



THE CONSOLIDATED BOARD OF SURVEY REPORT FOR THE YEAR ENDED

30TH JUNE 2023

**GOU MISSIONS ABROAD
ACCOUNTANT GENERAL'S OFFICE**



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**GOVERNMENT OF UGANDA
MISSIONS ABROAD**

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.

Government of Uganda (GoU) began the automation of financial management processes in its Foreign Missions in 2010. The Microsoft Dynamics Navision system, 2009 was deployed in 36 Missions abroad. The system has improved efficiency, transparency, reporting and accountability of public resources.

In 2021, the Chart of Accounts was updated in order to align it to the NDPIII requirements. This meant a review of Government of Uganda business processes **(business process re-engineering)** that rely on the Chart of Accounts for logical transacting and reporting.

Microsoft Dynamics NAVISION was one of the PFM systems that required to be re-engineered. 10 Foreign missions were initially piloted and the other Missions have subsequently followed.

The Fixed Assets Module is part of the functions that were upgraded however there are still challenges of incomplete Asset Registers that need to be addressed in order to ensure the Assets of Government are holistically and accurately reported on.

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 guidelines.
- 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 Missions 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 Government of Uganda Missions Abroad. 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 templates were used as a tool for conducting the Board of survey exercise. Data collected related to Fixed Assets, Cash & Bank balances, Inventory 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% which is a slight decline from the previous submission FY2021/2022 which was at 89%.

Table 1: Status of submission of Board of Survey

STATUS OF THE SUBMISSION OF BOARD OF SURVEY REPORTS			
#	STATUS	FY2021/2022	FY2022/2023
1	Submission	32	31
2	Non-Submission	4	5
	TOTAL	36	36

Accountant General's Office conducted sensitization programs prior to the commencement of the exercise and focused on the Board of survey Guidelines.

Continuous technical support was also offered to the to the Board of survey teams by the Asset Management Department.

It is however noted that there is no- prioritization of the Board of Survey exercise by some Missions.

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

This section has analysed the Fixed Assets at the Missions per category.

Table 2: Summary of Fixed Assets per Category

ASSET CATEGORY	TOTAL COST
BUILDINGS	47,716,025,057
FURNITURE & FITTINGS	5,011,061,700
LAND	31,535,197,462
TRANSPORT EQUIPMENT	15,135,937,955
ICT EQUIPMENT	2,586,445,415
MACHINERY AND EQUIPMENT	144,097,594,147
MEDICAL EQUIPMENT	31,451,480
OFFICE EQUIPMENT	817,669,986
GRAND TOTAL	246,931,383,202

It can be observed from the table above that Machinery, Buildings and Land constitute the largest percentage of Assets in the portfolio.

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.

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

Table 3: Cash and Bank Balances as at 30th June 2023.

BANK	Bank Balance - 30 June 2023	Cashbook Balance - 30 June 2023	CUR
Access Bank	36,901	887.11	GBP
	60,880.75	60,880.75	USD
Ambassade de L'Ouganda	46,510,158	0.00	EUR
	146,991	0.00	DINAR
Attijariwaff A Bank	31.27	31.27	USD
	671.33	671.33	EGP
Bank Melli	252.68	252.68	IRR
	0.97	0.97	USD
Bank of Africa	149,073.91	149,073.91	USD
Bank of Baroda	3,976.82	3,976.82	AED
	67,831.77	67,831.77	USD
Bank of China	0	0	CNY
	1,059,786.45	1,059,786.45	USD
	499,957.47	499,957.47	RMB
Bank of Uganda	2,340,058,400,000	0.00	UGX
Bank of Burundi	5,029,872.00	5,029,872.00	BIF
	36,014.38	36,014.38	GBP
	102.04	102.04	USD
Citi Bank	839,112	812,456.91	USD
Commerzbank	19,336	17,152.08	EUR
Eco Bank	50,834.70	80,634.70	USD
Emirates NBD Bank	8,684.47	8,684.47	SAR
	0.15	0.15	USD

I&M Bank	19,542	19,542.02	Rwandan Francs
ING Bank	5,806.30	5,806.80	EUR
INO Bank	2,049.08	2,040.08	EUR
KCB Bank	27,959	-	USD
Maybank	107,443	75	MYR
NAB	43,399	43,399	UGX
QNB	15,400.27	15,400.27	USD
	17,807.24	17,807.24	QAR
Societe Generale	121,529.57	1,645,580.71	EUR
Stanbic	93,796.88	93,796.88	NAIRA
	714.28	714.28	USD
TD Bank	240,955.87	240,955.87	USD
Turkiye is Bankasi	4,730.66	4,730.66	USD

2.2.3 Findings on Inventory

The Board of Survey Guidelines clearly state one that one of the objectives of the Board of Survey exercise is to 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.

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

The specific findings of the inventory in the Stores are detailed in the individual reports of the Missions.

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 1

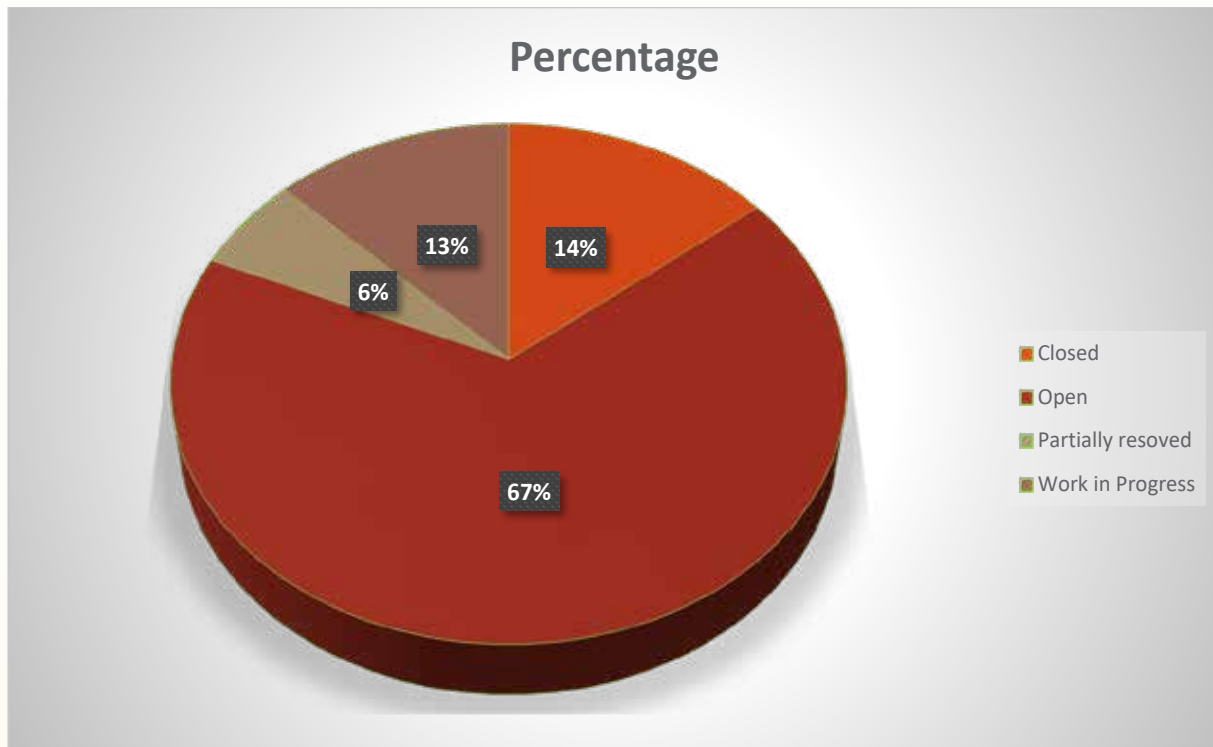


Table 4: Status of implementation of previous recommendations

Issue Category	Status	Percentage
Closed	17	14%
Open	80	67%
Partially resolved	7	6%
Work in Progress	15	13%
Grand Total	119	100%

From the table above, it was observed that 67% of the Board of Survey recommendations remained open. 19% were partially resolved or are Work in progress and only 14% of the logs were closed. Each financial year, there is a trend of recommendations that remain outstanding unless deliberate actions are embarked on by the concerned Votes.

3.0 Challenges

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

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

Table 8: 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
Continuous non-disposal of obsolete Items.	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

Current Challenges

- i. Delay in submission of Board of Survey Reports. Some of the Reports lacked details of Assets and unserviceable items to be disposed of.
- ii. Non-implementation of recommendations from the previous Board of Survey.
- iii. Non-submission of Asset Registers by some Votes and absence of particular Asset categories and non-update of asset Registers.
- iv. Lack of Values (Historical Costs) of Assets in the Asset Registers.

4.0 Recommendations

The recommendations below are general and cut across many Votes. However, the specific ones are detailed with respect to each mission.

- i. Accounting Officers must ensure that the recommendations by the Boards of survey are implemented. Any challenge in executing this should be addressed to Accountant General for further Management.
- ii. Accounting Officers should ensure that the Boards of Survey reports are submitted within the prescribed time and in the general formats with soft copies submitted to AMD@finance.go.ug
- iii. Accounting Officers should use the Microsoft Dynamics-NAVISION system to maintain and generate complete up-to date Asset Registers.
- iv. Accounting Officers should ensure the safety of Assets by engraving/tagging and removing the movemnets of all Assets under their control.
- v. Accounting Officers should ensure that the items recommended for disposal are duly disposed of and the Asset Registers are updated.

MISSIONS

VOTE 501 - UGANDA MISSION AT THE UNITED NATIONS, NEW YORK

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	All mission properties should be engraved and recorded in the fixed asset register.	Work in progress	WIP
2	The official residence and Uganda house require additional works to bring them to NY standards.	Work in progress	WIP

ASSET FINDINGS.

- i) Assets register has been reviewed and updated. The mission has two buildings i.e. Uganda house and the official residence. The official residence is currently rented out and is generating rental income that is remitted to the consolidated fund.
- ii) The mission has 4 vehicles. It is only the utility van which is old and needs to be replaced in the coming financial year.
- iii) Assets are managed in an efficient manner. Those that get old as a result of wear and tear are boarded off in accordance with PPDA regulation.

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	2	935,586,297
2	Machinery and equipment		1,186,424,118
3	Transport	4	597,097,428
4	Furniture and fittings	489	445,134,816
5	Cultivated assets		935,586,297

List of unserviceable items recommended for disposal

OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
1	Chairs	3
2	Paper binder	1
3	Hp-printer	1
4	Security scanner	1

CASH AND BANK FINDINGS

- i) The mission holds three bank accounts.
- ii) The cash balances were properly reconciled with the 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	Permanent Mission of Uganda Operation/Exp	Citi Bank	4993905995	275,500.74	273,727.31	USD
2	Permanent Mission of Uganda Rent Account	Citi Bank	4967603993	112,995.66	112,995.66	USD
3	Permanent Mission of Uganda Operation/Exp	Citi Bank	4967603999	100.46	100.46	USD

RECOMMENDATION

- i) All mission properties should be engraved and recorded in the fixed asset register.

VOTE 502-HIGH COMMISSION OF REPUBLIC OF UGANDA, LONDON.

Follow up on Previous Recommendations

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

ASSET FINDINGS

- i) Inventory was inspected at the official residence and chancery as well as vehicles and state of condition for each category of items indicated in the report.

