such as records on bin cards and the physical stock in place.

Police Garment Factory - Jinja Road

- i. The store records were organized and up to date with the physical stock.
- ii. The unit had fully functional tailoring and embroidery assets.
- iii. There was a store full of burnt uniforms that need to be properly disposed of.
- iv. There was inadequate space for packing and storage of finished uniforms.

Police Training School Kabalye - Masindi

- i. The place was clean and organized and has three stores i.e. stationery, consumables and food store.
- ii. Store records were updated and the stores organized.
- iii. The stores were poorly lit and some items are hard to see.
- iv. The stores were in temporary iron sheets makeshift structures with inadequate lighting to facilitate easy spotting of items. There is a risk of loss of inventory in case of heavy rains.
- v. There was a store full of old police training uniforms and mattresses that need to be disposed of.

Directorate of Forensics Services

- i. The store and assets records were up to date and well maintained.
- ii. The Unit had many obsolete items in the yard that need to be disposed of.

Field Force Unit Base- Naguru

- i. The storage facility was old and dilapidated and in dire need of repair.
- ii. The store was roofed by asbestos sheets that have since been categorized as dangerous to human health.
- iii. The store was full of old uniforms that are no longer usable and need to be disposed of.

Marine Police Base Kigo

- i. The store is not well aerated.
- ii. The storage facilities are not sufficient.
- iii. The base has many unserviceable boats that need to be disposed of.

CASH AND BANK FINDINGS

- i. In FY2022/23, the entity held seven (7) bank accounts that were verified and reconciled.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	JLOS	BOU	003440088000023	1,613,110,173	1,613,110,173	UGX
2	Force Gender Responsibilities	BOU	003440088000024	7,195,700	7,195,700	UGX
3	UPF UNICEF Project	BOU	003440088000019	0	0	UGX
4	FORMED Police Unit - Amison	BOU	003440088400001	176,953.04	176,953.04	USD
5	UPF - Amison	BOU		732.06	732.06	EURO
6	Police Duty Free Scheme	BOU	003440088000012	3,299,402,185	3,299,402,185	UGX
7	Uganda Police Operations	BOU	003440088000022	531,041,032	531,041,032	UGX

RECOMMENDATIONS

- i. Dispose of unserviceable assets at various sites.
- ii. Provide more adequate storage space to avoid loss of financial documents, inventory & assets.
- iii. Management should sensitize officers on handling government stores
- iv. Shelves and pallets should be provided in all UPF stores
- v. Lighting should be improved in all stores.
- vi. There is need for proper storage of items due for disposal so that they do not lose further value.
- vii. All the old used uniforms in Namanve, PTS Kabalye- Masindi, FFU base and the burnt uniforms and fabrics at the Garment factory- Jinja road and all the police garments which are unusable should be disposed -off by destruction since they pose a public security threat.
- viii. All obsolete items need to be disposed - off as they waste storage space for other items.

PICTORIALS



Aircrafts at the Air wing in Jinja.



Surveillance room at NCCC Naguru.

Obsolete items



Old uniforms at FFU Base



Old marine boats

VOTE 145 - UGANDA PRISONS SERVICES

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The low-cost housing project should be expedited and its coverage expanded so as to solve the housing puzzle across the spectrum.	Construction of 320 staff housing units at Mbarara, Namalu, Rukungiri, Kaweeri, Kibaale, Kitalya, Arua, Lira, Loro, Nakasongola, Moroto is on going	The process for construction is being done in phased manner.
2	The entity should procure enough cooking pots/sauce pans, food serving trays and distribute to various stations to solve the problem on preparing prisoners' food.	A number of cooking pots and food serving trays have been procured and distributed to most stations. However, due to limited resources all the stations cannot be covered in the same financial year.	The remaining stations will be covered in the next financial year.
3	The vote should service all weighing scales for prisoners' ration since most of the stations visited have a similar problem.	Most of the weighing scales in various stations have been serviced	The remaining weighing scales will be serviced the coming financial year
4	The entity needs to construct new and bigger stores in upcountry Prisons in different regions	Construction of silos and maize cribs for storing produce is progressing in some prison's farms of Lugore and Ruimi	Work in progress
5	Boat engine in Bugungu Y.P. which is not being utilized should be reallocated to any other station that has got the same activities like Buvuma or Galiraaya Prisons to be put into use rather than it lying idle and becoming obsolete.	No action taken	
6	The procurement for duty free shop items should consider market trends before stocking to avoiding spending on items like chain link and metallic gutters that won't be taken by staff.	Procurement of chain links has been halted. Only fast-moving items like cement and iron sheets are being re-stocked	Cement and iron sheets are the most demanded items
7	The board recommends that the unserviceable items be boarded off to free up space.	Some unserviceable items like motor vehicles were disposed of this financial year.	The remaining unserviceable items to be boarded off in the subsequent financial year.
8	A lot of Prison land is not well secured/ titled and has been or is gradually being encroached on.	A number of Prison land has been titled or surveyed to keep away encroachers.	Surveying and titling of Prison land is continuously being done in phases

ASSET FINDINGS

MURCHISON BAY PRISON

- i. Some of the wards that accommodate the inmates have leakages hence this makes their stay or housing complicated as and whenever it rains.
- ii. This facility is facing a challenge of an old sewage system that gets overloaded over and over again which leads to blockage of this sewage.

UGANDA PRISONS FORT PORTAL

- i. Some of the wards that accommodate the prisoners have cracks in the walls which stand the risk of collapse of these buildings. Immediate repairs and construction should be done to avoid unforeseeable accidents.
- ii. This station also faces the challenge of blockage of the sewage system since this system was constructed in the 1972s.

UGANDA PRISONS RUKUNGIRI

- i. This station also faces the challenge of blockage of the sewage system which usually happens during the rainy season.
- ii. The female wing at this station houses the inmates in 3 units which do not have washrooms or places of convenience hence when they are locked up they can't be able to access toilets.
- iii. The block that houses the ration store is made of iron sheets which have become worn out and rusted hence this block leaks and food is usually destroyed.
- iv. This station has non-functional sewing machines that should be disposed off

LORO PRISON FARM - LIRA

- i. Construction of staff houses to accommodate about 40 staff using a low-cost project is still in progress.

NAKASONGOLA PRISON

- i. Construction of staff houses using low-cost projects is in progress to provide accommodation for staff.

BUGUNGU PRISON Y.P

- i. Tailoring machines for mending torn clothes for the inmates and passing on practical skills in tailoring need to be serviced.
- ii. Boat engine is still in good condition not being utilized. It should be reallocated to another station that has got the same activities like Buvuma or Galiraaya Prisons to be put into use rather than it lying idle and becoming obsolete.

BUFULUBI PRISON FARM- MAYUGE

- i. The milling machine needs major repairs. It has not been functioning for some time which has affected the operations of the station in terms of food items.
- ii. Unserviceable items for disposal do exist i.e. cooking pots and old tyres.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		94461042404
2	Land		5,214,426,901
3	Transport		18,724,546,189
4	Machinery and equipment		55,955,127,893
5	Furniture and fittings		336,298,858
6	Classified assets		1000,000,001

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Tractor	UAF621
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	Waking Frames	12
2	Beds	4
3	Deep Stands	20
4	BP Machine	1
5	Beds	21
6	Wheel Chairs	3
7	Stretchers	5
8	Notice Boards	2
9	Mattresses	4
10	Office Printer	1
11	Operating Beds	7
12	BD Machine	1
13	Inverter	1
14	Pediatric Beds (Neonatal Cots)	2
15	Fridges (Medical Grade)	2
16	UPS	2
17	Autoclave	1
18	Hand washing Basin	1
19	Photometer	1
20	PH Meter	1
21	Dental Chair	1
22	Microscope	2
23	Assorted Surgical	Assorted
24	Vacuum Pumps	2
25	Medical Cupboards	2
26	Theater Light Head	1
27	Computer set	4
28	Autoclave	2
29	Humalyzer2000 Machine	1
30	Mobile X-Ray	1
31	Digital Weigh scale Balance	2
32	Analogue Weigh Scale Balance	2
33	Suction Machine	1
34	Autoclave 10 Ltrs	2
35	Pharmaceutical Fridge	1
36	Carpet cleaning machine	01
37	DVD Players	02
38	Electric cooker	01
39	Laminating Machines	01
40	Laptops	10
41	Mattress foam	55
42	Mega phone	01
43	Parade boosts maroon	36
44	Printers	05
45	Projectors	05

46	Sam brown belts	11
47	Scanner	01
48	Solar lanterns	10
49	Television sets	02
50	Video camera	01
51	Weighing scale	01
52	Wheel chairs	03
53	Execution ropes	15
54	Fire extinguisher	04
55	Plastic chairs	15
56	Bowls plastic	89
57	Photocopier machines	02
58	printer	01
59	Type writer	Assorted
60	Electronic sewing machines	Assorted
61	Boom sprayers	800
62	Threshing machine	1
63	Planter	Assorted
64	Tyres	02
65	Disc harrows	02
66	Tailoring machines	07
67	Bed	01

STORES FINDINGS

Uganda Prisons Services has several stores across the country and at the headquarters. The details of our findings are presented here under each store that was visited;

BUGUNGU PRISON Y.P

- i. Tailoring machines for mending torn clothes for the inmates and passing on practical skills in tailoring need to be serviced.
- ii. Stores ledgers ration store updated regularly.
- iii. Weighing scale ration store needs to be serviced.
- iv. Stores are generally well-organized and spacious.

BUGUNGU PRISON Y.O

- i. Ledgers ration store updated regularly.
- ii. Ration store is well organized and neat.

JINJA MAIN PRISON

- i. The Regional medicine store has poor lighting which makes it difficult to identify items in the night or when it's dark. Ledgers for drug stores are well-updated and reconciled.
- ii. Inmates' uniforms and drugs are all kept in the same store. It would be best practice to have separate stores for both the uniforms and drugs.

JINJA REMAND PRISON

- i. Stores are generally spacious and well organized.
- ii. Ration store ledger books are reconciled and posted.

JINJA REGIONAL STORES

- i. Stores are generally spacious and well organized.
- ii. Ration store ledger books are reconciled and posted.

JINJA STAFF DUTY-FREE

- i. Ledger books are properly posted and updated.
- ii. The items in the duty-free shop don't move. Some have been held for over three financial years. These include Iron sheet stocks, Galvanized G.28, green pre-painted G.28, and iron bars G.10 & G.12
- iii. The store is generally spacious and well-maintained. All items are well placed on pallets and secured well.

MBALE MAIN PRISON

- i. The lighting in the ration store was inadequate.
- ii. The ration ledgers are well-updated.
- iii. The stores were found to be spacious and neatly organized.

MBALE FEMALE PRISON

- i. Stores are generally neat and well organized.
- ii. The duty-free store had some items that are slow moving for example the corrugated galvanized G. 28 which has not been issued for the past three years.
- iii. Ration store ledgers are updated and posted.
- iv. Stock cards for the drugstore are updated and posted.

SOROTI PRISON

- i. Ledger books for both drug store and ration store updated and ruled off.
- ii. The stores are neatly organized.
- iii. The space is not adequate.

SOROTI DUTY-FREE SHOP

- i. Some of the items in the duty-free store, for example, the galvanized G.28, and Super Eco G.30 blue and green colors are slowly moving. They have not been issued for over two years.
- ii. Duty-free shop ledgers are well-signed, posted and reconciled.
- iii. Duty-free stores are well maintained, secure and all items are kept on pallets

LIRA MAIN PRISON

- ii. Ration ledgers for both ration and drug store are ruled off and posted.
- iii. The ration store is not adequate for food storage especially the ceiling which is dilapidated.
- iv. The ration store is well organized making the count of the sacks of ration easier.

LORO PRISON FARM - LIRA

- i. The cotton store is not spacious enough to accommodate a big harvest.
- ii. The stores are neatly arranged.

GULU MAIN PRISON

- i. Place well fenced off, buildings well maintained and clean
- ii. The stores are well organized and well aerated, stores ledgers are up to date and all items are kept on pallets

GULU REGIONAL STORE- NORTHERN

- i. Stock cards are well-updated and posted.
- ii. Well-managed and maintained
- iii. Store is however too small.

GULU STAFF DUTY-FREE SHOP

- i. The corrugated galvanized iron sheets are slow-moving items in the duty-free shop.
- ii. Very well arranged and utilized with all items on pallets and secure.

MASINDI MAIN PRISON

- i. The ration ledgers are up to date.
- ii. The stock cards for the drugstore are updated and posted.
- iii. The regional and station share one store for ration.

UGANDA PRISONS FARM ISIMBA

- i. Ration stores are well organized.
- ii. The ration store, in particular, is not spacious enough.
- iii. Some of the drugs in the stores are slow-moving.
- iv. The ration ledgers are updated.

NAKASONGOLA PRISON

- i. The store's ledgers are up to date.
- ii. The stores are well organized.
- iii. The drug store stock cards are reconciled and updated.

UGANDA PRISONS MASAKA

- i. The ration store has limited space though it is well organized and the store ledgers were properly written off. The store is safe in terms of security.

KAKIIKA PRISON MBARARA

- i. The ration store has limited space.
- ii. The store's ledgers were well-updated and written off as per the required standard.
- iii. The duty-free shop is organized and is under key and lock.

MBARARA MAIN PRISON

- i. The store's ledgers were well-updated and written off as per the required standard.
- ii. The block that houses the ration store is very old and needs renovation immediately.
- iii. Medical store is organized and well-lit.

NDORWA PRISONS KABALE

- i. The ration store is under key and lock.
- ii. Ledgers are well-updated and ruled off.

UGANDA PRISONS RUKUNGIRI

- i. Ledgers and stock cards were well-updated and written off.
- ii. The block that houses the ration store is made of iron sheets which have become worn out and rusted hence this block leaks and food is usually destroyed.

UGANDA PRISON BUSHENYI

- i. The Drug store stock cards were updated though not ruled off.
- ii. The ration store is neatly organized however the door to the store is very small and makes access hard.
- iii. Ledgers are updated and ruled off.

IBUGA PRISON FARM

- i. Stores are well organized and lit.
- ii. Ledgers in the main and ration stores are well-updated and written off.

UGANDA PRISONS FORT PORTAL

- i. Ration store is safe under key and lock.
- ii. The stock cards for drugs and ledgers are well-updated and ruled off.
- iii. Ledgers in the main and ration stores are well-updated and written off.
- iv. There are 43 bags of cement which is expired so these days they do not have a duty-free store.

RUIMI FARM PRISON

- i. The medical store is in a uniport and the heat can be a danger to the quality of the drugs.
- ii. Ration store was organized and the ledgers and stock cards were updated and ruled off.

MUINAINA PRISON

- i. The ration store is organized, and neat and the ledgers are well-updated.
- ii. The building that houses the ration store is very old and has leakages. Hence when it rains food i.e. posho gets spoilt. A new structure should be set up immediately.

KAWERI PRISON

- i. Ledgers in the ration stores are well-updated and written off.
- ii. Stock cards for drugs and ledgers are well-updated and ruled off.
- iii. The building that houses the ration store is very old and has leakages so when it rains food like posho is destroyed. A new structure should be set up immediately

UGANDA PRISON KITYALA

- i. The stock cards for drugs and ledgers are well-updated and ruled off.
- ii. The ration store is organized, neat and ledgers are well updated.

MURCHISON BAY PRISON

- i. Ration store is organized and is kept under key and lock. The ledgers of the ration store are updated and ruled off.
- ii. The ration store has a leakage hence this leads to damage of some of the foodstuffs whenever it rains.
- iii. Medical store needs to be more organized and blankets should be removed. Ledgers and stock cards are updated and ruled off.

KIGO PRISON

- i. Non-consumables, drug and ration stores are organized, and neat and are kept under key and lock.
- ii. Stores' ledgers and stock cards are updated and ruled off.
- iii. The ration store was well organized and the store ledgers were properly written off
- iv. The general store is very small and does not have enough ventilation.
- v. The rations store has non-functional items like computers that should be disposed of.
- vi. The store does not have a ceiling moreover there are drugs kept in that store.
- vii. Storage space for drugs is not enough hence some drugs are kept in boxes.

LUZIRA QUARTER MASTER

- i. Stock taking is done quarterly.
- ii. This is a general store for receiving and issuing staff and prisoners' uniforms and other accessories as well as sanitation and other cleaning items.
- iii. Officer in Charge is very knowledgeable in-store management and is responsible.

7th STREET INDUSTRIAL AREA.

- i. Stores are organized though the space is inadequate as some items are kept at the Prisons Training School dining hall in case of overruns.
- ii. Ledgers are well-updated and ruled off. These are maintained manually and yet a lot of stock is involved given that this store supplies and coordinates the entire country.
- iii. Upcountry farm stations bring their produce to this store for milling. Regional stores and milling centers would reduce transportation costs.
- iv. Officer in charge is informed about the processes of store management.

PRISONS ACADEMY AND TRAINING SCHOOL

- i. Old fashioned ceremonial suites still exist and these need to be disposed of to create space.
- ii. The in-charge stores are knowledgeable about store management.
- iii. The storage space is inadequate though organized, ledgers are updated and ruled off.

PRISONS INDUSTRIES LUZIRA

- i. Ledgers are updated manually which is hectic and susceptible to errors. A computer to help in maintaining the ledgers would be handy.
- ii. Stock of about 2500 white shirts has been in store for more than 10 years back. They could be cleaned and donated to refugee camps or schools because they are still in good condition.
- iii. Store is organized, well arranged, well lit, aerated and under key and lock.
- iv. Store ledgers are updated and ruled off, and stock-taking is done quarterly.

LUZIRA MAINTENANCE STORE

- i. Store is organized and ledgers are updated and ruled off.
- ii. This is a general store for construction materials under Engineering Department.

MURCHISON BAY HOSPITAL LUZIRA STORE

- i. Store ledgers are well-updated and duly ruled off.
- ii. Proper procedures are followed when receiving and issuing farm items.
- iii. Stores ledgers are well updated and duly ruled off.
- iv. Store is well arranged, neat, well-lit and under key and lock.
- v. Old and unusable items like beds, chairs and stretchers etc are still in place in the underground store. They should be removed and disposed of to create more space.
- vi. The facility faces the challenge of storage space. There is a need to renovate the underground stores to create enough space.

SEED MULTIPLICATION AND COTTON PRODUCTION STORE

- i. Store's ledgers are well-updated and ruled off
- ii. Store is neatly organized
- iii. Officer in Charge is very enthusiastic about his assignment.

LUZIRA PRISON STAFF DUTY-FREE SHOP

- i. Records are kept manually and yet this is the main store which coordinates other stores all over the country. A computer provided at the station would ease record keeping.
- ii. Ledgers are updated and ruled off.
- iii. Store is neatly arranged
- iv. Due to limited storage space, iron bars are kept outside under no shelter which exposes them to damage by rain.

LUZIRA UPPER PRISON

- i. Non-consumables store is organized, and ledgers are updated and ruled off.
- ii. Ration store is well lit, organized and is under key and lock though too small to accommodate all the items. Some foodstuffs are relocated to the kitchen.

LUZIRA WOMEN PRISON

- i. Ledgers are well-updated and ruled off.
- ii. Store is neatly organized, well-lit and kept under a safe lock.
- iii. The rations store has other items like mattresses, sewing machines. Food should be separated other items from other rations.

LUZIRA MECHANICAL WORKSHOP

- i. The in charge of the workshop is knowledgeable about store management.
- ii. This is a place where the minor repairs of the Prisons vehicles are done and motor vehicles' spare parts are kept.

KAMPALA REMAND PRISON

- i. The store is organized and the ledgers are updated and ruled off.
- ii. The officer in charge is knowledgeable about store management.

CASH AND BANK FINDINGS

The survey was done on the cash books, bank statements, certificates of bank balances and reconciliation statements. The accounts were verified and confirmed to be well prepared and reconciled as at 30th June 2023.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Prisons Medical Services M Bay Hospital	BOU	003450088000003	882,133	882,133	UGX
2	Prisons Training School and Staff College	BOU	003450088000004	2,702,426	2,702,426	UGX
3	Uganda Prisons Industries	BOU	003450088000005	1,144,662,556	1,144,662,556	UGX
4	Murchison Bay Hosp PHC Conditional Grant	BOU	003450088000009	11,588	11,588	UGX
5	Uganda Prisons Staff Duty-Free Shop	BOU	003450088000017	110,429,732	110,429,732	UGX
6	Staff Disciplinary Fines Uganda Prisons	BOU	003450088000019	25,482,618	25,482,618	UGX
7	UPS/JLOS Development 2006/7	BOU	003450088000021	1,834,814,890	1,834,814,890	UGX
8	Uganda Prisons Services-Strengthening HIV Interventions	BOU	003450088000022	34,436,966	34,436,966	UGX
9	Prisons Uganda Global Fund to Fight AIDS, Tuberculosis and Malaria (UGFATM)	BOU	003450088000023	5,000	5,000	UGX
10	Uganda Prisons TSSA	BOU	003450058000001	0	0	UGX
11	Prisons NTR	BOU	003450168000001	0	0	UGX

RECOMMENDATIONS

- i. The Board recommends that the unserviceable items be boarded off, to free up space.
- ii. Prison administration should devise a proactive way of securing prison land in a gradual process as this seems to affect almost all prisons regardless of location.
- iii. The low-cost housing project should be expedited and its coverage expanded to solve the housing puzzle across the spectrum
- iv. The vote should avail more space for all the stores in the country to store more items in a well-organized manner.
- v. The procurement for duty-free shops should consider market trends before stocking to avoid spending on items like chain links and metallic gutters that will be taken by staff eventually.
- vi. The stations which are keeping drugs in inappropriate structures should at least get a safe place for the drugs which keeps them safe for human consumption.
- vii. The vote should service all weighing scales for prisoners' ration since most of the stations visited have a similar problem.
- viii. The entity should procure enough cooking pots/saucepans, and food serving trays and distribute them to various stations to solve the problem of preparing prisoners' food.
- ix. Boat engine in Bugungu Y.P. which is not being utilized should be reallocated to any other station that has got the same activities like Buvuma or Galiraaya Prisons to be put into use rather than it lying idle and becoming obsolete.

PICTORIALS

MASINDI MAIN PRISON



Duty-free shop.



Duty-free shop.



Drug Store.



Ration store.



Construction workshop.



Tailoring workshop.



Wood workshop.

LUZIRA WOMEN PRISON



Tailoring workshop.



Ration store.

VOTE 146 - PUBLIC SERVICE COMMISSION (PSC)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Management should expedite the process of engraving all assets and ensure that they are all correctly engraved with the right codes that eventually reflect in the assets register.	Engraving of Assets was done.	The Vote has engraved all assets
2	Management should consider automating the stores for accurate records.	MoFPED to develop new system	There is need to automate the stores
3	Management should liaise with MoFPED assets Department for guidance on how the asset donations should be recorded on to the Asset Register.	MoFPED to develop new system	MoFPED has developed a new system (IFMS) that captures Donated Assets
4	The entity should ensure compliance with the Government Motor Vehicle Policy and replace those Motor Vehicles which have become very expensive to maintain because they are old	PSC in process of purchasing new vehicles to relieve old vehicles which can be auctioned off	PSC is in process of procuring new vehicles.
5	The Commission should in consultation with the office of the Accountant General close all the bank accounts that are not operational.	Process initiated to close one Account which is Dormant	Process to close Dormant Account on going.

ASSET FINDINGS

- i. To confirm existence and completeness of the assets register, samples of assets from the register were inspected.
- ii. All Assets inspected were engraved and on the Assets Register.
- iii. The team noted that most assets donated by FINMAP and SUGA such as Computers that were previously not captured were also now on the Asset Register.
- iv. The Commission has a fleet of 20 cars. Most of these cars are old and as such the maintenance cost is high. For example, in the last four financial years; FY 2021/22, FY 2020/21, FY 2019/20, and FY 2018/19 Ugx: 1.3 billion was spent on Motor Vehicle Maintenance.
- v. The Asset register was up-to-date and those assets engraved with clear codes and could easily be identified on the asset register.
- vi. The Assets of Public Service Commission are to a large extent in order and kept in good condition.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	10	2,000,000
2	Land		
3	Transport		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY

STORES FINDINGS

- i. The store ledgers and other relevant documentation were up-to-date and the items were organized.
- ii. The Team noted that the entire process of receiving, storing and dispatching items from the store is still manual, this is time consuming and prone to errors.
- iii. Periodic/Quarterly checks by independent officers to verify balance in stores were not being done.
- iv. The Team also noted that the storage space seems inadequate to store all items in an easy to access manner.

CASH AND BANK FINDINGS

The cash and bank balances were reconciled as at 30th June 2022, evidenced by the bank reconciliation and bank certificates attached. The team verified bank statements for all the bank accounts held with Bank of Uganda which are regularly reconciled. The entity is currently operating only TSSA account UGX: 003460058000001 and one other forex account USD: 003460058000003 which is dormant. The entity is in the process of closing the Dormant Account.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Public Service Commission Treasury Single Sub Account	BOU	003460058000001	0	0	UGX
2	Public Service Commission Forex Tssa Account	BOU	003460058000003	0	0	USD

RECOMMENDATIONS

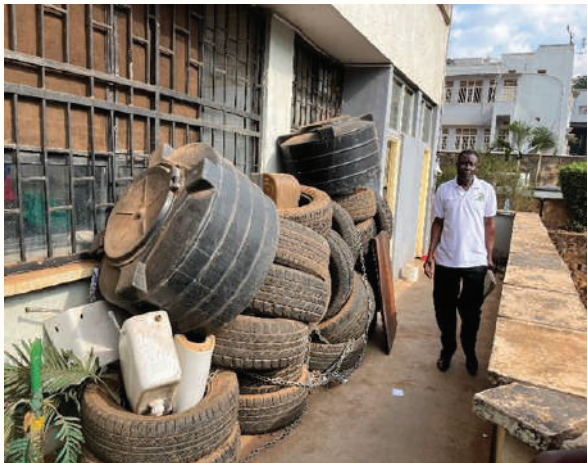
- i. Management should prioritize automating of the stores function for more accurate records.
- ii. The entity should replace old motor vehicles which have become very expensive to maintain because they are very old in line with the government Motor Vehicle Policy.
- iii. There should be a separate room/space designated for obsolete items

PICTORIALS.

Some of the available fleet of cars



Commission Store



Some of the items for disposal in the corridor

VOTE 147 - LOCAL GOVERNMENT FINANCE COMMISSION (LGFC)

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Inadequate Storage Space	No Action yet	Still waiting for extra funding for office space.
2	Assets register not updated on IFMS	Task taken over by Accountant General	Work is still ongoing.

ASSET FINDINGS

- i. The entity maintains an asset register on IFMS. It should however be noted that, the register has been transliterated to a fixed asset excel template to help with the reimplementation of the IFMS.
- ii. All items sampled were engraved which makes tracking and identification easy. It also safeguards from theft.
- iii. The Vote holds some unserviceable items recommended for disposal.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	10	2,000,000
2	Land		
3	Machinery	2	
4	Transport	20	
5	Ict Equipment	82	
6	Office Equipment	2	

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY

STORES FINDINGS

The board of survey team, with an objective of ascertaining the general conditions of inventories and storage facilities physically inspected the stores at Local Government Finance Commission. The team was able to conduct the end of year stock taking together with the officers at the vote. The following were noted from the store's inspection undertaken.

- i. In general, the stores are clean, neatly arranged and all items are placed in their rightful places for their safety. The lighting is good but the storage space is insufficient.
- ii. Access to the stores is restricted; a clear indication that Management has put in place measures to combat threats of theft and loss of inventory.

CASH AND BANK FINDINGS

A survey on bank and cash balances for the accounts was conducted. The entity maintains one active account with Bank of Uganda. The cashbook for the accounts was satisfactorily updated and reconciled to the respective Bank Statement. Below is the account that was verified by the board;

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Local Government Finance Commission	Bank Of Uganda	00347005800000 1	0	0	UGX

RECOMMENDATIONS

- i. Timely updating and reconciliation of books of accounts should be maintained.
- ii. Additionally, the cleanliness and neatness at the stores should be maintained.
- iii. Management should refer to the Asset Management Framework and Guidelines section 8 paragraph 8.1.4 when constituting the ad hoc board of survey to facilitate disposals. All representation specified in this paragraph should be adhered to for transparency and accountability. In addition, disposals should be done in a timely manner to maximize disposal proceeds, create room for other assets, prevent further deterioration or damage and to avoid risks associated with lack of proper storage facilities.
- iv. Management should Endeavor to have all items not in use disposed of, as this will help avert further wear and tear.
- v.

PICTORIALS

ITEMS FOR DISPORSAL



VOTE 148 - JUDICIAL SERVICE COMMISSION (JSC)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Management should consider automating stores records	No action taken	Funds should be provided in the next budget to facilitate this activity
	Obsolete items should be boarded of	Some items were boarded of except the motor vehicle UG 0439J	The vehicle and the other items should be boarded of to create space in the store

ASSET FINDINGS

S/N	Item	Units	Amounts
1	Payables	-	-
2	Receivables	-	-
3	Subventions	-	-
4	Investments	-	-

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Buildings	-	-
2	Land	-	-
3	Transport	-	-
4	Machinery & Equipment (ICT Equipment, Furniture & Fittings, Classified Assets)	-	-

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Vehicles (Mini Bus)	UG 0874B
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	Chairs	13
2	Car Batteries	05
3	Tyres	26
4	Coat Hanger	01
5	Television Set	01
6	Printers	02
7	Filing Cabinets	02
8	Tables	02
9	Monitor	01
10	Telephone	01
11	Water Dispenser	02
12	Photocopiers	03
13	Paper Shredder	01
14	Banners	18
15	Stabilizer	01
16	Sofa Set	01
17	UPS	01
18	Annual Reports 2011/2012,2014/2015, 2015/2016	598 Pcs
19	Brochures in Karimojong	2000 Pcs
20	Client Charters 2011/2012, 2015/2016	386 Pcs

STORES FINDINGS

- i. The stores ledgers and other relevant documentation were up to date and reflected the actual purchases.
- ii. The stores were well aerated and items neatly placed in their rightful places
- iii. Periodic/quarterly checks by independent officers to verify balances in stores were not being done due to staffing issues.

CASH AND BANK FINDINGS

A survey on bank and cash balances for the accounts was conducted. The Judicial Service Commission maintains three (03) active accounts with Bank of Uganda. The cashbooks for the accounts were satisfactorily updated and reconciled to the respective Bank Statements.

Table showing accounts reviewed by the board

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CU R
1	Judicial Service Commission- Treasury Single Account	Bank of Ugand a	0034800580000 01	0	0	-
2	JSC JLOS SWAP Development	Bank of Ugand a	0034800880000 01	205,614,0 57	0	-
3	JSC-Rule of Law and Constitutional Democracy	Bank of Ugand a	0034800880000 02	0	0	-

RECOMMENDATIONS

- i. Management should adopt The Government of Uganda Asset Accounting Policies and Guidelines (AAPG) and any other advice issued by Accountant General's Office on this critical issue of assets management for continued efficient, effective and economical service delivery, as Government moves to accrual accounting.
- ii. Management should consider automating the stores for accurate record keeping.

VOTE 149 - NATIONAL POPULATION COUNCIL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Asset register needs to be uploaded on the IFMS and updated regularly	In process	Waiting for the communication from ministry of finance
2	Management needs to dispose of all unserviceable items	done	
3	Management needs to obtain documents for the vehicles they own as it was noticed	Done	

ASSET FINDINGS

- i. The entity's ICT equipment, furniture, and fittings are engraved.
- ii. For the year ended 30th June 2023, the few items for disposal are shown in the pictorial evidence.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		
2	Land		
3	Transport		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Suzuki	UG 0700F
2	Nissan Pajero	UG 0734F
3	Nissan Pajero	UG 0735F
OTHER ITEMS		

S/N	ITEM DESCRIPTION	QUANTITY
	HP printer	2
	CPU Computers	7

STORES FINDINGS

There is (1) one store on site. The findings are as follows;

- i. The entity has only one general store that combines stationary, new, and old assets.
- ii. The store's ledgers weren't well-updated and ruled off.

