



# **THE CONSOLIDATED BOARD OF SURVEY REPORT FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023**

**LOCAL GOVERNMENTS  
(Districts, Municipal Councils and Cities)**

**Accountant General's Office**





**THE CONSOLIDATED BOARD OF  
SURVEY REPORT FOR THE YEAR ENDED**

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## PREAMBLE

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

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

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

In the Financial Years 2021/2022 and 2022/2023, there was significant progress on one of the pillars of the Asset Management Strategy by collecting Asset data from 176 Local Government Vote. Asset data for 1 pilot Vote; Lwengo District Local Government was successfully uploaded onto the upgraded IFMS Fixed Assets Module. The Asset Data for the remaining Votes is scheduled for upload in the FY2023/2024. Accounting officers will be required to validate Asset registers printed off IFMS after completion of the above exercise to ensure

the accuracy and completeness of their Asset Registers and report back to Accountant General's Office in case of any discrepancies.

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

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

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

The above references are available in soft and hard copies and can accessed online at the Ministry website [www.finance.go.ug](http://www.finance.go.ug) . Accounting officers are encouraged to use the above reference.

I wish to thank Accounting Officers, Board of Survey teams, Staff and management in various institutions who were directly or indirectly involved in this year's exercise for their continued support and cooperation to make the exercise a success. In addition, I wish to appreciate the institutions that have implemented recommendations made in the previous financial year's board of survey exercise and to encourage the test to always prioritize the 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 Local Government Votes (109 Districts, 25 Municipal Councils, 10 Cities).

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 30<sup>th</sup> June 2023. Observation, sampling and pictorial evidence were alternative methods used to collect data for the exercise.

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

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

### 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 in FY 2022/2023 were at 81% which is a decline from the previous FY2021/2022 which was at 90%.

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

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

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

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

iii. Transfer of Officers at the Vote level.

The quality of Board of Survey Reports has improved. This was illustrated by the fact that the Board of survey forms that accompany the Report were correctly populated in accordance with the format provided by the Accountant General’s Office. The improvement in the performance of the exercise was also attributed to the increased sensitization programmes that were focused on the on the Board of survey guidelines. The sensitization was conducted prior to the commencement of the exercise.

The team in the Asset Management Department also offered technical support to the Board of survey teams throughout the year.

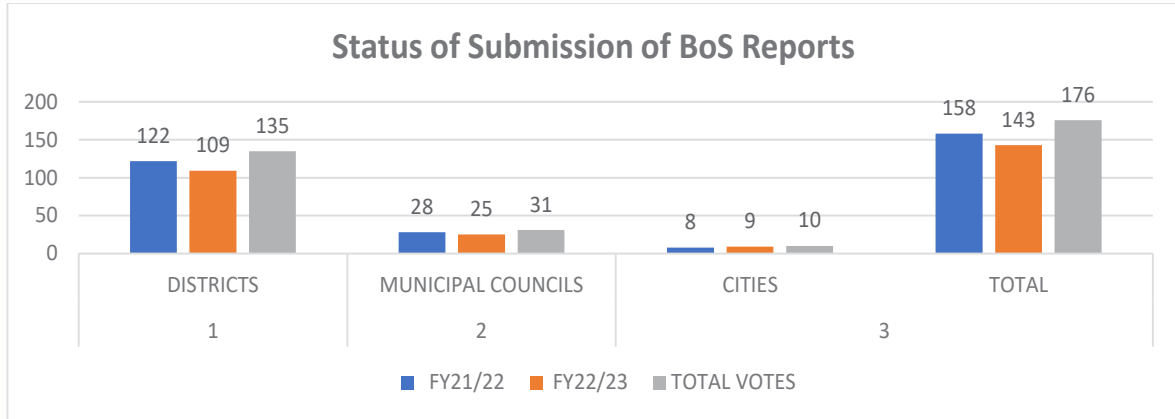
The non-submission of the reports was mainly attributed to some administrative challenges at the Votes which caused a delay in the commencement of the exercise. There was also non-proritisation of the Board of Survey exercise by the Entities and Transfer of Officers (both at the Votes and Accountant General’s Office) also affected the exercise.

**Table 1: Board of Survey submissions**

<b>STATUS OF THE BOARD OF SURVEY SUBMISSIONS</b>				
<b>#</b>	<b>VOTES</b>	<b>FY21/22</b>	<b>FY22/23</b>	<b>TOTAL VOTES</b>
1	DISTRICTS	122	109	135
2	MUNICIPAL COUNCILS	28	25	31
3	CITIES	8	9	10
	<b>TOTAL</b>	<b>158</b>	<b>143</b>	<b>176</b>



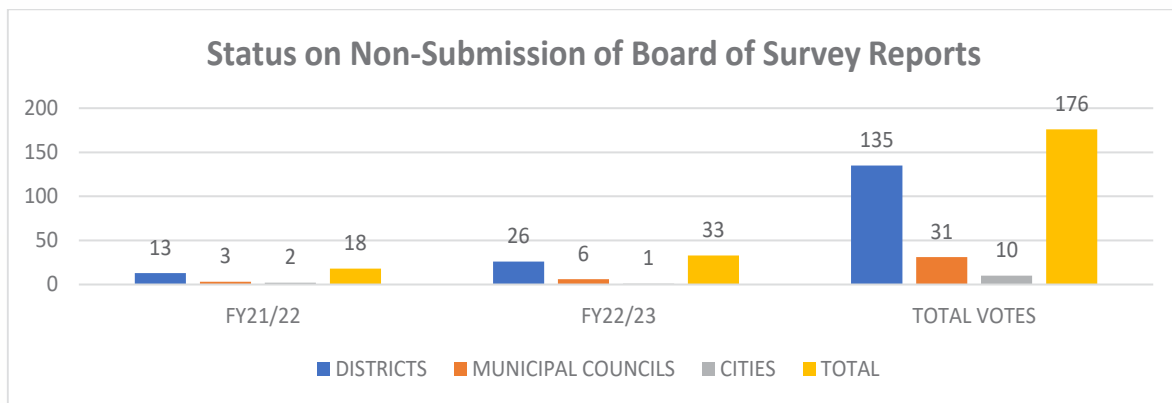
**Figure 1: Annual Comparison of Submission of Board of Survey Reports.**



**Table 2: Non-Submissions of Board of Survey Reports**

<b>STATUS OF THE NON-SUBMISSION OF BOARD OF SURVEY REPORTS</b>				
#	VOTES	FY21/22	FY22/23	TOTAL VOTES
1	DISTRICTS	13	26	135
2	MUNICIPAL COUNCILS	3	6	31
3	CITIES	2	1	10
	<b>TOTAL</b>	<b>18</b>	<b>33</b>	<b>176</b>

**Figure 2: Annual comparison of the Non- submission of Board of Survey Reports**



There was a noticeable decline of the submission of reports from the Districts (96% in FY 2021/2022 to 78% in FY2022/2023). The submission of reports from Agencies also declined from 97% to 89% and Referral Hospitals from 100% to 82% in Financial years 2021/2022 and 2022/2023 respectively.

## 2.2. Asset Portfolio

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

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

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

### **2.2.1 Findings on Fixed Assets**

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

Out of the 176 Central Government Votes, historical Asset data for the 1 Vote; Lwengo District Local Government was successfully uploaded on the IFMS. The table below illustrates the total of the Assets per category

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

<b>ASSET CATEGORY</b>	<b>TOTAL COST</b>
BUILDINGS OTHER THAN DWELLINGS	5,022,431,904,863
NON -CULTIVATED BIOLOGICAL	3,801,768,208,000
LAND	2,132,359,124,250
STRUCTURES	1,036,670,491,633
TRANSPORT EQUIPMENT	869,741,036,753
OTHER MACHINERY AND EQUIPMENT	276,842,428,043
DWELLINGS	173,921,820,752
ICT EQUIPMENT	62,685,871,037
WATER RESOURCES	24,155,006,064
MINERALS AND ENERGY RESOURCES	2,910,000,002
LAND IMPROVEMENTS	1,812,000,000
BIOLOGICAL ASSETS	928,000,000
VALUABLES	6,424,893
INTELLECTUAL PROPERTY PRODUCTS	1,700,000
OFFICE EQUIPMENT	1,507,895
NON-CULTIVATED NON-BIOLOGICAL	-
<b>GRAND TOTAL</b>	<b>13,406,235,524,185</b>

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

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

**Land:** Most of the District Land is not surveyed and titled. Majority of the Government schools are owned by religious institutions. Several pieces of Land that are not titled are highly susceptible to encroachment (arising from multiple ownerships especially with foundation bodies).

**Transport Equipment:** It was observed that grounded Vehicles were parked at different locations which has exposed them to the risk of vandalism.

Instances of government assets and equipment lacking engraving were identified.

### 2.2.2 Findings on Cash and Bank Balances

This section is a summary of the cash and bank balances that were verified at the end of the FY2022/2023. In the previous financial year ending June 2022, Stanbic Bank, Centenary Bank and DFCU held the largest deposit balances.

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

**Table 4: Cash and Bank Balances as at 30<sup>th</sup> June 2023**

<b>BANK</b>	<b>Bank Balance – 30<sup>th</sup> June 2023</b>	<b>Cashbook Balance – 30<sup>th</sup> June 2023</b>
ABSA BANK UGANDA LIMITED	401,811,790	401,811,790
BANK OF AFRICA UGANDA LIMITED	404,355,841	390,692,283
BANK OF BARODA	920,136,216	983,599,116
BANK OF UGANDA	3,243,328,782	3,243,328,782
CAIRO BANK	-	-
CENTENARY BANK	9,004,524,999	7,959,971,811
DFCU BANK LIMITED	3,625,977,971	3,625,977,971

EQUITY BANK UGANDA LIMITED	78,361,530	76,801,004
FINANCE TRUST BANK LIMITED	1,353,071,452	1,299,966,971
HOUSING FINANCE BANK LIMITED	1,004,320,929	715,606,968
I&M BANK	379,040,843	379,040,843
KCB BANK UGANDA LIMITED	514,167,931	495,196,430
NCBA BANK UGANDA LTD	3,337,757	3,337,757
OPPORTUNITY BANK UGANDA LIMITED	403,705,254	403,705,254
ORIENT BANK LIMITED	126,831,540	126,831,540
POST BANK UGANDA	61,495,621	61,495,621
PRIDE MICROFINANCE LIMITED (MDI)	1,273,218	1,273,218
STANBIC BANK UGANDA LIMITED	16,082,567,044	12,753,973,025
TROPICAL BANK LIMITED	121,183,162	121,183,162
UNITED BANK OF AFRICA	24,572,842	24,572,842
<b>GRAND TOTAL</b>	<b>37,754,064,722</b>	<b>33,068,366,388</b>

### 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 entire process of receiving, storing and dispatching items from the store was observed as still manual which is time consuming and prone to errors.

**Table 5: Composition of the Inventory Items and balances**

<b>CATEGORY</b>	<b>Value (FY2021/2022)</b>	<b>Value (FY2022/2023)</b>
Clothing, Cleaning Materials and Office Consumables	46,290,000	1,652,901,352
Computers, Computer Consumables and Accessories	518,421,901	3,968,189,232
Construction, Plumbing and Fire Fighting Equipment	1,674,133,272	111,883,546,302
Drugs, Laboratory Equipment and Medical Sundries	1,832,944,134	41,007,831,210
Electrical Equipment	83,850,000	2,127,011,113
Foodstuffs	31,900,000	51,442,238
Fuel and Lubricants	30,000	169,783,341
Motor Vehicles Spares	3,053,525,707	8,928,818,452
Office Furniture	392,593,458	3,994,162,487
Office Stationery	216,110,000	10,449,504,650
Office Tools and Equipment	74,656,600	4,883,770,390
Others	248,208,500	34,981,188,062
Printers, Printer Consumables and Accessories	2,081,000	1,835,795,925
Unspecified	400.934,778	0
<b>TOTAL</b>	<b>8,174,744,572</b>	<b>225,933,944,754</b>

From the table above, it can be observed that the biggest percentage of Inventory falls in the category of Construction, Plumbing and Fire Fighting Equipment. It is also noted that no Inventory in the year under review fell under “uncategorized”. This signifies an improvement in the accuracy and completeness of stores records.

#### **2.2.4 Findings on Payables and Receivables**

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

The teams were to confirm that all supporting documents (Purchase orders or contracts, Proof of delivery and Receipt of goods/services, Certificate of work done/completed, invoices, etc) were in place.

**Table 6: Composition of Payables relating to Assets**

<b>S/N</b>	<b>Votes</b>	<b>Assets relating to Payables</b>	<b>Amount</b>
1	District Local Governments	Land and PPE	1,851,374,794
2	Municipal Councils	Land and PPE	7,495,018,404
3	Cities	Land and PPE	
	<b>TOTAL</b>		<b>9,346,393,198</b>

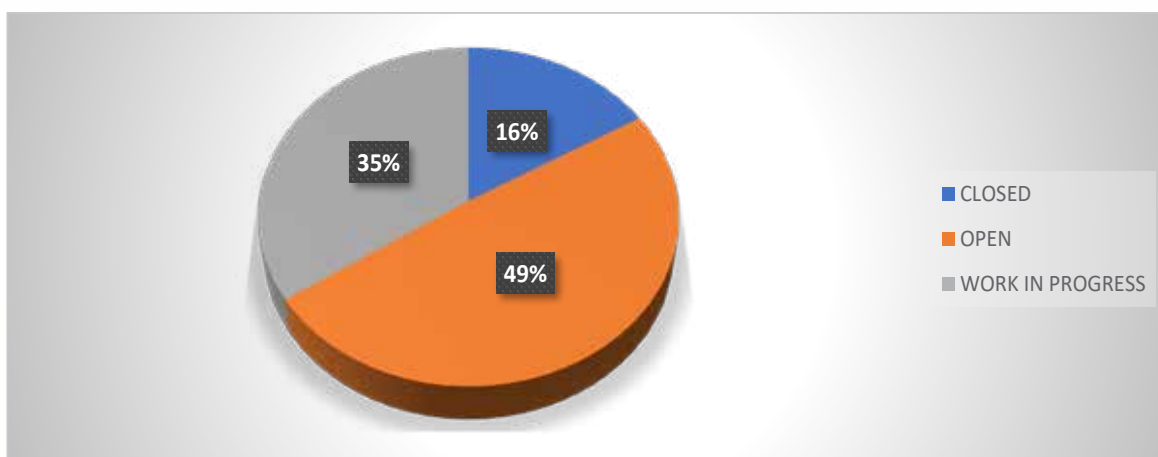
The table above is an extract of the Payables relating to the Assets; Land and Property, Plant and Equipment (PPE) that tally with the Financial Statements of the entities.

### **2.3 Summary of Findings on previous Recommendations**

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



Figure 3



**Table 7: Status of implementation of previous recommendations**

Issue Category	Closed	Percentage
<b>Closed</b>	172	19%
<b>Open</b>	518	46%
<b>Work in Progress</b>	362	35%
<b>Grand Total</b>	<b>1,072</b>	<b>100%</b>

### 3.0 Challenges

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

Late reconciliations of cash and bank balances.	Recurring Challenge	Recurring Challenge	Recurring Challenge
Incomplete Asset Registers - Votes neither update Asset Registers with new Assets nor remove disposed Assets from the Register.	Recurring Challenge	Recurring Challenge	Partially resolved
Assets lacking Values especially Land and Buildings	Recurring Challenge	Recurring Challenge	Partially resolved
Non-update of Stores records	Recurring Challenge	Recurring Challenge	Recurring Challenge
Maintenance of Manual Asset Registers	Recurring Challenge	Recurring Challenge	Completely resolved
Non-disposal of obsolete Items	Recurring Challenge	Recurring Challenge	Recurring Challenge

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

## Current Challenges

- i. Double counting of Assets: The most noted example is Ministry of Health and the various receiving government entities. The same challenge is observed in other Asset Categories like Medical Equipment and Laboratory Equipment.
- ii. Hazardous risks-: Fire circuits in Stores due to presence of electrical boards, Water pipes causing risks of possible damages to property in Stores.
- iii. Gaps in the Asset Registers regarding particular Asset categories; Biological Assets, Intangible Assets.

## 4.0 Recommendations

**Table 9: Trend of challenges faced during Board of Survey Exercise**

#	BoS Report FY2021/2022	BoS Report FY2022/2023
1.	Implement recommendations made by the Board of Survey to ensure proper asset management.	Low implementation.
2.	Continuous sensitization of the BoS Guidelines	Implemented.
3.	Votes to ensure that Assets are maintained with complete and up to date information.	Work in Progress
4.	Timely Update of Stores records with the right information.	Low implementation.
5.	Votes should request for a Certificate of balance in a timely manner to enable timely reconciliation	

## Current Recommendations

- i. Assets that are due for disposal should be included in the disposal plans of the respective Votes to avoid holding onto Assets that are out of use.
- ii. The Asset Registers should be reviewed and updated with any data relating to missing Asset categories and the items that were disposed should be retired from the Asset Register on IFMS.
- iii. Land: All Government Land should be valued.
- iv. Improvements should be made on Storage spaces to avoid overcrowding of items in the Stores. Newly acquired items/ assets should be stored separately from obsolete items to avoid likelihood of loss, and to mitigate compromise in quality.
- v. Regular stock takes and updating of Stores records.
- vi. Boarding off the unserviceable motor vehicles.
- vii. All assets should be at all times engraved and updated on the asset register before issuance.

## **DISTRICTS**

### **VOTE 801 - ABIM DISTRICT LOCAL GOVERNMENT**

**VOTE 802 - ADJUMANI DISTRICT LOCAL GOVERNMENT**

## **VOTE 803 - AGAGO DISTRICT LOCAL GOVERNMENT**

**VOTE 804 - ALEBTONG DISTRICT LOCAL GOVERNMENT**



## VOTE 805 - AMOLATAR DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Obsolete stores should be disposed of immediately	No action taken	Open
2	All district assets should be engraved before issue for use	only health's departments have taken it up while others are not engraved	Work in progress
3	Most equipment is not well maintained and serviced	No action taken	Open

### ASSET FINDINGS

- 1) The asset register is being maintained but is not up to date
- 2) The newly acquired assets are not captured on the asset register but updated.
- 3) Non-disposal of items recommended for disposal for the previous years.
- 4) The board also observed that the entity has an incomplete asset register

S/N	Item	Units	Amounts
1	Payables	1	100,329,995
2	Receivables		
3	Subversion		
4	Investment		

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	943	7,297,052,713
2	Land	292	
3	Transport	175	279,255,000
4	Ict Equipment	178	75,173,677
5	Office Equipment	16	231,067,909
6	Medical Equipment	35	1,159,713,337
7	Machinery	8	97,938,032

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motorcycle	LG 00028-57
2	Motorcycle	UDG 869X
3	Motorcycle	UBA 183Z
4	Motorcycle	LG-0008-57
5	Motorcycle	UDA 980U
6	Motorcycle	UDA 984U
7	Motorcycle	UG 3973M
8	Motorcycle	LG-0014-005
9	Motorcycle	UDX 298Y
10	Motorcycle	UG 1988M
11	Motorcycle	UG 3405M
12	Motorcycle	UG 2044E
13	Motorcycle	UG 1979E
14	Motorcycle	UG 2859R
15	Motorcycle	UG-2122A
16	Motorcycle	UBA 181Z
17	Motorcycle	LG-0005-005
18	Motorcycle	UBA 500Y
19	Motorcycle	UDP 551N
20	Motorcycle	LG-0003-57
21	Motorcycle	LG-0019-57
22	Light vehicle	UG-2442M
23	Light vehicle	LG-0006-005
24	Light vehicle	LG-0004-005
25	Motorcycle	LG-0019-005
26	Light vehicles	LG-0006-57
27	Light vehicles	UG 2929R
28	Motorcycle	UDX 155Y
29	Motorcycle	UDX 243Y
30	Motorcycle	UG 5052M
<b>OTHER ITEMS</b>		

S/N	ITEM DESCRIPTION	QUANTITY
	Printers	05
	Laptop Lenovo	
	Type writer	
	Desktop computer	
	Desktop computer	
	Executive Chairs	02
	Filing Cabinet	02
	Low Arm office chair	20
	High Swing Chairs	20
	Metallic cabinet	01
	Visitor Chair	02
	Office chair	
	Cupboard	
	Generator	
	Solar panel	
	Sprayer	
	Tyres	08
	Fridges	02
	Fridges	
	Fridges	
	Fan	

### STORES FINDINGS

- 1) The stock/stores records are maintained but not updated.
- 2) The store is inadequate and poorly arranged
- 3) There are excessive obsolete items due for disposal but kept in the store taking up space which would otherwise be put to use.
- 4) The internal controls of the vote are adequately in line with the accounting standards.

### CASH AND BANK FINDINGS

All Bank accounts operated by the entity are included in the financial statements and their respective reconciliation done

**Table showing Amolatar District Local Government accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Amolatar DLG Gen. Fund A/C no.	DFCU	01983501002785	0	0	UGX
2	Amolatar DLG UWEP Recovery	POST	1630038000078	0	0	UGX
3	Amolatar DLG YLP Recovery	POST	1630038000042	0	0	UGX
4	Amolatar DLG DINU Project	DFCU	01473657640995	63,422	63,422	UGX
5	Amolatar DLG Treasury Single Sub	BOU	005641528000000	000	000	UGX
6	Amolatar DLG Imprest	DFCU	01473657786808	50,017,029	50,017,029	UGX
7	Akwon Sub county Gen. Collection	DFCU	01983501002081	10,705	10,705	UGX
8	Akwon Sub county Gen. Collection	DFCU	01983501002075	18,725	18,725	UGX
9	Akwon Sub county Community Access Road	DFCU	01983501002084	3,035,405	3,035,405	UGX
10	Akwon Sub county LC III Development	DFCU	01983501002598	000	000	UGX
11	Agwingiri Sub county Gen. Collection	DFCU	01983501002279	150,305	150,305	UGX
12	Agwingiri Sub county Development A/C	DFCU	01983501002079	7,274,407	174,407	UGX
13	Agwingiri Sub county DDEG	DFCU	010536356402176	4,148,907	4,148,907	UGX
14	Arwotcek Sub county Gen. Collection	DFCU	01983501002076	97,420	97,420	UGX
15	Arwotcek Sub county Community Access Road	DFCU	01983501002082	1,117,982	67,982	UGX
16	Awelo Sub county LC III Development	DFCU	01983581002803	000	000	UGX
17	Etam Sub county Gen. Collection	DFCU	01983501002077	000	000	UGX
18	Etam Sub county Community Access Road	DFCU	01983501002085	000	000	UGX
19	Etam Sub county LC III Development	DFCU	01983501002598	000	000	UGX
20	Namasale Sub county Gen. Collection	DFCU	01983511003790	97,690	97,690	UGX
21	Namasale Sub county Road Fund	DFCU	01983501003791	157,047	157,047	UGX
22	Namasale Sub county Development	DFCU	019835011003789	80,388	80,388	UGX
23	Namasale Sub county Revenue	DCFU		000	000	UGX
25	Namasale Health Centre III	DFCU	01983501000655	1,229,147	1,229,147	UGX
26	Agikdak Sub county Gen. Collection	DFCU	01983501002074	120,788	120,788	UGX
27	Awonagi Health Centre III A/C	DFCU	01983501008648	7,961,468	7,961,468	UGX

28	Agikdak Sub county LC III Development	DFCU	01983501002080	102,770	102,770	UGX
29	Aputi Sub county Gen. Collection	DFCU	01983501003788	104,322	104,322	UGX
30	Aputi Sub county Road Fund	DFCU	019835010012476	60,815	60,815	UGX
31	Aputi Sub county Development	DFCU	01983501004585	125,323	125,323	UGX
32	Aputi Sub county DDEG	DFCU	01053656399331	000	000	UGX
33	Aputi Health Centre III	DFCU	01983501000647	83,611	83,611	UGX
34	Arwotcek Sub county Gen. Collection	DFCU	01983501002076	000	000	UGX
32	Arwotcek Sub county Community Access Road	DFCU	01983501002086	000	000	UGX
33	Arwotcek Sub county LC III Development	DFCU	01983501002082	000	000	UGX
34	Arwotcek Health Centre II	DFCU	01983501000645	000	000	UGX
35	Muntu Sub county Gen. Collection	DFCU	01983501004268	118,000	118,000	UGX
36	Muntu Sub county Community Access Road	DFCU	01983501001248	971,654	71,654	UGX
37	Muntu Sub county DDEG	DFCU	01473656309134	36,769	36,769	UGX
38	Muntu Sub county Operation	DFCU	01473617283170	86,644	86,644	UGX
39	Amolatar Town Council Gen. Collection	DFCU	01983501002586	8,838,824	000	UGX
40	Amolatar Town Council Administration	DFCU	01983501002587	119,208	000	UGX
41	Amolatar Town Council Works	DFCU	01983501002589	142,692	000	UGX
42	Amolatar Health Centre IV	DFCU	01983501000649	14,914,846	14,914,846	UGX
43	Amolatar Town Council DDEG	CERUB	3100086896	6,139,175	6,139,175	UGX
44	Namasale Town Council Gen. Collection	DFCU	01983501002594	156,141	156,141	UGX
45	Namasale Town Council Administration	DFCU	01983501002598	4,551,376	4,551,376	UGX
46	Namasale Town Council Works	DFCU	01983501002599	20,190,324	20,190,324	UGX
47	Biko Health Centre II	DFCU	01983501000656	8,108,379	8,108,379	UGX
48	Namasale Town Council DDEG	DFCU	010503657630837	6,941,459	6,941,459	UGX
49	Etam Town Council Operation	CERUB	3100089208	000	000	UGX
50	EtamAmolatar Town Council Gen. Collection	CERUB	3100089207	000	000	UGX
51	Etam Health Centre III	DFCU	0198350100656	000	000	UGX
52	Opali General Fund	CERUB	3100089194	60,843	60,843	UGX
53	Opali Town Council Operation	CERUB	3100089193	22,475	22,475	UGX
54	Acii Sub County General Fund	CERUB	3100089201	000	000	UGX

55	Acii Sub County Operation Fund	CERUB	3100089200	125,725	125,725	UGX
56	Acii Health Centre II	DFCU	01983501000657	109,346	109,346	UGX
57	Nalubwoyo General Fund	CERUB	3100089205	3,383,703	3,383,703	UGX
58	Nalubwoyo Sub countyOperation	CERUB	3100089206	000	000	UGX
59	Abeja sub county General Fund	CERUB	3100089203	2,855,899	173,950	UGX
60	Abeja Sub county Operation	CERUB	3100089204	106,300	106,300	UGX
61	Etam Health Centre III	DFCU	01983501000644	000	000	UGX
62	Namasale Health Centre III	DFCU	01983501000655	1,229,147	1,229,147	UGX
63	Nakatiti Health Centre III	DFCU	01983501002301	000	000	UGX
64	Anamwany Health Centre III	DFCU	01983501003787	000	000	UGX
65	Alyecmeda Health Centre III	DFCU	01983501000646	000	000	UGX
66	Aputi Health Centre III	DFCU	01983501000647	48,445	48,445	UGX
67	Namasale Health Centre III	DFCU	01983501000655	1,229,147	1,229,147	UGX
68	Nakatiti Health Centre III	DFCU	01983501002301	0	0	UGX
69	Anamwany Health Centre III	DFCU	01983501003787	0	0	UGX
70	Alyecmeda Health Centre III	DFCU	01983501000646	0	0	UGX
71	Aputi Health Centre III	DFCU	01983501000642	48,445	48,445	UGX

## RECOMMENDATION

- 1) Asset register should be updated
- 2) Unserviceable items should have disposed of immediately.
- 3) Certificate of bank balances should be requested for in good time avoid delays in submitting the board of survey report.
- 4) Bank reconciliation be done at the of every financial year.

**VOTE 806 - AMUDAT DISRICT LOCAL GOVERNMENT**

## VOTE 807 - AMURIA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Disposal of assets those are overdue for use and costly in repairing.	Accounting Officer wrote to the Chief Government valuer to guide on costing on	On-going process to enable PDU advertise for the disposal
2	Lower local Governments and Higher Local Government to ensure that all newly acquired assets that are not engraved with the old assets should be engraved on routine basis.	The Higher Local Government in the F/Y 2021/2022 procured the engraving machine such that all assets are engraved on timely basis.	Higher Chief Executive wrote to Lower Local Government and Departments to submit details of un-engraved assets for compilation. Engraving of the assets is being done on routine basis.
3	Gazette the independent stores in higher local government, Lower Local Government and all other government for proper storage and management of stock in category and other assets.	All Government entities have provided mini stores for proper management of assets unlike the newly created administrative units in any structures and are still dependent on old administrative units.	The assigned stores managers are routinely monitoring the gazzeted store.
4	Construction of a mechanized parking yard to manage and protect motorized equipment and other accessories.	The district budgeted for construction of a parking yard in f/y 2020/2021.	The mechanized parking yard is partially complete.
5	Regulate update of stores ledgers and books of assets in all government entities.	All institutions with stores have acquired the stores ledgers and equally put in place assets registers which are regularly updated.	Routine check and inspection of stores during Audit and Board of Survey exercise.
6	Completion of Council Chambers to cater for Limited office space for the district staffs, stores and lobby for funding for Construction of Administrative blocks	LLGs through the District filled MOUs with Ministry of Local Government requesting for funds to construct Administration	Routine follow-up is being made by the Accounting Officer and District Chairperson.



	especially in Lower Local Governments that were newly created have no office space.	structures in f/y 2021/2022.	
7	Proper management of government land through survey and titling to ascertain the ownership by the government authorities.	The district procured the Survey equipment in f/y 2021/2022 to enable the process of surveying land and titling of land relative affordable.	All government entities have considered budgeting for survey and titling of government land on routine basis.
8	All government entities should consider budgeting for O&M for the public assets and other equipment to reduce the rate of depletion.	Government institutions have routinely adopted to budget for operation and maintenance of all assets including rehabilitation of dilapidated structures and lobby for support from the Non-Governmental Institutions operating within the entity in co-current f/y.	Routine O& M is being done in all government entities and lobbying for support from Non-Governmental Organization.

## ASSET FINDINGS

### Findings

- 1) Most of the assets of the entity are not engraved
- 2) All assets recommended for disposal have not been disposed due to no response from the Chief Government Valuer.
- 3) Survey and tiling of government land is not concluded in all entities.
- 4) The constructed district parking yard has not been put to use.
- 5) No established Administration office blocks for all the newly created LLGs.
- 6) Limited office space for staff both the district and other government entities.
- 7) Limited funding for survey and tiling of government land, operation and maintenance of government assets.

## SCHEDULE OF RELATED PAYABLES

S/N	Payable Description	Asset Description	Amounts
1	Furniture	Procurement of desks	29,750,000
2	Buildings	Classroom block	11,871,000
3	Equipment	Batteries	39,000,000
4	Buildings	Classroom block	66,000,000
5	Buildings	Classroom block	115,000,000
6	Buildings	Classroom block	39,941,137
7	Buildings	Classroom block	21,198,181
	<b>Total</b>		<b>322,760,318</b>

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1.	Motorcycle	UG-0459Z
2.	Double track	UG-0478Z
3.	Motorcycle	UG-0857-Z
4.	Motorcycle	UG-2754E
5.	Pick Up double cabin	LG0009-007
6.	Motorcycle	UG-0013-007
7.	Car carrier	UG-3135R
8.	Motorcycle	LG0050-58
9.	Car carrier	UG2945R
10.	Motorcycle	UG-3664M
11.	Motorcycle	LG-004458
12.	Motorcycle	LG-2134M
13.	Ambulance	LG-0064-58
14.	Motorcycle	UG- 5126M
15.	Motorcycle	UG-5212M
16.	Motorcycle	UG-5125
17.	Motorcycle	UG-4812M
18.	Motorcycle	UG-5373 M
19.	Motorcycle	UG-5168
20.	Motorcycle	UG-4743M
21.	Motorcycle	UG-5071M
22.	Motorcycle	LG-0016-007
23.	Motorcycle	LG0015-007
24.	Motorcycle	LG-0017-00
25.	Ambulance	LG0054-25
26.	Ambulance	UG2078
27.	Ambulance	LG-0043-58
28.	Motorcycle	LG-0022-58
29.	Motorcycle	UG-4422M

30.	Motorcycle	LG-0033007
31.	Ambulance	LG-0022007
32.	Motorcycle	LG-5465M
33.	Motorcycle	LG-0067-28
34.	Motorcycle	UG- 0672M
35.	Double track	LG-0030-58
36.	Motorcycle	UG-2754E
37.	Motorcycle	LG-0048-58
38.	Motorcycle	LG-0013-58
39.	Pick Up double cabin	LG-0016-58
40.	Motorcycle	UG-0675Y
41.	Motorcycle	UG-0706Y
42.	Pick Up double cabin	UG-375Y
43.	Tipper	UG-LG0003-007
44.	Motor grader	LG-0002-007
45.	Pick Up double cabin	LG-004-58
46.	Motorcycle	LG0039-007
47.	Motorcycle	LG-0002-007
48.	Pick Up double cabin	UAJ294X
49.	Motorcycle	UG-0646Z
50.	Motorcycle	UG-0648Z
51.	Motorcycle	UG-06467Z
52.	Motorcycle	UG-0649Z
53.	Pick Up double cabin	UG-0001-07
54.	Motorcycle	UG-0002-07
55.	Motorcycle	UG-0003-07
56.	Motorcycle	UG-0004-07
57.	Motorcycle	UG-0005-7
58.	Pick Up double cabin	UG-0220Z
59.	Tipper	
60.	Motorcycle	UG-2433A
61.	Motorcycle	UG-2596A
62.	Motorcycle	UG-2594
63.	Motorcycle	UG-2593A
64.	Motorcycle	UG-2597A
65.	Roller single drum	UG-2506W
66.	Tipper	LG0008-007
67.	Motor grader	UG-1917
68.	Wheel loader	UG2018-W
69.	Water bowser	UG-2436W
70.	Tipper	UG-2331W
71.	Tipper	UG-2616
72.	Stake body truck	UBX-21-007
73.	Stake body truck	UBX-22-007
74.	Motorcycle	UG294A
75.	Motorcycle	UG2593A
76.	Motorcycle	UG-2592A
77.	Motorcycle	UG-25922A
78.	Motorcycle	UG-1047Y
79.	Motorcycle	UD306Y
80.	Motorcycle	LG0033-007
81.	Motorcycle	UG-0650Z

82.	Motorcycle	UG-5136M
83.	Motorcycle	UG-5263
84.	Motorcycle	LG0012-58
85.	Motorcycle	LG-0007-58
86.	Bicycle	LG-0082-058
87.	Motorcycle	LG-00034-058
88.	Motorcycle	LG-0076-058
89.	Motorcycle	LG-0064007
90.	Motorcycle	UEV091K
91.	Motorcycle	UEU155P
92.	Motorcycle	UG2660A
93.	Motorcycle	UEV030K
94.	Motorcycle	UEV-450G
95.	Motorcycle	UEVO82
96.	Motorcycle	UEV023
97.	Motorcycle	UEV005K
98.	Motorcycle	UEV044K
99.	Motorcycle	UEV031K
100	Motorcycle	LG061-007
101	Motorcycle	LG062-007
102	Motorcycle	LG063-007
103	Motorcycle	LG064-007
104	Motorcycle	UEW715U
105	Motorcycle	UEW718U
106	Motorcycle	UEW720U
107	Motorcycle	UEW717U
108	Motorcycle	UEW719U
109	Motorcycle	UEW721U
110	Motorcycle	UEW716U
111	Motorcycle	UG5850M
112	Motorcycle	UG5848M
113	Motorcycle	UG5847M
114	Motorcycle	UG5849M
115	Motorcycle	UG5851M
116	Motorcycle	LG0052-007
117	Motorcycle	LG-0072-007
118	Motorcycle	LG-0073-007
119	Motorcycle	LG0065-007
120	Motorcycle	LG0070-007
121	Motorcycle	LG0053-007
122	Motorcycle	LG0071-007
123	Motorcycle	LG0069-007
124	Motorcycle	UG6475M
125	Motorcycle	UG3513R
126	Motorcycle	UG3514R
127	Motorcycle	UG2238R
128	Motorcycle	UFD996W
129	Motorcycle	DTX432Y
130	Motorcycle	LG0045-007
131	Motorcycle	LG007-123
132	Motorcycle	PG24
133	Motorcycle	UG4585R

134	Motorcycle	LG0070-49
135	Motorcycle	UEW721U
136	Motorcycle	UAC323D
137	Motorcycle	DEX417Y
138	Motorcycle	LG0057-007
139	Motorcycle	LG0025-007
140	Motorcycle	LG-0052-58
141	Motorcycle	UG2013R
142	Motorcycle	UGR-4591-R
143	Motorcycle	LG007-125
144	Motorcycle	GTUG1816R
145	Motorcycle	LG0034-007
146	Motorcycle	LG0031-007
147	Motorcycle	LG0045-58
148	Motorcycle	UG4580R
149	Motorcycle	TKS LG0037-58
150	Motorcycle	LG0007-58
151	Motorcycle	UDX363Y
152	Motorcycle	LG00041-007
153	Motorcycle	LG0056-007
154	Motorcycle	UG4575R
155	Motorcycle	UEW721U
156	Motorcycle	LG0034-58
157	Motorcycle	UDX-346Y
158	Motorcycle	LG 0008-58
159	Motorcycle	LG 0043-007
160	Motorcycle	LG 0060-007
161	Motorcycle	UDA192
162	Motorcycle	LG-00111-007
163	Motorcycle	UEV-082K
164	Motorcycle	UG-4586R
165	Motorcycle	UXP203
166	Motorcycle	UG2002R
167	Motorcycle	LG0041-58
168	Motorcycle	LG0053-58
169	Motorcycle	UDX375Y
170	Motorcycle	UAW719U
171	Motorcycle	LG0058-007
172	Motorcycle	LG005-58
173	Motorcycle	LG0055-58
174	Motorcycle	LG0040-007
175	Motorcycle	UG4589R
176	Motorcycle	UXP217
177	Motorcycle	UEM-552Q
178	Motorcycle	LG0020-58
179	Motorcycle	UDX388Y
180	Motorcycle	LG0047-007
181	Motorcycle	UEW715V
182	Motorcycle	UG4581R
183	Motorcycle	UG4587R
184	Motorcycle	LG0036-007
185	Motorcycle	UDX389

186	Motorcycle	UG1907A
187	Motorcycle	UDX044Y
188	Motorcycle	LG0066-007
189	Motorcycle	LG0055-007
190	Motorcycle	LG0035-007
191	Motorcycle	LG0021-007
192	Motorcycle	UG4577R
193	Motorcycle	UEC912G
194	Motorcycle	LG0029-007
195	Motorcycle	LG003-007
196	Motorcycle	LG0060-58
197	Motorcycle	UG4383R
198	Motorcycle	UG168Z
199	Motorcycle	UG4579R
200	Motorcycle	UBA386Z
201	Motorcycle	LG0046-007
202	Motorcycle	LG0007-007
203	Garbage truck	LG0008-007
204	Motorcycle	UFT290X
205	Motorcycle	LG007-077
206	Motorcycle	LG007-079
207	Motorcycle	LG007-076
208	Motorcycle	UG4587R
209	Motorcycle	LG007-078

**OTHER ITEMS**

<b>S/N</b>	<b>ITEM DESCRIPTION</b>	<b>(Tag Number)</b>
1	Solar Panel	AMU-EDU-MHC-6009
2	Solar Battery	AMU-EDU-MHC-6010
3	Solar Panels	AMU-MCH-ORU-S/C-6079
4	Solar Panels	AMU-MCH-ORU-S/C-6080
5	Mowing machine	AMU-MCH-ORU-S/C-6082
6	Crystalline Solar Panels	AMU-MCH-ORU-S/C-6083
7	Maintanance free solar Battery	AMU-MCH-ORU-S/C-6084
8	Sinewave Solar Invertor	AMU-MCH-ORU-S/C-6085
9	Stecca Charger	AMU-MCH-ORU-S/C-6086
10	Solar Battery	AMU-MCH-ABI-S/C-60158
11	Solar Battery	AMU-MCH-ABI-S/C-60159
12	Solar Battery	AMU-MCH-ABI-S/C-60160
13	Mower Machine	AMU-MCH-ABI-S/C-60161
14	solar panel	AMU-MCH-AMO-S/C-60163
15	solar panel	AMU-MCH-AMO-S/C-60164
16	Battery	AMU-MCH-AMO-S/C-60165
17	Laserjet	ADLG-ADM-ICT-302
18	Printer LaterJet P2015	ADLG-ADM-ICT-304
19	Computer HPL 1506	ADLG-ADM-ICT-305
20	Computer Dell	ADLG-ADM-ICT-306
21	Desktop Computer	ADLG-ADM-ICT-317
22	Desktop Computer (Lenovo & Samsung)	ADLG-COU-ICT-322
23	1 Printer HP Lasejet P1102	ADLG-COU-ICT-323
24	Laptop Computer	ADLG-NR-ICT-333
25	Colourprinter HP3 in all desk Jet 2950	ADLG-NR-ICT-337

26	1 DeskTop Computer	ADLG-NR-ICT-355
27	Printer Model Kyocera FS 2020D	ADLG-NR-ICT-357
28	Uninterruptible Power Supply apps- 1200	ADLG-NR-ICT-358
29	HP Laserjet 2420 dn	ADLG-PLN-ICT-371
30	1 DeskTop Computer HP with an LCD monitor	ADLG-PLN-ICT-372
31	HP Scanner F2180	ADLG-PLN-ICT-374
32	Scanner	ADLG-HLT-ICT-403
33	Photocopier Kyocera Heavy Duty	ADLG-HLT-ICT-404
34	Laserjet Printer	ADLG-CBS-ICT-429
35	Laptop Computer	ADLG-PDN-ICT-453
36	Desktop HP Compaq	ADLG-PDN-ICT-454
37	Computer Desktop (HP all in one)	ADLG-ICT-AMU-TC-527
38	Printer LGDP	ADLG-ICT-AMU-TC-530
39	Printer HP laserjet	ADLG-ICT-AMU-TC-531

### **STORES FINDINGS**

- 1) The obsolete stock is not adequately kept this is majorly due to lack of enough storage space.
- 2) Poor management of stores and reluctance in updating the assets register
- 3) some of the LLGs and other entities do not have designated personnel to manage the stores

## CASH AND BANK FINDINGS

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance At 30 June 2023	Cashbook Balance At 30 June 2023	CUR
1	AMURIA DISTRICT LOCAL GOVERNMENT GENERAL FUND	DFCU	01983501007696	121,080,847	121,080,847	UGX
2	AMURIA DISTRICT LOCAL GOVERNMENT IMPREST	DFCU	01553504682149	90,729,716	90,729,716	UGX
3	AMURIA DISTRICT YLP RECOVERY	DFCU	01983501000083	1,786,120	1,786,120	UGX
4	AMURIA DISTRICT GLOBAL FUND	DFCU	01550010144343	0	0	UGX
5	AMURIA DISTRICT LOCAL GOVERNMENT EXCELLENCE FUND	DFCU	01553656531061	420,996,008	407,426,008	UGX
6	AMURIA DISTRICT UWEP RECOVERY	CENTENARY	3100028805	3,725	3,725	UGX
7	AMURIA DISTRICT REVENUE COLLECTION	BOU	00565016800000	0	0	UGX
8	AMURIA DISTRICT SINGLE TREASURY	BOU	00565052800000	0	0	UGX

## RECOMMENDATIONS

- 1) Gazette the independent stores in higher local government, Lower Local Government and all other government for proper storage and management of stock in category and other assets.
- 2) Completion of Council Chambers to cater for Limited office space for the district staffs, stores and lobby for funding for Construction of Administrative blocks especially in Lower Local Governments that were newly created have no office space.



- 3) Proper management of government land through survey and titling to ascertain the ownership by the government authorities.
- 4) All government entities should consider budgeting for O&M for the public assets and other equipment to reduce the rate of depletion.
- 5) The entity should deliberately budget for this activity so that the team can be able to do its work without any hindrance.
- 6) A means of transport should be allocated to the team during this exercise.
- 7) The Higher and lower local government should ensure that all the assets are engraved so as to minimize losses and ease traceability.
- 8) The lower local governments should ensure that all assets taken for repair are retrieved.
- 9) There is need for regular maintenance of all the assets of the vote so as to improve on the durability.
- 10) Lower local Governments and Higher Local Government to ensure that all newly acquired assets that are not engraved with the old assets should be engraved on routine basis.



**VOTE 808 - AMURU DISTRICT LOCAL GOVERNMENT**

**VOTE 809 - APAC DISTRICT LOCAL GOVERNMENT**

**VOTE 810 - ARUA DISTRICT LOCAL GOVERNMENT**

## VOTE 811 - BUDAKA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	All unserviceable stores as indicated in the report should be boarded off	All unserviceable assets were boarded off	Plan in place to board off all unserviceable assets this financial year 2023/2024
2	Chief Administrative Officer to prioritize construction of an allocated stores to increase space and separate medical store from General stores	Ongoing construction of Administration block to create additional office space to give room to General stores	The construction of the Administration block is ongoing

### ASSET FINDINGS

- 1) Some asset categories are not engraved and tagged.
- 2) Non-implementation of previous years BOS recommendations (arising from partial ownership of donated items).
- 3) Several government pieces of land not titled and highly susceptible to encroachment (arising from multiple ownerships especially with foundation bodies).
- 4) Inadequate routine and regular inspections of mechanical stores.
- 5) Inadequate storage space (medical and regular items are stored together).

S/N	Item	Units	Amounts
1	Payables	01	1,009,593,566
2	Receivables	01	2,249,870,432
3	Subversion		
4	Investment		

## Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	3,777	722,821,775
2	Land	112	7,099,000
3	Transport	131	218,323,416
4	Ict equipment	72	00
5	Office equipment	10	4,993,200

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
6	Motorcycle	UG 1349R
7	Motorcycle	UG 1364R
8	Motorcycle	UE1091
9	Motorcycle	UG 1349R
10	Motorcycle	LG005-72
11	Motorcycle	LG 0002-72
12	Motorcycle	LG 0034-40
13	Motorcycle	UG-3263M
14	Motorcycle	UG 02025E
15	Motorcycle	LG 0004-72
16	Motor Vehicle	UG 2721R
17	Motor Vehicle	UG 2946R
18	Motor vehicle	UG 2946R
19	Motor vehicle	UG 1247R
20	Motor Vehicle	UG 1247R
21	Motor Vehicle	UAJ 296X
22	Motor Vehicle	LG 0003-11
23	Motor Vehicle	LG 0003-11
24	Motor Vehicle	LG 0001-011
25	Motor Vehicle	LG 0004-72
26	Motorcycle	UG-3263M
27	Motorcycle	UG 02025E

28	Motor vehicle	UG 2721R
<b>S/N</b>	<b>ITEM DESCRIPTION</b>	<b>QUANTITY</b>
29	Gas freezers	5
30	Deep freezers	1
31	Signposts	2
32	Computer	4
33	Microscope	4
34	GENERATOR	1
35	Typewriter	2
36	chairs	21

### STORES FINDINGS

- 1) The stores stock balances on hand agree with the stock card balances
- 2) There are routine checks as and when new items are received or requisitioned for in the store.
- 3) The store is partially organized
- 4) The medical drugs are kept in the general store where all the other items are stored making the safety of drugs comprised.
- 5) There also excessive disposable items in the store and a list is attached.

### 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	BUDAKA DISTRICT LG YLP REVOLVING	HOUSING FINANCE BANK	0800108243	357,300	357,300	UGX
2	BUDAKA DISTRICT UWEP RECOVERY	DFCU	01983501000299	2,867,275	2,867,275	UGX
3	BUDAKA DISTRICT GENERAL FUND	HOUSING FINANCE	0800158166	1,839,030	1,839,030	UGX

## **RECOMMENDATION**

- 1) All repairable assets which are not functional should be repaired such that service delivery is enhanced.
- 2) All assets should be entered in their respective assets register and which should be updated regularly when more are received, donated, or even bought.
- 3) The then senior office supervisor (Mr. Wambuzi Joshua) should return the executive chairs he picked from the District for repair.
- 4) The drug inspector should conduct regular inspection of the drug stores at all health centers
- 5) The drug inspector should make strict follow up of the health center I/C to ensure that stock cards are properly and regularly posted.
- 6) The Head of Finance should ensure that all the books of accounts are properly kept and up-to-dated posted especially the Abstracts, ledgers, vote books and the journal throughout the financial year most especially the district Headquarters.
- 7) The DHO should closely monitor and supervise the in-charges of Gadumire, Budomero and Nawampti Health centre III's together with the sub accountant to ensure that there is proper posting and management of the said facilities.
- 8) The accounting officer should ensure that all assets are labeled, numbered, marked or engraved to avoid vandalism and further loss through theft.
- 9) The Chief executive and DHO should ensure that the essential drug's quantities increase to avoid long time stock outs.
- 10) The district should ensure that all its lands are leased to avoid encroachment.
- 11) The in charges of Nawaikoke, Budomero and Nawampiti Health centres should improve on the posting of the stock cards to avoid drug misuse.
- 12) The expired drugs should be disposed of from stock as soon as possible.



- 13) The many beds and mattresses of Bumanya H/C IV, both broken and new ones should be re-located to other health centres especially Namwiwa and Gadumire to cover the gaps there and enhance service delivery.
- 14) The in charges should ensure that whenever the drugs are delivered, are witnessed by either the chairperson health management committee or the area LCI chairpersons.
- 15) The committee noted that there very old and mature trees around the district compound be disposed of and price tags will be put at the time of disposal,
- 16) Also, are the following items found in different health Centre:



## VOTE 812 - BUDUDA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Stores should update the district Asset register to ease work and tracking of public items.	Asset register updated in august 2022	SEE THE ASSET REGISTER
2	The valuation committee should be formed to establish the value of all the district assets so that absolute items are disposed in time before they completely loose value and also to release the district from the higher cost of maintenance.	No action taken	
3	The District should put in place alternative place for stores which is suitable in site and security in order to safeguard the assets.	No action taken	The store still has no proper place to keep obsolete items

### ASSET FINDINGS

- 1) Most buildings were found to be in sound condition but Natural Resources Department, service commission, are still in bad condition.
- 2) Some departments don't have complete asset registers which puts their assets at a higher risk of disappearing without tracking them.
- 3) Some departments don't have complete asset registers which puts their assets at a higher risk of disappearing without tracking them.
- 4) The team reviewed the previous Board of Survey Report 2021/2022 and established that some of the Recommendations made there in were **NOT** implemented.

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

### Summary of Assets

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

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Double cabin	UG 2947R
2	Double cabin vehicle	UAK 833X
3	YAMAHA AG200	UG0676R
4	JIALING	UG1614R
5	JIALING	UG1887R
6	HONDA CG125	LG0004-73
7	HONDA CG125	LG0005-73
8	HONDA CG125	LG0007-73
9	HONDA CG125	LG0008-73
10	HONDA CG125	LG0009-73
11	YAMAHA YBR	LG0017-73
12	JIALING	UG1889R
13	JIALING	UG1283R
14	JIALING	UG1783R
15	YAMAHA YBR	LG 0024-73
16	JIALING	UG3308M
17	HONDA XL125	UG1542S
18	HONDA XL125	UG1543S
19	JIALING	UG1825R
20	JIALING	UG1282R
21	SUZUKI TS185	UG0366R
22	SUZUKI TF125	UDA 533U
23	SUZUKI TF125	UAC 913U
24	YAMAHA YBR	LG0018-73
25	YAMAHA YBR	LG0019-73
26	JIALING	UG3308M
27	YAMAHA AG100	UG3380M
28	YAMAHAAG100	UG0818M
29	YAMAHA DT175	LG0099-30

30	YAMAHA AG100	UG3781
31	YAMAHA AG100	UBA419Y
32	HONDA XL125	UG1542S
33	HONDA XL125	UG1543S
34	YAMAHA DT125	UDA586U
35	SUZUKI TF125	UG1344A
36	YAMAHA DT125	UA1893
37	SUZUKI TF125	UG1954A
38	JIALING	UG1825R
39	JIALING	UG1282R
40	SUZUKI TS185	UG0366R
41	SUZUKI TS185	UG0367R
42	SUZUKI TS185	UG0350R
43	YAMAHA AG200	UG0676R
44	JIALING	UG1614R
45	JIALING	UG1887R
46	HONDA CG125	LG0004-73
47	HONDA CG125	LG0005-73
48	HONDA CG125	LG0006-73
49	HONDA CG125	LG0007-73
50	HONDA CG125	LG0008-73
51	HONDA CG125	LG0009-73
52	YAMAHA YBR	LG 0012-73
53	YAMAHA YBR	G 0013-73
54	YAMAHA YBR	LGL0015-73
55	YAMAHA YBR	LG0016-73
56	YAMAHA YBR	LG0017-73
57	YAMAHA YBR	LG0014-73
58	JIALING	UG1889R
59	JIALING	UG1283R
60	JIALING	UG1783R
61	YAMAHA YBR	LG 0024-73
62	YAMAHA DT 125	not registered
63	YAMAHA DT 125	UDX 542Y
64	MITSUBISHI L200	UE1392
65	G/WALL-WINGLE	UAK 833X
66	FORD RANGER	UG2947R
67	Motorcycle	-
68	Motorcycle scrap	-

**OTHER ITEMS**

S/N	ITEM DESCRIPTION	QUANTITY
1	Laptop Computers Cosmio & 2 Dell Inspron 9400	3
2	HP printer 1320	1
3	Desk top-4WRRG2J	1
4	Laptop- Toshiba	1
5	Desktop computer	1
7	Desktop computer	1
8	Desktop computer and printer	2
9	Desktop computer	1
10	Assorted scrap	-
11	Old iron sheets	60 pcs

12	Patient beds	36
13	Generator	1
14	Metallic table	2
15	Wheel chairs	1
16	Wooden doors	4
17	Treatment trolley	
18	Delivery bed	3
19	Examination bed	1
20	Window frames	6
21	Door shatters	4
22	Hand wash sink	3
23	Stand for X-ray	1
24	X-ray table	1
25	Change over switch	1
26	Old Gate	1
27	Lanner 7216 copier	1
28	Computer monitor	1
39	Tyres	7
30	Hp laser jet printer 1320	1
31	Computer HP L1710	1

## STORES FINDINGS

- 1) The stores space for the district is still inadequate. When the district receives assets, some are kept in corridors of the main district block and this exposes them to risks. The old assets were found to be kept outside exposing them to further deterioration hence loss of value.

## CASH AND BANK FINDINGS

- 1) The entity operates two accounts as shown in the table

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Bududa district local government generalfund		10142009682	1,696111.04	-	UGX
2	Bududa DLG UWEP recovery		1014200889520	7762360.00	-	UGX

## RECOMMENDATION

- 1) Stores should update the district Asset register to ease work and tracking of public items.
- 2) The valuation committee should be formed to establish the value of all the district assets so that absolute items are disposed in time before they completely loose value and also to release the district from the higher cost of maintenance.
- 3) The District should put in place alternative place for stores which is suitable in site and security in order to safeguard the assets.
- 4) All Departments should value all their assets and maintain proper asset registers. Provision of other technical detail of the assets can simplify future activities of the Board
- 5) The Recommendations from the previous board of surveys be fully implemented to avoid further depreciation in value of the assets identified for disposal.
- 6) Ensure all items recommended for disposal are boarded off immediately



## VOTE 813 - BUGIRI DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Administration should urgently solicit for the services of the government valuer to assess and price the old assets (Motor vehicles, Motorcycles, Computers and other electronics plus other assets) to avoid wastage and therefore loss to council.	Valuation was done and a report from ministry of works was sent to CAO on 27 <sup>th</sup> April,2023. CAO has already advertised for disposal of the items in the New vision dated 25 <sup>th</sup> August,2023.	Work In Progress
2	Administration is advised to mobilize and return all council assets in form of vehicles that are not yet repaired but have for long been packed in private garages around the region without follow up to avoid risk of vandalism, high parking expenses etc and eventual loss of council assets	All the vehicles were recommended for disposal because the cost of returning them back to the district was high as per council sitting dated 6 <sup>th</sup> October,2022	Work in Progress
3	The Chief Administrative Officer should strengthen safety and security at the central stores building. An extra reinforced burglar door that will provide for extra padlocks should be put to support the main entrance door. Power should be restored at the premise and where possible a fence be provided around the premise.	Extra padlocks have been provided and a general security power connection to all offices is in plan. The district also intends to carry out fencing of the headquarters in the near future.	Work In Progress
4	Security arrangements at finance offices should be improved by providing security lights at night and strong metallic doors as opposed to the old and seemingly weak wooden ones that exist that pose a high risk of brake in which can lead to loss of the IT equipment.	There is a plan to carry out general security lighting of the district headquarters in the near future.	Work In Progress
5	Management should hand over assets(Vehicles, Motorcycles and land titles belonging to broken away local governments)(Namilyango DLG and Municipality)	The two institutions have been picking their items.	Work In Progress
6	Finance department should identify a separate room to archive all the financial records that date 10 years backwards to avoid congestion and eventual waste and loss.	A room has been identified and provided for the purpose in the finance building.	Resolved
7	Asset registers should be at least annually updated with	The district has recruited an extra supply officer in the	Resolved

	mileage,repairs and maintenance details including the garage and location where the vehicle is being held for maintenance to ease tracking.	main hospital to back up the existing man power as per last years recruitment.	
8	All Council assets should be engraved and entered into the assets register with all details like engine numbers to increase on the traceability in the event of theft and other forms of mismanagement.	The engraving machine is already procured. The district is in process of sourcing a service provider to do the engraving.	Work In Progress
9	Hospital management in agreement with the administration should redistribute some of the equipment that are still functional but redundant to other lower local government health facilities. For example;  a) Two hospital beds lying idle in the stores (former kitchen) b) Screens and Wheel chairs.	The items have been distributed in departments where there has been inadequacies within the main hospital itself.	Resolved
10	Expired drugs should be taken back to the National Medical Stores for proper disposal as required by the National Drug Authority guidelines to avoid congestion and pollution.	National Medical Stores was contacted and all the expired drugs were taken.	Resolved
11	Hospital management should fund the repairs and maintenance department to carry out maintenance and repairs on some equipment that are repairable rather than abandoning them in stores yet they are still functional I.e roning machine-imesa, Drier-Imesa-ES34,Sewing machine-singer, Sofa set Chairs at Secretary's office.	Repairs of the items are underway, BOQs have been developed and sourcing of a service provider to undertake works is already complete.	Work In Progress
12	There is poor management of office Laptop computers where all of them are NOT engraved and the old ones not accounted for while purchasing new ones. The BoS therefore recommends that before a new computer/laptop is procured, there must be a certificate from the IT Officer recommending its replacement and the old one taken back to stores for safe custody and a stores receipt note issued to the bearer otherwise council is losing a lot of assets to officers who		



	personalize and even don't declare them while on transfer or retirement.		
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## ASSET FINDINGS

### Findings

- 1) The team observed that some fixed assets like school, office and health furniture plus computers and accessories were not engraved hence being vulnerable to vandalism and misuse since property ownership is not well defined.
- 2) The district has assets which are no longer in use by the user departments and institutions thus a need to dispose them off such that the district can generate some revenue from them to finance other government activities other than letting them rot away or be exposed to vandalism.

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

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Land		11,254,188,420
2	Buildings & Structures		3,160,980,003
3	Transport equipment		69,000,000
4	ICT equipment		9,500,000
5	Furniture & Fittings		46,056,000
6	Others		467,341,432

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motor Vehicles	LG0003-013 JMC UAJ564X Pick up LG 0066-17 UG 2174A
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
2	Chairs	Wooden 5 Leather cautioned chairs 3 Rotating executive 3
3	Type writer	Metallic-FACIT type2
4	CPU	Hp 3
5	Monitor	Dell 2, Hp 1
6	Printers	Hp laser jet 4
7	Photocopiers	Olivetti 1 Brother colored laser printer 1
8	Computer UPS	Hp
9	Keyboard	Dell 2
10	Filling cabinet	Leeco 2, universal 2
11	Coat Hunger	Wooden 1
12	Old houses	Along saza road 2

## STORES FINDINGS

- 1) The team observed lack of enough space in the main store at the district head quarter thus affecting effectiveness and efficiency in store management. Termite and rat infestation were also a major issue which needs immediate attention.

## CASH AND BANK FINDINGS

- 1) The team observed that the district headquarters and lower local governments had prepared bank reconciliation statements in accordance with the guidelines contained within the local Government Financial and accounting manual of 2007.
- 2) However, /Ss and health facilities were not keeping updated cash books; This hampered the work of the team to ascertain the reported bank balances due to the fact that they could not e reconciled with the cash book balances.

- 3) It was observed that some departments at district Headquarters spent their allocations towards the end of the Financial Year. This led to many EFTs remain unrepresented hence funds bounced back to the Ministry of Finance.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Bugiri District Impress A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610500115	6,699	6,699	UGX
2	Nankoma H/C A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400359	4,906	4,906	UGX
3	Bugiri District ACDP A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100059153	0	0	UGX
4	Bugiri District local revenue A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4612100001	13,200,550	13,200,550	UGX
5	Bugiri District YLP Recovery	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610500120	19,140	19,140	UGX
6	Bugiri District multi-sectorial Food	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610500160	13,547,850	13,547,850	UGX
7	Bugiri District UWEP Recovery Fund A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100046031	26,455	26,455	UGX
8	Bugiri Hospital Account	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610500039	311,775	311,755	UGX
<b>NABUKALU SUB-COUNTY</b>						
9	Nabukalu S/C Collection A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029128	10,729	10,729	UGX
10	Nabukalu A/C Rehabilitation A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029136	49,576	49,576	UGX
11	Nkaiza HC II A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029470	811	811	UGX

12	Wangobo HC II A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029453	811	811	UGX
13	Nabukalu S/C DDEG A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029317	33,975	33,975	UGX
<b>NABUKALU T/COUNCIL</b>						
14	Nabukalu T/C General Fund	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100058418	61,700	61,700	UGX
15	Nabukalu T/C Operational A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100095291	22,687	22,687	UGX
16	Nabukalu HC III	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029382	7,042	7,042	UGX
<b>BUWUNGA SUB-COUNTY</b>						
17	Buwunga S/C Collection A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029126	346,620	346,620	UGX
18	Buwunga S/C Rehabilitation A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029127	49,771	49,771	UGX
19	Buwunga S/C DDEG A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029336	79,104	79,104	UGX
20	Busowa HC II A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610500106	5,258	5,258	UGX
21	Buwunga H/C III A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610500353	6,255	6,255	UGX
22	Busoga HC II A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029466	6,077	6,077	UGX
<b>MUTERERE SUB-COUNTY</b>						
23	Muterere S/C Collection A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400026	147,469	147,469	UGX
24	Muterere S/C Rehabilitation A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029134	547,944	547,944	UGX
25	Muterere S/C DDEG A/C	CENTENARY RURAL	3100029177	28,642	28,642	UGX

		DEVELOPMENT BANK LIMITED				
26	Kitumba HC II A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029455	12,963	12,963	UGX
27	Kayogera HC II A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029388	61,032	61,032	UGX
<b>MUTELELE T/C</b>						
28	Mutelele TC General Fund A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100059614	1,622,881	1,622,881	UGX
29	Muterere HC III A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029486	159,024	159,024	UGX
<b>NANKOMA SUB-COUNTY</b>						
30	Nankoma S/C Collection A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029141	78,711	78,711	UGX
31	Nankoma S/C Rehabilitation A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029143	7,735	7,735	UGX
32	Nankoma S/C DDEG A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029326	3,495	3,495	UGX
<b>BUWUNI T/C</b>						
33	Buwuni TC General fund A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100058329	3,041	3,041	UGX
34	Buwuni TC Operational A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100058333	8,113	2,135	UGX
<b>NANKOMA T/C</b>						
35	Nankoma T/C General fund A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100050612	14,765	14,765	UGX
36	Nankoma T/C Operational A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100050613	43,357	43,357	UGX
<b>MAYUGE T/C</b>						
37	Mayuge T/C General fund A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100075552	2,307	2,307	UGX

38	Mayuge T/C Operational A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100075553	11,804	11,804	UGX
39	Mayuge HC III A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029389	63,140	63,140	UGX
<b>BUDHAYA SUB-COUNTY</b>						
40	Budhaya S/C Collection A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400008	1,201	1,201	UGX
41	Budhaya S/C Rehabilitation A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029309	1,494	1,494	UGX
42	Budhaya S/C DDEG A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029310	2,874	2,874	UGX
<b>BULUGUYI SUB-COUNTY</b>						
43	Buluguyi S/C Collection A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029151	8,744	8,744	UGX
44	Buluguyi S/C LGMSD	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029154	4,275	4,275	UGX
45	Buluguyi S/C Rehabilitation	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029152	18,415	18,415	UGX
46	Buluguyi S/C Village & Parish	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400053	-	-	UGX
47	Buluguyi S/C HC III	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029383	33,723	33,723	UGX
48	Nsango HC III	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029451	10,025	10,025	UGX
<b>KAPYANGA SUB-COUNTY</b>						
49	Kapyanga S/C Collection	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400013	544,918	544,918	UGX
50	Kapyanga S/C Rehabilitation	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400014	431,281	431,281	UGX

51	Kapyanga S/C DDEG	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029325	38,293	38,293	UGX
52	Kiseitaka HC II	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029471	12,806	12,806	UGX
53	Bugoyozi H/C II	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029469	26,555	26,555	UGX
<b>BULIDHA SUB-COUNTY</b>						
54	Bulidha S/C Collection	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029156	2,863	2,863	UGX
55	Bulidha S/C Rehabilitation	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029157	7,841	7,841	UGX
56	Bulidha S/C DDEG	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029158	10,704	10,704	UGX
<b>BULESA SUB-COUNTY</b>						
57	Bulesa S/C DDEG	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029147	11,498	11,498	UGX
58	Bulesa S/C Rehabilitation	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029145	2,142	2,142	UGX
59	Bulesa S/C Collection	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029144	6,091	6,091	UGX
<b>P/SS</b>						
60	Naluya P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4620400153	58,578	58,578	UGX
61	Namayembe Muslim Primary School	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400172	4,347	4,347	UGX
62	Nakasisi P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400119	8,276	8,276	UGX
63	Buluwe P/S	CENTENARY RURAL	4620400142	8,396	8,396	UGX

		DEVELOPMENT BANK LIMITED				
64	Kitodha P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029293	2,437	2,437	UGX
65	Nangalama P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400176	1,504	1,504	UGX
66	Luwero P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4620400182	16,013	16,013	UGX
67	Nabukima P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029198	73,649	73,649	UGX
68	Bugunga P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4620400161	27,550	27,550	UGX
69	Bugiri P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029195	56,464	56,464	UGX
70	Wansimba P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029230	1,544	1,544	UGX
71	Bugayi P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029251	32,608	32,608	UGX
72	Lwangosha P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029302	17,387	17,387	UGX
73	Bubuzi P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400078	124,079	124,079	UGX
74	Nankoma P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029259	49,332	49,332	UGX
75	Bufunda P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029232	21,526	21,526	UGX
76	Kirongero P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029161	10,012	10,012	UGX
77	Butyabule P/S	CENTENARY RURAL	4610400114	4,016	4,016	UGX



		DEVELOPMENT BANK LIMITED				
78	Mawanga P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029209	72,060	72,060	UGX
79	Bufasi P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3200855495	716,907	716,907	UGX
80	Kayango P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029256	180,639	180,639	UGX
81	Nakatwe P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029176	4,317	4,317	UGX
82	Bulume P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400113	5,498	5,498	UGX
83	Nampere P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4620400212	37,044	37,044	UGX
84	Nantawawula P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029240	10,045	10,045	UGX
85	Bulebi Muslim P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100045221	573,000	573,000	UGX
86	Nakavule P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400198	7,414,743	7,414,743	UGX
87	Buluguyi P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029234	6,165	6,165	UGX
88	Namayemba P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400216	4,214	4,214	UGX
89	Buwuni P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100029265	5,709,658	5,709,658	UGX
90	St. Luke Kasaala P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400228	8,819	8,819	UGX
91	Ngunga P/S	CENTENARY RURAL	4610400112	26,221	26,221	UGX

		DEVELOPMENT BANK LIMITED				
92	Nabuganga P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400195	12,777	12,777	UGX
93	Kabasala P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400135	32,745	32,745	UGX
94	Nabukalu P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400137	141,712	141,712	UGX
95	Naigaga P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400188	32,813	32,813	UGX
96	Kiwongolo P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400139	30,826	30,826	UGX
97	Lubanyi P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400080	1,323,845	1,323,845	UGX
98	St.Jude P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400077	150,820	150,820	UGX
99	Imuli P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400094	19,643	19,643	UGX
100	Isagaza C.O.U P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400160	142,606	142,606	UGX
101	Budhaya P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400214	53,146	53,146	UGX
102	Itakaibolu P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400126	50,520	50,520	UGX
103	Kiwandangabo P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400238	93,557	93,557	UGX
104	Nakivamba P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400211	7,802	7,802	UGX
105	Wangobo P/S	CENTENARY RURAL	4610400232	6,467	6,467	UGX

		DEVELOPMENT BANK LIMITED				
106	Nawambwa P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400240	57,171	57,171	UGX
107	Bubugo P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4620400180	18,613	18,613	UGX
108	Magoola P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4620400143	31,171	31,171	UGX
109	St.Jude P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400077	150,820	150,820	UGX
110	Katala P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400093	57,173	57,173	UGX
111	Bukakaire Baptist P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400217	39,395	39,395	UGX
112	Muyemu P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400168	12,443	12,443	UGX
113	Nabunyu P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400218	44,019	44,019	UGX
114	Kiseitaka P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400219	6,226	6,226	UGX
115	Naminyagwe P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400107	111,698	111,698	UGX
116	Wanenga P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400097	17,678	17,678	UGX
117	Bugoyozi P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400201	2,617	2,617	UGX
118	Ndifakulya P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400136	28,907	28,907	UGX
119	Nawanjuki P/S	CENTENARY RURAL	4610400127	10,886	10,886	UGX

		DEVELOPMENT BANK LIMITED				
120	Buwunga P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400164	21,316	21,316	UGX
121	Kavule P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400118	4,568	4,568	UGX
122	Buwofu P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400190	5,931	5,931	UGX
123	Buduma Sidodo P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4620400164	2,619,307	2,619,307	UGX
124	Buduma Progressive P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4620400137	13,055	13,055	UGX
125	Buwuni P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400177	23,658	23,658	UGX
126	Bukuta P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400150	8,519	8,519	UGX
127	Kitodha P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400205	2,437	2,437	UGX
128	Luwero P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400182	16,013	16,013	UGX
129	Namagonjo P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610600008	204,147	204,147	UGX
130	Nsavu P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400129	13,529	13,529	UGX
131	Mayuge P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400169	22,112	22,112	UGX
132	Buwolya P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400079	33,291	33,291	UGX

133	Kimasa P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4620400165	18,552	18,552	UGX
134	Namatu P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400193	20,935	20,935	UGX
135	Budunyi P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4620400178	21,811	21,811	UGX
136	Kibuye P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400175	72,547	72,547	UGX
137	Makoma P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400161	9,912	9,912	UGX
138	Nansaga P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400180	84,496	84,496	UGX
139	Nansaga Muslim P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400082	31,699	31,699	UGX
140	Kasongore P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400072	23,394	23,394	UGX
141	Busimbi P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400083	46,673	46,673	UGX
142	Nawanseny P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400210	5,974	5,974	UGX
143	Nsango P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400122	18,165	18,165	UGX
144	Kyaiku P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400199	39,099	39,099	UGX
145	Nongo P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4620400140	3,856,013	3,856,013	UGX
146	Bupala P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400133	17,440	17,440	UGX

147	Walugoma P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400108	6,101	6,101	UGX
148	St.Anthony Busowa P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400134	161,448	161,448	UGX
149	Kasokwe P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400152	59,403	59,403	UGX
150	Nambiya P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400146	7,689	7,689	UGX
151	Sironyo P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400116	18,095	18,095	UGX
152	Bukokhe P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400081	20,090	20,090	UGX
153	Bugeso P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4620400141	15,558	15,558	UGX
154	Kigulu P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400235	23,486	23,486	UGX
155	Kimira P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4620400185	12,472	12,472	UGX
156	Lwemba P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400138	6,445	6,445	UGX
157	Lwanika P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400174	31,919	31,919	UGX
158	Nabigingo P/S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4610400152	11,891	11,891	UGX

## **RECOMMENDATION**

- 1) The Under listed are the boards recommended areas of improvement as far as storage, good usage and general internal controls in as far as asset management are concerned;
- 2) The district should ensure disposal of unserviceable assets to be carried out every financial year.
- 3) There should be a deliberate effort to code and engrave all district assets. The equipment for engraving in the central store should be put to use. The district should build the capacity of personnel to manage the engraving machine.
- 4) Capacity building for school head teachers and health unit in charges on financial management, record keeping and asset management should be carried out routinely.
- 5) All government land within the district should be titled and the district authorities should sign memorandum of understanding with relevant authorities for institutions like schools that are located on land owned by faith-based institutions.
- 6) All district Vehicles and motorcycles should be parked at designated park yards after 5pm unless under special circumstances like emergency cases. The use of motor vehicle logbooks should be emphasized.
- 7) Implementation of budget activities especially infrastructure projects should be carried out by the end of 3<sup>rd</sup> quarter of the financial year to avoid funds being remitted back to central government due to delayed project implementation by the contractors.
- 8) Evaluation of assets should be routinely carried especially those from donors and other government partners.