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building & structures		935,586,297
2	Transport equipment		597,097,428
3	Machinery and equipment		1,186,424,118
4	Other physical assets (furniture and fittings)		445,134,816
5	Other assets (cultivated assets)		935,586,297

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Ford Galaxy	287 D 221
S/N	ITEM DESCRIPTION	QUANTITY
2	Dining Table	1
3	Dining chairs	5
4	Segment filing cabinet	3
5	Curtains	Assorted
6	Transparent Curtains	Assorted
7	Cultural Paintings (frame)	Assorted
8	Seater Chairs	3
9	Seater	1
10	Small Table	1
	Large table	1
11	Central carpet	1
12	Big Screen Tv	1
13	Sky box set	1
14	Woofers	1
15	Curtains	1
16	Framed pictures	1
17	Movable Heater	1

18	Lamps	1
19	Wall Mirror	1
	Official Residence TV Room	
20	Small Table	1
21	Large Table	
22	TV room	4
23	Curtains in TV room	2
24	Sony TV	1
25	small decoder	1
26	Central lamp	1
27	wall lamp	1
28	Heater	1
29	Ordinary chairs	2
30	Glass table	1
31	Picture frames	3
32	Clock	1
	Official Residence 1st Floor	
33	Phone	1
34	Wireless internet decoders	2
35	Heater	1
36	Wooden Sculpture	2

37	Central lump	1
38	Wall lights	1
39	Welcome door mats	1
40	Uganda flag & stand	1
41	Coat stand	1
42	Window curtains	6
43	Transparent curtains	3
44	Office table	1
45	Office chair	1
46	Visitors chair	1
47	Book shelf	1
48	Phone	1
49	HP printer	1
50	Punching machine	1
51	speakers	2
52	Curtains	2
	Official Residence Bedroom 2	
53	Bed	1
54	Mattresses	1
55	Pillows	2
56	Duvet	1

57	Bed sheets	2
58	Curtains	2
59	Transparent curtains	2
60	Dressing mirror	1
61	Dressing table	1
62	Lamp	1
	Official Residence Bedroom	3
63	Bed	1
64	Duvet	1
65	Pillows	Assorted
66	Mattress	1
67	Plastic Chair	1
68	Curtains	Assorted
69	Transparent curtains	Assorted
70	Pillows	Assorted
71	Duvet	Assorted
72	Mattress	1
73	Plastic chair	1
74	Dressing table	1
75	Immovable heater	1
76	Curtains	2

77	Baby beds	4
78	Bed (Big)	1
79	Baby mattresses	4
80	Mattresses (Big)	2
81	Table	1
82	Dressing table	1
83	Transparent curtains	1
84	Cabinets	5
	Official Residence Bedroom 4&5	
85	Bed	
86	Mattress	1
87	Duvet	1
88	Cabinet	1
89	Bed sheets	1
90	Movable heater	1
91	Table	1
92	Curtains	1
93	Transparent curtains	1
94	Bed	1
95	Mattress	1
96	Plastic chair	1

97	Dressing mirror	1
98	Pillows	3
99	Duvet	2
100	Curtains	2
101	Movable heater	1
102	Weighing scale	1
103	Small cabinet	1
	Master Bedroom	
104	Bed	1
105	Table lamp	1
106	Chairs	2
107	Mattress	1
108	Bed sheets	2
109	Heater	1
110	Duvet	1
111	Wheel barrow	1
112	Lawn Mower	1
113	Spade	3
114	Rake	1
115	Pick Axe	1
116	Trimmer	1

117	Leaf blowers	3
118	Ladder	1
119	Shovel	1
120	Pair of Gumboots	1
121	Brushes	2
123	Barbecue Roaster	1
124	Pressure washer	1
125	Boxes	3
126	Garden fork	1
127	Horse pipe	1
128	Fuel Jerrycan	1
129	Microwave	1
130	Toaster	1
131	Freezer	1
132	Refrigerator	1
133	Rice cooker	1
134	Oven	1
135	Blender	1
136	Saucepans	12
137	Electric kettles	2
138	Flask (big)	1

139	Flasks(small)	3
140	Dish washer	1
141	Glasses	12
142	Cups	15
143	Plates	
144	Teapots	6
145	Trays (plastic)	4

STORES FINDINGS

- i) Inventory was inspected at the Official Residence and Chancery as well as vehicles and state of condition for each category of items indicated in the report.

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 High Commission (Expenditure Account)	The Access Bank UK Ltd	01319400	887.11	887.11	GBP
2	Uganda High Commission (Revenue Account)	The Access Bank UK Ltd	01319401	36,014.38		GBP

VOTE 503 - UGANDA HIGH COMMISSION OTTAWA, CANADA.

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Engrave assets.	Ongoing.	Process of engraving ongoing
2	Board off old and broken items.	Not done.	Urgently board off old items
3	Repair some damaged/broken items.	Not done.	Repairs are urgently required.

ASSET FINDINGS

- i) The Embassy maintains an asset register which is updated manually.
- ii) The team observed that both the chancery and official residence are currently being rented, however the mission has two buildings which are badly dilapidated and are due for demolition.
- iii) The official residence is being handed over to the contractor for renovation works to start.
- iv) The embassy has many damaged/broken assets both in the store and residence.

S/N	Item	Units	Amounts
1	Payables	Property taxes	662,381,769
2	Receivables	Taxes receivable	12,485,480
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	2	2205217010
2	Ict equipment	40	-
3	Transport	3	58,971,549
4	Office equipment	42	-
5	Furniture & fittings	141	-

List of unserviceable items recommended for disposal

OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	Chairs	80
2	Tables	30
3	Beds	9
4	Computers and electric items	31

STORES FINDINGS

- i) The team observed that the rented store was small, inadequate and too congested with damaged and obsolete stocks.

CASH AND BANK FINDINGS

- i) The team ascertained that monthly reconciliations are done as cash books were properly updated and reconciled with 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	Uganda High Commission	TD Bank	3290-0167- 303652	36.18	36.18	USD
2	Uganda High Commission	TD Bank	3290-0167- 303660	930.62	930.62	USD
3	Uganda High Commission	TD Bank	3290-0167- 305558	239,989. 07	239,989.0 7	USD
4	Uganda High Commission	TD Bank	3290-0167- 229571	71,611.2 5	71,611.25	CAD
5	Uganda High Commission	TD Bank	3290-0167- 207306	344.53	111.07	CAD

RECOMMENDATION

- i) Automating and updating the physical assets register was and still emphasized here.
- ii) Obsolete items should be disposed of to avoid congestion and to prevent further damage to the items such that the value for money can be realized from them.

VOTE 505 - UGANDA HIGH COMMISSION IN KENYA, NAIROBI

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The representation car 85CD IK which was involved in an accident should be considered written off and a new one bought.		
2	We recommend all assets to be numbered and engraved.		
3	The board should endeavor to complete the report in the right format and also ensure that all relevant documents are attached to the report for reference.		

ASSET FINDINGS

- i. There is an asset register maintained which is up to date. Some of the assets are not engraved.

The Mission owns 3 building as follows:

- Riverside main offices- very old, needs renovations and does not show good image for our country.
- Uganda house on Kenyatta Avenue and Standard street- undergoing improvements, the 6th and 5th floors are complete and the work is ongoing the works on the building is at 53%.
- Official Residence in Lovington on Convert Drive - slightly in better state though needs fixing few things.

STORES FINDINGS

- i) There are store cards updated daily though the storage room is not sufficient. There is no bimonthly count of stores.
- ii) The store is well organized.

CASH AND BANK FINDINGS

- i) The Uganda high commission maintained 3 bank accounts with Stanbic bank Kenya Limited. The cashbooks were reconciled with the bank statements monthly.
- ii) The Mission operated the following bank Accounts with Stanbic bank Kenya limited.

Table showing accounts reviewed by the board.

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Uganda High Commission	Stanbic	0100002487092	0	0	USD
2	Uganda High Commission	Stanbic	0100002510523	0	0	KES
3	Uganda House	Stanbic	0100002510531	0	0	KES
4	Uganda House Project	Stanbic	0100003100531	0	0	USD

RECOMMENDATION

- i) We recommend that the obsolete items be boarded off to reduce on further decay.
- ii) Funds should be availed to the Mission for rehabilitation of the building at Riverside or a new building constructed.
- iii) Funds should also be availed to purchase new furniture for the Mission since most of the furniture is obsolete though still in use.
- iv) Sufficient room should be created for storage.
- v) The process of boarding off vehicle 85 CD 17K should be expedited.
- vi) The remaining items not engraved should be engraved.

VOTE 506 - UGANDA HIGH COMMISSION DAR ES SALAAM

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1.	The team recommends that the short-listed items in the stores at Dar es salaam to be disposed of, to prevent further damage such that value for money can realized from them as seen in the pictures attached	The team noted that the short-listed items recommended for boarding off were yet to be disposed.	We recommend that the accounting officer ensures that the ad hoc team appointed to conduct the disposal complete this task in the FY 2023/2024.

ASSET FINDINGS

- i. Mission Assets are engraved to avoid loss or theft of the Mission properties and the Assets database is well maintained and update regularly on the NAVISION.

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		1,737,459,117
2	Ict equipment		83,928,930
3	Transport		976,640,054
4	Other machinery		250,550,386
5	Furniture and fittings		270,106,497

STORES FINDINGS

- i. The team noted that store records like Land Titles, Vehicle Registration cards and other fixed assets are kept by specially designated officers i.e. Accounting Officer while other Mission Assets in offices are attached to particular officers who have a responsibility to keep them 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	Uganda High Commission	Stanbic Tanzania	9120000883563	80.77	80.77	USD
2	Uganda High Commission	Stanbic Tanzania	9120000366763	155,929.59	155,929.59	TZS
3	Uganda High Commission	Stanbic Tanzania	9120000883571	450	450	USD
4	Uganda High Commission	Stanbic Tanzania	9120000084121	118.77	118.77	USD

RECOMMENDATION

- i) The team recommends that the short-listed items in the stores at Dar es Salaam to be disposed of to prevent further damage such that value for money can realized from them.
- ii) The team also recommends that all the old assets in EAC Arusha Liaison Office to be disposed of, especially the furniture and ICT supplies i.e. desktop computers and printers since most of these assets have outlived their usefulness and require upgrades. The Aluminum Partition Wall must be boarded off since it ceases to be of any value due to the relocation of the offices to a standalone facility which has already been partitioned by walls and storing these items would attract more costs to the Mission such as rent and moving charges.
- iii) The team recommends that the assets in EAC Arusha Liaison's Office should be engraved, before the disposal exercise takes place.

VOTE 507 - UGANDA HIGH COMMISSION IN NIGERIA, ABUJA

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	A number of items recommended for disposal.	To be disposed on 29 th to 31 st of August	
2	A number of items to be replaced	Few have been replaced due to budget constraint	
3	Capital items such as utility vehicle, generators and solar systems were recommended for disposal and replacement	Still in use	These require a lot of funds to replace, and the mission is yet to receive these funds

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cashbook Balance	CUR
1	Uganda High Commission (Operational account)	Stanbic IBTC	ODA 0018314310	52,030.31	52,030.31	Naira
2	Uganda High Commission (Operational account)	Stanbic IBTC	ODA 0018314451	15.63	15.63	USD
3	Uganda High Commission (NTR ACCOUNT)	Stanbic IBTC	ODA 0018327741	7.27	7.27	USD
4	Uganda House Project	Stanbic IBTC	ODA 0023473712	41.84	41.84	USD
5	Uganda House Project	Stanbic IBTC	ODA 0023473671	41,766.57	41,766.57	Naira

VOTE 508 - -UGANDA HIGH COMMISSION IN SOUTH AFRICA, PRETORIA

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The representational car and the x-trail should be boarded off because mileage of both cars has reached the boarding off threshold.	WIP	WIP
2	NTR account to be closed since there is no more collection of NTR on the missions account. Collection is now done by URA.	WIP	WIP
3	There is need to upload the asset register on the Navision system.	WIP	WIP

ASSET FINDINGS

- i) A hard copy of the asset register owned by the mission was received from accounts section which contained all the assets owned by the Mission.
- ii) No assets were boarded off during FY 2022/23.
- iii) The team also noted and verified all the assets proposed for disposal. Most of these assets are kept in different stores in properties occupied by the Mission staff.
- iv) The team also noted a number of unserviceable items that were in the residence and due for boarding off were still in use.

CASH AND BANK FINDINGS

- i) The survey entailed Bank and Cash balances of three accounts provided by the entity.
- ii) Cashbooks were properly updated and reconciled to their respective bank statements.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cashbook Balance	CUR
1	Uganda High Commission - NTR Account		011222549000	7,779.04	0	ZAR
2	Uganda High Commission - Rand Account		013038303000	1,804.80	0	ZAR
3	Uganda High Commission - USD Account		090285085000	0	0	USD

RECOMMENDATION

- i) The Representational car and X-trail should be boarded off because mileage of both cars has reached the boarding off threshold.
- ii) NTR Account should be closed since there is no more collection of NTR on the missions account, it is now in the URA account.
- iii) There is need to upload the Asset register on the Navision system.
- iv) Board off of obsolete assets.
- v) Destruction of paper work beyond the required 7 years to create space.
- vi) Engraving the newly acquired assets.