The store is not well arranged, neat, and well-lit

CASH AND BANK FINDINGS

The Single treasury sub-account, which was a paying account for the vote was closed since the government decided to have all payments cleared through one Single Treasury account operated by the Treasury operations vote at the Ministry of Finance.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1						

RECOMMENDATIONS

- i. The entity needs to get a well-trained officer to handle stores and inventory in case of any required duty.
 - a) Dispose of items as recommended by the previous Boards of Survey FY 2022/23 since this exercise wasn't done last year due to overvaluation of the Assets.
- i. To enhance the safety measures, installing a fire alarm in the store would be more appropriate.
- ii. The asset register update on the IFMS needs to be completed, this was a work in progress at the time of the Survey.
- iii. Lists of IT equipment and accessories due for disposal were not available at the time of our visit.

PICTORIALS





VOTE 150 - NATIONAL ENVIRONMENT MANAGEMENT AUTHORITY

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	There is a leaking roof in the corridor to the stores that should be fixed to avoid further damage.	The leaking roof in the corridor has been fixed	Work well-done
2	There are items in the stores which have expired like batteries, these should be disposed of.	These have not been done because they had not been included in the BOS report.	The items in the store that were expired like batteries will be disposed of in FY24 since they will be included in BOS report
3	As electronic waste builds up after disposal in FY2020/2021, it should be disposed of without waiting for accumulation.	This has not been done because electronic waste had not been included in the BOS report.	The electronic waste that built up in FY2020/2021 will be disposed of in FY23 since they will have been included in BOS report
4	Dispose of obsolete waste which are not electronic in nature as well.	This has not been done, because obsolete waste not electronic in nature had not been included in the BOS report	The Obsolete waste which are not electronic in nature will be disposed of in FY23 since they will have been included in BOS report.

ASSET FINDINGS

- i. An asset register is maintained and updated
- ii. National Environmental Management Authority owns a plot of land and building at Kololo and it's put in good use.
- iii. All items purchased in FY22-23 were engraved.
- iv. Some of the office buildings are undergoing renovation.
- v. The generator in the main office is well maintained and is in good working conditions.
- vi. Some motor vehicles that were earmarked for disposal were repaired and are now in a good working condition.
- vii. The Head office has just acquired a new vehicle for the Managing Director and it's in good working condition.
- viii. Well-furnished Library.

S/N	Item	Units	Amounts
1	Payables	24	354,207,064
2	Receivables	263	12,080,461,505
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	2	3,823,027,200
2	Land	2	3,837,734,375
3	Transport	42	2,415,585,559
4	Ict Equipment's	535	446,981,282
5	Office Equipment's	441	1,272,437,751
6	Office furniture	821	492654017
7	Machinery	13	9,959,200

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Toyota Land cruiser Prado	UAA 405N
2	SUZUKI VITARA	UAA 554E
3	NISSAN PATROL	UAA 562E
4	NISSAN PATROL	UAA 564E
5	MITSUBISH PAJERO	UAA 948F
6	MITSUBISH PAJERO	UAA 992F
7	MITSUBISH PAJERO	UAA 995F
8	SUZUKI VITARA	UAJ 174X
9	TOYOTA L/CRUISER	UAR 197Y
10	FORD RANGER	UAY 144Z
11	Double Cabin Pickup	UBD 994Q
12	TOYOTA HIACE (MINI-BUS)	UG 0396S
13	TOYOTA L/CRUISER	UG 0401S
14	TOYOTA L/CRUISER	UG 0403S
15	FORD PICK UP	UAR 979Y
16	LAND ROVER	UAA 433F
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
17	CPU	13 Pieces

18	CPI	01
19	Desktop Computer	07
20	KEYBOARD	09
21	Laptop (Lenovo	01
22	Monitor	05
23	UPS	11
24	CONTAINER FOR STORAGE	01
25	Fan	01
26	GENERATOR	01
27	PROJECTOR	01
28	Copier	01
29	Printer	03
30	SCANNER	03
31	Television 40 INCH	02
32	Typewriter	01
33	Book shelf	01
34	CABIN	06
35	CHAIR	13
36	DESK	07
37	Telephone	
38	Toner Cartridge 6470A	
39	Toner Cartridge 7581A	
40	Toner Cartridge 7582A	
41	Toner Cartridge 7583A	
42	Toner Cartridge 78 A	
43	Toner Cartridge C9730A Black	
44	Toner Cartridge C9731A Cyan	
45	Toner Cartridge C9732AH Yellow	
46	Toner Cartridge C9733A Magenta	
47	Toner Cartridge 53A (Q7553A)	
48	Toner Cartridge Q6000A	
49	Toner Cartridge Q6001A	
50	Toner Cartridge Q6002	
51	Small Toner 15 6615DE BA6 - Old Stock	
52	Toner Cartridge 45 A	
53	Toner Cartridge C7115A	
54	Small Toner 57 C6657A - Old Stock	
55	Small Toner Cartridge 136 Black - Old Stock	
56	Small Toner 17 - Old Stock	
57	Small Toner 29 - Old Stock	
58	Toner Cartridge 49	
59	Small Toner C9371 A (72 Blue) - Old Stock	
60	Small Toner C9374 A (72 Grey) - Old Stock	
61	Toner Cartridge C9403 A (72 Black)	
62	Toner Cartridge C9373 A (72 Yellow)	
63	Toner Cartridge C9372 A (72 Magenta) Pink	
64	Toner Cartridge C9401S	
65	Toner cartridge CD889S	

66	Toner cartridge C9400S	
67	Toner cartridge C9399S	
68	Toner cartridge C9398S	
69	Small Toner 56 C 6656AE - Old Stock	
70	Toner cartridge 503A (Q7583A) - Old Stock	
71	Small Toner 131 (C8765AE) - Old Stock	
72	Toner Cartridge 501A (Q6470 A) - Old Stock	
73	Dry Cell Battery 1.5 Volts Siz	
74	Dry Cell Battery CR2 3V Lithiu	
75	Recharge Battery AA 1.2v Ni-MH	
76	Ribbon for IBM Typewriter (674	
77	Ribbon for Impression T/Writer	
78	Ribbon Brother F737BKSC	
79	Small Toner Cartridge 121 - Old stock	
80	Small Toner 21 A - Old Stock	

STORES FINDINGS

- i. In the store the stock cards are properly balancing and ledgers are well maintained.
- ii. The items in the stores are well organized and store is well aeration and the temperature is conducive for the items stored.
- iii. In the head office we notice that many items are being stored in the parking lots signifying there is not enough space in the main store.
- iv. The stores in the upcountry offices are very small and with congestion.
- v. Items that were recommended for disposal for FY21/22 are still kept in the store as the boarding off process was halted by management. This has made the store too congested and some of the items kept are being damage and as well expired such as battery that can be dangerous for people working in the stores.
- vi. Many of the vehicle earmarked for boarding off are not boarded off, due to change in procedure by the management.

CASH AND BANK FINDINGS

NEMA maintains five (8) bank accounts of which all are held in Bank of Uganda with two in UGX and six are in USD. Bank reconciliations were carried out, verified and reconciliation.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	NATIONAL ENVIRONMENT FUND	BANK OF UGANDA	3500088000002	3,940,984,176	3,940,984,176	UGX
2	MESA THEMATIC ACTION PLAN FOR IGAD REGION PROJECT	BANK OF UGANDA	3500088000009	78,059,415	74,562,815	UGX
3	MT ELGON PROJECT	BANK OF UGANDA	3500088400015	12,303.27	6,197.48	USD
4	IMPLEMENTATION OF NAGOYA PROTOCOL ON ABS IN UGANDA	BANK OF UGANDA	3500088400014	118,899.05	103,389	USD
5	IMPLEMENTATION OF THE MINAMATA CONVENTION OF MERCURY	BANK OF UGANDA	3500088400010	2,982.89	2982.89	USD
6	STOCKHOLM CONVENTION ON PERSISTENT ORGANIC POLLUTANTS (POP)	BANK OF UGANDA	3500088400002	220.6	-94.71	USD
7	NATIONAL BIODIVERSITY AND ACTION PLANS (NBSAPS)	BANK OF UGANDA	3500088400005	236,769.89	239,041.95	USD
8	UGANDA COUNTRY PROGRAMME ON PROTECTION OF THE OZONE LAYER-NEMA	BANK OF UGANDA	3500088400006	65,980.59	54,843.63	USD

RECOMMENDATIONS

- i. There is need to disposed of all the items recommended for boarding off in the last FY.
- ii. There is need to recruit a store officer at the head office since issuing and receiving of goods is done by Senior Account.
- iii. All the vehicle earmarked for boarding off in previous FY should be disposed of in order not to lose its current value.

- iv. Some of the upcountry offices are too small and congested, there is need to improve on the office space.
- v. There is need to keep track of all the books that are in the library. The server with the initial records crashed. The current manual recording may be tedious

PICTORIALS



Cars earmarked for boarded off



Items stored at the parking lots

VOTE 151 - UGANDA BLOOD TRANSFUSION SERVICES (UBTS)

VOTE 152 - NATIONAL AGRICULTURAL ADVISORY SERVICES

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1			

ASSET FINDINGS

- i. Most of the assets are in good and usable conditions. These are equally engraved, which makes identification and tracking of the assets easy.
- ii. The team noted that, documentation for the transfer of operation wealth creation 242 vehicles to the Office of the President paper work was done and the Accounting Officer had already pended signature waiting URA's transfer.
- iii. Despite the three vehicles and one motorcycle, there were a number of assets cutting across different assets categories that were identified for disposal.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subventions		
4	Investments		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Buildings		1,347,143,566
2	Transport		771,055,601
3	Machinery & Equipment (ICT Equipment, Furniture & Fittings)		57,800,002

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Pick Up Double Cabin- Hilux	UAJ 626X
2	Pick Up Double Cabin- Hard Body	UAJ 896X
3	Pick Up Double Cabin- Hard Body	UAR 012L
4	Pick Up Double Cabin- Hard Body	UAR 002L
5	Motorcycle	UDX 613Y
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	Servers	02
2	Desktop Computers	07
3	PBEX	01
4	Wireless Modems	05
5	Photocopier	01
6	AC Unit	01
7	Chairs	05
8	Metallic Doors	02
9	Metallic Cabinets	04
10	Heap of Pieces-Plastics, Metal & Wood	-
11	Book shelves	02
12	Paper Shredder (Acco Rexel)	01
13	Panasonic Desk Phone Receivers	26
14	Bee Hive Machine	01
15	Electric kettles	02
16	Microwave Oven LG	02
17	Light Wave	01
18	Water Dispenser	01
19	UPS APC	16
20	HP Key boards	03
21	HP Monitor	01
22	HP Printers	04
23	Punch	01

STORES FINDINGS

- i. The stores are well organized, neat, clean and various items well put in their respective areas, though the pallets and metallic storage racks were not enough.
- ii. The team noted that, monthly stock taking of inventories is adhered to ascertain the stock balances. It must however be mentioned that the bin cards had not been ruled off prior to balances being carried forward into the new financial year.

CASH AND BANK FINDINGS

The vote maintains two bank accounts that are held at Bank of Uganda. The TSA was fully reconciled by Accountant General's Office, and there was no balance on the votes' cash clearing account.

Table showing accounts reviewed by the board

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	National Agricultural Advisory Services Basket Account	Bank of Uganda	3520088000004	5,085,580	5,085,580	UG X

RECOMMENDATIONS

- i. Management should make a follow up with Uganda Revenue Authority to have the 242 vehicles fully transferred to the books of vote 001 (Office of the President).
- ii. The team recommended the disposal of all obsolete and unserviceable items, as this would help avert further wear and tear.

VOTE 153 - PUBLIC PROCUREMENT & DISPOSAL OF PUBLIC ASSETS AUTHORITY

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Vehicles Reg No UAA807F – Toyota UAA 599F- Toyota Land Cruiser, UAU 650X – Nissan Pick-Up & UAJ 685X – Ford Everest and Motorcycle (Honda E-storm UBA 568Z) among other items have been recommended for disposal	UAU 650X has been taken off the disposal list	OPEN
2	The time taken to dispose of recommended assets is too long therefore assets continue to lose value. Management should execute the disposal immediately	The other units are on the current disposal list process	OPEN
3	The Entity should prepare adequately in order to facilitate a complete board of survey both at headquarters in the upcountry stations	Board of Survey has been initiated earlier to enable items be disposed of in the earliest time possible	OPEN

ASSET FINDINGS

PPDA maintains an asset register that is not yet uploaded onto the IFMS. The team noted that the excel sheet being maintained by the entity, had captured the opening balances as at the end of FY 2022.

S/N	Item	Units	Amounts
1	Payables	12	123,695,363
2	Receivables		
3	Subventions		
4	Investments		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Buildings (Residential & Non-Residential)		28,871,475,562
2	Land		3,095,582,090
3	Transport/Other Transport Equipment		1,767,583,615
4	Machinery & Equipment (Office Equipment, ICT Equipment, Furniture & Fittings)		1,685,814,560

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Toyota Prado	UAA 99F
2	Toyota Prado	UAA 807F
3	Ford Everest	UAJ 685FX
4	Motor Cycle (Honda E Storm)	UBA 568Z
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	ICT Equipment (Assorted)	-
2	Furniture & Fittings (Assorted)	-

STORES FINDINGS

Three stores were inspected, and it was observed that stock counts were performed and store items tallied with the store's ledger cards.

CASH AND BANK FINDINGS

Cash and bank balances were properly reconciled as at June 30, 2023 as per attached treasury form 40 and the corresponding copies of the certificate of bank balances and bank statements.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	PPDA – Treasury Single Account		3530058000001	0		UGX
2	PPDA/JAR SECTOR REFORM		3530088000001	56,543,397		UGX
3	UN – WOMEN - PPDA		3530088000002	4,015,013		UGX
4	UN – WOMEN - PPDA		3530088000003	2,000		UGX
5	PPDA – DFID		3530088400001			UGX

RECOMMENDATIONS

- i. The fixed assets register should be updated and captured on the IFMS.
- ii. Vehicles (UAA 599F, UAA 807F, UAJ 685F), as well as motorcycle UBA 568Z and other items identified for disposal, should be disposed of to avoid further wear and tear.

VOTE 154 - UGANDA NATIONAL BUREAU OF STANDARDS (UNBS)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The vote should update the IFMS-FAM Asset Register to include all assets and their values. Funds should be allocated to facilitate valuations of all assets.	Done	All assets are updated on the IFMS-FAM register with their values.
2	There is need for improvement in storage facilities at head office. Storage shelves should be constructed and labelled to ensure easy movement and stock taking.	Partly done	Activities involved could not be completed due to lack of funds.
3	The vote should prioritize the asset engraving activity and speed up harmonizing the serial number scheme.	Not Done	Lack of funds to procure the services required.
4	Regional assets register should be added into the main register and updated onto the system.	Done	Regional Assets incorporated into the main Asset register.
5	Dispose of items due for disposal. For the assets that are not taken during the disposal process, ensure that all the methods under PPDA Act are considered.	Partly done	Taxes which were not paid during purchase skyrocketed the final price which made best evaluated bidders to lose interest. Preparation underway to re-tender.
6	The officer in charge of assets needs a refresher course on documentation and effective Assets management.	Not Done	Lack of funds to facilitate the required training.

ASSET FINDINGS

- i. The vote maintains assets register in Excel though it did include land.
- ii. All the buildings of the vote are relatively new and in good condition.
- iii. The laboratory in Nakawa is very congested and needs expansion.
- iv. Most of the assets are very small in size but are of high value.
- v. There is a major item that calibrates other equipment which is down and needs replacement or remodeling.
- vi. There were many weighing scales impounded in Katwe that are due for destruction.
- vii. There were vehicles that are due for disposal last financial year but were overvalued and need revaluation.
- viii. The engraving system has been changed to enable the codes to fit in the IFMS.

S/N	Item	Units	Amounts
1	Payables		3,622,928,524
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
	Land	2	
1	Buildings & Structures	5	
2	Non-Residential buildings	63	23,179,575,140
3	Motor Vehicles		7,074,174,372
4	Office equipment		4,146,779,261
5	ICT Equipment	1058	1,633,444,610
6	Laboratory and research equipment		167,591,605
7	Machinery	152	
8	Office Equipment	11	
9	Other Machinery & equipment		5,656,941,670
10	Furniture and fittings		1,876,940,718
11	Others		5,616,363,210

List of unserviceable items recommended for disposal.

OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
1	Chair	38
2	Desk	4

STORES FINDINGS

- i. All different stores at headquarter have small spaces.
- ii. Inventory storage although limited, was well stored on shelves with only paper on pallets.
- iii. They were no stock cards because they depend on a pasted system.
- iv. The stores person had inadequate understanding the system in use.

CASH AND BANK FINDINGS

- i. The team reviewed and verified the 4 bank accounts.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	UNBS (Gain Project)	Standard Chartered	0102012536201	20,460,771	156,294,462	UGX
2	Uganda National Bureau of Standards	Standard Chartered	8702012826300	65,061	678,075	USD
3	UNBS (PVOC)	Standard Chartered	8702041014300	103,526	270,250	USD
4	Uganda National Bureau of Standards	Stanbic	9030005898675	315,407,744	954,178,096	UGX

RECOMMENDATIONS

- i. Land should be recognized in both the assets register and financial statements at fair values.
- ii. There is need to have all bank accounts managed in one financial system IFMS.
- iii. Engraving of the assets should be done to ensure security of the assets.
- iv. Transport equipment that was never boarded off should be revalued and boarded off.
- v. The other transport equipment that has been earmarked for boarding should be boarded off.
- vi. The Nakawa office should be availed more space.
- vii. All assets in stores due for disposal should be disposed of, to free more space for storage.
- viii. There is need for a computerized inventory management system for effective and effective inventory management.
- ix. Old files and documents should be archived to free more space.
- x. There is need to train store officers in inventory management.

VOTE 155 - COTTON DEVELOPMENT ORGANISATION

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	CDO management should set maximum and minimum stock levels to reduce the risk of overstocking and stock outs as a measure to reduce inventory holding costs. Additional cotton lint buffer stock should be procured, to address stock shortages and address the objective for which the buffer stock was established	Request for purchase of additional stock emanates from the beneficiaries. As CDO our role is to verify the claim and make recommendations. The inventory level controls within the Organisation provides for maintenance of minimum and maximum inventory levels.	CLOSED
2	CCTV cameras should be installed in Kasese as a measure to beef security within the Nyakatonzi Ginnery	The facility on which the machinery is sitting has been built on private sector land. CDO management is sourcing for funding to enable acquisition of land for construction of a new facility for housing the machinery.	WORK IN PROGRESS
3	CDO Management should consult the relevant authorities within Government for funding to enable procurement of, and/or allocation of land within the industrial area in Kasese for construction of a facility for housing CDO machinery in Kasese.	Sourcing for funding is in progress.	WORK IN PROGRESS
4	The old vehicles UAJ 764X, UAJ 760X, UAJ 762X, and UAJ 698X which have high maintenance and repair costs should be disposed of.	The asset disposal process was concluded and the vehicles have been transferred to the buyers	CLOSED
	Management should ensure that they source for funding to enable conversion of the temporary stores into permanent structures	Management is engaging the relevant authorities to source for funding to enable construction of the stores into permanent structures	WORK IN PROGRESS

ASSET FINDINGS

- i. CDO has delinting machinery installed in Kasese used for the purpose of dressing cotton seed. The machinery is in good condition.

Matter of concern:

Whereas the facility housing the machinery in Kasese was owned by CDO, the land on which the facility is constructed belongs to the private sector i.e. Nyakatonzi Co-operative Union.

- ii. The two temporary (emergency) stores constructed at the seed processing plant for managing emergency space shortage during peak production periods should be converted to permanent stores because of the important role they play during peak production periods. Matter of concern CDO has constructed stores at the seed processing plant in Pajule used for the storage of lint, processed cotton seed, unprocessed cotton seed and fuzzy. Nevertheless, two fuzzy seed stores are temporary in nature.
- iii. The Organisation maintains an up-to-date fixed asset register, updated on real time basis with all assets acquired during the financial year well recorded. Repairs of plant and machinery are conducted in accordance with supplier specifications. Generally, the assets were in good condition.
- iv. Breakdown of Tractors owned by CDO CDO owns tractors which are used for the purpose of land opening for farmers, located in Kasese. These tractors have outlived their useful life and 6 have since broken down and seem to be beyond repair. Attempts to repair will require huge sums of money to be invested. The tractors which have exhibited the said characteristic have the following registration numbers; UAP 705A, UAP 813H, UAQ 821H and UAP 723D.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		
2	Land		
3	Transport		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Tractors	UAP705A
2	Tractors	UAP723D
3	Tractors	UAQ813H
4	Tractors	UAQ821H
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY

STORES FINDINGS

Controls over cotton lint buffer stock warehouses. The methodology adopted by CDO in the management of the cotton lint buffer stock at the warehouses in Bugolobi and Southern Range Industries in Jinja is in line with best practice. The stores layout, and the documentations maintained at the stores is commendable. Areas of concern

- i. Whereas the physical stock balances and stock cards were reconciling, stock cards for eight lot numbers of fifty bales each were not updated to reflect the actual stock balances.
- ii. Stock out at Southern Range Industries in Jinja During the year, Southern Range Industries Nyanza ran out of stock of cotton lint. This was majorly due to late request made by the spinner for acquisition of additional bales at the time when the season was ending.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Cotton Development Organisation Treasury Single Sub-Account	BANK OF UGANDA	155	0	0	
2	Cotton Development Organisation	BANK OF UGANDA	155	0	0	
3	Cotton Development Organisation – Cotton Lint Buffer Stock	DFCU BANK LIMITED	155	7,137,634,213	7,137,634,213	
4	Cotton Development Organisation (USD)	DFCU BANK LIMITED	155	3,723.69	3,723.69	

RECOMMENDATIONS

Inventory, stores and consumables.

- i) Delays in updating stock cards with stock movements CDO Management should closely monitor the stores where buffer stock is held. It was noted that store keepers under the collateral managers at the buffer warehouses, especially at Bugolobi delay in updating stack cards with movements in stock. Delays in updating records pose a risk of misappropriation.
- ii) Given the stock out noted at Southern Range Nyanza in Jinja during the year which compelled the company management to import cotton from Tanzania due to inadequacy of stock, stock levels need to be increased to meet the production capacity of Southern Range Nyanza which has since increased due to expansion of production line.
- iii) Inadequate stock held at the cotton lint buffer stores at both Fine Spinners and Southern Range Nyanza Industries. CDO Management should set maximum and minimum stock levels for the buffer stock to reduce the risk of overstocking and stock outs which may increase inventory handling costs. Stock of cotton lint should be procured, in addition to what is being held in order to reduce the risk of stock outs, which may impact on achievement of objectives for which the buffer fund is established.

VOTE 156 - UGANDA LAND COMMISSION (ULC)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Dispose of unserviceable items to create space	Values have been attached on the obsolete items awaiting auctioning process. September 2023	WORK IN PROGRESS
2	Create more space for storage	Management is looking for more storage space. September 2023	WORK IN PROGRESS
3	Update the asset register	Forwarded the asset register to Accountant General for upload onto IFMS –FAM. September 2023	WORK IN PROGRESS
4	Ensure all government land is surveyed and titled	No action - Lack of funding	OPEN

ASSET FINDINGS

- i. The Assets Register was submitted to Accountant General's Office was reviewed and had been expected to have been uploaded on the IFMS Fixed Assets Module.
- ii. The team also observed that 70% of the assets inspected were new and in good condition and had been well engraved.
- iii. The commission rents at Nakawa Business Park. However, it has pool house and land that are leased out to the public across the country.
- iv. There were no obsolete Assets.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subventions		
4	Investments		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		
2	Land		
3	Transport		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY

STORES FINDINGS

- i. The store was inspected. The store's ledgers were regularly updated. Stock counts were done and items tallied with what was expected to be found.
- ii. The store is well organized and clearly sectioned. Access is restricted to authorized staff; it should however be mentioned that storage space wasn't adequate enough.

CASH AND BANK FINDINGS

Bank reconciliation was done on the account; There was an encumbrance on the account and the money has never been released despite the account being used by the vote.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Uganda Land Commission Single Treasury Account	Bank of Uganda	003560058000001	244,184,480	244,184,480	UGX

RECOMMENDATIONS

- i. The commission should avail more storage space, for example, through renting another section for storage.
- ii. Maintain a record of complete information of the assets leased out.

PICTORIALS

Some of the newly Acquired Vehicles



Well Organized and Clearly Sectioned Store



VOTE 157 - NATIONAL FORESTRY AUTHORITY (NFA)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Implement a proper inventory management system that will enable the vote maintain records of all inventory balances per specific stores on a particular date.	Inventory management system was not implemented due to lack of funds	An excel based programme is being used as we wait for a more robust system
2	Increase storage to allow safeguard of inventory at the headquarters	Action taken	Pallets were procured and placed in the store.
3	Partition the store at the headquarters, Ranges, sectors and Beats.	Partial work done at the headquarters	Activity is being done in stages due to limited funds.
4	All assets recommended for disposal be disposed.	Action taken in May 2023	
5	The asset register of the vote be updated immediately especially with the new acquisitions, donations, location of assets and transfer of assets amongst users	Action taken	Cleaning of the asset register is on going
6	The vote should implement the use of transfer forms to track the movement of the asset from one to another user to ensure the custodian is one in actual possession of the asset.	There is an existing form used by ICT and it has been adopted for all assets.	
7	All assets be engraved that are not yet engraved	Engraving is done as the assets are purchased	
8	The vote should write to the accountant general's office for staff training on the fixed assets module.	Two staff attended an online training	It's a priority in FY2023/2024
9	Space be provided for storage of items earmarked for disposal.	Space has been created to store items listed for disposal	

ASSET FINDINGS

The entity maintains a register of all Assets held by the entity; the team inspected these and was able to ascertain that majority were in good working condition. below are specific asset findings.

- vi. The Authority's building especially in different field sites/ranges are in bad state and need urgent renovation
- vii. Transport equipment's were poorly managed and many of the vehicles at the time of inspection were grounded.

- viii. The entity had new transport equipment's that were still in store and not yet in use.
 - ix. Most site/ field / range furniture is obsolete although working
 - x. There is a good number of motor vehicles and motorcycles that are very old putting a risk to the users
 - xi. There are few transport equipment's for supervision of forest. Some ranges have supervisors without transport equipment
 - xii. Seed processing equipment at Namanve Tree Seed centre are all broken and very old and of low capacity
 - xiii. There is idle equipment for timber cutting
- Non produced Assets are not part of the authorities Assets in statement of financial position, although they are in summary statement of stores and other assets and the costs are understated

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	276	4,157,368,175
2	Land	770	103,724,056,000
3	Transport	245	12,165,674,006
4	Ict Equipment	548	2,871,234,792
5	Office Equipment	95	735,759,933
6	Machinery	18	3,802,935,740

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Monitor Vehicles	UAA857E
2	Monitor Vehicles	UAA863E
3	Monitor Vehicles	UAA537Y
4	Monitor Vehicles	UAA692Y
5	Monitor Vehicles	UAA8693Y
6	Monitor Vehicles	UAA869E
7	Monitor Vehicles	UAA855E
8	Monitor Vehicles	UAA865E
9	Monitor Vehicles	UAA870E
10	Monitor Vehicles	UAA500F
11	Monitor Vehicles	UAA856E
12	Monitor Vehicles	UAA861E
13	Monitor Vehicles	UAA498F
14	Monitor Vehicles	UAA809F
15	Monitor Vehicles	UAJ107X
16	Monitor Vehicles	UAJ619X
17	Monitor Vehicles	UAJ540Y
18	Monitor Vehicles	UAJ098Y
19	Monitor Vehicles	UAJ617X
20	Monitor Cycles	UEC204Y
21	Monitor Cycles	UDX721Y
22	Monitor Cycles	UBA421Y
23	Monitor Cycles	UDX741Y
24	Monitor Cycles	UES387G
25	Monitor Cycles	UEC191Y
26	Monitor Cycles	UEC204Y
27	Monitor Cycles	UDA634Y
28	Monitor Cycles	UDX475X
29	Monitor Cycles	UDX368Y
30	Monitor Cycles	UDX715Y
31	Monitor Cycles	UBA497Z
32	Monitor Cycles	UEC207Y
33	Monitor Cycles	UEC208Y
34	Monitor Cycles	UEC189Y
35	Monitor Cycles	UEC210Y
36	Monitor Cycles	UEC237Y
37	Monitor Cycles	UEW825F
38	Monitor Cycles	UEW826F
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
39	Laser Jet Printer	10
40	Dell Monitor	09
41	Dell Optiplex	03
42	APC UPS	08
43	Photocopier Canon	01
44	Safe	02
45	Samsung Phone	04
46	CPU	01
47	Keyboard	01
48	Desk Phone	02

STORES FINDINGS

The team inspected Central stores at Kampala Head Office and National Tree Seed Center at Namanve and below are the findings: Note other stores in different ranges were small and had very few items if any. That's why the team focused on stores at head office.

General Observation

The major inventory kept by National forest authority across all the different ranges and sectors are seeds and Seedlings. Although the Head Office had a store of office items, food items and seed packing materials. It was not possible to physically count the seedlings in the nursery beds, however The records that were inspected had proper records of seeds and seedlings in different demarcated nursery's. Nurseries were generally well arranged and managed.

However, some of the seedlings had grown taller than required planting level. However, the ranges would cut them and ensure they are fit for planting, this however increases costs of seedling maintenance yet the prices for them remain the same.

National Forest authority head office

- i. The entity maintains an inventory store at the head office, and movements in inventory are tracked using an excel database and stock cards
- ii. The store is separated into 2 distinct areas to accommodate all assets the entity maintains.
- iii. One of the stores at the time of inspections had only new acquired motorclyes that were due to be disbursed to different sites
- iv. The stores are big enough
- v. The stores are not well ventilated. The stores are not well light and yet dark
- vi. The store cards were not up to date at the time of the visit although were updated up to June 2023

- vii. One of the stores had food items but was not well organized and food could possibly get easily spoilt
- viii. There is only one store officer who handles both stores
- ix. Stores are under management of store supervisor but also the attendant
- x. Both stores are secure and under key all the time
- xi. There are documents in stores that are as old as 20 years, these need achieving

National Tree Seed Center Namanve store

The centre has several stores for different items, one for harvested seeds before processing, one for imported and processed seeds

Another store with strict cold conditions (cold room) and seed nurseries

- i. The stores are well arranged and shelved
- ii. Seeds are well kept in containers in all stores
- iii. All stores are secure and under lock with strong doors and burglarly
- iv. The stores are all under control of same staff
- v. The store facility was planned to only manage 2 Tones as opposed to current capacity need of over 5 tones
- vi. Store records are well maintained and seed cards available
- vii. They maintain a manual book where receipts of seed and dispatches are recorded

CASH AND BANK FINDINGS

- i. The survey entailed Cash and Bank balances of the entity's four (9) Bank accounts.
- ii. The team reviewed and verified the cash and bank balances as at 30th June 2023. This was done by closely analyzing the reconciled cashbook balances against bank balances. Copies of the Bank Certificates and Bank Reconciliations are attached to the report.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	National Forestry Authority Treasury Single Sub Account	BOU	003570058000001	0.00	0.00	UGX
2	National forestry Authority	BOU	'003570088400006	436.77	436.77	USD
3	Nfa Projects	BOU	'003570088000008	948,543,196	948,543,196	UGX
4	Bamboo Development Project	BOU	'003570088000009	37,258,264	37,258,264	UGX
5	Nfa Unhcr Project	BOU	'003570088000010	825,366,106	825,366,106	UGX
6	Nfa-Investing in Forests and Protected Areas for Climate Smart Development-Usd	BOU	'003570088400009	4,282,472.45	4,282,472.45	USD
7	Nfa-Investing in Forests and Protected Areas for Climate Smart Development-Ugx	BOU	'003570088000012	2,316,479,006	2,316,479,006	UGX
8	Nfa-Securing Uganda's Natural Resource Base in Protected Areas-Usd	BOU	'003570088400008	511,498.41	511,498.41	USD
9	Nfa-Securing Uganda's Natural Resource Base in Protected Areas-Ugx	BOU	'003570088000011	1,311,255,993	1,311,255,993	UGX

RECOMMENDATIONS

- i. National forest authority should consider renovations of all range sites especially structures in Mafuga plantation, bundongo range in Masindi and Agoro Agu Sector in Kitgum and lakeshore range office at Namanve
- ii. There is need to decentralize transport equipment repairs instead of central repairs. The vote can prequalify repair services in their localities
- iii. Timber cutting equipment should be put in use or given to an entity that can utilize it
- iv. New equipment should be distributed to users and any other purchase of assets should be made knowing they would be users
- v. Transport equipment that are very old including trucks, motor vehicles and motorcycles should be disposed of

- vi. There is need to value Authorities Land and other cultivated assets to ensure that they are recorded at their fair values
- vii. There is need to replace new and modern seed testing equipment as most of the current ones are broken and obsolete at Namanve tree seed centre
- viii. There is need to purchase more transport equipment/ motorcyles for forest supervisors for effective forest protection and conservation and monitoring
- ix. There is need to increase capacity in terms of machinery and space at National Tree seed center at Namanve the production has since more than doubled from 2 tons to 5 tons.
- x. There is need to register with URSB recognize self-generated intangible Assets (land management system, inventory management system and fleet management system) in financial statements.
- xi. There is need to advance some funds to different ranges for managing emergencies and other low-cost expenses at the range.
- xii. Always engrave Assets when acquired e.g Weighing scale in stores and some computers at lakeshore are not engraved.