- 9) The Head of Finance should mentor staff in the use of the recommended format for the preparation of bank reconciliation statements and Asset ledgers and all other financial related records for ease of trucking.
- 10) The duplicate and triplicate keys of any safe or cash box and any other property must be enclosed in a separate sealed envelope with the description and details marked on the outside and handed over to the head of finance for safe keeping and who should keep a register of all deposits and withdrawals of keys as per the LG Financial and Accounting manual.
- 11) Management and heads of departments should ensure that all assets are recorded in the assets register before distribution to beneficiaries.
- 12) The Chief Administrative Officer should strengthen safety and security at the central stores building. An extra reinforced burglar door that will provide for extra padlocks should be put to support the main entrance door. Power should be restored at the premise and where possible a fence be should be providing around the premise.
- 13) Information should be sent to stores whenever equipment is re-allocated so that records are updated regularly.
- 14) Inactive Accounting documents and files should be moved to an archive where they can stay for a limited number of years as provided for in the Local Government Financial and Accounting manual.
- 15) Fixed Assets Registers should also be maintained and updated regularly showing the location, title number or reference, description, cost, additions, disposals etc. For each fixed asset.
- 16) The Head of Finance should ensure supply of safes and cash boxes to accounts staff who shall also keep a register of safes and cash boxes clearly showing the location of each and the officer responsible, as provided for in the LGFAR 95 & 96 (page 38).



- 17) The Finance department should prioritize procurement of fire-proof locked cabinets where Principal accounting records for all departments should be kept as provided for in the LGFAR 2007-66 (Page 32)
- 18) The Head of Finance should procure office furniture for most of the accounts offices especially senior accounts office, senior accounts assistants' offices, CFO' office and accounts assistant office.

## VOTE 814 - BUGWERI DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Building of bigger and safer stores	Recommendations were forwarded to the district council and plans are underway to set up stores to accommodate assets and other stock	Plant clinic under production is under construction and the site for construction of the drug store that has been planned for in the year 2022/23 was handed over to the UPDF engineering brigade  There is need to put up more asset stores
2	Engraving of all district assets	Some assets have been engraved but most of them are still not engraved just as indicated in the assets register	CAO needs to remind all institutions and departments to engrave/tag all purchased and received assets
3	Titling of all Government land and securing of memoranda of understanding with schools founding bodies	The district land office has taken initiative to sensitize and encourage institutions to process titles on government land	CFO and planner have to ensure that they plan for processing of titles on government land

### ASSET FINDINGS

- 1) Board of Survey committee discovered that there is no specific maintenance criteria of the Government assets and inventories in the district for example refilling of printers.
- 2) Engraving and labelling of assets: Board of Survey team discovered that about 95% of the assets and inventories in the district are neither engraved nor labeled.
- 3) Value records: Many of the assets, inventories don't have proper records of their value and this covers almost 80%.
- 4) Land: Board of Survey team discovered that most of the District Land is not surveyed and titled and that most land especially for government primary schools is owned by religious institutions.

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

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		
2	Land	46	
3	Transport	34	
4	ICT	85	
5	Office Equipment	25	
6	Medical Equipment	27	

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	MOTORCYCLE(YAMAHA)	LG004911
2	VEHICLE (DOUBLE CABIN, PICK-UP)	UG3077R
3	MOTORCYCLE(YAMAHA)	LG004811
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
1	TYPE WRITTER	1

### STORES FINDINGS

- 1) Board of Survey committee realized that most of the inventory within the district are very small and insecure for example Busesa HCIV has a small and unsafe drug store.
- 2) The team also discovered that the District Headquarters has no store as delivered assets are kept in the common room.

## 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	BUGWERI DLG GENERAL FUND	CENTENARY BANK	3100056164	54,649,050	54,649,050	UGX
2	BUGWERI DLG ACDP ACCOUNT	CENTENARY BANK	3100071843			UGX
3	NKUUTU MEMORIAL SS CAPITATION GRANT A/C	STANBIC BANK	9030005627817	30,164,627	30,164,627	UGX
4	NKUUTU MEMORIAL SS PTA A/C	STANBIC BANK	9030015487452	8,178,763	8,178,763	UGX
5	BUSEMBATIA SECONDARY SCHOOL	STANBIC BANK	9030005627523			UGX
6	BULUNGULI PRIMARY SCHOOL	STANBIC BANK	9030006459101	3,595	3,595	UGX
7	DHAKABA MEMORIAL PRIMARY SCHOOL	STANBIC BANK	9030001466800	23,882	23,882	UGX
8	NSAALE PRIMARY SCHOOL	STANBIC BANK	9030006458253	1,757	1,757	UGX
9	WALANGA PRIMARY SCHOOL	STANBIC BANK	9030006459802			UGX
10	BUTENDE ISLAMIC PRIMARY SCHOOL	STANBIC BANK	9030006508129	10,080	10,080	UGX
11	NALUSWA PRIMARY SCHOOL	STANBIC BANK	9030006458385	25,451	25,451	UGX
12	BULYANSIME MUSLIM PRIMARY SCHOOL	STANBIC BANK	9030001575650	14,697	14,697	UGX
13	BUTENDE PRIMARY SCHOOL	STANBIC BANK	9030006507963	10,442	10442	UGX
14	NAMUNYUMYA GIRLS PRIMARY SCHOOL	STANBIC BANK	9030006457605	39,264	39,264	UGX
15	BULYANSIME PRIMARY SCHOOL	STANBIC BANK	9030006458237	6,897	6,897	UGX
16	IDUDI MUSLIM PRIMARY SCHOOL	STANBIC BANK	9030001472258	13,708	13,708	UGX
17	WALUTABA PRIMARY SCHOOL	STANBIC BANK	9030001465189	576	576	UGX
18	BUSESA MIXED PRIMARY SCHOOL	STANBIC BANK	9030001517960	16,887	16,887	UGX
19	KIWANYI BUGWERI PRIMARY SCHOOL	STANBIC BANK	9030001472185	1,786	1,786	UGX
20	BUMPINGU PRIMARY SCHOOL	STANBIC BANK	9030006508005	5,426	5,426	UGX
21	NAKIBEMBE PRIMARY SCHOOL	STANBIC BANK	9030006459195	5,578	5,578	UGX
22	NAWANGISA PRIMARY SCHOOL	STANBIC BANK	9030006457672	17,168	17,168	UGX
23	NAMALEMBA MIXED DAY AND BOARDING PRIMARY SCHOOL	STANBIC BANK	9030005679795	120,200	120,200	UGX
24	MPIITA PRIMARY SCHOOL	STANBIC BANK	9030006508072			UGX
25	BUPALA PRIMARY SCHOOL	STANBIC BANK	9030006870774	7,907	7,907	UGX

26	MAKANDWA PRIMARY SCHOOL	STANBIC BANK	9030006458393	16,057	16,057	UGX
27	MAKUUTU SEED SECONDARY SCHOOL	STANBIC BANK	9030007508378			UGX
28	BUKOTEKA PRIMARY SCHOOL	STANBIC BANK	9030006457788	14,033	14,033	UGX
29	IBULANKU PRIMARY SCHOOL	STANBIC BANK	9030006459640	10,176	10,176	UGX
30	NAKIVUMBI PRIMARY SCHOOL	STANBIC BANK	9030006458318	3,408	3,408	UGX
31	IDUDI PRIMARY SCHOOL	STANBIC BANK	9030006459098	7,192	7,192	UGX
32	KAGAMBA GOODHOPE PRIMARY SCHOOL	STANBIC BANK	9030001522751	80	80	UGX
33	BUBENGE PRIMARY SCHOOL	STANBIC BANK	9060006507807	10,433	10,433	UGX
34	BUWOOYA PRIMARY SCHOOL	STANBIC BANK	9060006457850	8,308	8,308	UGX
35	MULANGA PRIMARY SCHOOL	STANBIC BANK	9030006459616			UGX
36	BUMOOZI PRIMARY SCHOOL	STANBIC BANK	9030006507890	334	334	UGX
37	KALALU PRIMARY SCHOOL	STANBIC BANK	9030006458164	9,348	9,348	UGX
38	NAMUNYUMYA MIXED PRIMARY SCHOOL	STANBIC BANK	9030006459039	1,220	1,220	UGX
39	MINANI PRIMARY SCHOOL	STANBIC BANK	9030006459071	6,361	6,361	UGX
40	BUBINGA PRIMARY SCHOOL	STANBIC BANK	9030001464611	9,243	9,243	UGX
41	BUSEMBTIA PRIMARY SCHOOL	STANBIC BANK	9030006459047	287	287	UGX
42	KIGULAMO PRIMARY SCHOOL	STANBIC BANK	9030006458660	27,955	27,955	UGX
43	BUYANGA PRIMARY SCHOOL	STANBIC BANK	9030006457702	11,792	11,792	UGX
44	NAWAMPENDO PRIMARY SCHOOL	STANBIC BANK	9030006458369	12,454	12,454	UGX
45	NAITANDU PRIMARY SCHOOL	STANBIC BANK	9030006458652	1,644	1,644	UGX
46	BUSIIMO PRIMARY SCHOOL	STANBIC BANK	9030006458113			UGX
47	NAMAVUNDU PRIMARY SCHOOL	STANBIC BANK	9030006457966	10,148	10,148	UGX
48	BUNIANTOLE PRIMARY SCHOOL	STANBIC BANK	9030006507718			UGX
49	IDINDA PRIMARY SCHOOL	STANBIC BANK	9030006459055			UGX
50	MAKUUTU PRIMARY SCHOOL	STANBIC BANK	9030006458091	4,561	4,561	UGX
51	NAIGOMBWA PRIMARY SCHOOL	STANBIC BANK	9030006459063	1,936	1,936	UGX
52	BUWABE PRIMARY SCHOOL	STANBIC BANK	9030006458245	10,435	10,435	UGX
53	NKOMBE HC II	DFCU BANK	01981021004959	6,503	6,503	UGX
54	BUYANGA HC II	DFCU BANK	01981021004960	2,138	2,138	UGX
55	MAKUUTU HC III	DFCU BANK	01981021004932	52,422	52,422	UGX
56	BUGWERI T/C ROAD FUND ACCOUNT	CENTENARY BANK	3100056168	8,339	8,339	UGX

57	BUGWERI T/C DDEG ACCOUNT	CENTENARY BANK	3100056169	17,216	17,216	UGX
58	BUGWERI T/C GENERAL FUND	CENTENARY BANK	3100056171	113,164	113,164	UGX
59	BUGWERI T/C OPERATION ACCOUNT	CENTENARY BANK	3100056170	12,119	12,119	UGX
60	BUSEMBATIA T/C EXPENDITURE ACCOUNTS	DFCU BANK	01983501007338	2,094,250	2,094,250	UGX
61	BUSEMBATIA T/C COLLECTION ACCOUNT	DFCU BANK	01983501007336	106,513	106,513	UGX
62	BUSEMBATIA T/C LGMSDP	DFCU BANK	01983501003248	27,139	27,139	UGX
63	BUSEMBATIA T/C ROAD FUND	DFCU BANK	01983501007337	30,045,050	30,045,050	UGX
64	NAMALEMBA S/C COLLECTION A/C	DFCU BANK	01983501006420	57,128	57,128	UGX
65	NAMALEMBA S/C LCIII DEVELOPMENT	DFCU BANK	01983501006421	87,166	87,166	UGX
66	NAMALEMBA S/C LGMSDP	DFCU BANK	01983501003245	0	0	UGX
67	BUYANGA S/C COLLECTION ACCOUNT	DFCU BANK	01983501004283	1,017	1,017	UGX
68	BUYANGA S/C ROAD FUND	DFCU BANK	01983501007975	0	0	UGX
69	BUYANGA S/C REHABILITATION	DFCU BANK	01983501004284	0	0	UGX
70	BUYANGA S/C LGMSDP	DFCU BANK	01983501003246	0	0	UGX
71	BUYANGA S/C 25% AND 5%	DFCU BANK	01983501004282	0	0	UGX
72	IBULANKU S/C GENERAL FUND ACCOUNT	DFCU BANK		47,675	47,675	UGX
73	IBULANKU LC3 DEVT ACCOUNT	DFCU BANK		0	0	UGX
74	IBULANKU S/C DDEG ACCOUNT	DFCU BANK		0	0	UGX
75	IGOMBE COLLECTION ACCOUNT					UGX
76	IGOMBE REHABILITATION ACCOUNT					UGX
77	IGOMBE ROAD FUND ACCOUNT					UGX
78	IGOMBE LGMSDP ACCOUNT					UGX
79	IGOMBE 25% AND 5%					UGX
80	MAKUUTU SUB COUNTY COLLECTION ACCOUNT	DFCU BANK	01983501005337	0	0	UGX
81	MAKUUTU SUB COUNTY LGMSDP ACCOUNT	DFCU BANK	01983501003244	0	0	UGX
82	MAKUUTU S/C DEVELOPMENT ACCOUNT	DFCU BANK	01983501005336	0	0	UGX

83	BUSEMBATIA HEALTH CENTRE III	DFCU BANK	01981021004933	27,098	27,098	UGX
84	BWIGULA HEALTH CENTRE II	DFCU BANK	01981021004954	539	539	UGX
85	BUBENGE HEALTH CENTRE II	DFCU BANK	01981021004912	1,420	1,420	UGX
86	BUSIIMO HEALTH CENTRE II	STANBIC BANK	9030006458113	34,172	34,172	UGX
87	IGOMBE HEALTH CENTRE III	DFCU BANK	01981021007720	818	818	UGX
88	NAMUNYUMYA HEALTH CENTRE II	DFCU BANK	01981021004916	13,759	13,759	UGX
89	BUNALWENYI C/O GOD PRIMARY SCHOOL	STANBIC BANK	9030006411591	4,967	4,967	UGX
90	BWIGULA PRIMARY SCHOOL	STANBIC BANK	9030006458148	9,576	9,576	UGX
91	NSAALE HEALTH CENTRE II	DFCU BANK	01981021004914	15,970	15,970	UGX
92	IDINDA HEALTH CENTRE II	DFCU BANK	01981021004915	17,140	17,140	UGX
93	NAMIGANDA HEALTH CENTRE II	DFCU BANK	01981021004913	8,369	8,369	UGX
94	NAWANGISA HEALTH CENTRE III	DFCU BANK	01981021000781	28,479	28,479	UGX
95	LUBIRA HEALTH CENTRE III	DFCU BANK	01981021004931	12,932	12,932	UGX
96	IDUDI HEALTH CENTRE II	DFCU BANK	01533658880855	0	0	UGX
97	NABWEYA PRIMARY SCHOOL	STANBIC BANK	9030001472193	3,699	3,699	UGX
98	BUSEMBATIA PRIMARY SCHOOL	STANBIC BANK	9030006459047	287	287	UGX
99	KASOZI HEALTH CENTRE II	DFCU BANK	01981021007965	120,160	120,160	UGX
100	BUBBALA PRIMARY SCHOOL	STANBIC BANK	9030006508250	6,230	6,230	UGX
101	IBAANKO PRIMARY SCHOOL	STANBIC BANK	9030006507971	25,041	25,041	UGX
102	BUSESA HEALTH CENTRE IV	DFCU BANK	01983501003866	28,988	28,988	UGX
103	BUBINGA HIGH SCHOOL	STANBIC BANK	9030005627973	12,227,506	12,227,506	UGX
104	IDUDI TC OPERATION A/C	CENTENARY BANK	3100076710	51,115	51,115	UGX
105	IDUDI TC GENERAL FUND	CENTENARY BANK	3100076690	24,693	24,693	UGX

## RECOMMENDATION

- 1) Plan for construction of an inventory store at the district headquarters
- 2) Construct a district drug store
- 3) Build bigger and safer stores especially a drug store for Busesa HC IV.
- 4) Engrave all district assets
- 5) Title all Government land
- 6) secure memoranda of understanding founding bodies such as religious institutions.
- 7) All cash books be updated and reconciled in time
- 8) All Depreciated, nonfunctional and very old assets that are longer used be disposed off





## VOTE 815 - BUHWEJU DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Inventory management officer for district be recruited for proper stores management as well as all Health Centre 111's	No action taken	The accounting officer should prioritize this recommendation for proper up keep of the district assets.
2	Motor vehicles Toyota Regn No LG 0008-014, Isuzu registration UG3, Nissan regn LG00009-014, JMC Regn LG0003-014, FAW Regn LG 0002-014, grader Regn LG 0001-014 and Hilux Toyota LG 0252-06 be disposed off since they are grounded	In the process of disposal. The assets were assessed by the government valuer from MOW and the district is waiting for the technical report to run the advert, 7/8/23	The district is waiting for the technical report to run the advert.
3	Motor cycle Yamaha AG Regn UG0938/M AT Burere HC 111 Should be disposed off.	In the process of disposal. The assets were assessed by the government valuer from MOW and the district is waiting for the technical report to run the advert, 7/8/23	The district is waiting for the technical report to run the advert
4	Health Centre 111 ceiling for Bihanga medical stores needs repair so as to protect medicines from intensive heat	It was partially done, 10/01/2023.	Renovation should be completed for proper management of medicines.
5	There is need for district to construct modern parking yard.	Grading was done however the project is still on going 12/7/2022	It should be completed.
6	There need for installation of main entrance gate at the district so as to offer security to the district assets and properties	No action taken.	It should be prioritized.
7	Installation of Electricity to CBS office, Natural resource office and council Hall for proper office management.	No action taken.	It should be prioritized
8	Renovation of administration office rooms like human resource office, CFO'S office and procurement office and Deputy CAO'S office.	Renovation was done in the office.	The offices which were not worked on should be prioritized
9	Health center IV store shelves are not enough, more shelves should be procured.	No action taken	The accounting officer should prioritize this recommendation for proper management of medicines.

## **ASSET FINDINGS**

- 1) All stores of health center 111's is under management of nursing officer's factor that leads to poor management of stores.
- 2) The floor for the inpatient ward for karungu health center111 is in poor state.
- 3) The old outpatient block at karungu health center 111 is dilapidated
- 4) Most of the medical equipment in health center facilities are not engraved
- 5) There are no enough shelves in the health center 1v medical stores. Some boxes of medicines are piled on the floor.
- 6) Most of the government land both for the district and lower local government is not titled.
- 7) The prices of most assets can't be traced with the end users especially assets from the ministry of health.
- 8) The district store doesn't have shelve which makes it hard for item identification.
- 9) The district doesn't have a substantively appointed inventory officer and therefore some of the records are not well captured since this office is assigned to commercial officer who is always busy with her office.
- 10) There no gate at the main entrance of the district headquarters. This puts government vehicles and other assets at security risk.

## **Findings**

- 1) All new lower local governments don't have offices and therefore house their offices in trading centers which creates poor working environment.
- 2) There is under staffing in all health facilities and most health centers are headed by nursing officers.
- 3) Most of the board room survey recommendations are not implemented. This was identified during the discussion with Chief Administrative officer in the entry meeting.

- 4) Mushasha, Enjaju and Rushabya have new structures that have been kept up operational

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

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	6,593,450,000	65,146,241,117
2	Land	2,593,450,000	2,593,450,000
3	Transport	68	1,469,055,000
4	Machinery and equipment	1	1,548,433,933
5	Furniture and fittings		122,985,000
6	ICT	124	
7	Office equipment	35	
8	Medical equipment	17	

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motor vehicle Toyota Dump Truck, FAW	657FDR LG002-04 s
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY

## STORES FINDING

- 1) The district store doesn't have enough shelves with the expectation of the district medical store.
- 2) The store balances agree and balance with the ledger balances.
- 3) The assistant inventory management officer should maintain the spirit of updating the stores daily.
- 4) The district medical store is organized however the district stores are not organized.
- 5) The health facilities medical stores are not well organized they lack technical personnel.
- 6) The excessive absolute stock is expired and held by the entity.

## CASH AND BANK FINDINGS

**Table showing accounts reviewed by the board**

S/N	Bank of Account Name	Bank name	Account number	Bank balance at 30th June 2023	Cash book Balance At 30 June 2023	Cur
1	Buhweju District UWEP Recovery Account	STANBIC	9030014655491	6,300	6,300	UGX
2	Buhweju District Revolving Funds Recovery	STANBIC	9030011269507	4,535	4,535	UGX
3	Buhweju district General fund	STANBIC	90300056980	146,761	146,761	UGX
4	Nsiika town council general fund account	STANBIC	9030005698161	84,817,619	84,817,619	UGX
5	Nsiika town council operations account	STANBIC	9030005698188	59,167	59,167	UGX
6	Nsiika town council ROA feeder account	STANBIC	9030005698196	330,138	330,138	UGX

7	Kyahenda Sub County General Fund	STANBIC	9030020603428	25,096	25,096	UGX
8	Kyahenda Sub County Operations	STANBIC	9030020603576	6,483,842	6,483,842	UGX
9	Kiyanja Health Centre III	STANBIC	9030007068262	6,100	6,100	UGX
10	Engaju Sub County General Fund	STANBIC	9030005646277	289,256	289,256	UGX
11	Engaju Sub County Collections	STANBIC	9030005856700	1,441,470	1,441,470	UGX
12	Engaju Sub County Community Access Roads	STANBIC	9030010680068	9,945,454	9,945,454	UGX
13	Engaju Health Centre III	STANBIC	9030007067940	69,039	69,039=	UGX
14	Nyakishana s/c collections	STANBIC	9030005645572	1,076,245	1,076,245	UGX
15	Nyakishana s/c General Fund	STANBIC	9030005645521	8,259,970	8,259,970	UGX
16	Rwanyamabare HC11	STANBIC	9030006549208	8,058	8,058	UGX
17	Kashenyi-Kajani General Fund	STANBIC	9030013701600	2,338,500	2,338,500	UGX
18	Kashenyi-kajani/operations account	STANBIC	9030013701554	10,494,914	32,602	UGX
19	Kashenyi-Kajani-road fund	STANBIC	9030013705970	22,710,765	22,710,765	UGX
20						UGX
21	Karungu s/c collections	STANBIC	9030005657023	67,317	67,317	UGX

22	Karungu H/Centre III	STANBIC	9030006286924	13,259	13,259	UGX
23	Karungu General fund	STANBIC	9030005656752	187,638	187,638	UGX
24	Bihanga Sub-county General Fund A/C	STANBIC	9030005656876	3,981,360	3,981,360	UGX
25	Bihanga Sub-County Collections A/C	STANBIC	9030005656868	9,801	9,801	UGX
26	Bihanga Health Centre A/C	STANBIC	9030007343735	7,921,178	7,921,178	UGX
27	Burere Health Centre III Account	STANBIC	9030006242463	19,992	19,992	UGX
28	Nyakashaka Town Council General Fund Account	STANBIC	9030015305478	57,916	57,916	UGX
29	Rwengwe sub county general fund account	STANBIC	9030005656728	48,842,945	48,842,945	UGX
30	Bwoga health center II	STANBIC	9030007354303	46,789	46,789	UGX
31	Kyeyare health center II	STANBIC	9030007351169	23,390	23,390	UGX
32	Rwengwe sub county collections account	STANBIC	9030005656884	669,791	669,791	UGX
33	Burere s/c general fund	STANBIC	9030005602342	4,042,018	73437	UGX
34	Burere s/c correction	STANBIC	7030005602873	1,708	1,708	UGX
35	Rushambya HIII	STANBIC	9030007840984	109,464	109,464	UGX
36	Buhunga SC General fund	STANBIC	9030020603614	647,553	647,553	UGX

37	Buhunga SC Operations	STANBIC	9030020603371	68, 159	68, 159	UGX
38	Bitsya sub county collections	STANBIC	9030005646269	4,466	4,466	UGX
39	Bitsya sub county General fund	STANBIC	9030005646250	4,645,988	4,645,988	UGX
40	Bitsya health centre II	STANBIC	9030006512703	1,910	1,910	UGX
41	Mushasha Health Centre III	STANBIC	9030006512517	55,606	55,606	UGX

## RECOMMENDATION

- 1) Mushasha, Enjaju and Rushambya health facilities have new structures which for long have been kept un operational and therefore should be commissioned and handed to the health facility management and be put to use.
- 2) Inventory management officer for district should be recruited for proper stores management as well as health center.111's
- 3) Motor vehicle Toyota Dump Truck FAW 657FDR LG002-04 should be disposed of.
- 4) There is need for district to construct a modern parking g yard for proper fleet management
- 5) There need for installation of electricity to community-based services offices, Natural resource offices and council hall for proper office management.
- 6) The chief administrative officer should put much emphasis on engraving of government assets.

## VOTE 816 - BUIKWE DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S / N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	IT officer should prepare a quarterly report on all IT equipment to the attention of the Chief Administration Officer and the next BOS.	No action taken	The Chief Administrative Officer should officially write to the IT to prepare a report on functionality of all ICT equipment especially those that are non-functional
2	IT officer should support registry in proper storage of most vital information especially in use of an electronic system.	No action taken	The IT officer should officially write to the Accounting Officer for facilitation in establishment of an electronic system in the district registry
3	Re-allocation of the main registry to a more spacious area.	No action taken	
4	District Education Officer should follow-up on Schools assets with reports submitted to the Chief Administrative Officer	Action taken	Finance department captured all assets for the different schools
5	There should be guidelines and capacity building to all entities on the different forms and procedures of carrying out a Board of Survey.	No action taken	Prior trainings should be carried out before the actual Board of Survey assessment to all lower local governments and Kawolo Hospital
6	Town clerks and sub-county chiefs should assign recommendable mini-Board of Survey teams inclusive of Community Development Officers		
7	The District Engineer, District Internal Auditor, District stores and Kawolo hospital Administration should do the stock taking and verifications and recommend on the items (iron sheets, timber etc) which can still be of value to be sold through rightful PPDA procedure to generate local revenue for Kawolo Hospital/District.	No action taken	All items to be verified and included for disposal
8	Accounting Officer should establish a disposal plan for all assets that have been consecutively recommended by the board for disposal.	No action taken	All assets should be recommended with in FY 2023/24
9	Health department should support the District Mechanical Engineer in processing the required motorcycle registration numbers for the 10 motorcycles donated to the district under the sure project	No action taken	Mechanical Engineer should follow-up on the progress of the number plates processed.



10	Entities should endeavor to permanently engrave all assets.	No action taken	All assets should be engraved with in 2023/24
11	Town clerks and Sub- County chiefs should endeavor to gazette strong storage facilities for all government assets		
12	Entities should plan and budget for funds for establishing fences at the required premises	No action taken	
13	The Accounting Officer, of Najja should take a conclusive decision regarding the lost laptop despite continuous communication by the Sub- County chief	No action taken	
14	The Accounting Officer of Najja Sub- County should endeavor to pay Twenty-Two million shillings (22million) which the sub county still owes landlords over the land on which the sub county offices are situated in Kizaala Village to ascertain full ownership and possession of this land by the Sub County as well as securing the land title.	Five million so far paid and a balance of 17 to be paid in FY 2023/2024	Entity to provide proof of payment
15	The Sub- County should invite the district Engineer to assess and give a report on the incomplete constructions at the sub-county head quarters	The District Engineer was invited, and a conclusion was reached.	Sub-county should provide proof
16	Entity should endeavor to establish an updated asset register	Action Taken	Town council provided an updated asset register for this year's BOS
17	Urgent need for repair and updating the Public Notice Boards.	No action taken	The is urgent need for repair of public notice board and updating the with relevant and update information
18	The town council should budget for annual replacement of both the president and Kabaka' portraits.	No action taken	New updated portraits for president and 19kabaka especially in town clerk's office should be procured by 2023/2024 financial year
19	Urgent need for procurement of Law Books including Constitution, LG Act, Employment Act and Public Service Standing Orders.	No action taken	The town council should endeavor to plan and procure updated law books FY 2023/24
20	The town Engineer to verify and give a report to the Accounting officer about the 2 culverts that were given to the LC 1 chairperson without any document	No action taken	
21	The Mechanical Engineer to assess the damage of all fleet (Including the	No action taken	

	tipper and the tractor) and provide a cost estimate for the required repairs.		
2	Need for refurbishment of Council Signpost.	No action taken	Signpost should be refurbished immediately
2	Need for follow up on the Phone Head Set in the LCIII Chairperson's Office which was captured but not verified since it had been taken for repairs.	No action taken	Signpost should be refurbished immediately

## ASSET FINDINGS

- 1) Most of the recommendations for the previous Board of Survey FY 2022/2023 have not been fully induced/worked upon by all entities in the district.
- 2) All assets previously recommended for disposal have not been disposed of at all the lower local governments and district headquarters which greatly threatens security and storage space of these assets for example motorcycles.
- 3) Most assets especially ICT equipment and furniture and fittings are not engraved as per previous recommendation by the Board of Survey
- 4) Most entities occupy land without ownership land titles.
- 5) Most entities don't have updated asset registers for capturing all the required details of assets.

S/N	Item	Units	Amounts
1	Payables		896,787,228
2	Receivables		582,980,491
3	Subversion	12	
4	Investment		

## Summary of Assets

S/N	Item	Summary	Extract B/S
1	<b>Building</b>		
	Non-Residential buildings		40,539,205,504
	Residential buildings		4,410,353,199
2	Land		91,337,999
3	<b>Transport</b>		
	Motor Vehicles		259,106,590
	Motor cycles and Bicycles		73,630,000
	Other transport equipment		412,710,220
4	<b>Machinery and equipment</b>		
	Office equipment		6,792,247,558
	ICT Equipment		303,694,880
	Other Machinery		5,318,189,137
5	<b>Other Physical Assets</b>		
	Furniture and fittings		104,762,435
	Others		1,648,408,418
6	<b>Non-Physical Assets</b>		
	Cultivated Assets		36,076,850

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Honda	LG01066-36
2	Yamaha	LG0019129-36
3	Jialing	UG2079R
4	Motorcycles	LG 0129-36
5	Motorcycles	UDX 275Y
6	Motorcycles	UG 2079R
7	Suzuki Motorcycle	UG 2226A
8	Motorcycle Jailing	UG3182M
9	Motorcycle	UG1470
10	Motorcycle YAMAHA DT(Namulesa HC II)	LG 0146-36
11	Yamaha YBR 125 LG.0021-015(Namulesa HC II)	LG.0021-015
12	Motorcycle-HONDA CG	PLATES WITHDRAWN
13	Motorcycle-YAMAHA CRUX (Ddungu HC II)	LG0026-015
14	Motorcycle-HONDA XL 125(Bukaya HC II)	UG-4286M
15	Motorcycle	UAJ 1470A
16	Motorcycle Suzuki TF 125	UDA 417Y
17	Yamaha DT	UDX 077Y

18	Honda	LG 0119-36
19	Motorcycle Yamaha DT 125	UDX 149Y
20	Suzuki	UDA 403U
21	Honda	LG 010536
22	Yamaha	LG 012136
23	Jincheng	UG 1584C
24	Jialing JH 124L	UG3295M
25	Motorcycle Yamaha DT 125	UDX 105Y
26	Motorcycle Yamaha DT 125	UDX 341Y
27	Suzuki	UDA 417U
<b>OTHER ITEMS</b>		
<b>S/N</b>	<b>ITEM DESCRIPTION</b>	<b>QUANTITY</b>
1	10,000 Ltrs Water tank	1
2	Stretchers	1
3	Metallic beds	1
4	Plastic chairs	1
5	Decker beds	1
6	Incubators Infant	1
7	Autoclave	1
8	Screens	1
9	Pallets	1
10	Gallipots	1
11	Generator (German 17 watts)	1
12	Operating Table	1
13	Coachers	1
14	Filling cabinet	1
15	Bed Cradles	1
16	Patient screen	1
17	Trolley Frame (Medicine Trolleys)	1
18	Wheelchairs	1
19	Shelves	10
20	Officer Chair	1
21	Weighing scales	4
22	Oxygen concentrators	6
23	Hot air ovens	2
24	Baby weighing scales	2
25	Phototherapy bulbs	7
26	Iron sheets	1290
27	Wood/Timber	1
18	Wooden doors	280
29	Bath Basin	1
30	Metallic scraps stand	7
31	Metallic tanks(1000ltrs)	13
31	Delivery bed	1
32	Examination bed	2
33	Interform(SERVER)	1
34	Motorcycle tyres	10
35	Medical Drawers(glass)	2
36	Mercury sphygmomanometer	3
37	Stethoscope	3

38	Manual BP	
39	Metallic Hospital beds	3
40	Weighing scale	3
41	Signpost	2
42	Beds	4
43	Iron sheets	1
45	Broken tiles	30
46	Motor vehicle tires(big)	2
47	Motor vehicle tires(small)	26
48	UPS	1
49	Printer HP	1
50	Laptop	1
51	UPS (02)	2
52	Printer	1
53	Desktop Computer	1
55	Monitor	1
56	Printer	1
57	CPU	1
58	Wooden Chair	1
59	Stapling Machine	1
60	Punching Machine	1
61	Flask - 1ltr	1
62	Gas Cooker	1
63	Gas Cylinder -Kg.'s	1
64	Cupboard - wooden without glasses	1
65	Office Chair - Wooden	4
66	Bore-hole spare parts	1
67	PVC Pipes	64
68	Rods	217
69	G.I pipes	107
70	Tank	8
71	Cylinder	26
72	Head	18
73	Rice mill	1
74	Small metallic cabinet	2
75	Laptop HP Intel	1
76	Treasury safe	1
77	Photocopier	1
78	Sofa set	1
79	Chair	6
80	HP LaserJet Printer	1
81	Assorted Iron Sheets	13
82	Assorted Timber	1
83	Battery - Camel type	1
84	Battery - varta 6-qw 120t	1
85	Battery - N70 U30 2015 MT/1/215	1
86	Vehicle Tyres	19
87	Motorcycle tyres	4
88	Laptop	1
89	D and C Bed	1
90	Admission beds for kids	1
91	Screens	1

92	Delivery Bed	1
93	Typewriter Olivet (NG/TW/02)	1
94	Generator	1
95	BP machines	3
96	Television set(Phillips)	1
97	Infrared thermometer	1

## STORES FINDINGS

1. Most entities don't have established premises for storage of both assets and inventories.
2. Most entities don't have updated asset register templates for capturing all assets at the respective entities.

## 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	Buikwe DLG General Fund a/c	Dfcu	01983501006401	111,947,218	111,947,218	UGX
2	Buikwe District UWEP collection a/c	Dfcu	01253554858707	1,206,330	1,206,330	UGX
3	Buikwe District Water & Sanitation a/c	Dfcu	01253618095332	289,967,327	289,967,327	UGX
4	Buikwe District Challenge Initiative a/c	Dfcu	01253655591862	0	0	UGX
5	Buikwe District ICEIDA a/c	Dfcu	01983501004799	602,347,510	602,347,510	UGX
6	Buikwe District Youth lively hood project a/c	centenary	4312100035	2,584,400	2,584,400	UGX
7	Buikwe District MUWRP a/c	Stanbic	9030012405412	24,770	24,770	UGX
8	Buikwe District Revenue collection a/c	Bou	00978016800000 1	0	0	UGX

## RECOMMENDATION

1. The chief Administrative Officer should officially write to all Heads of Department, Town clerks, Sub- County chiefs and Medical superintendent (Kawolo Hospital) for conclusive action and response to all recommendations as per Board of Survey with reports.
2. The chief administrative officer should officially inform all entities with assets required for disposal to initiate the disposal process through filling the disposal form to the Accounting Officer's office
3. All entities should permanently endeavor to engrave all assets captured under their respective entities including ICT equipment and furniture and fittings.
4. All entities that occupy land without title deeds should endeavor to process the require land titles within FY 2023/204
5. All Town clerks and Sub- County chiefs should establish up-dated Asset register templates for all assets at their respect entities including schools and Health Facilities.
6. Proper budgeting for maintenance of assets should be undertaken and a regular maintenance schedule followed as a good asset management practice.

## PICTORIAL



**VOTE 817 - BUKEDEA DISTRICT LOCAL GOVERNMENT**



## VOTE 818 - BUKOMANSIMBI DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Engrave and mark all assets not engraved using the latest regulations	Aug-21	
2	Survey and process land titles for all district and Lower local Governments and Health Centers	Sep-21	
3	Disposal of items no longer in use (vehicles, old ICT and grader)	Oct-21	
4	Fencing off of district land and Butenga Health Centre IV	Nov-21	

### ASSET FINDINGS

- 1) District assets; Office furniture, medical equipment, vehicles, land and buildings, are managed and maintained well.
- 2) It was observed that all Assets acquired by the District LG are recorded in the Asset Register that is maintained and regularly updated. The Board of survey conducted for the year ended FY2021/23 examined all assets of the entity. Some value for the items was estimated, largely using the prevailing market value to ascertain which items are due for disposal.
- 3) Items previously recommended for disposal were not recounted. But assets that were deemed obsolete were recommended for disposal by Management.
- 4) The following were pertinent;
- 5) There district possess some land that is not titled. This could be encroached on or the entity could miss out on possible government development initiatives that require clear ownership of land.
- 6) There are obsolete items encountered in the different Departments and Lower Local Governments. They need to be properly disposed of as per PPDA regulations.

- 7) There are some damaged assets yet they can still be of use, especially furniture and electronic equipment. The entity needs to plan for routine Operation and Maintenance to ensure such assets continue to be used. Taking care that repair costs do not outweigh the usefulness of such an asset.
- 8) Not all assets had been dully engraved or marked. Effort should be taken to have all assets engraved.
- 9) The Board of survey exercise is such an important aspect of checking and appraising the entity's capacity to offer service delivery. However, not all entities surveyed give it the desired attention. This stems from the failure to plan and budget for such an activity. This strains the Team and may lead to failure to reach out to all parts of the entity.
- 10) In Bukomansimbi District, many key Officers especially Sub-Accountants double in different stations. Therefore, slowing down the exercise since they are in different places at different times.
- 11) The District Headquarters experienced theft of items. The security of the entity needs to be tightened to safeguard its assets.

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

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		11,990,135,585
2	Land	451	32,670,000
3	Transport	85	661,465,903
4	ICT equipment	100	404671205

5	Medical equipment	64	181,725,000
6	Furniture & fittings	563	374,767,300
7	Office Equipment's	86	

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Yamaha DT 125	LG 0142-28
	Yamaha DT 125	LG 0009-017
2	Yamaha DT	UDA 998U
3	Honda XL	UDK 202Q
4	Honda KL	UG 1894R
5	Jialing 125	No number plate
6	Jialing 125	No number plate
7	S-LN107-PRMGS (pick up double cabin)	LG 0100-28
8	FAW	LG 0002-017
9	Changlin / 713	LG 0001-017
10	JMC	LG 0003-017
11	Nissan double cabin	UG 2964M
12	Nissan caravan Ambulance	UAY 347Y
13	Nissan caravan Ambulance	UAY 367Y
14	Isuzu Tougher	UG 0652R
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRIPTION	QUANTITY
18		
19		
20		

### STORES FINDING

The board of survey team ascertained the general conditions of Assets, Inventories and storage facilities by inspecting Local Government Headquarter stores and the respective Health Centers' general and medical stores.

The following were noted from the store's inspection conducted;

- 1) The Inventory Officer follows proper procedures of issuing store items i.e. A stores requisition form is filled by the requisitioning department, signed by the head of the requisitioning Department, witnessed by the Internal Auditor and authorized by the Chief Administrative Officer (the Accounting Officer). The form is then received by the store keeper who then issues the

items to the requisitioning officer after the officer has acknowledged receipt by signature.

- 2) The Officer follows proper procedures when receiving items purchased and issues a 'Goods Received Note' (GRN) as per the delivery note.
- 3) There is an updated stores ledger.
- 4) Stock counts were done and items in stores recorded as at 30 June 2023.
- 5) The entity allocated space to store for District Headquarters items, but is insufficient for proper storage of different items. Therefore, the district needs to provide a permanent space/store space with the right furniture and fittings to allow for modern storage of different items.

## CASH AND BANK FINDINGS

**Table showing accounts reviewed by the board**

S/N	Bank of Account Name	Bank Name	Account number	Bank balance at 30th June 2023	Cash book Balance At 30 June 2023	Cur
1	Bukomansimbi District General Fund	DFCU	01033500018823	61,086,796	61,086,796	UGX
2	Bukomansimbi District YLP Revolving Funds Recovery Account	DFCU	01031023487769	0	0	UGX
3	Bukomansimbi District UWEP Recovery	DFCU	01033555268663	15,482,561	1,182,561	UGX
4	<b>Butenga Sub County</b>	DFCU				
5	Butenga Sub County General Fund	DFCU	01033500229340	631,640/=	631,640/=	UGX
7	Butenga Sub County DDEG	DFCU	01031024412823	27,578/=	27,578/=	UGX
8	Butenga Sub County LC III	DFCU	01033500232137	0/=	0/=	UGX
9	Butenga Sub County CARF	DFCU	01033500004152	16,370,290/=	86,390/=	UGX
10	<b>Butenga TC</b>	DFCU				
11	Butenga TC General Fund	DFCU	01033659940835	1,886,774/=	86,774/=	UGX
12	Butenga TC Operation	DFCU	01033659940622	12,661/=	74,260	UGX
13	Butenga TC DDEG	DFCU	01033659940932	0	0	UGX
14	Butenga health centre IV	DFCU	01033500227083	71,918/=	71,918/=	
15	<b>Kibinge Subcounty</b>	DFCU				
16	Kibinge Sub County General Fund	DFCU	01033500228222	24,615/=	24,615/=	UGX
17	Kibinge Sub County DDEG	DFCU	01031024412878	189,770/=	189,770/=	UGX
18	Kibinge Sub County LC III	DFCU	01033500739559	152,740/=	152,740/=	UGX

19	Kibinge Sub County CARF	DFCU	01033500005739	163,480/=	163,480/=	UGX
20	MIRAMBI H/CIII	DFCU	01033500227104	33,425/=	33,425/=	UGX
21	KAGOGGO H/CII	DFCU	01033500227090	13,493/=	13,493/=	UGX
22	KISOJJO H/CII	DFCU	01033500406543	13,908/=	13,908/=	UGX
23	<b>Bigasa Sub-County</b>	DFCU				
24	Bigasa Sub County General Fund	DFCU	01033500229319	667,048/=	667,048/=	UGX
25	Bigasa Sub County DDEG	DFCU	01033554393670	0/=	0/=	UGX
26	Bigasa Sub County LC III Development	DFCU	01033500225269	38,508/=	38,508/=	UGX
27	Bigasa Sub County Community Access Road Fund/CARF	DFCU	01033500748612	15,668/=	15,668/=	UGX
28	Bigasa Health Centre III	DFCU	01033500227076	0	0	
29	<b>Kigangazi TC</b>	DFCU				
30	Kigangazi Town Council General Fund	DFCU	01033659940473	95,800/=	95,800/=	UGX
31	Kigangazi Town Council DDEG	DFCU	01033659940969	0/=	0/=	UGX
32	Kigangazi Town Council Operations	DFCU	01033659940729	78,604/=	78,604/=	UGX
33	Kigangazi H/C III	DFCU	01033500227076	0/=	0/=	UGX
34	<b>Bukango Sub-County</b>	DFCU				
35	Bukango Sub county General Fund	DFCU	01033659940899	66,550/=	66,550/=	UGX
36	Bukango Sub county DDEG	DFCU	01033659941427	0/=	0/=	UGX
37	Bukango Sub county Operations	DFCU	01033659940923	35,825/=	35,825/=	UGX
38	<b>Kitanda Sub-County</b>	DFCU				
39	Kitanda Sub County General Fund	DFCU	01033500229298	244,803 /=	244,803 /=	UGX
40	Kitanda Sub County DDEG	DFCU	01033554393652	3,450/=	3,450/=	UGX
41	Kitanda Sub County LC III	DFCU	01033500225276	0 /=	0 /=	UGX
42	Kitanda Sub County CARF	DFCU	01033500002004	0 /=	0 /=	UGX
43	Kitanda Sub county Health centre III	DFCU	01033500227111	1,089/=	1,089/=	UGX
44	<b>Kagologolo TC</b>	DFCU				
45	Kagologolo Town Council General Fund	DFCU	01033659940552	74,507/=	74,507/=	UGX
46	Kagologolo Town Council DDEG	DFCU	01033659940677	0/=	0/=	UGX
47	Kagologolo Town Council Operations	DFCU	01033659940525	0/=	0/=	UGX
48	<b>Bukomansimbi TC</b>	DFCU				
49	Bukomansimbi TC General Fund	DFCU	01033500058650	939,917	939,917	UGX
50	Bukomansimbi TC Access Roads	DFCU	01033500111300	532,135	532,135	UGX
51	Bukomansimbi TC LGMSD	DFCU	01033500115384	2,844	2,844	UGX
52	Bukomansimbi TC Operation Account	DFCU	01033500096654	238,662	238,662	UGX

## **RECOMMENDATION**

- 1) The District Headquarters needs to avail a permanent store with the right cabins and shelves and sufficient space.
- 2) The previous BoS recommendations were not yet fully honored; sale off/donate no-longer -in-use assets (vehicles, computers and their accessories, etc., surveying and titling of Lower Local Government and Health centres' land. Especially for the following;
  - a) Kitanda Sub-county headquarters
  - b) Kigangazzi TC play ground in Nanfabirye (1 acre donated in 2014)
  - c) Bukango Sub-county Headquarters in Kyabamuyiga
  - d) 1 acre of Mirambi HC II (donated in 2010)
- 3) The district needs to ensure that service providers immediately engrave all assets before they are received in store.
- 4) The Head of finance needs to train Lower Local Government finance staff on a unified Asset register, management and need to update asset registers.
- 5) The entity needs to ensure adequate security of all assets; at the Headquarters and in LLGs and Health Centre.
- 6) The entity needs to plan and budget for disposal routinely for items deemed obsolete



## VOTE 819 - BUKWO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

	Previous Recommendation(s)	Action Taken & Date	Remarks
1	No submission of the letters to the Chief Engineer and Chief Government Valuer (CGV) in regard to the disposal of assets.		The accounting officer should request for clearance from the concerned office to effect disposal of assets.

### ASSET FINDINGS

#### Findings

- 1) There is a lot of obsolete stock at water office (motor cycles ) which needs to be disposed.
- 2) District headquarters lacks car shade and CCTV cameras.
- 3) Vandalism of milk cooler at Amanang sub county due to laxity of security man and taking advantage of redundancy of the machine.
- 4) There are stalled projects at Kwirot and Amanang health centers.
- 5) Most assets including desk, chairs, laptop computers are not engraved which is prone to theft.
- 6) Community land near district is not fenced and can be easily be encroached on.
- 7) There is a generator and multipurpose thresher for production department, that is redundant at district headquarters.
- 8) Office of the headmistress Bukwo primary school has serious cracks.
- 9) Chepkwasta secondary land title in process.
- 10) Bukwo primary land surveyed but under the Catholic Church.



S/N	Item	Units	Amounts
1	Payables		1,028,820,000
2	Receivables		26,000,000
3	Subversion		
4	Investment		

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	45	
2	Land	34	
3	Transport	85	
4	ICT Equipment	123	
5	Office Equipment	23	
6	Furniture	447	
7	Machinery	29	
10	Medical Equipment	333	

### List of unserviceable items recommended for disposal

- 1) No comment

### STORES FINDINGS

- 1) Congestion at District General hospital stores, and there is no inventory officer.
- 2) Office of stores at finance needs file cabinet for keeping records.
- 3) District health store is very much congested with obsolete items eg tires, waste of books.
- 4) District headquarters lack store.
- 5) Obsolete tyres at mini stores at district needs to be disposed off.

## 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	Brim Sub County Operation	Centenary	3100084839		10,625	UGX
2	Brim Sub County General Fund	Centenary	310084838		150,975	UGX
3	Bukwo Town Council -S/C Road Fund	Stanbic	9030005664739		44,818	UGX
4	Bukwo DLG ACDP	Stanbic	9030016922772		2,400	UGX
5	Kabei Sub County Collection	Stanbic	9030005638800		4,980	UGX
6	Kabei S/CTY LC3	Stanbic	903001105725		106,820	UGX
7	KABEI Sub County L/Gov Dev GR	Stanbic	9030005638797		29,934.0	UGX
8	Kapterewo S/C LGMSD	Stanbic	9030009918662		20,529	UGX
9	Kapterewo S/C Operations Operations	Centenary	3100016967		1,086,207	UGX
10	Kapterewo S/C General	Centenary	3100016966		78,406	UGX
11	Kapkoros S/C Operation	Centenary	3100084796		49,596	UGX
12	Kapkoros S/C General Fund	Centenary	3100084795		75,345	UGX
13	Riwo Sub County collection	Stanbic	9030005713667		856.00	UGX
14	Riwo Sub County operations	Stanbic	9030005713659		460,119.0	UGX
15	Riwo Sub County LGMSD	Stanbic	9030005636689		4,647.0	UGX
16	Kortek Sub County Operations	Stanbic	9030005820722		404	UGX
17	Kortek Sub County General Fund	Stanbic	9030005820714		465,358	UGX
18	Kortek sub county LGMSD	Stanbic	9030005110075		8,068	UGX
19	Kamet Sub County LGMSD A/C	Centenary	3212100002		7,892	UGX
20	Kamet Sub County Operation A/C	Centenary	3210500021		2,831	UGX
21	Kamet Sub County General A/C	Centenary	3210500020		5,856	UGX
22	Suam Town Council Operation	Stanbic	9030010385104		21,900	UGX
22	Suam Town Council General Fund	Stanbic	9030005638975		23,803	UGX

23	Chepkwasta Sub County LGMSD A/C	Centenary	3100017094		81,772	UGX
24	Chepkwasta Sub County Road fund a/c	Centenary	3100017093		170	UGX
25	Chepkwasta Sub County General fund	Centenary	3100016970		22,764	UGX
26	Chepkwasta S/C Operation	Centenary	3100016971		6,081	UGX
27	Kapsarur S/C Operation	Centenary	3100084836		12,485	UGX
28	Kapsarur sub county General Fund A/C	Centenary	3100084835		22,740	UGX
29	Bukwo Town Council Collection	Stanbic	9030005639998		39,559	UGX
30	Bukwo town council LGDP	Stanbic	9030005688794		210,113	UGX
31	Bukwo Town Council Operations	Stanbic	9030005639971		44,443	UGX
32	Suam Sub County Collection	Stanbic	9030005638975		7,736	UGX
33	Suam Sub County LGMSD	Stanbic	9030010385104		79	UGX
34	Suam Sub County local council 3	Stanbic	9030010385104		6,171	UGX
35	Tulel Sub County Operation	Stanbic	903010930269		3,868	UGX
36	Chesower S/C Collection	Stanbic	9030005688913		8,465	UGX
37	Chesower S/C Operations	Stanbic	9030009802893		10,732	UGX
38	Chesower s/c LGMSD	Stanbic	9030005638789		4,352	UGX
39	Bukwo S/CTY Collection	Stanbic	9030005638924			
40	Bukwo Sub County LGDP	Stanbic	9030005638843		37,950	UGX
41	Amanang S/C General fund	Centenary	3100084792		193,291	UGX
42	Amanang S/C operations	Centenary	3100084793		9,072	UGX
43	Riwo Town Council Operation	Centenary	3100084845		1,827,627	UGX
44	Riwo Town Council General fund	Centenary	3100084844		76,120.0	UGX
45	Kapnandi Town Council operation	Centenary	31000848448		66,190.00	UGX
46	Kapnandi Town Council General Fund	centenary	31000848447		400,888.0 0	UGX
47	Bukwo General Fund	Stanbic	9030005639521		1,250,889	UGX
48	Bukwo DLG Imprest	Stanbic	9030016660484		41,458,66 8	UGX
49	Bukwo DLG UWEP Enterprise Fund Recovery	Stanbic	9030014382223		59,260.85 0	UGX
50	Bukwo DLG ACDP	Stanbic	9030016922772		2,400	UGX

## RECOMMENDATIONS

- 1) Build main store to minimize issues of safety and vandalism.
- 2) Bukwo General Hospital needs more storage space.
- 3) Capacity buildup should commence to any institutions improve on stores management, calculation on lifespan and among others.
- 4) Engrave the assets for safety reasons.
- 5) Make use of usage assets e.g. milk coolant, brick laying machine, multipurpose thresher.



## VOTE 820 - BULAMBULI DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Items	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Motor Vehicle-UG1841M	Recommended for Disposal	No action Taken	There is need to write to Ministry of works for Valuation of Assets
2	Yamaha Motorcycle UG 4836M	Recommended for Disposal	No action Taken	There is need to write to Ministry of works for Valuation of Assets
3	Suzuki Motorcycle UG 147M	Recommended for Disposal	No action Taken	There is need to write to Ministry of works for Valuation of Assets
4	Suzuki Motorcycle UG 1311A	Recommended for Disposal	No action Taken	There is need to write to Ministry of works for Valuation of Assets
5	Suzuki TF 125 UG 0332A	Recommended for Disposal	No action Taken	There is need to write to Ministry of works for Valuation of Assets
6	Deep Freeze NIKURA Not Engraved	Recommended for Disposal	No action Taken	Recommended for Disposal
7	Fridge-SIBIR NIPIP/MAAIF	Recommended for Disposal	No action Taken	Recommended for Disposal
8	Fridge Saachi BULA/2010-11/0035	Recommended for Disposal	No action Taken	Recommended for Disposal
9	Motorcycle Yamaha UG 2393A	Recommended for Disposal	No action Taken	There is need to write to Ministry of works for Valuation of Assets
10	Motorcycle Suzuki TF 125 UG 2207A	Recommended for Disposal	No action Taken	There is need to write to Ministry of works for Valuation of Assets
11	Bula/2010-11/0078	Recommended for Disposal	No action Taken	Recommended for Disposal
12	HP Laser Jet P1005 Bula/2010-11/0047	Recommended for Disposal	No action Taken	Recommended for Disposal
13	Solar Batteries 03 Not Engraved	Recommended for Disposal	No action Taken	Recommended for Disposal
14	Solar Panel Not Engraved	Recommended for Disposal	No action Taken	Recommended for Disposal
15	CPU Bula 820/10-11/0160	Recommended for Disposal	No action Taken	Recommended for Disposal
16	Dell Laptop DDEG/2016-17ADM/LAP -02	Recommended for Disposal	No action Taken	Recommended for Disposal
17	CPU Bula/2010-11/0130	Recommended for Disposal	No action Taken	Recommended for Disposal
18	Fan Not Engraved	Recommended for Disposal	Serviced and in the running condition	In running Condition

19	Old Tyres 28 Not Engraved	Recommended for Disposal	No action Taken	Recommended for Disposal
20	Motorcycle Honda L1255-5751901	Recommended for Disposal	No action Taken	There is need to write to Ministry of works for Valuation of Assets
21	Toshiba Laptop	Recommended for Disposal	Laptop was repaired and went back to use.	Laptop in Use
22	2 Office Black Chairs Bula/DHO/DDEG/17-18/004	Recommended for Disposal	No action Taken	Recommended for Disposal
23	Black Chair	Recommended for Disposal	No action Taken	Recommended for Disposal
24	Bags of Used Papers Assorted	Recommended for Disposal	No action Taken	Recommended for Disposal
25	Bags of Used Papers Assorted	Recommended for Disposal	No action Taken	Recommended for Disposal
26	Suzuki Motorcycle UG 1867A	Recommended for Disposal	No action Taken	There is need to write to Ministry of works for Valuation of Assets
27	HP Laser Jet Printer Lesser jet P2055d	Recommended for Disposal	No action Taken	Recommended for Disposal
28	Cupboard (02) Not Engraved	Recommended for Disposal	No action Taken	Recommended for Disposal
29	Dell Desktop MAAIF VOD 02	Recommended for Disposal	No action Taken	Recommended for Disposal
30	Printer HP LaserJet P2055d	Recommended for Disposal	No action Taken	Recommended for Disposal
31	White Double Cabin UG.1841M	Recommended for Disposal	No action Taken	There is need to write to Ministry of works for Valuation of Assets
32	Filing cabinet Star-e donation	Recommended for Disposal	No action Taken	Recommended for Disposal
33	Generator- Briggs & stratum	Recommended for Disposal	No action Taken	Recommended for Disposal
34	Building Community Hall 1	Recommended for Pulling down	No action Taken	Recommended for Disposal
35	Jailing Motorcycle UG-1485R	Recommended for Disposal	No action Taken	There is need to write to Ministry of works for Valuation of Assets
36	Honda Sport UG3030R	Recommended for Disposal	No action Taken	There is need to write to Ministry of works for Valuation of Assets
37	Toyota Hilux Double Cabin UAJ 914X	Recommended for Disposal	No action Taken	There is need to write to Ministry of works for Valuation of Assets
38	Suzuki Motor cycle UG 1338A	Recommended for Disposal	No action Taken	There is need to write to Ministry of works for Valuation of Assets
39	Honda Motorcycle-LG 0023-54	Recommended for Disposal	No action Taken	There is need to write to Ministry of works for Valuation of Assets

40	Yamaha Motorcycle-UG-019-019-Grey in Colour	Recommended for Disposal	No action Taken	There is need to write to Ministry of works for Valuation of Assets
41	Yamaha Motorcycle LG-0039-54	Recommended for Disposal	No action Taken	There is need to write to Ministry of works for Valuation of Assets
	<b>NABBONGO SUB-COUNTY</b>			
42	Motorcycle LG-0155-30	Disposal	No action Taken	There is need to write to Ministry of works for Valuation of Assets
43	Taata Truck UG-1228E	Disposal	No action Taken	There is need to write to Ministry of works for Valuation of Assets
44	2 Desk top Computers	Disposal	No action Taken	Recommended for Disposal
	<b>BULUGANYA SUB-COUNTY</b>			
45	Computer Set MoLG/LGMSD/2011-12/009	Should be disposed of immediately	No action Taken	Recommended for Disposal
	<b>BULAMBULI TOWN COUNCIL</b>			
46	Printer BUL-TC-002	Poor Condition	No action Taken	Recommended for Disposal
47	Uninterrupted Power Supply (UPS) NPSEC/PU/BTC	Poor Condition	No action Taken	Recommended for Disposal
	<b>BUYAGA TOWN COUNCIL</b>			
48	Filing Cabinet Lt1403	For Disposal	No action Taken	Recommended for Disposal
	<b>BULEGENI SUB-COUNTY</b>			
49	Motorized Spray Pump S/C 001	Need for Disposal	No action Taken	Recommended for Disposal
50	Office Computer (Laptop and Printer) S/C DDEG	Poor Condition not Working	No action Taken	Recommended for Disposal
	<b>KAMU SUB-COUNTY</b>			
51	Laptop Computer	Scrap	No action Taken	Recommended for Disposal
	<b>BULAAGO SUB-COUNTY</b>			
52	Type Writer	To be Disposed off	No action Taken	Recommended for Disposal
53	Yamaha Motorcycle LG05454	To be Disposed off	No action Taken	There is need to write to Ministry of works for Valuation of Assets
54	Type Writer	To be Disposed off	No action Taken	Recommended for Disposal

55	Yamaha Motorcycle LG05454	To be Disposed off	No action Taken	There is need to write to Ministry of works for Valuation of Assets
	<b>MUYEMBE SUB-COUNTY</b>			
56	Type Writer MYE/98	Recommended for Disposal	No action Taken	Recommended for Disposal
	<b>MASIRA SUB-COUNTY</b>			
57	Motorcycle LG001554	Recommended for Disposal	No action Taken	There is need to write to Ministry of works for Valuation of Assets
	<b>BUNALWERE SUB-COUNTY</b>			
58	Old Iron Sheets Assorted	Recommended for Disposal	No action Taken	Recommended for Disposal
	<b>Bwikhonge SUB-COUNTY</b>			
59	Yamaha Motorcycle LG015630	Recommended for Disposal	No action Taken	There is need to write to Ministry of works for Valuation of Assets

## ASSET FINDINGS

- 1) The assets are not adequate in comparison to the demand of the local government in carrying out service delivery.
- 2) Besides the size (Small area) used as a store, the structure was not tailored for storage purposes, but out of necessity.
- 3) The assets are not managed in an efficient manner due to personnel and storage facility.

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



## Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	165	105,000,015
2	Land	31Acres	21823521920
3	Transport	142	390700679
4	ICT Equipment	131	1,940,425,978
5	Furniture and fittings	542	24, 785, 952, 9
6	Machinery	87	1,940,425,978

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motor Vehicle	UG 1841M
2	Yamaha Motorcycle	UG 4836M
3	Suzuki Motorcycle	UG 147M
4	Suzuki Motorcycle	UG 1311A
5	Suzuki TF 125	UG 0332A
6	Deep Freeze NIKURA	Not Engraved
7	Fridge-SIBIR	NIPIP/MAAIF
8	Fridge Saachi	BULA/2010-11/0035
9	Motorcycle Yamaha	UG 2393A
10	Motorcycle Suzuki TF 125	UG 2207A
11.	Motorcycle	LG001554
12	Yamaha Motorcycle	LG015630
13	Motorcycle Honda	L1255-5751901
14	Suzuki Motorcycle	UG 1867A
15	Jailing Motorcycle	UG-1485R
16	Honda Sport	UG3030R
17	Toyota Hilux Double Cabin	UAJ 914X
18	Suzuki Motor cycle	UG 1338A
19	Honda Motorcycle-	LG 0023-54

20	Yamaha Motorcycle-	UG-019-019
21	Yamaha Motorcycle	LG-0039-54
22	Motorcycle	LG-0155-30
23	Taata Truck	UG-1228E
24	Yamaha Motorcycle	LG05454
25	White Double Cabin	UG.1841M
<b>OTHER ITEMS</b>		
<b>S/N</b>	<b>ITEM DESCRIPTION</b>	<b>QUANTITY</b>
18	Dell Desktop Computer	5
19	HP Laser Jet P1005	2
20	Solar Panel	1
21	CPU	2
22	Fan	1
23	Old Tyres	08Pcs
24	Office Chairs	18
25	Bags of Used Papers	2
26	Old Batteries	
27	Printer	07
28	laptop	4
29	Cupboard (02)	2
30	Filing cabinet	1
31	Generator-	1
32	Building	1
33	High Tension Steel Bars R20 -	81 pcs of 40feets long each
34	1.5mm electric wire in copper wires complete	06 rolls
35	2.5mm electric wire in copper wires complete	27 rolls
36	Gas cylinders	6
37	Assorted Rusted debris Iron sheets-	10Kgs

38	Forceps	3
39	Elevators	5
30	Premolar Forceps	3
41	Weighing Scales	2
42	Worn out Hospital Beds	
43	Children's Wheel Chairs	
44	Delivery Beds	3
45	Plastic Electric Conduits 6m long 24mm diameter.	140pcs
46	Assorted MK Metallic Boxes double and single	02 boxes
47	Main Switch-	01 Pc
48	Uninterrupted Power Supply (UPS)	1
49	Filing Cabinet	1
50	Motorized Spray Pump	1
51	Type Writer	2
52	Old Iron Sheets	Assorted

## STORES FINDING

- 1) The board certifies that they have made complete 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
- 2) The Store Space is inadequate there is need to expand the space and also improve on the filling of documents for easy reference. There's need to improve on daily records management
- 3) 20% excessive or obsolete stock is held by the entity.
- 4) The certifies that in their opinion, an officer other than the immediate stores in charge has carried out a continuous independent departmental check on the stock and assets balances during the year
- 5) In our opinion, apart from DHOs Stores, the district store accommodation is not adequate. The condition of the store is so wanting. There are excessive or obsolete stocks

## CASH AND BANK FINDINGS

**Table showing accounts reviewed by the board**

S/ N	Bank of Account Name	Bank name	Account number	Bank balance at 30th June 2023	Cash book Balance At 30 June 2023	Cur
1	Bulambuli DLG General Fund	Housing Finance	800097726	14,527,101	14,527,101	UGX
2	Bulambuli DLG YLP-Program Revolving Fund	Housing Finance	800100127	2,346,125	2,346,125	UGX
3	Bulambuli DLG UWEP Recovery Account	Housing Finance	800121791	6,191,000	6,191,000	UGX
4	Bulambuli DLG Imprest Account	Housing Finance	080016759 8	0	0	UGX

## RECOMMENDATION

- 1) There is need to board off the used-up assets (See the attached schedule of assets recommended for disposal)
- 2) There is need for all furniture to be put in the right user Departments.
- 3) There is need to complete engraving of all items e.g. furniture, printers and others.
- 4) The spoilt desktop computers as result of spoilt power stabilizers should be collected from departments and kept in one central point in order to ensure their safety.
- 5) Utilization of projects that have been kept redundant i.e CAIIP Projects in East Division, need to rejuvenises local resources that have been idle like, the CAIIP Projects, Market, Milk coolers and artificial insemination kits that have not been used for a long time
- 6) There is need to developed and operation and Maintenance plan for all the Assets of the entire Kapchorwa Municipal Council
- 7) There is to tittle all the untitled land Ngoromwo land, chekwalan (old water works), land in schools and institutions land housing offices and others



## VOTE 821 - BULIISA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1.	Nil	Nil	Nil
2.	Nil	Nil	Nil
3.	Nil	Nil	Nil

### ASSET FINDINGS

- 1) The general condition of assets was fair, however, due to the sandy soft nature of lower Buliisa soils, many buildings easily develop cracks, they had general disintegration/drifted of the verandahs from the main building walls, there, some of the buildings should be assessed by engineers for condemnation.
- 2) The general storage of assets posed a challenge especially in primary schools, there were no proper stores and even for those institutions that had improvised storage facilities, they were untidy and compacted.
- 3) The board witnessed many broken but repairable assets lying unattended; the board felt that some of these assets could be put to use and their useful life prolonged.
- 4) Obsolete and non-serviceable assets remained in stores and compounds without being boarded off this poses a risk and cost of storage and these assets are prone to abuse by theft or pilferage.