PICTORIALS





VOTE 509 -UGANDA EMBASSY IN RWANDA, KIGALI

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The worn-out items in the cafeteria and the bigger apartment should be replaced especially furniture curtains.	Done	Done
2	There is need to replace APC battery backup.	Not done	These will be replaced in FY2023/2024
3	There is need to replace central UPs in the server room especially for security cameras	Not done	These will be FY2023/2024
4	There is need to dispose of the utility car and the official representation car with new ones	The embassy was allocated funds in FY2023/2024 to effect.	The embassy was allocated funds in FY2023/2024 to effect
5	There is need to replace all the desktop computers	Done	The desktop computers were replaced

ASSET FINDINGS

- i) The high commission has an asset register with most assets engraved and BOS team encourages engraving of those in stock and always to engrave any new ones purchased.
- ii) Some items in the cafeteria and big apartments which were previously not in good conditions were replaced-furnished and new items bought.
- iii) The utility vehicle which was previously recommended to be boarded off for the last 4 years now is still pending.
- iv) Most of the furniture at the official residence which was previously in very bad shape were replaced.
- v) All offices have new recommended presidential portrait.

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	1	5,452,352,096
2	Office equipment	10	871,790,153
3	Transport	1	403,946,406
4	Furniture and fittings		1,181,884,415
5	Ict equipment	103	-
6	Air conditioner	4	-

CASH AND BANK FINDINGS

- i) A number of cashbooks were inspected and the survey entailed bank and cash balances of the 5 accounts operated by the entity. Cash is held in a secure safe both in Accounting officer's and Accountant's office and controls are adequate and followed
- ii) Cash books were properly updated 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	Uganda Embassy	I&M Bank of Rwanda	25005347001	10,088	10,088	Rwandan Francs
2	Uganda Embassy	I&M Bank of Rwanda	25005347002	101.14	101.14	USD
3	Uganda Embassy	I&M Bank of Rwanda	25005347003	2,819.24	2,819.24	USD
4	Uganda Embassy	I&M Bank of Rwanda	25005347004	30.48	30.48	USD
5	Uganda Embassy	I&M Bank of Rwanda	25005347005	9,454.020	9,454.020	Rwandan Francs

RECOMMENDATION

- i) There is an urgent need to dispose 12 desktops and 3 laptops as per the host country regulations.
- ii) A more powerful cooling system for the server room which hosts all ICT gadgets on the LAN with 44k BTU capacity should be procured.
- iii) Representation and utility cars should be replaced with new ones.
- iv) The current Nikon lens DX VR 140mm to NIKKOR AF-P dx 70-300MM f/4.5-6.3 G ED VR to support clearer definition images and long area zoom. There is need to purchase NIKKOR AF-S 24MM F/1.8G ED which delivers impressive sharp images with wide aperture and swift autofocus support.
- v) Camera storage should be upgraded from 32GB to 2pcs of 1TB. Also there is need to buy an extra Nikon lithium-ION battery pack EN-EL14.74V 1030mah 7.7wh.
- vi) An anti-static floor should be installed as soon as possible to prevent accidental electrocutions of users who access the room.
- vii) The previously and currently inspected obsolete items require urgent disposal and replacement.

VOTE 510 - UGANDA EMBASSY IN THE UNITED STATES, WASHINGTON

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1.	The official residence needs to be urgently renovated and new furniture purchased. All the old furniture and equipment that is broken down and dilapidated should be boarded off.		
2	The roof for chancery building 5911 and official residence 5009 need to be urgently repaired as continued water leakages when it rains will further damage the buildings.		
3	The splash aprons and storm water drainage around all three mission buildings need to be properly designed and built in according with the building standards of Washington DC to protect the buildings from storm water damage and dampness as a result of weather effects.		
4	The representation car Mercedes Benz S5F purchased in 2014 is in poor mechanical condition with high costs for repair and maintenance, needs to be replaced. Funding should be provided to procure a new embassy representation car.		
5	As pointed out in the report of the inspection team headed by structural Engineer from Ministry of Works that carried out a preliminary structural condition assessment of all three embassy building in November 2021, further laboratory tests and technical assessment need to be carried out for all three embassy buildings 5009 Loughborough Rd Nw Dc, 5911 & 5909 16th Street Nw Dc, to establish soil condition including bearing capacity, foundation details and behavior, strength of mortar binding the stones and weather all joints binding the timber structure are all firm.		
6	There is need to obtain approved architectural, structural and electrical drawings from the Washington DC regulatory authorities for all three embassy buildings and establish whether the laws allow for rehabilitation given the lifespan of buildings that are almost 100 years old to guide further technical assessment of buildings and terms of reference for rehabilitation or reconstruction		

Findings

Cash and Bank Balances

- i. The two bank accounts that are operated by the Embassy were both verified and it was ascertained that monthly bank reconciliations are done. There was no petty cash at the time of the exercise.

Embassy stores

- i. The mission has allocated a room on the Chancery building to be used as a store for consumable and operational items used on a day to day basis at the Embassy such as stationary, cleaning materials and consumables.

Embassy assets:

The board carried out a survey on the premises of the Mission and found the following:

- i) On December 31st 2022, the official residence (plot 5009 Loughborough Rd NW) had a pipe burst due to age over the Christmas break, causing floods and the entire first floor ceiling to cave in. It was fortunate the H.E the Ambassador was not living in the building when it happened. The Head of Mission is in rented accommodations at the time of reporting.
- ii) In May 2023, a Property management team which included the Government Structural engineer travelled to Washington, DC for an urgent assessment of the property damage and technical guidance on the procurement of repair works of the Residence. The damage was subsequently inspected by the Ministry of Works and the MoFa management unit and the funds (USD 347,586.23) initially intended for completion of the inspection of the Chancery Building have been reallocated to carry out emergency repairs of the residence, so no work was done on the Chancery. At the time of report writing, the

Contractor has been identified and the contract for repairs awaits approval of the Solicitor-General.

- iii) In spite of the schedule of Comprehensive Assessment to develop ToRs for the proposed Renovation project of the Chancery Buildings, the technical assessment of the 2 Chancery building at 5909 and 5911 16th street was not completed because the budget allocation was diverted to repairs of the official residence. Consequently, the buildings continue to deteriorate seriously. This includes the failure of back porch of Chancery Building 5909 due to an apparent unstable foundation. The two Chancery buildings (5909 and 5911) have basements and are still drained at sub-ground level. Drainage of the two buildings continues to be a big problem as the Mission often experience blockages and water back-up that are problematic to resolve at that level. The chimney of building 5911 still soaks up rainwater and is visibly pulling away from the main structure.
- iv) In the FY 2022/23, funds for a new Representational Vehicle were approved but were not released to the Mission. The 9-year old Representational Mercedes Benz remains in dire state of repair and the cost of its maintenance now exceeds the value of the vehicle since its parts are now out of warranty. The vehicle requires urgent disposal and a new one should be procured. It is hoped that funds will be provided in FY 2023/24.
- v) Guidance is required on how to dispose of ICT inventories, including computers and how to safeguard and ensure that the information on them is wiped clean before disposal. The Mission currently stores old computers in the designated server room.
- vi) The Mission still has a challenge of storage of furniture and other house hold items in the houses rented by the Mission for Foreign

Service Officers. When an officer is recalled to headquarters, the United States laws require a vacant handover of such houses. This means all furniture and equipment previously used by the officer must be removed from the rented house and the Embassy has no storage space.

vii) The Embassy is forced to hire service providers to take furniture out of such houses and dump it at a designated Dumpster station sometimes at a cost.

viii) Under the General and Equity section of its strategic plan, the Mission continued to prioritize gender and equity considerations in implementation of its mandate by providing physical space for parents of very young children who visit the Consular section for extended periods of time. The Mission has designated a child friendly space and provided occupational tools to keep children off the dangerous stairs as they wait for their parents.

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	3	
2	Land	3	
3	Station wagon	5	
4	Saloon	1	
5	Omnibus	0	
6	Desktop computers	15	
7	Laptop	5	
8	Printer	13	
9	Projector	1	
10	Scanner	2	
11	Server	3	
12	Uninterrupted power supply (ups)	1	
13	Photo copier	2	
14	Projector	1	
15	Engraving machine	1	

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Mercedes Benz Vehicle	DAU 0001

STORES FINDINGS

- i) We certify that we have made 95 % check of the stores/ inventories, that where the balances agreed, they have been initialed in the store's ledgers and that the inventories on hand agreed with the ledger.
- ii) We certify that in our opinion, a continuous independent departmental check on the stock balances has been carried out during the year by an officer other than the immediate stores in charge.
- iii) In our Opinion, the store accommodation is adequate. The condition of the store is good. The items are stored in an efficient manner.

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	Ugandan Embassy	Citibank, N.A.	9250730683	445,485.66	420,603.67	USD
2	Uganda Embassy	Citibank, N.A.	9250730691	5,029.81	5,029.81	USD

RECOMMENDATION

- i) The Board urgently underscores the fact that all 3 buildings are deteriorating at an equally rapid pace. Reallocating funds from one critical structure to another does not solve the problem. All three structures are in critical danger and all should be assessed in tandem. Selecting one for a structural intervention at the cost of the other two is delaying the inevitable.
- ii) All three buildings lack disability access and particularly the Consular services building has no ramp or elevators and many stairs. Applicants with limb disabilities cannot access the Passport Office.
- iii) It is recommended, to the extent possible, that the Embassy rents furnished houses due to the challenge experienced of having no storage space for such house hold items when an officer has to leave the station and the cost of disposal of furniture from the rented houses.

VOTE 511 -UGANDA HIGH COMMISSION IN EGYPT, CAIRO

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Mercedes Benz e280 plate number 111/123 to be boarded	Mercedes Benz e280 plate number 111/123 was boarded off on 15/03/2023	
2	Mitsubishi Pajero plate number 114/114 to be boarded off	Mitsubishi Pajero plate number 114/114 was boarded off on 15/03/2023	
3	Furniture and machinery at the official residence to be boarded off.	No action taken	The vote is yet to receive funding for re-furnishing the official residence, so assets cannot be disposed of yet.

ASSET FINDINGS

Findings

- i) Mission assets are engraved to avoid loss or theft.
- ii) The Mission database is well maintained and updated regularly.
- iii) The team noted that most of the items listed for boarding off especially at the Official Residence are yet to be disposed because of lack of funds to replace them.
- iv) On a positive note, the two motor vehicles (Mercedes Benz E280 and Mitsubishi Pajero recommended for boarding off) were successfully boarded off.

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Buildings and structures		789,308,893
2	Transport equipment		704,097,610
3	Machinery and equipment		83,770,274
4	Other assets		59,992,134

STORES FINDINGS

- i) Copies of store records like land titles, vehicle registration cards and other fixed assets are kept by specifically designated officers for example copies of land titles are kept by the Accounting Officer while vehicle registration cards are kept by the drivers as they are required by Egyptian law to be kept in the respective vehicles. They have the responsibility to safe guard them.

CASH AND BANK FINDINGS

- i) The Survey entailed Bank and Cash balances of the three (3) accounts held by the Vote.
- ii) The team ascertained that monthly reconciliations are done by the Accounts office and cash books were properly updated 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	The Embassy of the Republic of Uganda	Attijariwaff A Bank	00010000360	31.27	31.27	USD
2	The Embassy of the Republic of Uganda	Attijariwaff A Bank	00010000362	671.33	671.33	EGP
3	The Embassy of the Republic of Uganda	Attijariwaff A Bank	00010000363	1933.83	1933.83	EGP

RECOMMENDATION

- i) The team recommends that the heavy-duty printer at the Consular clerk's office be disposed of as it is over 10 years and has started breaking down.
- ii) The team recommends the early disposal of the Mercedes Benz C180 as the costs of its repairs are too high to be maintained by the Vote. The engine has already been changed, which is indicative of other problems to come.
- iii) With the exception of the new ACs and the refrigerator in the kitchen, the team recommends the disposal of all furniture and furnishings at the Official Residence. This furniture is over 10 years old and does not paint a very good picture of the Residence.