Stores

National Forest authority head office

- i. There is need to recruit a store keeper. One person cannot effectively manage two big stores at head office.
- ii. There is need to store food items in a well ventilated, well light and moderated temperature rooms to avoid food poisoning and use of palts
- iii. There is need to promptly record inventory as and when received than wait for end of month or week
- iv. There is need for an inventory management system for effective management and reporting of inventories

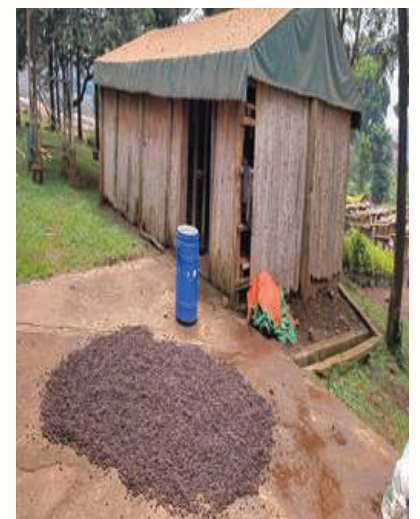
National Tree Seed Center Namanve store

- i. There is need for seed management system for effective management
- ii. There is need to purchase an improved and modern seed dryer
- iii. There is need to increase Labour force especially for seed collection during harvesting period.

PICTORIALS.

National Forest Authority Head office

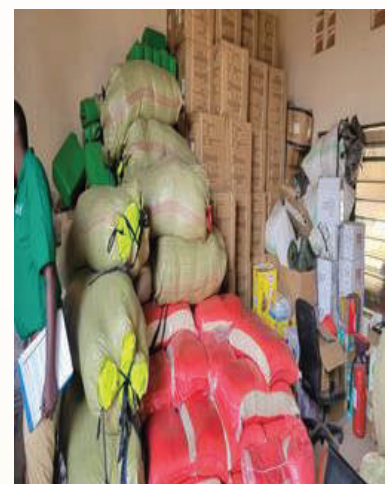


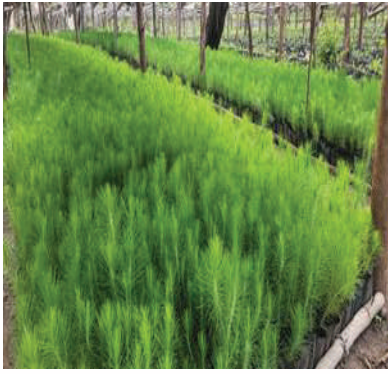






Idle timber cutting Equipment





VOTE 158 - INTERNAL SECURITY ORGANISATION (ISO)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	To increase on the space of the store	The existing store was refurbished and expanded creating more storage space. 1 st May 2023	RESOLVED

ASSET FINDINGS

- i. The entity maintains an asset register, though it was not updated with assets acquired for the reporting period as at 30th June 2023.
- ii. The assets disposed of during the financial were not eliminated from the assets register. This, therefore implied that the assets register was overstated.
- iii. The team observed that there were losses of transport equipment (Motorcycles) due to theft. This loss of assets was not disclosed or eliminated from the asset register.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subventions		
4	Investments		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Buildings		1,580,000,000
2	Land		
3	Transport		17,518,002,000
4	Machinery & Equipment (ICT Equipment, Furniture & Fittings, Classified Assets)		6,010,790,069

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	Assorted Items	-

STORES FINDINGS

- i. The entity operates two stores for both usable consumables and drugs.
- ii. Stock counts were conducted and physical items were reconciled with data provided in the inventory records.
- iii. The team also observed that the stores records were regularly updated and recorded within the inventory system.

CASH AND BANK FINDINGS

The entity has 01 account that was properly prepared and reconciled as per the Treasury Instructions.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Internal security organization	Bank of Uganda	003580058000001	0	3,510,050	UGX

RECOMMENDATIONS

- i. The entity should update its asset register with the new additions of assets acquired for the period ending 30th June 2023.
- ii. The entity should adjust its assets register to eliminate; those assets that were disposed of during the period ended 30th June 2023 and transport equipment (Motorcycles) stolen. These should be written off the assets register since recovering them has been fruitless.
- iii. Management should strengthen measures geared towards safeguarding theft of the organization's assets.

VOTE 159 - EXTERNAL SECURITY ORGANISATION (ESO)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The assets in poor condition should be repaired or disposed of to contain the damage and avoid congestion.	Some repairs were made and some assets disposed of in accordance to the security guide lines and other remodified to do other things.	Completed
2	We recommend a continuous update of fixed assets register. In case of any support/training, the institution should seek Accountant General's office.	The process is complete	Successfully completed
3	There is need for pallets in the store at the head office to enhance storage.	The entity will improve storage through the project of ESO headquarters construction. The proposal for this project is now at budget appropriation stage waiting for allocation of funds.	The proposal for this project is now at budget appropriation stage waiting for allocation of funds.

ASSET FINDINGS

- i. The inspected vehicles were well maintained.
- ii. We inspected land at Katonga of about 12 acres which is well fenced off, but yet to be valued.
- iii. The assets at HQ include majorly medical equipment and furniture and all of them were in good condition and well engraved.
- iv. The other inspected assets at head office were engraved, the manual register was updated and some items were identified as being out of service. However, the asset was not yet uploaded on the IFMS system by the time of our visit.
- v. We were not able to inspect any other assets apart from the above as they are classified thus restricted access.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		
2	Land	12	
3	Transport		
4	Station Wagon	21	
5	Motor vehicles	10	576,664,000
6	Motorcycles	45	
7	Omnibus	5	
8	Machinery and Equipment		
9	ICT Equipment		174,044,000
10	Other Machinery		783,687,600
11	Other Assets		
12	Classified Assets		14,317,275,784
13	Desktop computer	156	
14	Laptop	16	
15	Printer	70	
16	Scanner	1	
17	Server	35	
18	Tablet/Ipad	15	
19	Uninterrupted power supply (UPS)	100	
20	OFFICE EQUIPMENT		
21	Furniture	1200	
22	Detecting Machine	1	
23	Generator	1	
24	Photocopier	5	
25	Water Tank	4	

26	Medical Equipment		
27	Air compressor	1	
28	Cbc Machine	1	
29	Dental Chair	1	
30	Microscope	1	
31	Ultra Sound Machine	1	
32	Machinery		
33	Air conditioner	8	
34	Boiler House Equipment	1	
35	Bottle top dispenser	2	

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motor vehicle	Classified
2	Motor Vehicle	Classified
3	Motor Vehicle	Classified
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	PC Monitor	9
2	Desktop PC Box	12
3	Desk phones	3
4	Printer	2
5	Network Equipment	3
6	UPS	20
7	Stabilizer	1
8	Television	1
9	Others	2
10	Furniture	3
11	Desktop PC	1

STORES FINDINGS

The store at head office has stationery and consumables. These items are well documented in a physical stores book in which receipts and issue outs are recorded.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	External Security Organization Treasury Single Sub Account	BOU	003590058000001	0	0	UGX
2	Special Operations Account	BOU	00010088000014	0	0	UGX

RECOMMENDATIONS

- i. The assets that are old and non-functional should be repaired or disposed of.
- ii. The land at Katonga should be valued and a figure recorded in the asset register.
- iii. Timely and continuous update of fixed assets register on the IFMS system.

PICTORIALS

Some Vehicles at head office



Some items that need repair or disposal



VOTE 160 - UGANDA COFFEE DEVELOPMENT AUTHORITY (UCDA)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The items recommended for disposal should be disposed off	The process of valuation of items earmarked for disposal is ongoing. Expected completion of the disposal process was 15 June 2023	RESOLVED
2	Acquire more space for easy monitoring and management of inventory	More storage space has been acquired at one of our regional offices in Mukono & Many of the items in stores shall be disposed of by June 2023. This shall free up more space in the main stores at coffee house	WORK IN PROGRESS
3	Management should ensure the new items are tagged /engraved before dispatch to regional offices	All assets were engraved and new ones are engraved before being released from Stores to the respective officers for use. 30-06-2023	RESOLVED
4	Need for more space at head office	The terrace was converted into office space and now provides office accommodation for UCDA projects. 01/09/2023 & There are future plans to relocate the office building to our property in Muteesa II Rd, Ntinda	PENDING

ASSET FINDINGS

- i. The assets register submitted was an incorporation of; the fixed assets historical data that was submitted for migration, as well as the assets register generated from the IFMS for assets acquired during the FY 2202/2203.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subventions		
4	Investments		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		31,017,296,704
2	Land		4,080,000,000
3	Transport		2,574,754,050
4	Machinery & Equipment (Office Equipment, ICT Equipment, Laboratory and Research, Furniture & Fittings)		4,319,549,754

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1		
2		
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	Phones	42
2	Telephone Intercom System Pbx	01
3	Temperature Gun	01
4	Coffee Testing Equipment- Retronic	01
5	Three Layer Glasses	01
6	Coffee Analyzer, Vicam	01
7	Moisture Meter	01
8	Weighing Scale	01
9	Coffee Sterilizer-Decon	01
10	Chairs	11
11	TVs "3"	03
12	Stool	01
13	Table	--
14	Filing Cabinets	-
15	Assorted Wooden Pieces	-
16	Wooden Drawers	-
17	Curtain Rails	-
18	Wooden Pallet	01
19	Door Locks	-
20	Gotv Decoder	01

STORES FINDINGS

- i. **The Main Store** - Is the central store where all items are received before being issued to user departments and regional offices, Space seems sufficient; The items are classified and stored separately according to use, Items are purchased ready for use and records updated perpetually. On the other hand, however, the store lacks pallets hence some items like

cartons of paper items are placed directly on the floor, the main door lacks burglar proofing which poses a security threat and a fire extinguisher.

- ii. **Store 11 Basement** - The interior of store is in bad shape, the stationary is not well archived, there are obsolete items that were not disposed due high reserve prices attached at the time of disposal, aeration is poor and as a result there's a lot of dust.

CASH AND BANK FINDINGS

A survey on Cash and Bank Balances was conducted. These accounts were reviewed and properly reconciled to their Cash Books as per the Guidelines in respect of the Treasury Accounting Instructions on cash.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Uganda Coffee Development Authority	ECO BANK	7170005894	1,735,399	1,735,399	UGX
2	Uganda Coffee Development Authority – Treasury Single Sub Account	BOU	003600058000001	0	0	UGX
3	Uganda Coffee Development Authority – Programme Estimate	BOU	003600088000001	1,020,828,575	1,020,828,575	UGX
4	Uganda Coffee Development Authority – Cocodev Mape	BOU	003600088000004	1,015,548,040	1,015,548,040	UGX

RECOMMENDATIONS

- i. Timely updating and reconciliation of books of accounts should be maintained.
- ii. Management should improve on the aeration at the basement store, by having regular aeration, in addition, pallets should be acquired to prevent placing items directly on the floor.
- iii. Management should liaise with the office of the Chief Government Valuer, Chief Mechanical Engineer and Accountant General's Office so as to

expedite the disposal process, as this will help avert further wear and tear. The Asset Management Framework and Guidelines should always be referred to regarding any issue on asset management.

PICTORIALS

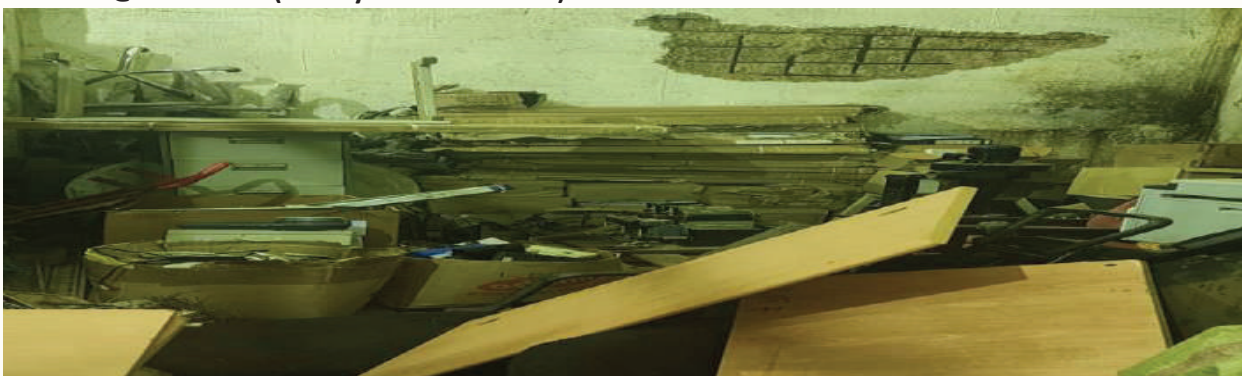
Newly Vehicles Acquired for FY 2022/2023



Well organized Store 1 that needs pallets



Store 11 @ Basement (Mostly Obsolete items)



VOTE 161 - UGANDA FREE ZONES AUTHORITY

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The entity should secure adequate storage space for safety of the stationery material and other consumables in the store.	The entity has acquired and extra space on floor 5 of Communications House that will house the store and a registry	
2	The obsolete items should be disposed to avoid further loss in value	The disposal process is ongoing, an Advert for disposal was run in the print media	

ASSET FINDINGS

- i. Construction works at the site was at 50% completion and expected to be completed in FY 2023/2024. Annexed are pictorials on works in progress as per the time of Visit.
- ii. Supplies/Stock were stacked and readily available.
- iii. Housekeeping at the site was good and stores looked neat and clean.
- iv. The stores and ongoing contractions were well ventilated
- v. There was proper recording of stock movement using stock cards at Entebbe site.
- vi. The Stock at site was verified on a daily basis
- vii. The Authority owns 109-acre of land at Buwaya in Mpigi District the land boundaries had been securely earmarked with concrete boundary markers however there were some land disputes and few squatters still settled within the land.
- viii. The Authority had constructed four roomed semidetached staff quarters, a police post, detention uniporter and meeting shelter, deployed police men were on ground

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		
2	Land		
3	Transport		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY

STORES FINDINGS

- i. The stores records were reconciled and regularly updated on monthly basis.
- ii. An updated stores ledger is maintained.
- iii. The current condition of the stores was not appropriate since the space wasn't not enough to accommodate all the stores.
- iv. The team inspected and noted that the entity had acquired an extra space on floor 5 of Communications House that would house the store and a registry this was still awaiting partitioning.
- v. Some stores especially stationary and Furniture wasn't arranged in an orderly manner given that these were yet to be shifted to the new space

CASH AND BANK FINDINGS

- i. Uganda free zones authority maintains one TSA bank account. The team reviewed and verified the cash and bank balances as at 30th June 2023. This was done by closely analyzing the reconciliations of the cash against bank balances.
- ii. The team observed that this was reconciled as per the guidelines in respect to the Treasury Accounting Instructions on cash. Annexed is the certificates of balance, bank statements and reconciliations.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	TSA	BOU		NIL	NIL	

RECOMMENDATIONS

- i. Un-Engraved items bought in the financial year 2022/2023 should be labelled with none permanent labels for easy reference.
- ii. Much as there was no asset earmarked for disposal in the current year, the authority should complete that disposal process for assets recommended for disposal in FY 2021/2022.
- iii. Complete partitioning of the extra space on floor 5 of Communications House in order have secure space to house the store and a registry.
- iv. To settle on going land dispute at land Buwaya UFZA site.

PICTORIALS



Construction works at UFZA at Entebbe Airport site.



UFZA at Entebbe Airport Site Administrative Block with Stacked stock ready for use.



Concrete boundary markers installed at UFZA land in Buwaya.



Some of obsolete Assets recommended for disposal Last FY 2021/2022 Still laying idle.



Some of obsolete items recommended for disposal Last FY 2021/2022 Still laying idle.



Police Post and detention cell at UFZA Buwaya site

VOTE 162 - UGANDA MICROFINANCE REGULATORY AUTHORITY

VOTE 163 - UGANDA RETIREMENTS BENEFITS REGULATORY AUTHORITY

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The standard engravement according to the asset management framework guidelines of fixed assets should be implemented going forward.	NA	No new items were purchased in FY 2022/23
2	Updates of fixed procured through the system should be done on monthly basis through mass addition create process.	NA	No new items were purchased in FY 2022/23

ASSET FINDINGS

- i. The team inspected assets at the entity and found them in good condition.
- ii. The assets held by the entity are well engraved.
- iii. The vehicles are well maintained.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Station Wagon	7	
2	Pickup	1	
3	Omnibus	1	
4	Computers	19	
5	Laptop	55	
6	Printer	17	
7	Projector	2	
8	Scanner	4	

9	Server	3	
10	Tablet	7	
11	UPS	1	
12	Photocopier	3	
13	AC	4	

List of unserviceable items recommended for disposal.

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY

STORES FINDINGS

- i. The team observed that the store mainly has stationery and general supplies.
- ii. The inventory in the stores is well organized and spaced.

CASH AND BANK FINDINGS

The Board of Survey Team verified bank balance, cash at hand, and reconciliation for the accounts held by the vote. This was done by closely analyzing the reconciled cashbook balances against bank balances.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Uganda Retirements Benefits Regulatory Authority		00008008800 23	3,512,285	3,512,285	UG X

RECOMMENDATIONS

- i. Although the assets have been engraved, they need to follow the standard engraving method as guided in the Asset Management Framework Guidelines appendix 3.

PICTORIALS



Vehicles



Stores

VOTE 164 - NATIONAL COUNCIL FOR HIGHER EDUCATION

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	There is need to purchase more computers for staff to enhance performance since most of the computers are old	Implemented – attached find the LPO and GRN No. 31. August 2023	RESOLVED
2	Working space is inadequate at the premises and therefore there is need for more working space for all the officers at NCHE.	Not yet Implemented- Funding for the construction of NCHE headquarters has not been released. 31. August 2023	PENDING
3	Some of the cabinets and book shelves are old and need replacement. The old ones should be disposed of by the entity.	Implemented – attached find the LPO and GRN No. 31. August 2023	RESOLVED
4	More storage space should be improvised so that all storage is done properly and efficiently because they currently keep some of their inventory on the floor	Not yet implemented- Once funding for the construction of the new NCHE building is released, a bigger store will be provided.	PENDING
5	The officer in charge of assets need to be trained regularly on the new IFMS asset module so that they can be able to update the assets register regularly.	Not yet implemented- The office of the Accountant General is yet to schedule the training which will enable the officer in charge update the register regularly on the IFMS asset module.	PENDING
6	The old double cabin vehicle UG0162E was lotted by the Adhoc board of survey team from MoW&T and MoE&S.	Implemented -The Double Cabin Pick up was allocated to Kaberamaido Technical Institute. Attached find the release letter.	RESOLVED

ASSET FINDINGS

- i. NCHE assets register is not yet uploaded onto the IFMS Assets Module. It should however be mentioned that the assets register in excel was up-to-date.
- ii. The entity identified some items earmarked for disposal. All of these items were inspected and indeed found to be unserviceable. Vehicles; UG 0162E and UG 1768E donated by Ministry of Education were among items identified, however these couldn't be listed for disposal under NCHE.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subventions		
4	Investments		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		5,454,981,393
2	Land		3,525,000,000
3	Transport		2,309,398,669
4	Machinery & Equipment (Office Equipment, ICT Equipment, Furniture & Fittings)		1,349,717,959

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1		
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	Fire Extinguishers	03
2	UPS	11
3	Key Board	18
4	Desk Phones	10
5	Ups Battery	01

6	Laptops	03
7	Old Tyres	-
8	Water Dispenser	01
9	Fan	01
10	Air conditioner	01
11	Banner	01
12	Generator Control Panel	01
13	Boom for The Traffic Barrier	01
14	Riso Machine	01
15	PVC Tent	01
16	Desk top computer	09
17	Printers	10
18	Imac Computers	05
19	Electricity Contactor	01
20	Compound Security Light	01
21	D-Link	01
22	Staplers	-
23	Punching Machines	-
24	Car Batteries	-
25	Grund Fos Water Pump	01
26	Dissket Banks	-
27	Lockers	02
28	5 Burner Gas Cooker	01
29	Digital Camera	01
30	Fridge	01
31	Sony Television Set	01
32	Micro Wave	01
33	Monitor	01
34	Metallic Bench	01
35	Notice Board	01
36	Office Desks	08
37	Coffee Tables	04
38	Coat Hanger	03
39	Office Desk Side return	01
40	Book Shelf	01
41	Chairs	78

STORES FINDINGS

- i. The stores' ledgers are regularly updated in hard copies. Stock counts were done and items tallied with what was expected to be found.
- ii. Upon inspection, the team observed that the storage space was not enough.

CASH AND BANK FINDINGS

National Council for Higher Education maintains three (03) active accounts. The cashbooks for the accounts were satisfactorily updated and reconciled to the respective bank statements.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	National Council for Higher Education- General Expenditure Account	Stanbic Bank Limited	9030005961989	476,668,888	362,396,894	UGX
2	National Council for Higher Education- Other Collections Account	Stanbic Bank Limited	9030005961989	290,393,603	290,393,603	UGX
3	National Council for Higher Education- Students Collection Account	Stanbic Bank Limited	9030005961997	727,279,325	727,279,325	UGX

RECOMMENDATIONS

- i. The Board recommended that all unserviceable items be boarded off to free up space and avoid further wear and tear. Management should also write to Ministry of Education seeking all proper documentation and permission to board of the identified vehicles mentioned above.
- ii. Bigger storage space should be improvised to allow for proper organization and arrangement of items in the store.

VOTE 165 - UGANDA BUSINESS AND TECHNICAL EXAMINATION BOARD

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
	There is need for improvement in storage facilities at Head office. Storage shelves should be constructed and labelled to ensure easy movement and stock taking.	No action taken yet	N/A
	There is need to train the IFMS users on the various functionalities of the system to enable them to work more efficiently.	No action taken yet.	N/A
	Dispose of items due for disposal. For the assets that are not taken during the disposal process, ensure that all methods under the PPDA Act are considered.	Disposal plan in place.	N/A

ASSET FINDINGS

The entity maintains an asset register. This was submitted for upload on the IFMS.

- i. The entity rents three premises in Ntinda and is in the process of constructing a new building which will house all the staff in one location. During the visit, we noted that the CIP, a six stored building was 21% done.
- ii. The land where they building the new offices was donated by Ministry of Education.
- iii. The Assets that were verified were found to be in good condition.
- iv. The entity has a few items listed for disposal.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		
2	Land		
3	Transport		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
	Scanner hp 4500	UBTEB/EX/SC-19-01
	Kyocera printer	UBTEB/AD/HDP-18-01

STORES FINDINGS

The board of survey team, with an objective of ascertaining the general conditions of inventories and storage facilities physically inspected the stores at the entity. The following were noted from the store's inspection undertaken.

- i. The entity has one main store at the headquarters where all items are received and kept awaiting issuance on request by all examination centers.
- ii. The store is fairly arranged. The stores records are properly reconciled and regularly updated.
- iii. There's need for increase in storage space. Currently the store is small and items get destroyed from overlapping each other.
- iv. Due to the limited space, the items for disposal are stored in the same store as the inventory.

CASH AND BANK FINDINGS

A survey on bank and cash balances for the accounts was conducted. Uganda Business Technical Examination Board maintains two (2) active accounts with Stanbic Bank Uganda Limited. The cashbooks for the accounts were satisfactorily updated and reconciled to the respective Bank Statements. Below is the list of the accounts that were verified by the board;

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	UBTEB-GOV'T Grants & Subventions	Stanbic Bank Uganda Limited	9030005776588	1,768,604,277	1,220,945,579	UGX
2	UBTEB General Collections	Stanbic Bank Uganda Limited	9030005776596	211,439,838	199,902,838	UGX

RECOMMENDATIONS

PICTORIALS

Some of the Items in stores



(CIP) Construction in progress



Common room for examiners

VOTE 166 - NATIONAL COUNCIL OF SPORTS

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The accounting officer should constitute an Ad hoc committee to value obsolete items such that they can be disposed off	The exercise was halted until new supplies could be procured by the entity	The assets are still in use
2	Management should identify more space to expand the stores	Space behind the indoor stadium previously occupied by afri power was identified and shall be available from FY 2023/24	Place was fully allocated
3	NCS should follow up with MOFPED to ensure the NCS equipped under the re-tooling project	A follow up was made and the retooling project is expected to be funded in FY 2023/24	Project is still not funded council is yet to get communication from MOFPED

ASSET FINDINGS

- i. Asset register print out is updated and running.
- ii. The council doesn't rent the building they are operating from.
- iii. ICT equipment's such as computers, monitors, Printers, CPUs and Ups seen at the Authority premises with the date when acquired, costs incurred, engraved numbers, user Departments clearly captured in the Assets register.

The general condition of the offices is good. Most of the furniture, ICT and other equipment are organized and easy to trace.

S/N	Item	Units	Amounts
1	Payables		393,329,750
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	17	
2	Land	7	
3	Transport	4	

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
	Laptop	4
	projector	1
	Photo copier	1

STORES FINDINGS

- i. National council of sports premises have one store and other small units that houses the council's Inventory and Items for Disposal.

CASH AND BANK FINDINGS

The votes cash clearing Account was fully reconciled by Treasury following the centralization of having one TSA Account the entire Government

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	The Notional Council of Sports	BOU	014180058000001	0	0	ugx

RECOMMENDATIONS

- i. The stores ledgers should always be ruled off at the end of the financial year. Stock balances should be carried forward to the new Financial Year and posted on new working sheets.
- ii. All items item's stated in section 4.2 should be boarded off/ disposed of following the PPDA ACT accordingly.
- iii. Management should procure pallets, fire prof cabins and shelves for proper custody of drugs and inventory.
- iv. Council management needs to plan for and provide more storage facility to avoid overcrowding of store.

PICTORIALS



National council of sports stores building



Pictorial illustration inside NCS Stores



Wheel Chair Basket Ball Training Court with physical disability



Pictorial illustration showing the well-maintained back end of NCS offices



UNIVERSITIES

VOTE 301 - MAKERERE UNIVERSITY

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Management should ensure that stores are separated and an adequate space should be provided	Management should ensure that stores are separated and an adequate space should be provided	Work in progress
2	Management should ensure that items on the list of un serviceable items at all campuses are disposed of to create more working space	Management should ensure that items on the list of un serviceable items at all campuses are disposed of to create more working space	Work in progress
3	Management should look into creating more learning spaces in some colleges with small lecture rooms and jinja Camus as a whole that has limited space	Management should look into creating more learning spaces in some colleges with small lecture rooms and jinja camus as a whole that has limited space	Work in progress
4	The old and non-functional equipment like the microfilming and photographic machine and the rounding machine for curving and sewing machine found in the library and bindery section respectively should be gazated as heritage	The old and non-functional equipment like the microfilming and photographic machine and the rounding machine for curving and sewing machine found in the library and bindery section respectively should be gazated as heritage	Work in progress
5	Some of the building materials extracted by the contractor from the main building site should be preserved and archived. this could also be considered for the museum when established for future studies	Some of the building materials extracted by the contractor from the main building site should be preserved and archived. this could also be considered for the museum when established for future studies	Work in progress

ASSET FINDINGS

Land and Buildings

All the land and some buildings at the University are well maintained and managed by the Estates Department. However, some university building and halls of residence are in bad shape and the following are the findings;

- i. Most of the university building i.e. lecture rooms and halls of residence need serious renovations and maintenance. For example, COCIS lift has been down for five years without being repaired.
- ii. In Buyana Stock Farm, the administration block is in a very sorry state and the farm lacks accommodation or hostels for students as they are habited in a licking warehouse during their stay at the farm.
- iii. Jinja campus operates in a small rented premise hence limiting the number of students admitted to the campus.
- iv. There is land encroachment on the leased land in Kabanyoro Farm. Reports were made to the University estate manager to act

Main Building under reconstruction

The Board of survey held a meeting with the Contracts Manager Mr. Asruk for Excel Construction Ltd Company, and also took a site tour,

- i. The work was observed to be on schedule and expected to be complete by the end of December 2023. The contractor did not mention any major challenges to this effect.
- ii. The team observed that a number on antique construction material samples were collected by the contractor.
- iii. The workers were onsite and works were on going.

School of Law

- i. The works on the building under construction have progressed smoothly with no major challenges, and on track to completion

Laboratory and farm machines

- i. CONAS is under-equipped because most of the equipment are old and not functioning. For example, the HPLC machine that was acquired under JICA has not been functioning for four (4) years because some of its components are not repairable.
- ii. It was also observed that some labs had insufficient learning space e.g. the Biochemistry Diagnostic lab, Chemical Analytics lab, pharmaceutical R&D and most of the lab machines are non-functional and un-engraved.
- iii. In the Bindery section, there are some under-utilized machines in good condition e.g. the Gestetner 313 machine.
- iv. Buyana stock farm has a number of obsolete machines for boarding off which include a grader, sub-soiler, rotter venter, tractor, and generator.
- v. At Kabanyoro farm, there is a dairy-producing machine with a production capacity of 2,000 liters per hour that was donated four years back. This machine has never been installed and used hence laying there in the compound under hush weather and some parts has been stolen.

Transport Equipment

- i. Most of the motor vehicles at University are well maintained by the estates department and in good condition.
- ii. Some of the boarded-off motor vehicles bearing the university number plates e.g. UAA094F are being used by the university staff

University Hospital

- i. The hospital has some Laboratory equipment acquired under a Placement contract with Crown Health Care Company. The arrangement was for the hospital to buy a certain volume of reagents from the company to run the equipment for a period of five years. They have so far covered three years

but the reagents volumes so far purchased do not match the company's target. Therefore, the University's worry is the repercussions since it procured less reagents during the two years of COVID.

- ii. The mobile X-ray machine and the printer were not installed pending completion of the room.