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

## Summary of Assets

S/N	Item	Summary	Extract B/S
1	LAND AND BUILDINGS		1,460,053,791
2	Land	NA	
3	Buildings	663	
4	TRANSPORT EQUIPMENTS	130	449,100,000
5	ICT EQUIPMENTS	309	
6	OFFICE EQUIPMENTS	88	
7	MEDICAL EQUIPMENTS	35	
8	MACHINARY	8	4336694071

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	<b>MOTOR VEHICLES</b>	
2	Toyota Land Cruiser Ambulance	LG 0016-75
3	Ford Ranger pickup	UG 0485 Z
4	JMC Pickup	LG 0003-020
5	Toyota Land Cruiser	LG 0007-020
6	Mitsubishi Pickup	UG 3150 R
7	<b>MOTOR CYCLES</b>	
8	Honda CG 125	LG 0016-75
9	Yamaha 125 YBR	LG 0009-75
10	Honda Trail 110	LG 0075-29
11	Yamaha DT 125	UDA 458 U
12	Jialing 125	UG 1764 R
13	Yamaha YDR 125	LG 0013-75
14	Honda CG 125	LG 0002-75
15	Yamaha YBR 125	LG 0011-75
16	Yamaha DT 125	UBA 054 Z
17	Yamaha DT 125	LG 0017-75
18	Yamaha DT 125	UDX 110 Y
19	Yamaha motorcycle	LG 0014-75
20	Yamaha YBR 125	LG 0012-75
21	Bajaj Boxer BM 100	LG 0014-020
22	Suzuki TF 125	UG 0810 A
23	Suzuki TF 125	UG 2150 A

24	Suzuki TF 125	UG 1804 A
25	Suzuki TF 125	UBA 199 Y
26	Yamaha DT 125	UDX 073 Y
27	Yamaha DT 125	UDX 285 Y
28	Yamaha DT 125	UDA 744 U
29	Suzuki TF 125	UG 1949 A
30	Yamaha AG 100	LG 0008-75
31	Honda Brazil 125	UG 0581 Y
32	Yamaha DT 125	UAC 682 Z
33	Yamaha DT 125	UDQ 668 U
34	Yamaha DT 125	UG 4799M
35	Yamaha DT 125	UG 5000 M
36	Yamaha YBR 125	UG 4128 M
37	Jialing 125	UG 3117 m
38	Yamaha AG 100	UDL 247L
39	Yamaha AG 100	UG 4340 M
<b>OTHER ITEMS</b>		
<b>S/N</b>	<b>ITEM DESCRPTION</b>	<b>QUANTITY</b>
	<b>INFORMATION TECHNOLOGY EQUIPMENTS</b>	
40	Printers	3
41	Computer	
42	Photo Copiers	2
43	Printer (Educ Dept)	
44	Dell Laptop	
	<b>FURNITURE AND FITTINGS</b>	
45	Cup Boards	-
46	Filling Cabinets	-
47	Selves	-
48	Filling Cabinet	
49	Sofa Set	-
50	Oxygen Concentrator	-
51	Infant Wormer	-
52	Office Chairs	-
53	Olivetti	-
54	Olivetti	-
55	Pool Table	-
56	Cushioned Chairs	2
57	Solar Panels	2



<b>MEDICAL EQUIPMENTS</b>		
58	Medicine Trolley	1
59	Wall Fun Chancli Crown	1
60	Metallic Patients Cup Boards	2
61	Water Dispenser	1
62	Gynaecological Bed	1
63	Admission Bed	1
64	Examination Bed	1
65	Incubator (Hill-Rom) Airfields	
66	Premier Examination Table	
67	Infant Weighing Scale	2
68	Wheel Chair	1
69	Rotating Stool With Back Rest	1
70	Autoclaves	-
71	Operating Table	1
72	BP Machine Xamal	1
73	Weighing Scale	1
74	N>E Featal Corel's	-
<b>PLANT AND MACHINERY</b>		
75	YAMAHA (Plant)	-
76	<b>OTHER ITEMS</b>	100
77	100 U2 Used Borehole pipes	-
78	Old Replaced Grader Tyres	4
79	Old Replaced L/Veh Tyres	20
80	Old Replaced L/Veh Tyres	10

### **STORES FINDINGS**

- 1) Most assets and inventory registers were not as per guidelines although some units had no register at all.
- 2) The stores both at lower local government and district headquarters were found cluttered around save for the medical stores which were found to be neat and safe.

### **CASH AND BANK FINDINGS**

- 1) It was observed that all lower local government and the district headquarters prepared bank reconciliation statements in accordance with the guidelines enshrined in the local government financial and accounting manual of 2007.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	<b>DISTRICT HEADQUARTERS</b>	Bank Of Uganda				
2	Buliisa District Revenue Colletion	<b>Error! Not a valid link.</b>	5760168000001	3,199,827,237	3,199,827,237	UGX
3	Buliisa District Imprest	Stanbic Bank Uganda Limited	9030016655820	4,570,000	4,570,000	UGX
4	Buliisa District UWEP Recovery	Stanbic Bank Uganda Limited	9030014903037	774,664	774,664	UGX
5	Buliisa District YLP Recovery	Stanbic Bank Uganda Limited	9030011361934	677	677	UGX
6	Buliisa District Youth Council	Stanbic Bank Uganda Limited	1051202950650	-	-	UGX
7	Buliisa District General Fund	Stanbic Bank Uganda Limited	9030005689189	15,162,724	15,162,724	UGX
8	<b>NGWEDO SUB COUNTY</b>					
9	Ngwedo Sub County DDEG	Stanbic Bank Uganda Limited	90300127220938	1,258	1,258	UGX
10	Ngwedo Sub County Collection	Stanbic Bank Uganda Limited	9030005739364	123,910	123,910	UGX
11	Ngwedo Sub County LC II	Stanbic Bank Uganda Limited	9030005739356	861,276	861,276	UGX
12	Ngwedo Sub County Rev. Sharing	Stanbic Bank Uganda Limited	9030007511700	7,066,937	7,066,937	UGX
13	Ngwedo Sub County Roads Funds	Stanbic Bank Uganda Limited	9030005786575	17,014	17,014	UGX
14	Ngwedo Sub County LC I	Stanbic Bank Uganda Limited	9030005739321	101,707	101,707	UGX
15	Ngwedo Sub County General	Stanbic Bank Uganda Limited	9030005739348	105,854	105,854	UGX
16	<b>BIISO SUB COUNTY</b>					
17	Biiso Sub County General	Stanbic Bank Uganda Limited	9030002023244	3,700	3,700	UGX
18	Biiso Sub County Revenue Sharing	Stanbic Bank Uganda Limited	9030007559584	1,210,145	1,210,145	UGX
19	Biiso Sub County Roads Funds	Stanbic Bank Uganda Limited	9030005755971	41,135	41,135	UGX
20	Biiso Sub County LC I	Stanbic Bank Uganda Limited	9030001941819	77,957	77,957	UGX
21	Biiso Sub County Collection	Stanbic Bank Uganda Limited	9030012730267	15,684	15,684	UGX
	<b>BIISO TOWN COUNCIL</b>					
22	Biiso Town Council LC II	Stanbic Bank Uganda Limited	9030019368482	9,599	9,599	UGX

23	Biiso Town Council Administration	Stanbic Bank Uganda Limited	9030017276408	4,402	4,402	UGX
24	Biiso Town Council LC I	Stanbic Bank Uganda Limited	9030019369136	4,800	4,800	UGX
25	Biiso Town Council Collection	Stanbic Bank Uganda Limited	9030016751455	39,159	39,159	UGX
	<b>KIHUNGYA SUB COUNTY</b>					
26	Kihungya Sub County Collection	Stanbic Bank Uganda Limited	9030000858314	207,947	207,947	UGX
27	Kihungya Sub County LC I	Stanbic Bank Uganda Limited	9030016867178	4,104	4,104	UGX
28	Kihungya Sub County DDEG	Stanbic Bank Uganda Limited	9030012754573	10,170	10,170	UGX
29	Kihungya Sub County Roads	Stanbic Bank Uganda Limited	9030012777042	74	74	UGX
30	Kihungya Sub County General Fund	Stanbic Bank Uganda Limited	9030000859817	4,724	4,724	
	<b>BULIISA SUB COUNTY</b>					
31	Buliisa Sub County Collection	Stanbic Bank Uganda Limited	9030005739461	63,148	63,148	UGX
32	Buliisa Sub County Road Fund	Stanbic Bank Uganda Limited	9030004118978	2,454	2,454	UGX
33	Buliisa Sub County Revenue Sharing	Stanbic Bank Uganda Limited	9030007513444	3,928	3,928	UGX
34	Buliisa Sub County General	Stanbic Bank Uganda Limited	9030005739445	10,451	10,451	UGX
35	Buliisa Sub County LC I	Stanbic Bank Uganda Limited	9030005739496	12,567	12,567	UGX
36	Buliisa Sub County LC II		9030012721470	59,006	59,006	UGX
	<b>BUTIABA TOWN COUNCIL</b>					
37	Butiaba Town Council Rev. Sharing	Stanbic Bank Uganda Limited	9030007631846	716	716	UGX
38	Butiaba Town Council General Fund	Stanbic Bank Uganda Limited	9030008308453	241,047	241,047	UGX
39	Butiaba Town Council Village	Stanbic Bank Uganda Limited	9030008308305	4,683,207	4,683,207	UGX
40	Butiaba Town Council Road Fund	Stanbic Bank Uganda Limited	9030008298253	3,113	3,113	UGX
41	Butiaba Town Council DDEG	Stanbic Bank Uganda Limited	9030012922816	28,515	28,515	UGX
42	Butiaba Town Council Parish	Stanbic Bank Uganda Limited	9030008308372	104,232	104,232	UGX

43	Butiaba Town Council Collection	Stanbic Bank Uganda Limited	9030008303583	1,292,499	1,292,499	UGX
	<b>WANSEKO TOWN COUNCIL</b>					
44	Wanseko TC General Fund	Stanbic Bank Uganda Limited	90300020570309	243,975	243,975	UGX
45	Wanseko TC Operations	Stanbic Bank Uganda Limited	90300020570430	188,483	188,483	UGX
46	Wanseko TC DDEG	Stanbic Bank Uganda Limited	90300020570457	1,351	1,351	UGX
	<b>PRIMARY SCHOOLS</b>					
47	Nyeramya Primary School	Stanbic Bank Uganda Limited	9030007102711	20,629	20,629	UGX
48	St. Marys Primary School Biiso	Stanbic Bank Uganda Limited	9030007103130	16,602	16,602	UGX
49	Kabolwa Primary School	Stanbic Bank Uganda Limited	9030007103246	31,437	31,437	UGX
50	Kijangi Primary School	Stanbic Bank Uganda Limited	9030007102967	12,308	12,308	UGX
51	Kisyabi Primary School	Stanbic Bank Uganda Limited	9030007103122	90,161,457	90,161,457	UGX
52	Wanseko Town School	Stanbic Bank Uganda Limited	9030007102843	620	620	UGX
53	Kisomere Primary School	Stanbic Bank Uganda Limited	9030007102975	57,508	57,508	UGX
54	Kakoora Primary School	Stanbic Bank Uganda Limited	9030007102878	29,331	29,331	UGX
55	Uganda Martyrs Primary School	Stanbic Bank Uganda Limited	9030007103149	2,842,680	2,842,680	UGX
56	Buliisa Primary School	Stanbic Bank Uganda Limited	9030007102827	78,994	78,994	UGX
57	Ndandamire Primary School	Stanbic Bank Uganda Limited	9030007102746	100,987	100,987	UGX
58	Nyamite Primary School	Stanbic Bank Uganda Limited	9030007102819	,13,650	,13,650	UGX
59	Kirama Primary School	Stanbic Bank Uganda Limited	9030007102649	8,842	8,842	UGX
60	Kisanya Primary School	Stanbic Bank Uganda Limited	9030007102584	59,713	59,713	UGX
61	Walukuba Primary School	Stanbic Bank Uganda Limited	9030007102614	3,361	3,361	UGX
62	Bugana Primary School	Stanbic Bank Uganda Limited	9030007102762	127,400	127,400	UGX
63	Kibambura Primary School	Stanbic Bank Uganda Limited	9030007102991	49,015	49,015	UGX
64	Ngedo Primary School	Stanbic Bank Uganda Limited	9030007103041	50,377	50,377	UGX
65	Busingiro	Stanbic Bank Uganda Limited	9030007103076	726	726	UGX
66	Biiso Primary School	Stanbic Bank Uganda Limited	9030007103203	111,635	111,635	UGX
67	Kalengeija Primary School	Stanbic Bank Uganda Limited	9030007102894	4,000,189	4,000,189	UGX

68	Nyamasoga Primary School	Stanbic Bank Uganda Limited	9030007102592	29,172	29,172	UGX
69	Mirembe Primary School	Stanbic Bank Uganda Limited	9030007102665	19,185	19,185	UGX
70	Garasoya Primary School	Stanbic Bank Uganda Limited	9030007102924	9,875	9,875	UGX
71	Waiga II Primary School	Stanbic Bank Uganda Limited	9030007102851	90,561	90,561	UGX
72	Kihungya Primary School	Stanbic Bank Uganda Limited	9030007103084	9,875	9,875	UGX
73	Avogera Primary School	Stanbic Bank Uganda Limited	9030007102983	90,561	90,561	UGX
74	Paraa Primary School	Stanbic Bank Uganda Limited	9030007102908	32,734,585	32,734,585	UGX
75	Bugoigo Primary School	Stanbic Bank Uganda Limited	9030007102681	124,123	124,123	UGX
76	Nyamukuta Primary School	Stanbic Bank Uganda Limited	9030007103106	27,227	27,227	UGX
	<b>SECONDARY SCHOOLS</b>					
78	Ngwedo Seed Secondary School	Stanbic Bank Uganda Limited	9030020200684	10,877,099		UGX
79	Bugungu Secondary School	Stanbic Bank Uganda Limited	9030006237133	9,000,134		UGX
80	Biiso War Memorial SS	Stanbic Bank Uganda Limited	9030006284549	3,203,330		UGX
81	Butiaba Seed Secondary School	Absa Bank Ltd	6002474431	265,492		UGX
82	Butiaba Seed Secondary School	Stanbic Bank Uganda Limited	9030015457758	2,822,071		UGX
	<b>HOSPITAL/HEALTH CENTRES</b>					
83	Buliisa General Hospital	Stanbic Bank Uganda Limited	9030009278892	32,413	32,413	UGX
84	Buliisa General Hospital Private Ward	Stanbic Bank Uganda Limited	90300020432062	451,737	451,737	UGX
85	Biiso Health Centre IV	Stanbic Bank Uganda Limited	9030005739267	32,173	32,173	UGX
86	Avogera Health Centre II	Stanbic Bank Uganda Limited	9030005739399	7,852	7,852	UGX
87	Kigwera Health Centre III	Stanbic Bank Uganda Limited	9030006300048	60,038	60,038	UGX
88	Kihungya Health Centre II	Stanbic Bank Uganda Limited	9030005739275	36,172	36,172	UGX
89	Butiaba Health Centre III	Stanbic Bank Uganda Limited	9030006300064	642	642	UGX
90	Bugoigo Health Centre II	Stanbic Bank Uganda Limited	9030006300064	3,778	3,778	UGX
91	Buliisa Health Centre IV	Stanbic Bank Uganda Limited	9030009859429	79,362	79,362	UGX
92	Bugana Health Centre III	Stanbic Bank Uganda Limited	9030020200722	1,000	1,000	UGX

## **RECOMMENDATION**

- 1) MOU should be entered into with all faith denominations where some of our schools are sitting, this will give council an assurance that its installations are safe.
- 2) The pieces of land offered by communities should be registered formally and if possible, they should be fenced off in order to keep off encroachers.
- 3) Donors should be engaged to offer details and documents pertaining to assets so donated in order for council to fully own and possess those assets, in case of boarding off, council should be dealing in what legally belong to them.
- 4) A budget should be set aside for engraving of all assets in order to keep them safe, identifiable and accounted for.
- 5) Expired or non-serviced fire extinguishers should be serviced in order for them to serve the purpose for which they are installed, otherwise, they remain scarecrows with no effect and they give a veiled cover.
- 6) More effort should be paid to construction of more learning space in primary schools, school desks, and staff quarters in order create conducive leaning environment for both learners and teachers.
- 7) An officer to take care of estates should be assigned, his/her duties will be to ensure that, the assets are well maintained on a day today basis.
- 8) Lightening arrestors copper rods are exposed to vandalism when they are installed on the wall surface outside the buildings, the BoS recommends that, if it is scientifically feasible, they should be installed inside the rooms and only come out from the verandah in order to be planted in the earth, otherwise, they will continue to be a subject of vandalism especially during school holidays thus exposing the leaners to risk.
- 9) The furniture in Chairpersons office require total overhaul or repairing, because they portray a bad image of the institution

- 10) Vehicles should be parked at designated places for night safety and not at users homes.
- 11) Lower local governments, health centers and schools should be helped in book keeping skills
- 12) Inventory management officers should be helped to keep proper record, arrange their stores and keep them tidy.
- 13) Repairable assets like, cushioned chairs whose sponge is exposed, broken school desks whose parts are still sound, buildings and motorable assets should be maintained or repaired, if found unworthy to remain in service, they should be boarded off rather than keeping there in yard and stores.
- 14) Working hand in hand with line ministries, deliberate efforts should be geared towards protection of natural resources like forest reserves, lakes, wetlands, and game reserves.
- 15) Stores should be kept tidy and safe with proper record of the items therein; issues and receipts registers should be well maintained.
- 16) All government establishments in the district ought to acquire and properly maintain asset registers in the prescribed forms and manner.

## VOTE 822 - BUNDIBUGYO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The accounting officer should ensure assets/items identified for disposal are disposed within the financial year	Submission for disposal of the items was made in April, 2023	Disposal not yet made pending valuation
2	The accounting officer should ensure all assets are engraved in order to ascertain the date of acquisition	No asset was engraved by the time of survey	
3	The accounting officer should ensure all Government pieces of land are registered to enable easy ascertainment of the value and protection from encroachment	Process of registration had started with 6 pieces of land for 3 ugift projects, District HQs and Kanyamwirima	They were taking long to produce the land titles
4	The accounting officer should constitute a valuation team to value all assets of the district	No action taken	The accounting officer need to prioritize formation of the valuation committee in order to have all items/assets valued
5	The accounting officer should lobby resources for construction of sub county offices	Communicated to the ministry asking for funds to put up administration buildings for new administrative units in October,2022	That accounting officer should continue following with the ministry
6	The accounting officer should work with sub counties to rehabilitate the old buildings	Two sub counties have started on renovations of administration blocks	Engagement of LLGs with old building should continuously be done to budget for renovations
7	The accounting officer should ensure that the district assets register is updated every financial year	Asset register was updated in July, 2023	Keep up the spirit



## ASSET FINDINGS

### Findings

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

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	<b>BUILDING</b>		
	Non residential	601	
	Residential buildings	117	
	Roads and bridges	675	
	Other structures	518	
2	<b>LAND</b>	271	
3	<b>TRANSPORT</b>		
	Trailers/ Semi-trailers	24	
	Other transport equipment	81	
4	<b>Machinery and equipment</b>		
	Office equipment	5	
	Medical equipment	52	
	ICT Equipment	113	
	Other Machinery	60	
5	<b>Other Physical Assets</b>		
	Furniture and fittings	43	
	Classified Assets	7,930	
	Cultivated Assets	20	

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
	Grader	LG 0001-021
	Double Carbin	UG 1820 A
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
1	4 Megaphone	4
2	Signpost	1
3	Uganda Flag	1
4	Safe	1
5	Desktop computer	1
6	Tent complete with its poles	1
7	Uniport iron sheets	1
8	Wall clock	1
10	Laptop	1
11	Solar panel	1
	Iron sheets	1
13	Type writer	1
14	Wooden doors	1
15	Metallic doors	1
16	Solar butteries	1
17	30 Weighing scale	30
18	Hot air Oven	1
19	8 Fire extinguishers	8
20	4 Generators	4
21	4 Car tyres	4
22	1 wheel chairs	1
23	1 Examination bed	1
24	4 evacuation beds	4
25	3 oxygen concetrators	3
26	2 Autoclave	2
27	1 Head Lamp-Theater	1
28	2 Mult-purpose beds	2
29	Fridge	1

## STORES FINDINGS

- 1) We verified and counted inventories & assets on charge at Bundibugyo District Local Government headquarters and departmental stores, District Hospital, Health center IVs and Lower Local Governments.
- 2) We certify we have made 90% test check of the stores /inventories, that is where the balances agreed, they have been initialed in the store ledgers and that the inventories on hand agreed with the ledger.
- 3) It is our confirmed opinion that whereas the store accommodation is adequate, the assets themselves are insufficient to warrant improved service delivery. The condition of the store is good. The items are stored in an efficient manner. (as per attached schedule).

## 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	Bubandi sub county development account	Centenary	3100055209	6,257	6,257	UGX
2	Ngite sub county development account	Centenary	3100076929	507,966	507,966	UGX
3	Mbatya Sub county development account	Centenary	3100083239	17,435	17,435	UGX
4	Kirumya sub county development account	Centenary	3100055211	43,040	43,040	UGX
5	Tokwe sub county	Centenary Stanbic	3100064712	376,429 -	376,429	UGX

	development account		9030011799 646			
6	Burondo sub county development account	Stanbic	9030011807 738	10,221	10,221	UGX
7	Bukonzo sub county development account	Centenary	3100055201 3	6,310,745	6,310,745	UGX
8	Harugale sub county development account	Centenary	3100055201 5	5,007,807	5,007,807	UGX
9	Busaru sun county development account	Centenary	3100055207	17,346	17,346	UGX
10	Bundingoma sub county local revenue account	Centenary	3100064523	8,505	8,505	UGX
11	Ntotoro sub county development account	Centenary	3100064386	4,020,445	4,020,445	UGX
12	Kisubba sub county development account	Centenary	3100055214	6,608,637	6,608,637	UGX
13	Kasitu sub county development account	Centenary	3100064713	13,664	13,664	UGX
14	Mabere sub county development account	Centenary	3100064714	9,452,991	9,452,991	UGX
15	Sindila sub county development account	Centenary	3100055208	331,499	331,499	UGX

16	Ndugutu sub county development account	Stanbic	9030005638746	14,325	14,325	UGX
17	Mirambi sub county development account	Centenary	3100055210	17	17	UGX
18	Kagugu sub county development account	Centenary	3100064715	13,442	13,442	UGX
19	Bubukwanga sub county development account	Centenary	310055216	3,586	3,586	UGX
20	Ngamba sub county development account	Centenary	3100055212	19,849	19,849	UGX
21	Kikyo health centre IV	Stanbic	9030007118065	889,855	889,855	UGX
22	Nyahuka health centre IV	Stanbic	9030008127120	761,081	761,081	UGX
23	Bundibugyo hospital	Stanbic	9030006224800	79,159,004	77,187,400	UGX
	TOTAL			113,594,146	111,622,546	UGX

## **RECOMMENDATION**

- 1) The accounting officer should ensure assets/items identified for disposal are disposed within the financial year
- 2) The accounting officer should ensure all assets are engraved in order to ascertain the date of acquisition.
- 3) The accounting officer should ensure all Government pieces of land are registered to enable easy ascertainment of the value and protection from encroachment
- 4) The accounting officer should constitute a valuation team to value all assets of the district
- 5) The accounting officer should lobby resources for construction of sub county offices
- 6) The accounting officer should work with sub counties to rehabilitate the old buildings
- 7) The accounting officer should ensure that the district assets register is updated every financial year

## VOTE 823 - BUNYANGABU DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	There is need to train Sub Accountants, Sub County Chiefs, in charges of health centers, Head teachers of all Primary and secondary schools, bursars, Inventory Management Officers in record keeping and management of stores.	The Board of Survey has been orienting and building capacity of staff during field visits	The Board of survey will do continuous backstopping on asset management and record keeping.
2	More refresher trainings of Board of Survey teams on the new reporting templates by Ministry of Finance Planning and Economic Devt.	Ministry of Finance has been conducting online trainings on 20 <sup>th</sup> June 2023 there was an online engagement	There is need for Ministry of Finance to arrange for physical trainings per lower local Government since all members do not attend online trainings due to several factors ranging from lack of internet, power and even gadgets.
3	Head of cost centers should ensure budgeting for assets engraving in all entities	A Communication dated 20 <sup>th</sup> February 2023 was made to all heads of cost centers instructing them to prioritize engraving of assets. Annex 1 Attached	Engraving should be included in BoQs so that contractors engrave assets before delivery.
4	Head of cost centers should ensure budgeting for land titling to prevent land grabbing and encroachment.	A communication was made on 20 <sup>th</sup> February 2023 to all heads of cost centers to prioritize land titling.  Annex 2 Attached	The District should prioritize recruitment of land surveyor to fast track the process of procuring land titles for all entities. The District should ensure procuring a service provider to offer surveying services in the meantime.
5	Training all head teachers of primary schools, Secondary school bursars and Sub Accountants in posting and reconciling books of accounts	This has been done on an one on one basis at entity level	The District is planning to continuously conduct training/backstopping in respective entities.
6	Ministry of Finance should consider creating a special grant to facilitate Board of Survey exercise in Local Governments	Not yet done	The District through the Ministry of Local Government should engage the Ministry of Finance to secure funding

			to facilitate board of survey exercise
7	All administrative units in the district like Sub counties, Health centers and departments, schools should always submit quarterly Asset Status reports in the required standard format to the district planning unit for compilation. This will ensure updated Asset register and subsequently the Asset status in the district.	A Communication on 20 <sup>th</sup> February 2023 was made to all cost center heads to always update their assets on a quarterly basis using standardized format.  <b>Annex 3 Attached</b>	This has been done, however due to introduction of the new format of asset register the cost centers had to update their asset registers'

## ASSET FINDINGS

- 1) The Team found out that most institutions do not engrave their assets which exposes them to theft and vandalizing.
- 2) Some of institutions like Kibiito Primary school and Kiyombya HCIII has some of the structures in a sorry or dilapidated state. The one for Kiyombya HCIII accommodates Askaris of the facility which is risky while the one for Kibiito Primary School used to be classrooms but now not in use.
- 3) Most of cost centers have no land titles due to lack of funds and land ownership
- 4) Un updated asset registers
- 5) Assets such as computers were not in use for example Kakinga Town Council
- 6) Most of the assets were in use or functional with exemption of the above mentioned above.
- 7) Most the donated assets in the registers had no cost values hence unable to estimate the cost.
- 8) Poor quality asset procured through direct procurement from the market
- 9) Un disposed assets even when recommended for disposal by BOS



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

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	1258	
2	Land	108	
3	TRANSPORT EQUIPMENTS	94	
4	ICT EQUIPMENT	188	
5	OFFICE EQUIPMENTS		
	Genera tor	4	
	Water tank	23	
6	Medical Equipmen	5	
7	MACHINERY	2	

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Double Cabin Hilux	LG 0173-14
2	Double Cabin HIL 28D	UG-0418R
3	E-Ranger ambulance	UDX 025Z
4	Honda Motorcycle(110CC	UG 1738M
5	Motor Cycle	UG-2808-M
6	Yamaha AG	LG 015914
7	Yamaha AG	LG 015214
8	Yamaha AG	LG 014414
9	Motor cycle	UG-1738-M
10	YAMAHA	LG 017914
11	Motor Cycle Yamaha	LG 01031 14

12	Motor Cycle	LG 0127-14
13	Motor Cycle	UG0931M
14	Motor Cycle	LG 019814
15	Motor Cycle	LG0168-14
16	FORD RANGER PICKUP	LG 0001 - 158
17	FORD RANGER PICKUP	UG 3463R
<b>OTHER ITEMS</b>		
<b>S/N</b>	<b>ITEM DESCRIPTION</b>	<b>QUANTITY</b>
18	Computer	2
19	Printer	1
20	Keyboard	1

### **STORES FINDINGS**

- 1) Inadequate space for the inventory especially schools and some health centers
- 2) Lack of designated Assistant inventory management officers to assist cost centers do stores work
- 3) Lack of inventory management systems in place
- 4) Inadequate stores records maintained
- 5) Out dated stores such as text books not matching with the current school curriculums
- 6) Expired drugs in stores
- 7) Un numbered stores items hence exposure to risk of misuse

## CASH AND BANK FINDINGS

- 1) Delayed posting and reconciliation of books of account especially primary schools and Health Centers
- 2) There is no standardized books of accounts used
- 3) Most entities lacked certificate of balances to confirm from the bank the actual balances
- 4) Most Entities had unspent balances as at 30<sup>th</sup> June 2023 especially project accounts of DDEG and URF
- 5) Capacity gaps in the posting and reconciliation of books of accounts. Delayed internal audit of books as at 30<sup>th</sup> June 2023 especially quarter four period

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	BUNYANGABU DLG REVENUE ACCOUNT	BANK OF UGANDA	00622016800001	100,000	100,000	UGX
2	BUNYANGABU DISTRICT LG GENERAL FUND	HOUSING FINANCE BANK	1300072344	12,430,317	12,430,317	UGX
3	BUNYANGABU DISTRICT DLG ACDP	HOUSING FINANCE BANK	1300095912	20,139	20,139	UGX
4	BUNYANGABU DLG YOUTH LIVELIHOOD FUND RECOVERY	UBA	0906000272	0	0	UGX
5	BUNYANGABU DLG UWEP RECOVERY	UBA	0906000290	2,438,805	2,438,805	UGX
6	BUNYANGABU DLG LEGS PROJECT	CENTENARY	3100077374	0	0	UGX
7	KIBIITO TC OPERATIONS	STANBIC	9.03001E+12	320,805	320,805	UGX
8	KIBIITO TC URBAN ROADS	KBC		231,130,623	231,130,623	UGX
9	KIBIITO TC LGDMS	KCB	2200842422	11,306,813	11,306,813	UGX
	<b>BUKARA SUB COUNTY</b>					
10	BUKARA SC DDEG	HOUSING FINANCE	1300107812	95,100	95,100	UGX
11	BUKARA SC GENERAL FUND	HOUSING FINANCE	1300107801	192,309	192,309	UGX
12	BUKARA SC OPERATIONAL	HOUSING FINANCE	1300107792	30,370,583	30,370,583	UGX
	<b>KIYOMBYA SUB COUNTY</b>					
13	KIYOMBYA SC GENERAL FUND	HOUSING FINANCE	1300045508	2,864,227	2,864,227	UGX
14	KIYOMBYA SC DDEG	HOUSING FINANCE	1300095958	14,838,240	14,838,240	UGX
15	KIYOMBYA SC OPERATIONAL	HOUSING FINANCE	1300045488	5,710,982	5,710,982	UGX
16	BUNAIGA PRIMARY SCHOOL	UBA	960002816	34,473	34,473	UGX

17	KIYOMBYA SECONDARY SCHOOL	KCB	2290300772	124,526	10,337,623	UGX
	<b>BUHEESI TOWN COUNCIL</b>					
18	BUHEESI TOWN COUNCIL OPERATIONS	HOUSING FINANCE	1300072526	0	0	UGX
19	BUHEESI TOWN COUNCIL DDEG	HOUSING FINANCE	1300095762	15,308,236	15,308,236	UGX
20	BUHEESI TOWN COUNCIL ROAD FUND	HOUSING FINANCE	1300072473	19,086,295	19,086,295	UGX
21	BUHEESI TOWN COUNCIL GENERAL FUND	HOUSING FINANCE	1300072519	82,508	82,508	UGX
	<b>KATEEBWA SC</b>					
22	KATEEBWA SUB COUNTY GENERAL COLLECTION	POST BANK	2110800000 314	14,471	14,471	UGX
23	KATEEBWA SUB COUNTY OPERATION	POST BANK	2110800000 31	4,249,210	4,249,210	UGX
24	KATEEBWA SUB COUNTY DDEG	POST BANK	2110800000 739	4,603,270	4,603,270	UGX
	<b>KIBOOTA HCIII</b>					
25	KIBOOTA HCII	HOUSING FINANCE	1300051469	100,281	100,281	UGX
	<b>KIBAATE H C III</b>					
26	<b>KIBAATE H C III</b>	HOUSING FINANCE	1300029897	310,481.49	310,481.49	UGX
27	KIBAATE SDA PRIMARY SCHOOL	UBA	960002908	39,164	39,164	UGX
	<b>RUBONA TOWN COUNCIL</b>					
28	RUBONA TOWN COUNCIL DDEG	HOUSING FINANCE	1300096226	0	0	UGX
29	RUBONA TOWN COUNCIL ROAD FUND	HOUSING FINANCE	1300044886	26,729,823	26,729,823	UGX
30	RUBONA TOWN COUNCIL OPERATIONS	HOUSING FINANCE	1300044863	57,187	57,187	UGX
31	RUBONA TOWN COUNCIL GENERAL FUND	HOUSING FINANCE	1300044279	179,378	179,378	UGX
	<b>RWIMI PRIMARY SCHOOL</b>					
32	RWIMI PRIMARY SCHOOL	UBA	960003097	31,398.77	31,398.77	UGX
33	RWIMI PRIMARY SCHOOL	HOUSING	1300061002	2,423,800	2,423,800	UGX
	<b>KISOMORO SUB COUNTY</b>					
34	KISOMORO SUB COUNTY GENERAL FUND	HOUSING FINANCE	1300030128	435,120	435,120	UGX

35	KISOMORO SUB COUNTY OPERATIONS	HOUSING FINANCE	1300030144	120,823	120,823	UGX
36	KISOMORO SUB COUNTY DDEG	HOUSING FINANCE	1300095796	22,148	22,148	UGX
37	RWIMI HCIII	HOUSING FINANCE	1300029913	125,664	125,664	UGX
38	KASUNGANYANJA PRIMARY SCHOOL	UBA	960003264	37089.89	37090	UGX
39	KASUNGANYANJA PRIMARY SCHOOL	HOUSING FINANCE BANK	1300061446	2429225	2429225	UGX
40	KABONERO SUB COUNTY OPERATIONS	CENTENARY	310003443	96,136	96,136	UGX
41	KABONERO SUB COUNTY GENERAL FUND	CENTENARY	3100034432	1,878,801	1,878,801	UGX
42	RUBONA PRIMARY SCHOOL	UBA	960002847	36,833.18	36,833.18	UGX
43	KATEEBWA HIGH SCHOOL	STANBIC	9.03001E+12	37,253	1,862,800	UGX
44	BUHEESI SS	STANBIC BANK	903000 2656888	1888441	1888441	UGX
45	BUHEESI SS	STANBIC BANK	903001 6674124	387437	387437	UGX
46	BUHEESI SS	CENTINARY BANK	55204 15032	7156967	7156967	UGX
47	BUHEESI SS	CENTINARY BANK	5510 500394	0	0	UGX
48	MOTHERCARE VOCATIONAL SECONDARY SCHOOL	ABSA BANK UGANDA LTD	6002931697	5,477,777	5,477,777	UGX
49	RWIMI SS	STANBIC BANK	9.03001E+12	10,438,253	125,428	UGX
50	RWIMI SS	CENTENARY BANK	5510500395	15,790,209	15,790,209	UGX
51	KYAMATANGA PRIMARY SCHOOL	UBA	964000771	53,173	53,173	UGX
52	KABATA PRIMARY SCHOOL	UBA	960002922	69,490	69,490	UGX
53	BULYAMBAGHU SDA PRIMARY SCHOOL	UBA	960003295	49,771	49,771	UGX
54	GATYANGA PRIMARY SCHOOL	UBA	960003189	57,551	57,551	UGX
55	KABAAL MOSLEM PRIMARY SCHOOL	UBA	960003271	30,027	30,027	UGX
56	KABAAL MOSLEM PRIMARY SCHOOL	HOUSING FINANCE	1300061878	2,499,675	2,499,675	UGX
57	KITERE PRIMARY SCHOOL	UBA	960003172	64,538	64,538	UGX
58	KITERE PRIMARY SCHOOL NUTRITION	HOUSING FINANCE	1300061039	2,434,475	2,434,475	UGX
59	KINYAMPANIKA PRIMARY SCHOOL	UBA	960003325	19,444	19,444	UGX
60	KISOMORO HC III PHC	HOUSING FINANCE	1300029863	100,161.65	100,161.650	UGX
61	BUHEESI SUB COUNTY COLLECTION	HOUSING FINANCE	1300056332	155,134	155,134	UGX
62	BUHEESI SUB COUNTY DDEG	HOUSING FINANCE	1300095888	24,503,134	24,503,134	UGX
63	BUHEESI SUB COUNTY LCIII	POST BANK	2.1108E+12	84,217	84,217	UGX

64	KIBIITO SS HOSTEL	STANBIC	9030005728 788	31,557,322	31,557,322	UGX
65	KIBIITO SS	STANBIC	9030005624 745	859,658	859,658	UGX
66	KIBIITO SS CAPITATION	STANBIC	9030005728 788	4,614,261	4,614,261	UGX
67	KIBIITO SS	CENTENARY	5510007924	17,995,770	17,995,770	UGX
68	RWAGIMBA HEALTH CENTER III	HOUSING FINANCE	1300029806	439,334	439,334	UGX
69	NYABWINA PRIMARY SCHOOL	UBA	960003165	343,336	343,336	UGX
70	KASUNGANYANJA HCIII PHC	HOUSING FINANCE BANK	1300029815	201,867.05	201,867.05	UGX
71	KATEBWA SDA PRIMARY SCHOOL	UBA	960002946	28,952.04	28,952.04	UGX
72	KARUGAYA SDA PRIMARY SCHOOL	UBA	960002830	78,591.85	78,591.85	UGX
73	KAKINGA TOWN COUNCIL GENERAL FUND	HOUSING FINANCE	1300100256	2,564,714	2,564,714	UGX
74	KAKINGA TOWN COUNCIL OPERATIONS	HOUSING FINANCE	1300100268	145	145	UGX
75	KAKINGA HC III	HOUSING FINANCE	1300036289	96,499	96,499	UGX
76	KABONERO HCIII	HOUSING FINANCE	1300029822	26,999	26,999	UGX
77	NYAMISEKE HCII PHC	HOUSING FINANCE	1300043407	146,064/=	146,064	UGX
78	MUJUNJU HCII	HOUSING FINANCE	1.14668E+11	57,084	57,084	UGX
79	KICUUCU HCII	HOUSING FINANCE	1300029851	110,499	110,499	UGX
80	KIBIITO HCIV	HOUSING FINANCE	1300029833	104,244	104,244	UGX
81	KIBIITO S/C GENERAL FUND A/C	CENTENARY	3100034441	1,746,471	1,746,471	UGX
82	KIBIITO S/C OPERATION A/C	CENTENARY	3100034442	23,721	23,721	UGX
83	KIBIITO S/C DDEG A/C	CENTENARY	3100075380	4,756	4,756	UGX
84	KATEBWA HCII PHC	HOUSING FINANCE	1300029904	107,629.68	107,629.68	UGX
85	KABAHANGO HCIII	HOUSING FINANCE	1300029789	69,574	69,574	UGX
86	RUBONA HEALTH CENTER II PHC	HOUSING FINANCE	1300029889	81,765.63	81,765.63	UGX
87	KIYOMBYA HEALTH CENTER III PHC	HOUSING FINANCE	1300029797	50,000	50,000	UGX
88	RWIMI SUB COUNTY GENERAL FUND	HOUSING FINANCE	1300050671	401,307	401,307	UGX
89	RWIMI SUB COUNTY DDEG	HOUSING FINANCE	1300096202	1,973,243	1,973,243	UGX
90	RWIMI SUB COUNTY OPERATIONAL	HOUSING FINANCE	1300050653	176,147	176,147	UGX
91	BUHEESI PRIMARY SCHOOL	UBA	960003134	19,000	19,000	UGX
92	BUHEESI PRIMARY SCHOOL FOOD AND NUTRIEENTION	HOUSING FINANCE	130006178	2,300,000	2,300,000	UGX
93	KABAHANGO PRIMARY SCHOOL UPE	UBA	960003559	66,569.90	66,569.90	UGX
94	BUHEESI PRIMARY SCHOOL FOOD AND NUTRIEENTION	HOUSING FINANCE	130006178	2,300,000	2,300,000	UGX

95	KABAHANGO PRIMARY SCHOOL UPE	UBA	960003559	66,569.90	66,569.90	UGX
96	KINONI PRIMARY SCHOOL FOOD AND NUT	HOUSING FINANCE	1300061641	2,200,000	2,200,000	UGX
97	NTANDA PRIMARY SCH UPE	UBA	960003073	26,584.89	26,584.89	UGX
98	KISOMORO PRIMARY SCHOOL UPE	UBA	960002883	224740	224740	UGX
99	BIHONDO PRIMARY SCHOOL UPE	UBA	960002854	22584.8	22584.8	UGX
100		HOUSING FINANCE	1300061242	2,180,000	2,180,000	UGX
101	BIHONDO PRIMARY SCHOOL FOOD AND NUTRIENT	HOUSING FINANCE	1300061242	2,180,000	2,180,000	UGX
102	NSUURA PRIMARY SCHOOL UPE	UBA	960002915	25,108.75	25,108.75	UGX
103	MITANDI PRIMARY SCHOOL UPE	UBA	960002991	39,580.17	39,580.17	UGX
104	KABURASOKE PRIMARY SCHOOL UPE	UBA	96003196	24,676.92	24,676.92	UGX
105	KANYAMUKALE PRIMARY SCHOOL UPE	UBA	960003196	24676.92	24676.92	UGX
106	KANYAMUKALE PRIMARY SCHOOL FOOD AND NUT	HOUSING FINANCE	1300060922	2,200.00	2,200.00	UGX
107	KYAKATABAZI PRIMARY SCHOOL UPE	UBA	960003141	36081.79	36081.79	UGX
108	KYAKATABAZI PRIMARY SCHOOL FOOD AND NUTR	HOUSING	1300061044	2,200,196.23	2,200,196.23	UGX
109	KAKOOGA PRIMARY SCHOOL UPE	UBA	960003103	24,863.22	24,863.22	UGX
110	KAKOOGA PRIMARY SCHOOL FOOD NUTRIEN	HOUSING FINANCE	1300061523	2,180,220.17	2,180,220.17	UGX
111	KANYANSINGA PRIMARY SCHOOL UPE	UBA	960002977	111,221.18	111,221.18	UGX
112	KANYANSINGA PRIMARY SCHOOL FOOD	KCB	2291212850	2,200,000.12	2,200,000.12	UGX
113	BUBWIKA PRIMARY SCHOOL UPE	UBA	96003356	44,251.74	44,251.74	UGX
114	BUBWIKA PRIMARY SCHOOL FOOD AND NUTRIENTION	HOUSING FINANCE	1300061392	2,200,000.13	2,200,000.13	UGX
115	KARAMBI B PRMARY SCHOOL UPE	UBA	960002861	20,185.56	20,185.56	UGX
116	ST.ADOLF PRIMARY SCHOOL UPE	UBA	960003226	4,478.80	4,478.80	UGX
117	ST.ADOLF PRIMARY SCHOOL FOOD AND NUTR	HOUSING	1300061126 2	2,200,000.12	2,200,000.12	

118	ST.JOHN YERYA PRIMARY SCHOOL	UBA	960003257	25921	25921	UGX
119	ST.JOHN YERYA FOOD AND NUTRITION	HOUSING FINANCE	1300046137 2	2,300,000	2,300,000	UGX
120	MUJUNJU PRIMARY SCHOOL UPE	UBA	960003233	33967.18	33967.18	UGX
121	MUJUNJU PRIMARY SCHOOL FOOD N NUTRIENTION	HOUSING FINANCE	1300061413	33967.18	33967.18	UGX
122	ST.JOHN'S NSONGYA PRIMARY SCHOOL UPE	UBA	960003318	51,000.12	51,000.12	UGX
123	ST.JOHN'S NSONGYA PRIMARY SCHOOL FOOD AND NUT	HOUSING	1300061217	1,525,000	1,525,000	UGX
124	RWANO PRIMARY SHOOL UPE	UBA	960003219	40417	40417	UGX
125 5	RWANO PRIMARY SHOOL FOR FOOD AND NUTRIENT	HOUSING FINANCE	1300061814	2395950	2395950	UGX
126	RWANO PRIMARY SHOOL FOR PTA	RWAKYAKIBUNYA SACCO	1001677	12500	12500	UGX
127	KIRYANTAAMA PRIMARY SHOOL UPE	UBA	960003035	49091	49091	UGX
128	KYAMUKUBE TOWN COUNCIL GENERAL FUND	HOUSING FINANCE	1300058162	7,423,537	7,423,537	UGX
129	KYAMUKUBE TOWN COUNCIL DDEG	HOUSING FINANCE	1300096059	1,433,932	1,433,932	UGX
130	KYAMUKUBE TOWN COUNCIL WORKS	CENTENARY	3100034457	15,084	15,084	UGX
131	NYAKIGUMBA TOWN COUNCIL GENERAL FUND	HOUSING FINACE	1300100195	38,547,700	38,547,700	UGX
132	NYAKIGUMBA TOWN COUNCIL OPERATIONS	HOUSING FINACE	1300100177	2,571,494	2,571,494	UGX
133	NYAKATONZI PRIMARY SCHOOL	UBA	960003066	18,966.70	18,966.70	UGX
134	KIBIITO PRIMARY SCHOOL	UBA	960003202	29,527	29,527	UGX
135	NYAMBA B PRIMARY SCHOOL	UBA	960003394	18,791.56	18,791.56	UGX
136	KAGUMA PRIMARY SCHOOL	UBA	960003042	82,622.96	82,622.96	UGX
137	BUKURUNGU PRIMARY SCHOOL	UBA	0964000753	48,383	48,383	
	<b>TOTAL</b>			<b>610,061,414</b>	<b>610,061,414</b>	



## **RECOMMENDATION**

- 1) All Entities should Prioritize the engraving of assets
- 2) All Entities should ensure budgeting for land titling
- 3) All Entities without substantive staff in inventory management should designate or recruit staff to assist in inventory management.
- 4) Disposal and demolishing of dilapidated structures such as classroom block at Kibiito primary school, Kisomoro and Kiyombya Health Centers IIIs for askaris which act as accommodation
- 5) The DLG Accounting Officer should ensure all entities plan and budget for BOS.
- 6) Need for capacity building of all stakeholders in asset management and book keeping

**VOTE 824 - BUSHENYI DISTRICT LOCAL GOVERNMENT**

## VOTE 825 - BUSIA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Routine service and repairs of motor-vehicles and motorcycles	Routine service and repairs of motor-vehicles and motorcycles was done as and when need arose	Motor-vehicles and motorcycles are functional save for those that require major repairs
2	Routine service and repairs of Computers/Printers	Routine service and repairs of Computers/Printers were done quarterly	Computers / Printers are functional
3	Engraving of Government furniture and Equipment	Engraving done for furniture and on some buildings such as 2 classroom blocks at Nasweswe P/school	Engraving and labeling should always be part of the contract for supply of items
4	Survey and titling of Government land	The District and Lower allocated funds for the survey of Namasyolo HC II, Masaba Sub- County, Butangasi Sub-County and Buwumba HC II land and were done. Titling is on-going	Allocation of funds are made on an annual basis
5	Disposal of motorcycles, motor vehicles, photocopiers and printers	No action taken during the reporting year	

### ASSET FINDINGS

#### Findings

- 1) All the 117 Primary School Buildings are on land owned by Faith based Institutions and as such they are owned by the Founding Bodies and Government Aids them. None of the schools in question has copies of land titles, an issue that the Accounting Officer should bring to the attention of the Ministry of Education and Sports.
  
- 2) Only 18 out of 59 Government Owned land in the district i.e for District and Sub-county Headquarters, Health Facilities and Markets is titled representing 30.5%. It should however be noted that on average, the district has for the last three years been surveying and titled at least six blocks/plots of land on the annual basis. This is a good practice.

- 3) The District has a Budget for Construction, Operation and maintenance of Assets, and on an annual basis Administration Offices, Classrooms and Health Facilities are constructed/rehabilitated.

### Losses

Item	Nature of Loss	Reference No.	Date of loss	Value	User/Department	Action taken/Remarks
Tractor	Stolen				Works	Reported to Police & is under investigation
3 CPUs	Stolen		2018		Finance	Reported to Police

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

### Summary of Assets

S/N	Item	Summary	Extract B/S 2022/2023
1	Roads and bridges		3,199,875,451
2	Land	59	2,999,000
3	Building	903	8,858,090,309
4	TRANSPORT EQUIPMENT		324,000,000
5	Station Wagon	2	
6	Pickup	18	
7	Motorcycle	85	
8	Trailer\Truck	3	
9	Earth Moving Equipment\Tractor	9	
10	Omnibus	2	
11	<b>ICT EQUIPMENT</b>		5,600,000
12	Desktop Computers	53	
13	Global Positioning System	3	

14	Laptop	14	
15	Printer	52	
16	Projector	4	
17	Server	1	
18	Uninterrupted Power Supply (UPS)	40	
19	<b>OFFICE EQUIPMENT</b>		86,237,170
20	Generator	2	
21	Photo Copier	8	
22	Projector	4	
23	Survey Equipment	1	
24	Water Tank		
25	<b>MEDICAL EQUIPMENT</b>		691,424,384
26	Anesthetic Machine	2	
27	Cbc Machine	1	
28	Dental Chair	1	
29	Incubator	2	
30	Microscope	13	
31	Operating Table	2	
32	Furniture		169,662,952
33	Other Assets		4,643,892,048
34	Classified		10,904,750

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Yamaha	LG 0068-08 At Sikuda S/C
2	Trycle	UEB 822D Busitema
3	TVS 11 M/C	LG 0082-08 At Masinya S/C
4	TVS	LG 0051 -08 At Masaba S/C
5	Yamaha m/c	LG 0065-08 Masinya S/C
6	Jailing m/c	UG 1480R Lunyo S/C
7	Jailing m/c	UG 16872 At Buteba
8	Yamaha m/c	LG 0062-08 Buteba S/C
9	Honda m/c	LG 0046-08 Buteba S/C

10	Yamaha	LG0069-08 Majanji
11	Yamaha DT	UDX 826Y Buyanga s/c
12	JMC	LG0003-023
13	Honda 125XL	UG 2357R
14	Honda 125XL	UG 2338R
15	Jinchieng	LG 0004-023
16	Jinchieng	LG 0053-08
	<b>MOTOR CYCLES GROUNDED AT WORKS YARD</b>	
17	Motor cycle(Suzuki)	LOT1
18	Jailing	LOT2
19	Kawasaki	LOT3
20	Suzuki	LOT4
21	Jailing	LOT5
22	Suzuki	LOT6
23	Jailing	LOT7
24	Jailing	LOT8
25	Honda XL	LOT9
26	Jailing	LOT10
27	Honda XL	LOT11
28	Jailing	LOT12
27	Yamaha DT	UBA410Z(LOT13)
30	Jailing	LOT14
31	Jincheng	LOT15
32	Yamaha DT	UBA 418Z(LOT160
33	Jailing	LOT17
34	Jailing	LOT18
35	Yamaha AG	LOT19
36	Jailing	LOT20
37	Jailing	LOT21
38		LOT22
39	BMK	LOT23
40	Jailing	LOT24
41	Jailing	LOT25
42	Suzuki	LOT26

43	Honda	LOT27
44	TVS	LG0051-08(LOT280
45	Yamaha 125	UDA 050U(LOT29)
46	Yamaha DT	UG2250A
47	Yamaha	LG0069-08
48	Printer	DLSP/BDLG/08/05
49	Epson printer	FINMAPII-BSA-DLG/PRT/12-04
50	Desk computer	LGDP11/BDLG/2004/95
51	Office desk computer	MOLG/LGDPII/MN060
52	Office desk computer	ISOPOG/MOLG/PC/125
53	Photocopier	FAFIN0025
54	Photocopier	SF-2216 LOT-74 previous
55	Photocopier	
56	Big photocopier	
57	Acer computer	
58	Dell computer	
59	HP color laser jet	CP1215
60	HP laser jet	P3005cln
61	HP laser jet	1320
62	Weighing scale	
63	Fire extinguishers	4
64	Bicycle -01	
65	Black boards -02	
66	Duplicating machine	MOH/NECDP-OE/2017
67	Fridge	
68	Fridge	
69	Projector	
70	FINANCE	
71	Swiveal Rotating Chair	
72	Office fan	
73	Big stappling Machine (2)	
74	Table	
75	Executive chair	
76	Cabins	

77	Cabins	
78	Land Board	
79	Chairs	
80	Computer (3)	
81	Photocopier	
82	Cabins	
83	Chairs (3)	
84	Boardroom table	
	<b>Natural Resources</b>	
85	Desktop computer	DLSP/BDLG/PC/08/02
86	Printer	OPM/NUSAF 2/P/018
87	Type writer	
88	Photocopier	DLSP/BDLG/PS/08/02

## STORES FINDINGS

## 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	BUSIA DISTRICT GENERAL FUND	Stanbic	9030009304621	10,647,934	10,647,934	UGX
2	BUSIA DISTRICT REVENUE COLLECTION ACCOUNT	Bank of Uganda	0050704630000000	0	0	UGX
3	BUSIA DISTRICT TSA	Bank of Uganda	0050705280000000	0	0	UGX
4	BUSIA DISTRICT YLP Recovery	Equity	1008200745731	5,861,800	5,861,800	UGX
5	BUSIA DISTRICT UWEP RECOVERY	DFCU	01983501006268	36,870,750	36,870,750	UGX



## RECOMMENDATIONS

- 1) The district and all its entities should continue to budget and fund operations and maintenance of Assets.
- 2) The district and all its entities should continue to budget and fund titling of its land to ensure its security.
- 3) The district should regularly continue to maintain an updated asset register.
- 4) The district should timely dispose-off assets that are at a cost to the institution.
- 5) A report on all Assets that were stolen should be followed up.
- 6) Contents of this report and its attached Forms should be appreciated and issues therein addressed.
- 7) It is important to note that future Board of Surveys shall require adequate and timely sharing of forms with Board of Survey Team members.



## VOTE 826 - BUTALEJA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Disposal of old, unserviceable assets	No action taken	Recommendation renewed for action

### ASSET FINDINGS

- 1) Attaching values to assets recommended for disposal has been a stumbling block to conclusion of a disposal process.
- 2) Lack of a common meaningful coding of assets
- 3) Failure to maintain purposeful Asset Registers which discloses information like cost, date of acquisition, source of funds for purchase etc.
- 4) Lack of procedure of disclosing assets acquired by other functional areas to district IMO
- 5) The small capacity and unpleasant inner conditions.

### Summary of Assets

ASSET CATEGORY	Summary
<b>LAND AND BUILDINGS</b>	
Land	28
Building	157

Pickup	23
Motorcycle	90
Trailer\Truck	1
Earth Moving Equipment\Tractor	02

Desktop Computers	79
Global Positioning System	02
Laptop	68
Printer	46
Projector	02

Scanner	01
Server	01
Tablet / Ipad	04
Uninterrupted Power Supply (UPS)	32

Generator	06
Photo Copier	02
Projector	01
Water Tank	03
Bedside Monitor	1
Cbc Machine	1
Microscope	1
Oxygen Concentrator	1
Scan Machine	1
Ultra Sound Machine	1

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Vehicle Nissan Hard body Double Cabin LG 0001-60	LG 0001-60
2	Motor vehicle UAK 837(PREFA)	UAK 837(PREFA)
3	Motorcycle-Yamaha AG 100- LG 0007-45	LG 0007-45
4	Motorcycle-Jialing, UG1530E	UG1530E
5	Motorcycle-Suzuki UG 0617A	UG 0617A
6	Motorcycle-Yamaha DT 125 UDA293U	UDA293U
7	Motorcycle UG 0592A-Suzuki	UG 0592A
8	Motorcycle-Jialing, UG 1414R	UG 1414R
9	Motorcycle-Honda XL 125-UG 1552S	UG 1552S
10	Motorcycle-Honda XL 125-UG2248R	UG2248R
11	Motorcycle-Jialing-UG2279R	UG2279R
12	Motorcycle-Jialing-UG2780R	UG2780R
13	Motorcycle-Honda XL 125S-UG 1986E	UG 1986E
14	Motorcycle-Yamaha DT 125 UDA 297U	UDA 297U
18	Motorcycle-Suzuki ATF UAC 325U	UAC 325U
19	Motorcycle-Suzuki ATF UAC 691U	UAC 691U
20	Motorcycle-Suzuki ATF 125 UAC 692U	UAC 692U

21	Motor cycle- Yamaha -no number plate as it got lost	
22	Motor cycle –Honda no number plate as it got lost	
23	Motor cycle- U number plate G2861M mate	UG2861M
30	Motor vehicle-fiat Iveco Ambulance UG 0718M	Motor vehicle-fiat Iveco Ambulance UG 0718M
31	Vehicle Nissan Hard body D/Cabin pickup UG1854M	Vehicle Nissan Hard body D/Cabin pickup UG1854M
32	Motor vehicle Suzuki Maruti Ambulance UAA 078N	Motor vehicle Suzuki Maruti Ambulance UAA 078N
33	Motor vehicle Suzuki Samurai UG 1639M	UG 1639M
34	Motorcycle –Yamaha DT 125 UG 3444M	UG 3444M
35	Motorcycle-Chanqui UG 0556M	UG 0556M
36	Motorcycle-Honda NXR UG3544M	UG3544M
37	Motorcycle-Yamaha AG 100, UAC 150Z Reproductive Health	UAC 150Z
38	Motorcycle-Honda NXR UAC 727U	UAC 727U
39	Motorcycle-Yamaha AG 100 UG 0019R	UG 0019R
40	Motorcycle –Honda XL 125S UDK 224Q	UDK 224Q
41	Motorcycle Yamaha AG 100 UG 0813M	UG 0813M
49	Nissan Nawara vehicle UG2972R	UG2972R

S/N	Item	Unique identifier (Tag/Registration Number)
1.	Waiting chair (3-seater)	Busolwe GH
2.	Metallic Executive Office Chair (Medium)	Busolwe GH
3.	Ordinary Office Chair Wooden	Busolwe GH
4.	Waste Bin	Busolwe GH
5.	Bucket Metallic	Busolwe GH
6.	Height Meter	Busolwe GH
7.	BP Machines Automatic	Busolwe GH
8.	BP Machines Automatic	Busolwe GH
9.	BP Machines Automatic	Busolwe GH
10.	BP Machines Automatic	Busolwe GH
11.	Patient Bed Adult Metalli	Busolwe GH
12.	Patient Bed Adult Metallic	Busolwe GH
13.	Weighing Scale Adult	Busolwe GH
14.	Weighing Scale Adult	Busolwe GH
15.	Patient Screen	Busolwe GH
16.	Patient Screen	Busolwe GH

17.	Medicine Trolley	
18.	Autoclave	Busolwe GH
19.	Autoclave	Busolwe GH
20.	Autoclave	Busolwe GH
21.	Dental X-ray Unit	Busolwe GH
22.	Chairs (Plastic)	Bubbalya PS
23.	Chairs (Plastic)	Bubbalya PS
24.	Chairs (Plastic)	Bubbalya PS
25.	Temperature gun	BUDOBA P/S
26.	CHAIRS (PLASTIC)	Bugalo Islamic P/S
27.	CHAIRS (PLASTIC)	Bugalo Islamic P/S
28.	Flask	Bugosa ps
29.	TEMPERATURE GUN	Bunghaji ps
30.	TEMPERATURE GUN	Busira ps
31.	TEMPERATURE GUN	Busibira ps
32.	TEMPERATURE GUN	Butesa PS
33.	CHAIRS (PLASTIC)	BUWESA P/S
34.	CHAIRS (PLASTIC)	BUWESA P/S
35.	CHAIRS (PLASTIC)	HIRIGA P/S
36.	CHAIRS (PLASTIC)	HIRIGA P/S
37.	CHAIRS (PLASTIC)	HIRIGA P/S
38.	PLASTIC CHAIR	Hisega ps
39.	Water tank	Kachkere ps
40.	TEMPERATURE GUN	Kachonga ps
41.	TEMPERATURE GUN	Kachonga ps
42.	PLASTICCHAIRS	Kachonga ps
43.	PLASTICCHAIRS	Kachonga ps
44.	PLASTICCHAIRS	Kachonga ps
45.	PLASTICCHAIRS	Kachonga ps
46.	PLASTIC CHAIR	Lunghule
47.	PLASTIC CHAIR	Lunghule
48.	PLASTIC CHAIR	Lunghule
49.	PLASTIC CHAIR	Lunghule
50.	PLASTIC CHAIR	Lunghule
51.	PLASTIC CHAIR	Lunghule
52.	PLASTIC CHAIR	Lunghule
53.	PLASTIC CHAIR	Lunghule
54.	CHAIRS (PLASTIC)	MUGULU P/S
55.	CHAIRS (PLASTIC)	MUGULU P/S
56.	Plastic chair	Namutima PS
57.	Plastic chair	Namutima PS
58.	Plastic chair	Namutima PS
59.	Plastic chair	Namutima PS
60.	Plastic chair	Namutima PS
61.	Plastic chair	Namutima PS

62.	Plastic chair	Namutima PS
63.	UG 2850M Mate (Gavi)	Budumba HC III
64.	Yamaha (No number plate)	DHO's Office
65.	Gavi Mate Yellow	DHO's Office
66.	Honda Red (No number plate)	DHO's Office
67.	UG 038...M Yamaha	Nabiganda HC III
68.	UG 2861M	Wongo M
69.	Monitor	DHO's Office
70.	Monitor	DHO's Office
71.	CPU	DHO's Office
72.	HP Laser Jet P1102W	DHO's Office
73.	HP Laser Jet P2015	DHO's Office
74.	HP Laser Jet P1020	DHO's Office
75.	Guest chairs	DHO's Office
76.	Guest chairs	DHO's Office
77.	Guest chairs	DHO's Office
78.	Guest chairs	DHO's Office
79.	Rolling office chairs	DHO's Office
80.	Rolling office chairs	DHO's Office
81.	Rolling office chairs	DHO's Office
82.	Rolling office chairs	DHO's Office
83.	6-Solar panels	DHO's Office
84.	3 Digital cameras	PROD
85.	Photocopier	PROD 2420
86.	Filing cabinet	PROD 102
87.	Motorcycle Yamaha DT	UDX 999Y
88.	Motorcycle Yamaha DT	UBA 189Z
89.	Motorcycle Isuzuki	UAC 691U
90.	Motorcycle Isuzuki	UAC 692U
91.	Motorcycle Isuzuki	UAC 325U
92.	Motorcycle Yamaha DT	UDX 835Y
93.	Motorcycle Yamaha DT	UDX 833Y
94.	Motorcycle Yamaha DT	UDA 658U
95.	Motorcycle Yamaha DT	UDA 974U
96.	Egg Incubator at Bugosa market	NAADs
97.	Refrigerator	PROD PACE.343
98.	Refrigerator	PROD MAAIF 390F

## STORES FINDINGS

- 1) The district store was of small capacity compared to volume stores received into the district.
- 2) It had been infested with bats whose droppings affected the usable conditions of the stores therein besides generating an awful smell, inconveniencing the Inventory Management Officer and anyone who visits the place.
- 3) The medical stores at Busolwe Hospital and Nabiganda HC IV were inspected and stocks in **appendix 7** were good for use while those in **appendix 8** had expired. (A separate report should be attached if necessary). There are not excessive or obsolete stocks.