VOTE 513 - -UGANDA EMBASSY IN CHINA, BEIJING

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Finance should avail funds to the Mission for procurement of another utility van since vehicle No.220019 utility Van Honda Elysian procured in 2012 is old and has continued to affect the mission budget due to the high costs of maintenance.	Done	No funds
2	The board noted that some assets previously recommended for boarding off in the previous board of survey should be concluded as soon as possible.	Destroyed as the items were too old	Fully implemented
3	The Mission should engrave all assets by 30 th November 2022, embossing of the newly acquired assets with serial numbers should be done for proper registration.	Done	Fully implemented
4	The stocks of the East African tourist visas valued at \$141,000 (one hundred and forty-one thousand United States dollars) in the custody of the Accounting Officer should be returned to Headquarters as they have continued to pose an unnecessary risk, yet the Mission no longer issues visas and the visa personalization system is down.	Not yet taken back	Immigration officer to liaise with ministry of internal affairs
5	Most of the office furniture are old and need replacement.	NH	No development funds.
6	The board noted that the office computers and laptops are obsolete and have slowed down the work of the Mission.	Done	Partially implemented

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Machinery	27	
2	Office equipment	1	
3	Transport	5	
4	ICT equipment	36	

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	QUANTITY
1	Computers and CPUs	10
2	Projector 1	1
3	Fridge in the Kitchen	1
4	Washing machine	1

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	Embassy of the Republic of Uganda	Bank of China	778350019918	0.00	NIL	CNY
2	Embassy of the Republic of Uganda	Bank of China	778350019930	0.00	NIL	CNY
3	Embassy of the Republic of Uganda	Bank of China	778350025343	153.20	NIL	USD
4	Embassy of the Republic of Uganda	Bank of China	778350025354	0.00	NIL	USD
5	Embassy of the Republic of Uganda	Bank of China	778350158679	0	NIL	RMB

VOTE 514 - PERMANENT MISSION OF UGANDA TO UNITED NATIONS, GENEVA

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Efforts should be made to have the ongoing asset name tagging exercise completed accordingly.		
2	The items captured as worn out, unserviceable, and obsolete should be disposed of accordingly in line with the laws of the host country and laws of the PPDA act.		

ASSET FINDINGS

- i) The laws in the host country do not permit engraving. Therefore, we are not in position to undertake engraving but have continued to use the tagging method that is to say allocated tags to the respective items.
- ii) The board was able to identify a list of unserviceable items and were recommended for disposal.

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Saloon	5	
2	Desktop computers	13	
3	Laptop	7	
4	Printer	2	
5	Projector	1	
6	Scanner	1	
7	Server	2	
8	Uninterrupted power supply (ups)	13	
9	Passport reader	1	
10	Photo copier	1	
11	Projector	1	
12	Air conditioner	2	

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	QUANTITY
1	Printer	1

STORES FINDINGS

- iii) The board was also able to verify number of visa stickers, all types that had been issued and /or destroyed between July 2021 and June 2022. We were also able to ascertain what was in stock as at 30th June 2023.
- iv) The Mission inventories have always been done on the manual system using an excel template. This is because our Navision system was upgraded to capture these on the system, however since no purchases were made during the year ended 30th June 2023, the original assets are yet to be uploaded on the system.

CASH AND BANK FINDINGS

- i) During the verification process, the combined bank balances were 204.66 Swiss Francs.
- ii) The list of Accounts held by the Mission details provided on Treasury Form 40 Revised 2023 are: Expenditure A/C and NTR A/C
- iii) The board was also able to obtain a Bank balance as at 30 June,2023.
- iv) The Board ascertained that there were no losses during the period of reporting.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	UBS Business Current Account	UBS	0240-00786783.00Y	198.46	198.46	CHF
2	UBS Current Account	UBS	0240-00786783.01B	6.20	6.20	CHF

RECOMMENDATION

- i) Efforts should be made to have the ongoing asset name tagging exercise completed accordingly.
- ii) The items captured as worn out, unserviceable, and obsolete should be disposed of accordingly in line with the laws of the host country and the laws in the PPDA Act.

VOTE 515 - UGANDA EMBASSY IN JAPAN-TOKYO

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Earthquake survival kits should be repurchased for the chancery and residence because of frequent earthquake occurrences in Japan.		
2	Unserviceable/obsolete items should be boarded off to give space for new assets which will improve institutional capacity and image of the mission.		
3	The Mission should plan and provide web cameras, multimedia speakers for each desktop as well as laptop for every officer.		
4	The Mission should consider renting fully furnished residence to reduce storage concerns and disposal costs once the items become old and dilapidated.		

ASSET FINDINGS.

- i. The fixed assets register exists and updated accordingly.
- ii. All assets in the Fixed Assets Register were physically checked.
- iii. Assets particularly in the Official Residence furniture are adequate, but mostly in fair condition because they have been used for several years. Newly posted officers including the Head of Mission inherit old furniture from their predecessors such as mattresses due to the lack of a retooling budget.
- iv. The Divestment Plan cannot be implemented because the Mission has not been allocated a Capital Development Budget for five financial years, thus, lacking the budget to replace the assets recommended for disposal such as the Utility Car (Toyota Mark X), which and has reached its useful life of 10 years and has been subjected to increasing maintenance costs.

- v. Asset maintenance is budgeted for every year. Vehicles undergo annual maintenance check-up and routine change oil for every 5,000 km. Equipment are serviced when needed such as breakdown.
- vi. Comprehensive vehicle insurance is provided for all Mission vehicles and Living Protection Comprehensive Insurance is provided for all residences to cover fire and earthquake protection.
- vii. Although Japan is generally safe, the Mission Chancery is equipped with a security alarm system to safeguard its assets.

STORES FINDINGS

- i) The store balances agree with the ledger balances.
- ii) The inventories are stored in the different rooms in the Chancery because they could not be accommodated in one area. With the relocation of the Mission Chancery to a new building, the Mission ensured that adequate space will be provided for the inventory store room.
- iii) The Mission implemented audit recommendations from the previous financial years regarding reduced cash transactions that included collections of NTR in cash. The Mission has hence promoted online visa applications where payments are centralized back in Uganda and payments made directly to the Ministry of Internal Affairs. As a result, the Mission issues Gratis visas only although Single-entry and Multiple-entry visa stickers are still retained in the Mission.
- iv) Please note that the Mission continues to report in its Annual Board of Survey, under Statement of Reported Losses of Public Moneys, Stores and Other Assets; the loss of 170 single-entry visa and multiple-entry visa stickers incurred in FY 2019/20 and in line with Paragraph 21.1.3 (c) of the Treasury Instructions 2017. An investigation was conducted that culminated into a formal report to the PS/ST who is yet to communicate whether the loss as irrecoverable and should be written off in accordance with Section 35 of the PFMA or otherwise. Internal controls are in place to avoid such incident.

CASH AND BANK FINDINGS.

- i. Cash on hand was confirmed to be zero (0).
- ii. Cash in transit amounting to JPY 160,000 was remitted to the Consolidated Fund on 30th June, 2023 representing Non-Tax Revenue (NTR) collections. The receipt issued by GoU Treasury was availed to the Team for verification.
- iii. The Vote is maintaining two bank accounts for Expenditure/Operations and NTR collections in Japanese Yen currency with zero (0) balances.
- iv. The Cash Books are balancing with the Bank Balances (zero).

RECOMMENDATIONS

- i) Continue to lobby for the allocation of Capital Development Budget (which was last issued to this Mission in FY 2018/19) to facilitate the overall retooling of residences in view of the inevitable wear and tear of the current assets and to implement its Divestment Plan to replace assets recommended for disposal.
- ii) Subject to availability of funds, facilitate furnishing of the Official Residence befitting the hosting of Japanese Government officials, other Heads of Missions and Ugandan delegations.
- iii) As adequate storage will be provided in the new Mission Chancery, maintain a well-organized store room.
- iv) Return the Single-entry and Multiple-entry visa stickers to the Ministry of Internal Affairs so they can still be utilized.

VOTE 516 - UGANDA EMBASSY IN SAUDI ARABIA, RIYADH

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Disposal of GMC Yukon (utility vehicle)	As to date no action was taken	No car is available. Expensive to maintain, it needs replacement.
2	Disposal of ford expedition (utility vehicle)	As to date no action was taken	No car is available. Expensive to maintain, it needs replacement
3	Disposal of Mercedes Benz (representational car)	As to date no action was taken	No car is available. Expensive to maintain, it needs replacement.

ASSET FINDINGS

Findings

- i. A physical inspection of residences, offices, assets, inventories and stores was done.

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Transport equipment		42,337,483
2	Machinery and equipment		119,397,806
3	Furniture and fittings		157,582,924

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	QUANTITY
1	Mercedes Benz	1
2	Ford Expedition	1
3	GMC Yukon	1
4	GMC Ambulance	1
5	Printer Epson L3156 white	1

6	Printer Epson L3150 black	1
7	Printer HP Office Jet Pro 8720	1
8	Printer Hp Laser Jet P2015	1
9	Printer HP Laser Jet P2015	1
10	Shredder Fellowes dark gray	1
11	Shredder TPPS black	1
12	Air conditioner-split	1
13	Counting machine	1

STORES FINDINGS

- i) A physical inspection of the residences, offices, assets, inventories and stores was by the team that was composed of chairperson, member and storekeeper.

CASH AND BANK FINDINGS

- i) The survey entailed bank and cash balances of the financial year ending 30th June 2023. The team ascertained those monthly reconciliations are done as cashbooks were properly updated and reconciled with their respective bank statements. Attached are the certificates of balances and bank statements for reference.

List of accounts:

- SAR ACCOUNTS NO. 101-6040561-301- Expenditure accounts
- SAR ACCOUNTS NO. 101-6040561-302- NTR accounts
- USD ACCOUNTS NO. 102-6040561-303- Releasing accounts

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book	CUR
1	Embassy of Uganda-Riyadh	Emirates NBD Bank	101-604056-1301	94.10	94.10	SAR
2	Embassy of Uganda- Riyadh	Emirates NBD Bank	101-604056-1302	8,590.37	8,590.37	SAR
3	Embassy of Uganda-Riyadh	Emirates NBD Bank	102-604056-1303	0.15	0.15	USD

RECOMMENDATION

- i) The attached obsolete items should be disposed of. The Embassy (utility vehicles) such as GMC Yukon, FORD Expedition, (ambulance) GMC Yukon and (representational car) Mercedes Benz is too old and expensive to maintain. Replacement recommended.

VOTE 517 - THE EMBASSY OF THE REPUBLIC OF UGANDA IN DENMARK

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	No recommendation after the exercise.		

ASSET FINDINGS

Findings

- i) The Chancery at Sofievej 15,2900 Hellerup is dilapidated, has been condemned by the municipality (Gentofte Kommune) as unhealthy for human habitation. The building is sinking and has several cracks, and the basement is covered with asbestos, mold, and fungi. This creates an unhealthy working environment and portrays a bad image for Uganda in the host country. Urgent renovation of this property is required.
- ii) The official residence, which is located at Niels Andersens Vej 82, 2900 Hellerup also requires renovation. The building is currently being used as the Passport enrolment Centre/ Immigration office, under the guidance of the Head of Mission. The building should be renovated to make it habitable by the Head of Mission.
- iii) The Toyota Avensis (REG. AF76915) has begun to rust and needs spraying to keep it in a usable/ roadworthy state until a replacement is procured. It is recommended for disposal within the next three years.
- iv) The second motor vehicle that is to be disposed of (by dumping, as shown in the divestment plan), is Toyota Hiace Reg. AU76562. It is very old and has been parked for over two years. The disposal process is pending, subject to availability of funds for the dumping fee.
- v) The Embassy vehicles have started developing problems that are associated with age (wear and Tear) and cannot be comprehensively

insured. Additionally, in a bid to protect the environment, Denmark has issued guidelines that all vehicles in Denmark must be electric by 2030.

- vi) These are classified under the categories of ICT Equipment, Office Equipment, Machinery, Furniture and Fittings. Most of the assets are very old (more than 5 years) and should be recommended for disposal and replaced but the Embassy does not have funds for this. Only the unserviceable assets (broken/spoilt) have been recommended for disposal.