Status of fixed assets Register

The University maintains a manual asset register in excel form which is well updated and maintained with exceptions as below;

- i) At COCIS; some asset attributes like date of purchase and costs were missing. Also, some asset descriptions were not well stated in the register.
- ii) At CAES; data for some asset categories were not populated
- iii) At Bindery Section, CTF and CEDAT; It was observed that most of the assets were not engraved like since most of the assets were new

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	10	2,000,000
2	Land		
3	Transport		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
	Motor Cycle (Yamaha)	UPV 180
	Motor Cycle (Yamaha)	UPV 183
	Motor Cycle (Yamaha)	UPV 179
	Toyota Hilux-Double Cabin	887 UAX
	Toyota Hilux-Double Cabin	UPP 698
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
1.	2 Dental Chair	2
2.	3 Cupboard(s)	3
3.	1 Students chair	1
4.	1 office chair	1
5.	3 Dental stools	3
6.	2 office chairs	2
7.	1 metal	1
8.	3 Office chairs	3
9.	1 Mixer Machine	1
10.	1 Computer (PC)	1
11.	1 Key Board	1
12.	2 Monitors	2
13.	1 UPS	1
14.	1 Printer	1
15.	2 Typing Machine (old model)	2
16.	1 Key Board	1
17.	1 Printer	1
18.	1 Curing light	1
19.	1 Extention	1
20.	1 Xray Machine	11
21.	1 Xray Machine	1
22.	Office pins	N/A
23.	Horse endorsing ink	N/A
24.	Sonny 2HD diskettes	N/A
25.	Air Cleaners	N/A
26.	Air Compressor	N/A
27.	Apple Computer	N/A
28.	Ball Pump	N/A
29.	Battery Charger	N/A
30.	Battery Charger	N/A
31.	Bed room mirror	N/A
32.	Bed Sheets	N/A
33.	Binding Machine	N/A
34.	Binoculars	N/A
35.	Blender	N/A
36.	Boiler	N/A
37.	C.P. U	N/A
38.	C.P.U	N/A
39.	Capboard metallic	N/A
40.	Capboard metallic	N/A
41.	Car Batteries	N/A
42.	Car Jack	N/A
43.	Chain Box	N/A

STORES FINDINGS

A survey of the stores at the University was carried out and the findings are summarized below;

- i. Makerere University has at least a store in each college campus that are subdivided into different sub-stores according to the type of inventory stored.
- ii. Almost all university stores are manned by officers who do not have qualification in store keeping.
- iii. Most of the university stores are generally organized, neat and managed well. This was evidenced in the central store and COBAMS. However, there are cases where the stores inspected were found to be congested, not well ventilated, and disorganized e.g. the school of health store.
- iv. Inventory counts are carried out once in a quarter and updated stores ledger are maintained.
- v. The Board of survey team did a stock count to ascertain the value of inventories as at 30th June, 2023. Of all the items sampled and verified by the team in all colleges and campuses, the stock numbers were found to match the excel extracts of the inventories.
- vi. Some stores had insufficient space like the CONAS store because its stores the inventory for the whole College.
- vii. The Store at Buyana Stock farm is used as a hostel for male student and very congested with old machines.

CASH AND BANK FINDINGS

- i. A survey on Cash and Bank Balances was conducted and observed that the University has over 140 bank accounts. **as shown in the table below.**
- ii. The Bank accounts were properly prepared and reconciled. They were reconciled against their cash books and balances.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
	SCHOOL OF STATISTICS AND PLANNING	STANBIC	9.03001E+12	67545.84	67545.84	USD
1.	SCHOOL OF STATISTICS AND PLANNING	STANBIC	9.03001E+12	1.56	1.56	USD
2.	MU SCHOOL OF STATISTICS AND PLANNING - SCB 4.2	STANBIC	9.03001E+12	10.89	10.89	USD
3.	MUISAE - ICP AFRICA CORPORATE CURRENT	DFCU	02083500181602	1241.92	1241.92	USD
4.	MUISAE - ICP AFRICA CORPORATE CURRENT	DFCU	01083500181598	206661688	206661688	UGX
5.	MAKERERE UNIVERSITY FACULTY OF ECONOMICS AND MANAGEMENT	STANDARD CHARTERED	8.70561E+12	363157.93	363157.93	USD
6.	MAKERERE UNIVERSITY FACULTY OF ECONOMICS AND MANAGEMENT / AERC	STANDARD CHARTERED	8.70561E+12	1458.79	1458.79	USD
7.	M.U.I.E ECON POLICY MAN JJ/WBGSP	STANDARD CHARTERED	8.70561E+12	75.05	75.05	USD
8.	MAK. UNIV CHILD HEALTH AND DEV. CENTRE	STANBIC	9.03001E+12	631877.17	631877.17	USD
9.	MAK. UNIV CHILD HEALTH AND DEV. CENTRE	STANBIC	9.03001E+12	776152057	776152057	UGX
10.	MUK - BIOMEDICAL SCIENCE PROJECT	STANDARD CHARTERED	8.70561E+12	117300.93	117300.93	USD
11.	MAK COLLEGE OF HEALTH	STANBIC	9.03001E+12	4000911730	4000911730	UGX

	SCIENCES AFRICAN JOURNAL					
12	MAK CHS RESP CRYPTOREDIOSIS	STANBIC	9.03001E+12	107884.5	107884.5	USD
13	MAK COLLEGE OF HEALTH SCIENCES - THRIVE	STANDARD CHARTERED	2.80561E+12	45429.36	45429.36	GBP
14	MAK COLLEGE OF HEALTH SCIENCES - THRIVE	STANDARD CHARTERED	0105613993901	43256747	43256747	UGX
15	MAK COLLEGE OF HEALTH SCIENCES - WT A/C	STANDARD CHARTERED	2.80561E+12	115433.1	115433.1	GBP
16	MAK COLLEGE OF HEALTH SCIENCES - MESAU	STANDARD CHARTERED	0105613993902	44590860	44590860	UGX
17	MAK COLLEGE OF HEALTH SCIENCES - WT A/C	STANDARD CHARTERED	0105613993900	310426675	310426675	UGX
18	MAK CHS NIH ACCOUNT	STANDARD CHARTERED	8.70561E+12	11.5	11.5	USD
19	MAK COLLEGE OF HEALTH SCIENCES - MESAU	STANDARD CHARTERED	8.70561E+12	33244.09	33244.09	USD
20	MAKCHS - RESEARCH ACCOUNT	STANDARD CHARTERED	9.03001E+12	3297939.67	3297939.67	USD
21	MAKCHS - RESEARCH ACCOUNT	STANDARD CHARTERED	9.03001E+12	556547045	556547045	UGX
22	MAKCHS - NIH ACCOUNT	STANDARD CHARTERED	8.70561E+12	3027833.58	3027833.58	USD
23	MakCHS INTRA ACPA	STANBIC	9.03001E+12	626.8	626.8	EURO
24	MAKCHS CEBHA PROJECT	STANBIC	9.03001E+12	123.62	123.62	EURO
25	Makerere University College of Engineering Design Art and Technology	STANDARD CHARTERED	8.70561E+12	607416.45	607416.45	USD
26	MU COEES PROJECTS	STANBIC	9.03001E+12	28886093	28886093	UGX
27	MAK.COLLEGE OF EDUCATION AND EXTERNAL STUDIES	DFCU	02983501000653	40696.41	40696.41	USD
28	M.U. College of Natural Sciences	STANBIC	9.03001E+12	370380.3	370380.3	USD
29	M.U. Faculty of Science Projects	STANBIC	9.03001E+12	289389572	289389572	UGX

30.	MAKERERE UNIVERSITY ENPE RENEWABLE ENERGY	DFCU	02173552829782	CLOSED	CLOSED	USD
31.	MUC COLLEGE OF VETERINARY MEDICINE ANIMAL RESOURCE AND BIOSECURITY	STANBIC	9.03001E+12	4405079282	4405079282	UGX
32.	MUK FACULTY OF VETERINARY MEDICINE EU PROJECTS	DFCU	03083500208927	62862.56	62862.56	EURO
33.	MAK TRYPANOGEN PROJECT ACCOUNT	DFCU	02983501000027	9094.91	9094.91	USD
34.	MU COLLEGE OF VETERINARY MEDICINE, ANIMAL RESOURCES & BIOSECURITY, SCHOOL OF BIOSECURITY	STANBIC	9.03001E+12	10330.19	10330.19	USD
35.	MAKERERE UNIVERSITY SCHOOL OF VETERINARY	STANBIC	9.03001E+12	11533658	11533658	UGX
36.	MAKERERE UNIVERSITY SCHOOL OF VETERINARY	STANBIC	9.03001E+12	238526.05	238526.05	USD
37.	MAKERERE UNIVERSITY AFRIQUE ONE PROJECT	STANDARD CHARTERED	2.80561E+12	626.77	626.77	GBP
38.	MU COLLEGE OF VETERINARY MEDICINE	STANDARD CHARTERED	8.70561E+12	8764.94	8764.94	USD
39.	MAKRE UNIV. DEPT OF WOMEN & GENDER	DFCU BANK LIMITED	01013500073211	41231411	41231411	UGX
40.	THE HEAD WOMEN STUDIES; MUK GENDER PROJECTS	STANDARD CHARTERED	8.70561E+12	126420.95	126420.95	USD
41.	MU / UNIV OF BERGEN COLLABORATION	ABSA	0344034400	4422.13	4422.13	USD
42.	MU / UNIV OF BERGEN COLLABORATION	ABSA	0341390834	891935	891935	UGX
43.	MAKER UNIV MASS COMM PROJECTS	STANBIC	9.03001E+12	42019590	42019590	UGX

44	DEPARTMENT OF SOCIAL WORK & SOCIAL ADMIN	STANBIC	9.03001E+12	20169054	20169054	UGX
45	MUC PMC INSTITUTE OF LANGUAGE	STANBIC	9.03001E+12	885926526	885926526	UGX
46	MAKERERE UNIVERSITY FACULTY OF SOCIAL SCIENCES	ABSA	0344044007	388526.4	388526.4	USD
47	MUC FACULTY OF ARTS	STANBIC	9030008065615	705124.31	705124.31	USD
48	MAKERERE UNIVERSITY CONFUCIUS INSTITUTE	CENTENARY	310031000	25075.45	25075.45	USD
49	MAKERERE UNIVERSITY CONFUCIUS INSTITUTE	CENTENARY	3100030998	40187757	40187757	UGX
50	MAKERERE INSTITUTE OF SOCIAL RESEARCH GUGGENHEIM	ABSA	6005831243	237790.17	237790.17	USD
51	MAKERERE INSTITUTE OF SOCIAL RESEARCH CARNEGIE	ABSA	6005831278	478804.57	478804.57	USD
52	MAKERERE INSTITUTE OF SOCIAL RESEARCH PROJECT	DFCU	02983501000781	641.5	641.5	USD
53	MAKERERE INSTITUTE OF SOCIAL RESEARCH PROJECT	ABSA	0344015554	530.67	530.67	USD
54	MAKERERE INSTITUTE OF SOCIAL RESEARCH PROJECT	STANBIC	9.03001E+12	6264705	6264705	UGX
55	MAKERERE INSTITUTE OF SOCIAL RESEARCH PROJECT	STANBIC	9.03001E+12	0.71	0.71	USD
56	MAKERERE INSTITUTE OF SOCIAL RESEARCH PROJECT	DFCU BANK LIMITED	01083616100074	754154	754154	UGX
57	MAKERERE INSTITUTE OF SOCIAL	ABSA	6005831286	1706648	1706648	UGX

	RESEARCH PROJECT CARNEGIE					
58.	MAKERERE INSTITUTE OF SOCIAL RESEARCH PROJECT GUGG	ABSA	6005831251	475250	475250	UGX
59.	MAKERERE UNIVERSITY ROTRAY PEACE CENTER	STANBIC	9.03002E+12	52164.45	52164.45	USD
60.	MAKERERE UNIVERSITY ROTRAY PEACE CENTER	STANBIC	9.03002E+12	11691791	11691791	UGX
61.	MU SPH RESEARCH ACCOUNT	STANBIC	9.03001E+12	393822365	393822365	UGX
62.	MU SPH ARVMAC ACCOUNT	STANBIC	9.03001E+12	263570.28	263570.28	EUR
63.	MU SPH RESEARCH ACCOUNT	STANBIC	9.03001E+12	941570.92	941570.92	USD
64.	MAK SPH GBP ACCOUNT	STANBIC	9.03001E+12	68429.6	68429.6	GBP
65.	MAKSPH METS PROJECT	DFCU	02083573772074	8654.43	8654.43	USD
66.	MAKSPH METS PROJECT	DFCU	01083573772065	372107735	372107735	UGX
67.	MUSPH CDC-KPCSO	ABSA	6003765014	41975501	41975501	UGX
68.	MAKSPH CTCA PROGRAM	ABSA	6001566200	525.88	525.88	USD
69.	MISPH LEADERSHIP INITIATIVE	ABSA	6003756570	172877944	172877944	UGX
70.	MISPH LEADERSHIP INITIATIVE	ABSA BANK UGANDA LIMITED	6003756570	172,877,944.00	23,318.91	UGX
71.	MU SPH CDC FELLOWSHIP PROGRAM	ABSA BANK UGANDA LIMITED	0344169942	23,318.91	114,289.88	USD
72.	MUSPH CDC-KPCSO	ABSA BANK UGANDA LIMITED	0344169594	114,289.88	5,234.51	USD
73.	MAKERERE SCHOOL OF PUBLIC HEALTH(MAKSPH)	DFCU BANK LIMITED	02081021548525	5,234.51	1,176,945,583.00	USD
74.	MAKERERE SCHOOL OF PUBLIC HEALTH(MAKSPH)	DFCU BANK LIMITED	01081021547553	1,176,945,583.00	106,507.95	UGX
75.	RESILIENT AFRICA	STANDARD CHARTERED	8705613993905	115,352.95	69,696,725.00	USD

76	RESILIENT AFRICA	STANDARD CHARTERED	0105613993904	72,196,725.00	45,161,428.00	UGX
77	MU SPH CDC FELLOWSHIP PROGRAM	DFCU BANK LIMITED	01083573772083	50,464,428.00	760.67	UGX
78	MU SPH CDC FELLOWSHIP PROGRAM	DFCU BANK LIMITED	02083573772108	760.67	20,970,910.00	USD
79	MAKSPH GLOBAL FUND GENEVA	STANBIC BANK UGANDA LIMITED	9030015355939	25,920,910.00	12,042.44	UGX
80	MAKSPH GLOBAL FUND GENEVA	STANBIC BANK UGANDA LIMITED	9030015355998	12,042.44	659,739.034.00	USD
81	MAKERERE SCHOOL OF PUBLIC HEALTH(MAKSPH) TASO	DFCU BANK LIMITED	01083636123613	607,045,371.00	3,835.00	UGX
82	MAKSPH CTCA ACBF 3	STANBIC BANK UGANDA LIMITED	9030015896174	3,835.00	1.93	UGX
83	MAKSPH CTCA ACBF 2	STANBIC BANK UGANDA LIMITED	9030015896298	1.93	542,861.08	USD
84	COLLEGE OF COMPUTING AND INFORMATION PROJECTS	STANBIC BANK UGANDA LIMITED	9030008116813	644,008.10	144,582.66	USD
85	COLLEGE OF COMPUTING AND INFORMATION PROJECTS	STANBIC BANK UGANDA LIMITED	9030008615585	124,074.72	261,690.263.00	EURO
86	COLLEGE OF COMPUTING AND INFORMATION PROJECTS	STANBIC BANK UGANDA LIMITED	9030014896898	285,003,163.00	388,187.41	UGX
87	MAKERERE UNIVERSITY CARNEGIE PROJECT	DFCU BANK LIMITED	02083554441977	411,883.86	9,153,763.00	USD
88	MAKERERE UNIVERSITY CARNEGIE PROJECT	DFCU BANK LIMITED	01983501000117	9,943,963.00	45,285.71	UGX
89	MAKERERE UNIVERSITY DRGT RESEARCH PROJECTS	DFCU BANK LIMITED	02083554441852	45,285.71	66,976,236.00	USD
90	MAK UNIV RESEARCH PROJECTS	STANBIC BANK UGANDA LIMITED	9030005828766	66,976,236.00	149,743.00	UGX
91	MAKERERE UNIVERSITY GENDER MAINSTREAMING PROGRAMME - RIS ACCOUNT	STANBIC BANK UGANDA LIMITED	9030005965534	18,539,194.00	23,011,276.00	UGX

92	MAKERERE UNIV FEMALE SCHOLARSHIP FOUNDATION	DFCU BANK LIMITED	01083501009628	23,011,276.00	532,867.31	UGX
93	Makerere University Norhed Institutional Development Programme	STANDARD CHARTERED BANK UGANDA LIMITED	8708214720500	532,867.31	652,367.00	USD
94	Makerere University Norhed Institutional Development Programme	STANDARD CHARTERED BANK UGANDA LIMITED	0108214720500	652,367.00	CLOSED	UGX
95	MAKERERE UNIVERSITY AfDB HEST - GOU PROJECT	STANBIC BANK UGANDA LIMITED	9030011074870	CLOSED	217.39	UGX
96	MAKERERE UNIVERSITY CARNEGIE PROGRAMME	BANK OF AFRICA UGANDA LIMITED	003360088400004	217.39	32,201,456.00	USD
97	College of Agricultural and Eniromental Sciences	ABSA BANK UGANDA LIMITED	0341424240	408,168,456.00	1,520,681.42	UGX
98	College of Agricultural and Eniromental Sciences	ABSA BANK UGANDA LIMITED	0344241694	1,671,174.46	812,485.60	USD
99	College of Agricultural and Eniromental Sciences	ABSA BANK UGANDA LIMITED	6003566658	863,141.88	10,430.49	EURO
10	Nutrition Innovation Laboratory Africa	DFCU BANK LIMITED	02083502219046	10,430.49	617990.5	USD
10	Makerere University Regional Centre for crop improvement	ABSA BANK UGANDA LIMITED	003360088400006	617990.5	17,542,317	USD
10	Makerere University Regional Centre for crop improvement	BANK OF UGANDA	003360088400005	17,542,317	17,542,317.00	UGX
10	MU REFUGEE LAW PROJECT	STANDARD CHARTERED BANK UGANDA LIMITED	9305613767402	2,213,975.17	31,234.13	EURO
10	MU REFUGEE LAW PROJECT	STANDARD CHARTERED BANK UGANDA LIMITED	2805613767400	31,234.13	88,416,318.00	GBP
10	MU REFUGEE LAW PROJECT	STANDARD CHARTERED BANK UGANDA LIMITED	0105613767407	88,416,318.00	3284488	UGX

10	MU REFUGEE LAW PROJECT	STANDARD CHARTERED BANK UGANDA LIMITED	0105613767400	35514735	7,679,422.00	UGX
10	MU REFUGEE LAW PROJECT	STANDARD CHARTERED BANK UGANDA LIMITED	0105613767409	77,084,645.00	204,970.46	UGX
10	REFUGEE LAW	STANDARD CHARTERED BANK UGANDA LIMITED	8708211835700	254,970.46	739,082,019.00	USD
10	MU REFUGEE LAW PROJECT	STANDARD CHARTERED BANK UGANDA LIMITED	0105613767408	786,245,419.00	13221.37	UGX
11	MU REFUGEE LAW PROJECT	STANDARD CHARTERED BANK UGANDA LIMITED	9305613767400	13221.37	9,226.99	EURO
11	FAC. OF LAW (MUK) FORD FOUNDATION	STANDARD CHARTERED BANK UGANDA LIMITED	870561182770	9,226.99	44,328,712.00	USD
11	MUK PUBLIC INTEREST LAW CLINIC	STANDARD CHARTERED BANK UGANDA LIMITED	0105613767406	44,328,712.00	89,350.10	UGX
11	MUK PUBLIC INTEREST LAW CLINIC	STANDARD CHARTERED BANK UGANDA LIMITED	8708210655404	89,350.10	2,296,935.00	USD
11	M.U.K HUMAN RIGHTS & PEACE CENTRE	STANDARD CHARTERED BANK UGANDA LIMITED	0108210655400	3,289,435.00	28,600.47	UGX
11	M.U.K HUMAN RIGHTS & PEACE CENTRE	STANDARD CHARTERED BANK UGANDA LIMITED	8708210655401	32,050.47	8,981.79	USD
11	M.U.K HUMAN RIGHTS & PEACE CENTRE	STANDARD CHARTERED BANK UGANDA LIMITED	8708210655400	9,812.84	181,354,633.00	USD
11	HUMAN RIGHTS AND PEACE CENTER	STANDARD CHARTERED BANK UGANDA LIMITED	0105613005500	227,035,418.00	191,313,059.00	UGX
11	MAKERERE UNIVERSITY MCF	DFCU BANK LIMITED	01083553647051	217,453,059.00	684,242.78	UGX
11	MASTERCARD FOUNDATION SCHOLARS PROGRAM	DFCU BANK LIMITED	02083501786170	930,341.69	273,285.58	USD
12	MUC FOREIGN TRANSACTIONS	STANDARD CHARTERED	8705610659802	273,285.58	1,071,280.83	USD

12	MAKERERE UNIVERSITY PROJECT A/C	STANDARD CHARTERED	8705611612500	1,086,464.83	44,244.72	USD
12	MUC IDRC PROJECT	STANDARD CHARTERED	8705611814400	44,244.72	6,281.84	USD
12	MUC POUND A/C	STANDARD CHARTERED	2805610659800	6,281.84		GBP
12	CENTENARY BANK KIBAALE	STANBIC BANK UGANDA LIMITED	3100033784	CLOSED	CLOSED	UGX
12	M U PRINTERY	STANBIC BANK UGANDA LIMITED	9030005899396	92,320,850	67,501,433	UGX
12	SUBVENTION ACCOUNT	DFCU BANK LIMITED	9030005817837	1,000,438,126	925,881,107	UGX
12	DEPT OF WOMEN & GENDER	STANBIC BANK UGANDA LIMITED	02013500073228	323,167.68	323,167.68	USD
12	MAKERERE UNIVERSITY HOSPITAL	STANBIC BANK UGANDA LIMITED	9030015408420	1,256,205,509	1,163,807,386	UGX
12	STANBIC CRTT	STANCHART	9030009171214	53,753,676	53,753,676	UGX
13	M U SIDA GRANT	STANCHART	0105611836800	247,813	247,813	UGX
13	M U SIDA GRANT	DFCU BANK LIMITED	8705611836801	36,826.00	36,826.00	USD
13	MUC RESEARCH & DEVELOPMENT	DFCU BANK LIMITED	01083616032816	148,431,031	148,431,031	UGX
13	BANK OF UGANDA ACCOUNT	STANBIC BANK UGANDA LIMITED	003360058000002			UGX
13	REBUILD MAKERERE UNIVERSITY	STANBIC BANK UGANDA LIMITED	9030017778608	6,044.71	6,044.71	USD
13	REBUILD MAKERERE UNIVERSITY	STANBIC BANK UGANDA LIMITED	9030017778535	24,406,996	24,406,996	UGX
13	MAKERERE UNIVERSITY IGLU GIZ PROJECT	STANBIC BANK UGANDA LIMITED	9030015014910			EURO
13	MAKERERE UNIVERSITY HOSPITAL	STANBIC BANK UGANDA LIMITED	9030021910987	65.19	65.19	USD
13						

RECOMMENDATIONS

Recommendations were based on the observations and the interactions with the respective officers of the vote in regard to the surveyed items. The University management should ensure that;

- i. Availability of adequate storage space to enable proper organization and easy access to stored items
- ii. More learning space in most of the colleges and at Jinja campus is created.
- iii. Old and nonfunctional assets plus unserviceable items should be boarded off to create more working space.
- iv. The microfilming, photographic, rounding and sewing machines in the library and bindery section respectively should be gazetted as a heritage.
- v. A routine maintenance plan for most of the assets at the is in place.
- vi. Boarded-off vehicles number plates are handed over to the Ministry of Works and Transport

PICTORIALS







VOTE 302 - MBARARA UNIVERSITY

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Renewal of land new value given	A surveyor has been engaged to renew this land title and others to freehold	Payments of the surveyor has been affected
2	The new buildings should be named	A committee was set up to formulate a naming policy	This work in progress
3	The four vehicles that were donated to the research project they should be added to the asset register	done	done
4	The old and obsolete assets as per schedule list need to be disposed of to create space for other items	Done	done

ASSET FINDINGS

The University maintains a centralized asset register. By the time of exercise, the University had forwarded its asset register awaiting upload by Ministry of Finance so the entity had an excel asset register up to June 2022. Assets purchased from 01 July 2022 were updated on IFMS

S/N	Item	Units	Amounts
1	Payables		6,189,922,981
2	Receivables		1,582,597,621
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		
2	Land		
3	Transport		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Double cabin Nissan	UAJ 786X
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	HP color laser jet cp4525	2
2	Color laser jet Tonner	3
3	HP Inkjet Printer	1
4	Hp printer laser jet 2600n	1
5	Hp printer laser jet 1320	2
6	laser jet 1220	1
7	Photocopying machine tray	1
8	Photocopying machine roller	1
9	Dell system unit	1
10	Dell OptiPlex 790	1
11	Hp Compaq	1
12	Hp Compaq home edition	1
13	Hp Compaq home edition	1
14	dell	1
15	Dell OptiPlex 360	1
16	Dell monitors	5

STORES FINDINGS

CASH AND BANK FINDINGS

The vote has 8 accounts. The accounts all reconciled i.e. cash book balance with the bank balance as per certificate of balance and reconciliations attached

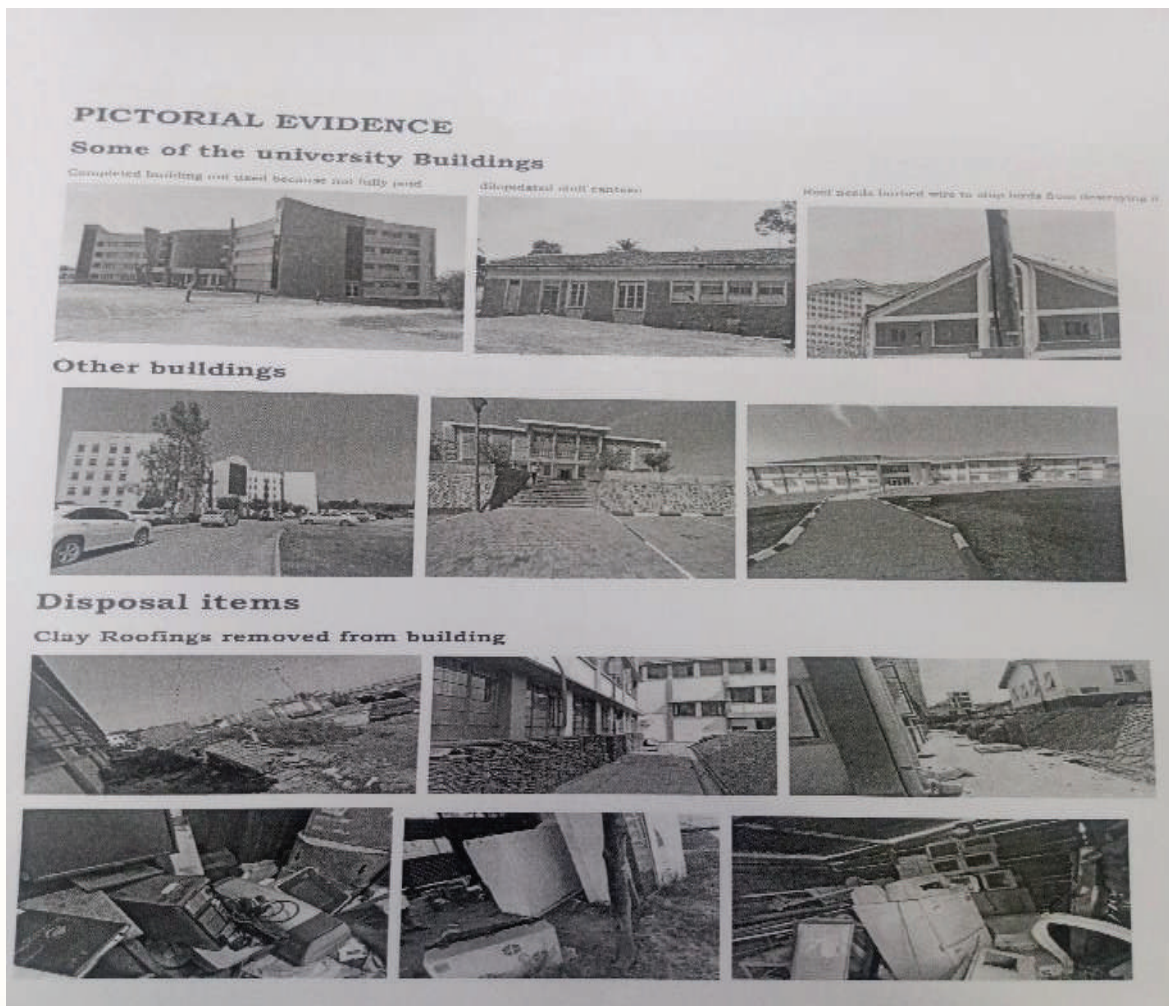
Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	MUST GRANTS-MGO CORE OFFICE	SCB	010288045003	633,870,777	633,870,777	UGX
2	MUST GRANTS MURTI	SCB	0102808045017	70,297,851	55,214,855	UGX
3	MUST HEPI-TUITAH	SCB	8702808045003	23,598.81	8,627.81	USD
4	MUST PHARMBIOTRAC	SCB	8702808265800	463.32	463.32	USD
5	MUST PHARMBIOTRAC	SCB	0102808265800	31,191,009	31,191,009	UGX
6	MUST GRANTS I-DRESS	SCB	0102808045016	915,260,849	925,238,361	UGX
7	MUST GRANTS AIR TTS	SCB	010280804418	14,768,175	1,081,298	UGX
8	MUST GRANTS INFRASTRUCTURE	SCB	0102808045010	58,714,387	55,236,207	UGX

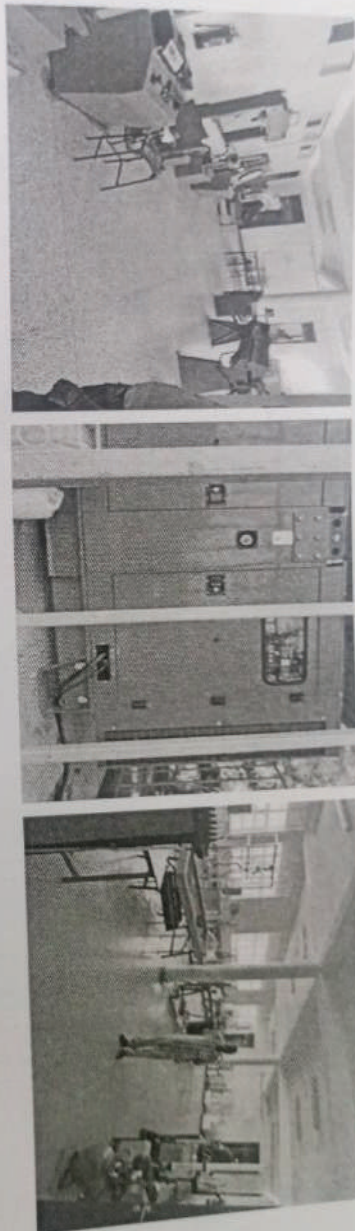
RECOMMENDATIONS

- i. Complete lease process
- ii. Dispose of items recommended for disposal
- iii. Pay off completed building for the faculty of computing and informatics
- iv. Update register with all assets including those bought off system

PICTORIALS



Some of the Machinery

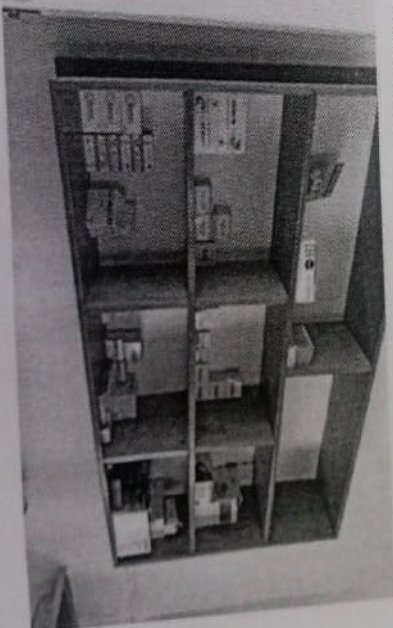


Stores

Main Store



Medical store



VOTE 303 - MAKERERE UNIVERSITY BUSINESS SCHOOL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Management should consider selling the old University van which was recommended for board off in the previous BOS exercise	Management approved the disposal of the old University van and its included in the disposal plan for FY 2023/24	

ASSET FINDINGS

- i. The fixed assets register presented to the team during the survey is attached to this report. The University has a number of assets that are not engraved.
- ii. The survey established that office furniture and fittings sampled at location match the register.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	54	
2	Land	21,931	
3	Transport	7	

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motor Vehicle Bus 60-Seater	N/A
2	Leyland Comet- 1989	N/A
3	Motorcycle	N/A
4	Escalator	N/A
5	Station Wagon Motor Vehicle	N/A
6	Nissan Patrol- 1998	N/A
7	Lorry Motor Vehicle	N/A
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	Monitors	237
2	CPU	71
3	Key Board	1,007
4	Ups	28
5	Printers & Scanners	31
6	Projectors	29
7	Chairs	161
8	Television	5
9	Telephones	39
10	Air Conditioners (Ac)	8
11	Thin Clients	226
12	Blood Glucose Monitoring Systems/Meters, Sterilizers and Microscopes	15
13	Laptops	12

STORES FINDINGS

- i. There are 7 designated secure rooms at the university acting as stores for assorted supplies such as Stationery, Medical Supplies and Obsolete Items.
- ii. The team noted that the entire process of receiving, storing and dispatching items from the stores is manual, which is time consuming.
- iii. Stock counts were done and inventory tallied with what was in both the stock cards and general stores ledgers.
- iv. The stores are well ventilated with windows that are secured with iron bars to prevent theft.
- v. Supplies/Stock is stacked off the floor on pallets, shelves and away from walls to prevent moisture from walls and floors.