## CASH AND BANK FINDINGS

**Table showing accounts reviewed by the board: Primary Schools**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance At 30 June 2023	Cashbook Balance At 30 June 2023	CUR
1	Bubbalya P/S	DFCU	01981021006745	83,801	83,801	UGX
2	Bubbinge P/S	DFCU	1981021006469	44,158	44,158	UGX
3	Bubbinge P/S	DFCU	1981021006469	44,158	44,158	UGX
4	Bubuhe P/S	Stanbic	9030001499431	12,504	12,504	UGX
5	Budoba P/S	Stanbic	9030001499458	7,369	7,369	UGX
6	Budumba P/S	DFCU	1981021006480	41,036	41,036	UGX
7	Budusu P/S	Stanbic	9030001449515	30,856	30,856	UGX
8	Bufujja P/S	Stanbic	9030001501576	29,120	29,120	UGX
9	Bugalo Islamic P/S	DFCU	1981021006744	118,612	118,612	UGX
10	Bugangu P/S	Stanbic	9030001449426	3,381	3,381	UGX
11	Bugosa Primary Sch	Stanbic	9030001449620	58,079	58,079	UGX
12	Buhadyo P/S	DFCU	1951021006752	23,207	23,207	UGX
13	Buhasango P/S	DFCU	1981021006485	52,500	52,500	UGX
14	Bulinda P/S	Stanbic	9030001406131	19,500	19,500	UGX
15	Bunawale P/S	Stanbic	9030001454632	24,111	24,111	UGX

16	Bunghaji P/S	DFCU	1981021006749	23,075	23,075	UGX
17	Busaba P/S	Stanbic	9030001449736	7,943	7,943	UGX
18	Busaba Islamic	DFCU	01981021006748	61,248	61,248	UGX
19	Busibira P/S	DFCU	198121006465			UGX
20	Busolwe P/S	Stanbic	9030001546774	21,502	21,502	UGX
21	Busolwe Township	Stanbic	9030001257241	566,030	566,030	UGX
22	Butesa Primary Sch	DFCU	01981021006464	-	-	UGX
23	Buwihula P/S	Stanbic	9030001360182	31,802	31,802	UGX
24	Bwirya P/S	Stanbic	121039246601	26,152	26,152	UGX
25	Doho P/S	Stanbic	9030001449612	57,981	57,981	UGX
26	Dube Rock P/S	DFCU	01981021006471	82,040	82,040	UGX
27	Habiga P/S	DFCU	1981021006483	47,850	47,850	UGX
28	Hiriga P/S	DFCU	1981021006484	24,502	24,502	UGX
29	Kachekere PS	Stanbic	9030001501509	15	15	UGX
30	Kachonga P/S	DFCU	1981021006475			UGX
31	Leresi P/S	DFCU	01981021006753	100,716	100,716	UGX
32	Lubanga P/S	Stanbic	9030001455000			UGX
33	Mabale Primary Sch	Stanbic	9030001454195	-	-	UGX
34	Manafa P/S	DFCU	01981021006781	38,010	38,010	UGX
35	ManyamyeP/S	STANBIC	9030001449817	174,941	174,941	UGX
36	Masanghe P/S	DFCU	1981021006479			UGX
37	Mazimasa P/S	DFCU	01981021006473	10,700	10,700	UGX
38	MuguluInt.P/S	STANBIC	9030001449795	62,500	62,500	UGX
39	Mulagi P/S	STANBIC	9030001449639			UGX
40	Mulandu P/S	DFCU	1981021006466	39,422	39,422	UGX
41	Muyagu Foundation	Stanbic	9030006066789	-	-	UGX
42	Nahamya P/S	Stanbic	9030001501681	-	-	UGX
43	Nakasanga PS	DFCU	0198102100751	144,784	144,784	UGX
44	Nalugunjo P/S	DFCU	1981021006477	1,816,510	1,816,510	UGX
45	Nalugunjo P/S	DFCU	1981021006477	1,816,510	1,816,510	UGX
46	Namawa P/S	DFCU	01981021006463	35,927	35,927	UGX
47	Namehere P/S	DFCU	01981021006470	78,668	78,668	UGX
48	Namusita P/S	Stanbic	9030006066843	26,491	26,491	UGX
49	Nasinyi PS	DFCU	9030001408649	499	499	UGX
50	St Sepiryano Highland	Centenary	3202304591	71,255	71,255	UGX



51	St. Lwanga Nawonya	Stanbic	9030001449825	4,035	4,035	UGX
52	Wangale P/S	Stanbic	9030001445358	1,289	1,289	UGX
53	Suni P/S	Stanbic	9030001455566	18,995	18,995	UGX
54	Busolwe TC Gen. Fund	Centenary	3100043787	183,590	183,590	UGX
55	Busolwe TC Gen Purpose	Centenary	3100043785	80,537	80,537	UGX
56.	Busolwe TC DDEG	Centenary	3100034786	5,989,979	5,989,979	UGX
57.	Busolwe TC Roads	Centenary	3100043784	155,079,480	155,079,480	UGX
58.	Busabi S/C Gen. Fund	DFCU	01983501003438	18,701	18,701	UGX
59.	Busabi S/C Works	DFCU	01983501003480	24,620	24,620	UGX
60.	Busabi S/C DDEG	DFCU	01983501007900	15,244	15,244	UGX
61.	Busabi S/C Operations	DFCU	01983501003480	34,976	34,976	UGX
62.	Kachonga S/C Operations	DFCU	01983501001290			UGX
63.	Kachonga S/C Works	DFCU	01983501001288			UGX
64.	Kachonga S/C DDEG	DFCU	01983501007908			UGX
65.	Kachonga S/C Gen. Fund	DFCU	01983501001287			UGX
66.	Budumba S/C Operations	DFCU	01983501001089			UGX
67.	Budumba S/C Works	DFCU	01983501001088			UGX
68.	Budumba S/C DDEG	DFCU	01983501007994			UGX
69.	Budumba S/C Gen. Fund	DFCU	01983501001091			UGX
70.	Himutu S/C Gen. Fund	DFCU	01983501008449	43,109	43,109	UGX
71.	Himutu S/C Operations	DFCU	01983501008451	23,490	23,490	UGX
72.	Himutu S/C DDEG	DFCU	01983501007574	28,228	28,228	UGX
73.	Himutu S/C Works	DFCU	01983501008450	NIL	NIL	UGX
74.	Nawanjofu subcounty General fund	DFCU	01983501008411	8,301	8,301	UGX
75.	Nawanjofu subcounty DDEG	DFCU	01983501007575	272,367	272,367	UGX
76.	Nawanjofu subcounty Operations	DFCU	01983501008409	34,500	34,500	UGX
77.	Nawanjofu subcounty Works	DFCU	01983501008408	Nil	Nil	UGX

78.	Butaleja subcounty Genral fund	Centenary	3100043793	48,093	48,093	UGX
79.	Butaleja subcounty Operation	Centenary	3100043794	70,056	70,056	UGX
80.	Butaleja subcounty DDEG	DFCU	01113554793630	NIL	NIL	UGX
81.	Butaleja subcounty Works	DFCU	01983501003442	Nil	Nil	UGX
82.	Butaleja DLG ACDP	DFCU	01113657924897	0	0	UGX
83.	Butaleja DLG FIEFOC-2	DFCU	01983501000569	0	0	UGX
84.	Butaleja DLG YLP Project	DFCU	01983501006572	0	0	UGX
85.	Butaleja DLG NUSAF-3 Sub Project	DFCU	01983501005405	2,047	2,047	UGX
86.	Butaleja DLG NUSAF-3 Operation	DFCU	01983501005404	8,874	8,874	UGX
87.	Butaleja DLG YLP Recovery	DFCU	01113656474191	9,991,770	9,991,770	UGX
88.	Butaleja DLG IMPREST	DFCU	01113554708076	54,026,356	54,026,356	UGX
89.	Butaleja DLG Gen Fund Col	DFCU	01983501005650	19,089,856	19,089,856	UGX
90.	Butaleja DLG Building Resilient Communities Ecosystems and Associated	DFCU	01113658359461	47,753,225	47,753,225	UGX
91.	Butaleja DLG Enterprise Fund Account	Centenary	3100044975	Account Closed	Account Closed	UGX
92.	Butaleja DLG UWEP Recovery	Centenary	3100049173	2,577,440	2,577,440	UGX

## RECOMMENDATIONS

- 1) A meaningful coding of permanent assets be thought out for assets that depicts basic information similar to that of the asset management framework guidelines.
- 2) The asset register should describe the asset with cost, date of acquisition, fund source, color, size, code, registration no. for vehicles etc.
- 3) Assets acquired outside IFMS like by functional areas be disclosed to district IMO through monthly returns.
- 4) Attaching values to assets recommended for disposal be made simple and local to district to ease selling off the idle assets
- 5) A better alternative for district store be thought out for items to be kept in an efficient manner.



## VOTE 827 - BUTAMBALA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Management should ensure that all accounts are reconciled as per the guidelines in respect to the Treasury Accounting Instructions on cash.	All accounts were reconciled as recommended.	CLOSED
2	Management should dispose all the obsolete stock of items and unserviceable assets	No action was taken during the financial year under review	WORK IN PROGRESS
3	Routine service and repairs of motor-vehicles and motorcycles	Routine repair and servicing of vehicles was conducted	WORK IN PROGRESS
4	Ensure that all assets are engraved with unique identification number. In this regard engraving and labeling should always be part of the contract for supply of items	All newly acquired assets were engraved with unique identification numbers	WORK IN PROGRESS
5	The district general store should be managed in professional manner including the arrangement of the items in the store.	There was evidence of proper record keeping, however the items in the store was arranged in a disorganized way	RESOLVED
6	The local government should expedite the distribution of the medical supplies/equipment to the respective health centres. In the same line a number of assorted equipment procured by the production department water sector should be distributed and installed instead of being kept in	Distribution of medical supplies was immediate, however supplies to Lwatama Health centre III was not done. Items that were procured under the production and Water departments were distributed and deployed	RESOLVED
7	The local government should also ensure that the following items are traced for, recovered and allocated to staff to ease transport and improve service delivery; Motorcycles Yamaha YBR Reg Nos. LG 0116-40 and LG 0111-40, Yamaha DT Reg Nos. UDX 994Z and UBA 374U, Suzuki Reg No. UG 1519A, Honda XL Reg No UG 3039R and numberless donated by ACDI VOCA, Jialing Reg Nos. UG 3147R and UG 1957R, and Double	Only one motorcycle Yamaha YBR Reg No. LG 0111-40 was recovered and allocated to Inspector in charge of special needs Education.	WORK IN PROGRESS

	Cabin Pick up Ford donated by USAID.		
8	The local government should also plan to renovate the finance block and the Education resource Centre block.	The finance block and the Education Resource Centre block were renovated during the financial year under review as recommended	RESOLVED
9	The local government should also expedite the process of completion of the planning block.	Construction of Planning block was resumed and phase two was completed.	WORK IN PROGRESS

## ASSET FINDINGS

### Findings

- 1) There is continuous non-disposal.
- 2) Most assets are not engraved.
- 3) Some items recommended for disposal are not in the asset register.
- 4) There are assets for the year 2022/2023 identified for disposal.
- 5) Some assets acquired over the years have no values and some donations have no supporting documents.
- 6) No asset management plan.

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

### Summary of Assets

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

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Yamaha motorcycle	LG-0171-34
2	Yamaha motorcycle	LG-0166-34
3	Motorcycle	LG-0155-34
4	Motorcycle	LG-0167-34
<b>OTHER ITEMS</b>		
5	FILLING CABINET	BDLG/FCB/002
6	Metallic beds	NOT ENGRAVED
7	Old Delivery beds	NOT ENGRAVED
8	Old autoclaves	BUT/HL/AUC
9	Old saucepans(big)	NOT ENGRAVED
10	Refrigerator	BUT/HL/KNC
11	Old X-ray Equipment	BUT/HL/XR
12	Old Generator	BUT/HL/ GEN/ 01
13	Rotating Chairs	BUTG F/Y 2010/11/036
14	DESKTOP	NPA/UNDP/SIFSDP/BUT/C-05
15	TYPE WRITER	NOT ENGRAVED
16	Metallic Height Measure in the Dispensary	NOT ENGRAVED
17	Voltage stabilizer in the lab	NOT ENGRAVED
18	metallic filling cabins in the art clinic	NOT ENGRAVED
19	Computer set	BUT/HEALTH/644
20	Printer	BUT/HEALTH/645
21	Chairs	BUT/HEALTH/646
22	Television set	NOT ENGRAVED
23	Plastic Waste bins	NOT ENGRAVED
24	Old Wheel Chairs	BUT/HL/WC/ 1-4
25	Inverter Batteries	03DSOLHOOO2426
26	Weighing Scale	CDC/MILD MAY/BUT/WE/SC/021
27	Iron Sheet	NOT ENGRAVED
28	Iron Sheet	NOT ENGRAVED
29	Computer set	NOT ENGRAVED

## STORES FINDINGS

- 1) The stores are small without windows for proper aeration.

## CASH AND BANK FINDINGS

- 1) The accounts were properly reconciled and updated.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	BUT. DLG GENERAL FUND	Stanbic	9030005626330	198,669,337	198,669,337	UGX
2	BUT. DISTRICT UWEP RECOVERY	Centenary	3100035702	3,399,225	3,399,225	UGX
3	GOMBE HOSPITALA/C	Stanbic	9030005921790	5,394	5,394	UGX
4	KALAMBA SUBCOUNTY LCIII A/C	Stanbic	9030005873702	22,954	22,954	UGX
5	KALAMBA SUBCOUNTY ROAD FUNDA/C	Stanbic	9030005681706	38,797	38,797	UGX
6	KALAMBA SUBCOUNTY DDEG A/C	Stanbic	9030005921162	5,065	5,065	UGX
7	KALAMBA SUBCOUNTY SUB-COUNTY COLLECTION A/C	Stanbic	9030005874571	1,970,076	1,970,076	UGX
8	KIBIBI TC GENERAL FUND A/C	Centenary	3100054345	1,705,650	1,705,650	UGX
9	KIBIBI T/C DDEG A/C	Stanbic	903005921189	776,939	776,939	UGX
10	KIBIBI T/C ROAD FUND A/C	Stanbic	9030005910993	97,380	97,380	UGX
11	KIBIBI T/C OPERATIONS A/C	Stanbic	9030005873699	7,381,545	7,381,545	UGX
12	BUDDE SUBCOUNTY ROAD FUND A/C	Stanbic	9030004174541	449	449	UGX
13	BUDDE SUBCOUNTY DDEG A/C	Stanbic	9030005921952	5,852	5,852	UGX
14	BUDDE SUBCOUNTY LCIII A/C	Stanbic	9030005873788	5,667	5,667	UGX
15	BUDDE SUBCOUNTY COLLECTION A/C	Stanbic	9030009102417	2,128	2,128	UGX
16	BULO SUBCOUNTY LCIII A/C	Stanbic	9030005873869	14,102	14,102	UGX
17	BULO SUBCOUNTY DDEG A/C	Stanbic	9030005921030	45,825	45,825	UGX
18	BULO SUBCOUNTY ROAD FUND A/C	Stanbic	9030010184605	18,578	18,578	UGX

19	BULO SUBCOUNTY COLLECTION A/C	Stanbic	9030005874687	105,567	105,567	UGX
20	NGANDO SUBCOUNTY DDEG A/C	Stanbic	9030005920905	977,748	977,748	UGX
21	NGANDO SUBCOUNTY ROAD FUND A/C	Stanbic	9030005681641	14,246	14,246	UGX
22	NGANDO SUBCOUNTY COLLECTION A/C	Stanbic	9030008911753	181,788	181,788	UGX
23	NGANDO SUBCOUNTY LCIII A/C	Stanbic	9030005873893	1,327	1,327	UGX
24	GOMBE TOWN COUNCIL DDEG ACCOUNT	Centenary	5910500004	785,848	785,848	UGX
25	GOMBE TOWN COUNCIL OPERATION ACCOUNT	Stanbic	9030005626586	403,327	403,327	UGX
26	GOMBE TOWN COUNCIL GENERAL FUND ACCOUNT	Stanbic	903000562578	208,122	208,122	UGX
27	GOMBE TOWN COUNCIL ROAD FUND ACCOUNT	Stanbic	9030005626616	26,937,879	123,981	UGX
28	KALAMBA TC COLLECTION A/C	Stanbic	9030017769269	309,505	309,505	UGX
29	KALAMBA TC OPERATIONS A/C	Stanbic	9030017769390	15,301	15,301	UGX
30	HEALTH CENTRES					UGX
31	NGANDO HCIII PHC A/C	Centenary	3100049881	9,426	9,426	UGX
32	BUTAACA HCIII PHC A/C	Centenary	3100049884	11,313	11,313	UGX
33	KITIMBA HCIII PHC A/C	Centenary	3100049634	12,654	12,654	UGX
34	BULO H/C III A/C	Centenary	3100049678	57,511	57,511	UGX
35	EPICENTER SENGE HCIII PHC A/C	Centenary	3100049676	17,438	17,438	UGX
36	KIZIIKO H/C II A/C	Centenary	3100049679	18,528	18,528	UGX
37	KYABADAZZA HCIII PHC A/C	Centenary	3100049882	13,781	13,781	UGX
38	KABASANDA TECHNICAL INSTITUTE	Stanbic	9030005873672	48,816,334	25,362,770	
39	KABASANDA TECHNICAL INSTITUTE	Stanbic	9030005873311	40,741,777	40,741,777	
40	SCHOOLS					UGX
41	BULUNGU P/S (KALAMBA TC )	Stanbic	9030001135073	1,592	1,592	UGX



42	ST MARIA GORETI KISUNUNU	Stanbic	9030000992541	5,700	5,700	UGX
43	KIKUNYU MODERN P/S	Stanbic	9030000986967	9,451	9,451	UGX
44	KABASANDA MUSILIM P/S	Stanbic	9030001134573	395	395	UGX
45	NSOZIBIRYE P/S	Stanbic	9030001135057	6,577	6,577	UGX
46	MABANDA ISLAMIC P/S	Stanbic	9030001045600	10,049	10,049	UGX
47	KAWAMI ROMAN CATHORIC P/S	Stanbic	9030001135103	1,892	1,892	UGX
48	KAGGULWE C.O.U P/S	Centenary	3202933034	6,412,868	6,412,868	UGX
49	BUTENDE UMEA P/S (NGANDO S/C)	Stanbic	9030001082514	27,501	27,501	UGX
50	KITAGOBWA UMEA P/S	Stanbic	9030001135545	868	868	UGX
51	BWETYABA UMEA P/S	Stanbic	9030001135650	1,023	1,023	UGX
52	LWAMASAKA UMEA P/S	Stanbic	9030001135588	5,957	5,957	UGX
53	WAMALA FOUNDATION P/S	Stanbic	9030000986452	7,268	7,268	UGX
54	BUTAALUNGA C.S P/S	Stanbic	9030001135669	50,439	50,439	UGX
55	KITAGOBWA C.S P/S	Stanbic	9030001081976	5,397	5,397	UGX
56	BUKESA C.S P/S	Stanbic	9030000985812	4,004	4,004	UGX
57	BUGOBANGO C.O.U P/S	Stanbic	9030001135561	29,882	29,882	UGX
58	KIWAALA UMEA P/S	Stanbic	9030001135634	7,626	7,626	UGX
59	MAKULUNGO P/S (BUDDE S/C)	Stanbic	9030000985960	30,404	30,404	UGX
60	LUGALA C.O.U P/S	Stanbic	9030000986401	6,281	6,281	UGX
61	BUDDDE UMEA P/S	Stanbic	9030001134689	4,261	4,261	UGX
62	BUNYENYE UMEA P/S	Stanbic	9030001081682	7,352	7,352	UGX
63	KIBUGGA P/S	Stanbic	903000986207	12,113	12,113	UGX
64	GWATIRO P/S	Stanbic	9030001135189	40,565	40,565	UGX
65	LUGALA C/S P/S	Stanbic	9030001034994	13,342	13,342	UGX
66	NAKATOOKE UMEA P/S (BULO S/C)	Stanbic	9030001135715	25,971	25,971	UGX
67	BULO UMEA P/S	Stanbic	9030001135464	37,737	37,737	UGX
68	NAWANGO COU P/S	Stanbic	9030001135596	7,558	7,558	UGX
69	MAYUNGWE C.O.U P/S	Stanbic	9030001135499	2,052	2,052	UGX
70	KYERIMA UMEA P/S	Stanbic	9030001034803	23,819	23,819	UGX
71	ST KIZITO NKOKOOMA PS	Stanbic	9030001135537	33,603	33,603	UGX
72	BUTAWUKA UMEA P/S	Stanbic	9030001135480	187,883	187,883	UGX

73	BULO CATHOLIC P/S	Stanbic	9030001135553	22,507	22,507	UGX
74	KASOSO P/S	Stanbic	90030001135456	81,535	81,535	UGX
75	WADUDUMA P/S	Stanbic	9030001035176	6,329	6,329	UGX
76	BULE UMEA P/S	Stanbic	9030001135472	1,376,933	1,376,933	UGX
77	LWERE C.S P/S (KALAMBA S/C)	Stanbic	9030001134662	7,112	7,112	UGX
78	KAKUBO UMEA P/S	Stanbic	9030001134565	3,335	3,335	UGX
79	LUKALU UMEA P/S	Stanbic	9030001134603	67,716	67,716	UGX
80	KAMUGOMBWA C.O.U P/S	Stanbic	9030000985936	4,280	4,280	UGX
81	MPANGA UMEA P/S	Stanbic	9030001081534	7,300	7,300	UGX
82	SEETA BWEYA MUSLIM P/S	Stanbic	9030000989567	8,414	8,414	UGX
83	BUJUMBA P/S (KIBIBI T/C)	Stanbic	9030001034250	452	452	UGX
84	MITWETWE PARENTS P/S	Stanbic	9030001141480	1,084,549	1,084,549	UGX
85	KINONI P/S	Stanbic	9030001043551	26,548	26,548	UGX
86	MABANDA C.S P/S	Stanbic	9030001037233	665	665	UGX
87	KWEZZI ISLAMIC P/S	Stanbic	9030001034781	9,105	9,105	UGX
88	KIBIBI UMEA BOADING P/S	Stanbic	9030001135022	9,538	9,538	UGX
89	BWEBUKYA UMEA P/S	Stanbic	9030001135146	7,732	7,732	UGX
90	ST ANDREWS SSIMBA P/S	Stanbic	9030001135006	20,281	20,281	UGX
91	KATABIRA PARENTS P/S	Stanbic	9030000986444	26,531	26,531	UGX
92	LUGOYE UMEA P/S	Stanbic	9030000992746	9,485	9,485	UGX
93	MABANDA C.O.U P/S	Stanbic	9030001135049	9,959	9,959	UGX
94	SIMBA ISLAMIC P/S	Stanbic	9030000986428	3,008,321	3,008,321	UGX
95	KAYENJE C.O.U P/S (GOMBE T/C)	Stanbic	9030001135081	183,647	183,647	UGX
96	KYENJE CS P/S	Stanbic	9030001135162	48,749	48,749	UGX
97	SSEMPIRA MEM C.O.U P/S	Stanbic	9030001135030	7,911	7,911	UGX
98	SAAD SENENE UMEA P/S	Stanbic	9030001135111	9,673	9,673	UGX
99	NTOLOMWE C.S P/S	Stanbic	9030000986371	1,407	1,407	UGX
100	SSENYOMO P/S	Stanbic	9030001133704	13,631	13,631	UGX
101	GOMBE UMEA P/S	Stanbic	9030001135065	40,878	40,878	UGX
102	NTOLOMWE UMEA P/S	Stanbic	9030001135138	16,210	16,210	UGX
103	MAVUGEERA QUARAN P/S	Stanbic	9030001034269	9,266	9,266	UGX

## **RECOMMENDATIONS**

- 1) Heads of department must ensure that recommendations are implemented.
- 2) Heads of department should ensure safety of assets by engraving and recording movement of assets.
- 3) Dispose of items recommended for disposal.
- 4) Ensure proper budgeting for maintenance of assets.
- 5) Regular inspection of stores
- 6) Install CCTV cameras to all departments and administration block.
- 7) Install fire extinguishers and create emergency exists.
- 8) Improvise for bigger storage space.
- 9) Request Accountant General for support to train officers in charge of assets registers.
- 10) Capture land at nominal values thereafter the valuation process can be fast tracked.
- 11) Title and demarcate institution land.
- 12) Have asset management plan in place.

## VOTE 828 - BUTEBO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	JMC Light duty truck to be disposed off	Evaluation conducted	The item should be disposed off
2	Double cabin pickup Nissan to be disposed off	Evaluation conducted	The item should be disposed off
3	Double cabin pickup Hilux to be disposed off	Evaluation conducted	The item should be disposed off
4	Double cabin pickup Ford to be disposed off	Evaluation conducted	The item should be disposed off
5	Motorcycle LG-0095-40	No action taken	The item should be disposed off
6	Window frames (11pics)	No action taken	The item should be disposed off
7	Door frames (5pics)	No action taken	The item should be disposed off
8	Door shutters (19pcs)	No action taken	The item should be disposed off
9	Old used mv tyres	No action taken	The item should be disposed off
10	Borehole spare parts	No action taken	The item should be disposed off
11	Old used mv tyres	No action taken	The item should be disposed off
12	Borehole spare parts	No action taken	The item should be disposed off

## ASSET FINDINGS

### Findings

- 1) The team certifies that it made 40% test check of the assets that were the balances agreed, they have been initialed in the assets register and that the assets on the hand agreed with the assets register.
- 2) Capacity gap in bookkeeping and updating assets.
- 3) Delayed implementation of previous recommendations.
- 4) The medical store at the health center is inadequate.
- 5) Store at the district Lack a room temperature.
- 6) Delayed collection of certificates of balances.

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

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		06
2	Land	113	
3	Transport	53	399
4	ICT	113	
5	OFFICE EQUIPMENT	<b>6</b>	
6	Medical Equipment	<b>7</b>	
7	Machinery		207

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	GMC Light duty truck	LG-0008-099
	double cabin pickup	LG-0082-40
2	Double cabin pickup Hilux	UG-1849M
3	Double cabin pickup Ford	UG-2954R
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
18	Window frames	(11pics)
19	Door frames	(5pics)
20	Door shutters	(19pcs)
21	Solar system	(2pcs)
22	Iron sheets 1.5(26g)	80pcs
23	Iron sheet 3m(26)	40pcs
24	Old used mv tyres	
25	Computers	(10)
26	borehole spare parts	
27	tyres new	

### STORES FINDING

- 1) The team certifies that it made 40% test check of the stores and the legers were reconciling.
- 2) The stores person carries out check on the stores during the financial year monthly.
- 3) Basing on the observation of the team, the storeroom is adequate but not organized.

## CASH AND BANK FINDINGS

**Table showing accounts reviewed by the board**

S/N	Bank of Account Name	Bank name	Account number	Bank balance at 30th June 2023	Cash book Balance At 30 June 2023	Cur
1	Butebo DLG General Fund Account	Centenary Bank	3100048266	241,728,965	241,728,965	UGX
2	Butebo DLG health Centre IV	Stanbic Bank	9030005640732	603,861	603,861	UGX
3	BUTEBO T/C General fund Account	Centenary Bank	3100048425	7794	7794	UGX
4	BUTEBO T/C Operations Account	Centenary Bank	3100048426	254.00	254.00	UGX
5	Kanyum s/c Collection Account	Housing Finance	0800183945	0	0	UGX
6	Kanyum s/c Operations Account	Housing Finance	0800183933	0	0	UGX
7	Kaginima S/C Collection Account	DFCU	01293554114046	55000	55000	UGX
8	Kaginima S/C Operations Account	DFCU	01293554114055	0	0	UGX
9	Butebo s/c Collection Account		9030005745208	7650	7650	UGX
10	Butebo s/c Operations Account		9030005745194	4345	4345	UGX
11	Kabelai s/c Operations Account	Housing finance	0800184773	0	0	UGX
12	Kakoro T/C general fund Account	Equity	1014201353676	54,650	54,650	UGX
13	Kakoro T/C Operations Account	Equity	1014201353693	182,006	182,006	UGX
14	Petete t/c General Fund Account	Housing Finance	0800185307	888,502	888,502	UGX
15	Petete t/c Operations Account	Housing Finance	0800185297	0	0	UGX
16	Maizimasa Collection Account	Housing finance	080018482	0	0	UGX
17	Maizimasa s/c Operations Account	Housing finance	0800184826	0	0	UGX
18	Petete Collection Account	DFCU	01293555050967	0	0	UGX
19	Petete s/c Operations Account	DFCU	01293555051027	0	0	UGX
20	Kabwangasi Collection Account	DFCU	01293554123169	0	0	UGX
21	Kabwangasi s/c Operations Account	DFCU	01293554123202	0	0	UGX
22	Kapunyasi Collection Account	Housing finance	0800184837	17,634	0	UGX

23	Kapunyasi s/c Operations Account	Housing finance	0800184791	0	0	UGX
24	Kachuru Collection Account	Housing finance	0800184837	0	0	UGX
25	Kachuru s/c Operations Account	Housing finance	0800184791	0	0	UGX
26	Kanginima T/ C Collection Account	Housing finance	0800185596	142,077	142,077	UGX
27	Kanginima T/C Operations Account	Housing finance	0800185607	2,673,371	2,673,371	UGX
28	Kabwangasi T/C Collection Account	Housing finance	0800148472	0	0	UGX
29	Kabwangasi T/C Operations Account	Housing finance	0800148466	0	0	UGX
30	Kadokolene Collection Account	Housing finance	0800184965	0	0	UGX
31	Kadokolene Operations Account	Housing finance	0800185002	0	0	UGX
32	Puti Collection Account	Housing finance	0800185616	00	00	UGX
33	Puti Operations Account	Housing finance	0800185588	00	00	UGX
34	Kakoro Collection Account	DFCU	01293554114259	0	0	UGX
35	Kakoro Operations Account	DFCU	01293554114684	0	0	UGX

## RECOMMENDATION

- 1) Capacity building of Accountants at lower local government
- 2) Board off unserviceable items
- 3) There is need of medical store at the health Centre IV.
- 4) There is need for continuous training especially in preparation of Bank reconciliations statements and book keeping.
- 5) More shelves should be provided at the district store.





## VOTE 829 - BUVUMA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Management to dispose of all assets that don't add value to the entity	Not yet done	No disposal of assets has taken place in previous financial year
2	Regular inspection of assets by the inventory managers	Note done	Inspection is done once a year by the boards of survey
3	Continuous engraving of assets as they get acquired	Not done	All the new assets are not engraved
4	Provision of adequate and appropriate storage space for store items and books	Partially done	Wooden shelves for book items has been availed (but under termite attack), however, storage space for bulk items and items that need repair is still inadequate.
5	Provision of adequate and appropriate office space	Done, December 2022	A new office block housing was opened in December 2021
6	Repair of Solar on Production Block	Done, 2022	Solar was repaired and it's running well
7	Provide more space for registry	Done, December 2022	Registry got office space on the new block
8	To secure Land titles for all Building assets	Partially done Dec 2022	The process is underway
9	Materials that remained on IFMIS installation should be stored safely	Not yet	They are still stored away in the planning boardroom
10	Some assets cannot be disposed off as they belong to other entities or programs like MUWRAP yet they are in very bad conditions	Not yet	Some assets are of dual nature, they were donated by organizations who still have full charge of them like MUWRP assets e.g computers
11	management should repair the water flushing system on the main administration toilet	Not yet	The flush system at the main administration toilet (lady's wing) is faulty leading to poor hygiene.
12	management should ensure that the Buvuma HCIV has sufficient power supply and return all assets that use national grid/ hydro power	Not yet	Some equipment at the health centre cannot operates on the solar and generator power source available at the Health Centre eg. Blood bank fridge
13	Commission the toilet on the production block for use	Not yet	This will improve sanitation
14	Assets are taken out for servicing or repairs without the full authorization by the chief executive.	Not done	Management should ensure internal controls for movement of assets
15	A new rump was constructed at the Buvuma HCIV OPD	Done February 2023	All patients can easily access the treatment centre.
16	Users not prioritizing maintenance of assets(repairs)	Note done	Follow the OM policy for asset management

## ASSET FINDINGS

- 1) office space for staff is now adequate after opening of the new district administration block that houses 20 offices however, staff lack appropriate office furniture – office Tables and office chairs. Some sit on plastic chairs.
- 2) Inadequate and inappropriate storage space/ facility at District for store items and financial documents as wooden shelves are eaten by termites and those kept in boxes are eaten by termites.
- 3) Procurement Department has a lot of paperwork and file are just piled at the desk of the SPO. Management should provide storage space for PDU document.
- 4) There is a lot of Unengraved assets presenting a high security threat to district assets. The new offices are also not labelled for easy location, and the old administration block offices still retain their old labels which do not reflect the offices that are occupying them now.
- 5) Power supply at the district headquarters is adequate from the IFMIS generator and all other buildings like production, water, planning unit and the old administration blocks have functional solar systems.
- 6) There is a poor operation and maintenance of assets and equipment. Many IT assets are not serviced especially desktops, others with minor repairable faults like broken chairs, fault cabins, low batteries in wall clocks have not been repaired. Some transport equipment has been grounded for years yet they are repairable.
- 7) Hygiene and sanitation: A lot of renovation has been taking place at the district head quarter, there is construction debris lying around although the general environment is clean.
- 8) There is only one toilet block that's operational and it has no running water, management should ensure that the water flush system for the toilets is repaired.
- 9) The newly constructed Production block toilet should be commissioned and used.

- 10) The toilet on the planning unit block should be repaired
- 11) Health center has lots of new medical equipment not in use because of inadequate power supply to run the equipment. Some equipment is designed to run on hydropower only e.g. the blood bank fridge, water bath and centrifuge for the lab. Let management return this hydro-powered equipment to ministry and get those that can operate at the available power of solar and generator.
- 12) Book Value of most assets is not known by the users or reflected as most of the assets are allocations from the central government and donations from organizations.
- 13) Verification of assets is done at the end of the year so assets that happen to go missing in the course of the financial year, and are not reported by users may be hard to trace.
- 14) The old administration block got a face lift and Buvuma Health centre IV now has a ramp to ease the movement of patients
- 15) Some donated assets are not reported to CAO but are directly placed to use, management should ensure that procedure is followed upon acquisition of new assets.
- 16) Management should distribute the 10 desktops and 10 laptops in the HCIV store, that have been in store for 2 financial years now.

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	17	
2	Land	2	
3	Transport	59	
4	Ict Equipment	148	
5	Office Equipment	17	
6	Medical Equipment	13	
7	Machinery	1	

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	FAW tipper truck	LG 0002-26
2	JMC pick up double cabin	LG 0003-26
3	Motorcycle Yamaha crux	LG 0009-26
4	Motorcycle Yamaha DT	LG 0137 - 36
5	Boat engine	Yamaha 15
7	motorcycle Jialing	LG 0004-26
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
8	Speed boat	
9	Photocopier	
10	Modem	
11	Operating table	
12	Broken patient bed	
13	Fridge	02
14	Hot air oven autoclave	
15	Ambubags	02
16	Office chair	06
17	Office table	05
18	Wooden Book shelf	
19	operating light	
20	birth certificates	29
21	death certificates	3
22	laptop Lenovo	04
23	Autoclave	01
24	Blood bank fridge	01
25	Heamometer	01
24	BP machine	01
25	Generator	01
26	Knapsack sprayer	01
27	Covid 19 power sprayer	01
28	Shower bath Machine	01
29	Dell CPU	01
30	Tvset	01
31	Filling Cabinet	02
32	Dell Desktop monitor	02

## STORES FINDINGS

- 1) The place is so small and untidy
- 2) The store balances agree with the stock card balances
- 3) The store check is done once every quarter
- 4) Entity should provide more space for books store stationery and bulk store assets like tires

## 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	Buvuma District General fund	DFCU	1983501004066	6,769,050	6,769,050	UGX
2	Buvuma District Local Government MUWRAP	DFCU	1983501002766	0	0	UGX
3	Buvuma District Local Government Social	DFCU	1983501002702	0	0	UGX
4	Buvuma District Local Government UWEP Recovery	DFCU	1253554850290	1,144,274	1,144,274	UGX
5	Buvuma District Local Government YLP Recovery	DFCU	1983501004791	460,158	460,158	UGX
6	Buvuma District Local government NOP	DFCU	1253616568838	0	0	UGX

## RECOMMENDATION

- 1) Team did not recommend.



**VOTE 830 - BUYENDE DISTRICT LOCAL GOVERNMENT**

**VOTE 831 - DOKOLO DISTRICT LOCAL GOVERNMENT**

## VOTE 832 - GOMBA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Motor Vehicle Reg. No. UG 1875M	Bad and unserviceable	Dispose
2	Pedestrian Roller	Bad and unserviceable	Dispose
3	Motor Grader LG 001-029	Grounded for over a year	Dispose
4	Dump Truck LG0002-029	Grounded for over 2 years	Dispose
5	Double cabin pickup (TATA) UAS 626W	Grounded for over 2 years	Dispose
6	Motor Cycle Reg. No. UG 0544Y	Bad and unserviceable	Dispose
7	Motor Cycle Reg. No. LG 0138-34	Bad and unserviceable	Dispose
8	Motor Cycle Reg. No. UDU 415B	Bad and unserviceable	Dispose
9	Motor Cycle Reg. No. UBA 092Z	Bad and unserviceable	Dispose
10	Motor Cycle Reg. No. UG 0131R	Bad and unserviceable	Dispose
11	Jingcheng Motor cycle Reg. UG 0139 M	Bad and unserviceable	Dispose
12	Motor Cycle Reg. No. LG 0149-34	Bad and unserviceable	Dispose
13	Motor Cycle Reg. No. LG 0162-34	Bad and unserviceable	Dispose
14	Motor Cycle Reg. No. LG 0154-34	Bad and unserviceable	Dispose
15	Motor Cycle Reg. No. LG 0150-34	Bad and unserviceable	Dispose
16	Motor Cycle Reg. No. UG 01513R	Bad and unserviceable	Dispose
17	Motor Cycle Reg. No. UG 1318R	Bad and unserviceable	Dispose
18	Motor Cycle Reg. No. UG 0029-34	Bad and unserviceable	Dispose
19	Motor Cycle Reg. No. UG 1850R	Bad and unserviceable	Dispose
20	Motor Cycle Reg. No. UG 1852R	Bad and unserviceable	Dispose
21	Motor Cycle Reg. No. LG 0004-029	Bad and unserviceable	Dispose
22	Desktop Monitor 2	Bad and unserviceable	Dispose
23	Printers 4	Bad and unserviceable	Dispose
24	Office Chairs 10	Bad and unserviceable	Dispose
25	Used Tyres 20	Bad and unserviceable	Dispose
26	Used Refrigerators	Bad and unserviceable	Dispose



## ASSET FINDINGS

### Findings

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

### Summary of Assets

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

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motor Vehicle Reg. No. UG 1875M	QD32-178262
2	Pedestrian Roller	47500214
3	Motor Grader LG 001-029	87285811
4	Dump Truck LG0002-029	87285811
5	Double cabin pickup (TATA) UAS 626W	XY729021
6	Motor Cycle Reg. No. UG 0544Y	JD21E-2004596
7	Motor Cycle Reg.	LG 0138-34
8	Motor Cycle Reg	. UDU 415B
9	Motor Cycle Reg.	UBA 092Z
10	Motor Cycle Reg.	UG 0131R
11	Jingcheng Motor cycle.	UG 0139 M
12	Motor Cycle Reg	. LG 0149-34
13	Motor Cycle Reg.	LG 0162-34
14	Motor Cycle Reg	LG 0154-34
15	Motor Cycle Reg. .	LG 0150-34
16	Motor Cycle Reg	UG 01513R
17	Motor Cycle Reg.	UG 1318R
18	Motor Cycle Reg.	UG 0029-34
19	Motor Cycle Reg.	UG 1850R
20	Motor Cycle Reg	UG 1852R
21	Motor Cycle Reg	LG 0004-029
	<b>OTHER ITEMS</b>	

S/N	ITEM DESCRIPTION	QUANTITY
1	Printers 4	4
2	Desktop Monitor 2	2
3	Office Chairs 10	10
4	Used Tyres 20	20
5	Used Refrigerators	1

## STORES FINDINGS

- 1) Stores personnel at Health Units need to update stock records regularly to guard against carrying wrong stock balances in the stock books.
- 2) Storage facilities at the District and Health Units require expansion to accommodate more stores and also to prevent storing materials and drugs in one room as well as enabling storage of stores in one location.
- 3) Existing storage facilities at Health Units require burglar proofing to prevent theft of valuables stored in those storage facilities.

## 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	Gomba District Gen. Fund Account	Finance Trust Kanoni	217253000002	118,241,453	118,241,453	UGX
2	Gomba District UWEP Recovery Account	Finance Trust Kanoni	217253000063	9,533,375	9,533,375	UGX
3	Gomba District Youth Livelihood Project Account	Finance Trust Kanoni	217253000013	1,044,238	1,044,238	UGX
4	Gomba District Youth Fund Repayment Account	Finance Trust Kanoni	217253000018	3,250,175	3,250,175	UGX
5	Gomba District UWEP Women District Fund	Finance Trust Kanoni	2172530000010	0	0	UGX
6	Gomba District Youth Project Fund Account	Finance Trust Kanoni	217253000062	1,196,400	1,196,400	UGX
7	Gomba District LG Imprest Account	Finance Trust Kanoni	217253000030	12,688,966.7	12,688,966.7	UGX
8	Maddu Sub-county Collection	Finance Trust Kanoni	217253000027	854,974.5	854,974.5	UGX

9	Maddu Sub-county Local Council III	Finance Trust Kanoni	217253000040	170,461.7	170,461.7	UGX
10	Maddu Sub-county LGMSDP	Finance Trust Kanoni	217253000039	82,491.7	82,491.7	UGX
11	Maddu Sub-county Road Fund	Finance Trust Kanoni	217253000038	81,190.1	81,190.1	UGX
12	Mpenja Sub-county Collection	Finance Trust Kanoni	217253000028	432,532.5	432,532.5	UGX
13	Mpenja Sub-county Local Council III	Finance Trust Kanoni	217253000044	121,386.85	121,386.85	UGX
14	Mpenja Sub-county LGMSDP	Finance Trust Kanoni	217253000045	129,573	129,573	UGX
15	Mpenja Sub-county Road Fund	Finance Trust Kanoni	217253000048	124,397	124,397	UGX
16	Kabulasoke Sub-county Collection	Finance Trust Kanoni	217253000029	146,872.85	146,872.85	UGX
17	Kabulasoke Sub-county LC III	Finance Trust Kanoni	217253000050	100,000.50	100,000.50	UGX
18	Kabulasoke Sub-county LGMSDP	Finance Trust Kanoni	217253000030	134,243.85	134,243.85	UGX
19	Kabulasoke Sub-county Road Fund	Finance Trust Kanoni	217253000054	3,801,012.85	3,801,012.85	UGX
20	Kabulasoke Sub-county LCI	Finance Trust Kanoni	217253000053	0	0	UGX
21	Kabulasoke Sub-county LCII	Finance Trust Kanoni	217253000051	105,687.37	105,687.37	UGX
22	Kyegonza Sub-county Collection	Finance Trust Kanoni	217253000031	1,307,399	1,307,399	UGX
23	Kyegonza Sub-county LC III	Finance Trust Kanoni	217253000033	387,845.55	(486,054.45)	UGX
24	Kyegonza Sub-county LGMSDP	Finance Trust Kanoni	217253000043	162,310	162,310	UGX
25	Kyegonza Sub-county Road Fund	Finance Trust Kanoni	217253000032	167,889.4	167,889.4	UGX
26	Kyegonza Sub-county LCI	Finance Trust Kanoni	217253000034	117,319	117,319	UGX
27	Kyegonza Sub-county LCII	Finance Trust Kanoni	217253000036	101,870	101,870	UGX
28	Kanoni TC General Fund	Finance Trust Kanoni	217253000025	100,000.5	100,000.5	UGX
29	Kanoni TC General Purpose	Finance Trust Kanoni	217253000026	122,365.55	122,365.55	UGX
30	Kanoni TC LGMSDP	Finance Trust Kanoni	217253000055	100,000.5	100,000.5	UGX
31	Kanoni TC Road Fund	Finance Trust Kanoni	217253000057	188,500.5	188,500.5	UGX

32	Maddu TC General Fund	Finance Trust Kanoni	217253000064	1,459,192	1,459,192	UGX
33	Maddu TC Operations	Finance Trust Kanoni	217253000066	105,976	105,976	UGX
34	Maddu HSDPHC	Finance Trust Kanoni	217253000066	1,976,580	1,976,580	UGX
35	Kanoni H/CIII	Finance Trust Kanoni	217253000078	100,000.50	100,000.50	UGX
36	Kifampa H/CIII	Finance Trust Kanoni	217253000069	3,821,216	3,821,216	UGX
37	Kyayi H/CIII	Finance Trust Kanoni	217253000066	258,339	258,339	UGX
38	Kisozi H/CIII	Finance Trust Kanoni	217253000066	3,937,091	3,937,091	UGX
39	Mpenja H/CIII	Finance Trust Kanoni	217253000066	132,466	132,466	UGX
40	Ngomanene H/CIII	Finance Trust Kanoni	217253000066	135,339	135,339	UGX
41	Mamba H/CIII	Finance Trust Kanoni	217253000066	138,126.5	138,127	UGX
42	Kifampa Sub-county Collection Account	Finance Trust Kanoni	217253000070	549,475	549,475	UGX
43	Kifampa Sub-county Operations Account	Finance Trust Kanoni	217253000070	3,360,427.85	3,360,427.85	UGX
44	Kyayi Seed Secondary School	ABSA Masaka	6006948241	2,023,824	2,023,824	UGX
45	Kyayi Sub-county Collection	Finance Trust Kanoni	217253000071	3,822,649	3,822,649	UGX
46	Kyayi Sub-county Operations	Finance Trust Kanoni	217253000072	5,117,688.85	5,117,689	UGX
47	Bulwadda H/C II	Finance Trust Kanoni	217253000093	473,846,693	473,846,693	UGX
48	Kabulasoke Core Primary Teachers College	Finance Trust Kanoni	217253000033	3,562,136	3,562,136	UGX
49	Kabulasoke PTC UNICEF	Stanbic Mpigi	9030005922681	6,895,065	6,895,065	UGX
50	Kabulasoke Core PTC Development	Stanbic Mpigi	9030004019872	625,210	625,210	UGX
51	Kabulasoke Core PTC ICT	Stanbic Mpigi	9030004020129	545	545	UGX
52	Kabulasoke Core PTC	Stanbic Mpigi	9030005875144	113,470,310	113,470,310	UGX
53	Kabulasoke Core PTC	Stanbic Mpigi	9030005874415	2,027,653	2,027,653	UGX
54	Kabulasoke Core Primary Teachers College PTA Account	Finance Trust Kanoni	217253000053	910,127	910,127	UGX

55	Mpenja Secondary School	Stanbic Mpigi	9030005873427	22,471,274	22,471,274	UGX
56	Bukandula Mixed Secondary School Account	Stanbic Mpigi	9030005873850	36,933,249	36,933,249	UGX
57	Bukandula Mixed Secondary School Account	Finance Trust Kanoni	217251000140	5,442,819.42	5,442,819.42	UGX
58	Ttaba bbinzi Sub-county Operations Account	Finance Trust Kanoni	217251000073	8,148,502	8,148,502	UGX
59	Ttaba bbinzi Sub-county Collection Account	Finance Trust Kanoni	217251000073	864,611	864,611	UGX
60	Kasaka Secondary School- Government Grants	Stanbic Mpigi	9030005873982	41,292,798	41,292,798	UGX
61	Kasaka Secondary School -Local Collection	Finance Trust Kanoni	217206000006	5,393,134.30	5,393,134.30	UGX
62	Kisozi Seed Secondary School	Stanbic Bank	9030005918366	421,235	421,235	UGX

## RECOMMENDATION

- 1) Accounting Officers at Lower Local Government Level need to give Book keeping support to Health Units to enable them account for funds disbursed to them.
- 2) To ensure completeness Assets registers need to be updated regularly to reduce risk of loss of assets.
- 3) The District needs to hasten the process of surveying of land at the Health Centres and education institutions to prevent encroachers on Government Land.
- 4) All District assets need to be engraved to prevent them from being confused with other assets privately owned.
- 5) Equipment like Generators at Health Units need to be serviced on schedule to prevent them from undergoing intermittent mechanical failure.

- 6) Stores personnel at Health Units need to update stock records regularly to guard against carrying wrong stock balances in the stock books.
- 7) Storage facilities at the District and Health Units require expansion to accommodate more stores and also to prevent storing materials and drugs in one room as well as enabling storage of stores in one location.
- 8) Existing storage facilities at Health Units require burglar proofing to prevent theft of valuables stored in those storage facilities.
- 9) All district staff who receive new transport should handover old transport equipment as a pre-condition for receiving a new transport equipment.
- 10) The District should Fence off all Health Facilities to minimize risk of loss of government properties as well as preventing unauthorized access.



## VOTE 833 - GULU DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Feedback on boarded off items in 2021 - 2022 to be shared to update to Board of survey data for the coming FY. Some items recommended for boarding off for 2020 - 2021 were not boarded off.	Boarding off of items was not under taken through public auctioning	The CAO did communicate to the Government Valuer.
2	Disposal to be carried out as soon as possible, so that the value of the items recommended for boarding off does not depreciate.	The CAO wrote to the Government Valuer over the valuing of the items to be boarded off	The items recommended for boarding off were not boarded off, because the Government Valuer was not able to support the District in this regard. The major challenge was inadequate resources.
3	Management to enforce the issue of safe custody and maintenance for assets, some items were not properly stored, but all this was because of lack of storage space.	The CAO communicated this formally and to all Heads of Departments in a management meeting	Technical Planning Committee meeting of the 9 <sup>th</sup> January, 2023 - Attached
4	Report to be shared with Heads of Departments to reconfirm the report and the recommendations on each item before final recommendations for boarding off can be made. Feedback on Board of survey findings from HoDS has been slow, this should be timely	The report was shared with the TPC.	Technical Planning Committee meeting of the 9 <sup>th</sup> January, 2023 - Attached
5	The services of the Government Valuer to be acquired early to avoid delays, to enable timely disposal	The CAO wrote to the Government Valuer over the valuation of the items to be boarded off	The CAO did communicate to the Government valuer.
6	Assets should be engraved for ease of referencing and identification; this should be enforced by HoDS immediately they acquire new items	The CAO communicated this formally and to all Heads of Departments in a management meeting	Technical Planning Committee meeting of the 9 <sup>th</sup> January, 2023 - Attached

7	Upload on the Master data in the IFMS should be completed.	The upload is ongoing.	The changes in the format for consolidating assets has been changing
8	Departments to develop update and maintain records of asset values and depreciation rates, to guide the establishment of the book value of assets, including donations.	Departments developed the assets records, updates are also ongoing, and they are being supported on attaching depreciation rates.	
9	All items recommended for boarding off should be stored safely by the respective Departments avoid further damage by the respective	Heads of Departments are enforcing this, however storage is mostly at Departments, because the District does not have adequate storage	There is lack of adequate storage space in the District.

#### ASSET FINDINGS

S/N	Item	Units	Amounts
1	Payables	96	652,041,799
2	Receivables	104	<b>57,525,961</b>
3	Subversion	00	00
4	Investment	00	00

#### Summary of Assets

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



### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Tractor	UR 0590
2	D/cabin pick-up	LG0094-09
3	Drilling rig	LG0008-09
4	Sport m/cycle	LG0004-030
5	Sport m/cycle	LG0005-030
6	Ford ranger	UG0473Z
7	Yamaha ag-100	UG0961S
8	YAMAHA - AG 100(2012)	LG0141-09
9	HONDA - XL-125	UAC753
10	SAMURAI SUZUKI	UG 3502 M
11	SAMURAI SUZUKI	UG 3511 M
12	FORD RANGER-PICK UP	UG 0440 M
13	SUZUKI MARUTI	UG3506M
14	YAMAHA AG 100	LG0146-09
15	TOYOTA LAND CRUISER	UG1111M
16	SUZUKI TF-125	UG2040M
17	TOYOTA HILUX	LG0057-09
18	SUZUKI TF125CC	UG-0153G
19	TOYOTA Land cruiser	LG0139-09
20	YAMAHA	LG0033-030
21	YAMAHA	LG0034-030
22	JAILING	UG2029R
23	JAILING	UG2072R
24	JAILING	UG1548R
25	JAILING	UG1549R
26	JAILING	UG1274R
27	SUZUKI TF-125	UG-0153 G
28	YAMAHA	UG 0241Y
29	YAMAHA	LG0033-09
30	YAMAHA	LG0130-09
31	YAMAHA	LG0131-09
32	YAMAHA	LG0132-09
33	YAMAHA	LG0034-09
34	JAILING	UG2029R
35	JAILING	UG2072R
36	JAILING	UG1548R
37	JAILING	UG1549
38	JAILING	UG 1273R
38	YAMAHA	UDX135Y
39	HONDA	UG0521Z
40	HONDA XR-125	UG0515Z
41	YAMAHA DT-125	UDX169Y
42	LAND ROVER	UG0017Z
43	ISUZU DE - MAX	UG1597A
44	NISSAN HARD BODY	UG1816A
45	YAMAHA DT -125	UBA 334Z
46	HONDA	UG1995E
47	JAILING	UG3839R
48	JAILING	UG2840R

49	FORD RANGER	UG1239R
50	YAMAHA YBR	LG0151-09
51	TOYOTA HILUX	LG0108-09
<b>OTHER ITEMS</b>		
<b>S/N</b>	<b>ITEM DESCRIPTION</b>	<b>QUANTITY</b>
52	Board room tables	07
53	Executive chairs	12
54	HP LaserJet M2727MF MFP Printer	15
55	GPS - Survey equipment's	1 set
56	Batteries for Inverter	08
57	Monitor	12
58	Key board	15
59	Printer Lasserjet	USAID
60	Printer Lasserjet/Printer/Scanner/ Photocopier	03
61	Printer, Scanner, Photocopier	NU/GLU/PC/04
62	CPU	14
63	Laptop	Not engraved
64	Internet Networking Gateway	Not engraved
65	UPS	08
66	Power stabiler	02
67	Transiter my phone	Not engraved

## STORES FINDINGS

- 1) The board carried out 70% of the stores survey and observed that the store is inadequate and stores excessive obsolete items due for disposal and list is attached.
- 2) A quarterly inspection of the store is carried out by the store's person.
- 3) The store stock card balances reconcile with the stock balances.

## CASH AND BANK FINDINGS

### Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance as at 30/june/2023	Cash Book Balance as at 30 <sup>th</sup> /june/2023	CUR
1	Gulu District Local Government General Fund Account	DFCU	01093658350381	9,656,415	9,656,415	UGX
2	Gulu District ACDP Account	DFCU	01093657133972	835,600	835,600	UGX
3	Gulu District UWEP Recovery	Housing Finance	1400081763	371,567	371,567	UGX
4	Gulu Global Fund Account	Housing Finance	0121171421900	00	00	UGX

## **RECOMMENDATION**

- 1) Disposal to be carried out as soon as possible, so that the value of the items recommended for boarding off does not depreciate.
- 2) All items recommended for boarding off should be stored safely by the respective Departments, to avoid further damage.
- 3) The services of the Government Valuer to be acquired early to avoid delays, to enable timely disposal
- 4) Management to enforce the issue of safe custody and maintenance for assets, some items were not properly stored, but all this was because of lack of storage space.
- 5) Feedback on boarded off items in 2021/2022 to be update to the data r the coming FY. Some items recommended for boarding off for 2020/2021 were not boarded off.
- 6) Report to be shared with Heads of Departments in time to reconfirm the report and the recommendations on each item before final recommendations for boarding off can be made. Feedback on Board of survey findings from HoDS has been slow, this should be timely
- 7) Departments to continue developing, updating and maintaining records of asset values and depreciation rates, to guide the establishment of the book value of assets, including donations.
- 8) Assets should be engraved for ease of referencing and identification; this should be enforced by HoDs immediately they acquire new items
- 9) Upload on the Master data in the IFMS should be completed.



## VOTE 834 - HOIMA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Undertake to engrave all assets (in offices, sub-counties, health units and schools) in the District Local Governments	There were no adequate resources to procure a Service Provider for engraving the district assets in the FY 2022/2023. However, a temporary engraving exercise was started with local engraving done departmentally. The Fin & Admin depart provided locally generated codes that were being used for engraving departmental assets.	The final and permanent engraving will be done by a procured Service Provider in the FY 2023/2024.
2	Conduct disposal of assets that were recommended by the previous (FY2022/2023) BoS.	The disposal was not conducted due to conflicts that emerged within the District Council and prevented the smooth disposal process. This is evidenced by the minutes of council postponing the disposal of the assets that had been recommended by the BoS.	The disposal process has been planned for the FY 2023/2024

### ASSET FINDINGS

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

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Buildings (Non-Residential buildings, Residential buildings, Roads and bridges, Other structures)	-	8,121,099,708
2	Transport (Motor Vehicles, Motorcycles & Bicycles, Other transport equipment)	-	556,504,230
3	Machinery & Equipment (Office Equipment, Medical equipment, Cultivated Assets, Others, Furniture & Fittings)	-	3,126,128,620

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Pick-Up	LG 003-031
2	3Pick-Up	LG 0007-131
3	Pick-Up	UG 2166A
4	Pick-Up	UAA 844N
5	Pick-Up	UAJ 205Z
6	Pick-Up	LG 0181-10
7	Pick-Up	UG 3160
8	Pick-Up	UAB390Z
9	Pick-Up	LG 0007-131
10	Mortar Grader	LG-001-10
11	Mitsubishi 6D22 Tipper Lorry	LG 0009-10
12	Motorcycle	LG 0201-10
13	Motorcycle	LG 0004-031
14	Motorcycle	LG 0005-031
15	Motorcycle	LG 169-10
16	Motorcycle	UBA 462 Z
17	Motorcycle	UG 2293 M
18	Motorcycle	UAC 232 Z
19	Motorcycle	UG 2024 A
20	Motorcycle	LG 0202-10
21	Motorcycle	LG 0189-10
22	Motorcycle	LG 0195-10
23	Motorcycle	LG 0186-10
24	Motorcycle	LG 0186-10
25	Motorcycle	LG 0206-10
26	Motorcycle	LG 0211-10
27	Motorcycle	LG 0174-10
28	Motorcycle	UR 1323
29	Motorcycle	LLG211-10
30	Motorcycle	UCX 176
31	Motorcycle	UG 0213-10
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
1	Motorolla Radio Call Hand sets	03
2	Sango Radio Cassette Recorders	02
3	SSB-60-Old age Amplifiers	03
4	S.T.I Projectors	03
5	Canon Pedestal 112 600H	01
6	A.F.J.I Canon Fax Machine	01
7	Vacuum Extraction Machines MVIA	02
8	Compaq Computer Screen UDI	04
9	Compaq C.P.U Computer	01
10	Horn Speakers ( metallic)	07
11	Osaka Radio	01

12	Radio Calls- Small batteries	36
13	Transformer 500ww//10,000/travel Voltage Converter	04
14	Desk Telephone Sets	02
15	Fridges- UNEPI Gas	02
16	Panasonic Deck	01
17	Fisheries Patrol Boat	01
18	Motor boat Engine	01
19	Used Tyres (Vehicles, Graders)	-
20	Old vandalized motorcycle/scrap	-
21	Old vandalized vehicle/scrap	-
22	Other spare parts/scrap	-
23	Obsolete Stationery and old documents	-
24	Planted Forest at Bujawe given to District by BATU	-
25	Items which did not attract bidders in the previous disposal processes (scrap vehicles & motorcycle parts)	-
26	Transformer 500ww/10000 travel voltage converter	04
27	Generator ( Yamaha)	01
28	Fan	01
29	Photocopying Machine	01
30	Type writers	02
31	Lock-desks (wooden)	02
32	Tables (wooden)	06
33	Chair (wooden)	09
34	Computers	04
35	Power Back-ups	04
36	Benches (wooden)	02
37	Key Board	01
38	Printer	01
39	UPSs	03
40	Cabinet	01
41	Camera	01
42	Insemination kit	01
43	Laptop	01
45	Typewriters	02
46	Mbarara Primary School plastic tank	01
47	Kiraira Primary School radio	01
48	Kiraira Primary School small tank	01
49	Kiraira Primary School cupboards	-
50	Shutters and frames	02
51	Windows, shutters and frames	03
52	Stance toilet	02
53	Solar panels	06
54	Filing cabinets	02

## STORES FINDINGS

- 1) The medical store was recently renovated to fit a modern drugs store, however about 5% of the stock was expired and these included mainly the ARVs from Health Centres & equipment which were due for disposal.
- 2) The additional storage facility (Container) placed besides the Medical stores helps to keep items which are not affected by heat, and as such adequate space is available for the medical drugs brought by government UMS and partners.
- 3) There is no specific storage facility for the district as store(s). Instead, there are two containers at the district headquarters which have been designated to act as district stores.

## CASH AND BANK FINDINGS

- 1) There were no cash balances found in all the offices for the FY 2022/2023 as at the close of the business on the 30/06/2023. The bank balances for all the district accounts had been fully reconciled with the cash book balances as indicated in the duly filled copies of BoS for cash/bank balances' forms, the bank statements and bank reconciliation statements.
- 2) The LLGs Accounts were equally inspected for compliance in the close out of the financial business transactions as at the end of the FY 2022/2023 closing on the 30<sup>th</sup> June 2023.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Hoima District Revenue Collection Account	BOU	5090168000000	0	0	UGX
2	Hoima District General Funds Collection Account	Stanbic	9030006387232	79,955,996	79,955,996	UGX
3	Hoima District UWEP Recovery account	DFCU	1133554793436	26,303,725	26,303,725	UGX
4	Hoima District ACDP Account	Stanbic	9030016875324	38,594	38,594	UGX



5	Hoima District Revolving Fund Recovery Account	Stanbic	9030011181952	8,996,936	8,996,936	UGX
6	Buhanika Sub-county Revenue Account	Stanbic	9030006337235	172,506	172,506	UGX
7	Buhanika Sub-county LGMSD/DDEG Account	Stanbic	9030006337804	1,681	1,681	UGX
8	Buhanika Sub-county Development Account	Stanbic	9030006335445	85,099	85,099	UGX
9	Kitoba sub-county Revenue Account	Stanbic	9030006337383	3,838	3,838	UGX
10	Kitoba sub-county LGMSD/DDEG Account	Stanbic	9030006338002	23,897	23,897	UGX
11	Kitoba sub-county Development Account	Stanbic	9030006335453	19,153	19,153	UGX
12	Kigoroby sub-county General Revenue Account	Stanbic	9030006337081	30,632	30,632	UGX
13	Kigoroby sub-county Account	Stanbic	9030006287548	508	508	UGX
14	Kigoroby sub-county LGMSD/DDEG Account	Stanbic	9030006337790	4,037	4,037	UGX
15	Kyabigambire Subcounty General Revenue Account	Stanbic	9030006337391	1,217,751	1,217,751	UGX
16	Kyabigambire Subcounty LGMSD/DDEG Account	Stanbic	9030006338029	1,920,116	1,920,116	UGX
17	Kyabigambire Subcounty Development Account	Stanbic	9030006335534	464,241	36,243	UGX
18	Buseruka Sub-county Revenue Account	Stanbic	9030006337286	270	18,288	UGX
19	Buseruka Sub-county DDEG Account	Stanbic	9030006337952	21,913	21,913	UGX
20	Buseruka Sub-county Development Account	Stanbic	9030006287556	2,983,687	-16,313	UGX
21	Buseruka Sub-county 25% Account	Stanbic	9030006335674	-9,222	-9,222	UGX
22	Buseruka Sub-county 5% Account	Stanbic	9030006335755	16,678	16,678	UGX
23	Bombo Sub- County Operations Account	Stanbic	9030020431368	25,054	25,054	UGX
24	Bombo sub- County General Fund Account	Stanbic	9030020118872	7,486	7,486	UGX
25	Kisukuma sub County General Fund Account	Stanbic	9030020118759	142,893	142,893	UGX
26	Kisukuma Sub County Operations Account	Stanbic	9030020431619	97,302	97,302	UGX

27	Kapaapi sub-county General Fund Account	Stanbic	9030020118791	14,551	14,551	UGX
28	Kapaapi sub-county operational funds Account	Stanbic	9030020431333	8,199	8,199	UGX
29	Buraru Sub County General Fund Account	Stanbic	9030020149220	9,616	9,616	UGX
30	Buraru Sub County Operations Account	Stanbic	9030020431309	29,935	29,935	UGX
31	Kabaale Sub County General Fund Account	Stanbic	9030020118678	9,434	9,434	UGX
32	Kabaale Sub County Operations Account	Stanbic	9030020431414	181,357	181,357	UGX
33	Kiganja Sub County General Fund Account	Stanbic	9030020118430	1,258,759	1,258,759	UGX
34	Kiganja Sub County Operations Account	Stanbic	9030020431295	67,428	67,428	UGX
35	Kigorobyia Town Council Account	Stanbic	9030006337073	3,833	3,833	UGX
36	Kigorobyia Town Council General Fund Account Stanbic	Stanbic	9030006335682	76,394	76,394	UGX
37	Kigorobyia Town Council DDEG Account	Stanbic	90300014400973	21,265	21,265	UGX
38	Kigorobyia Town Council Operational Account	Stanbic	9030006335690	12,387	12,387	UGX
39	Bulindi Town Council General Funds Account	Stanbic	9030018658940	11,667	11,667	UGX
40	Bulindi Town Council Operational Account	Stanbic	9030018658991	19,099	19,099	UGX
41	Kijongo sub-county General Fund Account	Stanbic	9030020118821	152,209	152,209	UGX
42	Kijongo sub-county expenditure account	Stanbic	9030020431325	286,270	286,270	UGX

## RECOMMENDATIONS

- 1) The district should consider construction of actual stores for the materials being kept in the containers as stores.
- 2) There are numerous unserviceable items and expired drugs that have been recommended for disposal.

## VOTE 835 - IBANDA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Each and every item of stores should be engraved	Some items were engraved	Not fully done
2	Drugs and other medical supplies should be separated from other items of stores	Nil	Not yet done
3	Most of the files don't have where to be kept and this poses the risk of being damaged	Nil	Metal shelves are to be acquired this F/Y
4	The non-usable items should be disposed off to save room for more useful items	Nil	Not yet done
5	Transport equipment that are grounded should be disposed off	There was an advert on the Notice Board	Assets to be boarded off when time of advert elapses
6	The store rooms at Ishongororo H/C IV & Finance Department are small and congested to hold all the stocks	Nil	Still there is need to construct other store rooms
7	There is obsolete and salvage stock which needs to be disposed off	Nil	Not yet done

### ASSET FINDINGS

#### Findings

- 1) The Works Administration blocks and Maternity wing of Ishongororo HCIV in need of renovations.
- 2) The Motor vehicles need expert repairs
- 3) Motor grader also needs major repairs

S/N	Item	Units	Amounts
1	Payables	7	709,857,979
2	Receivables		
3	Subversion	1	
4	Investment		

## Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		
	Non-residential buildings		7,343,842,617
	Residential Buildings		1,026,177,334
	Roads and bridges		1,996,023,338
	Other structures		3,750,672,826
2	Land		
3	Transport		
	Other transport Equipment		74,796,000
4	Machinery and Equipment		
	Office Equipment		2,640,000
	Medical Equipment		7,440,000
	Other machinery and Equipment		38,000,000
5	Furniture & fittings		174,527,667
	Others		40,428,999

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motorcycle	No.Plate lost
2	Motorcycle-Yamaha DT 125	UDA 301U
3	Motorcycle	UG 0106G
4	Motorcycle	UG 2038R
5	Motorcycle	UG 0271M
6	Motorcycle	UG 2821R
7	Motorcycle	UG 1018A
8	Motorcycle without No. Plate – AGYamaha	without No. Plate – AGYamaha
9	Motorcycle TF 125 Suzuki	UG 2398M
10	Motorcycle TF 125 Suzuki	UG 3559M
11	Motorcycle	UG 3456M
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
1	Printer – 1280-CN62E J50D8	1
2	Printer-2015-CN261852	1
3	Gear box	1
4	Engine	1
5	Cutting edges	4
6	Door shutters	1
7	Windows	2
8	Chairs (Rotating)	1
9	Grader tyres	5
10	Numberless Motorcycles	
11	Motor Vehicles tyres	20
12	Filling Cabinets	4

13	Iron sheets	1
14	Weighing scale	1
15	Tyres	10
16	Water sink	3
17	Creen for privacy	1
18	Delivery bed	1
19	Radio Call	1
20	Notice Board flame	3
21	Pipe HI	1
22	Water sink	1
23	Metallic pipe	1
24	Rake	1
25	Drip stand	1
26	Iron bar	1
27	Carton box	1
28	Water pipe HD	1
29	Gutters	12
30	Door frames Wooden	2
31	Metallic table	1
32	Bed (Incomplete)	1
33	Lamp holders	1
34	Plastic pipe	1
35	Iron sheets (5 fit)	1
36	Iron sheets (4 fit)	1
37	Window flame	1
38	Payne 1 Kg	1
39	Trolley	1
40	Mattresses - Adult	1
41	Wires 30M	1
42	Sauce pans	1
43	Ventilators	1
44	Pipes (7 fit)	1
45	Dust bin	1
46	Door shutters (Double (4)	1
47	Door shutters (single (4)	1
48	Spraying pumps	1
49	Metallic pole	1
50	Head lamp ( for a vehicle	1
51	Bearing	1
52	Mattress covers	1
53	Manual centrifuge	1
54	Needle cutter	1
55	Flat Iron	1
56	Forceps	1
57	Tent	1
58	Car warning light (Alarm) - Ambulancelight	1
59	Drip stand	1
60	Solar Fridges without panels	3
61	Electric Fridges	3
62	Gas Fridges	3

## STORES FINDINGS

- 1) A continuous independent departmental check on the stock and assets has not been carried out during the year by the officer other than the immediate stores in charge.
- 2) The store accommodation is not adequate.
- 3) The condition of the store is fairly good.
- 4) The items are stored in an efficient manner.
- 5) There are obsolete/unserviceable items.

## 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	CU R
1	Ibanda District General fund	DFCU-Ibanda	01983501000110	215,890,079	215,890,079	UG X
2	Ibanda District Treasury Single Account	Bank of Uganda	005580528000000	00	00	UG X
3	Ibanda District UWEP Recovery	DFCU-Ibanda	01623505134870	2,030,921	2,030,921	UG X
4	Ibanda District Youth Livelihood Revolving Fund	DFCU-Ibanda	01983501003089	9,028,716	9,028,716	UG X
5	Ishongororo Health Centre IV	Centenary-Ibanda	5212100024	1,324,588	194,588	UG X

## RECOMMENDATION

- 1) There are storerooms which are very small and congested especially at Finance Department and one at Ishongororo Health Centre IV, there is need to construct big rooms for stores at these two locations.
- 2) Some Items in all stores and Departments are not engraved/tag

numbered and there is need to engrave each and every item which are already in the district and the new ones which the district is to acquire should be engraved by the supplier before delivery to safe guard them from misuse and safety.

- 3) Drugs and other medical supplies should be separated from other items of stores like motor vehicle spare parts.
- 4) The non-usable items as indicated in the list of Unserviceable items should be disposed of to create room for more useful items.
- 5) The Registry of District Local government, lacks metal documentary shelves where personnel files are kept. This poses the risk of being damaged thus loss of personal information and other correspondences. Therefore, the district should provide metal shelves and four filing cabinets for safe keeping of files.