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	2	
2	Motor vehicles	4	

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	QUANTITY
1	Chair	2

STORES FINDINGS

- i) The vote does not have one large store; therefore, inventory is kept in different offices. There is no designated store manager, and each officer is responsible for items stored in their offices. The stores are well organized, and items are stored appropriately.

RECOMMENDATION

- i) The Embassy properties (the chancery and official residence) require urgent renovation.
- ii) The old utility van (Toyota Hiace Reg.Au76562), and the DHoM's car (Toyota Avensis Reg.AF76195) Should be boarded off. The representation car should be replaced.
- iii) Old and unserviceable should be disposed/dumped.
- iv) There is an urgent need to replace the old furnishings at the Chancery and Official Residence, and some staff residences.
- v) Assets found in good condition are recommended for continued use, while those broken, old not in use and obsolete assets are recommended for disposal.
- vi) A lockable designated store should be set up at the Chancery for safe custody of inventories, and to enhance better record keeping. A lockable archives store should also be set up to declutter offices of old documents.

VOTE 518 -UGANDA EMBASSY IN BELGIUM, BRUSSELS

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Disposal of all the old un re-usable assets	Un reusable assets disposed off	Continuous disposal of un re-usable assets (furniture, fittings and equipment).
2	Routine maintenance of all Embassy properties, especially for the newly renovated chancery building and facilities (Elevator, AC system, ventilation, fire system and security and alarm system) and the official residence.	Maintenance contracts were signed for the Chancery KONE Elevator, Air conditioning system and ventilation system.	Maintenance of Chancery security and fire systems to be finalized.
3	Disposal of assorted residence items when the officers have been recalled.	When the officers have been recalled.	All items are due for disposal once an officer has been recalled.

ASSET FINDINGS.

- i) The Mission has an Asset Register, updated when new assets are obtained or disposals are done.

STORES FINDINGS

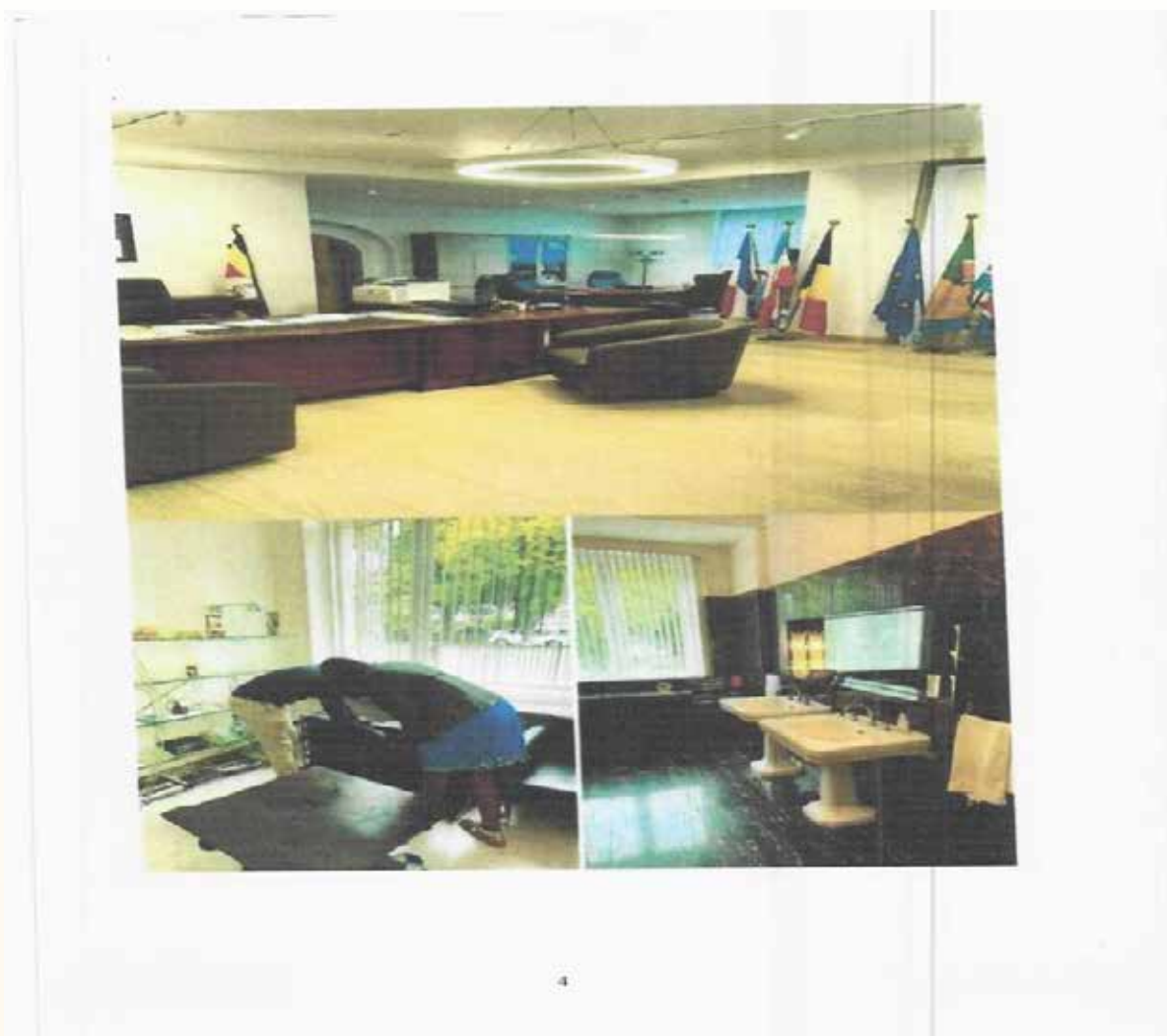
- i) Inspection were done and all stores were visited to ascertain the status of stores. Store records were up to date.

CASH AND BANK FINDINGS.

- i) The survey entailed Bank and Cash balances of the two bank accounts held by the Mission. The team ascertained that monthly reconciliations were done for the accounts and cashbooks were properly updated 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	CUR
1	Embassy of Uganda Brussels Corporate Account	ING Bank	BE893100 '21660085	5,806.3	5,806.8	Euros
2	Embassy of Uganda-Brussels Savings Account	INO Bank	BE5931047037 6126	2,049.08	2,040.08	Euros



VOTE 519 -UGANDA EMBASSY IN ITALY, ROME

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Management to dispose of the identified obsolete old items	Done	Done
2	To avoid excessive loss, the mission should sell the embassy van which is old	Requests for provision of relevant authorities	Awaiting response from MOFA/MOPPED
3	Provision of a development funds budget to furnish both the official residence and the residential	Partially done	WIP
4	The embassy should consider purchasing chancery and official residence	Not done	Awaiting resources

ASSET FINDINGS

- i) 90% of the embassy assets are well engraved.
- ii) It was also observed that the existing furniture is in a fair condition.
- iii) The embassy utility vehicle is too old.
- iv) The deputy Head of Mission's vehicle is in a fair condition.
- v) The representation vehicle is in a good condition.
- vi) The IT equipment used at the Chancery is too old and in an obsolete state.
- vii) The chancery is not strategically located.

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	QUANTITY
1	Utility van-Omni bus Opel Vivaro	1
2	Samsung 3 in 1 Heavy duty printer	1
3	Two grey 1 seater sofa	1
4	Grey 3-seater sofa	1
5	Small white side cupboard drawers	1

6	1 black TV Stand	1
7	1 office chair (brown)	1
8	2 Small bed side tables	1
9	Garden tent	1
10	1 broken white plastic chair	1
11	1 black coffee table broken	1
12	Small white deep freezer	1
13	Carpet	1
14	1 black plastic table	1
15	1 brown cupboard	1
16	1 white printer	1
17	4- Seater beige sofa set	1
18	2 beige office chairs	1
19	Green 5-seater sofa set	1
20	Wall hanging	1
21	Small white bed side drawers	1
22	1 fax machine	1
23	9 small plastic mail trays	1
24	1 Grey filling cabinet	1
25	1 small brown table	1
26	2 baby car seats	1
27	1 big bed	1
28	2 silver metallic beds	1
29	1 double bed black	1
30	Bread toaster	1
31	Vacuum cleaner	1

32	TV LED 55 inch	
33	Samsung TV	1
34	1 coat hanger	1
35	Computer Monitor	1
36	Keyboard	1
37	HP Printer	1
38	Monitor	1
39	Keyboard	1
40	2 black visitors chairs	1
41	1 black office chair	1
42	Lexmark Printer	
43	HP Printer	1
44	Office table	1
45	Office table	1
46	1 grey cabinet	1
47	1 cream 1 seater sofa	1
48	HP Printer	1
49	Computer	1
50	Keyboard	1
51	Lexmark Printer	1
52	2 beige visitors chairs	1
53	1 mattress and 2 pillows	1
54	Panasonic desk telephone	1
55	Black drawer	1

STORES FINDINGS

- i) The embassy maintains one main store where all items that is to say mainly stationery and office supplies are received and kept awaiting issuance on request.
- ii) The store is well maintained, however it is very inadequate.

CASH AND BANK FINDINGS

- i) There embassy has two bank accounts and it was observed that they were properly reconciled as per the guidelines in respect to the Treasury Accounting instructions on cash.

RECOMMENDATION.

- i) Management should dispose of the identified obsolete and old items.
- ii) Embassy van should be disposed of to avoid excessive loss of value.
- iii) All newly procured assets should be engraved
- iv) Security should be reinforced both at Chancery and Official Residences.
- v) The finance committee of the Embassy should allocate more funds to enable procurement of new furnishings at both the Official residence and the Chancery.
- vi) Chancery should be moved to a more befitting location that is strategic and more visible.

VOTE 520 -UGANDA EMBASSY IN DRC, KINSHASA

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The previous Board of Survey recommended for continued use of assets found in good condition	All are still in use	We commend the accounting officer
2	Fridge should be disposed off	No action taken	Repaired and put back to use
3	Improvement on general store setup	Tried to improve	Standard still wanting

ASSET FINDINGS

- i. Uganda house building was well maintained.
- ii. Assets at Uganda House were not engraved.
- iii. The mission maintained a proper asset register.

S/N	Item	Units	Amounts
1	Payables		326,061,214
2	Receivables		510,416,824
3	Subversion		
4	Investment		

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	2	16,039,780,864
2	Land	2	8,510,950,000
3	Transport	3	538,574,684
4	Machinery and equipment	95	1,481,430,840
5	Furniture and fittings		548,450,384

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	QUANTITY
1	Sound bar	1
2	Laptop	4
3	refrigerator	1
4	Air Conditioner	9
5	Chairs	2
6	Sofas	2
7	CPU Computer	1
8	UPS	1
9	CCTV Camera	13
10	Microwave	1
11	Vacuum Cleaner	1

STORES FINDINGS

- i) The Mission has four stores.

CASH AND BANK FINDINGS

- i) The bank balances inspected as at 30th June 2023 all agreed with the cash book
- ii) Monthly reconciliations were carried out by the responsible officer.
- iii) Cash books were updated and reconciled properly with their 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	Ambassade D'Ouganda	Bank of Africa RDC	000290101502 112100007-78	149,073.9 1	149,073.91	USD
2	NTR Account	Eco Bank RDC	00026-00001- 350800373316 -27	50,834.7	80,634.70	USD
3	Non-Checking Account	Access Bank DRC	00021-00300- 21910337001- 63	60,880.75	60,880.75	USD

RECOMMENDATIONS.

- i) Assets found in good condition are recommended for continued use.
- ii) Need to do more improvement on the general store at the chancery.
- iii) All broken and obsolete items should be disposed of.
- iv) All mission fleet should be transferred to the title of the mission.
- v) The handyman should be provided with a tool kit and the mission should equip/furnish his office at Uganda House.
- vi) CCTV monitoring at the official residence should be enhanced.
- vii) All mission fire extinguishers should be serviced.
- viii) The mission should tag/engrave all assets whose tags fell off and those that were not tagged.
- ix) CCTV DVR and monitor at Uganda liaison office in Goma should be procure.