- vi. Stock within each store is arranged in an orderly system with items being easy to trace and locate.
- vii. Supplies from the stores are mostly issued weekly. This allows the storekeeper time to update records and to plan accordingly.
- viii. The drug stores lack a dispensing area for preparing and giving medicine on the basis of the prescription.
- ix. Beds at the treatment Centre are not engraved, Screens are insufficient only three in place and no emergency trollies at the facility.
- x. Generally good housekeeping is maintained. Stores look neat and clean.
- xi. There is proper recording of stock movement using stock cards
- xii. Stock is verified regularly.

CASH AND BANK FINDINGS

- i. Makerere University Business School (MUBS) has one Bank Account at ABSA BANK. The team reviewed and verified the cash and bank balances as at 30th June 2023, this was done by analyzing the reconciliations of cash against bank balances. The bank account balance was properly reconciled.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	MUBS A/C ADBV-GoU	ABSA BANK- CORPORATE	6004856110	65,299,360	65,299,360	UGX

RECOMMENDATIONS

- i. There are a number of Items for disposal being kept in stores (old Library building) taking up space. These should be disposed.
- ii. The board recommends creation of a dispensing area at the drug store for preparing and giving medicine on the basis of the prescription.

- iii. Engraving of assets that were acquired prior to the close of the financial year should be done.
- iv. Beds at the treatment center should be engraved and more screens be procured to create privacy.
- v. The board recommends installation of surveillance cameras on all office blocks for security reasons as none was installed for the entire campus.
- vi. The board recommends procurement of emergency trollies for the health service center.
- vii. Uninterrupted power supply systems should be installed at the computer labs as none was seen.
- viii. Shelves at the Main Library should be labelled.

PICTORIALS



Main building



Health Service Centre



Library



Items that were recommended for disposal in previous boards.



VOTE 304 - KYAMBOGO UNIVERSITY

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Management should secure locks or space for the sensitive items like the students' transcripts.	The Academic Registrar was informed in writing to secure space for the sensitive items. Consequently, the items were taken out for use.	Action taken
2	Management should lobby for more funds to renovate the central store as soon as possible; walls of the stores should be improved on.	This is being done in a phased manner. So as the painting of the walls both inside and outside were done in 2022/23 FY.	Action taken
3	Management should seek for support from Account General's Office to have refresher training of users on the IFMS so as to enable update the fixed asset register on IFMS since it is time wasting to maintain the manual system and the IFMS.	This has been taken care of by the upgrade of the IFMS. Assets are posted on to the asset register before payment is done. Staff will continue to be trained as funds may permit.	Action taken
4	Management should lobby for more funds from Government to ensure urgent replacement of all asbestos.	The management managed to lobby for funds and in the FY 2022/2023, UGX 2 billion was secured to remove asbestos roofs of 10 non-residential building.	Action taken
5	Management should ensure the installation of burglar doors on the central store for security purposes.	This was handled by Estates department in the financial year 2022/2023.	Action taken
6	Disposal of obsolete assets should be done on a timely manner to free up space.	This is one of the unfunded priorities. Management intends to implement it in 2023/2024.	Action to be taken in 2023/2024 FY
7	Management should settle/ pay off squatters to reduce on current land wrangles prevailing.	According to documentation all the squatters were paid with the last batch paid through their lawyer however two people have come up saying they were not paid.	Action taken

ASSET FINDINGS

- i. To confirm existence and completeness off the asset register, samples of assets from the register were inspected.
- ii. All new assets that were procured within the financial year inspected. These were fully engraved updated on the asset register.
- iii. The commission has a fleet of 36 cars that are fully functional. However, the team noted that there are many old cars that need to be disposed of especially those that were donated from the Ministry of Education. Many old cars that require maintenance and this is be very costly for the University. There are 12 cars that need to be disposed of.

S/N	Item	Units	Amounts
1	Receivables	10	14,388,869,076
2	Payables	7	82,109,467081

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Buildings & structures	176	24,374,752,001
2	Land	07	
4	Transport equipment	60	1,335,902,735
5	Machinery	316	6,838,480,966
6	Furniture equipment	15,265	2,241,114,387
7	ICT Equipment	3424	
8	Office Equipment	1063	
9	Medical Equipment	233	
10	Animals	109	
11	Software	17	

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY

STORES FINDINGS

- i. The stores ledgers and other relevant documentation were up -to-date and the items were organized.
- ii. However, the main university store lacks enough aeration and this makes the room very hot.
- iii. The team noted that the entire process of receiving, storing and dispatching items from the store is still manual, this is time consuming and prone to errors.
- iv. Periodic/Quarterly checks by independent officers to verify balance in stores were not being done.

CASH AND BANK FINDINGS

- i. Kyambogo University maintains 11 bank accounts. These include the Treasury Single Account (TSA), 10 project bank accounts. The cash books were regularly reconciled with the bank statements and the balances tallied with the bank.
- ii. Certificates of bank account balances showed the balances as at close of business on 30th June 2022, these agreed with the bank balances and the cash book balances as shown in the bank statements attached.
- iii. Bank reconciliations statements are prepared by the vote on a monthly basis to reconcile the transactions as per the bank with the cash book as shown in the statements as attached.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Consolidated Fund	BOU	33001380000001	-	-	UG X
2	KYU Research Training and ITCSP	ECO	7247503664	548,337,098	548,337,098	UG X
3	KYU VISIO Project	ECO	7247500335	62,192,861	62,192,861	UG X
4	KYU FORTUS UNUM	ECO	7247500424	390,976	390,976	UG X
5	KYU NORHEB Enable	ECO	7247503654	13,669	13,669	UG X
6	KYU AFDB Staff Training	ECO	7247503659	2,919	2,919	UG X
7	KYU NORHEP MVP	ECO	7247503665	20,230,149	20,230,149	UG X
8	KYU Evidence Based	ECO	7247500022	5,357	5,357	UG X
9	KYU UNICEF Project	Stanbic	9030005813246	1,488,229	1,488,229	UG X
10	KYU United States Dollar	Stanbic	9030003226521	480,0001.27	480,0001.27	USD
11	KYU FK Norway Project	Stanbic	9030005814285	35,915,771	35,915,771	UG X

RECOMMENDATIONS

- i. Management should prioritize automating of the stores function for more accurate records.
- ii. The entity should replace old motor vehicles which have become very expensive to maintain because they are very old in line with the government Motor Vehicle Policy.
- iii. There should be a separate room/space designated for obsolete items.
- iv. The store rooms need fans/ ACs to manage the high temperatures.

PICTORIALS



Some of the available fleet of cars



Some of the cars to be disposed off



Stores

VOTE 305 - BUSITEMA UNIVERSITY

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1.	There is need of renovation of some buildings	Demolition and rennovation On-going	WORK IN PROGRESS
2.	Biding off old assets is needed	Not yet Done	OPEN
3.	More matiness is highly required	Not yet Done	OPEN
4.	Need to get other support to support in store	Not yet Done	OPEN
5.	Update of the asset register	Not yet Done	OPEN

ASSET FINDINGS

Busitema University maintains an asset register that is off the Integrated Financial Management System, which is maintained on a manual basis until assets are uploaded However, the procured Assets for the F/Y 2022/2023 have been maintained on the upgraded system

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		
2	Land		
3	Transport		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1.	Double cabin Pickup	UAR 038Y
2.	Double cabin Pickup	UG 1781E
3.	Double Cabin Pickup	NA
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
4	Autoclave	2
5	Battery	8
6	Cadaver tables	8
7	Centrifuge	1
8	Computer monitor	93
9	Cylindrical Grinder	10
10	Gas Cylinders	5
11	Heat treatment oven	1

STORES FINDINGS

- i. The Main store has limited space for storage of items and other University equipment.
- ii. Renovation of the stores should be done the areas of concern include the Ceilings and the floor area of the storage rooms
- iii. Provision of the more shelves and pallets to be added in the store room at the Main campus to accommodate items in a more organized manner.
- iv. Farm houses at Arapai should be remodeled to serve other purposes or be demolished
- v. The Board of survey team observed that BUSITEMA UNIVERSITY One main general store which serves the entire 6 campuses, and operates on a just in time schedule.
- vi. The store is well maintained and updated.
- vii. Records were accurately maintained as the physical stock at hand was balancing with stores ledger book

CASH AND BANK FINDINGS

Busitema University maintains Eleven (11) bank accounts. These include the following

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CU R
1.	Busitema University	BOU	00311005800 0000	UGX	NIL	UG X
2.	Busitema University ADB GovtofUganda Counterpart Funding	Stanbic	90301116838 7	22,734,45 1	22,734,45 1	UG X
3.	Buistema University Faculty of Health sciences research	Centenary Bank	3100049058	355,020	355,020	US D
4.	Busitema University Convocation	Centenary Bank	3100049057	22,801,76 8	22,801,76 8	UG X
5.	Busitema University (SMC) Limited	Centenary Bank	3100070359	12,412,43 0	12,412,43 0	UG X
6.	Buistema University Sky Skilling Project	Stanbic Bank	90301385888 7	31,285,26 5	31,285,26 5	UG X
7.	Buistema University Grants Account	Stanbic Bank	90300020828 616	137,287,7 29	137,287,7 29	UG X
8.	Buistema University Grants Account	Stanbic Bank	90302082935 3	20,452.98	20,452.98	US D
9.	Busitema University Central Administration	Centenary	3100043846	178,513,9 18	178,513,9 18	UG X
10.	Busitema University staff Sacco	Centenary	3100075968	11,095,65 0	11,095,65 0	UG X
11.	Busitema University	BOU	00311005800 0000	NIL	NIL	UG X

RECOMMENDATIONS

- i. Busitema University should follow up and dispose of all the items that are due for disposal to have enough storage space.
- ii. Management should ensure the staff houses at Arapai Campus are renovated.
- iii. Engraving all the assets, management should ensure a timely and effective labeling exercise for easy identification and tracking.
- iv. Renovation of the stores room including the ceilings and floor at the Main campus.
- v. Improvise a Generator to facilitate power supply within campus and manage power outages.
- vi. Staff training on the usage of the fixed Assets module should be given key priority especially on the adding assets in the registry.
- vii. University should improvise a stores person at Pallisa campus to record and receive assets and other materials.

VOTE 306 - MUNI UNIVERSITY

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The vote is advised to dispose of all obsolete items and also ensure that the expired chemicals are incinerated	The entity is in the process of disposing off the under listed items on disposal plan submitted dated 31/3/2023	
2	The vote is advised to write to Accountant General requesting for an in-depth training on the Fixed Assets module	Online /zoom trainings were under taken by office of Accountant General and staff attended, but skill hands on training is required. -Fixed Assets module refresher training dated 23/2/2023 -Sensitization on new BOS guide lines and dissemination of 2021/2022 BOS report dated 16/5/2023	
3	The vote is further advised to follow up the Yumbe land title application process to completion	Meeting was held between the Yumbe District Local Government and Muni University leadership on 7 th December 2022 and resolved to have another meeting with Elders of Bidibidi Community on site dated 19 th December 2022 which was affected by the quorum due to poor mobilization.	
4	The vote is advised to board off Motor Vehicle number UAY078Z that has high maintenance costs and frequent breakdowns	The entity is in the process of disposing off the vehicle Reg UAY078Z as seen on the disposal plan submitted dated 31/3/2023	
5	The vote should further ensure that all new Assets that had not been engraved by the time of the board of survey exercise are engraved	The service of engraving was offered to Green Space Global Solution LPO 1671-1679 dated 26 th June 2023 and Assets were engraved from 7 th to 10 th July 2023	

ASSET FINDINGS

The fixed assets register presented to the team during the survey is attached to this report. (Register to be reviewed to ascertain status, process on going). Most of the assets at the University are engraved. However, due to relocation of assets from one user to another or from one faculty to another, matching assets from the assets register to the user or to the department is very difficult.

Some of the assets purchased in the financial year 2022/2023 are not engraved because their warranty is still on.

The University has two buildings under construction (Administration block Annex and Health Science Laboratory phase II).

S/N	Item	Units	Amounts
1	Payables		732,985,531
2	Receivables		9,393,202,823
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		
2	Land	3, plot 274:19.973 acres	
3	Transport		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motor vehicle	UAY 078Z
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1.	Generator 2.5KVA KING	MUP-ADM-GE-00002
2.	Mower machine	N/A
3.	Printer	MUP-ADM-PR-00007
4.	Laptop computer Dell	MUP-ADM-LP-00001

5.	Laptop computer HP	MUP-ADM-LP-0022
6.	Scanner HP	MUP-ADM-SC-00002
7.	UPS 4pcs	N/A
8.	Office phones 5pcs	N/A
9.	Vehicle tyres 150pcs	N/A
10	Tyre wheels 4pcs	N/A
11	Motorcycle tyres 10pcs	N/A
12	Mower battery 2pcs	N/A
13	Vehicle battery 6pcs	N/A
14	Tyre for mower 7pcs	N/A
15	Bus Tyres 6pcs	N/A
16	Laptop computer HP	MUP-ADM-LP-(00070)
17	Laptop computer HP	MUP-ADM-LP-00013
18	Laptop computer HP	MUP-ADM-LP-00005
19	Laptop computer Lenovo i3	MUP-NITA-LP-0107
20	Projector	MUP-ADM-PJ-00001
21	B P machine 1pc	N/A
22	Expired Drugs assorted 71 items from University Clinic	N/A
23	Brush cutters 2pcs	N/A
24	Expired Laboratory reagents assorted 57 items from Nursing lab	N/A
25	Expired Laboratory reagents 32 items from Biology lab	N/A
26	Expired Laboratory reagents 19 items from Chemistry lab	N/A
27	PVC cement 1tin	N/A

STORES FINDINGS

The survey of the store found out that the entity maintained one main Central store where items are received and kept awaiting issuance on request. The authorization process of issuing the inventory is well documented. There is adequate physical protection and access is restricted to authorized personnel. A stock takes as at 30th June 2023 was taken and recorded accordingly.

CASH AND BANK FINDINGS

- i. Muni University maintains eleven bank accounts. The team reviewed and verified the cash and bank balances as at 30th June 2023. This was done by closely analyzing the reconciliations of the cash against bank balances.
- ii. The team observed that these were properly reconciled as per the guidelines in respect to the Treasury Accounting Instructions on cash.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CU R
1	Muni University BED	STANBIC Bank (U) Ltd	9030018638125	24,730,273	57,277,948	UG X
2	Muni University NEMEDUSA Project	ABSA Bank	6006974544	15,000	15,000	UG X
3	Muni University RUFORUM Project	ABSA Bank	6006850934	0.16	6.7	UG X
4	Muni University DINU Project	ABSA Bank	6006770078	1,049,425	1,055,175	UG X
5	Muni University Projects	ABSA Bank	6005404574	6,695.60	6,702.54	UG X
6	Muni University Private Sector Foundation	ABSA Bank	6005986115	196,217,661	196,234,911	UG X
7	Muni University UBIS Project	ABSA Bank	6007450859	72,959.59	73,080.00	UG X
8	Muni University ADB V HEST Project	ABSA Bank	6004478035	1,644,816	1,650,566	UG X
9	Muni University ADB HEST GOU	ABSA Bank	6004889108	15,000	15,000	UG X
10	Muni University Waste to Clean Energy	STANBIC Bank (U) Ltd	9030018517409	84,420,700	84,489,700	UG X
11	Muni University IKI Project	ABSA	6007450913	170,278.99	170,344.25	UG X

RECOMMENDATIONS

- i. Unengraved items with running warranty bought in the financial year 2022/2023 should be labelled with none permanent labels for easy reference.
- ii. The obsolete items at the entity should be disposed.
- iii. Nonfunctional vehicles from ministry of education (UG 2246 E and UG 2247 E) be disposed under Ministry of Education or Education Ministry grant a leeway to the University.
- iv. More bed side screens be acquired to ensure patient privacy at the University Clinic and a repair of the linking roof should be done.
- v. The University should fast track the construction of the main Library on availability of funds.
- vi. Power stabilization equipment (UPS) be acquired for the computer Labs.

PICTORIALS



Administration block Annex under construction.



Health Science Laboratory phase II under construction.



Some of the obsolete items recommended for disposal



Some of the biological assets

VOTE 307 - KABALE UNIVERSITY

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The Fixed Assets Register on IFMS to be comprehensively updated.	The Fixed assets register has been updated.	The system will be updating itself at purchase.
2	The obsolete and unserviceable assets to be disposed of to avoid further deterioration	The obsolete and unserviceable assets were disposed off	All were disposed of.
3	The assets whose values cannot be ascertained to be revalued.	Have not been revalued due to lack of funds.	Not done
4	The ceiling in the store to be replaced.	It was replaced 18 th January 2023.	Successfully replaced.

ASSET FINDINGS

The university maintains a centralized asset register by the estates personnel who maintains both manual and an electronic register on IFMS managed by the account.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		3,778,877,769
2	Land		
3	Transport		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	Iron sheets-complete	36Pcs
2	Iron sheets-halves	16Pcs
3	Metallic door-single	02Pcs
4	Metallic door-Double	01Pc
5	Metallic window-with glass	01Pc
6	Burglar proof metals	04Pcs
7	Wooden table	01Pc
8	Printers	02Pcs
9	Battery	01Pc
10	Logs	01Trip
11	Old spare parts	Assorted
12	Empty cartridges	Assorted
13	Iron sheets-big size	119 Pcs
14	Iron sheets-halves	35Pcs
15	Van-Nisan Caravan UAQ 902 E	01 Pc
16	Old wooden doors	05 Pcs
17	Office chairs	05 Pcs

STORES FINDINGS

- i. The university has one main store and another at the faculty of engineering.
- ii. The store is in good condition records exist

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	KABALE UNIVERSITY	BOU	003840058000002	0	0	UGX
2	KABALE UNIVERSITY	BOU	003840058000003	0	0	UGX
3	KABALE UNIVERSITY DONOR	STANBIC	9030005669277	258,988,239	258,988,239	UGX

RECOMMENDATIONS

- i. Dispose of items recommended for dispose
- ii. Revalue buildings to reflect a fair value
- iii. New engravings should follow accountant general's recommended format

PICTORIALS





VOTE 308 - SOROTI UNIVERSITY

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1.	The team noted that there is need for proper guidance on how to dispose of the few University obsolete assets.	This has not been done. However, the university BoS team will develop a concept note on asset disposal procedures that can guide in the process.	This will be done in line with the existing government regulations and in consultation with PPDA Act
2.	The team noted that the engraving exercise with the 15-digit characters is ongoing, however there is need to speed up the exercise and improve quality.	The engraving activity was halted partially due to financial challenges. However, it has been incorporated into FY 2023/2024 budget.	The implementation will be done accordingly on all un-engraved items.
3.	The team noted that management identified a staff (Deputy Bursar) and trained him on asset management in IFMS.	The officer identified has been trained on asset management module using IFMS and the implementation is on course.	The new assets are now being captured on IFMS at the point of acquisition.
4.	The team noted that there is need for Asset Management Policy.	The Assets Management Policy development is in progress and in draft form.	The draft policy developed is due for presentation to Top Management and onward submission to University Council for approval.
5.	The team noted that there is need for procedures and guidelines for returning/recalling faulty assets by the staff.	The policy that guides handling of faulty assets is being incorporated into the draft Assets Management policy.	This guideline and procedure will be incorporated as a clause in the assets management policy.

ASSETS FINDINGS

- i. Most of the furniture are in good and usable condition.
- ii. The team noticed that the engraving had been done with the use of the code 308 and 15 digits as recommended. However, some furniture is not yet engraved and yet engraving exercise was halted. This needs to continue as soon as possible to full coverage of all un-engraved items for safety of the University property.
- iii. The team noted that there is urgent need for carpenter technician to help in maintenance of University furniture.

ICT Equipment

- i. Most of the ICT tools are in good and usable condition.
- ii. Some ICT equipment **such as Dell laptop (C4771W2)**, which was faulty during last audit has been repaired. This is commendable **HP Office jet Printer-700, HP printer (SUN/PRIN-003)** are not in good working condition. This need assessment to decide they can be repaired or listed for disposal.
- iii. The team noticed that majority of the ICT tools are not engraved and this affects the safety of the University property.
- iv. The team also noted that there were donations of 30 Desktop Computers from Uganda Communications Commission and were installed at the University virtual library. However, all are currently non-functional due to software and hardware challenges.
- v. The team noticed that the ICT equipment recommended for disposal in FY 2021/2022 such as Laptop number **SUN/ACP/LT-001** were not disposed of.
- vi. The team noted that most staff lack ICT work tools such as laptops, desktop computers, cameras, mobile phones, projectors among others to execute their duties.

- vii. The team noted that for the few offices with ICT tools have no power backups (UPS) thus slowing down performance as a result of power blackouts.
- viii. The team noted that there are no proper security measures like burglar proofing, and a metal door in offices and labs with sensitive and expensive equipment. E.g. OdeL department.
- ix. The team noted that the multimedia e-learning studio with sensitive and expensive equipment lack ACs. This puts the life of equipment at risk of malfunction and breakdown.

Machinery Equipment

- i. Most Machinery equipment are in good and usable condition
- ii. The team noted that heaviest machineries do not have power backups for example fridges lack fridge guards.
- iii. Most of the machinery equipment lack schedules for maintenance and servicing, thus resulting into frequent breakdown.
- iv. One hand mowing machine is in form of scrap and needs disposal.
- v. The team noted that, the tractor mowing machine needs to be repaired.
- vi. The team observed that due to lack of sufficient office working tools, staff have resorted to bringing in their own tools such as microwaves, printers among others.
- vii. The team observed that the **UPS THOR 20KVA** (centralized power back up system for the servers) blew up and it is beyond repair.

Medical Equipment

- i. Most of the equipment under School of Health Sciences are in good and usable condition.
- ii. Some equipment which do not fall within the defect Liability Periods are still not engraved and this affects the safety of the University properties.

- iii. The team also noted that there is always need for reports on breakages of equipment or
- iv. Assets such as glass ware.
- v. The team noted that some labs did not have recommended departmental asset registers. This makes it difficult to distinguish between consumables and equipment.
- vi. The team noted that there is need to track movements of assets and items from main store to departmental stores and to users by introducing use of stock cards, Bin cards, inventory registers at departmental labs. This is especially for consumables.
- vii. The team noted that there is limited working space for some busy labs like pathology which operate with hazardous chemicals like xylene (cancerous chemical). This puts the lives of the students and staff at stake.
- viii. The team noted that the anatomy laboratory which houses the cadavers needs to have window screens for confidentiality and safety.
- ix. The team noted that there is no restricted access to the labs, which is a security concern. Hence, need for automated access control.
- x. The team noted that there are no ACs in the labs for safety, durability, proper functioning and quality results outputs.

Engineering & Technology equipment

- i. Most of the equipment under Engineering and Technology are in good and usable condition.
- ii. Some of the equipment which were acquired during the F/Y 2021/2022 are on warrant and not yet to be engraved.
- iii. The team noted that there is need for frequent maintenance of the labs so as to control dust.

- iv. The team noted that there is sensitive equipment that do not require machine engraving but electronic readable stickers while fabric, leather and rubber can be embroidered on or screen printed on.

Office Equipment

- i. The team noted that most of these items are in good and usable condition.
- ii. The team could not access all offices to verify some items as some staff were out on leave and others on holiday and field work.
- iii. The team noted that some items were broken and required disposal or repair.
- iv. The team noted that some items are shared amongst some staffs and departments hence hard to locate and trace. For example, projectors, patient couches, Chairs, Printers among others.
- v. The team observed that there is limited office space and furniture for staff.

Land and Buildings

- i. The team noted that, the University has two plots. Plot 50 and plot 51. Plot 50 is currently in good use and for good projects. Plot 51 was under contention with the squatters in the courts of law as per the audit of FY 2021/2022. However, this case has been disposed in favor of the university.
- ii. The team noted that, the value of the current land of the University was undervalued. The fact that the area where the University is situated is now part of the Soroti City East, gives the University land more value than it is currently.
- iii. The team recommends the revaluation of the value of current University land.

Transport equipment

- i. Most transportation equipment is in good and usable condition.
- ii. However, the team noted that Vehicle number **UG 2573 E** (Isuzu DMAX) purchased in 2013 is due for disposal having gone beyond the 250,000 mileage. The cost of purchase was UGX **104,297,073** in the period 12/07/2013. The rate of breakdown of this particular car is high and this has ultimately resulted into high maintenance costs in compared to its functionality.

S/N	Item	Units	Amounts
1	Payables		249,336,396
2	Receivables		273,461,671
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	9	
2	Land	1	
3	Transport	14	

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY

STORES FINDINGS

Main Stores

- i. The team noted that the store was shifted from the multipurpose building to the container village.
- ii. The University main store keeps mainly light equipment and consumables.
- iii. The team noted that the store experiences a lot of heat and this affects the items especially consumables like lab reagents. This greatly compromises the quality of these items before they reach the end users.
- iv. The team noted that the main store was organized and tidy and this was commendable. However, the space is inadequate to house the University main store.
- v. The team noted that some pallets and metallic storage racks have been procured to help with safety storage of items in the store. But these are insufficient given the volume of items the University receives in its stores.
- vi. The team noted that there was no cold chain facility (refrigerator) in the University stores for consumables like laboratory reagents as well as other temperature sensitive items that require cooler temperatures during storage. It was also noted that the store does not have a stand by fire extinguisher.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	SOROTI UNIVERSITY COLLECTION ACCOUNT	ABSA BANK	6006278874	212,421,328	212,421,328	UGX
2	SOROTI UNIVERSITY TSA	BOU	003850058000002	0	0	UGX
3	TOTAL			212,421,328	212,421,328	

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RECOMMENDATIONS

Based on the findings at the University, the Board of Survey Team therefore recommends the following;

- i. Need to deregister the lost items from the Asset Register upon provision and confirmation of evidence with guidance from Management.
- ii. Urgent need to repair and maintain all faulty ICT equipment and re-issuing them back to their respective users.
- iii. Need to develop waste management policies to help curb environmental degradation
- iv. We recommend that the Estates department urgently installs the extraction fans to help extract the dangerous fumes produced by formalin used for preserving cadavers.
- v. There is need for University Management to improve on the University biological assets through better improved breeds of animals, improved housing/sheds, proper care and treatment.
- vi. The team recommends management to allocate funds for the engraving of University assets and equipment.
- vii. The team also recommends strengthening of departmental inventory to maintain proper records of University assets. This can be done by use of stock cards and bin cards that enable track of usage and replenishment of stock.
- viii. The team recommends the need for refresher training on logistics, inventory management and occupational health and safety procedures for laboratory personnel and asset managers at departmental level.
- ix. Update the Asset Register by removing items that are considered as consumables, those that are lost, then upload it on the IFMS.
- x. The team recommends that for sensitive equipment that do not require machine engraving, electronic readable stickers should be used.
- xi. The team recommends disposal of obsolete items.

PICTORIALS



VOTE 309 - GULU UNIVERSITY

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The entity needs to acquire more storage space to reduce on the congestion in the store.	The University in the FY 2022/2023 acquired additional shelves and pallets to improve the physical management of the items in the University Main stores	
2	There is need to acquire more storage shelves and pallets for proper physical management of the items.	The University has no engraving machine that is able to engrave the unique laboratory equipment. There is already plan in the Financial year to 2023-2024 to acquire a machine which can handle these laboratory equipment	
3	The entity needs to ensure that all the laboratory equipment is properly engraved.	Most of the University land have land title except for four pieces under process	
4	The entity should expedite the process of Land titling	Disposal of items were done	

ASSET FINDINGS

- i. The entity keeps a fixed asset register in excel and the team reviewed, verify and has submitted a list of new assets for upload in to the upgraded IFMS-FAM.
- ii. All the university assets are properly engraved.
- iii. Asset verification at the vote is done by team called internal board of survey on quarterly basis (see the report attached).
- iv. The entity has a construction in progress of the Business and Development Centre which will be also a teaching facility. The corresponding forms have been attached.
- v. Team noted that, most of the land is not titled but the process is currently ongoing.
- vi. Centralized Asset Register is maintained at the main Campus and all assets at the regional campuses are captured before issuance.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	23	
2	Land	12	
3	Transport	31	

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
	DESKTOPS	20
	MONITOR	19
	TABLE	2
	EXECTIVE CHAIRS	4
	OFFICE CHAIRS	2
	CPU SET	8
	PRINTER	2

STORES FINDINGS

- i. The entity has one main store in Gulu (main campus) and several other stores at their regional campuses; Kitgum, Hoima, and Moroto
- ii. It also has several small stores across all faculties, directorates and Offices.
- iii. The entity takes inventory counts semi-annually and undertakes any necessary reconciliations. The accessibility to the store was restricted by assigned responsible officer.

- iv. The stores were clean and organized although there is need for more storage shelves and pallets. This was recommended in the last board of survey but not yet implemented.
- v. All procurement of items is done at main campus and issuance and distribution to regional campuses is dependent on requisitions.
- vi. Storage space is inadequate for the entity and strongly recommend for it to be expanded.
- vii. The university does not maintain a divestment plan for proper management and disposal of assets that are all due for disposal.