**VOTE 836 - IGANGA DISTRICT LOCAL GOVERNMENT**



## VOTE 837 - ISINGIRO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The board recommended the sub county to title all lands	Titling of land is being undertaken	Progress made
2	Updating land assets register	In progress	Land titling in process

### CASH AND BANK FINDINGS

#### Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance At 30 June 2023	Cashbook Balance At 30 June 2023	CUR
1	KABUYANDA Sub County collections A/c	DFCU	01123551531516	16,431,165	16,431,165	UGX
2	KABUYANDA Sub Count local council A/c	DFCU	01121021581229	23,017	23,017	UGX
3	KABUYANDA Sub County DDEG A/c	DFCU	01121024547527	1,048,960	1,048,960	UGX
4	KABUYANDA Sub County Road fund A/c	DFCU	01983501003184	-	-	UGX
5	Kagarama General fund Account	Centenary Bank	3100097945	5,514,458	5,514,458	UGX
6	Kagarama Sub County Consolidated Operations Account	Centenary Bank	3100084489	37,312	37,312	UGX
7	Kagarama Sub County DDEG Account	Centenary Bank	3100097944	10,626	10,626	UGX
8	Kikagate S/C Collections	DFCU	01483500929653	10,341,117	90,177	UGX
9	Kikagate S/C DDEG	DFCU	01121024439501	12,274,217	9,008,732	UGX
10	Kikagate S/C Road Fund	DFCU	0193501003181	167,409	167,409	UGX

11	Kikagata S/C Local Council	DFCU	01483500929905	1,437,397	10,747,112	UGX
12	Masha Sub County Collections A/c	DFCU	01123500157827	11,384,608	11,384,608	UGX
13	Masha Sub County Operations A/c	DFCU	01123500157797	88,365	88,365	UGX
14	Masha Sub County DDEG A/c	DFCU	01121024499910	2,144,863	2,144,863	UGX
15	Masha Sub County Road fund A/c	DFCU	01983501002556	9,907,273	9,907,273	UGX
16	Masha Sub County UWA A/C	DFCU	01273550358488	10,760,654	10,760,654	UGX
17	Nyakitunda Sub County Collections A/c	DFCU	01483500813655	12,946,773	12,946,773	UGX
18	Nyakitunda Sub County Operations A/c	DFCU	01483500814409	854,759	854,759	UGX
19	Nyakitunda Sub County Road Fund A/C	DFCU	01483500697644	8,959,786	8,959,786	
20	Nyakitunda Sub County DDEG A/c	DFCU	01481024430713	4,572,889	4,572,889	UGX
21	Rugaaga S/County Wildlife Account	DFCU	01481025088818	31,822,218	31,822,218	UGX
22	Rugaaga S/County Road Fund Account	DFCU	01481024536141	45,303	45,303	UGX
23	Rugaaga S/County Consolidated Parishes Account	DFCU	01273550358462	53,591	101,268	UGX
24	Rugaaga S/County Consolidated Villages Account	DFCU	01273550358463	108,206	181,591	UGX
25	Rugaaga S/County Operations Account	DFCU	01273550358465	438,471	505,632	UGX
26	Rugaaga S/County Discretionary Development Equalisation Grant Account	DFCU	01481024486882	0	0	UGX
27	Rugaaga S/County Collections Account	DFCU	01273550358460	17,827,292	822,926	UGX
28	Rugaaga Town Council Collections	DFCU	01481029296451	36,781,767	36,781,767	UGX
29	Rugaaga Town Council Operations	DFCU	01481029286463	7470	7470	UGX

30	Rugaaga Town Council DDEG	DFCU	01480011297833	0	0	UGX
31	Ruyanga S/C Collections	CENTENARY BANK	3100084062	12,684,094=	2,740,676=	UGX
32	Ruyanga Sub County operations	CENTENARY BANK	3100084063	696,961=	60,379=	UGX
33	Ruyanga S/C DDEG	CENTENARY BANK	3100092276	6,142=	6,142=	UGX
34	Ruyanga S/C ROAD FUND	CENTENARY BANK	3100092273	1,100=	1,100=	UGX
35	Ruyanga S/C Consolidated parishes	CENTENARY BANK	3100092274	1,100=	1,100=	UGX
36	Ruyanga S/C Consolidated Villages	CENTENARY BANK	3100092275	5,034	5,034	UGX

## RECOMMENDATIONS

- 1) No comment

## VOTE 838 - JINJA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Staff houses should be constructed to offer accommodation to health workers who attend to admitted patients particularly at night at Buwenge General hospital	Patients are being admitted	The District Health officer has taken on the Line ministry to provide funds for construction of staff houses
2	Fence should be put to improve on the security of Buwenge general hospital property and encroachers on the hospital land	It is in on going	Works in progress
3	CBC Machine, Elecholye machine, oxygen cylinder, oxygen concentrators, fire extinguishers dental chair should be provided at Buwenge general hospital.	Procured exempt the dental chair	The dental chair is too expensive for the available resources
4	The District Engineer should plan for renovation and installation of power in District central store.	No action taken	The whole store is dilapidated and needs urgent renovation.
5	The district should budget for renovation of the natural resources department building	No action taken	Limited resources
6	School Foundation bodies are not ready to give land titles and those which can get land titles cannot manage due to inadequate funding.	No action taken	Limited resources
7	Kakira Technical Institute lacks enough building and has no construction workshop, fashion and design (tailoring), catering, electrical installation, Agriculture for agricultural training	No action taken	The line ministry should provide funds for establishment of the necessary infrastructures of the institute.
8	Better equipped class rooms are required at Kakira community technical institute	Temporary structures were put in place	The line ministry should provide funds for establishment of the necessary infrastructures of the institute.
9	A well-equipped library is required to implement the new curriculum	No action taken	The line ministry should provide funds for establishment of the necessary infrastructures of the institute.
10	Renovation of Finance department office should be done immediately to respond on the cracks	Action was taken	Works completed
11	Planning department vehicle should be procured	No action taken	Limited resources
10	The planner should lobby stakeholders such as National Planning Authority to provide funds for planning at lower councils.	No action taken	No positive response yet

## ASSET FINDINGS

- 1) Rain water affecting the un roofed District headquarter offices at Kagoma
- 2) A total of Ugx. 650,0000,0000 meant for purchase of irrigation equipment for farmers was not utilized and hence swept to the Bank of Uganda Consolidated Account.
- 3) There is Lack of staff houses at District hospital and Health Centre IV, III, and IIs
- 4) Lack of workshops, dormitories, library and enough class rooms at Kakira community technical institute.
- 5) Budget for medicine and supplies at Buwenge General Hospital still low compared to patient numbers – the number of patients increased to more than 100 per day
- 6) A number of assets that had been recommended for disposal are yet to be disposed off due to delay by ministry of works and lands to inspect and value the assets.
- 7) A number of motor cycles donated by Usher project to Health department whose number plates were taken need to be registered by the Jinja District local government.

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	118	1,055,158,102
2	Land	29	212,913,423
3	Transport	230	2,618,365
4	Ict equipment	101	3,592,790
5	Office Equipment	10	00
6	Medical equipment	17	00
7	Machinery	7	00

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
01.	Motorcycle- Suzuki TF	LG0077-12

02.	Motor grader Komatsu	LG0063-12
03.	Pickup Isuzu Tougher	UG 0702R
04.	Pickup Mitsubishi L200	UG 0049E
05.	Pickup Isuzu TFS	UG 1095E
06.	Motorcycle Suzuki TF	UL 0073
07.	Motorcycle Suzuki	UL 0067
08.	Motorcycle Yamaha	UG 0732S
09.	Motorcycle Jailing	UG 1648R
10.	Motorcycle Jailing	UG 1674R
11.	Pickup Nissan	618 UAY
12.	Motor cycle Honda	LG0116-12
13.	Motor cycle Honda	LG0112-12
14.	Motor cycle Yamaha	LG0121-12
15.	Motor cycle Honda	LG0113-12
16.	Motor cycle Yamaha	LG0125-12
17.	Motor cycle Yamaha	LG0130-12
18.	Pickup JMC	LG0010-035
19.	Pickup Nissan Hard body	UG 2172M
20.	Motor cycle Jialing	UG 1543R
21.	Motor cycle Honda XLR	UG 1301E
22.	Motor cycle Jialing	UG 1398E
23.	Motor cycle Jialing	LG0031-12
<b>OTHER ITEMS</b>		
<b>S/N</b>	<b>ITEM DESCRPTION</b>	<b>QUANTITY</b>

## STORES FINDINGS

- 1) The health in charges at Health centre III and IIs in most health facilities also acts as store keepers thus there is need for a designated officer who dispenses drugs.
- 2) The board of survey found out that District Central store is so dusty, leaking Roof and there is no electricity.
- 3) The District Production Store was so organized in that all items for the different sectors were arranged or partitioned.
- 4) There were no loses of drugs in the stores – stores records were properly maintained thus stock balances were matching with the physical balances at hand.

## CASH AND BANK FINDINGS

- 1) At the end of the month 30th June 2023 the Board of survey observed that the cash book was duly ruled off and balanced with the bank balance.

- 2) There is delayed collection of bank statements by all health centers visited which leads to delay in reconciling the cash books.
- 3) There was no communication about the transfer of RBF funds to Health centre Accounts
- 4) There was no cash at hand seen.
- 5) There is security on cash and financial documents or records at all the departments and institutions visited.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Jinja District Treasury Single Sub account	Bank of Uganda	005110052800000	0	0	UGX
2	Jinja District Global Fund	DFCU	0145002960900	0	0	UGX
3	Jinja District TASO HIV/AIDS	DFCU	01463501316519	4,239,074	4,239,074	UGX
4	Jinja District Enterprise	DFCU	01463554597878	3,633,585	3,633,585	UGX
5	Jinja District Local Government collection	DFCU	01983501000109	67,652,277	67,652,277	UGX
6	Jinja District Youth livelihood Recovery	DFCU	01463554035721	376,760	376,760	UGX
8	Buwenge General Hospital	Bank of Baroda	95030200001181	28,508,751	28,508,751	UGX
9	Buwenge Health Centre IV	IM	15447334010102	28,996,318	28,996,318	UGX
10	KAKIRA COMMUNITY TECHNICAL INSTITUTE	Stanbic	9030005732181	16,033,839	16,033,839	UGX
11	KAKIRA COMMUNITY TECHNICAL INSTITUTE FEES	Stanbic	9030006403033	35,74,582	35,74,582	UGX
12	KAKIRA TOWN COUNCIL GENERAL FUND	STANBIC	9030008870941	116,184	116,184	UGX
13	KAKIRA TOWN COUNCIL OPERATIONAL ACCOUNT	Centenary Bank	4312100022	842,124	842,124	UGX
14	KAKIRA TOWN COUNCIL ROADS FUND ACCOUNT	Centenary Bank	4312100025	10,711,157	10,711,157	UGX
15	KAKIRA TOWN COUNCIL DDEG	Centenary Bank	4312100026	325,914	325,914	UGX
16	KAKIRA TOWN COUNCIL LOWER	Centenary Bank	4312100027	168,083	168,083	UGX

	COUNCIL ACCOUNT					
17	Kakira TOWN COUNCIL PROPERTY ACCOUNT	STANBIC	903001042833	160,270	160,270	UGX
18	BUWENGE TOWN COUNCIL GENERAL FUND ACCOUNT	STANBIC	01983501002313	173,694	173,694	UGX
19	BUWENGE TOWN COUNCIL OPERATIONS	DFCU	01463618096359	39,374	39,374	UGX
20	BUWENGE TOWN COUNCIL DDEG	DFCU	01463618096155	8,978,578	85,633	UGX
21	BUWENGE TOWN COUNCIL URBAN ROADS	DFCU	01983501001177	32,906,313	79,729	UGX
22	BUWENGE TOWN COUNCIL PROPERTY TAX	PRIDE MICROFINANCE	243206052286502	807,200	807,200	UGX
23	BUWENGE TOWN COUNCIL	PRIDE MICROFINANCE	243205052286501	466,018	466,018	UGX
24	BUYENGO TC GENERAL FUND	BANK OF AFRICA	03178130000	0	0	UGX
25	BUYENGO TC OPERATION	BANK OF AFRICA	03178110009	0	0	UGX
26	NAMAGERA TC GENERAL FUND	DFCU	01463659251333	36,616	36,616	UGX
27	NAMAGERA TC OPERATION	DFCU	01463659251379	3,771,303	771,303	UGX
28	BUTAGAYA SC GENERAL FUND	DFCU	01983501001326	111,240	111,240	UGX
29	BUTAGAYA SUBCOUNTY OPERATIONAL	DFCU	01983501001327	120,517	120,517	UGX
30	BUTAGAYA SUBCOUNTY ROAD FUND	DFCU	01983501001328	0	0	UGX
31	BUSEDE S/CTY OPERATION A/C	BANK OF AFRICA	30111062005	5,172	5,172	UGX
32	BUSEDE S/CTY OPERATION A/C	DFCU	01463500051624	84,880	84,880	UGX
33	KAKAIRE HEALTH CENTER III	IM	15428534010102	75,130	75,130	UGX
34	KAKIRA HEALTH CENTER III	IM	15427234010102	8,435,615	8,435,615	UGX
35	WAIRAKA HEALTH CENTRE III	IM	15427734010102	77,217	77,217	UGX
36	WANSIMBA HEALTH CENTER II	IM	15427334010102	-49,067	-49,067	UGX
37	BUDIMA HEALTH CENTER III	IM	15447634010102	28,996,318	28,996,318	UGX
38	BUBUGO HEALTH CENTER II	IM	15426634010102	18,534	18,534	UGX
39	NAMWENDWA HEALTH CENTER II	IM	15447234010102	3,459	3,459	UGX



40	LUMULI HEALTH CENTER	IM	15427534010102	8,031	8,031	UGX
41	MPUNGWE HEALTH CENTER II	IM	15437934010102	18,248	18,248	UGX
42	BWASE HEALTH CENTER II	IM	15447534010102	24,775	24,775	UGX
43	BUNAWONA HEALTH CENTRE II	IM	15447434010102	39,535	39,535	UGX
44	MAGAMAGA HEALTH CENTER III	IM	15436634010102	14,682,462	14,682,462	UGX
45	KITANABA HEALTH CENTER II	IM	15437734010102	29,030	29,030	UGX
46	KABAGANDA HEALTH CENTER II	IM	15436834010102	0	0	UGX
47	KAMIGO HEALTH CENTER II	IM	15426734010102	80,113	80,113	UGX
48	NSOZIBIRI HEALTH CENTER II	IM	15427134010102	72,153	72,153	UGX
49	BUSEGULA HEALTH CENTER II	IM	15428034010102	16,942	16,942	UGX
50	MAWOITO HEALTH CENTER II	IM	15436534010102	5,140	5,140	UGX
51	BUWOLERO HEALTH CENTER II	IM	15437634010102	24,148	24,148	UGX
52	BUSEDE HEALTH CENTRE III	IM	15426534010102	-2,302	-2,302	UGX
53	NALINAIBI HEALT CENTRE IV	IM	15429034010102	10,991	10,991	UGX
54	MPAMBWA HEALTH CENTRE III	IM	15426934010102	12,473,051	12,473,051	UGX
55	NABITAMBALA HEALTH CENTRE II	IM	15428334010102	486,549	486,549	UGX

## RECOMMENDATION

- 1) The chief administrative officer should mobilize funds from the Line Ministry and other stake holders or donor as the District has limited resources to complete the works.
- 2) The district hospital should prioritize the budget provision for medicines and supplies should be increased due to the increased number of patients.

- 3) The Buwenge General hospital requires staff accommodation to enable staff presence at the unit expansion to accommodate growing number of patients.
- 4) The ministry of works and housing should approve the use of regional workshop engineers to assess and value assets recommended for disposal.
- 5) There is need to urgently register these motor cycles to avoid being abused as now some bear wrong number plates.



**VOTE 839 - KAABONG DISTRICT LOCAL GOVERNMENT**

## VOTE 840 - KABALE DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The board of survey advises that old items and scrap be disposed off by the respective health unit in charge and their Health Unit Management Committees with assistance from procurement staff in order to reduce the cost of disposal.	Disposal was not conducted	No funds availed for asset disposal
2	To update their various asset registers, each department needs to have a focal point person.	Some focal point persons identified	Partially done
3	Building capacity among staff, particularly in health centers, is necessary to maintain store inventories.	Few inventory managers knew what to do.	No funds for capacity building
4	The new board of survey formats and templates should be used, and updated inventory registers should be thorough and compliant.	Revised BoS guidelines 2023, & formats/templates were used.	done
5	All District Land/Plots should be Surveyed and titled.	Few plots of land titled.	Limited funds
6	All assets that have been suggested for board-off should be sold using methods approved by the contracts committee.	Was not done	No funds availed for assets disposal
7	The board of survey team recommended that reserve prices for items to be disposed-off be compiled as per PPDA regulations.	Was not done	No funds availed for asset disposable activity.

## ASSET FINDINGS

### Findings

1. Most entities and departments never had focal point persons for updating their asset registers.
2. The team also noticed a widespread problem with inventory control; most asset registers were not updated.
3. Majority of the Assets were not engraved especially in Health centers and Sub-counties.
4. Limited storage spaces for medicines in most of the health centers.
5. The majority of district plots of land including those in LLGs were not surveyed & titled.
6. Old and grounded vehicles and motorcycles were seen, especially in KDA Yard.
7. Some details like initial cost, and date of purchase were lacking from several assets.
8. Most of the Recommendations from the previous board of survey for the FY 2021–2022 were not executed.

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Suzuki	UAC 396 U
2	Yamaha	UG 1145 R
3	Suzuki	UAC 392 U
4	Suzuki	UAC 311 U
5	Yamaha	UDA 494 U
6	Yamaha	UBA 005 Z
7	Honda	UG 0715 A
8	Jialing	Jialing Numberless
9	Yamaha	Numberless DT
10	Yamaha	Numberless DT
11	Yamaha	Numberless DT
12	Yamaha	UG 1000S
13	Jlaling	UG 2041 R
14	Yamaha	UG 0320 S
15	Jialing	UG 3086 M

16	Honda	Numberless L
17	Jlaling	UG 1645 R
18	Suzuki	UG 1273 A
19	Honda	Numberless XL
20	Honda	Numberless XL (Amref)
21	Jlaling	UG 1272 R
22	Yamaha	UG 0807 M (UNEP)
23	MOH/GAVI	UG 2902 M
24	Suzuki	Suzuki Numberless
25	Grader	LG0024-13
26	Gialing	UG 1678R
27	Tractor	LG0019-13
28	Generator	Generators (NAADS)
29	Generator	Generators (WORKS)
30	Suzuki (CHANGOI)	UG 0537M
31	Jialing	UG 2829R
32	HONDA XL	UG 1692S
33	Jialing	Numberless jialing
34	Suzuki	SUKIZI UG 1001S
35	Motorcycle	UDX 572Y
36	PICKUP	UG-0392E
37	Honda	UM 0927
38	Yamaha	UG 0614 R
39	Changoi	UG 0537 M
40	Suzuki	LG 0044-13
41	JLALING	UG1653R
42	HONDA	LG0096-13
43	HONDA	LG0089-13
44	HONDA	LG0094-13
45	HONDA	LG 0098-13
46	HONDA	LG 0091-13
47	HONDA	
48	YAMAHA	
49	JLALING	
50	JLALING	UG 2040R
51	HONDA	UG 11013R
52	JLALING	UG 1678R
53	HONDA	LG 0086-13
54	HONDA	LG0108-13
55	YAMAHA	LG 0120-13
56	JLALING	UG1748R
<b>OTHER ITEMS</b>		
<b>S/N</b>	<b>ITEM DESCRPTION</b>	<b>QUANTITY</b>
57	Cupboard	1
58	Refrigerator	4
59	530 Rechargeable Light	1
60	HP Desk jet 5650	1
61	Computers	12
62	CPU	6
63	HP Laserjet	1
64	Compaq Deks Pro	1
65	UPS	2

66	Deck Panasonic	1
67	Type writers	4
68	Printers	8
69	Dell Optplex	1
70	IBM Pentium	1
71	Stabiliser Tripp-Lite	1
72	Hoofer (Haman/London)	1
73	TV screen Panasonic	1
74	Projector CANON LVSI	1
75	Photocopying machine	2
76	Flat screen Sharp(42)	1
77	Generator Promax	1
78	12 Mega Phone	1
79	Deep freezers	2
80	Ice Lined Refrigerators	
81	Cold boxes	22
82	Inverter	1
83	Shelves	1
84	CPS	
85	Scanner	1
86	Stabilizer	3
87	office chairs	2
88	Filing cabins (	2
89	UPS /Power Stabilizer	1
90	Cushioned chairs	6
91	Old fridges	19

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	KABALE DLG-GENERAL FUND	POSTBANK	4050016000001	5,803,485	5,803,485	UGX
2	KABALE DLG-GENERAL FUND	DFCU	01983501007176	42,741,676	42,741,676	UGX
3	KABALE DLG- YOUTH LIVELIHOOD RECOVERY	DFCU	01983501006124	486,831	486,831	UGX
4	KABALE DLG-UWEP RECOVERY	DFCU	01983501002395	4,857,711	4,857,711	UGX
5	MAZIBA HEALTH CENTRE IV	DFCU	01981021003426	166,334	166,334	UGX
6	KAKOMO HEALTH CENTRE IV	DFCU	01540010189672	14,857	14,857	UGX
7	RUBAYA HEALTH CENTRE IV	DFCU	01540010188309	16,269,095	16,269,095	UGX

8	KIJURERA HEALTH CENTRE II	DFCU	01540010191477	6,737	6,737	UGX
9	NYABUSHABI HEALTH CENTRE II	DFCU	01540010189122	14,115	14,115	UGX
10	KAGUNGA PRIMARY SCHOOL	DFCU	01981011041260	4,296,723	4,296,723	UGX
11	ST. BARNABAS SS KARUJANGA	STANBIC	9030005620405	264,251	264,251	UGX
12	KARUJANGA HEALTH CENTRE II	DFCU	01540010191835	15,384	15,384	UGX
13	KATENGA HEALTH CENTRE II	DFCU	01540010190210	11,750	11,750	UGX
14	ST. FRANCIS COLLEGE KYANAMIRA	CENTENARY	7020003454	3,574,554	3,574,554	UGX
15	NYABYONDO PRIMARY SCHOOL	DFCU	01981011041314	12,534	12,534	UGX
16	RUGARAMA HOSPITAL PHC AIC	DFCU	01981021010339	77,005,549	77,005,549	UGX
17	KAMUGANGUZI JANAN LM SSS	STANBIC	9030005620685	10,032,693	10,032,693	UGX
18	KABINDI HEALTH CENTRE II	DFCU	01540010190845	39,908	39,908	UGX
19	KYANAMIRA HEALTH CENTRE III	DFCU	01540010188934	20,222	20,222	UGX
20	BUHARA HEALTH CENTRE III	DFCU	01540010188927	43,486	43,486	UGX
21	KIGATA HEALTH CENTRE II	DFCU	01540010189191	16,321	16,321	UGX
22	BURANGA HEALTH CENTRE III	DFCU	01540010188545	18,036	18,036	UGX
23	KAKOMO HEALTH CENTRE IV	DFCU	01540010189672	14,857	14,857	UGX
24	BIRAMBO PRIMARY SCHOOL	DFCU	01981011041267	9,323	9,323	UGX
25	NYANJA PRIMARY SCHOOL	DFCU	01981011026701	5,397	5,397	UGX
26	RWESASI PRIMARY SCHOOL	DFCU	01981011026697	21,881	21,881	UGX
27	BURANGA PRIMARY SCHOOL	DFCU	01981011041281	42,338	42,338	UGX
28	RWENE PRIMARY SCHOOL	DFCU	01981011041308	2,022	2,022	UGX



29	RWIRAGUJU PRIMARY SCHOOL	DFCU	01981011041312	9,874	9,874	UGX
30	NTUNGAMO PRIMARY SCHOOL	DFCU	01981011026691	20,248	20,248	UGX
31	KABERE PRIMARY SCHOOL	DFCU	01981011041288	4,020	4,020	UGX
32	BUTANDA HEALTH CENTRE III	DFCU	01540010189733	27,873	27,873	UGX
33	KITOMA HEALTH CENTRE III	DFCU	01540010189740	25,799	25,799	UGX
34	NYAMIRYANGO HEALTH CENTRE II	DFCU	01540010189887	24,449	24,449	UGX
35	KIGATA PRIMARY SCHOOL	DFCU	01981011026675	8,137	8,137	UGX
36	OMUKAGANA PRIMARY SCHOOL	DFCU	01981011026702	13,543	13,543	UGX
37	BUHARA SECONDARY SCHOOL	CENTENARY	3201213873	13,046,993	13,046,993	UGX
38	KABIRAGO PRIMARY SCHOOL	DFCU	01981011013463	4,036,604	4,036,604	UGX
39	MURUNGU PUBLIC PRIMARY SCHOOL	DFCU	01981011041328	1,086	1,086	UGX
40	KAGOROGORO PRIMARY SCHOOL	DFCU	01981011041287	6,601	6,601	UGX
41	RUBAYA PRIMARY SCHOOL	DFCU	01981011041286	3,039	3,039	UGX
42	KENTARE PRIMARY SCHOOL	DFCU	01543086385602	37,890	37,890	UGX
43	KIGARAMA PRIMARY SCHOOL	DFCU	01981011041263	9,368	9,368	UGX
44	KIZINGA PRIMARY SCHOOL	DFCU	01981011026698	20,019	20,019	UGX
45	NYABUSHABI PRIMARY SCHOOL	DFCU	01981011026682	6,585	6,585	UGX
46	MWISI PRIMARY SCHOOL	DFCU	01981011046194	3,193	3,193	UGX
47	KANSINGA PRIMARY SCHOOL	DFCU	01981011026694	13,871	13,871	UGX
48	KAKONDO PRIMARY SCHOOL	DFCU	01981011041313	4,362	4,362	UGX
49	KYOBUGOMBE PRIMARY SCHOOL	DFCU	01981011026692	11,613	11,613	UGX

50	NYAMYERAMBIKO PRIMARY SCHOOL	DFCU	01981011026683	14,493	14,493	UGX
51	NYABITABO PRIMARY SCHOOL	DFCU	01981011026686	25,723	25,723	UGX
52	KAGOMA PRIMARY SCHOOL	DFCU	01981011041285	10,648	10,648	UGX
53	RWEMIHANGA PRIMARY SCHOOL	DFCU	01981011041322	8,721	8,721	UGX
54	BUTANDA PRIMARY SCHOOL	DFCU	01981011041289	6,879	6,879	UGX
56	RUSIKIZI HEALTH CENTRE II	DFCU	01540010188972	32,180	32,180	UGX
57	KARWERU PRIMARY SCHOOL	DFCU	01981011041306	21,388	21,388	UGX
58	RWAZA PRIMARY SCHOOL	DFCU	01981011041323	2,573,460	2,573,460	UGX
59	KAGOMA PRIMARY SCHOOL	DFCU	01981011041285	10,648	10,648	UGX
60	KAMURONKO PRIMARY SCHOOL	DFCU	01981011026707	992,372	992,372	UGX
61	KASHEREGYENYI HEALTH CENTRE III	DFCU	01540010190081	35,216	35,216	UGX
62	KAHUNGYE HEALTH CENTRE II	DFCU	01540010189764	8,527	8,527	UGX
63	BURAMBIRA HEALTH CENTRE II	DFCU	01540010189504	22,180	22,180	UGX
64	MUYUMBU HEALTH CENTRE II	DFCU	01540010188514	14,418	14,418	UGX
65	KYOBUGOMBE HEALTH CENTRE II	DFCU	01540010189511	14,863	14,863	UGX
66	NYAKASHARARA HEALTH CENTRE II	DFCU	01540010189474	13,886	13,886	UGX
67	KAVU HEALTH CENTRE II	DFCU	01540010189429	25,016	25,016	UGX
68	KDA STAFF CLINIC	DFCU	01540010191651	16,585	16,585	UGX
69	HABUBALE HC II	DFCU	01540010189818	20,542	20,542	UGX
70	KARWERU H/C II	DFCU	01540010189436	12,180	12,180	UGX
71	KAMUGANGUZI HC III	DFCU	01540010189702	31,986	31,986	UGX
72	KAHONDO HC II	DFCU	01540010189047	63,037	63,037	UGX
73	KANJOBE HC II	DFCU	01540010189399	23,131	23,131	UGX

74	KISAASA HC II	DFCU	01540010188613	24,805	24,805	UGX
75	BUHARA HC II	CENTENARY	7020012457	193,422	193,422	UGX
76	KYASANO HC II	DFCU	01540010189917	18,528	18,528	UGX
77	RUKORE HIGH SCHOOL	STANBIC	9030005620111	879,595	879,595	UGX
78	KIZINGA TECHNICAL SCHOOL	STANBIC	9030005620499	4,430,800	4,430,800	UGX
79	RUBAYA SECONDARY SCHOOL	STANBIC	9030005619938	18,444,338	18,444,338	UGX
80	RWESASI SNEIOR SECONDARY SCHOOL	STANBIC	9030005620839	7,022,571	7,022,571	UGX
81	LAKE BUNYONYI SENIOR SECONDARY SCHOOL	STANBIC	9030005620839	5,459,876	5,459,876	UGX
82	KAHONDO SENIOR SECONDARY SCHOOL	CENTENARY	3201213326	11,818,565	11,818,565	UGX
83	BURANGA SENIOR SECONDARY SCHOOL	STANBIC	9030005620103	13,789,895	13,789,895	UGX
84	KANYANKWAZI PRIMARY SCHOOL	DFCU	01981011026672	2,448,845	2,448,845	UGX
85	KICUMBI PRIMARY SCHOOL	DFCU	01981011041280	23,518	23,518	UGX
86	RWANYANJA PRIMARY SCHOOL	DFCU	01011041319	33,554	33,554	UGX
87	BUKOORA PRIMARY SCHOOL	DFCU	01981011026666	27,921	27,921	UGX
88	KAFUNJO PRIMARY SCHOOL	DFCU	01981011041300	1,325	1,325	UGX
89	NKUMBURA PRIMARY SCHOOL	DFCU	01981011026690	5,700	5,700	UGX
90	KABAYA PARENTS SCHOOL	DFCU	01981011041296	19,050	19,050	UGX
91	HABUBALE PRIMARY SCHOOL	DFCU	01540010189818	20,542	20,542	UGX
92	KAGINA PRIMARY SCHOOL	DFCU	01981011041310	3,188,454	3,188,454	UGX
93	KAMUGANGUZI PRIMARY SCHOOL	DFCU	01981011041271	9,162	9,162	UGX

94	KARAMBWE PRIMARY SCHOOL	DFCU	0198101126706	102	102	UGX
95	KYASANO PRIMARY SCHOOL	DFCU	01981011041277	6,254	6,254	UGX
96	NYAMUSHUNGA PRIMARY SCHOOL	DFCU	01981011026693	2,776	2,776	UGX
97	KIJONJO PRIMARY SCHOOL	DFCU	01981011041309	10,263	10,263	UGX
98	BUKOORA PRIMARY SCHOOL	DFCU	01981011026666	27,921	27,921	UGX
99	MAYENGO PRIMARY SCHOOL	DFCU	01981011041268	10,396	10,396	UGX
100	KAVU PRIMARY SCHOOL	DFCU	01981011026705	10,235	10,235	UGX
101	NYAMIRYANGO PRIMARY SCHOOL	DFCU	1981011041290	18,340	18,340	UGX
102	MUYEBE PRIMARY SCHOOL	DFCU	01981011041305	4,101,598	4,101,598	UGX
103	KASINDE PRIMARY SCHOOL	DFCU	01981011026671	6,477	6,477	UGX
104	KIKOLE PRIMARY SCHOOL	DFCU	01981011041279	18,708	18,708	UGX
105	BURIMBA PRIMARY SCHOOL	DFCU	01981011041325	8,022	8,022	UGX
106	KITIBYA PRIMARY SCHOOL	DFCU	01981011026681	7,046	7,046	UGX
107	BUHARA PRIMARY SCHOOL	DFCU	01981011041301	6,419	6,419	UGX
108	RUBIRA PRIMARY SCHOOL	DFCU	01981011026685	18,034	18,034	UGX
109	KIGARAMA PRIMARY SCHOOL	DFCU	01981011041263	9,368	9,368	UGX
110	BUFUKA PRIMARY SCHOOL	DFCU	01981011102667	32,541	32,541	UGX
111	KAHARO PRIMARY SCHOOL	DFCU	01981011026699	8,728	8,728	UGX
112	NYAKAGYERA PRIMARY SCHOOL	DFCU	01981011026674	1,442	1,442	UGX
113	KYANAMIRA PRIMARY SCHOOL	DFCU	01981011026677	57,232	57,232	UGX
114	MUYUMBU PRIMARY SCHOOL	DFCU	01981011026677	3,474,304	3,474,304	UGX

125	RUSHOBA PRIMARY SCHOOL	DFCU	01981011041320	12,308	12,308	UGX
126	MUSAMBA PRIMARY SCHOOL	DFCU	01981011041324	16,428	16,428	UGX
127	BUHUMBA PRIMARY SCHOOL	DFCU	01981011041278	9,116	9,116	UGX
128	BUGARAMA I PRIMARY SCHOOL	DFCU	01981011041299	3,120,595	3,120,595	UGX
129	BWERA PRIMARY SCHOOL	DFCU	01981011041311	12,836	12,836	UGX
130	BAWAMA PRIMARY SCHOOL	DFCU	01981011026665	1,100	1,100	UGX
131	RWAMBEHO PRIMARY SCHOOL	DFCU	01981011041264	15,909	15,909	UGX
132	KIHEESI PRIMARY SCHOOL	DFCU	01981011026696	1,802	1,802	UGX
133	KIKYENKYE PRIMARY SCHOOL	DFCU	01981011026687	7,850	7,850	UGX
134	KIRWA PRIMARY SCHOOL	DFCU	01981011041321	6,109	6,109	UGX
135	NYAKIGUGWE PRIMARY SCHOOL	DFCU	01981011026688	30,131	30,131	UGX
136	BUTUUZA PRIMARY SCHOOL	DFCU	01981011041270	17,585	17,585	UGX
137	RUTARE PRIMARY SCHOOL	DFCU	01981011041330	54,871	54,871	UGX
138	KARUJANGA PRIMARY SCHOOL	DFCU	01981011041316	14,476	14,476	UGX
139	NYINARUSHENGYE PRIMARY SCHOOL	DFCU	01981011041326	18,285	18,285	UGX
140	KAGOROGORO II PRIMARY SCHOOL	DFCU	01981011041297	6,363	6,363	UGX
141	KAKOMO PRIMARY SCHOOL	DFCU	01981011026670	7,394	7,394	UGX
142	KAHONDO PRIMARY SCHOOL	DFCU	01981011041262	5,205,350	5,205,350	UGX
143	BUNAGANA PRIMARY SCHOOL	DFCU	01981011041272	11,743	11,743	UGX
144	KASHEREGYENYI PRIMARY SCHOOL	DFCU	01981011041276	26,663	26,663	UGX
145	RWABABA PRIMARY SCHOOL	DFCU	01981011026676	1,334	1,334	UGX

146	KABANYONYI PRIMARY SCHOOL	DFCU	01981011041303	4,451	4,451	UGX
147	RUTOJO PRIMARY SCHOOL	DFCU	01981011041291	17,166	17,166	UGX
148	KABAHESI PRIMARY SCHOOL	DFCU	01981011041298	5,813	5,813	UGX
149	KIBUGA PRIMARY SCHOOL	DFCU	01981011041315	15,567	15,567	UGX
150	NYAMUCENGYERE PRIMARY SCHOOL	DFCU	01981011041307	9,004	9,004	UGX
151	KISIBO PRIMARY SCHOOL	DFCU	01981011041329	2,889	2,889	UGX
152	KATOJO PRIMARY SCHOOL	DFCU	01981011041284	10,488	10,488	UGX
153	MUKARANGYE PRIMARY SCHOOL	DFCU	01981011041274	10,056	10,056	UGX
154	RWANCERERE PRIMARY SCHOOL	DFCU	01981011041294	8,706	8,706	UGX
155	RUKORE PRIMARY SCHOOL	DFCU	01981011041317	14,775	14,775	UGX
156	KAHARO SUB- COUNTY REVENUE	POST BANK	4050016000003	653,047	653,047	UGX
157	KAHARO SUB- COUNTY GENERAL	POST BANK	4050016000004	117,009	117,009	UGX
158	KAHARO SUB- COUNTY DDEG	POST BANK	4050016000005	141,804	141,804	UGX
159	KAHARO SUBCOUNTY LCI	POST BANK	4050016000006	95,625	95,625	UGX
160	KAHARO SUBCOUNTY LCII	POST BANK	4050016000007	235,965	235,965	UGX
161	KATUNA TOWN COUNCIL REVENUE	POST BANK	4050016000053	19,550	19,550	UGX
162	KATUNA TOWN COUNCIL GENERAL FUND	POST BANK	4050016000054	48,346	48,346	UGX
163	KATUNA TOWN COUNCEL ADMINISTRATION	POST BANK	4050016000055	26,950	26,950	UGX
164	KATUNA TOWN COUNCIL WORKS	POST BANK	4050016000056	75,607	75,607	UGX
165	KATUNA TOWN COUNCIL FINANCE & PLANNING	POST BANK	4050016000057	42,500	42,500	UGX

166	KATUNA TOWN COUNCIL DDEG	POST BANK	4050016000058	22,492	22,492	UGX
167	KATUNA TOWN COUNCIL LCI	POST BANK	4050016000059	20,000	20,000	UGX
168	KATUNA TOWN COUNCIL LCII	POST BANK	4050016000060	20,000	20,000	UGX
169	KAMUGANGUZI SUBCOUNTY REVENUE	POST BANK	4050016000038	261,472	261,472	UGX
170	KAMUGANGUZI SUBCOUNTY GENERAL	POST BANK	4050016000039	6,932,782	6,932,782	UGX
171	KAMUGANGUZI SUBCOUNTY DDEG	POST BANK	4050016000040	18,686,758	18,686,758	UGX
172	RUBAYA SUB-COUNTY COLLECTION	POST BANK	4050016000018	93,851	93,851	UGX
173	RUBAYA SUB-COUNTY GENERAL FUND	POST BANK	4050016000019	54,744	54,744	UGX
174	RUBAYA SUB-COUNTY DDEG	POST BANK	4050016000020	2,322,052	2,322,052	UGX
175	BUHARA SUBCOUNTY REVENUE COLLECTION	POST BANK	4050016000008	97,775	97,775	UGX
176	BUHARA SUBCOUNTY GENERAL FUND	POST BANK	4050016000009	12,889,147	12,889,147	UGX
177	BUTANDA SUB-COUNTY REVENUE COLLECTION	POST BANK	4050016000013	200,500	200,500	UGX
178	BUTANDA SUB-COUNTY GENERAL FUND	POST BANK	4050016000014	91,734	91,734	UGX
179	BUTANDA SUB-COUNTY DDEG	POST BANK	4050016000013	52,915	52,915	UGX
180	KIBUGA SUB-COUNTY REVENUE COLLECTIONS	POST BANK	4050016000033	12,041,503	12,041,503	UGX
181	KIBUGA SUB-COUNTY GENERAL FUND	POST BANK	4050016000034	20,575	20,575	UGX

182	KIBUGA SUB-COUNTY DDEG	POST BANK	4050016000035	34,350	34,350	UGX
183	KIBUGA SUB-COUNTY LCI	POST BANK	4050016000036	52,500	52,500	UGX
184	KIBUGA SUB-COUNTY LCII	POST BANK	4050016000037	52,500	52,500	UGX
185	KITUMBA SUB-COUNTY REVENUE COLLECTIONS	POST BANK	4050016000028	36,433,644	36,433,644	UGX
186	KITUMBA SUB-COUNTY GENERAL	POST BANK	4050016000029	4,461,795	4,461,795	UGX
187	KITUMBA SUB-COUNTY DDEG	POST BANK	4050016000030	16,925,921	16,925,921	UGX
188	KAHUNGYE SUBCOUNTY REVENUE COLLECTION	POST BANK	4050016000023	4,014,451	4,014,451	UGX
189	KAHUNGYE SUBCOUNTY GENERAL FUND	POST BANK	4050016000024	49,404	49,404	UGX
190	KAHUNGYE SUBCOUNTY DDEG	POST BANK	4050016000025	235,307	235,307	UGX
191	RYAKARIMIRA TOWN COUNCIL GENERAL FUND	POST BANK	4050016000062	191,403,445	191,403,445	UGX
192	RYAKARIMIRA TC WORKS	POST BANK	4050016000065	11,860,360	11,860,360	UGX
193	RYAKARIMIRA TOWN COUNCIL OPERATIONS	POST BANK	4050016000064	18,854	18,854	UGX
194	RYAKARIMIRA TOWN COUNCIL DDEG	POST BANK	4050016000063	92,620	92,620	UGX
195	MAZIBA SUBCOUNTY REVENUE COLLECTION	POST BANK	4050016000048	16,584	16,584	UGX
196	MAZIBA SUBCOUNTY GENERAL	POST BANK	4050016000049	28,294	28,294	UGX
197	MAZIBA SUBCOUNTY DDEG	POST BANK	4050016000050	14,165	14,165	UGX
198	KYANAMIRA SUBCOUNTY REVENUE	POST BANK	4050016000043	115,000	115,000	UGX



	COLLECTION					
199	KYANAMIRA SUBCOUNTY DDEG	POST BANK	4050016000045	36,935	36,935	UGX
200	KYANAMIRA SUBCOUNTY GENERAL FUND	POST BANK	4050016000044	20,814	20,814	UGX
201	KYANAMIRA SUBCOUNTY LCI	POST BANK	4050016000046	35,362	35,362	UGX
202	KYANAMIRA SUBCOUNTY LCII	POST BANK	4050016000047	35,362	35,362	UGX
203	RUBAYA HEALTH CENTRE II	DFCU	01540010191927	56,162	56,162	UGX
204	KINYAMARI PRIMARY SCHOOL	DFCU	01981011041283	14,284	14,284	UGX
205	NYANJA HEALTH CENTRE II	DFCU	01540010189535	28,680	28,680	UGX
206	RUBOROGA PRIMARY SCHOOL	DFCU	01981011041304	18,814	18,814	UGX
207	OMUNKIRO PRIMARY SCHOOL	DFCU	01981011041259	8,454	8,454	UGX
208	KATENGA PRIMARY SCHOOL	DFCU	01981011041275	58,636	58,636	UGX
209	KAGONA PRIMARY SCHOOL	DFCU	01981011026704	520	520	UGX
210	KAFUNJO HEALTH CENTRE II	DFCU	01540010189566	39,939	39,939	UGX
211	KYASANO HEALTH CENTRE II	DFCU	01540010189917	18,528	18,528	UGX
212	KAMURONKO SENIOR SECONDARY SCHOOL	STANBIC	90300010229580 6	4,949,980	4,949,980	UGX
213	BWAMA HC II	DFCU	01540010188781	34,873	34,873	UGX
214	KAHUNGYE PRIMARY SCHOOL	DFCU	01981011041293	22,544	22,544	UGX
215	RUSIKIZI PRIMARY SCHOOL	DFCU	01981011041261	5,164	5,164	UGX
216	KANJOBE PRIMARY SCHOOL	DFCU	01981011026680	-	-	UGX
217	BIKOMERO PRIMARY SCHOOL	DFCU	01981011026700	49,382	49,382	UGX
218	KAHARO HEALTH CENTRE III	DFCU	01540010188828	71,733	71,733	UGX

219	KIGARAMA HEALTH CENTRE II	DFCU	01540010188507	12,180	12,180	UGX
220	KIGATA HIGH SCHOOL	STANBIC	9030005619989	20,535,836	20,535,836	UGX
221	KINIOGO PRIMARY SCHOOL	DFCU	01981011026669	3,670,134	3,670,134	UGX
222	KICUMBI HEALTH CENTRE II	DFCU	01540010190180	13,505	13,505	UGX
223	BIGAAGA PRIMARY SCHOOL	DFCU	01981011041295	4,170	4,170	UGX
224	KAKOMO SECONDARY SCHOOL	DFCU	01981011013585	18,581,607	18,581,607	UGX
225	RUSHOROZA HEALTH CENTRE IV	CENTENARY	3100039441	2,450,378	2,450,378	UGX

## RECOMMENDATIONS

- 1) All assets that have been suggested for board-off should be done using methods approved by the contracts committee.
- 2) The board of survey team recommends that reserve prices for items to be disposed-off be compiled as per PPDA regulations.
- 3) The board of survey advises that old items and scrap in health units be boarded off by respective in-charges & HUMCs with help from procurement unit in order to reduce on the cost of disposal by the district.
- 4) All departmental/entity assets should always be updated and engraved.
- 5) All District Land/Plots should be surveyed and titled.
- 6) Constitution of a focal point person to be updating asset register in each department/ entity.
- 7) Building asset/inventory management capacity among staff in all departments and entities.
- 8) The board of survey revised guidelines 2023, formats and templates should always be used and complied to while updating inventory registers.
- 9) Funds for assets register update & assets engraving and assets disposal activity should always be allocated during annual budgeting by each entity.

## VOTE 841 - KABAROLE DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	PHOTOCOPIERLANIER	has been included in the unserviceable list of the current board of survey	
2	PHOTOCOP MITA	has been included in the unserviceable list of the current board of survey	
3	LAPTOP (AST) AST	has been included in the unserviceable list of the current board of survey	
4	PHOTOCOPIER	has been included in the unserviceable list of the current board of survey	
5	Mitsubishi (3 pcs Scrap)	has been included in the unserviceable list of the current board of survey	
6	LAPTOP (AST) AST	has been included in the unserviceable list of the current board of survey	
7	Motorcycle UG 0662 A	has been included in the unserviceable list of the current board of survey	
8	Motorcycle UG006514i	has been included in the unserviceable list of the current board of survey	
9	Motorcycle UBA 430Z	has been included in the unserviceable list of the current board of survey	
10	Motorcycle UDX 544Y	has been included in the unserviceable list of the current board of survey	
11	Motorcycle UDX 0851A	has been included in the unserviceable list of the current board of survey	
12	Motorcycle UAC 367U	has been included in the unserviceable list of the current board of survey	
13	Motorcycle UG 1020R	has been included in the unserviceable list of the current board of survey	
14	Motorcycle UBA 426Z	has been included in the unserviceable list of the current board of survey	
15	Motorcycle UBA 091Z	has been included in the unserviceable list of the current board of survey	
16	Refrigerator ZERO	has been included in the unserviceable list of the current board of survey	
17	Refrigerator ELECTROLUX	has been included in the unserviceable list of the current board of survey	
18	IBM Computer	has been included in the unserviceable list of the current board of survey	
19	Canon printer LBP810	has been included in the unserviceable list of the current board of survey	
20	Motorcycle LG-0065-14	has been included in the unserviceable list of the current board of survey	
21	Television PACE/C.288	has been included in the unserviceable list of the current board of survey	
22	Compaq projector	has been included in the unserviceable list of the current board of survey	

23	Measuring cylinders (250ml,500mls)	has been included in the unserviceable list of the current board of survey	
24	Photocopier Mita-DC3060	has been included in the unserviceable list of the current board of survey	
25	Dell computer AMPRIP 004	has been included in the unserviceable list of the current board of survey	
26	Laser jet printer(PACE/C/303)	has been included in the unserviceable list of the current board of survey	
27	Wooden and metallic cup boards (2)	has been included in the unserviceable list of the current board of survey	
28	Photocopier (canon)	has been included in the unserviceable list of the current board of survey	
29	Motorcycle UG 2806 BMK MATE	has been included in the unserviceable list of the current board of survey	
30	Motorcycle UEO 366 HONDA	has been included in the unserviceable list of the current board of survey	
31	Motorcycle UG 2957 MATE	has been included in the unserviceable list of the current board of survey	
32	Projector LCD EPSON EMP-SIH	has been included in the unserviceable list of the current board of survey	
33	Sterilizers (2)	has been included in the unserviceable list of the current board of survey	
34	Ominbus Toyota Hillux UAA 036F	has been included in the unserviceable list of the current board of survey	
35	Changing Motor Grader LG 000-038	has been included in the unserviceable list of the current board of survey	
36	Fait Hitach Wheel Loader (No number Plate)	has been included in the unserviceable list of the current board of survey	
37	Faw Dump Trump LG 0002-038	has been included in the unserviceable list of the current board of survey	
38	Mitsubishi Dump Truck LG 0004-14	has been included in the unserviceable list of the current board of survey	
39	Water Bowser LG 0005-14	has been included in the unserviceable list of the current board of survey	
40	Nissan Hard Body Double Cabin LG-0131-14	has been included in the unserviceable list of the current board of survey	
41	Komastu Motor Grader LG-0043-14	has been included in the unserviceable list of the current board of survey	

### ASSET FINDINGS

S/N	Item	Units	Amounts
1	Payables		
2	Receivables	00	00
3	Subversion	00	00
4	Investment	00	00

## Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	00	00
2	Land	00	00
3	Transport	00	00

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
	Toyota Hiace Omnibus	UAA036F
	Mitsubishi Pickups (3 pcs Scrap)	
	Motorcycle	UBA 426Z
	Motorcycle	UBA 430Z
	Motorcycle	LG-0065-14
	vehicle Nissan patrol	UG 2042M,
	MATE (yellow)	UG 2806M
	MATE (yellow)	UG 2957M
	Nissan Hard body	LG 0131-14
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRIPTION	QUANTITY
	Photocopier	LINEAR
	Photocopier	MITA AMP/KRL/001
	LAPTOP (AST)	AST 16820000033
	Photocopier	LANIER 6813- 6813AP
	Photocopier	MITA DC 301 ASP/DATIC/3089
	DELL Computer and accessories	HASP MOLG/2075,PACE/C.288
	Refrigerator	ZERO
	Refrigerator	ELECTROLUX
	IBM Computer and accessories	ASPS/DATIC 2046
	Canon printer	LBP810
	Television and decoder	PACE/C.288
	Compaq projector	
	Measuring cylinders (250ml,500mls)	
	Photocopier Mita-DC3060	
	Dell computer	AMPRIP 004
	Laser jet printer( PACE/C/303)	
	Tractor Crank shaft	
	Wooden and metallic cup boards	(2)
	Photocopier (canon)	
	Projector	LCD EPSON EMP-SIH
	Sterilizers	(2)
	weighing scale for babies	UNICEF 043 BCMIELMAI001
	Bet big, coach bed, screen, BP machine	

## STORES FINDINGS

- 1) The board observed that the store accommodation is adequate.
- 2) The condition of the store is good and the items are stored in an efficient manner.
- 3) The stock balances agree with the stock card balances.
- 4) The team also observed that there was an independent department checks on stock balances in the store and the assets balances during the financial year in review.

## CASH AND BANK FINDINGS

**Table showing Kabarole District Local Government accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Kabarole DLG General Fund	Housing Finance	1300043032	19,042,635	19,042,635	UGX
3	Kabarole DLG UNICEF	United Bank Of Africa	0905000389	1,511,858	1,511,858	UGX
4	Kabarole DLG Global Fund	United Bank Of Africa	0906000098	14,288	14,288	UGX
5	Kabarole DLG ACDP	Housing Finance Bank	1300095903	0	0	UGX
6	Kabarole DLG Youth Livelihood Operation	Housing Finance Bank	1300046416	4,186,540	4,186,540	UGX
7	Kabarole DLG UWEP Recovery	Housing Finance Bank	1300074458	11,696,000	11,696,000	UGX
8	Kabarole DLG UMFSNP	Housing Finance Bank	1300062648	17,875,628	17,875,628	UGX
9	Kabarole DLG Treasury	Bank of Uganda	00513052800000			UGX
10	Kabarole DLG LEGS project	Housing Finance Bank	1300100915			UGX

## RECOMMENDATION

- 1) All government land in sub counties, schools and health facilities should be surveyed and land titles should be acquired.
- 2) Valuation of all assets should be done to capture their costs and preferably the current market value should be captured in case the cost at acquisition cannot be ascertained.
- 3) All the assets should be engraved for ownership purposes and avoiding their theft.
- 4) All motor vehicles which are currently grounded should be repaired in order not to depreciate further and lose value.
- 5) Government land in lower local governments should be fenced to avoid encroachment by the surrounding populace.







## VOTE 842 - KABERAMAIDO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Assets should be engraved	Not all assets were engraved 3/8/2023	Fair
2	Obsolete assets recommended for disposed should disposed of.	No asset was disposed due to lack of values 3/8/2023	Valuation team should be invited to evaluate the assets recommended for disposal.
3	Staff to be trained on proper Asset Management	Online training organized by Accounting General 3/8/2023	Good
4	Proper management of Government land	Leasing of all Government land being done 3/8/2023	Good

### ASSET FINDINGS

#### Findings

- 1) A three phase Yamaha generator was taken by CAO's between 2008/2009, and 2009/2010 financial years and not been returned up to date.
- 2) There is need for office accommodation in Oriamo Sub-County, Okile and Kaburepoli Sub-County. The said Sub-counties are renting poorly planned buildings as office buildings.
- 3) The desktop computer for sight savers was taken by police 3 years ago for investigation purposes.
- 4) The board noted poor management of solar systems from H/CIV with damaged invertors and batteries which needed urgent repair to avoid further deterioration.
- 5) Various government sections/departments do no have lists of assets, stores and inventories.

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

### Summary of Assets

Item	Summary	Extract B/S
<b>LAND AND BUILDINGS</b>		
Land	<b>1,038.02</b>	<b>5,129,050,000</b>
Building	<b>957</b>	46,540,563,687
<b>TRANSPORT EQUIPMENT</b>		
Pickup	12	
Motorcycle	35	308,000,000
Bicycle	03	
Trailer\Truck	05	
Earth Moving Equipment\Tractor	03	
Omnibus	01	
<b>ICT EQUIPMENT</b>		429,175,000
Desktop Computers	125	
Global Positioning System	03	
Laptop	26	
Printer	24	
TV Screen	13	
Zuku Sate Lite Dish	07	
D-Link	01	
Projector	04	
Monitor	02	
Scanner	03	
Uninterrupted Power Supply (UPS)	10	
		54,680,000
<b>OFFICE EQUIPMENT</b>		347,787,000
<b>MEDICAL EQUIPMENT</b>		
Furniture and Equipment		2,181,888,535
Laboratory and research		188,819,282
Air Compressor		
Anesthetic Machine	02	

Autoclave	04	
Boiler	03	
BP Machine	12	
CD4 Count machine	05	
Compressor Box	02	
Dental Chair	01	
Colposcope	02	
Delivery Bed	07	
Drip Stand	70	
Electric Suction Machine	01	
Examination Couch	27	
Gas Cylinder	10	
Glucometer	01	
Homocue	04	
Incubator	01	
Infant Scale	07	
Facility Bed	17	
Medical Bed	225	
Matresses	230	
Manual vacuum Extractor	01	
Microscope	14	
Operation Bed	03	
Oxygen Concentrator	03	
Oxygen Cylinder	05	
Oxygen Pulse meter	07	
Pressure Sterilizer	01	
Prototherapy	01	
Pulse Oxmeter	01	
Stethscope	03	
Surgical Stool	10	
Thermometer	30	
Temperature Gun	02	
Trolley	57	
Weighing Scale	15	
Wheel Chair	08	
X-ray film processor	01	
X-Ray Table	01	
<b>MACHINERY</b>		335,076,000
Fertilizer processing machine	01	
Impregnating Equipment	01	
Incinerator	01	

Mowing machine	10	
Milk Processing Equipment	02	
Molding Machine	02	

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Tata Lorry	LG 0077-44
2	TVS Max 100	LG 0026-46
3	TVS Max 100	LG 0006-46
4	TVS Max 100	UAC 995Y
5	TVS Max 100	LG 0024 - 46
6	Yamaha AG 100	LG 0018-46
7	Yamaha AG 100	UG 1063S
8	Yamaha Mate CY 80	UG 1064S
9	Yamaha Mate CY 80	UG 0505 R
10	Yamaha Mate CY 80	UG 0495 R
11	Yamaha Mate CY 80	UG 0073 R
12	Yamaha	UG 2102M
13	Yamaha	UG 2106 M
14	Yamaha	UG 2105 M
15	Jialing	UG 1969 M
16	Jialing	UG 1895
17	Jialing	UG 3205 M
18	Jialing	UG 1374 E
19	Jialing	UG 0377M
20	Jialing	UG 1903 R
21	Jialing	UG 2047 R
22	Jialing	UG 1613 R
23	Jialing	UG 1861 R
24	Jialing	UG 1807 R
25	Jialing	UG 2049 R
26	DT 125cc	LG 0052-46
27	DT 125cc	LG 0053-46
28	DT 125cc	UDA 654 U
29	DT 125cc	UG 2101 M
30	Yamaha DT	NA
31	Jialing	UG 1969M
32	Suzuki TF	UG 1783 A
33	Suzuki TF	UG 1785 A
34	Suzuki TF	UG 1358 A
35	Suzuki TF	UG 1369 A
37	Suzuki TF	NA

38	Honda	LG 009-46
39	Yamaha	UG 0005 R
40	Jincheng	LG 0004-039
41	Yamaha	UG 1064S
42	Yamaha	LG 0053- 46
43	Suzuki	UG 1369A
44	Honda	LG 0008 - 46
45	TVS Max	LG 0019 - 46
46	TVS Max	LG 0023 - 46
47	TVS Max	LG 0020 - 46
48	Honda Brazil	LG 0030- 46
49	Honda Brazil	LG 0031- 46
50	Honda Brazil	LG 0032- 46
51	TVS	L0023-46
52	Mate CY	UG 0055R
53	YVS Max	LG 0018- 46
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRIPTION	QUANTITY
54	3KVA-Generator	3
55	Desk Top computer	3

## STORES FINDINGS

- 1) There is idle pre-printed stationery in the district stores. We observed that the entity was purchasing or ordering new pre-printed stationery without reconciling with Inventory Officer hence the excess stationery.
- 2) There are plastic plates in the stores which are of no use to the district.
- 3) The Education store has inadequate light.
- 4) Kaburepoli Health Centre II has few drug shelves. The drugs are put on the bare floor.
- 5) The storage facility of assorted items in HCIV was poor as they were packed together in one room mixed with other items thus making it difficult for the team to verify the items.
- 6) Education, works, and health stores, need re-arranging/sorting, and provision of tags and metallic shelves, as the items are piled on top of the others making their condition poor.
- 7) The board had some challenges with verification of inventories in schools since most of the head teachers are out for holidays. Otherwise, their inventories were verified using the help of the board and the respective staff from the lower local governments.

## 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	Ochero Sub County Operations Account	DFCU	01473500239541	14,717	14,717	UGX
2	Ochero Sub County General Fund	DFCU	01473500239565	2,897,636	2,897,636	UGX
3	Ochero Sub County Community Access Road Account	DFCU	10473500013110	48,746	48,746	UGX
4	Ochero Town Council Operations Account	DFCU	10470010159859	16,149	16,149	UGX
5	Ochero Town Council General Fund	DFCU	10470010159828	36,545,464	36,545,464	UGX
6	Ochero Health Center III	DFCU	10473552511139	0	0	UGX

7	Awelu primary school UPE Account	DFCU	10471010507886	3,722,752	3,722,752	UGX
8	Ocanoyere Primary School UPE Account	DFCU	01471010501822	2,607,429	2,607,429	UGX
9	Acamidako Primary School UPE Account	DFCU	01471010492074	38,227	38,227	UGX
10	Bugoi Primary School UPE Account	DFCU	10471010505356	3,628,797	3,628,797	UGX
11	Kaburepoli Primary School UPE Account	DFCU	01471010492012	99,620	99,620	UGX
12	Kanyalam Modern Primary School UPE Account	DFCU	10471010501929	160,605	160,605	UGX
13	Kodekere Primary School UPE Account	DFCU	10471010511971	3,523,405	3,523,405	UGX
14	Doya Primary School UPE Account	DFCU	10471010503594	187,677	187,677	UGX
15	Apai Primary School UPE Account	DFCU	01471010510756	18,467	18,467	UGX
16	Ochero Primary School UPE Account	DFCU	10471010501853	124,038	124,038	UGX
17	Kagaa Primary School UPE Account	DFCU	10471010491994	4,181,300	4,181,300	UGX
18	Okola Primary School UPE Account	DFCU	01471010501905	4,652,442	4,652,442	UGX
19	St Paul Senior Secondary School	Stanbic	9030005621002	15,097,126	15,097,126	UGX
20	St Paul Senior Secondary School	Ochero SACCOS	00035	665,632	665,632	UGX
21	Kaberamaido Sub County Operations Account	DFCU	01473500239835	43,000	43,000	UGX
22	Kaberamaido Sub County General fund Account	DFCU	01473500239963	1,920,000	1,920,000	UGX
23	Kaberamaido Sub County Community Access	DFCU	01473500013129	00	00	UGX
24	Kaberamaido Primary School UPE Account	DFCU	10471010492081	6,718,839	6,718,839	UGX
25	Gwetom primary School UPE Account	DFCU	0147101050186	175,000	175,000	UGX
26	Oriamo Sub County Operations Account	DFCU	01470010182833	14,782	14,782	UGX
27	Oriamo Sub County General fund Account	DFCU	01470010182840	24,519	24,519	UGX
28	Opiro Olelai Primary School UPE Account	DFCU	01471010503442	4,388,393	4,388,393	UGX
29	Apele Primary School UPE Account	DFCU	01471010510552	265,830	265,830	UGX
30	Oriamo Primary School UPE Account	DFCU	01471010492102	90,019	90,019	UGX
31	Onyait Primary School UPE Account	DFCU	01471010501846	307,728	307,728	UGX
32	Omarai Primary School UPE Account	DFCU	01471010510462	59,969	59,969	UGX
33	Abalang Primary School UPE Account	DFCU	01471010510569	7,012,944	7,012,944	UGX
34	Olelai Primary School UPE Account	DFCU	01471010492050	125,000	125,000	UGX

35	Acongwen Primary School UPE Account	DFCU	01471010492043	112,088	112,088	UGX
36	Abirabira Primary School UPE Account	DFCU	01471010492029	80,000	80,000	UGX
37	Okapel Primary School UPE Account	DFCU	01471010501936	70,000	70,000	UGX
38	Alwa Sub County Operations Account	DFCU	01473500239257	00	00	UGX
39	Alwa Sub County Community Access Fund Account	DFCU	01473500014748	00	00	UGX
40	Alwa Sub County General fund Account	DFCU	01473500239288	1,385,414	276,500	UGX
41	Alwa Health Center III PHC Account	DFCU	01473500239925	0	0	UGX
	Alwa Health Center III TASO Account	DFCU	0147355581600	0	0	UGX
42	Ominai Primary School UPE Account	DFCU	01471010509271	3,063,386	3,063,386	UGX
43	Katingi Primary School UPE Account	DFCU	01471010506256	66,401	66,401	UGX
44	Alwa Primary School UPE Account	DFCU	01471010512068	3,860,742	3,860,742	UGX
45	Oyama Eolu Primary UPE Account	DFCU	01471010502061	4,607,804	4,607,804	UGX
46	Teete Primary School UPE Account	DFCU	01471010510545	138,526	138,526	UGX
47	Bira Primary School UPE Account	DFCU	01471010492067	5,105,749	5,104,749	UGX
48	Kobulubulu Sub-County General Fund Account	DFCU	01473551443105	381,994	381,994	UGX
49	Kobulubulu Sub-County Operations Account	DFCU	01473500239288	11,022	11,022	UGX
50	Kaberaido General Hospital PHC Account		01473500239738	77,168	77,168	UGX
51	Kaberaido General Hospital TASO Account	DFCU	01473555281460	-	-	UGX
52	Aperikira Sub-County General Fund Account	DFCU	01473555267937	391,747	391,747	UGX
53	Aperikira Sub-County Operations Fund Account	DFCU	01473500182669	358,812	358,812	UGX
54	Aperikira Sub-County Community Access Roads Acc	DFCU	01473500496445	-	-	UGX
55	Kaberaido District General Fund Account	DFCU	01473500239046	233,234,465	233,234,465	UGX
56	Kaberaido District Youth Livelihood Account	DFCU	01473502613686	-	-	UGX
57	Kaberaido District UWEP Recovery Account	DFCU	01473554418951	3,266,361	3,266,361	UGX

58	Kamuk Parents Primary School	DFCU	0147101510486	124,296	124,296	UGX
59	Kaberaido Town Council General Fund Account	DFCU	01473500239330	13,125,161	13,125,161	UGX
60	Kaberaido Town Council Urban Roads Account	DFCU	0147351305887	9,114,165	9,114,165	UGX
61	Kaberaido Town Council Operations Account	DFCU	01473500239347	2,809,193	2,809,193	UGX
62	Okile subcounty operational accounts	DFCU	0147001056674	9,350	9,350	UGX
63	Okile subcounty General Fund	DFCU	0147001015704	100,637	100,637	UGX
64	Ogobai primary school	DFCU	01471010501912	119,023	119,023	UGX
65	Abata Primary School	DFCU	01471010501815	3,656,763	3,656,763	UGX
66	Abirabira Health Centr II	DFCU	01473500239994	49,893	49,893	UGX
67	Kobulubulu SS PTA Account	Stanbic	9030005645459	6,090,886	6,090,886	UGX
68	Kobulubulu SS USE Account	Centenary	3100072348	11,355,681	11,355,681	UGX
69	Achilo Primary School	DFCU	01471010501877	9,735,103	9,735,103	UGX
70	Katinge Primary School	DFCU	01471010501891	80,104	80,104	UGX
71	Aturigalin Primar Schooly	DFCU	01471010501884	192,071	192,071	UGX
72	Okile Primary School	DFCU	01471010492036	162,957	162,957	UGX
73	Oyama Primary School	DFCU	01471010501839	5,319,280	5,319,280	UGX
74	Opiu Primary School	DFCU	01471010503314	300,368	300,368	UGX
75	Kalyamese Primary School	DFCU	01471010491987	181,712	181,712	UGX
76	Murem health Center II	DFCU	01473500239897	24,735	24,735	UGX
77	Murem Primary School	DFCU	01471010493206	36,145	36,145	UGX
78	Okile Obulubulu Primary School	DFCU	01471010510493	30,152	30,152	UGX
79	Akwalakwala Primary School	DFCU	01471010492098	173,002	173,002	UGX
80	Alem Primary School	DFCU	01471010492005	6,136,132	6,136,132	UGX
81	Kaberaido Secondary School	DFCU	01473552415613	583,865	583,865	UGX
82	St Thomas Girls Secondary School	Centenary	3200825343	12,259,431	12,259,431	UGX



## RECOMMENDATIONS

- 1) We recommend that current CAO follow up about a matter where a three phase Yamaha generator was taken by CAO's between 2008/2009, and 2009/2010 which was not returned to the station.
- 2) The desktop computer for Sight savers was taken by police 3 years ago for investigation purposes. This computer needs to be retrieved from police by CAO's office.
- 3) The Education Store needs to provide light either by installing electricity or putting in place transparent iron sheets to provide natural light.
- 4) The education, works and health stores need to be fumigated.
- 5) The shelves lying redundant at Kaberamaido Health Centre IV should be given to Kaburepoli Health Centre III.
- 6) There is need for office accommodation in Oriamo Sub-County, Okile and Kaburepoli Sub-County. The said Sub-counties are renting poorly planned buildings as office buildings.
- 7) The solar systems from H/CIV with damaged invertors and batteries should be repaired to avoid further deterioration.



## VOTE 843 - KAGADI DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	ALL the government property in DLG be Engraved and coded	Activity done in a progressive manner	Engravement is mainly based on resources
2	Kagadi Hospital continues to be urgently equipped.	On-going process, new stand by generator procured in FY 2022/2023	Needs more support form Central government
3	Fencing Off All District and S/C Land/Premises	Done in some LLGS: Muhorro T/C, Mabaale T/C, Kyaterekera T/C, Partly fenced are Rugashari and Rutete T/Cs(partly), Others LLGS advised to use live fence as wait for resources	Hampered by Local Revenue, C/F to FY 2023/2024 while and above all about 35% of our LLGS are still in rented property
4	Obsolete assets at Kagadi Hospital were recommended for Board off	Government valuer contacted; Limited by high bureaucratic process from the centre in terms of approval and resources involved	Activity carried forward FY2023/2024Eboola-Kasanda outbreak also hampered the activity since the district got 1 case too yet Some items to be boarded off were also part of the previous eboola used equipment in the hospital
5	Transfer ownership of all Central Government equipment given to the district	Note done	Hampered by resources C/F to 2023/2024FY
6	All Sub County Land be surveyed	Note done	Hampered by resources C/F to 2023/2024FY

## ASSET FINDINGS

- 1) We found NEVARA Double Cabin at Kagadi Hospital not worthy keeping
- 2) Tractor with a trailer at Kagadi Town Council is urgently needed for disposal.

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

## Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	10	2,000,000
	Non-Residential buildings		9,638,010,945
	Residential buildings		300,000,000
	Roads and bridges		5,495,869,603
2	Land		
3	Transport		
	Motor Vehicles		339,290,900
	Motor cycles and Bicycles		133,339,000
4	Machinery and equipment		
	Office equipment		154,844,176
	ICT Equipment		160,700,000
	Laboratory and research equipt		80,386,878
	Other Machinery & equipment		384,515,550
5	Furniture and fittings		266,895,118
6	Others		6,875,219,266

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motor Vehicle Pick Up Novara Brown In Color	2977R
2	Tractor With Trailer	LG-0027-19
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
1	Assorted Scrap at Kagadi Hospital	1
2	Assorted Scrap at District Head Quarters	1

## STORES FINDINGS

- 1) All Assorted scrap at both District Headquarters stores and Hospital stores need to be urgently boarded off.
- 2) District Head Quarters Store IS Functional but in container which needs to be apportioned into at least 3 for easy storage and check ups
- 3) Kagadi Hospital-Stores is Functional and caters for both medical and non-medical equipment /Items/Machinery

## 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	Kagadi District General Fund A/C	Centenary	6612100001	2,682,493	2,682,493	UGX
2	KAGADI District REVENUE COL	Bank of Uganda	'6840168000001	0	0	UGX
3	KAGADI District TREASURY SI	Bank of Uganda	'6840528000000	0	0	UGX
4	KAGADI District UWEP RECOVERY ACCOUNT	Centenary	'6612100021	8,577,876	8,577,876	UGX
5	KAGADI District YLP RECOVERY	Centenary	'6612100017	8,052	8,052	UGX

## RECOMMENDATION

- 1) Have all assets missing updated onto the electronic system provided by MoFPED
- 2) Survey and Fencing of all government land at all levels within the district
- 3) Maintenance of an inventory ledger of by all Departments and LLGs
- 4) Engravement of all government assets
- 5) Valuation of all government assets to ascertain their current values
- 6) Portioning/Division of District stores /container currently used into at least 3 for easy stoke management and storage
- 7) That MOFPED ensures that it constantly built capacity of members of BOS and change data capture forms at list by start of fourth quarter.