VOTE 522 – EMBASSY OF UGANDA IN FRANCE, PARIS

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Renovation process of the chancery came to a standstill, restarting should be considered as very urgent as material and workforce prices keep going up.	Renovation works ongoing at the chancery.	Works currently at about 90%
2	The mission should purchase professional hardware, operating systems and work tooled programs. Purchase of several laptops for mobile duties	Only one laptop was purchased in FY 2022/2023	More laptops and work tools to be purchased in the next FY
3	The mission should get new computers and printers for the following offices, head of mission, second secretary, front office, third secretary, administrative attaché and the chancery assistant. It was also recommended that the current equipment in these offices is disposed of.		No action undertaken as yet
4	The malfunctioning and obsolete items should always be disposed of timely to avoid storage congestion.		No action undertaken

ASSET FINDINGS

Findings

- i) It was observed that most ICT equipment was not in good working condition or obsolete and therefore needed to be disposed of.
- ii) The equipment and items that had been put in storage due to limited space at the rented office have become damaged and need to be disposed of.
- iii) The two cars owned by the Embassy are not in good mechanical condition and the funds used to do repairs are very high, they should therefore be disposed of.

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Buildings & structures (non-residential buildings)		1
2	Transport equipment		2
3	Machinery and equipment		58
4	Other physical assets		150

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Mercedes Benz 350S	86 CMD 1
	ITEM DESCRIPTION	QUANTITY
2	Peugeot Expert 3	3
3	Extension cord 8 pin	1
4	3-drawer cabinet	3
5	Credit card terminals	1
6	HP pc 2 in 1	1
7	Power back -up	1
8	SDP Diletta visa printer	1
9	Computer HP with Keyboard and mouse	1
10	Brother 3-in -1 Printer	1
11	PC Monitor	1
12	Del CP -Server	1

13	Overhead security scan	1
14	Photo Camera	1
15	PC HP	1
16	Monitor HP	1
17	Keyboard HP	1
18	Mouse HP	1
19	Computer-HP	1
20	Monitor-Philips	1
21	Key Board HP	1
22	3pc-PC speakers	3
23	Mouse HP	1
24	Printer HP Office jet	1
25	Executive armchair	1
26	Display cabinet	1
27	Visitor's chairs (black with metallic stand)	1
28	Coat Hanger	1
29	Monitor	1
30	Computer	1
31	Printer	1
32	Keyboard	1

33	Mouse	1
34	Laptop	1
35	Desktop PC Dell	1
36	Monitor HP	1
37	Printer	1
38	Executive office armchair	1
39	Keyboard HP	1
40	Mouse HP	1
41	Webcam	1
42	Coat hanger	1
43	File cabinet	1
44	Fan	1
45	PC Desktop	1
46	Monitor	1
47	Mouse	1
48	Keyboard	1
49	Printer	1
50	Adaptor	1
51	Computer speakers	3
52	PC Desktop	1

53	PC Monitor	1
54	Printer Laser	1
55	Keyboard	1
56	Mouse Acer	1
57	Computer speakers	3
58	USB Hub 7-port	1
59	Office black armchair	1
60	Pullable filing cabinet	1
61	HP Computer	1
62	Monitor	1
63	Mouse	1
64	Keyboard	1
65	Computer CPU	1
66	Computer CPU	1
67	Monitor	1
68	Keyboard	1
69	Mouse	1
70	Printer	1
71	Keyboard	1
72	Mouse	1

73	External hard disc	1
74	Heavy duty stapler	1
75	Conference chair	7
76	Display cabinet	4
77	Paper cutter	1
78	Projection screen	1
79	Big office reception desk	1
80	Small desk	1
81	Surveillance Monitor model DELL	1
82	Surveillance terminal with mini keyboard, mouse and remote	1
83	One old French dictionary <<Le Petit Robert>>	1
84	One set of Dictionaries Fre/Eng./Eng./Fre Robert & Collins	1
85	Punching machine	1
86	Fan Techwood	1
87	Sony TV	1
88	TV Stand	1
89	Sony TV remote	1

90	Sony TV AC adapter	1
91	Book shelf (light brown)	1
92	Corridor cupboard	1
93	Corridor fire extinguisher	1
94	Conference chair	2
95	Punching machine Rapid	1
96	Mini paper drawer	1
97	Pair of curtains	1
98	Fridge-Freezer Brandt	1
99	Coat hanger	1
100	Electric adaptor	1
101	Book shelves (light brown)	1
102	Scanner	1
103	Big file cabin	1
104	Small office cabin	1
105	Small table drawers	1
106	Table tray	1
107	Coat hanger	1
108	Dust bin	1
109	Paper shredder	1

110	Desk organizer	1
111	Stapler	1
112	Punch	1
113	Fan	1
114	Conference Chair	1
115	Conference Chair	1
116	Office table	1
117	Book shelves	1
118	File cabinet(big)	1
119	File cabinet (small)	1
120	Office table	1
121	TV stand	1
122	Dining Table(8-Seater)	1
123	Dining Table (4-Seater)	1
124	Conference table	1
125	Office table	1
126	Dining chair	1
127	Coffee table	1
128	Fridge-Freezer	3
129	TV cabinet-stand	1

130	Sofa (3-seater)	1
131	Curtains (Purple)	1
132	White Curtain laces	1
133	Sofa set(black)five-seater	1
134	Oval Table-glass top	1
135	Chairs(brown)	1
136	Fan	1
137	Carpet (red with green flowers)	1
138	Telephone Receiver	1
139	Double Bed	1
140	Mattress	1
141	Electric stand light (metallic)	1
142	Double Decker	1
143	Dining Table (brown)	1
144	Dining chairs(brown/grey)	1
145	Extension cable	1
146	Computer chair (black)	1
147	Bosch Drying Machine	2
148	Bosch Drying Machine	1
149	Hoover	1

150	Ariston Refrigerator	1
151	Electric Cooker-oven (FAR)	1
152	Ironing Board (flowered)	1
153	Electric kettle	1
154	Blender	1
155	Coffee maker	1
156	Bread toaster	1
157	Salad drier	1
158	Grain grinder	1
159	Rice Cooker	1
160	Microwave	3
161	Electric Fans	1
162	Tv sets	1
163	TV stand	1
164	1Sky+HD Decoder	1
165	TV Remotes	1
166	Computer	1
167	Fixed Telephones	1
168	Printer HP	1
169	Portable Heaters	1

170	Clothes Drier	1
171	Electric Orange juice maker	1
172	Electric Hot plate	1
173	Old dining table	1
174	Old dining chairs	1
175	Floor mats and Floor Mat (Bed room)	1
176	Cupboard (Din. Room)	1
177	Beds	1
178	Mattress	4
179	Duvets	1
180	Blankets	1
181	Pillows	1
182	Dressing mirror	1
183	CD Radio	1
184	Flat iron	2
185	Rice cooker	1
186	Bed cover	1
187	Rug (grey)	1
188	Sideboard	1
189	Carpet(cream)	1

190	Side tables	1
191	Drier Condenser	1
192	Malm bed 180x200	3
193	Side Drawers	2
194	Wardrobe 3 door (brown/black)	2
195	Heaters	1
196	Fans	1
197	TV Cabinet	1
198	Wall clock quartz	1
199	Cooker-oven	1
200	Monitor Samsung	1
201	Keyboard HP	1
202	Mouse Dell	1
203	Printer Brother	1
204	HP desktop PC	1
205	Office Table with drawer	1
206	Power surge adaptor	1
207	IP telephone set Thomson	1
208	Desk tray	1

209	Punching machine Leitz	1
210	Stapler Rapid	1
211	Fire extinguisher	1
212	Waste bin CEP	1
213	File cabinet	1
214	Small Table	1

STORES FINDINGS

- i) The Chancery building is still undergoing renovation and due to limited space at the rented office, storage space was rented to keep some items.
- ii) Most of the items in the store have become obsolete due to the long period of storage.

CASH AND BANK FINDINGS

- i) During the FY 2022/2023, Government of Uganda allocated the Embassy UGX 19,701,474,455 to the Embassy. The team ascertained that monthly reconciliations were done by the Financial Attaché and the cash books were properly updated and reconciled with their respective bank statements.

Table showing accounts reviewed by the board

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balanc e	Cash Book Balance	CUR
1	Ambassade de L'Ouganda Paris	Societe Generale	FR76 3000 3033 0100 0372 9418 462	0	1,082,311. 84	EUR
2	Ambassade de L'Ouganda Paris	Societe Generale	FR76 3000 3033 0100 0372 9455 613	121,52 9.57	563,268.8 7	EUR

RECOMMENDATION

- i) The Board of Survey team recommends that new and advanced ICT equipment is purchased for officers to ease their work.
- ii) The two cars should be disposed of because the cost of repairing them is very high compared to their current market value.

VOTE 523 – UGANDA EMBASSY IN GERMANY, BERLIN

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The mission needs a bigger chancery with sufficient room for storage.	Not done	Efforts are being made to find another chancery
2	There is need for refurbishing of the official residence	Not done	Mission did not receive funds for capital development
3	Unserviceable items should be disposed off	Implemented	Done
4	There is need for assets to be engraved when funds are available.	Partially implemented	Some items were engraved while others were given numbers for identification

ASSET FINDINGS

- i) The mission has an updated asset register.
- ii) There are still a number of old items that need to be disposed of.
- iii) The mission has old vehicles with utility vehicle being very old although still in use.
- iv) Some of the furniture in official residence is too old, there is need for refurbishing.

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Motor vehicles	3	176,761,106
2	Office equipment	2	4,303,200
3	ICT equipment	32	6,200,260
4	Furniture and fittings		13,537,263

List of unserviceable items recommended for disposal

OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	Printers	2
2	Computer	1
3	Stereo system	1
4	DVD	1
5	Electrical kettle	1
6	Vacuum cleaner	1
7	Rice cooker	1
8	Cutlery set	2
9	Thermo flask	1
10	Toaster	1
11	thermos	1
12	Kitchen knives	
13	Table cloths	
14	Machine to trim hedges	
15	Cable drum	
16	Rake	2
17	Hand saw	1
18	Extension cable	1
19	Garden hose	1
20	Grass trimmer	2
21	Broom	1

STORES FINDINGS

- i) The chancery has two small storage spaces which are used as the server room and store stationery.

CASH AND BANK FINDINGS

- i) The mission maintains two bank accounts.
- ii) The team ascertained that monthly reconciliations are done.
- iii) The cash books were properly updated and reconciled with 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	Operations account	Commerzbank Berlin	DE72100400000 268188000	2,786.70	2,786.70	EUROS
2	NTR/EATV Account	Commerzbank	DE45100400000 268188001	16,549.38	14,365.38	EUROS

RECOMMENDATION

- i) The mission needs a bigger chancery with sufficient room for storage.
- ii) There is need for refurbishing of the official residence.
- iii) There is need for additional vehicle for the mission as the utility vehicle is very old.

VOTE 524 -UGANDA EMBASSY IN IRAN, TEHRAN

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Furniture and fittings		315,000,000
2	ICT, office equipment and machinery	27	543,000,000
3	Transport	3	927437751
4	Machinery	3	543000000

List of unserviceable items recommended for disposal

OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	Photocopier	1
2	Office cabinets	3
3	Water dispenser	1
4	Television	1
5	Chairs	14
6	Fridge	1
7	Tables	13
8	Beds	2

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 Embassy in Tehran	Bank of Uganda	002260058400000	0	0	USD
2	Uganda embassy in Tehran Dollar operations	Bank Melli	2006010000041	0.09	0.09	USD
3	Uganda embassy in Tehran Revenue	Bank Melli	20060702739	0.88	0.88	USD
4	Uganda embassy in Tehran operations	Bank Melli	0105769230009	252.680	252.680	IRR

VOTE 526 - UGANDA EMBASSY IN CANBERRA

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Some items at the residence, chancery, TS'S and AA'S residences are too old hence due for disposal	No action taken	No action taken

ASSET FINDINGS

- i) It was observed that Mission's assets are well engraved and kept in good condition. However, there are some items which have depleted and are unserviceable that need to be disposed of.

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		8,800,000,000
2	Office equipment		64,732,087
3	Transport	3	554,560,671
4	Ict equipment	28	128,322,938
5	Furniture and fittings		202,801,676

STORES FINDINGS

- i) The Stores at the Chancery and Official Residence are limited.