CASH AND BANK FINDINGS

The entity has 28 accounts that were properly prepared and reconciled with all reconciliations attached. The list of accounts includes;

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
	Gulu University Ruforum Grant Project	KCB Bank	2201542449	178.93	178.93	USD
1.	Gulu University Community Masters Project	KCB Bank	2202226834	310,034,513	304,454,513	UGX
2.	GULU UNIVERSITY Agri- Enterprise Project	KCB Bank	2290801534	76,899,636	76,899,636	UGX
3.	Gulu University CSA Project	KCB Bank	2291927604	38,519.27	37,360	USD
4.	Gulu University Zecura Project	KCB Bank	2299754148	1,809,552	1,809,522	UGX
5.	Gulu university - COL-TPD Project	Centenary Bank	3100070068			UGX
6.	Gulu University Yale TseTse and Trypanosome	Centenary Bank	3100064239	18.79	18.79	USD
7.	Gulu University TseTse and Trypanosome	Centenary Bank	3100064240	2,693,106	2,693,106	UGX
8.	Gulu University	Centenary Bank	7510500421	755,553,803	634,090,272	UGX

9.	Gulu University Moroto Constituent College	Centenary Bank	3100050662			UGX
10	Gulu University Tescea Project	Stanbic Bank	9030014875394	604,746	604,746	UGX
11	Gulu University TEA-LP Project	Stanbic Bank	9030016764891	29,802,132	29,802,132	UGX
12	Gulu University BSU-PSDR Project	Standard Chartered Bank	8702055119501	8,819.36	8,819.36	USD
13	Gulu University BSU-PSDR Project	Standard Chartered Bank	0102055119500	8,370,983	8,370,983	UGX
14	Gulu University Imagenu Project	Absa Bank	6006122114	194,635,374	191,720,374	UGX
15	Gulu University Masedin Project	Housing Finance Bank	1400146615	1,852.11	1,852.11	EUR
16	Gulu University Masedin Project	Housing Finance Bank	1400145052	6,471,743	6,471,743	UGX
17	Gulu University Conscov Project	Housing Finance Bank	1400146262	77,902,399	66,649,399	UGX
18	Gulu University Upchain Project	Housing Finance Bank	1400147685	542,935,293.50	535,528,294	UGX
19	Gulu University Norpart	Housing Finance Bank	1400144554	107,376,815	107,376,815	UGX
20	Gulu University Mastercard Foundation	Housing Finance Bank	1400077737	47,477.33	47,477.33	USD
21	JustEd Project	Housing Finance Bank	1400128315	46,034,331	40164331.8	UGX
22	JustEd Project	Housing Finance Bank	1400128322	289.67	289.67	GBP
23	CHIF Project	Housing Finance Bank	1400128306	10,482,623	10,482,623	UGX
24	CHIF Project	Housing Finance Bank	1400128333	25	25	GBP
25	Gulu University Department of Reproductive Health	Housing Finance Bank	1400133996	298,592,326.70	229,052,326.7	UGX
26	Gulu University Community Based Research Projects	DFCU Bank,	1027851087	45,520.32	45,520.32	GBP

RECOMMENDATIONS

- i. Urgent renovation of the Health Unit building is required.
- ii. The budgeted 50 computers be procured.
- iii. All unserviceable computers be disposal.
- iv. Storage shelves and pallets be procured.
- v. The lab equipment engraving should be finalized.
- vi. Land titling process should be expedited.
- vii. To dispose all items due for disposal and the assets that are not taken during the disposal process, ensure that all methods under the PPDA Act are adhered to.
- viii. Expand storage space to accommodate the demand.
- ix. The University should prioritize renovations of Blocks A-F, Faculty of Education and Institute of Peace and Strategic Studies.
- x. Replacement of vehicle seat covers for vehicle number UAY 173Z, UAU 739X and UAA 962F.
- xi. The University should plan to allocate resources for maintenance activities at the Multifunctional Laboratory.
- xii. The University should acquire additional backup battery system at the Multifunctional Laboratory to protect equipment from power surges.
- xiii. Conduct routine maintenance on the ADB generator at the University mast and others
- xiv. Provide basic asset management training to cost center custodians to improve record-keeping practices.
- xv. Procure an engraving machine.
- xvi. Schedule routine service of printers and computers.
- xvii. Encourage user departments to return obsolete items to the University main store.
- xviii. Replacement of damaged chairs (80)

- xix. Open the Gulu University Hoima Campus land boundary, process the land title, improve the signpost and make use of the land.
- xx. Replacement of torn seat covers on Council Boardroom chairs for a neat appearance and plan for procurement of new Council chairs in due course.
- xxi. Relocate the generator at Faculty of Medicine New site to Faculty of Medicine Old site.
- xxii. New visitors' Chairs should be procured for Kampala Coordination Office.
- xxiii. Management should consider completion of renovation works at Kitgum and Hoima Campuses

PICTORIALS



Gulu University- Administration Block



Gulu University- Academic Register's Office



University Health Unit-Roof leaking and needs urgent renovation.

VOTE 310 - LIRA UNIVERSITY

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Insulation of medical store since the installed air conditioner is small to control the heat	The process is on going	Work on the medical store has commenced
2	The inventory officer without the responsibilities on IFMS could be helped complete the process by filling form from MOFPED	The inventory officers have filled the forms for responsibility on IFMS	Forms were dully filled and awaiting access on IFMS by the inventory officer
3	The procurement of the engraving machine to ease the cost per character	The procurement process is ongoing for the engraving machine	Procurement process is on going

ASSET FINDINGS

- i. Asset register print out is updated and running.
- ii. ICT and Medical equipment's such as Microscopes, computers, monitors, CPUs and Ups seen at the University premises with the date when acquired, costs incurred, engraved numbers, user Departments clearly captured in the Assets register.

Transport Equipment

- i. Findings showed vehicles are sound, serviceable, and in good mechanical condition.
- ii. There was only one unserviceable vehicle that requires disposal.

The general condition of the offices is good. Most of the furniture, ICT and other equipment are organized and easy to locate.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	23	
2	Land	203	
3	Transport	12	

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	PIK UP DOUBLE CABIN	UAJ 426X
2	MOTORCYCLE	UBA 437Z
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	HEAD LAMP	N/A
2	AIR CLEANER	N/A
3	BLOOD PRESSURE MACHINE	N/A
4	STETHOSCOPE GENERATOR	N/A
5	CLUTCH SYSTEM BUMPER	N/A
6	TYRES	N/A

STORES FINDINGS

The University premises have major store and other small units that keeps the entity's assets, Inventory and Items for Disposal.

The following was observed;

- i. Premises are well secured with perimeter fence, gate and security guards
- ii. Excellent stores practices. stores expertly maintained, neat, tidy and stock records tally with the physical stock counts
- iii. There were no pallets on which the stock should sit in some stores.
- iv. Items for disposal do exist for example CPUs, Cars, motorcycles, Generators, Monitors, Key boards, Mouse, while chairs and a few assorted items.
- v. Internal controls are being adhered all requisition's go through approval hierarch before the items are being dispatched to various units for use.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

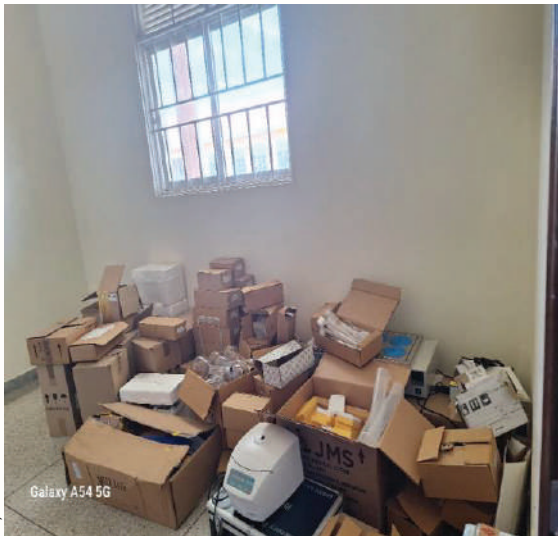
S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	LIRA UNIVERSITY ERASMUS	HOUSING FINANCE	1200130167	17,229,154.40	17,229,154.40	UG X
2	LIRA UNIVERSITY SIM FOR LIFE PHASE II PROJECT ACCOUNT	CENTENARY	310008735	1,131,490	1,131,490	UG X
3	LIRA UNIVERSITY DINU PROJECT	HOUSING FINANCE	1200148144	00	00	UG X
4	LIRA UNIVERSITY ETHICS	CENTENARY	3100098144	1,868,925	1,868,925	UG X
5	LIRA UNIVERSITY TEACHING HOSPITAL	CENTENARY	3100070802	102,697,722	113,947,196	UG X
6	LIRA UNIVERSITY HEPI TUITAH	HOUSING FINANCE	1200149677	147,383.29	147,383.29	USD

RECOMMENDATIONS

- i. The stores ledgers should always be signed off at the end of the financial year. Stock balances should be carried forward at the beginning of the year and posted on fresh sheets.
- ii. All unserviceable motor vehicles stated in section 4.3 should be boarded off/ disposed off
- iii. All the monitors, CPUs, Key boards, Mouse, assorted items and the swing chairs for prior year and the reporting period should be disposed of.
- iv. Management should procure pallets, fire proof cabins and shelves for proper custody inventory
- v. The University management needs to plan for and provide more store space to avoid overcrowding of stores.

PICTORIALS





VOTE 311 - LAW DEVELOPMENT CENTRE

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Upload and update of the fixed asset register should continue on the upgraded IFMS.	The upload and update of the fixed asset register on the upgraded IFMS has continued whenever there is asset acquisition or asset improvement.	
2	Construction of a new building to house the Library, Printery, Computer laboratory and bookshop.	Second phase of the construction is ongoing. LDC is still sourcing funds from the Government to complete the Administration Block.	Progress to be fast tracked
3	Items though obsolete, should be kept in a proper manner so as to yield reasonable money out of their sale.	LDC is constructing a new block that is to house the printer and also the stores. A room is to be allocated for storage of the obsolete stock.	The printer building is to be completed in November 2023
4	Continued updating the asset register and if need be, seek support from the Accountant General's Office.	Asset register has been updated with assistance from the Accountant General's Office.	We still continue to seek assistance
5	Motorcycle UG 0272J	Needs valuation	To contact the Chief Mechanical Engineer to value the motor cycle
6	The inventory/stores officer needs refresher training to handle the asset register on the IFMS system.	Have been attending regular online training, and hands on training will be affected in this first quarter of the Financial Year 2023/2024.	When funds are available, store staff will be trained in stores keeping and asset management
7	Acquire more office space to accommodate the current and new students to be recruited.	Construction for the Academic and Administration block is ongoing.	Inadequate funding has caused delays in completion of blocks

8	There is a need to acquire a reliable internet source to ease E-learning for the Regional Centres as well as at the main campus.	LDC is planning to increase the internet bandwidth	To be fast tracked this academic year
9	There is a need for more storage space to accommodate new consignments.	Storage space for new assignment will be handled when the printer house is completed.	
10	There is a need for acquisition of more computers and more space in the computer laboratories in order to manage the ever-growing numbers mostly for the upcountry study centres.	Computers have been acquired, but are not enough and students use the Library in shifts.	More computers will be procured when funds are available
11	A public address system is required in most lecture rooms, more so in the Lira campus.	Public Address Systems are only in auditorium and main halls in the Regional Campuses due to unavailability of funds.	Public address systems to be acquired when funds are available

ASSET FINDINGS

- i. There was purchase of new machines in the printery. This was to improve service delivery as it makes work easier.
- ii. The medical unit acquired new and advanced machines for blood testing and all these are engraved and well maintained.
- iii. There were obsolete items.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables	1	1,417,426,200
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Land		21,102,695,265
3	Transport equipment	2	1,576,062,178
4	Machinery and equipment	51	6,095,130,564
5	Furniture and fittings	301	2,880,544,222
6	Buildings		27,221,808,643

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	Unique identifier (Tag/Registration Number)
1	CABINET	LDC-HQT-CB-0013
2	CABINET	LDC-HQT-CB-01130/16
3	CABINET	LDC-HQT-CB-0036
4	CABINET	LDC-HQT-CB-0066
5	CABINET	LDC-HQT-CB-0069
6	CABINET	LDC-HQT-CB-0055
7	CHANGEOVER SWITCH	ATS Intelligent Controller. Model: SKR2-A AISIKAI
8	PRINTER	LDC-HQT-PR-0073/15
9	PHOTOCOPIER	LDC-HQT-PC-001
10	PRINTER	HP LASERJET P1102
11	PRINTER	LDC-HQT-PR-0074/16
12	PRINTER	LDC-HQT-PR-0070/15
13	PHOTOCOPIER	LDC-HQT-PC-0002
14	SCANNER	LDC-HQT-SN-0003

STORES FINDINGS

- iv. The items at the entity were kept in containers due to lack of a storeroom. The entity is currently constructing a new building that will house the store, among others.
- v. Items for disposal were kept outside in the open which exposes them to unnecessary further wear and tear, as well as theft.
- vi. The items in the storage containers were more than the available space and therefore piled up on top of each other. This exposes them to avoidable damage and other various risks.
- vii. The entity maintains an excel sheet to track and manage inventory in the stores. This ease tracking of the inventory by the store's manager.

CASH AND BANK FINDINGS

- i. The cash book was up to date and reconciled with the respective bank statements.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	LDC/JLOS SWAP DEVELOPMENT 2006/07	BOU	003090088000000	1,546.00	1,546.00	UGX

RECOMMENDATIONS

- i. The entity needs to ensure that the store construction is completed on time to improve the storage of the items.
- ii. The entity should ensure all obsolete items are disposed of as soon as possible.
- iii. The board further recommends that an inventory management system be provided to the entity to ease the management of inventory.

PICTORIALS



Some of the items for disposal



The new building under construction that will have the store and printery





The items stocked and piled on each other in the containers.





Newly purchased printer for the printery at LDC



HEAVY DUTY PRINTER

VOTE 312 - UGANDA MANAGEMENT INSTITUTE

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Management should expedite the process of purchasing suitable chair in the computer lab of the Mbarara branch	No action taken yet	There is need to budget for the furniture and fitting for the Mbarara branch
2	Management should ensure that the disposed of items that were auctioned are taken off premises	Most of the disposed items were auctioned and taken off the premises	The remaining items are to be taken off the premises while boarding off all items for this FY
3	There should be a separate room/space designated for obsolete items	The entity improvised a tent and a separate room for storing the obsolete items	The vote took consideration the recommendation
4	Management should liaise with the MOFPED assets department for guidance on how to ensure compliance with government motor vehicles and other items which are obsolete	Action taken	Management did liaise with assets department of MOFPED on the matter

ASSET FINDINGS

- i. Most of the institution cars are in good condition
- ii. The institution fleet are well managed by the transport officer
- iii. The institution has only 2 vehicles in the bad mechanical condition
- iv. The land in Kampala where the main administration and studies are held is well developed
- v. The land in Gulu district is also developed but one of the buildings was built in a way that if it rains, the rain water flows into the lecture room
- vi. All the institution branches have standby generators

S/N	Item	Units	Amounts
1	Payables		0.0
2	Receivables		0.0
3	Subversion		0.0
4	Investment		0.0

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	10	
2	Land	5	
3	Transport	9	

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Station wagon	N/A
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	Monitor (display unit)	11
2	CPU	21
3	KEYBOARD	10
4	MOUSE	2
5	Epson printer	6
6	Projector	2
7	HD thermal printer	3
8	UPS	15
9	Fax machine	1
10	scanner	1
11	Table	3
12	chairs	21
13	Wall clock	2
14	Wall fan	5
15	Flip chat metallic	4
16	whiteboards	4

STORES FINDINGS

- i. The store is maintained in good condition, there was stocking at the end of the end of the FY
- ii. The store officer keeps proper records of the stock in the store
- iii. There is adequate physical protection and restricted access to the store area
- iv. There is no fire extinguisher in the basement store area which creates a risk to both the stock item as well
- v. The store space in the basement of the Kampala campus don't have enough storage racks on the institute assets and inventory will be placed on

CASH AND BANK FINDINGS

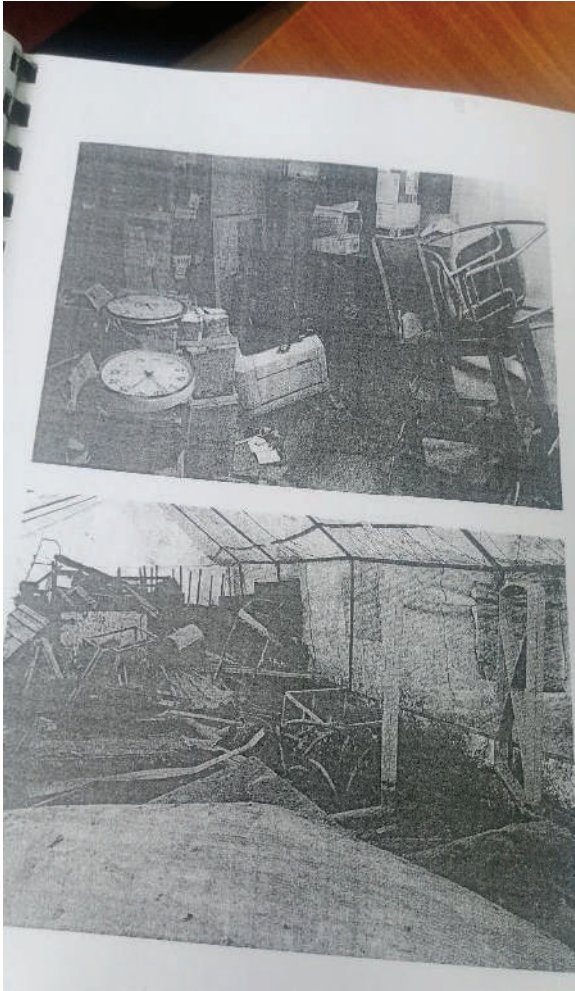
Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	UGANDA MANAGEMENT INSTITUTE-COLL A/C	ABSA BANK (U) LTD	0341300827	378,168,515	378,168,515	
2	UGANDA MANAGEMENT INSTITUTE-COLL A/C	ABSA BANK (U) LTD	0344023565	15,683.93	15,683.93	
3	UGANDA MANAGEMENT INSTITUTE ADB (HEST PROJECT)	BOU	00340008800001	91,187,973	91,187,973	
4	UGANDA MANAGEMENT INSTITUTE-(UMI) TSA	BOU	00340005800002	0	0	
5	UGANDA MANAGEMENT INSTITUTE STAFF BENEFITS SCHEME	STANDARD CHARTERED	0102086895400	159,685,857	159,685,857	
6	UGANDA MANAGEMENT INSTITUTE	PETTY CASH			13,532,000	

RECOMMENDATIONS

- i. Service fire extinguisher in the institute head campus and also procure new fire extinguishers for the basement store
- ii. Management should liaise with the MOFPED assets department for guidance on how to ensure compliance with government motor vehicles and other items which are obsolete
- iii. There should be a separate room/space designated for obsolete items

PICTORIALS



VOTE 313 - MOUNTAINS OF THE MOON UNIVERSITY

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Not applicable		

ASSET FINDINGS

- i. The Assets Register was sent to accountant general's office was reviewed and to be uploaded on the IFMS Fixed Assets Module.
- ii. 90% of the assets are new, given the fact that the vote is new too. Assets are well engraved.
- iii. There are biological assets in place (cattle) and there is a plan to dispose of some of the cattle.
- iv. Each Faculty maintains a record of the assets in their possession and which is updated and shared with the Inventory officer at update in the main register.
- v. There are a number of items recommended for disposal

S/N	Item	Units	Amounts
1	Payables		570,000,000
2	Receivables		5,223,062,827
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		7,003,713,403
2	Land		25,410,000,000
3	Transport		2,202,000,000

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
1.	CPU	102
2.	CPU	08

STORES FINDINGS

- i. The store was inspected. The store's ledger is regularly updated. Stock counts were done and items tallied with what was expected to be found. List of items in store as at 30 June 2023 has been attached.
- ii. The store is well organized and clearly sectioned. Access is restricted to authorized staff

CASH AND BANK FINDINGS

- i. A survey on Bank and Cash balances for the accounts was conducted. The University maintains Ten (10) project Accounts and one (1) TSA account. Four (4) of these accounts are in Housing Finance Bank, Four (4) in KCB, Two (2) in UBA and (1) BOU.
- ii. Bank reconciliation was done on the project accounts. However, Details of cheques that have been issued out are not captured in the check books, for example, the dates, payee, amounts.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1.	Mountains of the moon university epidemiology project	HOUSING FINANCE	1300117098	2259.65	2259.65	Euro
2.	Mountains of the moon university epidemiology project	HOUSING FINANCE	1300117106	11.886728	11886728	Ugx
3.	Mountains of the moon university fast water project	HOUSING FINANCE	1300117115	2201.38	2201.38	Euro
4.	Mountains of the moon university fast water project	HOUSING FINANCE	1300117122	58,503,575	58,469,075	Ugx
5.	IUC-MMU program	KCB	2201508240	100,243	100,243	Ugx
6.	IUC-MMU program	KCB	2201437653	749	749	Euro
7.	SI-MMU-NSM project	KCB	22190308587	26,645,960	26,645,960	Ugx
8.	SI-MMU-NSM project	KCB	2290308595	3876	3876	Euro
9.	MMU AER project	UBA	0903001302	76,259,772.83	76,259,772.83	Ugx
10.	MMU AER project	UBA	091300175	1230.38	1230.38	Euro

RECOMMENDATIONS

- i. The obsolete asset that were recommended for boarding off in the previous report were not boarded off. We, therefore, recommend that these assets are boarded off as soon as possible.

HOSPITALS

VOTE 401 - MULAGO NATIONAL REFERRAL HOSPITAL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1.	The number of stores staff be increased for efficiency	One assistant inventory management officer was deployed to Mulago.	More staff are still needed
2.	Chairs at the waiting areas of general outpatient's should be required	They were required	In good condition
3.	The orthopedic sections need a total overhaul of the dilapidated structures and leaking roofs	Inevitable repairs were made	A plan to overhaul the premises should be worked on.
4.	Procurements department should expedite the process of the previous board of survey exercise	Process is on-going.	The process is on-going
5.	Disposing off of motor vehicles, other machinery, and furniture that are obsolete should be boarded off to create space for new ones	Process is on-going.	The process is on-going
6.	Expired medicines disposal process should be expedited in fulfillment of the previous board of survey recommendations	Process was completed and report was submitted waiting for disposal of the items.	Awaiting disposal
7.	Disposal of obsolete unserviceable assets so as to free space and avoid further wear and tear of the asset	Space was created and items are ready for disposal.	Awaiting disposal
8.	Management to get rid of the expired drugs	Process on-going.	The process is on-going

ASSET FINDINGS

- i. The vote holds a number of assets including land, buildings, automobiles, office equipment and machinery, specialized medical equipment, furniture and ICT equipment among others. The asset register was generated off IFMS for data migration which is in process. However, all assets acquired during the FY 2022/23 are updated on the system. Most of the assets verified are with unique codes save for a few and other special cases that have not yet been assigned codes that require engravement as per our observations hereunder.
- ii. Regarding Mulago land, the board established the vote has secured services of surveyors to open boundaries and establish lawful and unlawful occupants thereon.
- iii. There's high rate of encroachment due to the hospital administration's limited stake on the land as user- since the land is owned by the Uganda Land commission.
- iv. We learnt that First Pharmacy Uganda limited constructed a building on Mulago land under a sublease which was acquired under unclear circumstances not that the Hospital administration is not privy to.
- v. Land being a sensitive issue, we strongly recommend that Mulago National Referral Hospital should engage Uganda Land Commission to ensure the land is given to the hospital as proprietor and not user. This will enable proper management and protection of the hospital from selfish unsolicited encroachers.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	LAND AND BUILDINGS	171	
2	TRANSPORT EQUIPMENTS	46	
3	ICT EQUIPMENTS	131	
4	OFFICE EQUIPMENTS	27	
5	MEDICAL EQUIPMENT	199	
6	MACHINERY	4	

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1.	TVS	UG3968M
2.	TOYOTA HIACE	UG3019M
3.	NISSAN HARDBODY	UG3605M
4.	NISSAN HARDBODY	UG3606M
5.	MITSUBISHI L200	UG0652M
6.	LANDROVER DISCOVERY	UG3984M
7.	TOYOTA LANDCRUISER	UG2153M
8.	TOYOTA LANDCRUISER	UG2153M
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
9.	Patient monitor	26
10.	Anesthesia machine	7
11.	Theatre beds	2
12.	Diathermy machine	4
13.	Patient coaches	3
14.	Portable theater light	2
15.	X-ray viewer	3
16.	Instrument trolley	2
17.	Lockable cupboard	1
18.	Suction machine	34
19.	Autoclave	7
20.	Sterilizing drums	9
21.	Blood pressure machine	52
22.	Stethoscopes	2
23.	Drip stands	3
24.	Laryngoscope blades	7
25.	Wooden door	1
26.	Oxygen concentration	1
27.	Long chairs	1
28.	Pipette	1
29.	Polymorph Machine	1
30.	Thermometer	23
31.	Batteries	4
32.	Distilled Manesty	2
33.	Micro Motors	12
34.	Microscope	2

35.	Wet Model trimmer	1
36.	Weighing Scale	14
37.	Fridge	8
38.	Ventilator	4
39.	Pulseoxymeter	10
40.	ECG Machine	1
41.	Wheel Chair	27
42.	Compressor	7
43.	Electro polistry Machine	3
44.	Fire extinguisher	1
45.	Sand blaster	1
46.	Instrument drum	12
47.	Beds	272
48.	Mattresses	215
49.	Trolley	22
50.	Boiling Machine (Sterilizer)	3
51.	Heavy Duty cutting machine	1
52.	Electric Kettle	2
53.	Bed screens	6
54.	Operation theater light	1
55.	Examination couch	5
56.	Operating table theater	1
57.	Oxygen carrier soldiery gun	1
58.	Chairs	60
59.	Cabinet	23
60.	Tables	11
61.	Diathermy Pad	2
62.	Syringe pump	1
63.	Urology tower light source	1
64.	Paed warm blanket	3
65.	Stretcher	3
66.	Television	7
67.	Patient care machine	1
68.	Patient screen	11
69.	Solar system machine	1
70.	Saraya machine	1
71.	Centrifuge machine	1
72.	Intra oral dental x-ray	1
73.	OPG x-ray machine	1
74.	ESR stand	1
75.	Distiller	1
76.	OCY/Fundus photos	4
77.	Peremptory machine	3
78.	Zero boxes	2
79.	Benches	14
80.	Dental stool	1
81.	Cupboard (Wooden)	13
82.	Cupboard (Metallic)	11
83.	Pressure cooker	2
84.	Fan	2
85.	Electric cable	1
86.	Computer desktop	3
87.	CPU	1
88.	Oxygen	1

89.	Ultrasound	1
90.	Colorimeter	1
91.	Fringes	1
92.	Phototherapy	1
93.	Hand pieces	15
94.	Reap UN heat bauble	1
95.	Oxygen flow meter	3
96.	Plastic chairs	1
97.	Tray 1	3
98.	Examination couch framer	1
99.	Water heater	1
100.	Casting machine	1
101.	Burning out Furnace	1
102.	Polishing leather	1
103.	Porcelain machine	1
104.	Electric coil	1
105.	Steam jet machine	1
106.	Boiler	1
107.	Theatre table	2
108.	Television frame	1
109.	Office chairs	2
110.	Surgical instrument tray	32
111..	Electric boxes	2
112.	Electric pedal	1
113.	Stethoscope	1
114.	Cardiac monitor	5
115.	Power drill	5
116.	Wall clock	8
117.	Desktop with key board & CPU	1
118.	UPS	5
119.	Zimmer drill	7
120.	Edan monitor	1
121.	Water pot	1
122.	Oxygen head	4
123.	Laryngoscope blade	19
124.	Laryngoscope handle	3
125.	Bins	4
126.	Bed bin	1
127.	Bed Pan	10
128.	Water can stand	1
129.	Land line phone	4
130.	Height device	1
131.	Curtain	19
132.	Kerosene lamp	1
133.	Re-chargeable lamp	3
134.	Tent pipe	2
135.	Electric glass covers	6
136.	Florescent tubes	1
137.	Adaptor	1
138.	Glucometer	4
139.	Extension cable	1
140.	Phone chargers	3
141.	Cables	2
142.	BP cuffs	6

143.	Punch	1
114.	Staplers	2
145.	Calculator	1
146.	Wall flowmeter (02)	4
147.	Tape handle	3
148.	Ambu bags liner	2
149.	Couch cover	16
150.	Draw sheets	19
151.	Pillow cases	31
152.	Table sheet	7
153.	Dressing towel	3
154.	Sputum mug	7
155.	Tap	1
156.	Sponge holding forceps	2
157.	Crest tank (Small)	1
158.	Drums	6
159.	Cooking stove	1
160.	Water dispenser	1
161.	Oxygen cylinder	1
162.	Suction machine bottles	2
163.	Play stand	1
164.	Bed side locker	9
165.	Reception chair	1
166.	Vital sign monitor	1
167.	Metallic bucket	1
168.	Baby weighing basin	1
169.	Kidney dishes	11
170.	Basin metallic	1
171.	Jug	3
172.	Plastic bowels	3
173.	Walking frame (Adult)	1
174.	Wailing frame (Pead)	1
175.	Curtain rode	9
176.	Baby Chairs Swing	2
177.	Heater	1
178.	Printer	2
179.	Receiver	1
180.	Container (20Ft,40Ft)	2
181.	Lister Peter Generator	2
182.	Casting machine	1
183.	Burn out machine	2
184.	Steam jet machine	1
185.	Clamp	3
186.	Porcelain machine	1
187.	Heavy duty cutting machine	1
188.	Casting ring	23
189.	Fixed Bucky TS x-ray Machine	Complete
190.	Mammography machine	Complete
191.	Mobile x-ray machine	Complete
192.	GE Ultrasound machine	Complete
193.	Philips Ultrasound machine	Complete
194.	Siemens Ultrasound machine	Complete
195.	MRI in assessment centre	Complete

STORES FINDINGS

- i. This facility is congested with a mix of assorted medical inventory including injectable and oral medicine as well as vaccines that are stored in the cold room.
- ii. The facility is poorly ventilated, a fact that compromises the quality and shelf life of the medicines stored therein.
- iii. There're not enough pallets for stacking the inventory as some boxes and items were seen lying on bare floor which exposes the items to risk on uncertain eventualities like water flooding or dampness.

CASH AND BANK FINDINGS

- i. The vote maintains one Non-Tax Revenue bank account with Bank of Uganda. Cash and bank balances were properly reconciled as per account statement and certificate of balance.
- ii. The team observed that the accounts were properly reconciled as per Treasury Instructions, 2017 guidelines as revised.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1.	Mulago Cost Sharing Fund Ac	Stanbic bank	0140005741601	19,390,350	19,390,350	Ugx
2.	GOU TREASURY SINGLE ACCOUNT	BANK OF UGANDA	003300058000004	0	0	Ugx

RECOMMENDATIONS

- i. Measures should be taken to ensure that ventilation is improved so that the medicines are kept in appropriate temperatures with good air circulation.
- ii. More space should be created to ensure that the medical store is reorganized for better management.
- iii. The Vote should apply to be issued with land titles for the land it uses so that encroachment can easily be mitigated and also to put to an end conflict of interest with Uganda land Commission which lease to other occupants without involving the administration of Mulago
- iv. An electronic inventory management system should be procured especially for the medical stores to mitigate challenges of expiry, issuance, dispatch, receipting and organization of medical stock. This should be expedited to enable effective and efficient service delivery
- v. Installation of CCTV is highly recommended since this is a national facility and therefore ought to be at the top of its game in all aspects for better service delivery.
- vi. There should be a designated space for expired medical supplies and the mix up with the unexpired stock should be stopped with immediate effect to avoid the likely dangers associated.
- vii. Mulago National Referral Hospital should request for recruitment of a qualified inventory management Officer to enable smooth operations and proper management of Inventory
- viii. Stores personnel should be availed with computers to enable efficient execution of their work
- ix. Renovation of the hospital should be handled as a serious issue since what we observed was not satisfactory given the fact that a contractor is reported to have been on site doing renovations.

VOTE 402 - BUTABIKA NATIONAL REFERRAL MENTAL HOSPITAL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1.	The Drugs Stores should be expanded so as to ensure safe storage of all items	Expansion of stores has been included in the five years Strategic plan for the Hospital	The process is on-going
2.	Expired Drugs should be Disposed of through consultation with NDA	Expired Drugs were picked by National Medical Stores.	Action Taken
3.	The Board recommends that the Obsolete Assets be Boarded off timely	Obsolete items and scarp materials were Disposed of as per PFM regulations and Recommended from Ministry of Works and Transport, Ministry of Land and Housing and Ministry of Finance, Planning and Economic development. Funds were remitted and receipt to Butabika Hospital Accounts	Obsolete items were successfully disposed of as required by Law

ASSET FINDINGS

- i. Unserviceable items need to be boarded off.
- ii. The fixed assets sampled were well maintained.
- iii. The vote adopted accountant generals prescribed format for the assets register.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
	LAND AND BUILDINGS	7	8,526,128,856
	TRANSPORT EQUIPMENT	13	199722363
	ICT EQUIPMENT	169	388518540
	OFFICE EQUIPMENT	10	47384347
	MEDICAL EQUIPMENT	2357	6056205720
	MACHINERY	76	377011800
	FURNITURE & FITTINGS	2717	1481324380

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	Tables	13
2	Wheel chairs	10
3	Bed Side screen	6
4	Office Chairs (Brown)	17
5	Metallic Chairs (Black)	8
6	Wooden Chair	7
7	Ex-Office Chair	6
8	Beds	70
9	Hand Washing Stand	2
10	Stretcher	3
11	Drip Stand	3
12	Hot Plate	1
13	Sofa Set	2
14	Small Metallic Basin	1
15	Bed Side Lockers	14
16	Electric Kettle	1
17	Cabinet Metallic	8
18	Metallic Steel Cupboard	3
19	Wooden Cupboard	3
20	Small Metallic dust bin	1
21	Benches Metallic stand	17
22	Jerricans	2
23	Curtains	4
24	Locker Drawer	2
25	Seater Metallic Chair	1
26	Torches	2
27	Electric Cables	3
28	Remote Control	1
29	CPU Cables	2
30	Long Drums	4
31	Long Harps	2
32	Scrabble	2
33	Checkers	5
34	Type	1
35	Computers	2

36	Printers	2
37	Scanner	1
38	Cell Phone	1
39	Camera	1
40	Clock Wall	1
41	TV Set	2
42	Radio	2
43	Flask	1
44	Frying Pan	1
45	Plastic Tray	1
46	Cups	1
47	Scissors	2
48	EEG Machine	1
49	Key Board	2
50	Trolley	3
51	Monitor	1
52	Glucometers	4
53	BP Machine	1
54	Digital Thermometer	6
55	Temperature Gun	1
56	Oxygen Concentrator	1
57	Patient Monitor	1
58	Blue water bucket	1
59	Small Green H02 Tovey	1
60	Small Bins	4
61	Fridge	1
62	Weighing Scale	1

STORES FINDINGS

- i. The stores are generally well organized and clean.
- ii. The drugs are organized according to level of sensitivity.
- iii. The Officers keep proper and an updated record of stock i.e. stock cards and stores ledgers.
- iv. There are items for boarding off which are properly maintained.
- v. The list of items for boarding off were availed to the team.
- vi. There is not enough space in the drugs stores for all the new drugs procured.
- vii. The expired drugs were packed and taken by NMS for disposal.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1.	BUTABIKA HOSPITAL	BANK OF AFRICA	09023280003	63,641,185	90,000,685	UGX

RECOMMENDATIONS

- i. Storage space should be expanded to ensure safety of all items.
- ii. More pallets should be procured for safe storage of drugs that are being received.
- iii. The board recommended disposal of the obsolete items to create more space in the stores.
- iv. The aeration of the Drug store should be improved for safety of the drugs.
In the interim we recommend that an air conditioning system should be installed to keep the drugs in the recommended temperature.