## VOTE 844 - KAKUMIRO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken to Date	Remarks
1	All non-engraved District Property be engraved	Assets were not engraved	Activity should be provided for in 2023/2024FY Budget
2	All assets due for repair be repaired	Some Motor vehicles were repaired and buildings renovated.	Other assets that were not repaired within the financial year were provided for within the financial year 2022/2023
3	All District assets due for boarding off be boarded off after technically determining their current value	Only used up vehicle tyres were submitted to procurement for boarding off.	The activity was provided for in the financial year 2023/2024
4	Asset registers at departmental level be opened and updated regularly.	No action taken	Accounting officer should compel HODs of departments to open and update assets register for their respective departments.

### Summary of Assets

ASSET CATEGORY	QUANTITY	EXTRACT B/S
<b>LAND AND BUILDINGS</b>		
Building	27	
Motorcycle	19	
Laptop	04	
Projector	01	
Scanner	01	
Tablet / iPad	19	
Semen Bank	01	
Reflegilator	01	
Cassava Chipper	01	

### List of unserviceable items recommended for disposal Kakumiro HC. IV

S/No.Item Description	Unique Identifier Registration Number/ Engraved Code
Tri-cycle Ambulance	UDX 009Z
Cushioned Chair 1	IDI/BHP/CDC/KKM/222
Cushioned chair	IDI/BHP/CDC/WCH/044
Rolling chair	Not engraved
Back Seat Chair	Not Engraved
Metallic cupboard	KIB-SMGL-SHV-06
Trolley 03	not engraved
Cushioned chairs 02	not engraved
Bed side lockers 07	not engraved
Heighth bord 01	Not Engraved
Wheel chairs (2)	Not Engraved
UPS	USAID/AIM/3634
Monitor	IDI/KKP/MON/006
Monitor	MOH HIV QUAL
DELL laptop	Not Engraved
UPS	IDI/BHP/CDC/UPS/028
UPS	IDI/EKKP/UPS/015
UPS	IDI/EKKP/UPS/016
UPS	BCM/CDC/KAKUM/E/C010U
Router	Not Engraved
1 Printer	MOH HIV QUAL
Binocular microscope	USAID/AIM/2953
1 LAB rotator	IDI/KKP/LAB/138
1 Hemometer HB Plus	IDI/KKP/LAB/163

Electric centrifuge (Remi)	Not Engraved
1 Electric Refrigerator	IDI/KKP/LAB/175
1 Chemistry Machine	IDI/KKP/LAB/47
ESR Stand	Not Engraved
1 Blood Bank Fridge	Not Engraved
Automated Pipette 20ul	Not Engraved
Automated Pipette 20ul	Not Engraved
1 Ion exchange resin cylinder	USAID/AIM/3127
SelexON machine with pipette	Not Engraved
sahilis apparatus	Not Engraved
Solar panels 33	Not engraved
Solar batteries 09	Not engraved
Battery Pack	KIB/SMGL/BAT/03
Extension cable 1	Not engraved
Soap dispenser	KIB-SMGL-SDP-006
Extension cable	not engraved
Soap dispensers 02	Not engraved
1 Oxygen Apparatus	KIB-SMGL-OXC 05
Theatre lamp	KIB/SMGL/EXM/56
Theatre lamp	Not Engraved
1 Mobile Operating Light	IDI/ELMA/TL/01
sanction ump foot 01	Not Engraved
Sterilizing unit horizontal	Not Engraved
Autoclave non electric	Not Engraved
Electric lamp 1 unit	Not Engraved
Weighing scale	Not Engraved



Flat Ion box	Not Engraved
Stethoscope	Not engraved
Mattresses 09	Not Engraved
Bed side lockers 02	Not Engraved
Mattresses 13	Not Engraved
Screens	KIB-SMGL-PTC-12
Drip Stand 02	Not Engraved
Bedside Cupboard Metallic 3	Not Engraved
Wheel Chair	Not Engraved
Fridge	USAID/AIM/3609
Mattresses 13	Not Engraved
Bedside Cupboard Metallic 3	Not Engraved
Drip stand	Not Engraved
metallic Bed	Not Engraved
Examination bed 01	not engraved
scale Adult	KIB/SMGL/WSA/60
Metallic waste bin 01	not engraved
B.P machine wall mounted	IDI/ELMA/KRO/WMBPM/001
Oxygen concentrator	KIB/SMGL/OXG/09
Weighing scale infants	KIB-SMGL-WSN-05
Screen	KIB-SMGL-PTC-09,10,11
Wheel chair	not engraved
Delivery beds with drip stands 02	not engraved
metallic steps 02	not engraved
examination lamp	KIP-SMGL-LPE-42
Oxygen concentrator	KIB-SMGL-OXC-011
Baby warmer	IDI/SMGL/BBW/06

Vacuum extractor 1 set	not engraved
Sanction pump electric	KIB-SMGL-RMR-02
Bulb syringe	not engraved
1 drip stand	not engraved
Weighing scale	Not engraved
Oxygen Concentrator	Not engraved
Ultra sound unit 15 KVA 1 Unit	Not Engraved
<b>KASAMBYA HEALTH CENTRE THREE</b>	
Hight board	not engraved
Weighing scale 04	not engraved
weighing scale 01	Engraved
<b>KISIITA HEALTH CENTRE THREE</b>	
Motor cycle	Engraved
Bed screen 04	Engraved
Hospial beds 03	Engraved
whilling scale 02	Engraved
Carbin 02	Engraved
Delivery bed	Engraved
Executive chiars 03	Engraved
Examination bed	Engraved
Bed side rocker	Engraved
<b>NALWEYO HEALTH CENTRE THREE</b>	
Motorcycle	UG 3612 M
Motorcycle	LG 012019
Motorcycle	Honda XL
Carbin	
Maternity bed 04	
Beds 02	

Stretcher bed	
Moering machine	
wheeling scale 02	
wheel chair	
BP Machine	
sign post	
<b>NKOOKO HEALTH CENTRE THREE</b>	
Tricycle	UDX 002 Z
Motorcycle	
Hospital beds 04	
<b>KISIITA SEED SECONDARY SCHOOL</b>	
Television	LG. 42INCH
<b>KAKUMIRO DISTRICT DLG WORKS DEPARTMENT</b>	
Grader ripper teeth 11pc	
Grader blades 16pc	
Grader end bits 2pc	
wheel loader teeth 8pc	
motor vehicle tyre 16	
grader tyre 14	
Dump truck tyres 02	

## CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance At 30 <sup>th</sup> June 2023	Cashbook Balance At 30 <sup>th</sup> June 2023	CUR
1	KAKUMIRO DISTRICT GENERAL FUND ACCOUNT	Stanbic	9030012298918	73,854,586	73,854,586	UG X
2	KAKUMIRO DISTRICT YLP REVOLVING FUND ACCOUNT	Centenary	8912100187	4,527,260	4,527,260	UG X
3	KAKUMIRO DISTRICT TREASURY ACCOUNT	BANK OF UGANDA	006850528000000	NIL	NIL	UG X
4	KAKUMIRO DISTRICT UWEP RECOVERY FUND ACCOUNT	Stanbic	9030012788982	15,323.738	15,323.738	UG X
5	KAKUMIRO DISTRICT ACDP	Stanbic	9030017140549	742	742	UG X

## VOTE 845 - KALAKI DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

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

### ASSET FINDINGS

- 1) Staff delay in picking Bank statements and reconciliation of books of accounts.
- 2) Limited funds to facilitate the Board of survey team to carry out the activity.
- 3) Limited transport means to facilitate movement by Board of survey team
- 4) Poor engravement culture of the assets in most of the departments.
- 5) Poor maintenance of equipment especially vehicles, motorcycles, office equipment among other things.
- 6) Lack of asset registers in most of the departments
- 7) No disposal plan in place as per the recommendation of last year's Board of survey.

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

## Summary of Assets

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

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
1	Metallic bed	845-F&F-00008
2	Wooden chair	BCM/EWN/KALK/F/069
3	Wooden chair	845-F&F-00102
4	Executive chair	KALAKIDLG/FY19/20/05/006/MED/03
5	Executive chair	KALAKIDLG/FY19/20/05/006/MED/003
6	Chair with cushion	KALA635/19-20/CO/CH/12
7	Chair with cushion	KALA635/19-20/CO/CH/21
8	Chair with cushion	KALA635/19-20/CO/CH/07
9	Chair with cushion	KALA635/19-20/CO/CH/13
10	Chair with cushion	KALA635/19-20/CO/CH/12
11	Office table	KALA635/19-20/CUNC/TBL/16
12	Cupboard	845-F&F-00408
13	Cupboard	845-F&F-00409
14	Filling cabinet	845-F&F-00422
15	Condom dispenser	845-MED-0041
16	Deep freezer	845-MED-0047
17	Double eye pit microscope	845-MED-0058
18	Electric sucker	845-MED-0076
19	Penguin sucker	845-MED-0186
20	Monocular microscope	845-MED-0327
21	Adult weighing scale	845-MED-0332
22	Medium waste bin	845-MED-0343
23	Medium waste bin	845-MED-0344
24	Hand washing cans	845-MED-0429
25	Hand washing cans	845-MED-0430
26	Hand washing cans	845-MED-0431
27	Thermometer	845-MED-0494

## STORES FINDINGS

- 1) The team observed that the Store room is inadequate and fairly organized.
- 2) The stores person makes a quarterly inspection on the stores and its inventory.
- 3) The store balances agree with the stock card balances
- 4) The team also observed excessive obsolete items that have to be disposed of.

## CASH AND BANK FINDINGS

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	KALAKI DLG REVENUE COLLECTION	BOU	009750168000001	-	-	UGX
2	KALAKI DLG GENERAL FUND	DFCU	01473657426687	155,148,118	155,148,118	UGX
3	KALAKI DLG TREASURY SINGLE SUB ACCOUNT	BOU	009750528000001	-	-	UGX
4	KALAKI DLG UWEP RECOVERY	DFCU	01473657613317	110,725	110,725	UGX
5	KALAKI DLG YLP RECOVERY A/C	DFCU	01473657613566	-	-	UGX
6	KALAKI DLG IMPREST	DFCU	01473657448698	5,811,990	5,811,990	UGX
7	KALAKI S/C GENERAL FUND A/C	DFCU	01473500239589	72,000	72,000	UGX
8	KALAKI SUB COUNTY OPERATIONS	DFCU	01473500239600	698,997	698,997	UGX
9	KALAKI SUB COUNTY COMMUNITY ACCESS ROADS	DFCU	01473500150064	101,157	101,157	UGX
10	ANYARA SUB COUNTY GENERAL FUND	DFCU	01473500239309	37,649	37,649	UGX
11	ANYARA SUB COUNTY OPERATIONS	DFCU	01473500239510	5,898	5,898	UGX
12	ANYARA S/C COMMUNITY ACCESS ROADS	DFCU	01473500017417	-	-	UGX
13	ANYARA HCIII		01473500239880	92,362	92,362	UGX
15	OGWOLO SUB COUNTY GENERAL FUND	DFCU	01473619466643	365,500	365,500	UGX
16	OGWOLO SUB COUNTY OPERATIONS	DFCU	01473619466634	1,280	1,280	UGX
17	BULULU SUB COUNTY GENERAL FUND	DFCU	01473500239686	2,742,698	2,742,698	UGX

18	BULULU SUB COUNTY OPERATIONS	DFCU	01473500239693	329,940	329,940	UGX
19	BULULU SUB COUNTY COMMUNITY ACCESS ROADS	DFCU	0147350015224	122,059	122,059	UGX
20	BULULU HCIII-PHC	DFCU	01473552474691	648,587	648,587	UGX
21	OCHELAKUR SUB COUNTY GENERAL FUND	DFCU	01473619466670	520,435	520,435	UGX
22	OCHELAKUR OPERATION	DFCU	01473619466652	902,903	902,903	UGX
23	OCHELAKUR HCII	DFCU	01473552492463		-	
24	KAKURE SUB COUNTY GENERAL FUND	DFCU	01473500488174	16,667	16,667	UGX
25	KAKURE SUB COUNTY OPERATION	DFCU	01473500183512	3,815,118	3,815,118	UGX
26	APAPAI SUB COUNTY GENERAL FUND	DFCU	01473551819627	216,500	216,500	UGX
27	APAPAI SUB COUNTY OPERATION	DFCU	01473500187602	1,750,908	1,750,908	UGX
28	APAPAI S/C COMMUNITY ACCESS ROADS	DFCU	01473553129944	460,196	460,196	UGX
29	APAPAI HCII	DFCU	01473500240583	85,897	85,897	UGX
30	OTUBOI S/C COUNTY GENERAL FUND	DFCU	01473500239790	417,642	417,642	UGX
31	OTUBOI SUB COUNTY OPERATION	DFCU	01473500239783	3,288,202	3,288,202	UGX
32	KALAKI TOWN COUNCIL GENERAL FUND	DFCU	01473657426720	4,765,780	4,765,780	UGX
33	KALAKI TOWN COUNCIL OPERATION	DFCU	01473657426809	197,140	197,140	UGX
34	KALAKI TOWN COUNCIL COMMUNITY ACCESS ROADS	DFCU	01473657726860	69,117	69,117	UGX
35	KALAKI HCIII	DFCU	01473552480705	1,091,053	1,091,053	UGX
36	OTUBOI TOWN COUNCIL GENERAL FUND	DFCU	01473656622363	4,710	4,710	UGX
37	OTUBOI TOWN COUNCIL OPERATION	DFCU	01473656622381	35,528,199	35,528,199	UGX



**RECOMMENDATION**

- 1) A disposal plan should be developed and approved by the District Council.
- 2) All assets should be engraved.
- 3) A clear budget and its execution be ear marked for Board of survey.
- 4) A clear maintenance policy of equipment be derived by TPC and approved by council.
- 5) All items recommended for disposal be disposed off.
- 6) Asset registers be maintained at each department, sub county, and town council and be regularly monitored.

## VOTE 846 - KALANGALA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1.	The District should put in more effort to ensure that all government Land is surveyed and titled. Where some Government facilities are established on Land that belongs to other Landlords like private Mailo Land, Church and Kabaka's Land, and where negotiations have been ongoing should be concluded and Memorandum of Understanding agreed upon and put in place.	The District is engaging landlords so that it acquires ownership of the land though the process is slow due to resource constraints	The District leadership should make sure that all government facilities acquire land titles in order to consolidate ownership.  <b>NOTE:</b> Detail of status of the facilities attached.
2.	All government facilities including district headquarters, Sub County, schools and health facilities should be fenced and provided with one inlet to enhance security of persons and property of Government	Kalangala District Headquarters is partially fenced but more fencing in FY 2023/2024 will be made.  Bukasa Health Centre IV is fully fenced.  <b>NOTE:</b> The rest of the facilities are not fenced.	All the district facilities should be fenced for purposes of security and to avoid land grabbers.
3.	All items identified for disposal should be disposed off as per the recommendation of the Board of Survey.	This is being implemented.	
4.	Government assets should be engraved.	This has been partially done.	Serious efforts must be taken by the various departments to engrave all their assets for proper identification and security.
5.	Sub-counties should ensure that they procure safes for the proper custody of council documents and other important documents	This has not been done.	The sub-county leadership should take this as a priority for the safe custody of documents and money since banking facilities are not available in the

			some of the sub-counties.
6.	Inventory Officers at the sub-counties, health units, schools should acquire more practical knowledge in Assets and inventory Management.	Not done.	Urgent practical training should be done by the district.
7.	The stock cards should be well organized and put in properly identifiable files.	No action was taken.	The Store Keeper should use a computer system to manage the distribution and stock taking of the drugs  Stock cards should be put in properly identified and well organized files.
8.	There is need to construct a more spacious medical store with a separate office of the Store Keeper and cold facilities	This has not been done.	A financial constraints in the district has made it difficult to construct spacious medical stores.
9.	The drug shelves should be properly marked for each type of drug for easy accessibility and proper stock taking	This has not been done.	This should be done immediately.
10.	National Medical Stores should organize and take the expired drugs for incineration	This has been done.	They are commended for this.
11.	There is need for all departments to follow their maintenance plan as this will reduce prolonged parking resulting into breakdown of vehicles and equipment. LOG BOOKS should properly be used and updated	The Operation and Maintenance Plans are available.	Resource constraints has affected proper implementation.
12.	There should be a budget for operation and maintenance of buildings in all Government institutions. The chief Executive should ensure that the budget of O&M is put to use so that buildings are regularly required, fumigated and maintained.	The budget is available and maintenance was done on some buildings. For example the District Headquarters, OPD at Kalangala Health Centre IV	The budget for Operation and Maintenance should be increased annually to cater for more facilities.
13	Regular stock taking should be carried out at departmental level and central stores to avoid accumulating obsolete items and loss through theft. Vote controller both at the district and the sub	This will be done in the second quarter	

	county should be given enough skills in inventory management.		
14.	All the Assets which have been identified as unserviceable should immediately be disposed off.	Done	
15.	There is need to construct a well-planned drugs store in the health facilities in the district proper storage of all the drugs and vaccines.	Not yet done	

## ASSET FINDINGS

### Findings

- 1) Much of land on which the government facilities are located is not surveyed are titled. government facilities are established on land thst belongs to other land lords like private mailo land church, Buganda land board and land donation.
- 2) The team observed that most departments with vehicles were issued with LOG BOOKS but is not update except works department.

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	LAND AND BUILDINGS	656	3663141283
2	TRANSPORT EQUIPMENTS	402	
3	OFFICE EQUIPMENTS	404	
4	MEDICAL EQUIPMENTS	7929	
5	MACHINERY	147	
6	FURNITURE	6729	

### List of unserviceable items recommended for disposal

- 1) No disposal items

## STORES FINDINGS

- 1) The district stores were properly maintained and the assets register was updated regularly.
- 2) There was evidence of regular stock taking.
- 3) The team observed that most departments with vehicles were issued with LOG BOOKS but is not update except works department.
- 4) The district parking shade needs renovation.

## 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	KALANGALA D'GLOBAAL FUND A/C	STANBIC BANK	9030001079823	326,495	326,495	UGX
2	KALANGALA DIS UWEPREC	STANBIC BANK	9030012185382	145,800	145,800	UGX
3	KALANGA DISTRICT GENERAL FUND	STANBIC BANK	140073791601	94,804,299	94,804,299	UGX
4	KALANGALA DISRICT REVENUE	STANBIC BANK	5150168000000	-	-	UGX
5	KALANGALA DISTRICT REVOLVING FUNDS	STANBIC BANK	9030008627222	505	505	UGX
6	KALANGALA NATIONAL OIL PALM PROJECT	STANBIC BANK	9030017856323	642,200	642,200	UGX
7	BBETA PRIMARY SCH.MC	STANBIC BANK	903000736462	56,008	56,008	UGX
8	BISHOP DUNSTAN NSUBUGA MEM SS	STANBIC BANK	9030005674661	77,640	77,640	UGX
9	BUMANGI PRIMARY SCHOOL	STANBIC BANK	9030007356446	8,328	8,328	UGX
10	BUNYAMA PRIMAMARY SCHOOL	STANBIC BANK	9030002693584	2,417	2,417	UGX
11	BUSANGA MULTI-GRADE PRIMARY SCHOOL	STANBIC BANK	9030004122886	29,313	29,313	UGX
12	JJAANA CO PRIMARY SCHOOL	STANBIC BANK	9030002742801	5,871	5,871	UGX
13	KACHANGA PRIMARY SCHOOL	STANBIC BANK	9030007405226	2,049	2,049	UGX
14	KASEKULO PRIMARY SCHOOL	STANBIC BANK	9030007356942	6,405	6,405	UGX
15	KIBAALE PRIMARY SCHOOL	STANBIC BANK	9030007356896	108,074	108,074	UGX

16	KITOBO ISLANDS INFANT SCHOOL	STANBIC BANK	9030007405226	3,518	3,518	UGX
17	LWABASWA PRIMARY SCHOOL	STANBIC BANK	9030002693924	36,346	36,346	UGX
18	SSERWANGA LWANGA MEM.SCH	STANBIC BANK	9030005889587	7,761	7,761	UGX
19	ST THEREZA BWENDERO P.S	STANBIC BANK	9030007356500	132,800	132,800	UGX
20	BUKASA PRIMARY SCHOOL	STANBIC BANK	9030002691565	1,437,550	1,437,550	UGX
21	KIBANGA PRIMARY SCHOOL	STANBIC BANK	9030007356411	3,973	3,973	UGX
22	KAGULUBE PRIMARY SCHOOL	STANBIC BANK	9030007356470	2,501,932	2,501,932	UGX
23	BUSWA PRIMARY SCHOOL	STANBIC BANK	9030007357205	9,731	9,731	UGX
24	SSESE FARM SCHOOL	STANBIC BANK	9030006332500	117,351,723	117,351,723	UGX
25	BUBEKE HEALTHY CENTRE PHC	STANBIC BANK	9030005729393	176,519,497	176,519,497	UGX
26	BUFUMIRA HEALTHY CENTRE PHC	STANBIC BANK	9030005729393	1,665	1,665	UGX
27	BUKASA HEALTHY CENTRE PHC	STANBIC BANK	9030005729512	36,654	36,654	UGX
28	BWENDERO HEALTHY CENTRE PHC	STANBIC BANK	9030005729695	6,073	6,073	UGX
29	KACHANGA ISLANDS HEALTHY CENTRE PHC	STANBIC BANK	9030005729709	1,580	1,580	UGX
30	KALANGALA DISTRICT HEALTHY CENTRE PHC	STANBIC BANK	9030005729644	3,499	3,499	UGX
31	KASEKULO HEALTH CENTRE	STANBIC BANK	90300019779628	44,880	44,880	UGX
32	LUJJUBWA ISLANDS HEALTH CENTRE	STANBIC BANK	9030009632041	16,114	16,114	UGX
33	LULAMBA HEALTH CENTRE PHC	STANBIC BANK	9030005805499	22,055	22,055	UGX
34	MAZINGA HEALTH CENTRE	STANBIC BANK	9030005729709	5,054	5,054	UGX
35	MUGOYE HEALTH CENTRE PHC	STANBIC BANK	9030005729660	7,657	7,657	UGX
36	MULABANA HEALTHY CENTRE	STANBIC BANK	9030005729601	48,164	48,164	UGX
37	BUKEKE JAANA SUBCONTY	STANBIC BANK	9030005673460	10,394,301	10,394,301	UGX
38	BUKEKES/C COLLECTIONS	STANBIC BANK	9030005673932	5,779	5,779	UGX
39	BUJUMBA S/C COLLECTION	STANBIC BANK	9030005673916	91,451,436	91,451,436	UGX
40	BUJUMBA SUBCOUNTY	STANBIC BANK	9030005673428	13,770,994	13,770,994	UGX

41	KYAMUSWA S/C COLLECTION	STANBIC BANK	9030005673584	128,286	128,286	UGX
42	KYAMUSWA SUBCOUNTY	STANBIC BANK	9030005673452	8,000,078	8,000,078	UGX
43	MUGOYE S/C COLLECTIONS ACCOUNTS	STANBIC BANK	9030005673576	105,259,318	105,259,318	UGX
44	MUGOYE SUBCOUNTY	STANBIC BANK	9030005673401	132,141	132,141	UGX
45	BUBEKE PRIMARY SCHOOL	STANBIC BANK	9030002692154	102,335	102,335	UGX
46	KAGANDA PRIMARY SCHOOL	STANBIC BANK	9030007356551	18,234	18,234	UGX
47	LULAMBA PRIMARY SCHOOL	STANBIC BANK	9030007356497	235	235	UGX
48	ST JOSEPH PR.SCHOOL	STANBIC BANK	9030007357027	2,523,916	2,523,916	UGX
49	JAANA HEALTHY CENTRE PHC	STANBIC BANK	0140055788601	1,703	1,703	UGX
50	BUKASA S.S SALARY ACCOUNT	STANBIC BANK	9030005674106	6,623,315	6,623,315	UGX
51	BUFUMIRA SUBCOUNTY OPERATION	STANBIC BANK	9030005673444	42,259,561	42,259,561	UGX
52	BUFUMIRA SUBCOUNTY COLLECTIONS	STANBIC BANK	9030005673479	30,619,157	30,619,157	UGX
53	MAZINGA SUBCOUNTY ACCOUNT	STANBIC BANK	9030005673479	290,852	290,852	UGX
54	MAZINGA SUBCOUNTY COLLECTION ACCOUNT	STANBIC BANK	9030005673924	4,225	4,225	UGX
55	KALANGA TOWN COUNCIL GOVERNMENT DEV PROG	STANBIC BANK	9030005673983	209,083	209,083	UGX
56	KALANGA TOWN COUNCIL GENERAL FUND ACCOUNT	STANBIC BANK	9030005673622	57,623,196	57,623,196	UGX
57	KALANGALA TOWN COUNCIL UREAN ROAD	STANBIC BANK	9030005674149	11,936,845	11,936,845	UGX
58	KALANGALA TOWN COUNCIL IDEAL ACCOUNT	STANBIC BANK	9030017583858	1,681	1,681	UGX
59	KALANGALA TOWN COUNCIL	STANBIC BANK	9030005673487	10,063,910	10,063,910	UGX

## RECOMMENDATION

- 1) The District should put in more effort to ensure that all government Land is surveyed and titled. Where some Government facilities are established on Land that belongs to other Landlords like private Mailo Land Church and Kabaka's Land, and where negotiations have been ongoing should be concluded and Memorandum of Understanding agreed upon and put in place.
- 2) All Government institutions including schools, Health Centres, sub county headquarters, and Demonstration centers need to be fenced and equipped with security cameras.
- 3) There is need for all departments to follow their maintenance plan as this will reduce prolonged parking resulting into breakdown of vehicles and equipment. LOG BOOKS should properly be used and updated
- 4) There should be a budget for operation and maintenance of buildings in all Government institutions.

The chief Executive should ensure that the budget of O&M is put to use so that buildings are regularly required, fumigated and maintained.

- 5) Regular stock taking should be carried out at departmental level and central stores to avoid accumulating obsolete items and loss through theft. Vote controller both at the district and the sub county should be given enough skills in inventory management.
- 6) All the Assets which have been identified as unserviceable should immediately be disposed off.
- 7) There is need to construct a well-planned drugs store in the health facilities in the district proper storage of all the drugs and vaccines.
- 8) The district should timely dispose off all the items that have been identified for disposal.
- 9) All Inventory Managers, Head of Department and Senior Assistant Secretaries should be given further training in assets and inventory management.





## VOTE 847 - KALIRO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Boarding off of some items.	No action was taken	Management promises to take action.
2	All repairable assets which are not functional should be repaired such that service delivery is enhanced.	No action was taken	Management promises to take action as resources are available
3	All assets should be entered in their respective assets registers and which should be updated regularly when more are received, donated, or even bought.	Asset registers updated as recommended.	Culture should continue in the subsequent years.
4	The drug inspector should make strict follow up of the health center I/C to ensure that stock cards are properly and regularly posted	Action taken	Stock cards are regularly updated and stores are inspected on a quarterly basis
5	The Head of Finance should ensure that all the books of accounts are properly kept and up-to-dated, posted especially the Abstracts, ledgers, vote books and the journal throughout the financial year most especially in the sub counties	This has greatly improved at the district level but some gaps were identified at sub county level.	Head of Finance should preside over those sub counties and health Centre's with Gaps.
6	The DHO should closely monitor and supervise the in-charge of Gadumire Health centre III together with the sub accountant to ensure that there is proper posting	Action taken	In charge for Gadumire Health Centre was seriously cautioned
7	The accounting officer should ensure that all assets are labeled, numbered, marked or engraved to avoid vandalism and further loss through theft	No action taken	Management promises to take action.
8	The Chief executive and DHO should ensure that the essential drug's quantities increase to avoid long time stock outs.	Action partially taken	RBF funds are partly being used to secure more essential drugs.
9	The district should ensure that all its lands are leased to avoid encroachment	Action partially taken	Land titles for District secured, Namugongo Sub County and Nawaikoke are underway as preliminaries are done.

## **ASSET FINDINGS**

- 1) At the district headquarters there is rampant break down of office furniture most especially chairs and tables.
- 2) Most of the assets are not marked, labeled or engraved and thus there is high risk of vandalism, breakage or theft.
- 3) Most departments have rendered some of their assets nonfunctional by failing to allocate money for Operation & Maintenance
- 4) Gadumire Health centre III does not maintain the updated cash books and so no bank statement and certificate was seen thus unable to close and confirm the closing balances.
- 5) All the essential drugs were out of stock as indicated in the above tables at the end of the year some got finished within one week after supply.
- 6) All the district lands are not leased except for the Namugongo seed school and District Headquarters land only.
- 7) Many entities, departments and sub counties especially the health centres do not keep update asset registers.
- 8) There was inconsistency in posting of the drug stock cards in some health centers.
- 9) Many officers especially in the production department keep government assets in their homes of residence like motor cycles and laptops which is contrary to the government standing orders
- 10) Many beds and mattresses at Bumanya Health centre IV are just kept in store and not in use because of lack of space.
- 11) In all the health centres, drugs are not regularly witnessed by either the chairperson Health Management committee or by the respective area LCI chairpersons.
- 12) The district is hosting a number of very old, over grown and mature trees as well as a pine and tack plantation that are due for harvesting.

## Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	77	
2	Land	920 acres	
3	Transport	24	
4	Ict Equipment	126	
5	Medical Equipment	21	
6	Machinery & Office Equipment	12	

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motorcycle	UG2926M
2	Motorcycle	UDA956U
3	Motorcycle	UDA646U
4	Motorcycle	UDA2266U
5	Motorcycle	UDA 224U
6	Motorcycle	UG737A
7	Motorcycle	UAC 909U
8	Motorcycle	UDA 291U
9	Motorcycle	UG 1592S
10	Ambulance	UG2244M
11	Motorcycle	UG1998E
12	Motorcycle	UG2817R
13	Motorcycle	UG2622R
14	Motorcycle	LG0004-041
15	SUZIKI Motor Vehicle	LG0033-16
16	motor vehicle	UAA481X
17	Adult weighing scale	
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
18	Desk Top Computers	05
19	Multipurpose Photocopier	01
20	Printer	03
21	Safe	01
22	Bicycle	01
23	Typewriter	01
24	Celtel Phone	01

## STORES FINDINGS

- 1) Kaliro town council health centre iii, In the drug store a sample of 10 drugs was randomly selected and their respective stock cards examined and the quantities indicated were verified by physical counting.
- 2) There were cases of expired drugs as examined by the in-charge.
- 3) Namugongo health centre iii, In the drug store a sample of 10 drugs was randomly selected and their respective stock cards examined and the quantities indicated were verified by physical counting and where found in agreement.
- 4) The store is small but organized.
- 5) Stock cards are fully updated.
- 6) Stock counting is not done every month.

## 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	Kaliro DLG Imprest account	DFCU Bank	01533657444869	21,041	21,041	UGX
2	Kaliro District General fund A/C	DFCU Bank	01983501004102	40,088,264	40,088,264	UGX
3	UWEP Recovery A/C	Stanbic Bank	9030013310393	3,242,417	3,242,417	UGX
4	Kaliro DLG Youth Recovery Fund A/C	Stanbic Bank	9030021655014	302,299	302,299	UGX
5	Bumanya s/c LCIII A/C	DFCU	01983501004935	7,062	7,062	UGX
6	Bumanya s/c DDEG A/C		01983501001993	Nil	Nil	UGX
7	Bumanya HC IV	STAMBIC	909030005642794	64,204	64,204	UGX
8	Bumanya s/c Access Roads A/C	DFCU	01983501004035	Nil	Nil	UGX
9	Bumanya s/c General fund A/C	DFCU	01983501007345	18,350	18,350	UGX
						UGX
10	Namwiwa S/C DDEG A/C	DFCU	01983501004939 23	23,181	23,181	UGX
11	Namwiwa S/C Road Fund A/C	DFCU	01983501005419	2,054	2,054	UGX
12	Namwiwa S/C General Fund A/C	DFCU	01983501007344	10,838	10,838	UGX
13	Namwiwa S/C LCIII A/C	DFCU	01983501005354	10,925	10,925	UGX
14	Namwiwa T/C General fund A/C	DFCU	01533656205704	635,550	635,550	UGX

15	Namwiwa T/C Operations A/C	DFCU	01533656205698	56,040	56,040	UGX
16	Namwiwa HIII A/C	STAMBIC	9030005642662	608	608	UGX
17	Nawaikoke S/C LCIII A/C	DFCU	01983501004273	6,310	6,310	UGX
18	Nawaikoke S/C DDEG A/C	DFCU	01983501008521	Nil	Nil	UGX
19	Nawaikoke S/C Road Fund A/C	DFCU	01983501005422			UGX
20	Nawaikoke S/C General Collection A/C	DFCU	01983501005324	154,136	154,136	UGX
21	Gadumire S/C LCIII A/C	DFCU	01983501004275	91,476	91,476	UGX
22	Gadumire S/C Road Fund A/C	DFCU	01983501005421	42,370	42,370	UGX
23	Gadumire S/C DDEG A/C	DFCU	01983501005146	90,360	90,360	UGX
24	Gadumire Health Centre III A/C	DFCU				UGX
25	Gadumire S/C General fund A/C	DFCU	01983501007347	100,000	100,000	UGX
26	Namugongo S/C DDEG A/C	DFCU	01893501006357	65,167	65,167	UGX
27	Namugongo S/C Collection A/C	DFCU	01983501006347	15,634	15,634	UGX
28	Namugongo S/C Road Access A/C.	DFCU	01983501005420	Nil		UGX
29	Namugongo Health Centre III A/C	STAMBIC	9030005642751	8,796	8,796	UGX
30	Namugongo S/C LCIII A/C	DFCU	01983501004936	5,914	5,914	UGX
31	Namugongo Nabikooli Health Centre II A/C	STAMBIC	9030005756129	3,655	3,655	UGX
32	Kisinda S/C DDEG A/C	DFCU	01983501002235	Nil	Nil	UGX
33	Kisinda S/C Collection A/C	DFCU	01983501002233	13,211	13,211	UGX
34	Kisinda S/C Road fund A/C.	DFCU	01983501002236	00	00	UGX
35	Kisinda S/C Operations A/C	DFCU	01983501002234	00	00	UGX
36	Kisinda Health Centre II A/C	DFCU	0153365750548	00	00	UGX
37	Kisinda S/C	DFCU	01983501002230	00		UGX
38	Budomero S/C DDEG A/C	DFCU				UGX
39	Budomero S/C Collection A/C	DFCU	01983501002227	27,989	27,989	UGX
40	Budomero S/C Road fund A/C.	DFCU	01983501002229	00	00	UGX
41	Budomero S/C Operations A/C	DFCU	01983501002228	00	00	UGX
42	Budomero H/C III A/C	DFCU	01981021009800	40,280	40,280	UGX
43	Nansololo S/C DDEG A/C	DFCU	01983501002209	00	00	UGX
44	Nansololo S/C Collection A/C	DFCU	01983501002212	199,210	199,210	UGX

45	Nansololo S/C Road fund A/C.	DFCU	01983501002210	1,083,123	1,083,123	UGX
46	Nansololo S/C Operations A/C	DFCU	01983501002211	22,870	22,870	UGX
47	Bukamba S/C DDEG A/C	DFCU	01983501002216	262,094	262,094	UGX
48	Bukamba S/C Collection A/C	DFCU	01983501002217	28,251	28,251	UGX
49	Bukamba S/C Road fund A/C.	DFCU	01983501002215	00	00	UGX
50	Bukamba S/C Operations A/C	DFCU	01983501002213	00	00	UGX
51	Bukamba S/C	DFCU	01983501002213	00	00	UGX
52	Nawampiti H/C III A/c	STAMBIC	9030005757178	00	00	UGX
53	Kasokwe S/C DDEG A/C	DFCU	01983501002223	00	00	UGX
54	Kasokwe S/C General fund A/C	DFCU	01983501002224	92,100	92,100	UGX
55	Kasokwe S/C Road fund A/C.	DFCU	0198350100228	00	00	UGX
56	Kasokwe S/C Operations A/C	DFCU	01983501002225	00	00	UGX
57	Kasokwe Health/c III	STAMBIC	90300057626226	00	00	UGX
58	Buyinda S/C DDEG A/C	DFCU	01983501002221	00	00	UGX
59	Buyinda S/C General fund A/C	DFCU	01983501002222	68,856	68,856	UGX
60	Buyinda S/C Road fund A/C. Operations A/C	DFCU	01983501002220	00	00	UGX
61	Buyinda S/C	DFCU	01983501002218	00	00	UGX
62	Buyinda Health/C III	DFCU	01981021009667	00	00	UGX
63	Bulumba T/C General fund A/C	DFCU	01533656198291	100,000	100,000	UGX
64	Bulumba T/C Operations A/C	DFCU	01533656208154	3,985,883	3,985,883	UGX
65	Nawaikoke T/C General fund A/C	DFCU	01533656208446	2,724	2,724	UGX
66	Nawaikoke Health/C III	STAMBIC	9030007123506	00	00	UGX
67	Nawaikoke T/C Operations A/C	DFCU	01533656207827	5,222	5,222	UGX
68	Kaliro T/C General fund A/C	DFCU	01533658324085	103,080	103,080	UGX
69	Kaliro T/C DDEG A/C	DFCU	01533658324216			UGX
70	Kaliro T/C Operations A/C	DFCU	01533658324100	(1,134,711)	(1,134,711)	UGX
71	Kaliro T/C Property rate A/C	DFCU	01533658324137	00	00	UGX
72	Kaliro T/C Road fund A/C	DFCU	01533658323952	(240,608)	(240,608)	UGX
73	Kaliro T/C Health/C			00	00	UGX

## RECOMMENDATION

- 1) All repairable assets which are not functional should be repaired such that service delivery is enhanced.
- 2) All assets should be entered in their respective assets register and which should be updated regularly when more are received, donated, or even bought.
- 3) The then senior office supervisor (Mr. Wambuzi Joshua) should return the executive chairs he picked from the district for repair.
- 4) The drug inspector should conduct regular inspection of the drug stores at all health centers
- 5) The drug inspector should make strict follow up of the health center I/C to ensure that stock cards are properly and regularly posted.
- 6) The Head of Finance should ensure that all the books of accounts are properly kept and up-to-dated posted especially the Abstracts, ledgers, vote books and the journal throughout the financial year most especially the district Headquarters.
- 7) The DHO should closely monitor and supervise the in-charges of Gadumire, Budomero and Nawampiti Health centre III's together with the sub accountant to ensure that there is proper posting and management of the said facilities.
- 8) The accounting officer should ensure that all assets are labeled, numbered, marked or engraved to avoid vandalism and further loss through theft.
- 9) The Chief executive and DHO should ensure that the essential drug's quantities increase to avoid long time stock outs.
- 10) The district should ensure that all its lands are leased to avoid encroachment.
- 11) The in charges of Nawaikoke, Budomero and Nawampiti Health centres should improve on the posting of the stock cards to avoid drug misuse.



- 12) The expired drugs should be disposed of from stock as soon as possible.
- 13) The many beds and mattresses of Bumanya H/C IV, both broken and new ones should be re-located to other health centres especially Namwiwa and Gadumire to cover the gaps there and enhance service delivery.
- 14) The in charges should ensure that whenever the drugs are delivered, are witnessed by either the chairperson health management committee or the area LCI chairpersons.
- 15) The committee noted that there very old and mature trees around the district compound be disposed off and price tags will be put at the time of disposal,
- 16) Also, are the following items found in different health centre:

## VOTE 849 - KAMULI DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1.	8,000 Egg Capacity Hatchery / Incubator - Procured under the former NAADS program under a Presidential Directive to support the Youths. Currently with Kamuli Youth Group, in Kamuli Municipality and just locked in a rented house There is need to withdraw this facility and allocate it to better deserving farmers with capacity to operate it.	No action taken	There is need to withdraw this facility and allocate it to better deserving farmers with capacity to operate it.
2.	Ford Drifter double cabin UAA760E for NAADs Grounded and vandalised. Should be boarded off upon clearance from line ministry.	No action taken	Should be boarded off in financial year 2023/24
3.	Suzuki TF M/C UG 1680A for veterinary Grounded. Should be boarded off upon getting permission by line ministry.	No action taken	Should be boarded off in financial year 2023/24
4.	Nissan hard body D/C UG 2236M Grounded at Namwendwa H/C. Should be boarded off upon clearance by line ministry.	No action taken	Should be boarded off in financial year 2023/24
5.	JMC D/C LG001-43 Grounded at Kamuli General hospital	No action taken	Should be boarded off in financial year 2023/24
6.	Toyota Hilux D/CUG1676M Grounded and vandalized at Kamuli municipal council	No action taken	Should be boarded off in financial year 2023/24
7.	SUZUKI Samurai UAB 160Q grounded and parked at private garage	No action taken	Should be boarded off in financial year 2023/24
8.	Mitsubishi Minbus AmbulanceLG O113-16 Grounded and vandalized at Kamuli municipal council	No action taken	Should be boarded off in financial year 2023/24
9.	Isuzu Double cabin pickup UG0698-R Grounded and vandalized at Kamuli municipal council	No action taken	Should be boarded off in financial year 2023/24

10.	Desktop computer lenova Not functional.	No action taken	Should be boarded off in financial year 2023/24
11.	Scanner, HP scan 3400cc Not functional	No action taken	Should be boarded off in financial year 2023/24
12.	Type writer Scrap	No action taken	Should be boarded off in financial year 2023/24
13.	Deep freezer Scrap	No action taken	Should be boarded off in financial year 2023/24
14.	Deep freezer obsolete	No action taken	Should be boarded off in financial year 2023/24
15.	Printer Epson Obsolete	No action taken	Should be boarded off in financial year 2023/24
16.	Type writer Olympia Obsolete	No action taken	Should be boarded off in financial year 2023/24
17.	GPS scout master Obsolete	No action taken	Should be boarded off in financial year 2023/24
18.	Desk top. Dell with CRT monitor Obsolete	No action taken	Should be boarded off in financial year 2023/24
19.	Lap top. Su Kan digital hoe Not functional	No action taken	Should be boarded off in financial year 2023/24
20.	Metallic filling cabins Not functional	No action taken	Should be boarded off in financial year 2023/24
21.	Compressor cylinder Not functional	No action taken	Should be boarded off in financial year 2023/24

## ASSET FINDINGS

Many items are not in the asset register specially at the health centers. These include ICT and medical equipment.

### Summary of Assets

ASSET CATEGORY	Summary	Extract B/S
<b>LAND AND BUILDINGS</b>		
Land	113	
Building	557	

<b>TRANSPORT EQUIPMENT</b>		
Boat	1	
Station Wagon	6	
Pickup	17	
Saloon		
Motorcycle	100	
Trailer\Truck	6	

Earth Moving Equipment\Tractor	5	
Omnibus	1	

<b>ICT EQUIPMENT</b>		
Desktop Computers	152	
Global Positioning System	2	
Laptop	26	
Printer	44	
Projector	1	
Scanner	2	
Uninterrupted Power Supply (UPS)	33	

OFFICE EQUIPMENT		
Generator	6	
Photo Copier	5	
MEDICAL EQUIPMENT		
Air Compressor	2	
AMBU BAG PAED	1	
ANALYSER	1	
Anesthetic Machine	1	
APENDICECTOMY SET	2	
AUTOCLAVE	1	
BABY COT	1	
BED PAN	2	
BED-MEDICAL	1	
BLANKET THERMIA MACHINE	1	
BLOOD PRESSURE MACHINE60000	1	
BOILER	2	
BOWL	1	
BP MACHINE	4	
C SECTION SURGICAL SET	1	
CAPNOGRAPH	1	
CD COUNTING	2	
CD4 MACHINE	1	
CENTRIFUGE	3	
CLINICAL THERMOMETERS	1	
COLORIMETER	1	
DELIVERY SETS	1	
DIATHERMY MACHINE	1	
DISTILLER	1	

DRIP STAND	21	
DRUM	1	
ELECTRIC CENTRIFUGE	1	
EXAMINATION COUCH	3	
EXAMINATION LAMP	1	
FETAL DOPPLER	1	
FETOSCOPE	2	
FRIDGE	5	
FRIDGE-MEDICAL	7	
GAS CYLINDER	1	
GENE X-PERT	1	
GLUCOMETER	10	
HB METER	1	
HOT PLATE	2	
HUMACOUNT MACHINE	3	
Incubator	2	
INFANT WARMER	1	
INFANTOMETER	1	
INSTRUMENT SET	1	
INSTRUMENT DRUM	1	
LAPAROSCOPE	3	
MEDICAL SET	4	
MEDICINE TROLLEY	2	
MONITOR - MEDICAL	1	
MVA KIT	1	
Microscope	6	
ORTHOPEDIC SET	1	
OVEN	1	
NITORGEN TANK	1	
Oxygen Concentrator	3	
OXYGEN CYLINDER	5	
OXYGEN FLOW METER	1	
OXYGEN HUMIDIFIER	1	
OXYGEN SPANNER	1	
PATIENT MONITOR	1	
PH METER	1	
PUMP	1	
PRINTER-MEDICAL	1	
ROTATIONAL VISCOMETER	1	
SCREENS	2	
SOLAR FRIDGE	1	
SILICONE RESUSCITATORS	1	

SPHYGMOMANOMETER	1	
STERILIZER	7	
STETHOSCOPE	2	
SUCTION MACHINE	1	
THERAPY TABLE	1	
THERMOMETER	2	
TIMER	12	
TROLLEY	1	
VAGINAL SPECULUM	1	
VORTEX MIXER	3	
WATER BATH	1	
WEIGHING SCALE	9	
WEIGHING SCALE-MEDICAL	1	
WHEEL CHAIR	4	
Anaesthetic machine	1	
Autoclave Manual	1	
Binocular Microscope	2	
Chargeable colorimeter	2	
Culture Incubator	1	
Electric Autoclave/steamsterilizer	2	
Electric centrifuge	2	
Electric colorimeter	1	
EMO Below	1	
EMO vaporiser	1	
ENGINE	1	
Fetal Doppler	1	
1 FIRE EXINTINGUSHUE	12	
Fridge	4	
GENERATOR	4	
Incubator	2	
Isolater Machine		
LAWN MOWER	1	
MICROSCOPE	1	
Oxygen concentrator	6	

Patient Monitor	2	
Phototherapy	1	
Pima CD4 count machine	1	
Pulse Oximeter	2	
Small Refrigerator	2	
SOLAR BATTERY	3	
SOLAR PANEL	56	
Solar vaccine Refrigerator	1	
SPRAY PUMP	15	
TB testing machine	1	
TB testing machine processor	1	
TOOL BOX	1	
Vaccine Refrigerator	1	
WATER FILTER	1	

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Vibrol roller heavy vehicle	LG0020-16
2	TIPPER JIEFUNG	LG0107-16
3	Ford Drifter double cabin for NAADs	UAA760E
4	Suzuki TF M/C for veterinary. Should be boarded off upon getting permission by line ministry.	UG 1680A
5	Nissan hard body D/C Should be boarded off upon clearance by line ministry.	UG 2236M
6	JMC D/C	LG001-43
7	Toyota Hilux D/C	UG1676M
8	SUZUKI Samurai	UAB 160Q
9	Mitsubishi Minibus Ambulance	LG O113-16
10	Isuzu Double cabin pickup	UG0698-R
11	Suzuki TF	UDA 529U
12	Suzuki TF	UG1057A
13	Suzuki TF	UG1852A
14	Suzuki TF	UG2013A
15	OTHER ITEMS	
	ITEM DESCRIPTION	QUANTITY

17	Desktop computer lenova Not functional.	PDU
18	Scanner, HP scan 3400cc Not functional	Central registry
19	Type writer Scrap	Central registry
20	Deep freezer Scrap	Veterinary
21	Deep freezer obsolete	Entomology
22	Printer Epson Obsolete	Production
23	Type writer Olympia Obsolete	Production
24	GPS scout master Obsolete	Water
25	Desk top. Dell with CRT monitor Obsolete	water
26	Lap top. Su Kan digital hoe Not functional	Water
27	Metallic filling cabins Not functional	Water.
28	Tree plantation	Kiwolera LFR and H/Q land
29	24 Old tyre scraps	24
30	2 Typewriters	2
31	Scrap motorcycles	General Store
32	7 scrap Computers Monitor	7
33	7 scrap Computer processors	7
34	6 old Wooden shelves	6
35	1 old Brief case	1
36	16 Old plastic pipes	16
37	24 scrap Old iron sheets	24

## STORES FINDINGS

- 1) The store also serves as an office for the Store Manager and yet it lacks power and proper ventilation.
- 2) The shelves need to be repaired and organized. The store needs general renovation.

## 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	Kamuli District General Fund	Stanbic Bank Kamuli	9030005785900	18,837,014	18,837,014	UGX
2	Kamuli DLG UWEP Recovery	Centenary Bank Kamuli	6412200003	14,811951	14,811951	UGX
3	Kamuli District YLP Funds Recovery	Centenary Bank Kamuli	6410500126	0	0	UGX



## RECOMMENDATIONS

- 1) The District General Store need renovation.
- 2) For the health of the Store's Manager, an alternative office should be identified for the store's manager.
- 3) The register needs to be updated to capture all the assets especially at Kamuli General Hospital and the health Centres II, IASIS. For examples, generators, ICT equipment's and some medical equipment like dental chairs are missing.
- 4) Assets recommended for disposal for the last three years, should be disposed off within this financial year.
- 5) Grounded Vehicles are parked at different locations which has exposed them to the risk of vandalism. Therefore, all grounded vehicles and should be collected and kept in one central location to avoid risk of vandalism.



## VOTE 848 - KALUNGU DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	All head teachers of Government schools shall be required to submit the functionality status of essential infrastructure in their respective schools at the beginning of the fourth quarter to the District inspector of schools such that they may be included in the Board of survey Report.	Head teachers compiled and submitted their respective assets' registers to the BOS secretariat for FY 2022/23 for inclusion on 18 <sup>th</sup> July, 2023.	Schools' Assets registers are now available and up to date.
2	Functionality status of community water sources should be compiled and submitted by the Works department for inclusion in the Board of Survey Report.	Water assets register was compiled and submitted for inclusion in the BOS report.	Water assets are now available and up to date.

### ASSET FINDINGS

- 1) The District has an updated manual Assets register and automated IFMS assets register.
- 2) Some Administrative facilities have land but not titled.
- 3) There is inadequate office space at the District headquarters because of incomplete first floor of the District Administration block.
- 4) Transport equipment available are few especially motor-vehicles. Departments without motor vehicles include, Community Based Services, Natural Resources, Planning, Audit, Finance, Trade and Statutory Bodies which affect service delivery.
- 5) Machinery present requires routine maintenance especially the road unit equipment to avoid regular breakdowns.
- 6) There is need for ICT equipment especially laptops in different departments and regular maintenance of the existing equipment in all departments.

- 7) Some furniture was not engraved especially the newly acquired furniture and fittings across all departments.
- 8) Assets registers in Lower Local Governments are in place, managed manually but are in different formats and many assets in use are not engraved for example furniture.

## **Findings**

- 1) The Board of Survey team carried out physical inspections in all the above-mentioned facilities and observed the following;
- 2) The status of stores, inventories, Assets and losses were inspected and the above findings were made.
- 3) Cash and bank balances and Bank reconciliation statements as by 30<sup>th</sup> June 2023 in all facilities in Lower Local Governments were meant.
- 4) Inspected the Fixed Assets Register for the District and copies of different types of registers as included in this report where some assets are not engraved.
- 5) Unserviceable assets that the BOS has recommended for disposal some we couldn't attach the valuable amount because the asset was donation.
- 6) The status of stores, inventories, Assets and losses were inspected and the above findings were made.
- 7) Cash and bank balances and Bank reconciliation statements as by 30<sup>th</sup> June 2023 in all facilities in Lower Local Governments were meant.
- 8) Inspected the Fixed Assets Register for the District and copies of different types of registers as included in this report where some assets are not engraved.
- 9) Unserviceable assets that the BOS has recommended for disposal some we couldn't attach the valuable amount because the asset was donation.

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

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	<b>379</b>	
2	Land	<b>20</b>	
3	Transport	87	
4	ICT EQUIPMENT	108	
5	OFFICE EQUIPMENT	367	
6	MEDICAL EQUIPMENT	3	
7	MACHINERY	1073	

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	ISUZU	UG0400E
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
2	Dell-laptop	2
3	HP-laptop	1
4	Office chair	1

## **STORES FINDING**

- 1) The supplies were recorded well on the stock cards as and when received and issued, they were organized and managed by a qualified in- charge stores.
- 2) All health center facilities' storerooms are inadequate and some are in bad state.
- 3) There are no systematic storage facilities in Lower Local Governments headquarters where supplies are kept in offices and council halls.
- 4) There is no preventive mechanism to eliminate damage of inventories in some health centers like Kigaaju H/C II and Kasambya H/C III and Sub Counties.
- 5) There are inadequate staff houses, facilities are in bad state with leaking roof and ceilings containing bats.
- 6) The placenta pit in Kiti H/C III is full and there is inadequate space for admission especially maternity and OPD.
- 7) There is no incinerator and ambulance at Bukulula H/C IV therefore emergencies are difficultly carried out.

## **CASH AND BANK FINDINGS**

- 1) The District Accounts were fully reconciled as per the guidelines in respect to the Treasury Accounting instructions on cash.
- 2) The Lower Local Governments' cash books were properly updated and reconciled with the information from the respective bank statements and bank certificates.

**Table showing accounts reviewed by the board**

S/N	Bank of Account Name	Bank name	Account number	Bank balance at 30th June 2023	Cash book Balance At 30 June 2023	Cur
1	Kalungu District ACDP Account	Centenary	3100056389	5,626	5,626	UGX
2	Kalungu District YLP Recovery Account	Centenary	4010607479	547,879	547,879	UGX
3	UWEP Account	Centenary	3100025218	1,772,445	1,772,445	UGX
4	Kalungu District General Fund Account	Centenary	3100071749	67,489,123	67,489,123	UGX
5	Lwabenge Sub County Community Access Road Fund	DFCU	0103350000 1168	37,355	37,355	UGX
6	Lwabenge Sub County General Fund	DFCU	0103350022 6633	102,517	1,360,517	UGX
7	Lwabenge Sub County LGMSD	DFCU	0103350022 6598	92,438	92,438	UGX
8	Lwabenge+ Sub County LC III	DFCU		76,516	76,516	UGX

			0103350022 6602			
9	Kalungu Sub county DDEG/LGDP	DFCU	0103350023 317	0	0	UGX
10	Kalungu Sub County Community Access Roads	DFCU	0103350020 2385	0	0	UGX
11	Kalungu Sub County General Fund	DFCU	0103350022 9416	80,616,760	44,760	UGX
12	Kalungu Sub County LC III	DFCU	0103350023 2324	27,341	27,341	UGX
13	Kyamulibwa Sub County General Fund	DFCU	0103350022 8187	227,167	227,167	UGX
14	Kyamulibwa Sub County Community Access Roads Fund	DFCU	0103350052 10	3,300	3,300	UGX
15	Kyamulibwa Sub County LGMSDP	DFCU	0103350023 0690	324,818	324,818	UGX
16	Kyamulibwa Sub County LC III	DFCU	0103350023 0711	22,700	22,700	UGX

17	Bukulula Sub County General Fund	DFCU	0103350022 8215	17,108	0	UGX
18	Bukulula Sub County LC III	DFCU	0103350021 6010	4,202	0	UGX
19	Bukulula Sub County LGDP	DFCU	0103350021 5041	0	0	UGX
20	Bukulula Sub County Community Access Roads Fund	DFCU	0103350000 4145	0	0	UGX
21	Bukulula H/C IV Account	Centenary	3100025164	2,386,034	2,386,034	UGX
22	Kiti H/C III Account	Centenary	3100025166	89,971	89,971	UGX
23	Kiragga H/C III	Centenary	3100025167	8,122	8,122	UGX
24	Kasambya H/C III	Centenary	3100025168	16,300	16,300	UGX
26	Kalungu H/C III	Centenary	3100025169	451,837	451,837	UGX
	Nabutongwa H/C III	Centenary	3100025171	68,917	68,917	UGX
27	Kigaju H/C II	Centenary	3100025174	28,317	28,317	UGX



## **RECOMMENDATION**

- 1) All items procured and those in Asset registers in all cost centers should be engraved before use for easy identification and ownership by the district local government.
- 2) The District should ensure titling of land occupied by all facilities to avoid land disputes in future.
- 3) The District should continue to solicit and lobby funds from developing partner and Central Government to enable it complete the Administration block and also procure vehicles, motor cycles and office equipment which aid proper service delivery.
- 4) Sub Counties should construct store rooms where supplies can be stored and kept safely.
- 5) There is need to construct more Health facilities storerooms to accommodate all supplies.
- 6) There should be preventive mechanism to eliminate damage of inventories in some health centers like Kigaaju H/C II and Kasambya H/C III and Sub Counties by procuring fire extinguishers.

## VOTE 850 - KAMWENGE DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Operationalization and upgrading of Health facilities	Rukunyu HCIV is now a fully functional hospital. Kabambiro HCII has been upgraded to HCIII status.	
2	There is need to set aside some resources to fast track the demarcation and survey of all government lands in the various government institutions especially in Schools, Health units and Lower Local Governments which have not surveyed their lands.	The institutions take land titling as a priority but this is being done in a phased manner	Funding is inadequate and cannot permit titling of all land pieces at once
3	Protection of government lands in fragile areas i.e. wetlands, river banks and hills/mountains such as Kabuga hill	The process of demarcation and titling of all government lands is already on going. Issues of Kabuga hill encroachment have already been followed up with relevant legal authorities while some wetland areas have been marked with concrete pillars and encroachers evicted from fragile wetlands and catchment areas	Alternative livelihoods have also been sought for this evicted
4	The District Leadership needed to take lead in the management of land (157cres) at Kibale county/Saza headquarters currently used by Uganda Prisons.	Titles have been secured for the said lands.	
5	There was need to form and operationalize District and Lower Local Government Physical Planning Committees to effect physical planning activities as mandated by the Physical Planning Act and the	The District and Town council physical planning Committees have been formed and are fully functional. Formation of the committees at sub county level is on going	

	National Development Plan 2020/2021-2024/25.		
6	Schools should demarcate their lands through planting trees around their land boundaries, especially emphasizing fruit tree woodlots.	There are plans to distribute agroforestry tree seedlings to schools especially with support from UNHCR	
7	All incomplete buildings at the district and Lower Local Governments should be worked on and completed so that they are in use, while the old ones especially in health units should be repaired.	The LGs have prioritized completion of the structures in the Budget for FY 2021/2022	
8	There was need to train Health Centre In-charges in financial management and record keeping.	Training of in-charges and head teachers has been conducted during the financial year under review. Accountants have also been assigned to handle financial records and book keeping at Health facilities within their areas of jurisdiction	

## ASSET FINDINGS

### Findings

- 1) In some cases, it was not possible to establish the actual dates of acquisition and initial purchase costs of most of the assets especially those that are donated to the institutions.
- 2) Some Assets registers not properly updated.
- 3) There are still challenges in engraving of most assets.

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

## Summary of Assets

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

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
	Motorcycle	LG0062-47
1	E-ranger tricycle	UDX 017Z
2	E-ranger tricycle	UDX 021Z
3	E-ranger tricycle	UDX 024 Z
4	Motorcycle	LG0062-47
5	Motorcycle	LG 0045-47
6	Motorcycle	UDL 413
7	Motorcycle	LG0063-47
8	Motorcycle TVS	UDF 757G
9	School Truck/TATA lorry	NA
10	Grader	NA
11	Yamaha YB 125E	NA
12	Double cabin pickup	UG 2329R
13	Land cruiser	UAX 200U
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRIPTION	QUANTITY
14	Windows	10
15	Wooden doors	4

16	Patient Beds	6
17	Desktop computer	1
18	Internet server	1
19	Printers	2

## STORES FINDINGS

### 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	Kamwenge District UWEP recovery	Finance Trust	403253000088	6,919,350	6,919,350	UGX
2	Kamwenge District YLP revolving Funds recovery	Finance Trust	403253000048	100,000	100,000	UGX
3	Kamwenge District General Fund	Finance Trust	403253000046	373,617,095	373,617,095	UGX
4	Kamwenge District Local Government UNHCR	Finance Trust	403253000093	119,503	119,503	UGX
5	Bihanga Sub County Collection	Stanbic	9030005925710	1,472	11,724	UGX
6	Bihanga Sub County LGMSD	Stanbic	9030005805316	5,683	39,448	UGX
7	Bihanga SC LCIII	Stanbic	9030005805286	32,915	42,586	UGX
8	Nkoma – Katalyeba Town Council Works	Finance Trust	403253000080	24,582,615	24,582,615	UGX
9	Nkoma – Katalyeba Town Council UDDEG	Finance Trust	403253000081	201,355	201,355	UGX
10	Nkoma – Katalyeba Town Council General Collection	Finance Trust	403000857578	11,048,977	11,048,977	UGX
11	Nkoma – Katalyeba Town Council Operations	Finance Trust	40353000079	162,575	162,575	UGX
12	Biguli TC General Fund	Finance Trust	40353000134	308,891	308,891	UGX
13	Biguli TC Lower Councils	Finance Trust	403253000141	228,587	228,587	UGX
14	Biguli TC Operations	Finance Trust	403253000132	194,189	194,189	UGX
15	Lyakahungu TC	Finance Trust	403253000137	352,485	352,485	UGX
16	Lyakahungu TC	Finance Trust	403253000136	321,439	321,439	UGX
17	Kabuga TC Collection	Finance Trust	403253000105	1,201,858	1,201,858	UGX
18	Kabuga TC Operations	Finance Trust	403253000106	113,250	113,250	UGX
19	Nkoma Sub County LGMSD	Stanbic	9030005966735	2,382,526	2,382,526	UGX
20	Nkoma SC LCI &LCII	Stanbic Bank	9030005802961	8,523	8,523	UGX

21	Nkoma Sub County Collection	Stanbic	9030005803151	1,602,101	1,602,101	UGX
22	Nkoma SC LCIII	Stanbic	9030005753766	213	213	UGX
23	Kahunge Sub County Operations	Stanbic	9030005626837	153,238	6,240,546	UGX
24	Kahunge Sub County General Collections	Stanbic	903000567285	206,443	2,140,943	UGX
25	Kahunge Sub County DDEG	Stanbic	9030005973774	834,794	834,794	UGX
26	Kahunge Sub County Lower Councils	Stanbic	9030005675293	73,401	73,401	UGX
27	Kamwenge sub county LCIII development fund Account	Stanbic	9030005753510	798,076	798,076	UGX
28	Kamwenge sub county lower councils account		9030005803135	296,463	296,463	UGX
29	Kamwenge sub county DDEG Account	Stanbic	9030006236005	45,135	45,135	UGX
30	Kamwenge sub county Collection Account	Stanbic	90300058003143	1,699,137	1,699,137	UGX
31	Busiriba sub-county lower local council account	Finance Trust	903253000121	500,000	500,000	UGX
32	Busiriba sub-county collection account	Finance Trust	403253000122	210,061	210,061	UGX
33	Busiriba sub-county lgmsd account	Finance Trust	403253000123	102,021	102,021	UGX
34	Busiriba SC operations A/C	Finance Trust	403253000120	139,753	139,753	UGX
35	Rukunyu hospital account	Finance Trust	403253000082			UGX
36	Biguli sub county operations Account	Stanbic	9030006238202	69,971	69,971	UGX
37	Biguli sub county general fund account	Stanbic	9030006238237	11,566,648	11,566,648	UGX
38	Biguli sub county lower local council	Stanbic	9030006238199	00	00	UGX
39	Biguli sub county LGMSD Account	Stanbic	9030006238229	4,395	4,395	UGX
40	Kamwenge town council collection account	Finance Trust	403253000043	1,671,821	1,973,821	UGX
41	Kamwenge town council	Finance Trust	403253000042	148,169	(913,831)	UGX

	operations account					
42	Kamwenge Town Council UDDEG Account	Finance Trust	403253000073	310,536	310,536	UGX
43	Kamwenge Town Council Property Tax Account	Finance Trust	403253000045	691,975	691,975	UGX
44	Kamwenge Town Council Road works Account	Finance Trust	403253000040	24,617,583	24,617,583	UGX
45	Kamwenge TC Lower Councils A/C	Finance Trust	403253000047	442,275	442,275	UGX
46	Kahunge T/Council Collection A/C	Finance Trust	403253000056	130,939	130,939	UGX
47	Kahunge T/Council Operations A/C	Finance Trust	403253000055	315,338	315,338	UGX
48	Kahunge TC Works and tech services Acc	Finance Trust	903253000053	569,891	569,891	UGX
49	Kahunge TC DDEG Acc	Finance Trust	403253000054	1,707,261	1,707,261	UGX
50	Kabambiro Sub County LGMSD Account	Stanbic	9030006340619	8,714	8,714	UGX
51	Kabambiro Sub County operations Account	Stanbic	9030005651432	103,558	103,558	UGX
52	Kabambiro Sub County General Collections Account	Stanbic	9030005651416	886,009	886,009	UGX
53	Bwizi Sub County LGMSD Account	Stanbic	9030005805456	8,936,914	8,936,914	UGX
54	Bwizi Sub County LCIII ACC	Stanbic	9030005754045	6,060,077	6,060,077	UGX
55	Bwizi Sub County Genral Collection	Stanbic	9030005803178	21,809,472	21,809,472	UGX
56	Bwizi Sub County Lower Councils	Stanbic	9030005635038	401,188	401,188	UGX
57	Rukunyu hospital	Stanbic	9030006340465	60,799,158	54,898,866	UGX
58	Kamwenge College School	Stanbic	9030005651157	42,958	42,958	UGX
59	Kamwenge college school	Centenary	3100093447	62,225	62,225	UGX
60	Bigodi S.S PTA Acoount	Centenary	3201040987	281,747	281,747	UGX
61	Bigoddi S.S USE Account	Stanbic	9030006329097	708,127	708,127	UGX
62	Rwamwanja S.S	Stanbic	9030005626225	14,527	14,527	UGX
63	Rwamwanja S.S	Stanbic	9030005651246	517,984	1,055,000	UGX

64	Bwizi Seed Secondary School USE Account	Centenary	3100053677	117,271,582	117,271,582	UGX
65	Kamwenge Sec School	Stanbic	9030005651114	13,160	13,160	UGX
66	Kamwenge S.S PTA Account	Post Bank	1630032000025	95,405	95,405	UGX
67	Bihanga Seed Secondary School	Stanbic	9030013749824	4,503	4,503	UGX

## RECOMMENDATIONS

1. Most of Lower Local Governments have tried to secure some land titles for government lands. However, a lot still needs to be done and there is need to mobilize some funds to fast track the demarcation and survey of all government lands in the various government institutions especially in Schools, Health units and Lower Local Governments.
2. There is need to form and operationalize District and Lower Local Government Physical Planning Committees to effect physical planning activities as mandated by the Physical Planning Act 2010 and the National Development Plan. Most urban Councils/Town Councils have experienced haphazard developments/C constructions with little provision for adequate space between buildings for service lanes. There are also challenges in sewage and garbage management especially in town Councils, which necessitates identification of garbage dumping sites and sewage treatment centers
3. Two Lower Local Governments namely Ntonwa sand Kabuye Sub Counties were approved by Cabinet and need to be officially operationalized so as to get services closer to the people as a major purpose of decentralization
4. Regarding challenges in update of books of accounts and asset registers, the concerned staff need continuous capacity building and mentoring with focus on book keeping, the chart of accounts and asset registers. There is also need to ensure that all entities have standard Asset registers
5. The issue of inadequate stores at Health facilities needs urgent attention. This calls for lobbying and resource mobilization to ensure bigger stores



are constructed. The same applies to laboratories for most health facilities such as Rwamwanja HCIV, Bwizi, Biguli and Bisozi HCIV.

6. Laboratories also need serious retooling and expansion.
7. Bisozi HCIV needs more supportive infrastructure including theatre and stores, extension of three phase electricity and equipping the laboratory which currently has only one microscope and functions at a level of HCIII.
8. Staff recruitment especially for medical stores and laboratories needs urgent attention.
9. The team identified expired drugs and medicines in health facilities and this calls for urgent disposal as these pose a health risk.
10. Ministries and Agencies need to expedite the process of disposal of obsolete assets as their value tends to further decline with time.