CASH AND BANK FINDINGS

- i) The board of Survey team verified Cash and Bank balances of the two (2) Mission accounts held and run at National Australia Bank (NAB), Canberra. The team ascertained that Monthly Bank Reconciliations were done and cashbooks properly updated and reconciled with their respective bank statements.

Table showing accounts reviewed by the board

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balanc e	Cash Book Balance	CUR
1	High Commission of the Republic of Uganda Business Everyday-NTR	NAB	082-330-57-860-5604	0	0	UGX
2	High Commission of the Republic of Uganda Business Everyday - Operations	NAB	082-330-57-690-9102	43,399	43,399	UGX

RECOMMENDATION

- i) The Board of Survey team recommends that the faulty and worn-out items which are unserviceable need to be disposed of to avoid overcrowding of the stores at the Chancery and Residences.

PICTORIALS



VOTE 527 - UGANDA EMBASSY IN JUBA

Follow up on Previous Recommendations

S/N	Previous recommendation(s)	Action taken & date	Remarks
1	There was need to decongest the visa section by transferring the old visa applications to another safer wider place	The space has not been yet created however very soon the embassy shall be shifting to new embassy where there is enough space for all files.	Recommendation was not adhered to because the space is not enough.
2.	It was observed that the mission needs to have and maintain a daily vehicle mileage book to minimize the misuse of the vehicles by the drivers.	The mission put in place travel tracking books in each vehicle to help control the misuse of the vehicles.	Recommendation was adhered to by the mission.
3	The mission assets register was well prepared but it was observed that, there is need for the vote to engrave all its assets to avoid loss of some off them like the small portable items of value.	The mission did request for quotations from suitable service providers in South Sudan but due to increased unstable price fluctuation in the market, the mission failed to obtain any. The mission will ensure the assets are engraved in the next financial year.	Recommendation was not adhered to by the mission.
4	Need to digitalize all documents including visa files would create both space and guaranteed security since the security in the country is uncertain	The mission is still searching for the right software to use for digitization of the visa files and several documents.	Recommendation wasn't adhered to by the mission due to budget constraints
5	There was need for boarding off all the unserviceable items that have been recommended for disposal.	The mission has taken the effort to look for funds to dispose of the items.	Recommendation wasn't adhered to by the mission due to budget constraints.

6	There is need for guidance on the period of time hard copy documents should be kept prior to their disposal	The administration is yet to write to the office of accountant general and the permanent secretary- ministry of foreign affairs regarding the recommended procedure for disposal of documents.	Recommendation was adhered to by the mission and a team from ministry of foreign affairs was hosted in the mission to review all the documents.
7	Provision of fire proof cabinets to ensure safety in case of fire outbreaks, vandalism and heavy rains.	The mission hasn't yet obtained the fire proof cabinets because there was no budget allocated to it for the purchases.	Recommendation wasn't adhered to by the mission.
8	Ministry of foreign affairs and the international cooperation of South Sudan should be contacted to intervene in completing the legal issues on the land in question (plot no.3, Korok).	The mission did draw the matter of land occupied by the encroachers to the respective offices in South Sudan, the matter currently is before juba court.	Recommendation was adhered to by the mission and is in attendance of meetings always/courts proceedings are ongoing.

ASSET FINDINGS

- i) It was noted that with an exception of the Chancery and the Official Residence, all the properties rented by the Mission were fully furnished by the landlord therefore, there were no assets purchased by the Mission.
- ii) A hard copy of the asset register owned by the Mission was received from the Accounts selections which contained all the assets owned by the missions but the asset register was manually prepared hence they need to capture all the physical assets in the Missions Accounting Systems (Navision system).
- iii) The team also noted and verified all the assets proposed for disposal. Most of these assets are kept in the stationary stores, Outside the compound and around the Security Guards quarters.

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Buildings and structures (non-residential buildings)		20,576,309,987
2	Transport and equipment		1,148,328,794
3	Machinery and equipment		75,468,691

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	QUANTITY
1	Presidential photo portraits (H.E Yoweri Kaguta and H.E Salva Kiir Mayardit)	2
2	UPS	1
3	Ceiling fan	1
4	Presidential photo portrait (Salva Kiir Mayardit)	1
5	Presidential photo portrait (H.E Salva Kiir)	1
6	Television set (LG)	1
7	Cupboard (Tv Stand)	1
8	UPS	1
9	Old Calculators	1
10	Laptop	1
11	Piece of sofa chair	1
12	HP Laptop	1
13	Office chair	1
14	Piece of sofa chair	1
15	Laptop	1
16	Executive office chair	1
17	Obit fan	1
18	HP Laptop	1
19	Monitor	1

20	CPU	1
21	Office curtain	1
22	Office phone	1
23	Obit fan	1
24	Office curtain	1
25	Wooden cabin	1
26	Metallic Cabin	2
27	Three CPUs	1
28	Armored car 4 Spare tires	1
29	CPU	1
30	Monitor	1
31	Keyboard	1
32	Dining chairs	1
33	Obit fan	1
34	Mouse	1
35	Coat hanger	1
36	Monitors (old)	1
37	CPU (old)	1
38	UPS	1
39	Wooden table	1
40	Wooden table	2
41	Chair	1
42	Chair	2
43	Chair	3
44	Sofa chair	1
45	Wardrobe	1
46	Wardrobe	2
47	Wheel barrow	1

48	Wheel barrow	2
49	Paper Shredder	1
50	Refrigerator	1
51	Internet Switch (D-Link)	1
52	Water Dispenser machine	1
53	DELL laptop	1
54	Security scanner	1
55	Sofa set from the reception	1
56	Office chairs from the visa section	1
57	Office desks from several offices	1
58	Chairs from several offices	1
59	Chairs from several offices	1
60	Old generator	1
61	Head sets	1
62	Old Office stamps	8
63	Old tyres	1

STORES FINDINGS

- i) It was noted that safety in the fuel store is not guaranteed in case of the fire outbreak, heavy rains and it is over congested with a faulty air conditioner and available space.
- ii) Limited space for filing that has rendered the fuel store to accommodate some of the old documents especially visa forms. The visa office is all filled up with files yet disposal of the old ones is not taking place. Documents are kept in open shelves and this exposes them to more risks in case of fire outbreak, heavy rains, malicious disappearance of documents.
- iii) Poor electrical wire connections that expose the premises to fire outbreak as well as destruction of equipment due short circuits.

- iv) We certify that we have made complete 100% test check of the stores/inventories, that where the balances agreed, they have been initialed in the store's ledgers and that the inventories on hand agreed with the ledger.
- v) We certify that in our own opinion, a continuous independent departmental check on the stock balances had/has not been carried out during the year by an officer other than the immediate stores in charge.
- vi) The store accommodation is not adequate. The items are not excessive or obsolete stocks.

CASH AND BANK FINDINGS

- i. The Survey entailed Bank and Cash balances of the three (3) active accounts provided by the entity, that is to say the expenditure account operated from Bank of Uganda and the project and NTR accounts are operated from the Kenya Commercial Bank (KCB) in Juba South Sudan.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Uganda Embassy Juba	BANK OF UGANDA	002290058400000	0	0	USD
2	Uganda Consulate Juba	KCB-JUBA	5500152947	5,030	0	USD
3	Uganda Consulate Juba	KCB-JUBA	5501587912	22,906.65	0	USD
4	Uganda Consulate Juba	KCB-JUBA	5500152017	22.45	0	USD

RECOMMENDATION

- i) There is need of boarding off all the unserviceable items that have been recommended for disposal.
- ii) It was observed that the Mission Asset register was well prepared but there is need for the vote to ensure that all its assets are embossed to avoid the loss of some of them like the small portable items of value.
- iii) Decongest the VISA section by transfer the old visa application to another safer room.
- iv) Digitization of all documents including visa files would create space and for safety since the security in the country is uncertain.
- v) Need to be guided on the required period of time the hard copies of documents should be kept prior to their disposals.
- vi) Provision of fire proof cabinets to ensure safety during fire outbreaks, heavy rains and vandalism.
- vii) There is need to urgently engrave all Mission assets which are not engraved.
- viii) Need to improve storage of fuel for generators (Diesel) away from staff quarters to avoid risk of fire.

VOTE 528 - UGANDA EMBASSY IN UAE, ABU DHABI

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	There is need for boarding off all the unserviceable items that have been recommended for disposal	No action has been taken to date since the embassy doesn't have capital development budget to replace the vehicles once disposed.	The vehicles are overdue for disposal. Currently each vehicle has exceeded 450,000km and its no longer worth to be in use. It is no longer economical to continue running the vehicles since the cost of routine repair and maintenance is too high.

ASSET FINDINGS

- i) The embassy has majorly four categories of fixed assets which include light vehicles, office and other equipment, and furniture fittings. most assets are in good condition.
- ii) The fixed asset register is prepared and updated manually in excels template.

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Machinery	40	-
2	Office equipment	15	-
3	Transport	6	347,911,066
4	Furniture and fittings	167	-
5	ICT Equipment	41	-

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Toyota land cruiser	CD 6147
2	Mercedes Benz e300	CD 6209
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
3	Printers	4

STORES FINDINGS.

- i) The stores mainly comprise of stationery. The storage facilities are sufficient and well organized.
- ii) Inventory ledgers are maintained to keep record of the movement of the inventory balances.
- iii) The embassy also carries out an annual stock count as at 30th June.

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	Embassy of the Republic of Uganda	Bank of Baroda	90020200008916	3,710.92	3,710.92	AED
2	Embassy of the Republic of Uganda	Bank of Baroda	90020200008920	265.90	265.90	AED
3	Embassy of the Republic of Uganda	Bank of Baroda	90020200009013	67,831.77	67,831.77	USD

RECOMMENDATION

- i) It's no longer economical for the Embassy to continue using the two old vehicles, they should be disposed of.

VOTE 529 -UGANDA EMBASSY IN BURUNDI, BUJUMBURA

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Obsolete items should be disposed of to avoid congestion and to prevent further damage to the items such that value for money is realized from them	Boarding off process of these items is ongoing	The mission will not have unused items in store this financial year
2	All the embassy vehicles that were inspected are worn out and need replacement as soon as possible to avoid unnecessary expenditure on repairs and avoid fatal road accident	Replacement funding sought. Funding approved for one vehicle in FY 20/24	Replacement to be done once approved funding is released.

ASSET FINDINGS

- i) An asset register exists.
- ii) Chancery land is in continued use and a lot of land is available for further developments.

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	1	7,696,453,951
2	Machinery and equipment	45	420,715,590
3	Transport (vehicles)	4	721,118,960
4	Furniture and fittings		300,584,691

STORES FINDINGS

- i) The mission currently has ample storage space and it's projected to be emptied during this financial year.

CASH AND BANK FINDINGS

- i) The mission holds five bank accounts.
- ii) The cash balances were properly reconciled with the 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	Embassy of Uganda - expenditure account	Central Bank of Burundi	0017806-02-52	686,490.00	686,490.00	BIF
2	Embassy of Uganda - expenditure account	Central Bank of Burundi	0133302/630168.2 6968.264USD01	36,014.38	36,014.38	GBP
3	Embassy of Uganda - expenditure account	Bank of Uganda	002310058400000	21.71	21.71	USD
4	Embassy of Uganda -revenue account	Central bank of Burundi	3302/676	102.04	102.04	USD
5	Embassy of Uganda -revenue account	Central bank of Burundi	1199/164	4,343,382.00	4,343,382.00	BIF

RECOMMENDATION

- i) Replacement of the remaining vehicles after the replacement of one of the three that were worn out.
- ii) Increase efficient utilization of the vast remaining space of the chancery land to build staff housing.