PICTORIALS



VOTE 403 - ARUA REGIONAL REFERRAL HOSPITAL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1.	There is need to consider to adopt policy guidelines that ensures time frame of which to dispose of expired drugs.	These drugs are compiled and sent back to NSM for further management.	Transfers of expired drugs will continue being taken to NMS unless in future a special incinerator is constructed in Arua City for the entire region.
2.	There is need to repair the ceiling of the HIV container store.	This has been dismantled and relocated.	A new storied block is under construction and this will cater for HIV stores.
3.	Obsolete Assets should be disposed of.	Disposal process has been started.	This will be done once the PDU has completed the preliminary arrangements.
4.	There is need to improve on the lightings system in the stores.	Some of the dark areas have been lighted.	The remaining lighting system will also be connected to improve on the lighting.
5.	Previous recommendations should be worked on.	Worked on	This year's recommendations shall also be implemented.

ASSET FINDINGS

The asset register is up to date. The team physically identified the existence of all the assets in the assets register by location, allocation, registration etc.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	LAND AND BUILDINGS		
2	Land	13 Hectares	
3	Buildings	68	1,089,6241,122
4	TRANSPORT EQUIPMENTS	18	
5	ICT EQUIPMENTS	158	
6	OFFICE EQUIPMENTS	49	24300,000
7	MEDICAL EQUIPMENTS	79	401,832409
8	MACHINERY	43	0

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1.	Toyota Land Cruiser	UG 2388M
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
2.	Generator	KV 30
3.	Metallic Truces	5 Sets
4.	Metallic Windows and Doors	Assorted
5.	Iron Sheets	Assorted
6.	Metallic Scraps	Assorted

STORES FINDINGS

- i. The stock counts were done and store items tailed with what was expected to be found on physical counting in items of quantity and existence. The store ledgers reflected the actual deliveries from national medical stores.
- ii. The disposal process has been delayed and this has resulted into unnecessary congestion in the stores and increase more further were and tear.
- iii. Congestion in stores
- iv. The mortuary is a crucial place in the hospital complex, but its present size and condition is worrying with heavy smells around it.

CASH AND BANK FINDINGS

- i. The board of survey team verified bank balance certificate, reconciliations and other primary books of entry for the accounts that the hospital was operating as at end of the financial year. All bank accounts for running the day-to-day activities of the hospital were maintained and updated.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1.	Arua Hospital-IDI	Stanbic	9030014208029	132	132	UGX
2.	Arua Hospital Referral-impres	Stanbic	9030011423204	12,609	12,609	UGX
3.	Arua Hospital Referral Hospital-MOH-CDC-COAG	Housing Finance	0700146102	337,016	337,016	UGX
4.	Arua Regional Referral Hospital-NTR	Stanbic	9030005781913	35,682,503	35,682,503	UGX
5.	Arua Referral Account	Stanbic	9030009363062	68,513,416	68,513,416	UGX

RECOMMENDATIONS

- i. We recommend the hospital to look for funds to enable the fencing of the hospital land.
- ii. Hospital management should speed up with the construction to put up in the many oxygen cylinders being kept outside.
- iii. Need for more man power in the stores.
- iv. Need for reconstruction or renovation of the hospital mortuary.

VOTE 404 - FORT PORTAL REGIONAL REFERRAL HOSPITAL

VOTE 405 - GULU REGIONAL REFERRAL HOSPITAL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1			

ASSET FINDINGS

- i. The entity maintains an asset register. This was submitted for upload on the IFMS.
- ii. There are assets due for disposal and a list is attached.
- iii. A number of buildings need repair because many of them are old.
- iv. There are some staff quarters under since 2014, the contract ended before completion. It's a 2 storied 54-unit building. One block is 70% complete while another is about 40% complete.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		
2	Land		
3	Transport		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY

STORES FINDINGS

- i. The store is well organized and the stock cards are updated.
- ii. Stock taking is done weekly and monthly so the expired drugs are easy to identified and separated.
- iii. One of store has needs to be renovated because it can affect the quality of the medicines.

CASH AND BANK FINDINGS

A survey on bank and cash balances for the accounts was conducted. Gulu Referral Hospital maintains three (3) active accounts with DFCU and Stanbic Bank, there was no reconciliations attached.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Gulu RRH	Stanbic	9030006288404	664,524,694		UGX
2	Gulu RRH	DFCU	01093500273637	3,731,327		UGX
3	Gulu RRH Global Fund	DFCU	01093554265960	536,327		UGX

RECOMMENDATIONS

- i. There is a part of the stores that need to be renovated.
- ii. The board of survey exercise should be given priority, bank certificates requested for in time and bank and cash reconciled in time.

PICTORIALS



Lab equipment



Some of the items in stores



Part of the store that needs renovation



Staff quarters under construction



VOTE 406 - HOIMA REGIONAL REFERRAL HOSPITAL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Disposal of old equipment and machines	All items were disposed	Disposed 2
2	Update assets register	Asset register partially updated	Exercise should be completed
3	Maintenance of assets register on IFMS	Partially done	Should be completed
4	Engrave assets like computers, office desks, printers and medical equipment	Partially done	Should be completed
5	Monthly recommendations of bank accounts and reconciliations be verified by head of accounts	Action completed	Head of accounts prioritized on verification of bank reconciliations

ASSET FINDINGS

- i. The Hoima referral hospital maintains its assets register in excel form.
- ii. Oxygen plant was dysfunctional because it needs service.
- iii. A newly constructed building for regional blood bank was inspected by the team and its 85% so far complete.
- iv. All hospital land is well fenced.
- v. Some furniture found in the hospital were engraved as KIU asset.
- vi. Some hospital plots of land in town were not yet titled.
- vii. Most buildings were in fair condition.
- viii. Most hospital motor vehicles are too old.
- ix. There were some obsolete items that are due for disposal
- x. Some assets like printers were not engraved.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Land	6	3,720,000,000
2	Buildings and structures		11,469,925,346
3	Transport equipment		599,805,000
4	Machinery and equipment		1,590,143,000
5	Furniture and equipment		19,985,000

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	QUANTITY
1	Long poles (pipes) 400m	3
2	Short poles	10
3	Centre connectors	6
4	Stretcher top	3
5	Delivery bed top	1
6	Patient screen parts	3
7	Washing hand stand	3
8	Wheel barrow	1
9	Wheel chair	1
10	Bed parts	4
11	Medicine trolley	2
12	Washing hand Jerry can	1
13	Waste bin 240L	8
14	Trolley top	1
15	Bench top	1
16	Theatre scissors	2
17	Metallic plates	3
18	Metallic flames	6
19	Hospital mattresses	56
20	PVC pipes 20mm	34
21	PVC pipes 75mm	2
22	PVC pipes 50mm	1
23	PVC pipes 100mm	2
24	PVC pipes 40mm	3
25	PVC pipes 25mm	2
26	PVC pipes 30mm	1

27	Metallic PVC 75mm	1
28	Saucepan	5
29	Tyres	15
30	Wooden ladders	2
31	Axes	1
32	Tent poles 50mm	39
33	Connectors	7
34	Conduite pipes	11
35	Electrical kettle	1
36	BP machine	3
37	Sunction machine	1
38	Humidifier bottles	2
39	Tent poles 25mm	58
40	Connectors	15
41	Pegs metalic	15
42	Tents	6
43	Transport container(colemam)	2
44	Transport container small	2
45	Stat strips	20
46	Fisher brand boxes	21
47	Transport box black	6
48	Blue racks	25
49	Printer	7
50	CPU	1
51	Window frame (0.5 meters wide x 0.8meters long)	4
52	Window frame (0.58 meters wide x 0.58meters long)	2
53	Window frame (0.75 meters wide x 0.9meters long)	1
54	Window frame (0.87 meters wide x 0.9meters long)	3
55	Window frame (1.45 meters wide x 0.9meters long)	1
56	Wooden shutter (0.87m wide x 2.26m wide)	2
57	Wooden shutter (0.9m wide x 2.1m high)	4
58	Wooden shutter (0.8m wide x 2.1m high)	2
59	Iron sheet (0.9m wide x 5.1m long)	54
60	Iron sheet (0.45m wide x 5.1m long)	54
61	Iron sheet 0.9m wide x 2.22m long)	14
62	Iron sheet (0.9m wide x 3m long)	25
63	Iron sheet (0.9m wide x 2.5m long)	5
64	Iron sheet (0.9m wide x 1 to 1.5m long)	28
65	Iron sheet (0.9m wide x 1.2 to 1.8m long)	7
66	Iron sheet (0.9m wide x 0.8 to 0.9m long)	4
67	Doors (0.9m wide x 2.226m high)	2
68	Ridges (0.75m long each)	31
69	Abbott haematology analyser	1
70	Shakers	1
71	Carousel racks for BD facscaliber immunology analyzer	1
72	Eaton ups	1
73	APC smart UPS	1
74	Back up UPS 700	1
75	Smart UPS 1000	7
76	Assorted Laboratory chairs	5

STORES FINDINGS

The team verified stores and assets at the Hoima referral hospital. Below are the observations.

The medicine store.

- i. The store was well organized with items paced on platters.
- ii. Some medicines had stocked out.
- iii. There was an issue of man power shortage. this is due to lack of support staff.
- iv. The store was neat and well aerated
- v. There was a likelihood of pilferage since the stores did not have the closed-circuit television cameras to monitor staff.
- vi. Some stock ledger cards have been closed off as at 30.06.2023.

ARVS store

- i. Items were placed directly on the floor
- ii. There was an issue of limited storage capacity especially on receipt of goods
- iii. The stores were generally well stocked and organized
- iv. Some stock ledger cards had been closed off as at 30.06.2023.

The sundries store

- i. The store was well stocked.
- ii. Some stock ledger cards had not been closed off as at 30.06.2023
- iii. The items were well organized on shelve though congested due to limited storage space.
- iv. Some drugs were kept direct on floor.

The bulk stores

- i. They had limited storage capacity
- ii. The stores were not connected to electricity and hence no lighting in case of work being carried out at night.
- iii. The stores were congested with items like old engines that had been recommended for boarding off during the prior year board of survey exercise.
- iv. The stocks accommodated new stock as well.

Expired drugs store

- i. The stores accommodated all expired drugs that are due for disposal
- ii. The store was congested

The scrap store.

- i. The store was congested with scrap that should be disposed of.

Pharmacy

- i. The pharmacy was well organized and fairly stocked with medicines.

GENERAL CHALLENGES AS OBSERVED

- ii. Lack of enough transport means for example the whole hospital had only two ambulances.
- iii. Lack of enough staff man power especially in inventory management.
- iv. Lack of enough staff accommodation. It was observed that only 20% of hospital has accommodation.
- v. Lack of enough storage space as some items were kept I corridors
- vi. Limited space for patients most especially in maternity wards.
- vii. Inadequate supply of water in the hospital.

CASH AND BANK FINDINGS

- i. The Hoima Referral hospital maintains twelve bank accounts with one in Bank of Uganda and the rest in Stanbic bank.
- ii. There was no physical cash book. They created it on their computer that's where they run it from. It was regularly reconciled with the balances at work
- iii. Bank certificates for bank balances as at 30th June 2023 as agreed with the balance as shown in the bank statement.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Hoima Referral Hospital Treasury Single Sub A/C	Bank of Uganda	003660058000002	0	0	UGX
2	Hoima Hospital Grant-UNICEF A/C	Stanbic Bank	9030006337251	359,080,473	358,380,473	UGX
3	Hoima Hospital Grant-Medical Interns A/C	Stanbic Bank	9030006337251	30,165,203	30,165,203	UGX
4	Hoima Hospital Grant- K.I.U A/C	Stanbic Bank	9030006337251	0	0	UGX
5	Hoima Hospital MDR-TB A/C	Stanbic Bank	9030012422287	222,722,746	193,024,341	UGX
6	Hoima Regional Referral Hospital Imprest	Stanbic Bank	9030016715580	40,179,000	40,179,000	UGX
7	Hoima Hospital Grant-RBF	Stanbic Bank	9030006337251	47,117,814	46,947,814	UGX
8	Hoima Regional Referral IDI Project	Stanbic Bank	9030008541913	2,473,301	2,473,301	UGX
9	Hoima Reg. Referral Hospital	Stanbic Bank	9030006337227	636,707	636,707	UGX
10	Hoima Hospital Grant- General	Stanbic Bank	9030006337251	19,956,661	19,855,661	UGX
11	Hoima Hospital Grant-Gavi	Stanbic Bank	9030006337251	1,972,760	1,972,760	UGX
12	Hoima Hospital Grant- Aclaim	Stanbic Bank	9030006337251	183,639,663	183,599,663	UGX

RECOMMENDATIONS

- i. More skilled staff should be recruited especially in inventory management to help in inventory management.
- ii. The officer in charge of inventory needs refresher training in records keeping.
- iii. Management should construct a bigger store.
- iv. The stores should be equipped with closed circuit television cameras to avoid instances of pilferage.
- v. Pallets should be acquired in all stores to avoid placing the items directly on the floor.
- vi. More residential buildings should be constructed for staff.
- vii. Hospital plots should be titled o get full ownership of such land.
- viii. All obsolete items should be disposed.
- ix. All assets should be engraved.

VOTE 407 - JINJA REGIONAL REFERRAL HOSPITAL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1.	Separation of stores and adequate space	Stores renovated	Shelves provided
2.	Review and routine monitoring of stores	Monthly stock taking	
3.	Recruit trained staff	One inventory management officer recruited	
4.	Disposal of unserviceable items	Auctioneer procured	Disposal process on going

ASSET FINDINGS

- i. There is a number of assorted items due for disposal as reflected in the pictorials here attached.
 - a. Most of these items were due for disposal since 2016 and they have not been kept well and hence lost value.
- ii. There are two vehicles, number UG1523 Ambulance and the Nissan pickup UG 2349M listed for disposal.

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1.	Old filling Cabinets	
2.	Manhole covers	
3.	Surgical Instruments	
4.	Assorted Metallic seep	
5.	Old Furniture, Wooden, Incubators and timber pieces	
6.	Furniture (Assorted)	
7.	Old Mattresses	
8.	Inverter/Charger- AM-00964	
9.	Voltage stabilizer	
10.	Change over switches automatic	
11.	Motars	
12.	Auto claves	
13.	Old Microscopes MD/01.27	
14.	Old tent and Poles (9 turplin parts, 15 metallic connecting pieces and 33 poles)	
15.	Beds	
16.	Old Medical Equipment <ul style="list-style-type: none"> ❖ Medical monitor and its cart (Siemens) ❖ Surgical operating light (Pintable) ❖ Old fridges ❖ Sanction Machines, Oxygen Concentrators, Dental compressor, anesthesia 	
17.	Air Conditioner Part	
	APC UPS	3
	Printer	2
	Dell Monitor	1
	Dell Keyboard	1
	Dell CPU	3

STORES FINDINGS

- i. The store is temporally in tent and the inventory is not organised, its lettered all over the place and the records are not reconciled updated.
- ii. The stores have been renovated and its due for occupation but they lack more shelves for safe and better storage

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1.	TREASURY SINGLE SUB ACCOUNT	BANK OF UGANDA	003670058000002	0	0	UGX
2.	JINJA REGIONAL REFERRAL HOSPITAL IMPREST	POST BANK	4050013000001	169,325	169,325	UGX
3.	JINJA REGIONAL REFERRAL HOSPITAL	STANDARD CHARTERED BANK	0102000375000	149,318,249	149,318,249	UGX
4.	JINJA REGIONAL REFERRAL HOSPITAL CATCH PROJECT	STANBIC BANK	9030012013662	8,851,452	8,851,452	UGX
5.	JINJA REGIONAL HOSPITAL DONOR FUND	STANBIC BANK	9030024488871	158,600	158,600	UGX
6.	JINJA HOSPITAL NON-TAX REVENUE	STANBIC BANK	9030005730952	39,861,440	39,861,440	UGX

RECOMMENDATIONS

- i. The stores are managed by one inventory management officer. The team recommends that another permanent staff to be appointed to boost the store personnel.
- ii. To enhance the safety measures, installing a fire alarm in the store would be more appropriate.
- iii. To enhance the safety and avoiding occupational hazards, management should consider installation of an air conditioning system.
- iv. The refrigeration of the Jinja mortally is in a sorry state and needs refurbishment
- v. More pallets and or shelves should be fixed in the stores, as this will enable better storage of a range of item within the stores.
- vi. Dispose of obsolete items be expedited
- vii. Management was advised to increase space for storage to avoid congestion and difficult in retrieving of stock in case of a big procurement of stores item

PICTORIALS

BUILDINGS

ICU RENOVATED BUILDINGS IN JRRH



STORES UNDER RENOVATIONS



PALATES IN THE NEW STORES



NEW BUILDINGS CONSTRUCTED IN JRRH THIS FY 2022/23



STUFF HOUSES



PRIVATE WING



LEAKING LOOF IN THE PRIVATE WING.



LEAKING ROOF IN THE MORTUALLY



OBSOLUTE ITEM



MOTOR VEHICLES FOR BOARDING OFF.



VOTE 408 - KABALE REGIONAL REFERRAL HOSPITAL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1.	The hospital should follow up and dispose of all the items that are due for disposal to free up space.	The management is waiting for the final report from constituted committees from Ministry of works, Land and Finance. However, the process is at last stage of tagging prices on items	Meetings were held with officials from Works, Finance and Lands ministries.
2.	The IFMS users of the Vote should be trained on how to enter/ add new assets procured and donated during each year, so that the manual register is disband.	New procured assets have been captured on IFMS.	Extracts have been attached
3.	Management should ensure that donated items to the hospital have clear documentation, for example like vehicles should have a specification on the model, year of manufacture, the cost, etc to facilitate easy assets addition onto the IFMS.	The guidance was given by (Asset Management Department Ministry of Finance on how to get the relevant documentations.	Noted
4.	Engraving all the assets, management should ensure a timely and effective labeling exercise for easy identification and tracking.	The assets were engraved	Noted

ASSET FINDINGS

- i. Assets needs to be engraved
- ii. Donated vehicles from ministry of health do not have proper documentation ie logbooks.
- iii. Management should follow up on upload of fixed assets historical data.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		
2	Land		
3	Transport		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motorcycle	UG 1997M
2	Motorcycle	UG 4141M
3	Toyota Hiace	UG 0417M
4	Toyota Land Cruiser	UG 1139M
5	Nissan Patrol (Station	-
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
6	Instrument Trolley	1
7	Oxygen Concentrator	9
8	Dental X-Ray	1
9	Examination couch	1
10	Operating Table Manual	1
11	Microscope Binocular	3
12	X-Ray Film Drier Electric	2
13	Vertical Autoclave 150-500	1
14	Weighing Scale Adult	2
15	Universal Anesthesia Machine	1
16	Baby Incubator / Phototherapy Equipment	2
17	Power Generator 12.5KVA	1

18	Autoclave Bench Top	3
19	UPS	1
20	Suction Machine	3
21	Patient Screens Assorted	1
22	Baby Weighing Scale	3
23	Dental Scaler	1
24	Water Boiler	1
25	Examination Light	1
26	Vertical Autoclave Electric	2
27	Pulse Oximeter	1
28	Pulse Oximeter Hand	1
29	B.P Machines aneroid Assorted	1
30	Patient Monitor	2
31	Nebuliser Machine	1
32	B.P Machines Digital Assorted	1

STORES FINDINGS

- i. The man store has limited storage for drugs and other medical equipment's.
- ii. The expired drugs have not been picked by national drug authority.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1.	KABALE HOSPITAL PRIVATE WING ACCOUNT	Stanbic Bank	9030005765616	12,395,432	12,395,432	Ugx
2.	KABALE HOSPITAL RELEASE ACCOUNT	Stanbic Bank	9030005669374	239,029,872	239,029,872	Ugx
3.	KABALE HOSPITAL JCRC ACCOUNT	Stanbic Bank	9030012729846	5,264	5,264	Ugx
4.	KABALE HOSPITAL GLOBAL FUND ACCOUNT	Stanbic Bank	9030012240731	2,042,982	2,042,982	Ugx

RECOMMENDATIONS

- i. Kabale RRH should follow up and dispose all the items that are due for disposal to have enough storage space.
- ii. Management should ensure the wards (gynecology) are renovated.
- iii. Management to lease with MOH provides the relevant documentation for Vehicles regarding the costs, logbooks such that there updated on the IFMS.
- iv. Disposal of expired Drugs should be given paramount attention.
- v. Engraving all the assets, management should ensure a timely and effective labeling exercise for easy identification and tracking.
- vi. Improvise alternative storage areas for Drugs and other medical sundries.

VOTE 409 - MASAKA REGIONAL REFERRAL HOSPITAL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1.	Storage space needs to be improved for better management and supervision	Improved	Reorganized the stores and put up more shelves
2.	Updated stores records.	Updated	The stores records are kept up to date
3.	Dispose of items recommended	Being Initiated	Compiled the list of disposable items and submitted to PDU
4.	Update asset register with critical information like cost, date of purchase and users.	Updated	Asset register was updated accordingly for loading on to the IFMS
5.	Provide shelves for the stationary stores to improve on organization and avoid damage of items.	Improved	We have put more shelves and stationery is more organized

ASSET FINDINGS

- i. Assets are engraved using old method.
- ii. Buildings in good conditions and new one being constructed.
- iii. Two assets registers are maintained one on IFMS and another one on MADS by ministry of health.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	LAND AND BUILDINGS	24	14,720,473,580
2	TRANSPORT EQUIPMENT	14	
3	ICT EQUIPMENT	77	

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4	OFFICE EQUIPMENT	26	
5	MEDICAL EQUIPMENT	73	
6	MACHINERY	1	

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1		
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1		

STORES FINDINGS

- i. The hospital maintains a number of stores all over the premises. The main store which holds medical supplies and sundries, block stores for disposal items, stationary and food stores.
- ii. The stationary stores require shelves as items are kept on pallets making organization difficult.
- iii. The block stores are all packed with disposal items of over five years.

CASH AND BANK FINDINGS

The vote has five accounts all reconciled i.e. cash books balance with the bank balance as per certificate of balance and reconciliations attached.

Table showing accounts reviewed by the board

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CU R
1.	MASAKA REGIONAL REFERRAL HOSPITAL	STANBIC	9030006385509	656,797,9 04	656,797,9 04	UG X
2.	MASAKA REGIONAL REFERRAL HOSPITAL	STANBIC	9030016595577	562,322,3 45	562,322,3 45	UG X
3.	MOH/ CDC-HIV- AIDS MASAKA RRH	STANBIC	9030018689609	138,147,3 38	138,147,3 38	UG X
4.	MASAKA HOSPITAL PRIVATE PATIENTS	DFCU	0103350023650 2	5,699,642	5,699,642	UG X
5.	MASAKA REFERRAL HOSPITAL TSA	BOU	0036900580000 02	0	0	UG X

RECOMMENDATIONS

- i. Dispose of items recommend for disposal.
- ii. Provide shelves in the stationary store.
- iii. Improve on storage space to avoid scattering of stores and ease management

VOTE 410 - MBALE REGIONAL REFERRAL HOSPITAL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks

ASSET FINDINGS

The team verified physical items both old and newly procured assets and confirmed their existence.

- i. Mbale referral hospital maintains an excel asset register.
- ii. New acquired assets some have not been engraved and are already in use.
- iii. Most of the hospital buildings are old and in a sorry state, need renovation.
- iv. The ICU ward was earmarked a space on the surgical complex and work is ongoing on the third floor of the building with the oxygen gas piping already done and some system gadgets already setup in the building but no funds to complete the facility.
- v. Most of the mattresses on the sick beds are torn and worn out as evidenced by the pictures attached.
- vi. GOU to GOU USAID funded project procured computers, laptops batteries and security cameras for the data centre and the lab
- vii. GOU to GOU USAID, bought desks for the infectious diseases clinic and an excel asset register is in place.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		
2	Land		
3	Transport		
4	Ict Equipment		
5	Office Equipment		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	Stand weighing scale	01
2	Patients trolley	02
3	Office rotating chair	01
4	Infant warmer	02
5	Dental chair	02
6	Medicine trolley	01
7	Sigh post	01
8	Assorted scrap beds	49
9	Patient screen	05
10	Examination bed	05
11	Scrap computers	Assorted
12	Fridge	03
13	Oxygen concentrator	01
14	Scrap	Assorted
15	Filling cabinets	02
16	Patient cabinet	20
17	gate	01

STORES FINDINGS

- i. The team verified the stores and physically inspected the general stores premises and were found clean but poorly arranged and congested making it difficult to trace and pick out an item easily.
- ii. There is only one senior staff handling the stores requisitions, receiving new consignment coming in from NMS, posting stock cards and many other roles that pertains to storage hence over whelmed by work.
 - i. The storage facility is new and clean.
 - ii. The stock balances reconcile with the stock cards balances.
- iii. There is a lot of obsolete items littered all over the stores building as seen in the pictorials.

CASH AND BANK FINDINGS

The vote maintains a total of Four (4) bank accounts, one with Bank of Uganda 2 with bank of Baroda and one with stanbic bank. All cash books were properly posted as at June 30, 2023 and the cash and bank balances were properly reconciled against cashbooks, bank account statements.

The team observed that the accounts were properly reconciled in tandem with Treasury Instructions, 2017 guidelines.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Mbale RRH	Baroda	95040200000451	394,412,980	394,412,980	UGX
2	Mbale RRH Global Fund	Baroda	95040200000992	00	00	UGX
3	Mbale H Mining	Stanbic	900005687852	567,689,023	567,689,023	UGX
4	Mbale RRH Vote 410	Bank of Uganda	00370005840002	00	00	UGX
5	Sustainable Project Mbale RRH	absa	6003339578	16,868,309	16,868,309	UGX

RECOMMENDATIONS

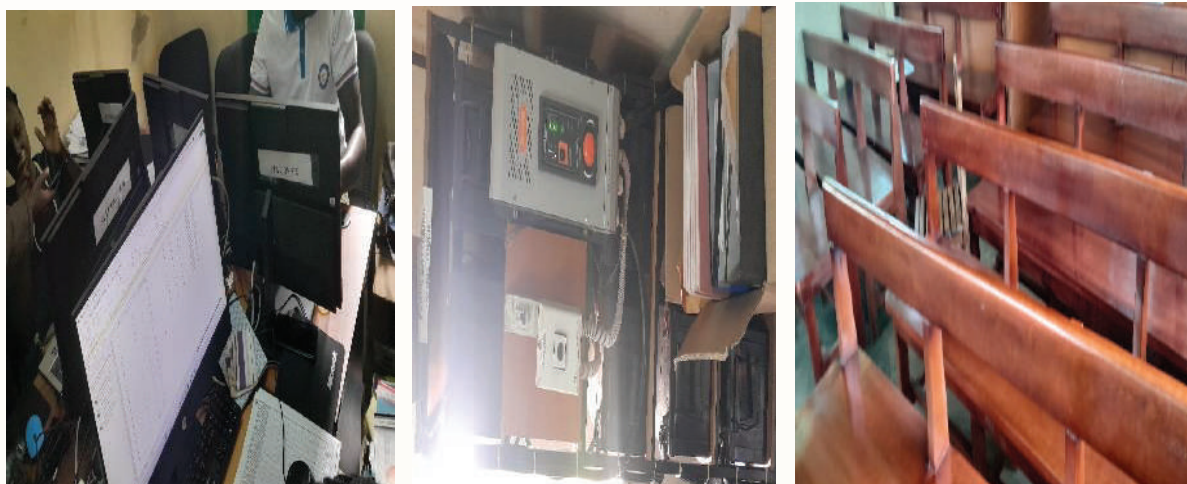
Generally, much emphasis should be put on urgent arrangement to source for the funds to have ICU completed to avoid loss and damage of the already installed garget/equipment's, if not put to use most equipment have expiry dates.

PICTORIALS

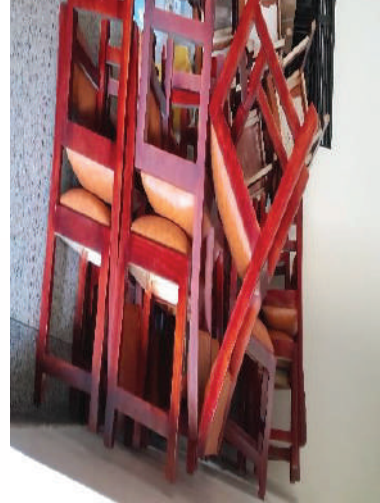
SERGICAL COMPLEX BUILDING, THE ICU AND ITS GARDGETS INSTALLED



NEW ITEMS FOR INFECTIOUS DISEASES CLINIC AND DATA CENTRE



GENERAL STORE

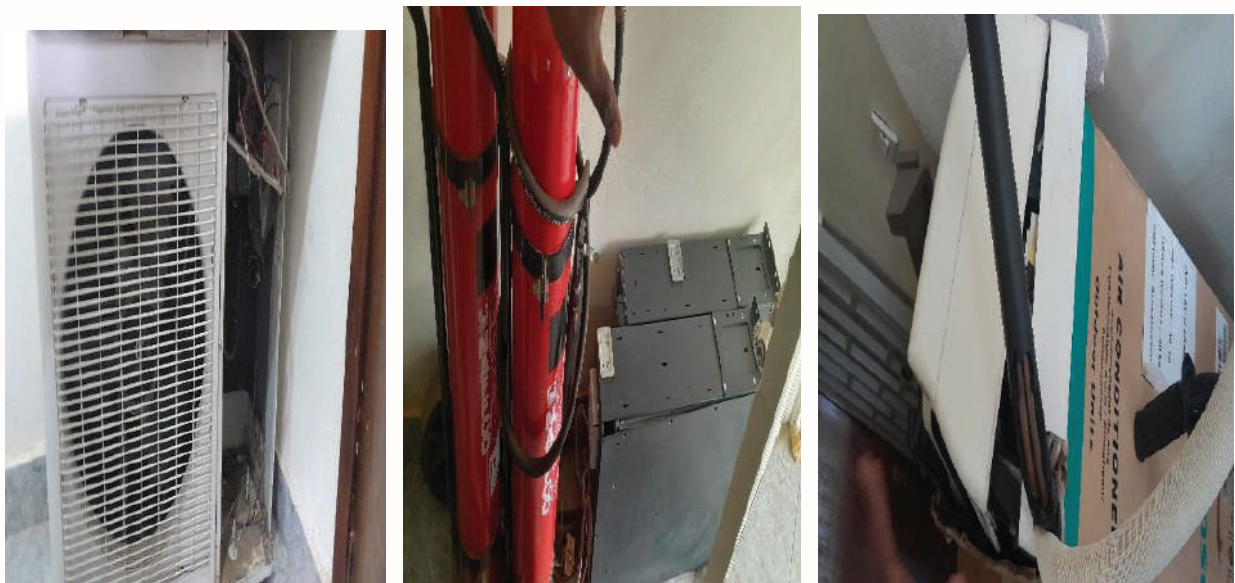


OBSOLETE ITEMS AND MACHINES FOR DISPOSAL





UNSERVICABLE ITEMS IN MBALE HOSPITAL BUT CANNOT BE BOARDED OFF BECAUSE THEY BELONG TO MINISTRY OF FINANCE



VOTE 411 - SOROTI REGIONAL REFERRAL HOSPITAL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	New items delivered in stores should be engraved first before they are issued out to the other user department. After engraving the assets must be captured in the asset register immediately.	Some equipment was engraved in quarter two.	Newly procured equipment awaits engraving.
2	Drivers should be trained with some skills since they do not know where the chassis number, Engineer number.	This is done.	
3	The grounded vehicle should be prepared.	Ambulance repaired in quarter two.	Inadequate fund to repair the two remaining vehicles.
4	The ENT building which is leaking and has cracks should be urgently renovated since the building may collapse.	This was repaired by the workshop team.	
5	There is need to construct a shade for offloading the supplies to protect them from rain or sunshine.	Not constructed	Inadequate funds
6	The construction of the new theatre building and replacement of the old machine should be considered for effective and efficient surgical operation.	Not constructed	No capital development fund allocated in the budget.
7	Training of staffs in the stores in the short courses in the store management and information management system.	Mentor-ship done.	
8	Filling of the two vacant positions of assistant inventory management officers to enable the effective and efficient running of the stores since the store is filled with one qualified inventory officer.	Submissions made to public service Request of replacement submitted to ministry of finance	No response from respective ministries.
9	The management should provide enough room for storage of medicine which will enable adequate storage and retrieval of medicines.	There is inadequate infrastructure.	Need for allocation of capital development fund for construction of a new large store.
10	Need to use the store card or ledger to when receiving and issuing the consumable items in the store like toilet papers, stationary among others alongside the IHMS.	Recommendation being implemented.	
11	Fridge for blood needs to be replaced urgently such that blood is kept and not spoilt.	New fridge procured.	