#### **Administration block**



## VOTE 851 – KANUNGU DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	There is need for expansion of laboratory at Kihihi Health Centre IV dilapidated ceiling to be replaced	Ceiling was replaced	Need for expansion of the laboratory
2	Expansion of drug stores at Kihihi health Centre and Kanungu Health Centre IV	Not yet	No action taken yet
3	All absolute items to be boarded off immediately	They were boarded off immediately	

### ASSET FINDINGS

#### Findings

- 1) Grader Reg LG-0009-48 (Heavy equipment) should be disposed of.
- 2) Furniture is in good condition.
- 3) Laboratory was found with three functional microscope and working. Two fridges were in place and were all functional.
- 4) Dental chair was in place but not working.
- 5) Laboratory had two fridges all functional. However, the place is congested and needs expansion.
- 6) Art clinic, maternity and administration ceilings were repaired.

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

### Summary of Assets

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

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Heavy Equipment (Grader)	LG 0009-48
2	Motorcycle	LG 0034-48
3	Motorcycle	LG 0036-48
4	Motorcycle	UG 0462R
5	Motorcycle	UG 1796R
6	Motorcycle	UAC 164Z
7	Motorcycle	LG 0037-48
8	Motorcycle	UDX 695Y
9	Motorcycle	LG 0035-48
10	Motorcycle	LG 0033-48
11	Motorcycle	LG 0038-48
12	Motorcycle	LG 0039-48
13	Motorcycle	LG 0031-48
14	Motorcycle	LG 0030-48
15	Motorcycle	LG 0032-48
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
16	Generator (Honda)	
17	Desktop	4
18	Deep freezer	1
19	Plaster Shears	1
20	Plaster scissor	1
21	X-ray machine	1
22	Ultra sound scan	1
23	Autoclave	1
24	Universal Hot Air oven	1
25	Shak-Rotabit	1
26	Incubator	1
27	Weighing scale	2
28	Refrigerator	1
29	Electronic Suction apparatus	1

30	Suction apparatus	1
31	Suction apparatus	1
32	Oxygen concentrator	1
33	Tyres	2
34	Washing basins	1
35	Assorted items	1
36	Centrifuge	1
37	Revalco	1

### **STORES FINDINGS**

- 1) At Kambuga hospital stock cards in drug stores were tallying well and the store was well arranged. Essential drugs were in place and expired drugs were taken by NMS.
- 2) At Kihihi health Centre IV stock cards were in place and well updated. Essential drugs were in place.
- 3) At Katate health Centre IV, essential drugs were in place and the stock cards were well filled. However, the drug store was congested and there is a need for expansion.
- 4) At the district store accommodation is adequate, all goods are always well received and distributed to the users. There was no stock and obsolete stock in the store as of 30<sup>th</sup> June 2023.

### **CASH AND BANK FINDINGS**

All bank accounts were reconciled with the Cash books and fully confirmed by the responsible officers.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Kambuga Hospital Account	Centenary	3100033634	5,568,635	5,568,635	UGX
2	Kambuga Hospital User Charge	Centenary	3100033635	4,037,575	4,037,575	UGX
3	Kihihi Health Centre IV	Stanbic	9030005622904	223,170	223,170	UGX
4	Kanungu District General Fund	Centenary	3100033586	107,891,816	107,891,816	UGX
5	Kanungu District Youth Livelihood Recovery Fund	Centenary	3100033672	23,613,671	23,613,671	UGX
6	Kanungu District Global Fund	Centenary	3100033632	4,618	4,618	UGX
7	Kanungu District Imprest	Centenary	3100033677	84,557,945	84,557,945	UGX
8	Kanungu District Health Services	Centenary	3100033588	3,917	3,917	UGX
9	Kanungu District UNFPA	Centenary	3100033587	886	886	UGX
10	Kanungu DLG UNHCR	Centenary	3100076814	67,570	67,570	UGX
11	Kanungu District UWEP Enterprise Recovery Fund	Centenary	3100033679	3,227,735	3,227,735	UGX
12	Kanungu District Resilient Communities and Ecosystem	Centenary	3100069959	42,787,725	42,787,725	UGX
13	Kanungu Health Centre IV	Centenary	5412100055	2,782,468	2,782,468	UGX

**RECOMMENDATION**

- 1) There is a need for expansion of Laboratory at Kihihi Health Centre IV, dilapidated.
- 2) ceiling to be replaced.
- 3) Expansion of drug stores at Kihihi Health Centre IV.
- 4) All responsible officer is advised to always submit obsolete items for disposal other than waiting for the Board of Survey team.

## VOTE 852 - KAPCHORWA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	All assets identified were to be boarded off through Public Auction	The Chief Administrative Officer wrote to the Mechanical Engineer of MoW on 3/4/2023 for the services of the Government Chief Valuer.	No reply to date

### ASSET FINDINGS

#### Findings

S/N	Item	Units	Amounts
1	Payables		10,795,000
2	Receivables		618,066,258
3	Subversion		
4	Investment		

#### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		
2	Land	29	
3	Transport	121	
4	ICT EQUIPMENT	163	
5	MEDICAL EQUIPMENT	24	
6	MACHINERY	2	

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Suzuki (125) white in color – Reg. UG 03815	LG0038-17
2	Trax curator -- Caterpillar	LG0004 -046
3	Motor grader - Changing	- LG0027-1
4	Motor grader –	Komatsu 7
5	Water Bowser - Water Tank	- LG0039-17
6	Roller- Dynapac	- LG0003-17
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
18	Thresher	2
19	Adaptor/Desk	
20	Wooden doors	
21	Wooden windows	
22	LaserJet Printer - SXPO1/44	
23	Vaccines Assorted – Stores	
24	Sofa Set	
25	Cushioned Bench	
26	Wooden Benches	
27	Desktop Computer	8
28	TV Set	
29	Office chair	4
30	Mobile headlamp	
31	Static Headlamp	
32	Charcoal Autoclave	
33	Fire extinguisher	
34	Manual Bp machine	
35	Big Boiler	
36	Foot Sucker	
37	Electric Autoclaves	
38	Electric boiler (big)	
39	Solar battery	
40	Tap	
41	Uniports	
42	Stethoscope	
43	Adult weighing scale	
44	Thermometers – Digital	

45	Drum for water	
46	buckets for waste segregation	
47	GPS	
48	Book Shelve	
49	Hp Printer	6
50	Beds	
51	Power Stabilizer - OPM/NUSAF2/UPS/ 015	
52	UOS - OPM/NUSAF2/ST/ 015	
53	Kyocesatek340 - OPM/NUSAF2/P/ 015	
54	Scanner	
55	Typewriter	2
56	Laptop - Dell	
57	Bench	7
58	Office Desk - AWDO/HESAN – 502	2
59	Photocopier	
60	Power Stabilizer - OPM/NUSAF2/UPS/ 015	
61	UOS - OPM/NUSAF2/ST/ 015	

## STORES FINDING

## CASH AND BANK FINDINGS

### Table showing accounts reviewed by the board

S/N	Bank of Account Name	Bank name	Account number	Bank balance at 30th June 2023	Cash book Balance At 30 June 2023	Cur
1	Kapchorwa D.L.G. General Fund	Stanbic	9030009320945	31,839,919	31,839,919	UGX
2	Kapchorwa D.L.G. General Fund	Centenary	3100059191	1,085,646	1,085,646	UGX
3	Kapchorwa D.L.G. UWEP Recovery	Centenary	3100059173	6,890,325	6,890,325	UGX
4	Kapchorwa D.L.G. Cash Imprest	Centenary	3210500123	19,246,522	19,246,522	UGX
5	Kapchorwa D.L.G. Youth Council	Centenary	3100098183	10,250	10,250	UGX
6	Kapchorwa D.L.G. ACDP	Centenary	3100070807	10,400	10,400	UGX



**VOTE 853 - KAPELEBYONG DISTRICT LOCAL  
GOVERNMENT**

## VOTE 854 - KARENGA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks	cur
Cur	10 pcs of mattresses at Maternity ward	Action not taken	Items not disposed to date	UGX
UGX	1pcs of main gate door damaged	Action not taken	Items not disposed to date	UGX
UGX	2 Motorcycles – Yamaha AG-100 for CDO’s Office and Honda – Bonagagwale at Karenga S/C	Action not taken	Items not disposed to date	UGX
UGX	2 Desktop Computer and Printer HP LaserJet mf143 AT Karenga S/C	Action not taken	Items not disposed to date	UGX
UGX	Motorcycles – Yamaha AG-100 UEN 025K; YAMAHA DT 191Y FOR FORMER NAADS and Honda XTZ for KALIP AT Kawalakol S/C	Action not taken	Items not disposed to date	UGX
UGX	Generator - 6.0KVA at Kawalakol S/C	Action not taken	Items not disposed to date	UGX
UGX	2 Pcs of Motorcycles – Yamaha AG-100 and HONDA YBR for Production. No. number plate	Action not taken	Items not disposed to date	UGX
8	50Pcs of Iron sheets at Kapedo S/C	Action not taken	Items not disposed to date	UGX
9	Yamaha DT-100 DONATED by KALIP to production department in Lobalangit S/C	Action not taken	Items not disposed to date	UGX
10	Yamaha XTZ Donated by ACF to CDO office in Lobalangit	Action not taken	Items not disposed to date	UGX
11	Yamaha AG-100 for CDOs office In Lobalangit	Action not taken	Items not disposed to date	UGX

## ASSET FINDINGS

- 1) The absence of an Operation and Maintenance plan was evident both at the district level and in entities such as Karenga HCIV, Lower Local Governments, and Primary Schools.
- 2) Neither the district nor the Lower Local Governments have implemented a depreciation methodology for their assets and equipment.
- 3) Karenga HCIV faces a considerable number of outdated equipment items that have surpassed their maintenance potential. This category includes the Maruti Vehicle, iron sheets, and abandoned beds, among others.
- 4) Instances of government assets and equipment lacking engraving were identified. These instances encompass laptops within the Planning Department, two laptops allocated to the Production Department, laptops designated for the Education and Community-Based Services departments, office chairs for the Works Department, plastic chairs used in council meetings, and various other items.
- 5) Out of the 21 schools (20 Primary schools and 1 Secondary school) assessed, only Karenga Boys P/S, Nalakas P/S, Kidepo P/S, Sarachom Primary School and Jubilee 2000 Secondary School Karenga demonstrated satisfactory storage facilities for books and other school-related assets, leaving the remaining 16 Primary schools with inadequate storage provisions.
- 6) The update of asset registers within the departments was observed to be inconsistent.
- 7) Delayed execution of works mainly the UGIFT projects (Maternity Ward at Kalimon HCIII and the Seed Secondary School at Kapedo Town Council). This was attributed to delayed procurements by the Ministry of Health and Education respectively.
- 8) Non-adherence to specifications (Materials testing for workability) indicated in the contract documents (bills of quantities)-Specific to Kapedo Seed Secondary School

- 9) (Non-implementation of the Board of Survey report's recommendations for the fiscal year 2021/2022.
- 10) During a recent inspection and physical examination of assets, it was discovered that Karenga Health Center IV was facing the issue of missing motorcycles. This observation underscores the importance of rigorous asset tracking and management protocols to prevent asset loss and enhance accountability
- 11) A broader concern emerges in terms of asset engraving, where several District's and LLGs' assets, including those housed within schools and health facilities, lack proper identification through engraving. This practice leaves these assets vulnerable to potential loss and challenges in asset tracking.
- 12) Furthermore, an assessment of the assets held by various entities that were contacted highlighted a persistent problem: some assets, even if they had become obsolete or were no longer functional, had not been appropriately disposed of. Continuously retaining such assets without proper disposition could inevitably result in escalated maintenance costs over time.
- 13) The process of titling all institutional lands was noted as incomplete, rendering them susceptible to the encroachment of opportunistic land grabbers.

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

## Summary of Assets

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

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Ford Ranger	LG0035-36
2	Motorcycles – Yamaha AG-100	
3	Yamaha DT-100 DONATED by KALIP to production department in the Sub County	
4	Yamaha XTZ Donated by ACF to CDO office in Lobalangit	
5	Yamaha AG-100 for CDOs office In Lobalangit	
6	"Vehicle Toyota	UAK 622K
7	Motorcycles – Yamaha AG-100 at Kawalakol SC	UEN 025K
8	Motorcycle (Yamaha) at Kawalakol SC	DT 191Y
9	Motorcycle (Honda) at Kawalakol SC	XTZ
10	Generator - 6.0KVA at Kawalakol SC	KAR/MAC/Kawalakol/0002
11	Motorcycles – Yamaha at Kapedo SC	AG-100
12	HONDA YBR at Kapedo SC	No number plate
<b>OTHER2 ITEMS</b>		
S/N	IT3EM DESCRPTION	QUANTITY
13	Generator – Lister Peter at Karenga HCIV	SLG1840-0902036/LPW4027-F2D12061-
14	Old Iron sheets from old latrines	-
15	Electric Tally Counter	-
16	5000 Black Crestank (Drum)	Kar/ME/Karenga HCIV/0026
17	Metallic Chairs with Cushion at Karenga HC IV	-

18	Solar panels installed in the staff quarters and OPD unit	KAR/MAC/Karenga HCIV/0005
19	Blood Pressure Machine at Karenga HCIV	-
20	Radio Communication set 2007	-
21	Patients Screens	-
22	Weighing Scales for Toddlers	-
23	Suzuki Maruiti Vehicle	-
24	Gold star Batteries at Karenga HCIV	-
25	Karenga HCIV Main Gate	-
26	Maternity Mattresses at Karenga HCIV	-
27	Motorcycles – Yamaha at Karenga SC	AG-100
28	Desktop Computer at Karenga SC	-
29	Printer HP LaserJet mf143 at Karenga SC	Kar/ICT/Karenga SC/0006
30	Desktop computer at Kapedo SC	
31	Printer at Kapedo SC	Kar/ICT/Kapedo SC/0002
32	Motorcycle Yamaha DT-100 at Lobalangit SC	
33	Motorcycle (Yamaha XTZ) Donated by ACF to Lobalangit SC	No number plate
34	Motorcycle Yamaha AG-100 at Lobalangit SC	

## STORES FINDINGS

- 1) Inspection of the district's and the HCIV (Health Center IV) stores revealed a noteworthy concern: certain items lacked proper engraving including the recently procured plastic chairs for council meetings, the UNICEF-donated laptop to the health and education sectors, and the laptops in the production and planning unit. This issue could potentially complicate their identification in cases of loss or misplacement.
- 2) While Karenga HCIV has adopted the First-In-First-Out (FIFO) principle in its stores management, it's pertinent to note that stock cards across many health facilities suffer from delayed balancing and updates. Ensuring the real-time accuracy of stock records is crucial for efficient supply chain management within healthcare facilities

- 3) An investigation into the HCIV's inventory unveiled that certain medicinal products and health supplies had already exceeded their expiration dates, which poses serious concerns for patient safety and effective healthcare.
- 4) A notable issue emerged in the form of inadequate storage space, with the absence of a dedicated district store forcing the storage of goods within office premises.

### **CASH AND BANK FINDINGS**

The district was enrolled on the Integrated Financial Management System (IFMS) and operated the same during the period under review. During the implementation of the exercise, no cash balances were ascertained in the district money till/Safe.

- 1) All cash books at the Lower Local Governments were properly maintained and updated by the time of the exercise.
- 2) All funds allocated for the implementation of the approved council resolutions were utilized as per the work plans and budgets for the FY2022/23
- 3) Unpresented cheques were found in Karenga Town Council, Karenga HCIV, Karenga S/C and Sangar S/Cs because of delayed execution of contracts hence delays in presentation to the Bank at the end of the period under review.
- 4) Negative balances in the Youth Livelihood Programme (YLP) Account and this was attributed to the account being dormant and the bank charges on the same.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Karenga DLG General Fund	STANBIC	9030016293147	23,521,410	23,521,410	UGX
2	Karenga DLG YLP Recovery	STANBIC	9030017357270	(1,050)	(1,050)	UGX
3	Karenga DLG UWEP Recovery	STANBIC	9030017357130	5,969,178	5,969,178	UGX
4	Karenga DLG NUSAF 3 Sub-projects.	STANBIC	9030017297059	0	0	UGX
5	Karenga DLG NUSAF 3 Operation.	STANBIC	9030016670781	0	0	UGX
6	Karenga DLG UNICEF	STANBIC	9030019377651	0	0	UGX
7	Karenga Sub County	STANBIC	9030005777363	2,897,986	986	UGX
8	Lokori Sub County	STANBIC	9030012244508	119,105	119,105	UGX
9	Kawalakol Sub County	STANBIC	9030005958317	283,268	283,268	UGX
10	Kapedo Sub County	STANBIC	9030005778785	4,219	4,219	UGX
12	Sangar Sub County	STANBIC	9030012244664	5,882,900	146,650	UGX
13	Lobalangit Sub County	STANBIC	9030006396800	3,286	3,286	UGX
14	Karenga Town Council Operations Account.	STANBIC	9030016335044	9,416,316	66,316	UGX
15	Karenga Town Council General Fund Account	STANBIC	9030016334781	1,615,382	15,382	UGX
16	Kapedo Town Council General Fund Account	STANBIC	9030020360851	714,413	714,413	UGX
17	Kidapo Town Council General Fund Account.	STANBIC	9030020360932	15,812	15,812	UGX
18	Kakwanga Sub County	STANBIC	9030019775002	18,076	18,076	UGX
19	Kapedo Health Centre III	STANBIC	9030006252299	3,632	3,632	UGX
20	Karenga Health Centre IV	STANBIC	9030009772242	18,768,658	18,768,658	UGX



21	Kocholo Health Centre III	STANBIC	9030006252345	17,852	17,852	UGX
22	Lobalangit Health Centre III	STANBIC	9030006252310	33,907	33,907	UGX
23	Lokori Health Centre II	STANBIC	9030006252337	3,988,405	3,988,405	UGX
24	Kalimon Health Centre III	STANBIC	9030006252353	1,675,834	1,675,834	UGX
25	Pire Health Centre II	STANBIC	9030006252329	1,720,751	1,720,751	UGX
26	Kapedo Mission Dispensary	STANBIC	9030005777819	1,243,039	1,243,039	UGX

## RECOMMENDATION

- 1) The district must formulate a comprehensive Operation and Maintenance policy encompassing all Government Assets and equipment.
- 2) Immediate action is needed from the district to initiate the engraving of all government assets.
- 3) The assets register necessitates enhancement through systematic updates, accompanied by the establishment of maintenance plans for the assets.
- 4) A well-defined policy concerning the usage of government vehicles, motorcycles, and other equipment should be implemented by the district.
- 5) Engaging a valuer to determine the value of outdated equipment and scraps, which are to be disposed of, is imperative for the district.
- 6) All departments should maintain fully updated asset registers in accordance with the prescribed guidelines.
- 7) Urgently review and prioritize the implementation of the pending recommendations outlined by the Board of Survey (BOS). Focus particularly on addressing cases where items or assets were meant for disposal or demolition. Swift execution of these recommendations is essential to bridge the existing gap in the district's asset management approach.

- 8) Establish a rigorous recordkeeping framework for the upkeep of financial books of accounts at both the District and Local Level Governments (LLGs) levels. Introduce regular and systematic posting and updates to ensure the accuracy and transparency of financial records. This practice will strengthen the district's financial accountability and reporting.
- 9) Conduct a comprehensive audit to locate the missing motorcycles at Karenga Health Center IV. Implement stringent asset tracking protocols that involve regular inspections and accurate documentation. This approach will prevent future asset losses and ensure a heightened level of accountability.
- 10) Implement a stringent schedule for the prompt balancing and updates of stock cards in various health facilities. Align this practice with the First-In-First-Out (FIFO) principle to ensure accurate and real-time stock record management. Efficient supply chain operations within healthcare facilities will be bolstered through this initiative.
- 11) Launch a comprehensive campaign to engrave proper identification on all district and LLG assets, with special attention to those within schools and health facilities. By taking this step, the district can prevent potential losses, enhance asset tracking accuracy, and bolster security.
- 12) Develop a comprehensive Operation and Maintenance plan that encompasses all essential aspects. Engage relevant stakeholders to contribute to the plan's formulation, ensuring it addresses maintenance schedules, resource allocation, and service improvement strategies.
- 13) Standardize asset management practices and formats across all departments and units. Establish clear guidelines for asset recording, tracking, and reporting. Eliminating parallel systems will enhance coordination, reduce duplication, and streamline resource management.
- 14) Construct a dedicated district store to accommodate supplies and assets. Allocate sufficient resources and engage in effective space management to create a proper storage facility. This will prevent the current issues arising from storage within office premises.



## VOTE 855 - KASANDA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Disposal of impaired assets	No action has been taken to dispose of the assets.	
2	Repair of grounded vehicles and equipment	Repairs were partially done	
3	Labelling of district offices for easy identification	Labelling of offices was done	
4	Regular inspection of stores	The finance department carries out quarterly inspection of the District stores.	

### ASSET FINDINGS

#### Findings

- 1) The team observed that management had not disposed off assets such as vehicles, iron sheets from OPD, delivery bed, oxygen concentrator and fridge as recommended by the previous board of survey report.
- 2) The district has no report of a government valuer to attach correct book values to all assets, buildings, plant and machinery either donated or procured to ease use, maintenance and disposal processes.
- 3) Some assets in the district are not engraved hence making it difficult for identification.
- 4) Maintenance of grounded vehicles, buildings and equipment had not been fully done.
- 5) Most health facilities and schools have assets which are not engraved
- 6) Most health facilities do not keep updated asset registers hence delaying the program.
- 7) Poor record keeping in health facilities, Sub counties and schools.
- 8) Failure to have access to documentation for most of the donations to the district hence failure to capture serial numbers and dates of purchase.
- 9) Limited funding for carrying out the activity

S/N	Item	Units	Amounts
1	Payables		<b>14,975,479</b>
2	Receivables		<b>313,516,430</b>
3	Subversion		
4	Investment		

### Summary of Assets

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

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motorcycle Honda CG	LG 00050-35
2	Motorcycle Jeiling	UG 1849R
3	Motor cycle (Yamaha)	UDX 086Y
4	Motorcycle	Ug1739 a (Suzuki
5	Motorcycle	UG 4103M (Yamaha)
6	Suzuki Maruti	UG 4045M
7	Suzuki Maruti	UAA 077
8	Nisan double cabin	UG 4086M
9	Motor vehicle Nissan Double cabin	LG0081-35
10	Mitsubishi- Tipper	LG 002-35
11	Nissan Hard Body	UG2221M
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRIPTION	QUANTITY
1	Examination beds	
2	Office type writer	
3	Plastic chairs	
4	Plastic tank at Kiduukulu P/S	
5	Office table at Kiduukulu P/S	
6	Weigh scale for adults at Myanzi H/C III	
7	Wall clock at Myanzi H/C III	
8	Drip stand at Myanzi H/C III	
9	Weighing bags for infants at Kasaana H/C II	
10	Weighing Machine Adult	
11	Electric Autoclave	
12	Dell monitor	
13	Dell printer	
14	Operation Table	
15	Generator ( Honda)	
16	Weighing Scale	
17	Oxygen Cylinder	
18	Rolling chair	
19	Maroon benches	
20	Metallic filling cabins	
21	Type writer	
22	Fridge	

## STORES FINDINGS

The team inspected the District Central Store, Kiganda HCIV, Bukuya HCIV, Nalutuntu HCIII, Myanzi HCIII, Kikandwa HCIII, Buseregenyu HCIII, Makokoto HCIII, Kyasansuwa HCIII, Musozi HCIII , Namabaale HCII and Kassanda HCIV stores and Sub Counties; Kiganda Sub county, Kassanda Sub county, Myanzi Sub county, Nalutuntu sub county, Manyogaseka Sub county, Kalwana Sub county, Kitumbi Sub county, Makokoto Sub county, Kamuli Subcounty, Kijuna Subcounty, Mbirizi Subcounty, Bukuya Sub county and Town Councils; Kassanda Town Council, Bukuya Town Council and Kiganda Town Council. Findings indicated that the store room was adequate for Kiganda HCIV, Nalutuntu HCIII, Myanzi HCIII, Kankundwa HCIII, Buseregenyu HCIII and Kassanda HCIV. For Makokoto HCIII, Kyasansuwa HCIII and Kassanda HCIV there was need for an inventory management officer and the district stores was organized though there is need for more space.

Furthermore, stores were well organized for Kassanda Town Council, Manyogaseka Sub county, Kiganda Sub county, Kalwana Sub county, Myanzi Sub county and Nalutuntu Sub county. For Mbirizi, Kijuna and Kamuli subcounties need adequate stores space to enable proper asset management. For Makokoto Sub county, Bukuya Sub county and Kitumbi Sub county stores were adequate though there is need to procure burglar proofs , more padlocks and stock taking be done on a monthly basis (**See: TF 8**). For obsolete stock, its Kassanda Health Centre IV, Kikandwa HCIII, Myanzi HCIII and Kiganda Health Centre IV that possessed obsolete stock which is always taken by National medical stores. The list of obsolete stock is attached

## 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	KASSANDA DLG UWEP RECOVERY	CENTENARY BANK	9030015178158	5,833,896	100,000	UGX
2	KASSANDA DLG ACDP	CENTENARY BANK	3100096494	83,225	83,225	UGX
3	KASSANDA DLG GENERAL FUND	CENTENARY BANK	3100056273	62,338,612	62,338,612	UGX

## RECOMMENDATIONS

- 1) The board of survey recommends that management strictly follow recommendations of the previous report. Case in point to dispose off expired materials, motor vehicles, motorcycles and non-functional equipment following the PPDA Act 2003 guidelines on disposal. This disposal will on reduce high storage costs and losses.
- 2) The board of survey recommends that management should survey government land since this will reduce on encroachment leading to incurring litigation costs.
- 3) Consult a government valuer to attach correct book value to all assets, buildings, plant and machinery and furniture either donated or procured to ease use, maintenance and disposal processes.
- 4) Regular inspection of stores at the District, Health facilities and Sub counties should be done to avoid loss, misuse, wastage, pilferage and damage of assets and inventory.
- 5) The District, Sub counties, Town councils and Health facilities should maintain complete and updated fixed Assets Register; capturing all acquisitions, upgrades and disposals.

Picture of Metallic safe  
Myanzi Subcounty



Office type writer at



## VOTE 856 – KASESE DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/ N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The Management should ensure that all hospital assets are engraved	Not yet	Accountant should budget for engraving
2	Land that is not surveyed should be surveyed to avoid encroachers	The land was surveyed and process is ongoing	To follow-up with senior lands officer
3	Management should plan for a spacious store room for better accommodation of items in the store.	No action taken due to limited funds to construct a new one	Administration to handle
4	The Management should ensure that all town council assets are engraved	Not yet done as guided	Accountant should budget for it accordingly
5	Management should plan for a spacious store room for better accommodation of items in the store.	Council has embarked on construction of administration block which will house all offices	Ongoing
6	The Management should ensure that all town council assets are engraved	Not yet done as guided	Accountant should budget for it accordingly
7	Management should plan for a spacious store room for better accommodation of items in the store.	Council has embarked on construction of administration block which will house all offices	Ongoing



## ASSET FINDINGS

- 1) Some assets were previously recommended for Disposal but the disposal process has not been completed up to the time of board of survey exercise 2022/2023.
- 2) The district Head Quarter offices including police structures need rehabilitation since they are full of cracks
- 3) The newly created admin units lack office structures, furniture and other office equipment jeopardising smooth service delivery a case in point is Mubuku Town Council which is sharing its offices with the Prison.
- 4) In Some Lower Local Governments Assets have been Purchased and forget engraving as per MoFPED guidelines.
- 5) Land owned by government administrative units lack legal ownership
- 6) The District staff bus Reg UG 0585R is grounded and its mechanical condition is beyond repair Government should have an appropriate MoU with other Local Government Units especially when it comes to Valuation of the entities Assets on Church Based entities with Government support like
- 7) Rwesande HCIV and other Government Primary schools.
- 8) Bwera Hospital wards receive more patients than the Hospital Capacity with most patients being treated from the floor.
- 9) Some of the Administrative Units lack inventory management records and asset Registers as per the revised MoFPED Template forms.
- 10) Some of the Sub Accountants don't post their books in time. Receipts are in duplicate instead of the Standard Triplicate and they have a lot of stock
- 11) The Mattresses in wards are worn out
- 12) No adequate screens on Beds
- 13) Most equipment's are only labelled with removable markings and not engraved which endangers the property given to the facility by both the government and development partners
- 14) The Laboratory Building donated by the Government in partnership with Government has Nothing to show
- 15) The Hospital lack an Inventory Management Officer to take stock of equipment that come or is bought by the Hospital.
- 16) Kagando is not sure of which percentage of money sent to them is PHC and PHC and requires the guidelines for using the funds.

## Summary of Assets

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

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motorcycle	LG0072-18
2	Motorcycle	LG0109-18
	Tata Bus	UG0585R
	Mitsubishi L200	UG3823M
	Land cruiser Ambulance	UG4191M
	Mitsubishi L200	UG0022M
	Toyota Hilux	UG 1425M
	Jmc Boarding	LG 0006-047
	Jmc Boarding	LG 0013-047
	Jmc Boarding	LG 0009-047
	Faw Dump Truck	LG 0005-047
	Faw Dump Truck	LG 0010-047
	Faw Dump Truck	LG 0018-047
	Faw Dump Truck	LG 0014-047
	Tractor	LG 0015-047
	Tractor-YTO	LG 0011-047
	Toyota Hilux	LG 0094-18
	Toyota Hilux	LG 0031-18
	Cat 120G	LG 0025-18
	CAT Dozer D6B	LG 0015-18
	Toyota Hilux	LG 0048-18
	Toyota Hilux	LG 0044-18
	Toyota Hilux	LG 0123-18
	Nissan Hard body	UG 2175A
	Chianglin Motor Grader	LG 0004-047
	CAT Truck Loader	LG 0005-18
	Isuzu Trooper	LG 0122-18
	Mitsubishi L200	LG 0019-18
	Mitsubishi L200	UG 0407-S
	Toyota Hilux	UG 0060R
	Toyota Hilux	UAA876N
	Suzuki Samurai	
	Honda XL125	LG 0022-047
	Jincheng	LG 0007-047
	Yamaha AG100	LG 0120-18
	Wheel Stands	LG 0020-18
	Motorcycle	UBA 340Z
	Motorcycle	UBA 338Z
	Motorcycle	LG 0104-18
	Motorcycle	LG 0089-18

	Motorcycle	LG 0099-18
	Motorcycle	UG 0538R
	Motorcycle	LG 0116-18
	Motorcycle	UG 1682-S
	Motorcycle	UG 1679-S
	Motorcycle	LG 0109-18
	Motorcycle	UG 0924M
	Motorcycle	UG 1017-S
	Mitsubishi L200	UZ 0327
	Ford Ranger	UAG 512-X
	Toyota Hilux	UG 0392M
	Motorcycle	NO
<b>OTHER ITEMS</b>		
<b>S/N</b>	<b>ITEM DESCRIPTION</b>	<b>QUANTITY</b>
	generator	01
	Solar Batteries	40 pieces
	Printers	13
	Dynapac Towed Roller	01
	Pedestal Roller	01
	Photocopier	07
	Computer hp and Dell	29 pieces
	Kangaroo stapling	01
	Calculator	01
	Typewriter	03
	Safe	01
	Letter Trays	08
	Punching Machine	04
	Cash Box	04
	Wall clock	01
	Lap top	01
	Office Stamps	05
	Old Florescent Tubes	86
	Oxygen Concentrator	02
	Old weighing Scale	09
	Old Peadiatrics mattresses	
	Old Autoclave	10
	Old Electric Fridge	
	Old Operation Bed	04
	Old drip Stands	04
	Old Beds	20
	Old stretchers	
	Old kerosene Lamp	10
	Old paraffin Stove	07
	Old Stescope	01
	Old Electric Cooker	01
	Old pressure Lamp	25
	Old drip stand	10
	Old Humidifier	10
	Old Beside Locker	10
	Old pair of incisor	18

## STORES FINDINGS

The stores accommodation is inadequate

## CASH AND BANK FINDINGS

**Table showing Kasese district local government accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Nyakabingo sub-county General Fund Account	Centenary Bank	3100072835	26,532	26,532	UGX
2	Nyakabingo sub-county Operation Account	Centenary Bank	3100072836	55,606	55,606	UGX
3	Mbunga s/c operations a/c	Centenary Bank	3100071015	155,217	155,217	UGX
4	Mbungas/c Gen fund a/c	Centenary Bank	3100071031	16,860	16,860	UGX
5	KARUSANDARA sub-county General Fund Account	Centenary Bank	3100046425	471,244	471,244	UGX
6	KARUSANDARA sub-county Operation Account	Centenary Bank	3100046424	782,994	782,994	UGX
7	KITSWAMBA TC OPERATIONS A/C	Centenary Bank	3100077159	175,019	175,019	UGX
8	KITSWAMBA T/C GEN FUND A/C	Centenary Bank	3100077158	1,059,546	59,546	UGX
9	Mubuku TC General fund Account	Centenary Bank	3100056154	15,229	15,229	UGX
10	Mubuku TC Operation fund Account	Centenary Bank	3100056160	24,696,696	24,696,696	UGX
11	Kilembe sub-county General Fund Account	Centenary Bank	3100046937	178,497	178,497	UGX
12	Kilembe sub-county Operation Account	Centenary Bank	3100046936	288	288	UGX
13	Bwesumbu sub-county General Account	Centenary Bank	3100046635	1,385,380	1,385,380	UGX
14	Bwesumbu sub-county Operation Account	Centenary Bank	3100046633	52,114	52,114	UGX
15	Mahango sub-county General Account	Centenary Bank	3100046878	854,024	854,024	UGX
16	Mahango sub-county Operation Account	Centenary Bank	3100046879	2,022,705	1,839,655	UGX
17	Hima Town Council LGDP Account	Centenary Bank	9030006381692	86,234	86,234	UGX
18	Hima Town Council Operation Account	Centenary Bank	9030006329887	1,614,745	14,745	UGX
19	Hima Town Council PAF (Roads)	Centenary Bank	9030006381714	2,388	2,388	UGX
20	Hima Town Council Property Account	Centenary Bank	9030005780232	2,787,042	87,042	UGX
21	Hima General Fund Account	Centenary Bank	9030006380416	56,336	56,336	UGX

22	Kyondo Sub county General Fund	Centenary Bank	3100046178	37,859	37,859	UGX
23	Kyondo Sub county Operation	Centenary Bank	3100046177	39,769	39,769	UGX
24	Kitabu Sub county General Fund	Centenary Bank	3100048761	313,486	313,486	UGX
25	Kitabu Sub county Operation	Centenary Bank	3100046822	47,121	47,121	UGX
26	Munkunyu Sub county General Fund	Centenary Bank	3100046821	1,650,668	1,650,668	UGX
27	Munkunyu Sub county Operation	Centenary Bank	3100046822	49,827	49,827	UGX
28	Kinyamaseke T/C General Fund	Centenary Bank	3100048672	5,781	5,781	UGX
29	Kinyamaseke T/C Operation	Centenary Bank	3100048680	13,248	13,248	UGX
30	Kinyamaseke T/C Roads	Centenary Bank	3100048679	33,122	33,122	UGX
31	Kinyamaseke T/C DDEG	Centenary Bank	3100048673	16,181	16,181	UGX
32	Kagando Hospital Delegated Funds	Centenary Bank	9030006330176	2,710,716	2,710,716	UGX
33	Bwera Hospital PHC General Fund	Centenary Bank	9030006330621	12,704,733	86,133	UGX
34	Bwera Hospital Fee For Service Account	Centenary Bank	9030006330222	32,707,320	5,394,124	UGX
35	Nyakiyumbu Sub county General Fund	Centenary Bank	3100046442	640,192	640,192	UGX
36	Nyakiyumbu Sub county Operation	Centenary Bank	3100046420	3,240,894	1,701,710	UGX
37	Mpondwe Lhubiriha TC General Fund	Centenary Bank	3100065642	791,495	791,495	UGX
38	Mpondwe Lhubiriha TC Operation	Centenary Bank	3100065644	21,627	21,627	UGX
39	Mpondwe Lhubiriha TC PAF Roads	Centenary Bank	3100065646	137,267	137,267	UGX
40	Mpondwe Lhubiriha TC Property Tax	Centenary Bank	3100065647	1,612	1,612	UGX
41	Mpondwe Lhubiriha TC DDEG	Centenary Bank	3100065649	1,300,743	1,300,743	UGX
42	Nyakatonzi Sub county General Fund	Centenary Bank	3100047401	281,467	281,467	UGX
43	Nyakatonzi Sub county Operation	Centenary Bank	3100047400	3,820	3,820	UGX
44	Isango Sub county General Fund	Centenary Bank	3100046588	2,363,169	2,363,169	UGX
45	Isango Sub county Operation	Centenary Bank	3100046603	309,309	309,309	UGX
46	Kitholhu S/C General Fund	Centenary Bank	3100046798	242,326	242,326	UGX
47	Kitholhu Sub county Operation	Centenary Bank	3100046799	4,601	4,601	UGX
48	Kithoma-Kanyatsi General Fund	Centenary Bank	3100077140	337,970	337,970	UGX
49	Kithoma-Kanyanzi Operation	Centenary Bank	3100077141	2,311,431	2,311,431	UGX
50	Ihandiro General Fund	Centenary Bank	3100047248	347,634	347,634	UGX
51	Ihandiro Sub county Operation	Centenary Bank	3100047246	27,796	27,796	UGX

52	Karambi Sub county General Fund	Centenary Bank	3100046168	824,408	824,408	UGX
53	Karambi Sub county Operation	Centenary Bank	3100046171	21,141	21,141	UGX
54	Kyarumba Sub county General Fund	Centenary Bank	3100047396	1,207,525	1,207,525	UGX
55	Kyarumba Sub county Operation	Centenary Bank	3100047395	20,489	20,489	UGX
56	Kisinga Sub county General Fund	Centenary Bank	3100046528	1,055,984	1,055,984	UGX
57	Kisinga Sub county Operation	Centenary Bank	3100046526	73,566	(526,434)	UGX
58	Kyarumba TC General Fund	Centenary Bank	3100056149	13,090	13,090	UGX
59	Kyarumba TC Operation	Centenary Bank	3100056177	2,052	2,052	UGX
60	Katwe-Kabatoro TC General Fund	Centenary Bank	3100039009	56,842	56,842	UGX
61	Katwe-Kabatoro TC Operation	Centenary Bank	3100039017	13,518	13,518	UGX
62	Katwe-Kabatooro TC Road Works	Centenary Bank	3100039010	6,106,984	6,106,984	UGX
63	Katwe-Kabatoro TC Office Block Construction	Centenary Bank	3100044691	11,227	11,227	UGX
64	Katwe-Kabatoro TC DDEG	Centenary Bank	3100039016	18,681	18,681	UGX
65	Bwera Sub county General Fund	Centenary Bank	3100046402	245,235	245,235	UGX
66	Bwera Sub county Operation	Centenary Bank	3100047403	9,354	9,354	UGX
67	Kisinga T/C General Fund	Centenary Bank	3100001695	1,938	1,938	UGX
68	Kisinga T/C Operation	Centenary Bank	3100001696	272,186	272,186	UGX
69	Kisinga T/C Roads	Centenary Bank	3100001697	6,531	6,531	UGX
70	Kisinga T/C DDEG	Centenary Bank	3100001698	13,137	13,137	UGX
71	Kitwamba SC Operation Account	Centenary Bank	3100046513	43,286	43,286	UGX
72	Kitwamba SC General Fund Account	Centenary Bank	3100046512	2,739,619	2,739,619	UGX
73	Buhuhira SC General Fund Account	Centenary Bank	3100046176	364,345	364,345	UGX
74	Buhuhira SC Operations Account	Centenary Bank	3100046175	49,113	49,113	UGX
75	Kasese LG Imprest Account	Centenary Bank	9030001187444	10,148,049	10,148,049	UGX
76	Kasese LG General Fund Collection Account	Centenary Bank	9030006382354	20,519,942	20,519,942	UGX
77	Kasese LG Global fund Account	Centenary Bank	9030006382486	1,111	1,111	UGX
78	Kasese District Multi-Sectoral Food Security and Nutrition Project Account	Centenary Bank	1510550331	13,480,930	13,480,930	UGX
79	Kasese District ACP Account	Centenary Bank	3100071973	5,350	5,350	UGX

80	Kasese District Revolving Fund Recovery Account	Centenary Bank	1510550328	1,033,050	1,033,050	UGX
81	Kasese District DGF Account	Centenary Bank	3100068473	8,700	8,700	UGX
82	Kasese District LG FIEFOC Account	Centenary Bank	1512100003	67,450	67,450	UGX
83	Kasese District UWEP Recovery Account	Centenary Bank	1512100009	2,066,990	2,066,990	UGX
84	Rugendabara Kikongo TC General Fund Account	Centenary Bank	3100048632	1,061,253	1,061,253	UGX
85	Rugendabara Kikongo TC Operations Account	Centenary Bank	3100048634	45107	45107	UGX
86	Rugendabara Kikongo TC Property Tax Account	Centenary Bank	3100079362	1150	1150	UGX
87	Rugendabara Kikongo TC DDEG Account	Centenary Bank	3100048630	89,936	89,936	UGX
88	Rugendabara Kikongo Town Council ROADS Account	Centenary Bank	3100048627	17,449	17,449	UGX
89	Muhokya Town Council Operation Account	Centenary Bank	3100077239	10,713	10713	UGX
90	Muhokya General Fund Account	Centenary Bank	3100077238	34017	34017	UGX
91	Maliba Town Council Operation Account	Centenary Bank	3100077173	14,094	14,090	UGX
92	Maliba Town Council General Fund Account	Centenary Bank	3100077172	10,766	10,766	UGX
93	Maliba SC Operation Account	Centenary Bank	3100046876	15,161	15,161	UGX
94	Maliba SC General Fund Account	Centenary Bank	3100046877	699,047	699,047	UGX
95	Ibanda Kyanya Town Council General Fund Account	Centenary Bank	3100056151	7,696	7,696	UGX
96	Ibanda Kyanya Town Roads Account	Centenary Bank	3100056161	2,900	2,900	UGX
97	Ibanda-Kyanya Town Council Operations Account	Centenary Bank	3100056181	26,166	26,166	UGX
98	Ibanda-Kyanya Town Council DDEG Account	Centenary Bank	3100099490	12,368	12,368	UGX
99	Rukoki SC Operation Account	Centenary Bank	3100047538	22,202	22,202	UGX
100	Rukoki SC General Fund Account	Centenary Bank	3100047539	95,539	95,539	UGX
101	Kahokya SC General Fund	Centenary Bank	3100056156	617,096	617,096	UGX
102	Kahokya SC General Fund	Centenary Bank	3100056175	8,071	8,071	UGX
103	Kyabarungira SC General Fund	Centenary Bank	3100046351	46,231	46,231	UGX
104	Kyabarungira SC Operation Account	Centenary Bank	3100046350	3,082	3,082	UGX

## **RECOMMENDATION**

- 1) Assets recommended for disposal should be collected and assembled in one central place and a process for disposal be expedited as soon as possible.
- 2) Assets/stores recommended for disposal should be collected and put in one central place to aid expedition of the disposal process
- 3) Engraving of district furniture/fittings, ICT Equipment, Machinery, medical equipment and other Office Equipment, should be expedited in a new MoFPED format for proper property identification and security against thefts.
- 4) It was established that new administrative units either have no or inadequate office equipment and furniture and furn. It is proposed that the District and the Central Government expedites procurement of furniture and equipment to these administrative units OR departments that have excess office equipment and furniture should be asked to
- 5) Renovation of district Headquarter offices including the police station housed at the district headquarters be given an urgent consideration
- 6) All lands owned by Government units should be legally owned by titling
- 7) The district staff bus Reg Ug 0585R should be dispersed off
- 8) Proper strategy to engrave all assets should be done as per MoFPED guidelines.
- 9) The hospital management should employ a second assistant inventory officer since she is overwhelmed.
- 10) Management should keenly follow-up for titling of the land ownership.



# VOTE 857 - KATAKWI DISTRICT LOCAL GOVERNMENT

## VOTE 858 - KAYUNGA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Need to fence off all Government land to avoid encroachers	Partial fencing done at the District Headquarters	All the other Government land needs to be fenced off to avoid encroachers
2	Need to speed up the process of renovating the theater at Bbaale HC IV	Renovation was undertaken by Madhvani Group as part of their Corporate Social Responsibility and it was completed	Theater is now in use and functioning which has improved service delivery at the HC IV
3	Bbaale Health Center Labor suit is too small hence need to expand it for better service delivery.	No action taken as yet	Limited financial resource to expand the labor suit.
4	Continuous repair and maintenance of motorcycle at Bbaale Health Center to avoid total breakdown	Repairs were done and the motorcycles are up and running	Funds need to be clearly budgeted for this to be done routinely.
5	Continuous update of Departmental Inventories	Departments were encouraged to have this done on a regular basis especially during the departmental meetings	Refresher training in Inventory Management is recommended to motivate the responsible officers to appreciate it.

### 1) ASSET FINDINGS

#### 2) Findings

- 3) Poor or lack of maintenance of the good fleet of Motor Vehicles and motorcycles. Need to budget for this and put in place a clear maintenance policy of all Government Vehicles and motorcycles to avoid their being grounded for long periods of time and in long-run accelerating their wear and tear hence leading to their disposal.
- 4) Leases of Land for all Lower Local Governments Headquarters expired and therefore need to renew the leases.
- 5) Most of the Land Housing Government Offices and facilities is not fenced and we recommend fencing off all Government Land to avoid encroachers.

- 6) Kayunga General Hospital Gym equipment were not fully delivered therefore to operationalize as required is not possible hence the need to follow up with the relevant offices to deliver all the required equipment as planned.
- 7) Need to speed up the process of mapping Kangulumira Hospital land such that its registered with Buganda Land Board in order to process the Land Title.
- 8) Renovation of the theater at Bbaale HC was completed and Health Service delivery has tremendously improved in the area. We found it operating this time.
- 9) Termites control system at Bbaale HC IV is urgently required. Most of the Timber doors frames are destroyed in most of the structures (Toilets and OPD)
- 10) Some Motorcycles are grounded in un known garages/ places and others are still in the hands of retired officers like (Works & Health department) and we recommend that all grounded motorcycles should brought back to the district yard and those still in hands of the retired/suspended officers should be handed over immediately.
- 11) Most heads of departments do not keep asset registers and we recommend that all heads of department do treat this with utmost importance it deserves.
- 12) Bbaale Health center labor suit is too small with poor sanitation around and completely rusty rear doors hence need to expand it, improve sanitation around for better services.
- 13) Need for a Continuous maintenance of motorcycles at Bbaale Health Center IV to avoid total breakdown.
- 14) Replacement of torn mattress covers (Macchiatos) in all health center to avoid transmissions of diseases to the patients and to even those who may come in much better health condition.
- 15) There is need to keep departmental inventory in order to keep track of all Government Assets.
- 16) There is need to engrave all the Government Assets and more urgently the ICT Equipment' and Accessories to avoid their personalization by the users which may also lead to their abuse and disappearance from the Assets Register.
- 17) There is concealment of information regarding the assets in the hands of some officers especially the ICT Equipment. The department is full of computer parts/ but the officer says non belongs to Government.

- 18) Need for a select committee to locate and identify all the Assets concealed from the Board of Survey Team.
- 19) Sanitation and Hygiene in Health Center IV, Bbaale in particular is very poor and needs to be improved so as to give the patients a better health service.
- 20) Sanitation & Hygiene in all the staff quarters is very poor especially Bbaale and Kangulumira HC IV.
- 21) We recommend urgent renovations be done to structure in all the health Centre IV.

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

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	5	2,000,000
2	Station Wagon	2	
3	Pickup	15	
4	Motor Cyle	55	
5	Trailer/Truck	6	
6	Earth Moving Equipment/Tractor	7	
7	Desktop Computer	66	
8	Laptop	9	
9	Printer	14	
10	Projector	4	
11	Server	1	
12	UPS	66	
13	Generator	1	
14	Photocopier	4	
15	Water Tank	4	
16	Anesthetic Machine	2	
17	CBC Machine	1	
18	Dental Chair	2	
19	EMO Machine	1	
20	Microscope	6	
21	Operating Table	30	
22	Oxygen Concentrator	4	
23	Air Conditioner	4	

**List of unserviceable items recommended for disposal**

<b>S/N</b>	<b>ITEM DESCRIPTION (TRANSPORT EQUIPMENT)</b>	<b>REG.NO</b>
1	Grader Kobelco	NA
2	Motorcycles	9
3	Nissan pick-up	NA
<b>OTHER ITEMS</b>		
<b>S/N</b>	<b>ITEM DESCRIPTION</b>	<b>QUANTITY</b>
4	Filling cabinets	2
5	Printers	2
6	Fan	1
7	Phillips flat iron	1
8	Weighing scale	1
9	Heavy duty punching machine	1
11	Photocopier	1
12	Monitor	1
13	Filling cabinet	1
14	Dental chair	1
15	SMC equipment	1
16	100ltr sterilizer	2
17	50ltr sterilizer	1
18	Theatre lights	4
19	Borehole parts	Assorted
20	Solar panels	4
21	Plastic tank	1
22	Timber	Assorted
23	Iron Sheets	67

## STORES FINDINGS

- 1) Store balances reconciled with the ledger balances hence proper Inventory Management is being adhered to.
- 2) A continuous check on the stock levels is being made to ensure that drug supplies are readily available in all the health centers.
- 3) Need for refresher training in Inventory Management for all the responsible officers

## CASH AND BANK FINDINGS

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Kayunga General Fund	Centenary	4110500001	68,700,627	68,700,627	UGX
2	Kayunga District MUWRP	Centenary	4110600005	244,900	244,900	UGX
3	Kayunga Global Fund	Centenary	4110500050	184	184	UGX
4	Kayunga YLHDP Recoveries	Centenary	4110500065	418,300	418,300	UGX
5	Kayunga District UWEP Recoveries	Finance trust	204253000060	287,000	287,000	UGX
6	Kayunga District Treasurys	Bank of Uganda	0528000000	5,000,000	5,000,000	UGX
7	Kayunga District Hospital	Centenary	4110500008	100,388,058	100,388,058	UGX
8	Kayunga Hospital MUWRP	Finance trust	204253000061	6,370,696	6,370,696	UGX
9	Bbaale Health Centre IV PHC	Centenary	4120600025	14,568,113	14,113,568	UGX
10	Kangulumira Health Centre IV PHC	Centenary	4120600023	283,284	283,284	UGX



## VOTE 859 – KAZO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
01	Construction of a standard district medical store and general stores for other item.	Not yet	No funds
02	A motor vehicle/ motor cycle use policy should be designed and operationalized	Policy established	Policy established
03	Construction of a parking yard with restricted access to prevent vandalism	Not yet	No funds
04	Regular disposal of unserviceable vehicles, motor cycles and other items to generate revenue before items are damaged further by natural factors like weather or some parts stolen.	Not yet (Valuation has been done)	Its in the disposal plan of this financial year 2022/2023
05	The district should develop an assets maintenance plan.	The plan in place	The plan in place
06	The operating table in the theatre was damage and difficult to use, a new table should be bought.	Not yet replaced	Not yet replaced
07	Kazo HC1V management should ensure that all medical and non-Medical equipment are Engraved for easy tracking and identification.	Not yet done due to inadequate funds	Advised them to do the engravement within this financial year.
08	Health Centre IV lacks dental hand forceps for extraction of tooth, a complete dental chair with delivery cart, scaling instruments and hand pieces.	No action yet	Advised the management to purchase the items
09	Some items were found either idle or broken down due to lack of repair especially in Health facilities (these are beds). These items should be repaired to serve the intended purpose or be disposed off.	No action yet	To be planned this financial year
10	Expired drugs should be disposed off immediately to avoid associated risks.	Expired drugs have been taken by NMS	It is done
11	Regular servicing and maintenance of government assets should be given priority to avoid unnecessary breakdowns.	Regular servicing done	The practice should be maintained
12	Transport Officer/Assistant Mechanical Engineer should have an inventory of all motorcycles in the district for proper maintenance and easy tracing.	Inventory established	Continuous update should be advocated by management

## ASSET FINDINGS

S/N	Item	Units	Amounts
1	Payables		
2	Receivables	139	998,766,271
3	Subversion		
4	Investment		

## Summary of Assets

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

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	NISSAN DOUBLE CABIN PICK UP	UG 1853M
	TOYOTA DOUBLE CABIN PICKUP	UG 6471M
2	Motorcycle /Jialing	UG 1284R
3	Motorcycle / Jiansy	UG 2677M
4	Motorcycle Honda 125	LG 0009-65
5	Motorcycle	LG002965
6	Motorcycle	UEC 978U
7	Motorcycle	LG 0021-65
9	Motorcycle	UG 1786 R
10	Motorcycle	LG0025-65
15	Motorcycle	LG 003465
16	Motorcycle	UDY918Y
17	Motorcycle	UDR295Y
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
18	Desktop Computer	02
19	Dell CRT Monitor	01
20	old iron sheets	111
21	Borehole old spare parts	
22	steel pipes	134
23	handles	2
24	rods	120



## STORES FINDINGS

- 1) The board of survey team observed that the store is properly arranged
- 2) Kazo district has no medical stores. Medicines are stored in the council hall which is not designed to store medicines.
- 3) The district lacks an adequate general store
- 4) The store balances agree with the stock cards
- 5) During the financial year, stores person carries out monthly check on the stores.

## CASH AND BANK FINDINGS

**Table showing accounts reviewed by the board**

S/N	Bank of Account Name	Bank name	Account number	Bank balance at 30th June 2023	Cash book Balance At 30 June 2023	Cur
1.	KAZO DLG COLLECTIONS	CENTENARY	3100065177	73,344,688	73,344,688	UGX
2.	KAZO DLG YLP RECOVERY	CENTENARY	3100072735	660,825	660,825	UGX
3	KAZO DLG UWEP	CENTENARY	310072729	11,214,600	11,214,600	UGX

## RECOMMENDATION

- 1) Construction of a standard district medical store and general stores for another item.
- 2) Construction of a parking yard with restricted access to prevent vandalism
- 3) Regular disposal of unserviceable vehicles, motor cycles and other items to generate revenue before items are damaged further by natural factors like weather or some parts stolen.
- 4) The operating table in the theatre was damaged and difficult to use, a new table should be bought.
- 5) Health Centre IV lacks dental hand forceps for extraction of tooth, a complete dental chair with delivery cart, scaling instruments and hand pieces.
- 6) Kazo HC1V management should ensure that all medical and non-medical equipment are Engraved for easy tracking and identification.
- 7) Some items were found either idle or broken down due to lack of repair especially in Health facilities (these are beds). These items should be repaired to serve the intended purpose or be disposed of.

## VOTE 860 - KIBALE DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	All None engraved District property be engraved.	It was passed in District Technical Planning Committee of the month of February 2023 under Min KDTPC/FEB/065/2022/23 that each Department provides for engraving of its assets in 2023/2024fy. However, there was no evidence for engraving of assets in the district budget of 2023/2024fy.	All None engraved District property should be engraved.
2	All District assets due for repair be repaired.	Some District assets were repaired for example the finance department vehicle LG- 0024-050, Bulldozer Komatsu LG0028 – 19, printers, computers and other assets under code 228001-4 in the performance reports and financial statements.	It is a continuous activity. There was evidence for repair and maintenance of district assets under code 228001-4 in the current budget. All District assets due for repair should be repaired.
3	All District Assets due for boarding off be disposed of after technically determining their net book value.	The Board of survey report for 2021/22 report was discussed in District Technical Planning Committee where all assets due for board off were recommended to be boarded off. Further the report was discussed in the District Executive Committee meeting of May 2023 under Min. 05/DEC/05/2023 and assets due for board off were approved. A report for disposal of assets will be laid before council sitting on 8 <sup>th</sup> September 2023, thereafter it will be discussed by the standing committee before final approval.	Normal progress.  All District Assets due for boarding off be disposed off after technically determining their net book value.
4	Assets register at Departmental level be	The District Technical Committee sitting of February 2023 recommended opening up of asset registers in	Assets register at Departmental level should be

	opened and updated regularly	departments. However, there was no evidence of any asset register in departments.	opened and updated regularly.
5	The 55 solar panels for education department be allocated because they have over stayed in the stores.	49no. solar panels were issued out of 55no. Panels. 06no. panels were not seen in the stores at the time of inspection.	The balance of 06no. Solar panels for education department not seen at the time of inspection should be accounted for.
6	Adequate Shelves be provided in the cash office strong room, the central registry and education department for proper storage of documents	Shelves in education department were procured. A provision of shs 10,000,000 under finance department was made in the current budget for procurement of shelves in the cash office strong room for proper storage of documents.	Adequate Shelves should be provided in the central registry for proper storage of documents
7	Adequate Office furniture for staff in Education department should be provided	Furniture was procured for education department under code 312235 in the financial statement for 2022/2023	Activity completed.
8	All assets not seen at the time of physical inspection in all departments should be returned for inspection.	See the list of inventories inspected	All assets not seen at the time of physical inspection in all departments should be returned for inspection.
9	Provision of solar power to supplement hydroelectric power during black out in the central registry.	Of the 49 solar panels issued above, 4 were for the central registry. Yet to be installed	The Allocated Solar panels to the central registry should be installed.
10	The district central stores should be renovated i.e., verandah and doors.	No action done	The district central stores should be renovated i.e., verandah and doors.

## ASSET FINDINGS

### Findings

S/N	Item	Units	Amounts
1	Payables	2	1,105,079,542
2	Receivables	2	22,143,771
3	Subversion		
4	Investment		

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		17,674,308,877
2	Land		
3	Transport		1,366,184,191
4	Office equipment		224,720,058
5	Medical equipment		86,000,000
6	ICT Equipment		44,926,908
7	Machinery		8,824,626,943

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1		
2		
6		
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
18		
19		
20		

## STORES FINDING

- 1) We certify that we have made complete 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
- 2) We certify that in our opinion, a continuous independent departmental check on the stock balances has not been carried out during the year by an officer other than the immediate stores in charge.
- 3) In our opinion, the store accommodation is not adequate. The condition of the store is bad. The items are not stored in an efficient manner. (A separate report should be attached if necessary). There are excessive or obsolete stocks (See list of inventories inspected for BoS recommendations).

## CASH AND BANK FINDINGS

S/N	Bank of Account Name	Bank name	Account number	Bank balance at 30th June 2023	Cash book Balance At 30 June 2023	Cur
1	KIBAALÉ DLG ACDP	Stanbic	9030016921105	14,750	14,750	UGX
2	KIBAALÉ DISTRICT GENERAL FUND	Stanbic	9030005733765	51,469,685	51,469,685	UGX
3	KIBAALÉ DISTRICT UWEP RECOVERY	Stanbic	9030012163281	10,846,066	10,846,066	UGX
4	KIBAALÉ DST YLP REVOLVING FUND	Stanbic	9030011061671	13,037,816	13,037,816	UGX
5	KIBAALÉ DISTRICT REVENUE COLLECTION	BoU	00524016800000 0	0	0	UGX
	KIBAALÉ DISTRICT TREASURY SINGLE SUB ACCOUNT	BoU	00524052800000 0	0	0	UGX
6						

## **RECOMMENDATION**

- 1) All none engraved District property should be engraved.
- 2) It is a continuous activity. There was evidence for repair and maintenance of district assets under code 228001-4 in the current budget. All District assets due for repair should be repaired.
- 3) Normal progress.
- 4) All District Assets due for boarding off be disposed off after technically determining their net book value.
- 5) Assets register at Departmental level should be opened and updated regularly.
- 6) The balance of 06 of Solar panels for education department not seen at the time of inspection should be accounted for.
- 7) Adequate Shelves should be provided in the central registry for proper storage of documents.
- 8) All assets not seen at the time of physical inspection in all departments should be returned for inspection.
- 9) The Allocated Solar panels to the central registry should be installed.
- 10) The district central stores should be renovated i.e., verandah and doors.
- 11) The old but functional furniture under education department that was not seen should be accounted for.
- 12) The functional furniture under education department that was found in the corridor should be taken back to store and reallocated.
- 13) Adequate Shelves should be provided in the central registry for proper storage of documents
- 14) Management should follow up on the disappearance of the number plates of the 13 scrap motor cycles in the works yard.

## Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Heads of Departments must always budget for engraving of Assets	No action taken	Suppliers should engrave Assets before delivery
2	Heads of Departments identify individuals in charge of each Asset	No action taken	Assets must be under specific Officers
3	All absolute and un serviceable Assets be boarded off to create space for new assets	No action taken	Management must act upon the board of survey recommendations
4	Heads of department must should endeavor to know the cost of assets in their custody	No action taken	Handover report must always be comprehensive to include the Value of Assets being handed over
5	Accountants must be responsible for updating assets registers under their jurisdictions	No action taken	Sector accountants must accept their responsibilities

## ASSET FINDINGS

- 1) The team found out that Government entities possessed almost all categories of assets
- 2) It came to the knowledge of the board of survey team that occupiers of government assets did not know the cost neither the value of the assets in their possession
- 3) Government entities do not keep updated assets register therefore it was not easy to ascertain the dates of acquisition and the dates some assets were put to use.
- 4) Ownership of assets could hardly be established because goods received notes and the purchase orders could not be seen
- 5) Some assets could not be inspected as some officers move with office keys
- 6) Some small assets could not be seen because officers move with them to their residents' items such as laptops
- 7) The team managed to see the status of assets



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

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		
	Non-Residential buildings		739,132,145
	Other structures		71,961,530
2	Land		
3	Transport		
	Motor cycles and Bicycles		21,999,902

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motorcycle	UDM967N
2	Motorcycle	UDM823K
3	Motorcycle	UGX0448Y
4	Motorcycle	UGX0448Y
5	Motorcycle	UGX0251Y
6	Motorcycle	LG009720
7	Motorcycle	UG0261Y
8	Motorcycle	LG-0081-20
9	Motorcycle	UG0450Y
10	Motorcycle	UGX0355Y
11	Motorcycle	UGX0261Y
12	Motorcycle	UGX0307Y
13	Motorcycle	UGX 0250Y
14	Motorcycle	UGX0272Y
15	Motorcycle	UG679M
16	Motorcycle	AG3402H
17	Motorcycle	UG0448Y
18	Motorcycle	UDS596Y
19	Motorcycle	UG4442M
20	Motorcycle	UG4352M
21	Tractor	LG-0053-20
22	Tractor	UR1412
23	Tractor	UR1413
24	Tractor Bull Dozer	UV-1617
25	JMC Pick-Up	LG-0003-051
26	JMC Pick	LG-0005-051

27	JMC Pick	LG-0009-051
	<b>OTHER ITEMS</b>	<b>QUANTITY</b>

1	Monitor	28
29	Printer	8
37	CPU	25
62	Digital Camera	1
63	Key Board	5
68	Lap Top	7
75	Net Work Switch	1
76	UPS	11
87	Water Tank	6
93	Weighing Scale	2
94	Microscope	3
97	Medical refrigerator	1
98	Medical Beds	10
108	Delivery Bed	2
110	JMC Pick	1
111	Money Safe	8
119	Office Chairs	13
129	CycalStart Machine	1
130	Type Writer	1
131	Door	23
155	Window	5

## STORES FINDINGS

### 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	Kiboga DLG GEN Fund Account	Stanbic	9030005806835	32,450,782	32,450,782	UGX
2	Kiboga Hospital Account	Stanbic	903000568287	9,260,060	9,260,060	UGX
3	Kiboga UWEP Youth Livelihood revolving fund	Stanbic	9030011748316	19,364,700	19,364,700	UGX
4	Kiboga district UWEP Recovery	Stanbic	903001279352	27,075	27,075	UGX
5	Kiboga District Youth Livelihood Project Account	Stanbic	9030009555403	2,709	2,709	UGX
6	Kiboga District UWEP enterprises Account	Stanbic	9030012719344	3,648	3,648	UGX
7	Kiboga District Private Wing Account	Centenary Rural Development	9112100009	482	482	UGX
8	Kiboga District UNICEF Account	Centenary Rural Development	9112100008	105	105	UGX
9	Kibiga LC 111 Account	Stanbic	9030005976056		41132	UGX
10	Kibiga LGDPF Account	Stanbic	9030005976218		87299	UGX
11	Kibiga Car Account	Stanbic	9030005977966		141,003	UGX
12	Kibiga S/C Gen Rev.Account	Stanbic	9030005975912		227,291	UGX
13	Lwamata Rev Collection Account	Stanbic	9030005975939		1,864,754	UGX
14	Lwamata LC 111 Account	Stanbic	9030005975777		534,009	UGX
15	Lwamata Local Dev,GR Account	Stanbic	9030005976331		9,323	UGX
16	Lwamata CAR Account	Stanbic	9030005978059		1,477	UGX
17	Nkandwa S/C General Fund	Stanbic	9030019268798		233,758	UGX

18	Nkandwa S/C Operational Account	Stanbic	9030019396869		5,161,756	UGX
19	Kapeke Sub County Community Account	Stanbic	9030003995827		59,431	UGX
20	Kapeke Local Government Development Grant	Stanbic	9030005976285		16,301	UGX
21	Kapeke Sub County General Collection	Stanbic	9030005975475	41132	4,693,905	UGX
22	Kapeke Sub County LC111	Stanbic	9030005975696	87299	27,385	UGX
23	Kayera Sub County General Fund	Stanbic	9030019268186	141,003	737,131	UGX
24	Kayera Sub County Operational Account	Stanbic	9030019818909	227,291	165,440	UGX
25	Muwanga Sub County LC1 and !! Account	Stanbic	9030010198150	1,864,754	1,401	UGX
26	Muwanga General Revenue Collection	Stanbic	9030005977737	534,009	198,837	UGX
27	Muwanga S/C LOC GOV GR Account	Stanbic	9030005976250	9,323	4,651	UGX
28	Muwanga Sub County CAR Account	astanbic	9030005977826	1,477	4,093	UGX
29	Muwanga LC111 Account	Stanbic	9030005975432	233,758	52,670	UGX
30	Dwaniro S/C LC111 Account	Stanbic	9030005975610	5,161,756	2,972	UGX
31	Dwaniro Local Revenue Account	Stanbic	9030005975920	59,431	82,539	UGX
32	Kyekumbya Sub County Operational Account	Stanbic	9030019434493	16,301	3,202,962	UGX
33	Kyekumbya Sub County General Fund	Stanbic	9030019268380	4,693,905	383,129	UGX
34	Bukomero Sub County LC1 and 11	Stanbic	9030010749831	27,385	32,450,782	UGX
35	Bukomero KGDPF	Stanbic	9030005976366	737,131	9,260,060	UGX
36	Bukomero GEN REC COLL	Stanbic	9030005976188	165,440	19,364,700	UGX
37	Bukomero LC111 A/C	Stanbic	9030005975769	1,401	27,075	UGX
38	Bukomero Sub County CRA Account	Stanbic	9030005976390	198,837	2,709	UGX

39	Bukomero T/Council URBAN Roads Account	Stanbic	9030005962403	4,651	3,648	UGX
40	Bukomero T/C General Expenditure Account	Stanbic	9030005962373	4,093	482	UGX
41	Bukomero Town Council General Revenue	Stanbic	9030005962365	52,670	105	UGX
42	Kyomya Sub County Operational Account	Stanbic	9030019401382	2,972	41132	UGX
43	Kyomya SC General Fund	Stanbic	9030019269964	82,539	87299	UGX
44	Lwamata Town Council General Revenue	Stanbic	9030012000552	3,202,962	141,003	UGX
45	Lwamata Town Council General Expenditure	Stanbic	9030012000501	383,129	227,291	UGX
46	Kiboga Town Council General Revenue	Stanbic	9030005975807	32,450,782	1,864,754	UGX
47	Kiboga Town Council General Expenditure	Stanbic	9030005975572	9,260,060	534,009	UGX
48	Kiboga Town Council URBAN Roads	Stanbic	9030005976854	19,364,700	9,323	UGX
49	Kiboga Town Council LGDP 11 Account	Stanbic	9030005977397	27,075	1,477	UGX
50	Nakasozzi Sub County General Fund	Stanbic	9030019244082	2,709	184,108	UGX
51	Nakasozzi Sub County Operational Account	Stanbic	9030019696161	3,648	28,650	UGX

## **RECOMMENDATION**

- 1) All government entities should keep update assets register in the recommended format
- 2) Government entities must properly keep documents regarding acquisition of assets.
- 3) Government entities must acquire documents regarding ownership of land
- 4) All Government assets must be kept in government premises
- 5) Officers should entrust Responsible Officer to keep office keys
- 6) Officers should be assigned responsibility to government assets
- 7) Senior Assistant secretaries must carry out their responsibility of supervising other government facilities such as Schools and Health centers
- 8) Sub Accountants must help schools and health centers in updating their assets registers and how to keep financial records
- 9) Sub Accountants are advised to close the books of account as per the Finance and accounting regulations for timely submission of financial statements
- 10) All government vehicles should be parked in a secure place such as the works yard after working hours
- 11) Government must find another means of motivating local government staff other than the so-called consolidated salary
- 12) Management should provide pure water to government facilities like schools and health centers.
- 13) Efforts must be made by management to construct accommodation to staff in Schools and health centers.
- 14) Management should endeavor to construct more class room blocks where they are not enough.
- 15) Management must carry out routine renovation of schools and health centers.
- 16) The team is urging management to dispose of the assets recommended for disposal to create space for the new assets.