VOTE 530 -UGANDA CONSULATE IN GUANGHOU, CHINA

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The board room chairs should be replaced as soon as possible	Not disposed	The consulate is yet to receive funds for furniture in the FY 2022/2023 in order to dispose of the chairs as soon as possible
2	The old utility van should be disposed of as soon as possible to mitigate parking and other related costs	Disposed off	The old utility van was disposed of by destruction as it couldn't be registered to another user due to its high carbon emission
3	The Consulate should devise means to provide affected offices with necessary protection against the vagaries of the weather.	Consulate curtains procured	Curtains procured
4	Obsolete ICT equipment that were previously recommended for board off should be disposed off	Obsolete ICT equipment disposed off	Funds for procurement of ICT equipment were received and the equipment were procured

ASSET FINDINGS

- i) Following previous board of survey recommendations, the old utility van was disposed of by destruction (as scrap for 800 RMBS) as it could not meet CO₂ emission standards of China, therefore it could not be sold and registered to a new user.
- ii) It was further noted that some boardroom furniture continues to be used despite previously being recommended for board off.
- iii) Following previous Board of Survey recommendations, curtains were procured to avoid exposure of staff to direct sunlight and heat.
- iv) The Consulate procured light ICT equipment like printers, Desktops and laptops during the financial year.
- v) It was observed that the boardroom chairs were in a dire state and compromised the image of the Country.
- vi) The walls in the boardroom are not smart looking and require repainting.

Summary of Assets

S/N	Item	Summary	Extract B/S
1	ICT equipment	21	96,903,842
2	Land	1	5,790,700,644
3	Transport	2	453,534,130
4	Office equipment	6	17,302,718
5	Furniture and fittings		70,273,286

List of unserviceable items recommended for disposal

S/N	ITEM DESCRPTION	QUANTITY
1	Chairs	13
2	Computer desktop	1
3	Coffee machine	1
4	Office desk	1

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 Consulate in Guangzhou (Exp a/c)	Bank of China	69125 7759 269	1,059,786.45	1,059,786.45	USD
2	Uganda Consulate in Guangzhou (Exp a/c)	Bank of China	7159 5773 5820	499,421.91	499,421.91	RMB
3	Uganda Consulate in Guangzhou (NTR)	Bank of China	66136 109 6678	535.56	535.56	RMB

RECOMMENDATION

- i) The boardroom walls should be repainted in order to look more well-kept and smarter.
- ii) The visa stickers in stock should be returned to Ministry of Internal Affairs or the Immigration Attaché at the Uganda Embassy in Beijing.
- iii) The Board room chairs in a very poor state are recommended for boarding off and urgent replacement

VOTE 531 - UGANDA EMBASSY IN TURKEY, ANKARA

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Disposal of vehicle 06cd6157 (Volkswagen) due to frequent breakdowns	Car repaired and reintegrated in fleet	Vehicle was repaired due to lack of funds to procure a replacement.

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Saloon	1	
2	Omnibus	2	
3	Desktop computers	8	
4	Laptop	2	
5	Printer	8	
6	Projector	1	
7	Server	2	
8	Uninterrupted power supply (UPS)	8	
9	Air conditioner	14	
10	Boiler house equipment	1	

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Mercedes Benz-Viano	06CD3421

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	Cash Book Balance At 30 June 2023	CUR
1	Uganda Cumhuriyeti Buyukelciligi	Turkiye is Bankasi	4234-0428347	4,730.66	4,730.66	USD
2	Uganda Cumhuriyeti Buyukelciligi	Turkiye is Bankasi	4234-0398231	147,057.33	147,057.33	TL
3	Uganda Cumhuriyeti Buyukelciligi	Turkiye is Bankasi	4234-0402624	94.35	94.35	TL

VOTE 532 - UGANDA EMBASSY IN SOMALIA

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Kitchen fittings (oven and storage drawers)	No action taken	No funds
2	Furniture (12dinning chairs)	No action taken	No funds
3	Metal detector	No action taken	No funds
4	Regular inspection of stores	Done	Done once in a month
5	Proof of ownership	No action taken	No service providers

ASSET FINDINGS

- i) An asset register is maintained in word format.
- ii) All assets are not engraved because the embassy cannot get access to service providers due to insecurity in the country.

STORES FINDINGS

- i) The store is small and very crowded.
- ii) Reconciliation of physical stock is done on monthly basis and records are updated accordingly.

CASH AND BANK FINDINGS

- i) The team inspected the bank statement and reconciliation statement together with certificate of balances and they were 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 Mission to Somalia	Bank of Uganda	002340058400000	0	0	USD

RECOMMENDATION

- i) Management needs to dispose of old and obsolete items.
- ii) The asset register should be kept in the prescribed format in excel.
- iii) The team needs to be trained in fixed module to be able to update the asset register regularly.

VOTE 533 - UGANDA EMBASSY IN MALAYSIA, KUALA LUMPUR

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Recommended disposal and replacement of Hp Desktop Computer UHC-KL/CH-COM/001	None	Plan in progress to dispose and replace
2	Recommended replacement of Hp Desktop Computer UHC-KL/CH-COM/003	None	Plan in progress to dispose and replace
3	Recommended disposal of Hp Desktop Computer UHC-KL/CH-COM/008	None	Plan in progress to dispose and replace
4	Recommended disposal of HP Printer UHC-KL/CH-COM/007	None	Plan in progress to dispose and replace
5	King-size Bed frame UHC-KL/RES-FUR/010 was recommended disposal	None	Plan in progress to dispose and replace
6	Bedside Drawers UHC-KL/RES-FUR/011 & 012 were recommended for disposal	None	Plan in progress to dispose and replace
7	Recommended that King-size mattress at the official residence be disposed	None	Plan in progress to dispose and replace
8	Recommended that Pillows at the official residence be disposed	Replaced with new ones in September 2022	Old ones to be disposed in FY 2023/2024
9	Laundry bags (04) at the official residence were recommended for disposal	Replaced with new ones in September 2022	Old ones to be disposed in FY 2023/2024
10	Duvet sets were recommended for disposal	Replaced with new ones in September 2022	Old ones to be disposed in FY 2023/2024
11	Coffee Table UHC-KL/RES-FUR/011 & 014 were for disposal	None	Plan in progress to dispose and replace
12	Side Tables UHC-KL/RES-FUR/010, 012, 013, 015 were for disposal	None	Plan in progress to dispose and replace
13	L-Shaped Sofa (2+2+1) UHC-KL/RES-FUR/017 recommended for disposal	None	Plan in progress to dispose and replace
14	Bedside table UHC-KL/RES-FUR/021 & 022 recommended for disposal	None	Plan in progress to dispose and replace

15	Queen size bed UHC-KL/RES-FUR/023 recommended for disposal	None	Plan in progress to dispose and replace
16	Super Single Bed UHC-KL/RES-FUR/024 & 025 recommended for disposal	None	Plan in progress to dispose and replace
17	Bathing towels were recommended for disposal	replaced with new ones in September 2022	Old ones to be disposed in FY 2023/2024
18	Bolster pillows were recommended for disposal	Replaced with new ones in September 2022	Old ones to be disposed in FY 2023/2024
19	Coffee Table UHC-KL/RES-FUR/032 was recommended for disposal	None	Plan in progress to dispose and replace
20	Side Tables UHC-KL/RES-FUR/033 was recommended for disposal	None	Plan in progress to dispose and replace
21	Sofa set (3+2+1) UHC-KL/RES-FUR/034 was recommended for disposal	None	Plan in progress to dispose and replace
22	Carpets at the official residence were recommended for disposal	None	Plan in progress to dispose and replace
23	Side tables UHC-KL/RES-FUR/031 & 040 & 042 were for disposal	None	Plan in progress to dispose and replace
24	Coffee table UHC-KL/RES-FUR/041 was recommended for disposal	None	Plan in progress to dispose and replace
25	Dining chairs UHC-KL/RES-FUR/045,046,047,048,049,050,051,052,053, 054,055 & 056 were recommended for disposal	None	Plan in progress to dispose and replace
26	Bark cloth table mats were recommended for disposal	None	Planned to be disposed by FY 2023/2024

ASSET FINDINGS

- i) The Mission maintains an asset register and database which are updated quarterly by the responsible officer.
- ii) The Board of Survey Committee noted that the Mission has some outdated Television sets, old fashioned furniture at the Official residence however, the general condition of the Mission assets is maintained well.
- iii) The Chancery is well maintained with enough space to accommodate Mission work which represents a good image of the Country.

- iv) It was observed that the Mission’s assets at the Chancery are well taken care of and in good condition with a few exceptions to dispose i.e., broken chairs, outdated computers, and replaced items for example vacuum cleaner.
- v) All the assets for the Mission at residences inspected are well maintained though some unserviceable properties of tear and wear need to be disposed of most especially furniture at the Official Residence. The furniture at the residence is due for replacement because it has served long enough.
- vi) The safety of the Mission property and staff is of paramount worth and strategically located in the heart of the city. Security in all places where they are located works 24 hours a day which makes it very safe for the mission property to be secure.

CASH AND BANK FINDINGS

- i) The Board of Survey verified the Bank and cash balances of the two Mission accounts run at Maybank Berhad, Malaysia. It was ascertained that monthly reconciliations were done, and cash books were properly updated 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	CUR
1	Uganda High Commission Kuala Lumpur (Operation)	Maybank	512679317747	107,415.20	46.80	MYR
2	Uganda High Commission Kuala Lumpur (NTR)	Maybank	512679318451	27.83	27.83	MYR

RECOMMENDATION

- i) The Mission needs to dispose of items at the Chancery that are faulty, broken, worn out, and performing poorly, most especially printers and computers.
- ii) The Mission needs to dispose of some of the items in the Official residence and acquire new ones that depict the status of an Official Residence mostly furniture that was purchased in 2015 when the Mission opened.

PICTORIALS







VOTE 535 - UGANDA EMBASSY IN ALGERIA, ALGIERS

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Several items recommended for disposal should be disposed	No action taken	Awaiting procurement of new items most of the recommended items are still in use

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Mercedes Benz	
2	Toyota Prado	
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	Computer set	2
2	Refrigerator	1
3	Server	1
4	Table	1
5	Printer	15

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	Expenditure Account Euros	Ambassade de L'Ouganda	021-00008-1212001340-34	46363,167	0	
2	Expenditure Account Dinar	Ambassade de L'Ouganda	021-00008-1171100389-21	146,991.13	0	

VOTE 536 - UGANDA EMBASSY IN DOHA QATAR

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The Mission should engrave all the assets	Done	
2	There is need to expand the CCTV cameras coverage at the chancery to capture outside the gate	Done	
3	There is need to secure a small server room to keep the mission server and other networking gargets in the cold room.	Not done	The space is not enough.
4	There is need to deploy security guards to improve on the security at the chancery.	Done	There is need for more three security guards
5	There is need to put shelves in the storeroom where consumables can be kept	Not done	

ASSET FINDINGS

- i) The asset register is up to date, well maintained in excel.
- ii) All assets are engraved.
- iii) Majority of the mission assets are in good condition.

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Motor vehicles	1	347,148,198.31
2	Office equipment		12,360,000
3	ICT equipment	16	74,459,529.53
4	Other machinery	8	26,945,453.83
5	Furniture and fittings		212,265,432.95

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	QUANTITY
1	Electric kettle	1
2	Coffee table	2
3	HP laptop	1
4	Samsung smartphone	1
5	Desk	1
6	Desk extension	1
7	Rolling chair	1
8	TCL TV 55	1
9	Office chair	1
10	Medium size mattress	1
11	Blankets	1
12	Portrait	1
13	Tea trolley	1
14	Tv stand	1
15	Flag poles	1
16	White and light blue Philips flat iron	1
17	Small white side board	1
18	Yellow vacuum cleaner	1
19	Pillow orange	2
20	Door mart	1
21	4*6 bed	1
23	6*6 bed	1
24	Duvet	2
25	Bed lamps	1
26	6*6 mattress	1
27	Flat ironing box	1

STORES FINDINGS

- i) The storage space is being utilized at the moment. The consumables are procured, kept in the store and distributed to the different users when need arises.

CASH AND BANK FINDINGS

- i) The mission maintains four bank accounts. The team reviewed and verified the cash and bank balances as at 30th June, 2023.
- ii) The team observed that these accounts were correctly 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 Embassy	QNB	0013194362053	14,631.15	14,631.15	USD
2	Uganda Embassy	QNB	0013194362052	769.12	769.12	USD
3	Uganda Embassy	QNB	0013194362002	364.24	364.24	QAR
4	Uganda Embassy	QNB	0013194362001	17,443.00	17,443.00	QAR

RECOMMENDATION

- i) There is need to deploy more three security guards to improve on the security.
- ii) There is need for more storage rooms where consumables can be kept.



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