12	Integrated health management information systems used in the store needs to be upgraded or staffs trained how to use it well since it figures and those on the store cards are totally different.	Submission made to the ministry to change the system.	
13	There is need to verify every two weeks the fast-consuming items in the store.	Recommendation being implemented.	
14	All the items received and issued should be recorded or updated to limit the differences in the balance stock.	Is being implemented.	
15	Immucor machine should be repaired urgently.	We have failed to get spares.	Old model.
16	Printer in the procurement should be replaced to ease the procurement process.	Not yet done.	Inadequate funds to procure it.
17	In future the hospital should be shifted to bigger space or a new one constructed since soroti is now a city.	Under discussion by the ministry of health.	It is a multiyear and multi billion project.
18	The 18 acres of land acquired should be fenced and a signpost erected to deter squatters	Not fenced	Awaits availability of funds.
19	AO to follow up on construction of new pediatrics ward.	Plan was drawn but no funds to construct.	Needs capital development funds.

ASSET FINDINGS

- i. The hospital is in a bad state more especially the wards where the patients are put and it is in a sorry state and unhygienic
- ii. Inadequate space in wards, where the patients have no enough breathing spaces inside the space is overcrowded.
- iii. Theaters are too old and scary that even a patient may pick more sickness from there.
- iv. The mortuary is very small and it can accommodate only two bodies at ago. The bodies are littered in case of excess number of teeth.
- v. The mortuary has only two fridges to preserve the bodies but another fridge is faulty and needs fixing, that leaves the mortuary with one effective fridge.

S/N	Item	Units	Amounts
1	Payables	05	847,091,604
2	Receivable		
3	Subventions		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Buildings		5,049,952,293
3	Transport		249,955,072
4	Medical equipment		881,186,943
5	Ict equipment		18,181,960
6	Other machinery and equipment		36,813,7117
7	Furniture and fittings		224,365,722
8	Others		649,967,358

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motorcycle	MB-002UG
2	Motorcycle	UDK270Q
S/N	ITEM DESCRPTION	QUANTITY
1	Generator	1
2	Printers	4
3	Photocopier	1
4	Desktop	1
6	Asserted medical equipment	
7	X -ray machines	

STORES FINDINGS

- i. The hospital has four stores in one building, well partitioned, ventilated and maintained
- ii. Main store was well organized with drugs placed in the shelves and pallets
- iii. It keeps drugs and other times before they are issued out to different departments for use
- iv. The store records are not properly reconciled and not updated
- v. Some assets surveyed were not fully engraved.

CASH AND BANK FINDINGS

The hospital maintains nine (9) accounts. The survey was done at cash books, bank statements, certificates of bank balances and reconciliation statements. The accounts were verified and confirmed to be well prepared and reconciled as at 30th June 2023.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Soroti Referral Hospital Treasury Sub	BOU	00310058000002	0	0	UGX
2	Soroti Hospital Global Fund Tb	Stanbic	9030012235991	805,607	805,007	UGX
3	Cdc-Taso Soroti Regional Referral Hospital	Stanbic	9030014540317	1,792	1,792	UGX
4	Soroti Hospital Non-Tax Revenue	Stanbic	9030005644231	7,450	7,450	UGX
5	Soroti Regional Referral Hospital	Absa	6001562124	76,298,685	76;298,685	UGX
6	Soroti Hospital Administration	Stanbic	9030005644223	948,164,049	948,164,049	UGX
7	Soroti Regional Referral Hospital Defeat Tb	Stanbic	9030015237316	30,300	30,330	UGX
8	Soroti Regional Referral Hospital Imprest	Stanbic	9030019208418	2,662	2,662	UGX
9	Soroti Regional Referral Hospital Cdc	Stanbic	9030019063290	211,799,916	211,799,916	UGX

RECOMMENDATIONS

- i. There is need for expansion of wards in order to avoid overcrowding of patients
- ii. The hospital needs to revamp the worn-out premises, most especially the dilapidated buildings for instance theaters.
- iii. There is need to construct a new mortuary that can accommodate certain number of bodies
- iv. There is need to acquire new fridges in mortuary section
- v. There is need to engrave all assets
- vi. There is need to keep the store records up to date

VOTE 412 - LIRA REGIONAL REFERRAL HOSPITAL

VOTE 413 - MBARARA REGIONAL REFERRAL HOSPITAL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1.	Management to expedite engraving donated equipment	Maintenance team were tasked with exercise	Donated equipment was engraved
2.	A proper asset register needs to be updated	Quarterly asset register update to ensure newly procured and donated items are captured on the register	Quarterly Asset register update being done
3.	Management to liaise with MOFPED asset department for guidance to ensure compliance with govt moto vehicles and replace those which has become expensive to maintain as they are obsolete	No action taken yet	Management with liaise with MOFPED soon to have this done
4.	Have a separate room/space designated for obsolete items	Management is doing its best to have obsolete items secure	Due to inadequate space in the hospital management has continued to store obsolete items in the basement of the main block
5.	Management to consider automating stores for accurate records	The IICS project tried to automate stores were items are requisitioned on line	The system is not yet accurate due to internet failure and lack of ICT equipment to use
6.	Assets need to be properly for easy accountability as well as better organization and grouping	Most asset were tagged	This tagging of assets were done during quarterly asset register update

ASSET FINDINGS

- i. The assets database is well maintained but continuous support on the fixed asset module is needed.
- ii. The items for disposal are well maintained and the list is attached.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	LAND AND BUILDINGS		
2	Land	12 acres	
3	Building	30	8,863,281,069
4	TRANSPORT EQUIPMENTS	13	
5	ICT EQUIPMENTS	292	
6	OFFICE EQUIPMENTS		
7	Generator	10	
8	Photo Copier	4	
9	Projector	1	
10	MEDICAL EQUIPMENTS	70	
11	MACHINARY		
12	Air Conditioner	6	

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1.	Land cruiser Prado TX	UG 4180M
2.	Ford double cabin	UG 3972M
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
3.	Generator 1	Tag number worn out
4.	Generator 2	Tag number worn out
5.	Generator 3	Tag number worn out

STORES FINDINGS

- i. The main store is maintained well and the store cards updated.
- ii. Stocktaking is done at the end of financial year.
- iii. Items for disposal well stored.

CASH AND BANK FINDINGS

Mbarara regional referral hospital holds various bank accounts at bank of Uganda, the cash book for the account was properly updated and reconciled to the bank statements provided and certificate of balance.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1.	Mbarara Hospital Delegated Funds	Stanbic	9030005647842	661,896.066	661,896.066	UGX
2.	Mbarara Hospital Private Patients Services	Stanbic	9030005826836	256,110	256,110	UGX
3.	Mbarara Hospital Dollar Funds	Centenary	3100087848-0	95.26	95.26	USD

RECOMMENDATIONS

- i. More space is needed for keeping items for disposal and the right procedures should be put in place to ensure proper disposals.
- ii. More stores space is needed as some of the items are packed in corridors.
- iii. Management should consider automating the stores for accurate records.

VOTE 414 - MUBENDE REGIONAL REFERRAL HOSPITAL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Accord the stores officer with tailor training specifically in inventory and store	Continuous training is done AGO	Required refresher training of the officer
2	The vote should budget and recruit at least 2 more store staffs to ease on work load	In process. Recruitment plan was submitted to MoPS	Entity should continuously engage the ministry to fill the identified gaps
3	The vote should identify and allocate secure space to store obsolete items	done	This has been done,

ASSET FINDINGS

- i. The entity's assets register was updated on IFMS and the excel copy was submitted to Treasury for consolation. Reconciliation of assets against the register agreed.
- ii. There was need to engrave the new items and include them in the register.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	23	6,884,292,455
2	Land	8.2	
3	Transport	11	294,005130

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY

STORES FINDINGS

It was observed that;

- i. There is need to allocate more storage space for items.
- ii. There is need to install cameras at the stores to ensure proper safe guard of items
- iii. There is need to engrave equipment.
- iv. Stocktaking is done on a quarterly basis and it done by the senior pharmacist for the drugs and inventory officers for assets and stores and it's verified by the Hospital Accountant and the Hospital Procurement Officer.

CASH AND BANK FINDINGS

- i. A survey on the bank and cash balances held by Mubende Regional Referral Hospital was conducted.
- ii. The cash books were up to date and reconciled with their respective bank statements.

Table showing accounts reviewed by the board

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CU R
1	MUBENDE TREASURY SUB SINGLE ACCOUNT	BOU	003740058000 002	0	0	UG X
2	NON-TAX REVENUE MUBENDE HOSPITAL	CENTENA RY	3100042258	201,765, 685	201,765,6 85	UG X
3	MUBENDE RRH SUSTAIN PROJECT	STANBIC	903000573601 2	14,880	14,880	UG X
4	MOH CDC-COAG- MUBENDE RRH	STANBIC	903002021722 6	63,698,8 24	63,698,82 4	UG X
5	MUBENDE RRH IMPREST ACCOUNT	CENTENA RY	3100086548	205,168	205,168	UG X

RECOMMENDATIONS

- i. The entity needs to engage the relevant authorities to obtain funding for operationalization of the new hospital complex.
- ii. The entity needs to engage the Accountant General's office to have the obsolete items disposed of.
- iii. More cameras should be installed around the hospital premises to minuses un authorized activities.
- iv. All assets should be immediately engraved and updated in the assets register to avoid damage and loss.
- v. The hospital should introduce a fleet fleet register to control movement and proper maintenance of the vehicles.

PICTORIALS



Additional Storage space at Hospital



New Hospital Complex (Surgical, Pediatrics, Mortuary and ICU single block)



Maternity Building



New Hospital Oxygen Plant

VOTE 415 - MOROTO REGIONAL REFERRAL HOSPITAL

VOTE 416 - CHINA-UGANDA FRIENDSHIP HOSPITAL NAGURU

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1.	The vote should dispose of the items identified for disposal and generate funds from them	Government valuer inspected the items for board off The Disposal and Board of the identified items is on going	Hope the disposal will be carried out during this year

ASSET FINDINGS

- i. The Hospital's manual asset register was not updated with assets acquired during the financial year therefore, it was incomplete.
- ii. During the physical inspection of the laboratories, the assets/ lab equipment was verified and found to be in good working condition. Additionally, most of the equipment were engrave which helps with identification. However, it was noted that the newly acquired equipment have not been engraved yet.
- iii. It was further observed that the equipment in the theatre were in poor condition. Specifically, many of the equipment were broken, not properly serviced and considered too old.
- iv. Most of hospital vehicles and ambulances were broken and parked in the parking yard thus affecting the hospitals ability to provide timely and efficient healthcare services.
- v. There were several obsolete items littered over all in wards and corridors of the hospital due to the limited space in the engineering department where some of the items were being repaired.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	LAND AND BUILDINGS		
2	LAND		1,000,000,000
3	BUILDINGS		2,707,124,999
4	TRANSPORT EQUIPMENT	9	20,000,000
5	ICT EQUIPMENT	37	523,525,256
6	OFFICE EQUIPMENT	13	-
7	MEDICAL EQUIPMENT	32	0
8	MACHINERY	25	1,986,970,942

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	Patient beds	17
2	Office Chairs	15
3	Wheel Chairs	7
4	Delivery beds	3
5	Ward screens	54
6	Seats/chairs	12
7	Air Conditioner	6
8	Dust bins	4
9	Filling Cabins	3
10	Medicine trolleys	7
11	Operating lights	3
12	Centrifuges	5
13	PCs CPUs	5

14	Infusion chair	1
15	Weighing scale	2
16	Hot Air oven	1
17	Uninterrupted Power Supply	5
18	Autoclaves	8
19	Fetal Dopplers	12
20	Compressors	3
21	Blood pressure machines	31
22	Nebulizers	8
23	Printers	5
24	Oxygen concentrators	12
25	Syringe pump	1
26	ECG machines	3
27	Orthopedic mattresses	80
28	Medical waste treatment plants	2
29	Sponge mattresses	10
30	Assorted Metallic scrap	1

STORES FINDINGS

- i. Naguru Hospital has one major store (Sundry) that is subdivided into different sections according to the type of inventory stored in that section and one pharmacy at the outpatient area.
- ii. From the survey, it was observed that both stores the sundry store and Pharmacy were well organized with good ventilation except for the pharmacy, which had limited space.
- iii. Moreover, the pharmacy faced challenges with stock outs of drugs despite dealing with a high number of patients at the hospital.
- iv. The ledger books at both stores were found to be regularly updated accurately matched with the actual inventory count.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1.	NAGURU REFERRAL HOSPITAL	BANK OF UGANDA	003760088000 0000	1,559,540 ,992	1,559,540,99 2	UG X
2.	NAGURU REFERRAL HOSPITAL	CENTENA RY BANK	6004390758	166,563	166,563	UG X
3.	NAGURU REFERRAL HOSPITAL	BANK OF UGANDA	003760088000 0001	68,748,01 5	68,748,015	UG X

RECOMMENDATIONS

- i. Management should ensure that adequate storage space for the pharmacy is provided i.e. an extra room to transfer the cold chain drugs for enabling proper storage, organization and accessibility to drugs stored.
- ii. We recommend routine review and monitoring of stores by Management.
- iii. There is need to recruit more trained staff fill the under the stores section.
- iv. Management should ensure that items on the list of unserviceable are disposed of to create more working space.
- v. Management should ensure the issue of drug stock outs is addressed to ensure adequate and timely access to medication for patients.
- vi. There is need for proper maintenance and potential equipment replacement to ensure the theater's efficient and safe functioning.

VOTE 417 - KIRUDDU SPECIALIZED NATIONAL REFERRAL HOSPITAL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Accountants staff should be trained on how to use fixed assets module	Training carried out	More training required on modules
2	Repairs department should ensure items repaired are put back to use	Repairs carried out	None
3	Need more staff to ensure work is done on time	No additional store staff recruited	Budget constraints
4	More space is needed for keeping items for disposal	Additional space improvised	All items pending disposal were disposed.

ASSET FINDINGS

- i. The vote maintains an updated asset register
- ii. All assets are properly engraved
- iii. The hospital's only ICT scan is broken down and needs repair. This brings challenges in service delivery.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Buildings and other structures		950,000,000
3	Machinery and equipment		500,000,000
4	Furniture and fittings		50,000,00

List of unserviceable items recommended for disposal

OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
1	Flush doors	120(pcs)

STORES FINDINGS

- i. The vote maintains up to date stores records. We were able to reconcile the movement of items to and from the store by looking at the records and bin cards.
- ii. The main hospital store is well organized and neat. All records are kept up to date including the records of expired drugs which are kept at minimum level.
- iii. The store is manned by one person which poses a challenge in case they are not on station.

CASH AND BANK FINDINGS

The Board conducted a survey on bank and cash balances for the four bank accounts held by the vote. The team inspected the bank statements together with certificate of balances.

Table showing accounts reviewed by the board

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CU R
1	Kiruddu Referral Hospital Treasury Single Club Sub Account	BOU	00391005800 0002	0	0	UG X
2	Kiruddu National Referral Hospital	BOU	00391008800 0001	67,095.00	24,258,65 9.00	UG X
3	Kiruddu National Referral Hospital Ntr Account	Stanb ic bank	90300162960 73	2,414,000 .00	7,426,907. 00	UG X
4	Kiruddu Ura Account	RH- URA	RH-URA	0	0	UG X

RECOMMENDATIONS

- i. There is need to repair the broken hospital equipment as soon as possible.
- ii. There is need to recruit more stores staff to be able to efficiently manage the stores at all times.
- iii. The accountants team needs to be trained in Fixed Asset Module to be able to update the asset register regularly
- iv. There is need to dispose of old obsolete items that are kept at hospital grounds.

VOTE 418 - KAWEMPE SPECIALISED NATIONAL REFERRAL HOSPITAL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1.	Assets that were donated to the hospital should be properly documented.	Assets that were donated were now documented, engraved included in the Asset Register	Asset Register now Complete
2.	The Accounts team needs to be trained in Fixed Asset Module	New Accountant Deployed and trained in Handling Asset Module	Fixed Asset Register Maintained.
3.	Management needs to dispose of old and unserviceable items.	Some Un-serviceable items were returned to the Hospitals where they were got from	After BOS items recommended for Boarding off were disposed off

ASSET FINDINGS

- i. All motor vehicles are in good working conditions.
- ii. The buildings are all in good habitation state.
- iii. There is an oxygen plant being installed at the premises.

S/N	Item	Units	Amounts
1	Payables	1	732,277,705
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	3	248,93,224
2	Land	2	
3	Transport	12	649,999,999
4	ICT EQUIPMENTS	153	549,691,586
5	Office equipment	9	99,999,999
6	Medical equipment	14989	1,902,283,005
7	Machinery	172	

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1		
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1		

STORES FINDINGS

- i. Store ledgers are well maintained and the stock cards balances with physical stock.
- ii. Unserviceable items are not well stored mostly those acquired from Mulago national referral and Naguru national referral hospital when the hospital have been returned as recommended in FY21-22.

CASH AND BANK FINDINGS

The hospital maintains three bank accounts of which two are held in stanbic bank and one at bank of Uganda. Bank reconciliations were carried out.

Table showing accounts reviewed by the board

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1.	Kawempe National Referral Hospital	Stanbi c	9030016243107	0	0	UGX
2.	Kawempe National Referral Hospital	BOU	0033920088000 001	3,703,7 16	3,703,71 6	UGX
3.	Kawempe National Referral Hospital	BOU	0039200580000 02	0	0	UGX

RECOMMENDATIONS

- i. All obsolete items should be valued and disposed of.
- ii. The team in charge of assets should seek more assistance from assets management support team at ministry of finance to help in uploading the old assets into the new IFMS.
- iii. Congested stores should be put into consideration.

VOTE 419 - ENTEBBE REGIONAL REFERRAL HOSPITAL

VOTE 420 - MULAGO SPECIALIZED WOMEN AND NEONATAL HOSPITAL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The board recommended that inflammable inventory should be stored separately from another inventory.	Inflammable inventories have been separated from other inventories.	Action has been taken
2	The board recommended that the Asset Register on IFMS should be updated.	Fixed assets register on IFMS is updated.	The asset register is up to date.
3	The board recommended that the management should institute policy of reducing expired drugs which are disposed of every financial year.	Drugs are inspected before receipt in stores to ensure adequate shelf time.	The drugs have been fully inspected

ASSET FINDINGS

- i. The vote maintains a fixed asset register on the IFMS with only major categories of assets i.e motor vehicles, fixtures, furniture and fittings, ICT equipment's.
- ii. The historical data has not been uploaded onto the IFMS.

S/N	Item	Units	Amounts
1	Payables	15	2,104,342,398
2	Receivables	19	417,643,925
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Transport equipment		943,998,239
2	Machinery and equipment		4,904,648,477
3	Other physical assets		2,017,865,391

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	Air presure tank	01 pc
2	Sleeper couches	04 pc
3	Patient beds	02
4	Aluminium/steel/cat iron (assorted) scraps	300kgs (Approx)
5	Non- submersible water pump	01 pc
6	Submersible water pump	01
7	Drug trolleys	02 pcs
8	Bed side locker	01 pc
9	Plumbing ceramic materials	300kgs (Approx)
10	Transparent assorted glasses	10 sq.mtrs (Approx)
11	Wooden flush doors (80 x 36 inches)	06 pcs
12	Office single seater chairs	10 pcs

STORES FINDINGS

- i. All the structures at the entity were visited and keen inspection taken.
- ii. All the structures do not have burglar proof on them which exposes them to dangers of theft
- iii. First and foremost, there was a problem of poor ventilation in all stores which poses a danger to the drugs and also putting the life of a store keeper at stake
- iv. There was a leaking proof which can possibly lead to spoilage of these items as some of them included paper which was at the general store.
- v. There was a challenge of under-staffing in the stores department especially with the casual laborers since the work done is manual.
- vi. Some shelves were rusted which poses a danger to the drugs

- vii. The items for disposal were well kept separately.
- viii. All the acquired assets in the stores have not been assembled and engraved as they were brought at the end of the financial year.
- ix. The stores department has a lot of issues and requests voucher booklets which are outdated since they have adopted a new stores system from ministry of Health.
- x. The stores department was adapting to a new and updated system for making requisitions and issuance of items as managed by the stores department.
- xi. The stores are under CCTV camera surveillance.

CASH AND BANK FINDINGS

- i. The hospital carried out a cash count on the 30th June 2023. The cash balances were properly reconciled with the bank balances as supported by bank reconciliations and bank balances certificate.
- ii. The entity maintains three bank accounts. The team inspected the bank statements, and the bank reconciliation statements together with certificate of balances which reconciled.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Mulago Specialized Women and Neonatal Hospital	BOU	00394005800002	0	0	UGX
2	Mulago Specialized Women and Neonatal project	BOU	00394008800001	0	0	UGX
3	Mulago Specialized Women and Neonatal hospital	Stanbic bank	903001628828	227,000	566,605,869	UGX

RECOMMENDATIONS

- i. The stores should be well ventilated so as to maintain the value of items
- ii. The leaking roof in the general store should be worked on as it is putting many items at risk.
- iii. More room for the store should be provided as items were piled on each other exposing them to spoilage.
- iv. The Board recommends that the doors and windows should have burglar proofs to avoid cases of theft.
- v. More staff be provided to facilitate easy flow of activities.
- vi. All assets should be assembled and engraved to avoid mishandling.

VOTE 421 - KAYUNGA REGIONAL REFERRAL HOSPITAL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1.	NO PREVIOUS RECOMMENDATIONS	1 ST BOS exercise 30/06/23	FY 22/23 was the first year as a vote

ASSET FINDINGS

- i. Kayunga regional referral hospital maintains a manual excel assets register which is off the system IFMS however this register is update.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	LAND AND BUILDINGS	43	69,031,015,850
2	TRANSPORT EQUIPMENT	7	574,000,000
3	ICT EQUIPMENT	270	604260000
4	OFFICE EQUIPMENT	167	252,300,000
5	MEDICAL EQUIPMENT	57	4494401314
6	MACHINERY	59	252,300,000

List of unserviceable items recommended for disposal

OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
1	Operating bed	1
2	Office file cabinet	1
3	Incubator	1

STORES FINDINGS

- i. The hospital maintains seven stores that are fully active.
- ii. Store ledges are update.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1.	KAYUNGA REGIONAL REFERRAL HOSPITAL REVENUE COLLECTION	CENTENARY BANK	3100093294	281,480	281,480	UGX
2.	KAYUNGA REGIONAL REFERRAL HOSPITAL IMPREST ACCOUNT	POST BANK	2150051000001	29,932,308.25	29,932,308.25	UGX

RECOMMENDATIONS

- i. The stores officer has a problem of a huge workload hence there is need to increase the workforce here as well as the bio medics section that is facing the same challenge.
- ii. We recommend more space to be allocated to free up space for items placed in the corridors.
- iii. The board recommends repair of serviceable items like the patient monitors, IBM server and the laundry washing machine.
- iv. We recommend routine review and monitoring of stores by Management
- v. We recommend disposal of unserviceable items to free up more space in the stores.

VOTE 422 - YUMBE REGIONAL REFERRAL HOSPITAL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1.			The Hospital is a new vote just recently established

ASSET FINDINGS

- i. Asset register print out is updated and running. There are new items and equipment's which had been acquired but not yet engraved by the time were conducting the exercise.
- ii. The hospital has 3 different pieces of land and all have their title deeds that were verified by the team.
- iii. ICT equipment's such as computers, monitors, CPUs and Ups seen at the hospital premises with the date when acquired, costs incurred, engraved numbers, user Departments clearly captured in the Assets register.
- iv. Furniture regard to filling cabinets storing the entity's assets, office equipment with dates of acquisition, costs incurred, engraved numbers, various user department names, titles clearly captured in the GoU Assets register.
- v. The general condition of the offices is good. Most of the furniture, ICT and other equipment are organized and easy to locate.
- vi. The conditions of the wards are also excellent, well maintained and neat.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		
2	Land		
3	Transport		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY

STORES FINDINGS

- i. Store ledger books are well reconciled and closed as of 30th June 2023.
- ii. Stock records and requisitions up-to-date and well maintained.
- iii. Premises are well secured with perimeter fence, gate and security guards
- iv. Excellent stores practices. stores expertly maintained, neat, tidy and stock records tally with the physical stock counts.
- v. Monthly stock taking is carried out.
- vi. Fire extinguishers' hydrants in place in case of any emergency.
- vii. Stock cards are well used for keeping track of all issues and new items into the store

CASH AND BANK FINDINGS

- i. Three bank account held by the hospital as at 30th June 2023.
- ii. Imprest is Managed by the Administration Assistant.
- iii. Bank reconciliation statements of the account held against cash book balance.
- iv. Bank statements of the account held
- v. The bank certificates of the account held.
- vi. The votes cash clearing Account was fully reconciled by Treasury following the centralization of having one TSA Account the entire Government.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1.	YUMBE REGIONAL REFERRAL HOSPITAL	CENTENARY	3100083725	45,616,660	45,616,660	UGX
2.	MOH –CPHL/YRRH	CENTENARY	3100099157	77,102,750	75,632,675	UGX
3.	MOH/CDC YUMBE RRH	CENTENARY	3100096936	142,585,108	140,104,403	UGX

RECOMMENDATIONS

- i. The stores ledgers should always be signed off at the end of the financial year and Stock balances should be carried forward at the beginning of the year and posted on fresh sheets.
- ii. There is need to engrave the new assets that have not brought in.
- iii. The hospital management needs to get a maintenance and disposal plan for the fixed assets in place which will enable ease at the point of disposal.

PICTORIALS

ADIMINISTRATION BLOCK



MEDICAL STORES

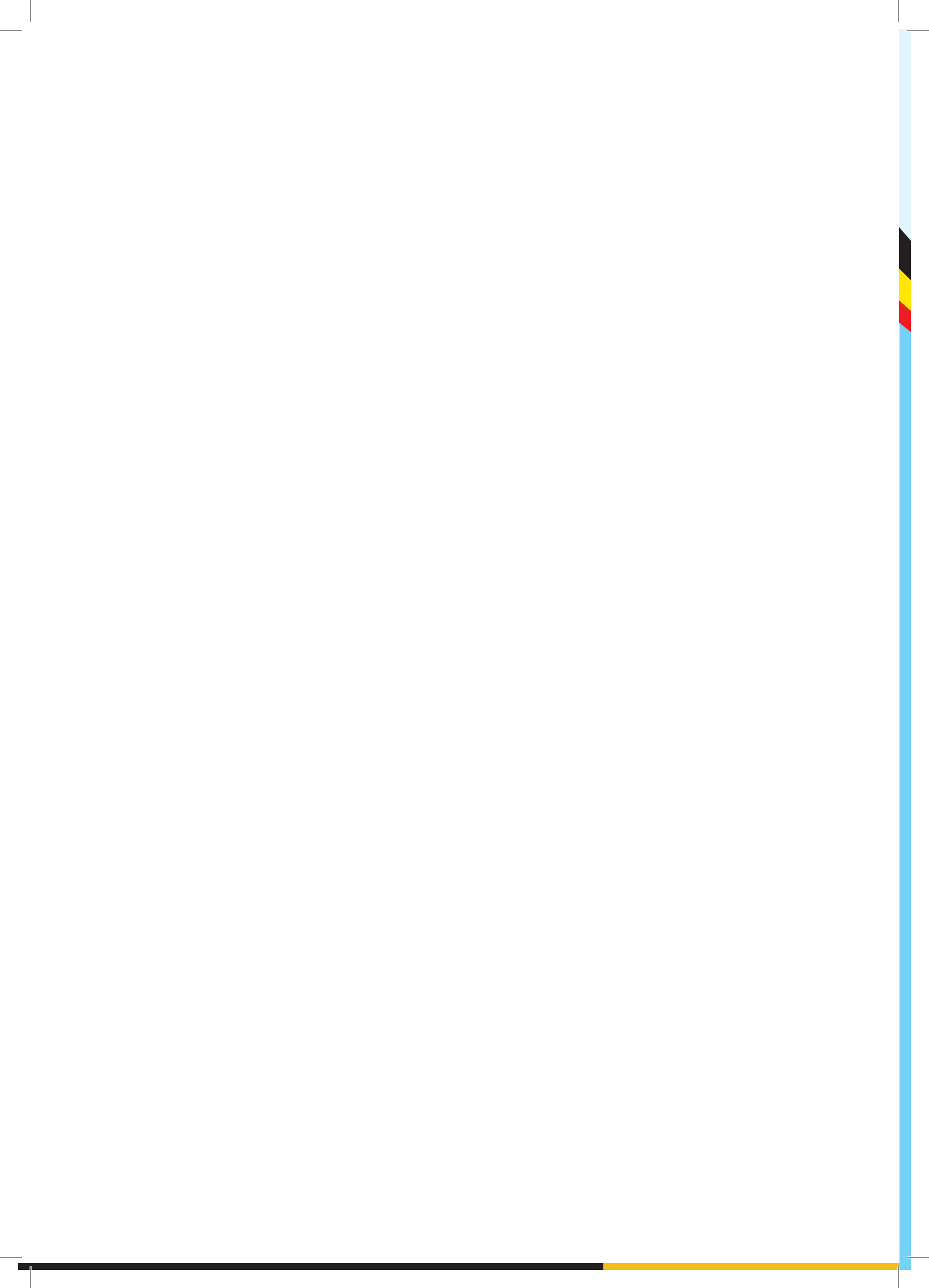


Project under construction



APPENDIX I – NON-SUBMISSION

No.	VOTE No.	VOTE NAME
1	011	Ministry of Local Government
2	015	Ministry of Trade, Industry and Co-Operatives
3	018	Ministry of Gender, Labor and Social Development
4	112	Directorate of Ethics and Integrity (DEI)
5	114	Uganda Cancer Institute (UCI)
6	141	Uganda Revenue Authority (URA)
7	151	Uganda Blood Transfusion Service (UBTS)
8	162	Uganda Microfinance Regulatory Authority (UMRA)
9	404	Fort Portal Regional Referral Hospital
10	412	Lira Regional Referral Hospital
11	415	Moroto Regional Referral Hospital
12	419	Entebbe Regional Referral Hospital





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