# VOTE 862 - KIBUKU DISTRICT LOCAL GOVERNMENT

## Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Management should ensure that all accounts are reconciled as per the guidelines in respect to the Treasury Accounting Instructions on cash.	All accounts were reconciled as recommended.	Nil
2	Management should dispose all the obsolete stock of items and unserviceable assets	No action was taken during the financial year under review	
3	Routine service and repairs of motor-vehicles and motorcycles	Routine repair and servicing of vehicles was conducted	
4	The local government should ensure that all assets are engraved with unique identification number. In this regard engraving and labeling should always be part of the contract for supply of items	All newly acquired assets were engraved with unique identification numbers	
5	The district general store should be managed in professional manner including the arrangement of the items in the store.	There was evidence of proper record keeping, however the items in the store were arranged in a disorganized way	The Assistant inventory management Officer needs to be facilitated
6	The local government should expedite the distribution of the medical supplies/equipment to the respective health centres. In the same line a number of assorted equipment procured by the production department water sector should be distributed and installed instead of being kept in the store.	Distribution of medical supplies was immediate, however supplies to Lwatama Health centre III was not done. Items that were procured under the production and Water departments were distributed and deployed	Lwatama Health centre III was still under construction
7	The local government should also ensure that the following items are traced for, recovered and allocated to staff to ease transport and improve service delivery;  Motorcycles Yamaha YBR Reg Nos. LG 0116-40 and LG 0111-40, Yamaha DT Reg Nos. UDX 994Z and UBA 374U, Suzuki Reg No. UG 1519A, Honda XL Reg No UG 3039R and numberless donated by ACDI VOCA, Jialing Reg Nos. UG 3147R and UG 1957R, and Double Cabin Pick up Ford donated by USAID.	Only one motorcycle Yamaha YBR Reg No. LG 0111-40 was recovered and allocated to Inspector in charge of special needs Education.	
8	The local government should also plan to renovate the finance block and the Education resource Centre block.	The finance block and the Education Resource Centre block were renovated during the financial year under review as recommended	The BOS team inspected the block, it was renovated and in use.
9	The local government should also expedite the process of completion of the planning block.	Construction of Planning block was resumed and phase two was completed.	

## ASSET FINDINGS

- 1) The board noted that the motor grader changlin registration number LG 0001-052 and the FAW dump truck Registration Number LG 0002-052 had been parked for more than three financial years. See attached Photographs
- 2) It was also noted although some district assets were engraved; the codes did not have unique identification numbers while some assets were totally not engraved at all. This brings challenges in the identification and movement of these items across departments of these assets since most of them resemble. It was however observed that assets acquired during the financial year 2022/2023 were engraved with unique identification codes
- 3) There were a number of scrap items littered on the district compound including motor cycles, signposts used tires etc.
- 4) The district store had several items kept in a disorganized manner, in that it was difficult for the team to ably distinguish between obsolete and usable items. It also was noted that quite a number of assorted obsolete items due for disposal were kept in the district store and some were observed in the district compound.
- 5) The district finance block and the Education Resource Centre block were renovated during the financial 2022/2023 as recommended by the previous board of survey
- 6) The district planning unit block construction was taken on in a phased manner.
- 7) The board also noted that the following motorcycles could not be traced:  
Yamaha



### The table showing assets that are missing

S/N	Make	Reg Number	User Department
01	Yamaha YBR	LG 0116-40	Production and Marketing
02	Yamaha DT	UDX 994Z	Production and Marketing
03	Yamaha DT	UBA 374U	Production and Marketing
04	Suzuki	UG 1519A	Production and Marketing
05	Honda XL	ACDI VOCA	Production and Marketing
06	Honda XL	UG 3039R	Internal Audit
07	Honda	LG 3064-40	Administration
08	Yamaha YBR	LG 0111-40	Education
09	Jialing	UG 3147R	Community Based services
10	Jialing	UG 1957	Community Based Services
11	Double cabin Pickup Ford		Health

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

### Summary of Assets

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

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
01	Double cabin Pick up JMC	LG 0003-052
02	Double cabin Pick up Isuzu Dmax	LG 00010-052
03	Double cabin Pick up Isuzu Dmax	LG 0009-052
04	Double Cabin Pick up Toyota Hilux	LG 00011-052
05	Dump truck FAW	LG 0002-052
06	Motor grader Changlin	LG 0001-052
07	Motor cycle Yamaha YBR	LG 0090-40
08	Motor cycle Yamaha AG	LG 0121-40
09	Motor cycle Yamaha AG	LG 0059-40
10	Motorcycles Yamaha AG (2 No)	Numberless

11	Motor cycle Yamaha DT	UEC 061Y
12	Motor cycle Jincheng	LG 0004-052
13	Motor cycle Yamaha DT	UG 4443M
14	Motor cycle Yamaha DT	UG 5172M
<b>OTHER ITEMS</b>		
<b>S/N</b>	<b>ITEM DESCRIPTION</b>	<b>QUANTITY</b>
	Computer monitors	FINMAPIII-KBU-DLG/MON/19-04
	Computer Monitors	FINMAPIII-KBU-DLG/MON/19-19
	Used Iron sheets (48)	N/A
	Used tyres (17)	N/A
	Borehole pipes (35)	N/A
	Safes (2)	N/A
	Bidding records	2010-2016
	Soil testing kits (14)	-
	Filing cabinets (4)	-
	Assorted medical equipment and parts	-
	Refrigerator (in the Medical Store)	-
	Emergency theater lights (2)	-
	Microscope- bino	MOH/NTLP/R6-079
	Desktop computer Dell (3)	CDC/RTI/RCT-09315-12-KIBUKU HC IV
	Fax Machine	
	Power stabilizers (3)	

## STORES FINDINGS

It was noted Kibuku district local government vote manages two stores, the district general store and the medical store both located at the district headquarters.

During the exercise the following were observed and noted in the stores.

- 1) The store room is adequate but the it was not well organized as it had a lot of items spread out in a disorganized manner
- 2) The team noted that there were a number of obsolete items in the store.
- 3) The board reviewed the stores records and found that the stores balances agree with the stock card balances?
- 4) There is quarterly inspection by the stores person during the financial year.

## CASH AND BANK FINDINGS

- 1) The team was able to conduct verification of all the accounts operated by Kibuku District local government vote. In the course of the board of survey exercise it was found out that Kibuku district Local Government together with its sub offices operates a total of 123 accounts as highlighted below:

- 2) 5 accounts were operated directly by Kibuku District Local Government
- 3) 46 accounts were operated by Lower Local Government including town councils
- 4) 14 Accounts were for health centres, 58 accounts are for Government aided schools, both primary and post primary.

From the board of survey exercise review of the records, it was noted that all the accounts were reconciled by 30<sup>th</sup> June 2023 and generally the entities followed the accounting principles in the management of their resources.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	KIBUKU DISTRICT GENERAL FUND ACCOUNT	DFCU	01273550355290	79,289,442	79,289,442	UGX
2	KIBUKU DISTRICT YLP RECOVERY ACCOUNT	DFCU	9030011216225	4,897,400	4,897,400	UGX
3	KIBUKU DISTRICT UWEP RECOVERY ACCOUNT	DFCU	01293554806581	9,754,725	9,754,725	UGX
4	KIBUKU DISTRICT LEGS PROJECT ACCOUNT	DFCU	01293658591225	0	0	UGX
5	KIBUKU DLG IMPREST ACCOUNT	DFCU	01293617968402	1,376	1,376	UGX
6	KIBUKU TOWN COUNCIL GENERAL FUND ACCOUNT	DFCU	01273550356215	64,442	64,442	UGX
7	KIBUKU TOWN COUNCIL GENERAL PURPOSE ACCOUNT	DFCU	01273550356216	419,466	419,466	UGX
8	KIBUKU TOWN COUNCIL DDEG ACCOUNT	DFCU	01273550356218	38,740	38,740	UGX
9	KIBUKU TOWN COUNCIL URBAN ROADS ACCOUNT	DFCU	01273550356217	8,553,580	8,553,580	UGX
10	KIBUKU SUB COUNTY COLLECTION ACCOUNT	DFCU	01273550356406	76,550	76,550	UGX
11	KIBUKU SUB COUNTY OPERATION ACCOUNT	DFCU	01273550452837	69,253	69,253	UGX
12	BUSETA SUB COUNTY COLLECTION ACCOUNT	DFCU	01273550454456	39,050	39,050	UGX

13	BUSETA SUB COUNTY OPERATION ACCOUNT	DFCU	01273550453101	49,432	49,432	UGX
14	KITUTI SUB COUNTY COLLECTION ACCOUNT	DFCU	01293555102622	46,550	46,550	UGX
15	KITUTI SUB COUNTY OPERATION ACCOUNT	DFCU	012935551022640	64,250	64,250	UGX
16	LWATAMA SUB COUNTY COLLECTION ACCOUNT	DFCU	01293555102677	2,507,606	2,507,606	UGX
17	LWATAMA SUB COUNTY OPERATION ACCOUNT	DFCU	01293555102668	00	00	UGX
18	BULANAGIRA TOWN COUNCIL GENERAL FUND ACCOUNT	DFCU	01293619345942	50,893	50,893	UGX
19	BULANGIRA TOWN COUNCIL OPERATION ACCOUNT	DFCU	01293619345924	60,250	60,250	UGX
20	KIRIKA SUB COUNTY COLLECTION ACCOUNT	DFCU	01273550356549	34,436	34,436	UGX
21	KIRIKA SUB COUNTY OPERATION ACCOUNT	DFCU	01273550356518	16,605	16,605	UGX
22	KADAMA TOWN COUNCIL GENERAL FUND ACCOUNT	DFCU	01293619346376	1,567,944	1,567,944	UGX
23	KADAMA TOWN COUNCIL OPERATION ACCOUNT	DFCU	01293619346428	31,335	31,335	UGX
24	KADAMA SUB COUNTY COLLECTION ACCOUNT	DFCU	01273550358418	0	0	UGX
25	KADAMA SUB COUNTY OPERATION ACCOUNT	DFCU	01273550358421	0	0	UGX
26	GOLI GOLI SUB COUNTY COLLECTION ACCOUNT	DFCU	01293555102835	33,992	33,992	UGX
27	GOLI GOLI SUB COUNTY OPERATION ACCOUNT	DFCU	01293555102853	45,799	45,799	UGX
28	NABISWA SUB COUNTY COLLECTION ACCOUNT	DFCU	01293555102738	20,759	20,759	UGX
29	NABISWA SUB COUNTY OPERATION ACCOUNT	DFCU	01293555102701	0	0	UGX

30	KABWERI SUB COUNTY COLLECTION ACCOUNT	DFCU	0127355035625 1	38,072	38,072	UGX
31	KABWERI SUB COUNTY OPERATION ACCOUNT	DFCU	0127355035625 2	7,397,361	7,397,361	UGX
32	BULANGIRA SUB COUNTY COLLECTION ACCOUNT	DFCU	0127355035615 6	16,485	16,485	UGX
33	BULALNGIRA SUB COUNTY OPERATION ACCOUNT	DFCU	0127355035615 7	95,025	95,025	UGX
34	KAGUMU SUB COUNTY COLLECTION ACCOUNT	DFCU	0127355035621 4	677,750	677,750	UGX
35	KAGUMU SUB COUNTY OPERATION ACCOUNT	DFCU	0127355035621 0	0	0	UGX
36	KAKUTU SUB COUNTY COLLECTION ACCOUNT	DFCU	0129355510148 3	0	0	UGX
37	KAKUTU SUB COUNTY OPERATION ACCOUNT	DFCU	0129355510143 8	0	0	UGX
38	NANDERE SUB COUNTY COLLECTION ACCOUNT	DFCU	0129355510312 6	241,050	241,050	UGX
39	NANDERE SUB COUNTY OPERATION ACCOUNT	DFCU	0129355510315 3	30,000	30,000	UGX
40	NANKODO SUB COUNTY COLLECTION ACCOUNT	DFCU	0129355510291 4	0	0	UGX
41	NANKODO SUB COUNTY OPERATION ACCOUNT	DFCU	0129355510292 3	0	0	UGX
42	TIRINYI TOWN COUNCIL GENERAL FUND ACCOUNT	DFCU	0111102934352 8	1,383,838	33,838	UGX
43	TIRINYI TOWN COUNCIL OPERATION ACCOUNT	DFCU	0111102934375 9	84,150	84,150	UGX
44	TIRINYI SUB COUNTY COLLECTION ACCOUNT	DFCU	0127355035647 5	56,838	56,838	UGX
45	TIRINYI SUB COUNTY OPERATION ACCOUNT	DFCU	0127355035647 4	34,250	34,250	UGX

46	KENKEBU SUB COUNTY COLLECTION ACCOUNT	DFCU	01293619353163	0	0	UGX
47	KENKEBU SUB COUNTY OPERATION ACCOUNT	DFCU	01293619353084	0	0	UGX
48	KASASIRA SUB COUNTY COLLECTION ACCOUNT	DFCU	01273550356105	32,647	32,647	UGX
49	KASASIRA SUB COUNTY OPERATION ACCOUNT	DFCU	01273550356109	9,387	9,387	UGX
50	KASASIRA TOWN COUNCIL GENERAL FUND ACCOUNT	DFCU	01293619268032	9,000	9,000	UGX
51	KASASIRA TOWN COUNCIL OPERATIONS ACCOUNT	DFCU	01293619268023	00	00	UGX
52	KABWERI HEALTH CENTRE III	DFCU	01271150387311	20,925	20,925	UGX
53	LYAMA HEALTH CENTRE II	DFCU	01271118381910	73,742	73,742	UGX
54	NALUBEMBE HEALTH CENTRE III	DFCU	01293618074898	18,923	18,923	UGX
55	KADAMA HEALTH CENTRE III	DFCU	01271150387313	59,014	59,014	UGX
56	DODOI HEALTH CENTRE II	DFCU	01271150387310	110,212	110,212	UGX
57	LWATAMA HEALTH CENTRE II	DFCU	01271150387314	45,006,663	45,006,663	UGX
58	KIBUKU HEALTH CENTRE IV	DFCU	01273550356204	34,523	34,523	UGX
59	BUSETA HEALTH CENTRE III	DFCU	01271150387315	47,039	47,039	UGX
60	KASASIRA HEALTH CENTRE III	DFCU	01273550356142	0	0	UGX
61	TIRINYI HEALTH CENTRE III	DFCU	01271150387309	44,752	44,752	UGX
62	KIRIKA HEALTH CENTRE III	DFCU	01271150387316	52,484	52,484	UGX
63	KENKEBU HEALTH CENTRE III	DFCU	01271150387319	68,582	68,582	UGX
64	BULANGIRA HEALTH CENTRE III	DFCU	01271150387317	281,199	281,199	UGX
65	NABULI HEALTH CENTRE III	DFCU	01271150387312	125,958	125,958	UGX
66	BUGIRI PRIMARY SCHOOL	DFCU	01271150389418	46,795	46,795	UGX
67	BUGWERE PRIMARY SCHOOL	DFCU	01271150389402	32,737	32,737	UGX

68	BUKAMIZA PRIMARY SCHOOL	DFCU	01291027488243	48,038	48,038	UGX
69	BUMIZA PRIMARY SCHOOL	DFCU	01271110389057	43,702	43,702	UGX
70	BUSETA PRIMARY SCHOOL	DFCU	01271150389451	58,203	58,203	UGX
71	DODOI PRIMARY SCHOOL	DFCU	01271110389212	67,105	67,105	UGX
72	GOLI-GOLI PRIMARY SCHOOL	DFCU	01271150389456	57,421	57,421	UGX
73	KABWERI PRIMARY SCHOOL	DFCU	01271115039076			UGX
74	KADAMA PRIMARY SCHOOL	DFCU	01271150389398	52,279	52,279	UGX
75	KAGUMU PRIMARY SCHOOL	DFCU	01271150389453	38,104	38,104	UGX
76	KAJOKO PRIMARY SCHOOL	DFCU	01271110389078	50,670	50,670	UGX
77	KAKUNYUMUNYU PRIMARY SCHOOL	DFCU	01271150389457	56,691	56,691	UGX
78	KAKUTU PRIMARY SCHOOL	DFCU	01271150389455	58,088	58,088	UGX
79	KALAMPETE PRIMARY SCHOOL	DFCU	01271150389439	51,041	51,041	UGX
80	KANGALABA PRIMARY SCHOOL	DFCU	01271150390450	61,449	61,449	UGX
81	KANYOLO ST. PETER PRIMARY SCHOOL	DFCU	01271150390452	11,139	11,139	UGX
82	KAPYANI PRIMARY SCHOOL	DFCU	01271150389427	56,541	56,541	UGX
83	KASASIRA PRIMARY SCHOOL	DFCU	01271150389381	54,589	54,589	UGX
84	KATAKA PRIMARY SCHOOL	DFCU	01271150389428	35,241	35,241	UGX
85	KATIRYO PRIMARY SCHOOL	DFCU	01271150389378	35,016	35,016	UGX
86	KATYAIME PRIMARY SCHOOL	DFCU	01111117481277	36,844	36,844	UGX
87	KAVULE PRIMARY SCHOOL	DFCU	01271150389440	59,675	59,675	UGX
88	KENKEBU PRIMARY SCHOOL	DFCU	01271110359079	38,940	38,940	UGX
89	KIBUKU PRIMARY SCHOOL	DFCU	01271150389389	54,414	54,414	UGX
90	KIRIKA PRIMARY SCHOOL	DFCU	01271150389424	41,085	41,085	UGX
91	KITUTI PRIMARY SCHOOL	DFCU	01271110389441	54,637	54,637	UGX
92	KIYALYO PRIMARY SCHOOL	DFCU	01271150389487	63,826	63,826	UGX
93	KOBOLWA PRIMARY SCHOOL	DFCU	01271150389207	50,942	50,942	UGX
94	KYAKONYE ISLAMIC PRIMARY SCHOOL	DFCU	01271110389143	48,289	48,289	UGX
95	LWATAMA PRIMARY SCHOOL	DFCU	01271150389156	156,583	156,583	UGX
96	LYAMA PRIMARY SCHOOL	DFCU	01271150389450	63,030	63,030	UGX

97	MESULA COU PRIMARY SCHOOL	DFCU	0129102748831 3	61,100	61,100	UGX
98	MIDIRI PRIMARY SCHOOL	DFCU	0127115038942 6	115,190	115,190	UGX
99	MIKOMBE PRIMARY SCHOOL	DFCU	0127115039045 5	29,949	29,949	UGX
100	MOLOKOCHOMO PRIMARY SCHOOL	DFCU	0127115038945 2	67,447	67,447	UGX
101	MORU PRIMARY SCHOOL	DFCU	0127115038937 9	34,219	34,219	UGX
102	NABISWA PRIMARY SCHOOL	DFCU	0127115038947 0	50,398	50,398	UGX
103	NABULANGANGA PRIMARY SCHOOL	DFCU	0127115038938 8	34,250	34,250	UGX
104	NABULI PRIMARY SCHOOL	DFCU	0127115038941 7	55,944	55,944	UGX
105	NALUBEMBE PRIMARY SCHOOL	DFCU	0127111038920 8	41,604	41,604	UGX
106	NAMBIRI PRIMARY SCHOOL	DFCU	0127115038908 0	69,439	69,439	UGX
107	NAMPIIDO PRIMARY SCHOOL	DFCU	0127111038926 1	52,241	52,241	UGX
108	NANDERE PRIMARY SCHOOL	DFCU	0127115038945 4	73,502	73,502	UGX
109	NANKODO ISLAMIC SCHOOL	DFCU	0127115038944 2	44,501	44,501	UGX
110	NANKODO PRIMARY SCHOOL	DFCU	0127115038932 6	31,785	31,785	UGX
111	NANOKO PRIMARY SCHOOL	DFCU	0127115038940 1	97,085	97,085	UGX
112	PULAKA PRIMARY SCHOOL	DFCU	0127115038941 6	93,006	93,006	UGX
113	ST. BENARD PRIMARY SCHOOL	DFCU	0129102750652 1	19,034	19,034	UGX
114	ST. JOSEPH KAMOLOKIN PRIMARY SCHOOL	DFCU	0129102748811 9	21,395	21,395	UGX
115	ST. LUKE KIRYOLO PRIMARY SCHOOL	DFCU	0129102750004 0	547,140	547,140	UGX
116	TIRINYI PRIMARY SCHOOL	DFCU	0127115038944 9	35,229	35,229	UGX
117	BUSETA SECONDARY SCHOOL	STAN BIC	9030005743981	9,782,073	9,782,073	UGX
118	KABWERI SEED SCHOOL	CENT ENAR Y	3100089006	692,558,172	692,558,172	UGX
119	KAGUMU SECONDARY SCHOOL	STAN BIC	9030005795736	2,560,173	2,560,173	UGX
120	KASASIRA SEED SCHOOL					UGX
121	KIBUKU SECONDARY SCHOOL					UGX
122	NABISWA SECONDARY SCHOOL	STAN BIC	9030005744899	14,017,456	14,017,456	UGX
123	NANDERE SECONDARY SCHOOL					UGX



## RECOMMENDATION:

- 1) Management should ensure disposing off all the obsolete stock of items and unserviceable assets as per the attached list of items recommended for disposal
- 2) The local government should ensure that all assets are engraved with unique identification number. In this regard engraving and labeling should always be part of the contract for supply of items
- 3) The district general store should be managed in professional manner including the arrangement of the items in the store.
- 4) Management should allocate funds to facilitate the board of survey exercise
- 5) The local government should also ensure that the following items are traced for, recovered and allocated to staff to ease transport and improve service delivery



**Follow up on Previous Recommendations**

<b>S/N</b>	<b>Previous Recommendation(s)</b>	<b>Action Taken &amp; Date</b>	<b>Remarks</b>
1	There should be a deliberate effort to mentor the health units and primary schools in book keeping, preparation of monthly bank reconciliations and inventory management.	Mentorship is being carried out by the finance department to school head teachers and health Centre in charges on financial book keeping and monthly bank reconciliations.	WORK IN PROGRESS
2	Vote controllers and departments generally, should be encouraged to utilise their funds in the middle of the quarter, in order to avoid last time expenditures.	Departments are being encouraged to do timely implementation of planed quarter activities.	WORK IN PROGRESS
3	Vehicles and motorcycles need a proper record, designated place of parking and records of kilometers run.	A Proper record of vehicles and motorcycles is in place and vehicles are parked at the district parking yard every evening.	RESOLVED
4	Stores should be kept tidy and safe with proper record of items therein; issues and receipts registers should be maintained	Regular cleaning of district stores is carried out, however, proper is still inadequate	WORK IN PROGRESS
5	Valuation of assets should be given priority and donors should be required to give the value of the donated items,	Valuation of district assets is ongoing	WORK IN PROGRESS
6	All government establishments in the district ought to acquire and properly maintain asset registers in the prescribed manner.	Asset Registers for most government institutions are in place and well maintained	WORK IN PROGRESS
7	The district ought to undertake registration of all public land, the installations on faith-based land, need an MOU to be entered into with those denominations.	Registration of all government land is ongoing, MOU for most institutions on faith-based land not yet signed	WORK IN PROGRESS
8	The procurement of service providers should be well planned for and done in time in order to avoid allocated funds to remain on accounts at the end of the FY	Majority of district procurements are being carried out in first quarter of the financial year for timely implementation of projects.	WORK IN PROGRESS

## ASSET FINDINGS

- 1) The team observed that some fixed assets like school, office and health furniture plus computers and accessories were not engraved hence being vulnerable to vandalism and misuse since property ownership is not well defined.
- 2) The district has assets which are no longer in use by the user departments and institutions thus a need to dispose them off such that the district can generate some revenue from them to finance other government activities other than letting them rot away or be exposed to vandalism.
- 3) The team observed that most of government land within the district is not titled thus being exposed to land grabbers and encroachers. Some government projects are constructed on untitled land which can result into being claimed by other parties.
- 4) The use of logbooks for government motor vehicles and motor cycles is not well adhered to by the drivers.
- 5) Capacity building for school head teachers and health unit in-charges on financial management, record keeping and asset management was still a big gap which needed to be given special attention by the finance department.
- 6) The team could not establish exact number of motorcycles, the engine and chassis numbers for all motorcycles especially those not found at the stations.
- 7) There was a challenge of attaching values to donated assets where donors did not disclose the purchase prices to the beneficiaries especially in schools and health centers.

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

## Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	35	1,220,789,667
2	Land		200,000,000
3	Transport	6	21,000,000
4	Machinery	891	
5	Furniture and fittings	485	9,538,000
6	ICT equipment	61	9,500,000
7	Office tools & equipment	231	
8	Medical equipment	919	

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	1 Motorcycle Yamaha	LG 0190-10
2	1 Motorcycle Yamaha DT	LG 0188-10
3	Yamaha Motorcycle	LG 0212-10
4	Maruti Suzuki Car	N/A
5	1 Motorcycle Suzuki	UG 2206 M
6	1 Motorcycle DT	UBA 121/Z
7	Motocycle-Honda	LG 0193-10
8	Motocycle-Honda	LG 0210-10
9		
<b>S/N</b>		
18	Generator	Not Engraved
19	Old Used Tyres	18
20	Old Metallic Poles	93
21	Old Iron Sheets	251
22	Mowing Machine	1
23	Typewriter	None
24	Ward beds	2
	Patient trolleys	2
	Metallic doors	2

## STORES FINDING

- 1) The team observed that there was lack of a substantive store management officer at the district headquarters thus affecting efficiency and effectiveness in store management. And there is little space to accommodate stationary in Finance Department for effective store management.

## CASH AND BANK FINDINGS

- 1) The team observed that the district headquarters and lower local governments had prepared bank reconciliation statements in accordance with the guidelines contained within the local Government Financial and accounting manual of 2007.
- 2) However, primary schools and health facilities were not keeping updated cash books, this hampered the work of the team to ascertain the reported bank balances due to the fact that they could not be reconciled with the cash book balances.
- 3) It was observed that some departments at district Headquarters spent their allocations towards the end of the Financial Year. This led to many EFTs remain un presented hence funds bounced back to the Ministry of Finance.

**Table showing accounts reviewed by the board**

S/N	Bank of Account Name	Bank name	Account number	Bank balance at 30th June 2023	Cash book Balance At 30 June 2023	Cur
1.	Kikuube DLG UNHCR	STANBIC BANK UGANDA LIMITED	9030015716281	113,508	113,508	UGX
2.	Kikuube DLG General Fund	STANBIC BANK UGANDA LIMITED	9030014958311	156,586,014	156,586,014	UGX
3.	Kikuube DLD DRDIP Sub project	STANBIC BANK UGANDA LIMITED	9030015980248	1,884	1,884	UGX
4.	Kikuube DLD DRDIP Operations	STANBIC BANK UGANDA LIMITED	9030015980183	1,350	1,350	UGX
5.	Kikuube DLG ACDP	STANBIC BANK UGANDA LIMITED	9030016840210	1,069	1,069	UGX
	<b>BUHIMBA SUB-COUNTY</b>					UGX
6.	Buhimba S/C Dev't	STANBIC BANK UGANDA LIMITED	9030006335461	4,318	4,318	UGX

7.	Buhimba S/CLGMSD (DDEG)	STANBIC BANK UGANDA LIMITED	9030006337839	456,736	456,736	UGX
8.	Buhimba S/C Revenue coll.	STANBIC BANK UGANDA LIMITED	9030006337308	1,346	1,346	UGX
	<b>KYANGWALI SUB-COUNTY</b>					UGX
9.	Kyangwali S/C Revenue	STANBIC BANK UGANDA LIMITED	9030006337316	35,844,397	43,397	UGX
10	Kyangwali S/C 5%.	STANBIC BANK UGANDA LIMITED	9030006335798	690	690	UGX
11	Kyangwali S/C LGMSD /DDEG	STANBIC BANK UGANDA LIMITED	9030006337847	40,225	40,225	UGX
12	Kyangwali S/C 25%.	STANBIC BANK UGANDA LIMITED	9030006335801	65,633	65,633	UGX
13	Kyangwali S/C Development	STANBIC BANK UGANDA LIMITED	9030006335488	15,659	15,659	UGX
	<b>KIZIRANFUMBI SUB-COUNTY</b>					UGX
14	Kiziranfumbi S/C Development	STANBIC BANK UGANDA LIMITED	9030006335437	32,883	32,883	UGX
15	Kiziranfumbi S/C (DDEG)	STANBIC BANK UGANDA LIMITED	9030006337898	69,032,106	69,032,106	UGX
16	Kiziranfumbi S/C Revenue	STANBIC BANK UGANDA LIMITED	9030006337358	3,249	3,249	UGX
	<b>BUGAMBE SUB-COUNTY</b>					UGX
17	Bugambe S/C Devt.	STANBIC BANK UGANDA LIMITED	9030006335488	9,578,444	9,578,444	UGX
18	Bugambe S/C DDEG/ LGMSD	STANBIC BANK UGANDA LIMITED	9030006337871	1,815,394	1,815,394	UGX
19	Bugambe S/C Revenue	STANBIC BANK UGANDA LIMITED	9030006337324	349,238	1,750,033	UGX
	<b>KIKUUBE TOWN-COUNCIL</b>					UGX
20	Kikuube TC General fund	STANBIC BANK UGANDA LIMITED	9030015072554	91,100	91,100	UGX
21	Kikuube TC DDEG	STANBIC BANK UGANDA LIMITED	9030015072589	2,123,597	2,123,597	UGX
22	Kikuube TC Operations	STANBIC BANK UGANDA LIMITED	9030015072570	62,047	62,047	UGX
23	Kikuube TC Roads	STANBIC BANK UGANDA LIMITED	9030016547572	292,007	292,007	UGX
	<b>KABWOYA SUB-COUNTY</b>					UGX
24	Kabwoya S/C General Collection	STANBIC BANK UGANDA LIMITED	9030006337200	18,636,500	35,869,734	UGX
25	Kabwoya SC Development	STANBIC BANK UGANDA LIMITED	9030006287513	193,186	557,431	UGX
26	Kabwoya SC LGMSD (DDEG)	STANBIC BANK UGANDA LIMITED	9030006337855	13,110,469	114,609	UGX
	<b>BUHIMBA TOWN-COUNCIL</b>					UGX
27	Buhimba TC General fund A/C	STANBIC BANK UGANDA LIMITED	9030013696380	325,482	325,482	UGX
28	Buhimba TC Dev (DDEG) A/C	STANBIC BANK UGANDA LIMITED	9030013696666	2,135	2,135	UGX

29	Buhimba TC Operations A/C	STANBIC BANK UGANDA LIMITED	9030013696712	14,093	14,093	UGX
30	Buhimba TC Works A/C	STANBIC BANK UGANDA LIMITED	9030013696690	3,164,478	2,650	UGX
	<b>BUGAMBE SUB-COUNTY</b>					UGX
31	Bugambe BCS UPE	STANBIC BANK UGANDA LIMITED	121085122701	142,681	142,681	UGX
32	Muhwiju Pri School	STANBIC BANK UGANDA LIMITED	121085124501	829	829	UGX
33	Bugambe Tea Primary UPE	STANBIC BANK UGANDA LIMITED	9030003105112	4,949	4,949	UGX
34	Katanga P/S	STANBIC BANK UGANDA LIMITED	9030003059560	9,817	9,817	UGX
35	Kyabaseke Pri UPE school	STANBIC BANK UGANDA LIMITED	9030003104787	8,110	8,110	UGX
36	Kyambara Primary School	STANBIC BANK UGANDA LIMITED	9030003104213	1,364	1,364	UGX
37	Kyambara Primary School	STANBIC BANK UGANDA LIMITED	121085112901	1,364	1,364	UGX
38	Bujugu Public P/S	STANBIC BANK UGANDA LIMITED	121085373701	91,273	91,273	UGX
39	Kyarubanga Primary School	STANBIC BANK UGANDA LIMITED	121085121801	7,939	7,939	UGX
40	Ruguse Primary school	STANBIC BANK UGANDA LIMITED	9030004523	5,519	5,519	UGX
41	Kitondoora primary school	STANBIC BANK UGANDA LIMITED	9030003105414	25,194	25,194	UGX
42	Bugambe SS	STANBIC BANK UGANDA LIMITED	9030006337413	8,170,115	8,170,115	UGX
43	Bugambe SS Account	CENTENARY RURAL DEVELOPMENT BANK LIMITED	8020425592	5,019,998	5,019,998	UGX
	<b>BUHIMBA SUB-COUNTY</b>					UGX
44	Kaayera muslim P/S	STANBIC BANK UGANDA LIMITED	121085115601	6004	6004	UGX
45	Kisenyi Primary Shool	STANBIC BANK UGANDA LIMITED	9030003104590	14,798	14,798	UGX
46	Ngogoma Primary UPE	STANBIC BANK UGANDA LIMITED	121085374201	6,549	6,549	UGX
47	Omugo Bisereko P/S UPE	STANBIC BANK UGANDA LIMITED	903003105546	2,725	2,725	UGX
48	Kibararu Primary School	STANBIC BANK UGANDA LIMITED	121085115201	13,357	13,357	UGX
49	Kikoboza Primary UPE	STANBIC BANK UGANDA LIMITED	121085124301	42,819	42,819	UGX
50	Bujalya Primary Shool	STANBIC BANK UGANDA LIMITED	121085116201	2,062,732	2,062,732	UGX
51	Ibanda Primary Shool UPE	STANBIC BANK UGANDA LIMITED	121085376601	18,713	18,713	UGX
52	Rwemparaki P/S UPE	STANBIC BANK UGANDA LIMITED	9030003061840	54,984	54,984	UGX
53	Karama Primary School	STANBIC BANK UGANDA LIMITED	140592481201	19,051	19,051	UGX
54	Kihabwemi primary school	STANBIC BANK UGANDA LIMITED	121085114601	24,241	24,241	UGX
55	Kirimbi primary school	STANBIC BANK UGANDA LIMITED	9030003011460	7,759	7,759	UGX
56	Kisiiha primary school	STANBIC BANK UGANDA LIMITED	9030003104876	76,079	76,079	UGX

57	Musajjamukuru P/S UPE	STANBIC BANK UGANDA LIMITED	9030003105147	2,556	2,556	UGX
58	Kitoole Pri Sch	STANBIC BANK UGANDA LIMITED	121085122101	18,892	18,892	UGX
59	Ruhunga Primary Sch UPE	STANBIC BANK UGANDA LIMITED	121085125301	25,665	25,665	UGX
60	Buhimba technical institute Gr	STANBIC BANK UGANDA LIMITED	903001167429	518,432	518,432	UGX
61	Buhimba technical institute Coll	CENTENARY RURAL DEVELOPMENT BANK LIMITED	8010602358	7,430,713	7,430,713	UGX
62	Kigede Muslim Primary school	STANBIC BANK UGANDA LIMITED	121085122901	510	510	UGX
63	Kigaaya BCS primary school	STANBIC BANK UGANDA LIMITED	9030003013226	5,645	5,645	UGX
64	Kigaaya COU primary school	STANBIC BANK UGANDA LIMITED	121085118001	8,163	8,163	UGX
65	Buhimba SS	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100041728	4,882,276	4,882,276	UGX
66	Buhimba SS	STANBIC BANK UGANDA LIMITED	140085175601	4,425,493	4,425,493	UGX
	<b>KABWOYA SUB-COUNTY</b>					UGX
67	Kabira Primary School	STANBIC BANK UGANDA LIMITED	9030003105686	12,226	12,226	UGX
68	Kabwoya Primary school	STANBIC BANK UGANDA LIMITED	9030003105473	5,302	5,302	UGX
69	St Lwanga Mpanga school	STANBIC BANK UGANDA LIMITED	121085123501	8,458	8,458	UGX
70	Kyebitaka primary school	STANBIC BANK UGANDA LIMITED	9030007879937	9,406	9,406	UGX
71	Kimbugu primary school	STANBIC BANK UGANDA LIMITED	121085123101	49,105	49,105	UGX
72	Kisaaru Primary School	STANBIC BANK UGANDA LIMITED	121085125401	981	981	UGX
73	Kaseeta Primary School	STANBIC BANK UGANDA LIMITED	121085125601	504	504	UGX
74	St. Andrews Nyairongo	STANBIC BANK UGANDA LIMITED	9036168085	550	550	UGX
75	Kyehooro primary school	CENTENARY RURAL DEVELOPMENT BANK LIMITED	121085873901	89,950	89,950	UGX
76	Nkondo primary school	CENTENARY RURAL DEVELOPMENT BANK LIMITED	121085127801	156,342	156,342	UGX
77	Nkondo primary school DRDIP	OPPORTUNITY BANK UGANDA LIMITED	132550204251	400,404,224	400,404,224	UGX
78	Nyawaiga primary school	STANBIC BANK UGANDA LIMITED	9030003105740	6,128	6,128	UGX
79	St Anatoli Karama P/S	STANBIC BANK UGANDA LIMITED	9030007704177	3,047	3,047	UGX
80	St Jude Rwentahi P/S	STANBIC BANK UGANDA LIMITED	9030003105635	3,610	3,610	UGX
81	Kabwoya SS	STANBIC BANK UGANDA LIMITED	9030006388786	8,413,068	8,413,068	UGX



82	Kabwoya SS	CENTENARY RURAL DEVELOPMENT BANK LIMITED	8020425802	1,565,756	1,565,756	UGX
83	Nyairongo SEED S S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3203371491	1,498,455	1,498,455	UGX
84	Nyairongo SEED S S	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3203269002	111,651,800.0	111,651,800	UGX
	<b>KIZIRANFUMBI SUB-COUNTY</b>					UGX
85	Mukabara primary School	STANBIC BANK UGANDA LIMITED	121085116801	6,854	6,854	UGX
86	Rusaka primary school UPE	STANBIC BANK UGANDA LIMITED	121085117401	101,150	101,150	UGX
87	Wambabya primary school	STANBIC BANK UGANDA LIMITED	9030003104728	39,103	39,103	UGX
88	Kajoga primary school	STANBIC BANK UGANDA LIMITED	121085483601	9,934	9,934	UGX
89	Kaigo primary school	STANBIC BANK UGANDA LIMITED	9030003105430	121,724	121,724	UGX
90	Kiswaza primary school	STANBIC BANK UGANDA LIMITED	121085114301	63,618	63,618	UGX
91	Kihangi PS	STANBIC BANK UGANDA LIMITED	9030007830717	1,121	1,121	UGX
92	Munteme fatima college	STANBIC BANK UGANDA LIMITED	9030006287505	9,231,581	9,231,581	UGX
93	PTA Munteme fatima college	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3201332692	1,890,299	1,890,299	UGX
94	Munteme PS	STANBIC BANK UGANDA LIMITED	903003105090	4,366,867	4,366,867	UGX
95	Sir Tito Winyi primary sch UPE	STANBIC BANK UGANDA LIMITED	9030003105716	19,091	19,091	UGX
96	Kamusunsi pri school	STANBIC BANK UGANDA LIMITED	9030003105162	49,219	49,219	UGX
97	Kikuube BCS P/S	STANBIC BANK UGANDA LIMITED	9030003011096	3,050,212	3,050,212	UGX
98	Kisambo primary school	STANBIC BANK UGANDA LIMITED	9030003105317	52,109	52,109	UGX
99	Rumogi primary School	STANBIC BANK UGANDA LIMITED	9030003104868	110,599	110,599	UGX
100	Kiziranfumbi SS	STANBIC BANK UGANDA LIMITED	9030006287440	13,149,825	13,149,825	UGX
101	Kiziranfumbi SS	STANBIC BANK UGANDA LIMITED	3202128369	5,624,068	5,624,068	UGX
	<b>KYANGWALI SUB-COUNTY</b>					UGX
102	Buhuka pri School	STANBIC BANK UGANDA LIMITED	9030003059420	7,656	7,656	UGX
103	Butoole primay school	STANBIC BANK UGANDA LIMITED	121085113701	78,895	78,895	UGX
104	Kibaale parents primary school	STANBIC BANK UGANDA LIMITED	9030006167321	6,074	6,074	UGX
105	Nsozi primary school	STANBIC BANK UGANDA LIMITED	121085376901	1,295	1,295	UGX
106	Tontema primary school	STANBIC BANK UGANDA LIMITED	121085117501	5,405	5,405	UGX

10	Wairagaza P/S UPE AC	STANBIC BANK UGANDA LIMITED	121085489901	14,681	14,681	UGX
10	Bukinda P7 Sch. UPE	STANBIC BANK UGANDA LIMITED	9030003011452	41,549	41,549	UGX
10	Kasonga primary school. UPE	STANBIC BANK UGANDA LIMITED	9030003104639	26,301	26,301	UGX
10	Kinakyeitaka primary school	STANBIC BANK UGANDA LIMITED	121085377701	1,898	1,898	UGX
11	Ngurwe primary school	STANBIC BANK UGANDA LIMITED	9030007830938	39,115	39,115	UGX
11	Nyamiganda p/s	STANBIC BANK UGANDA LIMITED	140550203201	3,110	3,110	UGX
11	Rwenyawawa primary school	STANBIC BANK UGANDA LIMITED	140586391401	43,376	43,376	UGX
11	Bugoma primary school	STANBIC BANK UGANDA LIMITED	121085121001	6,128	6,128	UGX
11	Kamwokya primary school	STANBIC BANK UGANDA LIMITED	140592517001	51,347	51,347	UGX
11	Rwemisanga primary school	STANBIC BANK UGANDA LIMITED	121085113601	39,115	39,115	UGX
11	Kyangwali SS PTA	CENTENARY RURAL DEVELOPMENT BANK LIMITED	8012300005	99,898	99,898	UGX
11	Kyangwali SS	CENTENARY RURAL DEVELOPMENT BANK LIMITED	8010400015	418,128	418,128	UGX
11	Karuhinda primary school	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3203268931	59,109	59,109	UGX
11	Kentomi primary school	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3203268893	7,656	7,656	UGX
12	Maratatu primary school	STANBIC BANK UGANDA LIMITED	9030008393645	8,373	8,373	UGX
	<b>KYANGWALI SUB-COUNTY</b>					UGX
12	Nsozi H/C III	STANBIC BANK UGANDA LIMITED	9030008393671	159,826	159,826	UGX
12	Kyangwali HC IV	STANBIC BANK UGANDA LIMITED	9030007880412	963,073	963,073	UGX
12	Buhuka Health Centre III	STANBIC BANK UGANDA LIMITED	9030006660893	27,143	27,143	UGX
12	Kasonga HC III	STANBIC BANK UGANDA LIMITED	9030007880048	6,292	6,292	UGX
	<b>KABWOYA SUB-COUNTY</b>					UGX
12	Kaseeta HC III	STANBIC BANK UGANDA LIMITED	9030007880013	24,222,892	24,222,892	UGX
12	Kabwoya HC III	STANBIC BANK UGANDA LIMITED	9030007880036	7,934	7,934	UGX
12	Sebigoro HC III	STANBIC BANK UGANDA LIMITED	9030007880005	23,670	23,670	UGX
12	Kyehoro HC III	STANBIC BANK UGANDA LIMITED	9030006169081	83,839	83,839	UGX
	<b>BUGAMBE SUB-COUNTY</b>					UGX
12	Bujugu HC III	STANBIC BANK UGANDA LIMITED	9030007880099	9,879	S9879	UGX

13	Bugambe HC III	STANBIC BANK UGANDA LIMITED	9030007880137	71,042	71,042	UGX
13	Mukabara HC III	STANBIC BANK UGANDA LIMITED	9030007880560	11,317	11,317	UGX
13	Wambabya HC II	STANBIC BANK UGANDA LIMITED	9030007635329	113,095	113,095	UGX
13	Kichompyo HC II	STANBIC BANK UGANDA LIMITED	9030016173516	62	62	UGX
	<b>BUHIMBA SUB- COUNTY</b>					UGX
13	Muhwiju HC III	STANBIC BANK UGANDA LIMITED	9030007879988	113,929	113,929	UGX
13	Bujalya HC III	STANBIC BANK UGANDA LIMITED	9030007880528	16,974	16,974	UGX
13	Lucy Bisereko HC III	STANBIC BANK UGANDA LIMITED	9030007880366	29,941,632	29,941,632	UGX
13	Kitoole HC III	STANBIC BANK UGANDA LIMITED	9030007880196	38,992	38,992	UGX
13	Kisiiha HC III	STANBIC BANK UGANDA LIMITED	9030007880374	7,100	7,100	UGX
	<b>BUHIMBA TOWN- COUNCIL</b>					UGX
13	Buhimba HC III	STANBIC BANK UGANDA LIMITED	9030007880250	9,355	9,355	UGX
	<b>KIKUUBE TOWN- COUNCIL</b>					UGX
14	Kikuube HC IV	STANBIC BANK UGANDA LIMITED	9030006239896	2,062,620	2,062,620	UGX

## **RECOMMENDATION**

- 1) The under listed are the board's recommended areas of improvement as far as storage, good usage and general internal controls in as far as asset management are concerned;
- 2) The district should ensure disposal of unserviceable assets to be carried out every financial year.
- 3) The district should recruit a substantive store management officer to enhance efficiency and effectiveness in store management.
- 4) All the assets acquired by the district and other institutions within the district should be engraved for easy identification and guard against theft.
- 5) Capacity building for school head teachers and health unit in-charges on financial management, record keeping and asset management should be carried out routinely.
- 6) All government land within the district should be titled and the district authorities should sign memorandum of understanding with relevant authorities for institution like schools that are located on land owned by faith-based institutions.
- 7) All district vehicles and motorcycles should be parked at designated park yard after 5pm unless under special circumstances like emergency cases. The use of motor vehicle logbooks should be emphasized.
- 8) Implementation of budget activities especially infrastructure projects should be carried out by the end of 3<sup>rd</sup> quarter of the financial year to avoid funds being remitted back to central government due to delayed project implementation by the contractors.
- 9) Evaluation of assets should be routinely carried especially those from donors and other government partners.

**Follow up on Previous Recommendations**

<b>S/N</b>	<b>Previous Recommendation(s)</b>	<b>Action Taken &amp; Date</b>	<b>Remarks</b>
<b>1</b>	Urgent measures should be put in place to safeguard government/public lands that are exposed to high risks of encroachment and grabbing	The district surveyed and titled 3 pieces of Government lands. FY 2022/2023 and they converted leases for three others pieces in Kanyaryeru Sub- County	Five Title already prepared, process in going for two (2)
<b>2</b>	District should renovate the following blocks: Works offices, and council hall.	The Council Hall, Education block and Works offices were renovated	Works done
<b>3</b>	District should renovate the following blocks: 2 structures at Kiruhura Health Centre IV.	Renovation of Kiruhura HCIV was undertaken and a new staff House constructed at the same.	Done
<b>4</b>	Lack of a medical store	Construction of the Medical store undertaken.	This was undertaken in a phased manner and is to be completed in FY 2023/2024

**ASSET FINDINGS**

**Findings**

- 1) The team could not establish the initial cost of assets due to failure to obtain records tracing their costs.
- 2) Kiruhura Health Centre IV lacks dental hand forceps for extraction of teeth, a complete dental chair with delivery cart, scaling instruments and hand pieces.

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

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	219	
2	Land	219	
3	Transport	77	
4	ICT Equipment	104	
5	Office Equipment	21	
6	Medical Equipment	9	
7	Machinery	3	

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Pick up Single Cabin	LG0017-65
2	Double Cabin Pick Up	343 UZU
3	Motorcycle	UEK055Z
4	Toyota Land cruiser Ambulance	UG 3789M
5	Motor Grader	LG0001-053
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
6	Paper Shredder	1
7	Computers	6
8	Fax Machine	1

## STORES FINDINGS

## 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	Kiruhura DLG Collections	DFCU	01983501004944	311,212,608	311,212,608	UGX
2	Kiruhura DLG Imprest	DFCU	01983501004945	27,071,545	27,071,545	UGX
3	Kiruhura DLG Youth Livelihood Fund recovery	DFCU	01613615757927	1,078,225	1,078,225	UGX
4	Kiruhura DLG Women Entrepreneurship Recovery	DFCU	01613615758032	10,821,650	10,821,650	UGX

## RECOMMENDATIONS

- 1) Kiruhura Health Centre IV lacks dental hand forceps for extraction of teeth, a complete dental chair with delivery cart, scaling instruments and hand pieces. The dental set should be focused on and procured to make dental section more operational.
- 2) District should renovate the following blocks: Natural Resources offices, water Offices and Administration Block.
- 3) Newly procured items and those bought a few years ago are not engraved and cannot be easily identified in case of misuse for theft. The board recommended that all items identified should be immediately engraved.

- 4) The district should assign a Transport Officer who would be responsible for updating fleet inventory for proper accountability and easy tracing.
- 5) District should invest and prioritize securing all Government lands that are exposed to high risks of encroachment and grabbing.
- 6) Expired drugs should be disposed-off immediately to avoid associated risks. The store almost filled up expired drugs thus worsening congestion.
- 7) The district should secure a Park Yard for its fleet in order to provide safe custody of District Motor Vehicles, Motor cycles, plants and other machineries at the District Headquarters.
- 8) The district should expedite the assets disposal of all the items that were recommended to be disposed in the previous Board of survey report.



## VOTE 865 - KIRYANDONGO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Boarding of unserviceable items	Board of Survey recommendation was submitted and approved by council for implementation  Request for valuation was made to chief government valuer and Chief Government Mechanical Engineer was made but CAO and they promised to value by first quarter FY 2023/2024	There is need to expedite the process of valuation and boarding off
2	Utilization of the newly constructed district stores	Records well posted, there were no back logs Payment of the outstanding balance to contractor has been made and the structure has been handed over to the District	Utilization of the structure should be immediate and security provided
3	Recruitment of Assistant inventory officer	Assistant inventory officer has been recruited	Need to train the officer to build his capacity

### ASSET FINDINGS

#### Findings

- 1) Departments lack updated individual asset registers and rarely update the district asset register.
- 2) There are no measures to eliminate losses, wastage and misuse.
- 3) District lacks an asset maintenance plan despite having a budget for asset management.

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

## Summary of Assets

Item	Summary	Extract
<b>LAND AND BUILDINGS</b>		
Land		
Non Residential buildings		33,938,768,005
Residential buildings		1,341,907,827
Roads and bridges		6,347,497,938
Other structures		19,193,764,540
Non Residential buildings		
<b>TRANSPORT EQUIPMENT</b>		
Motor Vehicles		1,089,771,747
Motor cycles and Bicycles		53,951,800
Other transport equipment		135,999,910
<b>MACHINERY &amp; EQUIPMENT</b>		
Office equipment		232,648,867
ICT Equipment		5,000,000
Other Machinery & equipment		1,114,529,864
<b>OTHER PHYSICAL ASSETS</b>		
Furniture and fittings		363,787,399
Others		6,578,864,006

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

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	TVS MAX	LG 0157 – 029
2	UG BOSS	LG 0071 – 054
3	Tricycle Ambulance	LG0021054
4	Motorcycle	UG4243M
5	Vehicle	LG 0014 054
6	Vehicle	UG0758Z
7	Vehicle	UG0758Z
8	Motorcycle	UG0821Z
9	Motorcycle	LG0045 -009
10	Motorcycle	LG016329
11	Motorcycle	LG013429
12	Mitsubishi double cabin	LG0139-29
13	Suzuki TF	LG087-29
14	JMC Pickup	LG003-054
15	JMC Pickup	LG0011-054
16	Changlin Motor Grader	LG 001-054
17	Ford Everest	LG 0916-29
18	Mitsubishi double cabin	UG 448S
19	Tractor solanica	UG 1556S
20	Motorcycle	UG 2353
21	Motorcycle	LG 0155-29
22	Motorcycle	UG 1726A
23	Motorcycle	LG 0142-29
<b>OTHER ITEMS</b>		
24	Mowing machine	1
25	Dell CPU	1
26	HP printer Laser jet P3015	1
27	Dell Flat Screen E156FP	1
28	Dell CPU- Ptipler-GX620	1
29	Money Safe	1

30	Scanner and Regulator	1
31	Executive Office chair	1
32	Executive Office chair	1
33	Book shelf	1
34	LC III Court Hall	1
35	Staff Quarters	1
36	Sub Accountant's Residence	1
37	Slaughter Slab	1
38	Cattle Crush	1

### STORES FINDINGS

- 1) The district needs to construct the medical stores at the hospital and health centers for the medical supplies
- 2) The records balances agree.
- 3) It's fairly organized.
- 4) District constructed stores but they are not in use.

### CASH AND BANK FINDINGS

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Kiryandongo DLG Treasury single Account	Bank of Uganda	005920528000			
2	Kiryandongo DLG General funds Account	Stanbic Bank	9030005877295	00	N/A	UGX
3	Masindi port S/C Lower Council A/C	Stanbic Bank,	9030008833426	4,181,843	12,895	UGX
4	Masindi port S/C DDEG A/C	Stanbic Bank .	9030012829611	8,173	176,316	UGX
5	Masindi port S/C General Fund A/C	Stanbic Bank	9030008890918	15,644	15,644	UGX
6	Kiryandongo S/C Collection A/C	Stanbic Bank	9030006528936	8,379	140,976	UGX
7	Kiryandongo S/C LCI A/C	ABSA Bank	6001477127	2,674,697,000	2,311,031	UGX
8	Kiryandongo S/C LCII A/C	ABSA Bank	6001477135	48,135	1,411,131	UGX

9	Kiryandongo S/C UWA Revenue A/C	Stanbic Bank	903000572503 7	49,266	49,266	UGX
10	Kiryandongo S/C Roads A/C	Stanbic Bank	903000652933 9	153,361	153,361	UGX
11	Kiryandongo S/CDDEG A/C	Stanbic Bank	903001290286 6	393,422	393,422	UGX
12	Kiryandongo S/C Gen, Fund A/C	Stanbic Bank	903000652855 61	19,327,9 19	19,327,91 9	UGX
13	Mutunda S/C DDEG A/C	Post Bank	163004500005 6	115.00	115.00	UGX
14	Mutunda S/C LC 1 A/C	Post Bank	163004500003 3	2,474,60 2.70	2,474,602 .70	UGX
15	Mutunda S/C LCII A/C	Post Bank	163004500003 4	1,314,56 8.15	1,314,568 .15	UGX
16	Mutunda S/C Gen .Fund A/C	Post Bank	163004500003 2	243,115. 70	243,115.7 0	UGX
17	Mutunda S/C Collection A/C	Post Bank	163004500003 0	3,438,54 5.85	3,438,545 .85	UGX
18	Mutunda S/C Roads A/C	Stanbic Bank	903000560805 7	8,880,01 7.15	8,880,017 .15	UGX
19	Kigumba S/C DDEG A/C	Post Bank	163004500005 4	53,709	53,709	UGX
20	Kigumba S/C LCII A/C	Post Bank	163004500005 0	00	00	UGX
21	Kigumba S/C LCI A/C	Post Bank	163004500004 9	00	00	UGX
22	Kigumba S/C Collection A/C	Post Bank	163001700013 0	152,780	152,780	UGX
23	Kigumba S/C General Fund A/C	Post Bank	163001700013 4	873,752	1,395,752	UGX
24	Kigumba S/C Community access road A/C	Post Bank	163001700013 3	66,717	66,717	UGX
25	Kigumba S/C Revenue sharing A/C	Post Bank	163001700012 9	10,068,7 46	10,068,74 6	UGX
26	Kyankende SC Operation A/C	Centenary Bank	3100084246	00	00	UGX
27	Kyankende SC General Fund A/C	Centenary Bank	3100084245	1,376,02 1	236,021	UGX
28	Kiryandongo T/C Administration A/C	Stanbic Bank	903000608900 2	2,821,61 6	626,062	UGX
29	Kiryandongo T/C DDEG A/C	Stanbic Bank	903001389813 7	24,602	24,602	UGX
30	Kiryandongo T/C General fund A/C	Stanbic Bank	903000608788 3	64,993	64,993	UGX
31	Kiryandongo T/C LCI Collection A/C	Stanbic Bank	903000609132 5	107,002	107,002	UGX

32	Kiryandongo T/C Road fund A/C	Stanbic Bank	9030006090213	38,760,323	38,760,323	UGX
33	UNHCR Kiryandongo DLG	Stanbic Bank	9030005665727	38,760,323	38,760,323	UGX
34	Karuma T/C UWA A/C	Stanbic Bank	9030016797331	52,115,505	52,115,505	UGX
35	Karuma T/C Operation A/C	Stanbic Bank	90300014992765	2,825,192	2,825,192	UGX
36	Kiryandongo DLG A/C UWEP	Stanbic Bank	90300015248474	95,568	95,568	UGX
37	Kichwabugingo S/C Operation A/C	Centenary Bank	3100084185			
38	Kichwabugingo S/C General Fund A/C	Centenary Bank	3100084184	4,261,788	4,261,788	
39	Kigumba T/C Development A/C	Stanbic Bank	903000578399	3,769,563	3,769,563	UGX
40	Kigumba T/C Road Fund A/C	Stanbic Bank	9030005732505	657	657	UGX
41	Kigumba T/C LCI A/C	Stanbic Bank	903000580402	8,921,664	4,166,664	UGX
42	Kigumba T/C LCII A/C	Stanbic Bank	9030002780541	531	531	UGX
43	Kigumba T/C DDEG A/C	Stanbic Bank	90300012942132	1,392	1,392	UGX
44	Kigumba T/C Administration A/C	Stanbic Bank	9030005732513	150,204	150,204	UGX
45	Kigumba T/C General fund A/C	Stanbic Bank	9030005732491	2,906,698	33,359	UGX
46	Bweyale T/C DDEG A/C	Centenary Bank	3100084010	7,079,412	869,412	UGX
47	Bweyale T/C Operational A/C	Centenary Bank	3100084008	176,407	176,407	UGX
48	Bweyale T/C General A/C	Centenary Bank	3100084007	53,481	491,681	UGX
49	Bweyale T/C Roads A/C	Centenary Bank	3100084009	1,384,165	74,965	UGX
50	Mboira S/C Operation A/C	Centenary Bank	3100084172	95,095	95,095	UGX
51	Mboira S/C General Fund A/C	Centenary Bank	3100084173	63,689	63,689	UGX
52	NYAMAHASA S/C GENERAL FUND A/C	Centenary Bank	3100084239	3,000,955	3,000,955	UGX
53	NYAMAHASA S/C LC II	Centenary Bank	3100084244	31,518	31,518	UGX
54	NYAMAHASA S/C LC1	Centenary Bank	3100084243	31,518	31,518	UGX

55	NYAMAHASA S/C OPERATION	Centenary Bank	3100084240	107,791	107,791	UGX
56	NYAMAHASA S/C DDEG	Centenary Bank	3100084242	1,650	1,650	UGX
57	Kichwabugingo S/C DDEG	Centenary Bank	3100084187	58,699	58,699	UGX
58	Kichwabugingo S/C LC1	Centenary Bank	3100084188	61,649	61,649	UGX
59	Kichwabugingo S/CLC11	Centenary Bank	3100084189	3,402,928	3,402,928	UGX
60	Mboira S/C DDEG A/C	Centenary Bank	3100084175	328,478	328,478	UGX
61	Mboira S/C LC11 A/C	Centenary Bank	3100084177	63,649	63,649	UGX
62	Mboira S/C LC1 A/C	Centenary Bank	3100084176	12,659	12,659	UGX
63	DIIMA SC GENERAL FUND	Centenary Bank	3100084178	16,272	16,272	UGX
64	DIIMA SC OPERATION	Centenary Bank	3100084179	15,157,988	10,278,576	UGX
65	DIIMA SC LC1	Centenary Bank	3100084182	4,694,101	4,694,101	UGX
66	DIIMA SC LC11	Centenary Bank	3100084183	2,893,924	93,924	UGX
67	DIIMA SC DDEG	Centenary Bank	3100084181	572,424	72,424	UGX
68	Kyankende SC DDEG	Centenary Bank	3100084248	61,649	61,649	UGX
69	Kyankende SC LC1	Centenary Bank	3100084249	7,349	7,349	UGX
70	Kyankende SC LC11	Centenary Bank	3100084250	3,218,170	158,170	UGX

## RECOMMENDATIONS

- 1) We recommend for refresher training of the personnel in stores management.
- 2) Dispose of items recommended for disposal.

## VOTE 866 - KISORO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	All government lands within the district should be titled to avoid encroachment	Some lands were titled Bucuzi A 30/9/2022, Buhangura 11/5/2021, Rubagabaga A 10/5/2021, Rubagabaga B 11/5/2021, Matyazo 24/6/2021, Kanyabukungu 21/12/2021, Kilwa 10/5/2021, Rukeri and Rukongi 24/3/2021, Kisharu 22/10/2021, Musezero 11/8/2022, Bucuzi B 20/7/2022, Muhiga 11/8/2022, Masaka-Buhinga 11/8/2022, Kisoro Hill 14/7/2022, Gatovu 14/7/2022, Kabande 14/7/2022.	Details of the lands titled, not titled or title in process are indicated in the assets register attached
2	Some old and grounded vehicles, motor vehicles and other equipment at the district were to be boarded off (Board of Survey Report for the financial year 2021/22).	Valuation of some old motor vehicles and motorcycles was done on 31/3/2023	They were therefore not disposed off awaiting the valuation of all irreparable/obsolete items that are recommended for disposal
3	The eucalyptus, gruvelia & pinus patula trees at the district headquarters were also recommended to be boarded off.	<b>No action was taken.</b>	They were not disposed of because the Board of Survey guidelines as issued by the MoFPED contain a comprehensive process that implementation of the Board of Survey recommendations became difficult.
4	The eucalyptus trees on Masaka and Rwankoni tree plantations in Chahi sub-county were also recommended for disposal	No action was taken	They were not disposed off because the Board of Survey guidelines as issued by the MoFPED contain a comprehensive process that implementation of the Board of Survey recommendations became difficult.



5	The trees on Murora hill land in Murora sub-county were to be disposed off	No action was taken	They were not disposed off because the Board of Survey guidelines as issued by the MoFPED contain a comprehensive process that implementation of the Board of Survey recommendations became difficult.
6	The trees on Nyarukumba land in Chyanika Town Council were recommended for disposal	Bid for sale was issued on 4/4/2023, applicants evaluated on 2/5/2023, and award to the best bidder was given on 19/5/2023	The best bidder who was awarded the contract was M/S Batanaka Jackson under Dist. Contracts Committee Minute No. 58/2022/2023 (d), Proc. Ref. No. KISO866/2022-23/00001, Award amount: 25,118,000Ugx. By 30/6/2023, the contractor had paid 25,000,000Ugx and left with a balance of 118,000Ugx which he promised to pay before cutting down the trees
7	Some other items like old computers, old printers, old timber, old iron sheets, old windows, old doors and some other inventory items were also recommended for disposal.	No action was taken	They were not disposed of because they were not valued by the government valuer.
8	The eucalyptus, pine and patula trees in Ibambiro and Kashingye tree plantations and at Nyundo sub-county headquarters were recommended for disposal	No action was taken	They were not disposed off because the Board of Survey guidelines as issued by the MoFPED contain a comprehensive process that implementation of the Board of Survey recommendations became difficult.

## ASSET FINDINGS

### Findings

- 1) Some pieces of land were surveyed and titled; some others' titles are in process. However, many government lands are not titled and are susceptible to encroachment.
- 2) There are some old mature trees that should be disposed off.
- 3) The old vehicles, motorcycles and other old items continue depreciating overtime due their non-disposal.

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

### Summary of Assets

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

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Tractor	LG0020 - 21
2	Pick Up D/Cabin	UG1036R
3	Pick Up D/Cabin	UG1103E
4	Pick Up D/Cabin	UG2271M
5	Motorcycle	UG2787R
6	Motorcycle	UG3265M
7	Motorcycle	UG1933R

8	Motorcycle	-
9	Motorcycle	UG1438R
10	Pick Up D/Cabin	LG0002-21
11	Motorcycle	UG0994M
12	Motorcycle	UG2005R
13	Motorcycle	UG0682R
14	Motorcycle	LG0079-21
15	Motorcycle	UG1591M
16	Motorcycle	UG3114M

17	Motorcycle	UG2462M
18	Motorcycle	-
19	Motorcycle	UG1634M
20	Motorcycle	UG2297M
21	Motorcycle	UG3778M
22	Motorcycle	UG3680M
23	Motorcycle	-
24	Motorcycle	-
25	Motorcycle	-
26	Motorcycle	UDA814U
27	Motorcycle	UG1792M
28	Motorcycle	LG0004 - 055
29	Motorcycle	UG2274R
30	Motorcycle	UG1637M
31	Motorcycle	UG2162R
32	Motorcycle	UG1616S
33	Motorcycle	LG0091- 21
34	Motorcycle	UG2287M
35	Tractor	LG0013- 21
37	Pick Up D/Cabin	LG0002- 21
<b>OTHER ITEMS</b>		
<b>S/N</b>	<b>ITEM DESCRIPTION</b>	<b>QUANTITY</b>
38	Computer (Dell)	1
39	Office printer (HP LaserJetP4015X)	2
40	Old bricks	Assorted
41	Old doubled door	3
42	Old window	17

43	Old door	13
44	Old iron sheet	113
45	Compaq Desktop computer	1
46	Weighing machine	1
47	Timber 4" by 4"	72
	Market fees receipt books (5,000 shs)	1
48	Birth certificates receipt books	1
49	Eucalyptus Patula and Pine trees	Assorted

## STORES FINDINGS

### 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	Kisoro District General Fund Account	DFCU Bank	1.9835E+12	24,949,029	24,949,029	UGX
2	Kisoro District YLP Recovery Account	DFCU bank	1.9835E+12	15,274,996	15,274,996	UGX
3	Kisoro District LG UNHCR Fund Account	Centenary	3100053621	196,691	196,691	UGX
4	Kisoro District UWEP Recovery Account	Centenary	5810500008	42,131,768	42,131,768	UGX
5	Development Account	Stanbic bank	9.03001E+12	16,058,253	21,828,253	UGX
6	Collection Account	Stanbic bank	9.03001E+12	5,801,245	41,245	UGX
7	LGMSD Account	Stanbic bank	9.03001E+12	16,122,059	117,609	UGX
8	Development Account	Stanbic bank	9.03001E+12	27,062,356	27,062,356	UGX
9	Collection Account	Stanbic bank	9.03001E+12	30,517	30,517	UGX
10	LGMSD Account	Stanbic bank	9.03001E+12	23,304,167	515,949	UGX
11	Development Account	DFCU Bank	1.9835E+12	3,434	3,434	UGX
12	Collection Account	Stanbic bank	9.03001E+12	2,134,653	-145,347	UGX
13	LGMSD Account	DFCU Bank	1.9835E+12	NIL	NIL	UGX
14	Development Account	Stanbic bank	9.03001E+12	416,566	416,566	UGX
15	Collection Account	Stanbic bank	9.03001E+12	190,981	190,981	UGX
16	LGMSD Account	Stanbic bank	9.03001E+12	26,391	26,391	UGX

17	Development Account	Stanbic bank	9.03001E+12	523,189	523,189	UGX
18	Collection Account	Stanbic bank	9.03001E+12	2,665,742	2,665,742	UGX
19	LGMSD Account	Stanbic bank	9.03001E+12	2,550,678	2,550,678	UGX
20	Collection Account	Stanbic bank	9.03001E+12	9,030,101	9,030,101	UGX
21	Development Account	Stanbic bank	9.03001E+12	5,424,153	142,653	UGX
22	LGMSD Account	Stanbic bank	9.03001E+12	3,156,204	3,156,204	UGX
23	LGMSD Account	Stanbic bank	9.03001E+12	13,965	2,613,965	UGX
24	Development Account	Stanbic bank	9.03001E+12	6,435,668	3,480,668	UGX
25	Collection Account	Stanbic bank	9.03001E+12	20,269	20,269	UGX
26	Development Account	Stanbic bank	9.039E+12	19,203	19,203	UGX
27	LGMSD Account	Stanbic bank	9.03001E+12	1,379,905	1,379,905	UGX
28	Collection Account	Stanbic bank	9.03001E+12	11,333,645	9,541,172	UGX
29	Development Account	Stanbic bank	9.03001E+12	1,037,260	37,260	UGX
30	Collection Account	Stanbic bank	9.03001E+12	2,665,316	2,004,416	UGX
31	LGMSD Account	Stanbic bank	9.03001E+12	10,908,822	117,822	UGX
32	LDG/DDEG Account	Stanbic bank	9.03001E+12	278	278	UGX
33	Collection Account	Stanbic bank	9.03001E+12	2,770,625	2,770,625	UGX
34	Development Account	Stanbic bank	9.03001E+12	37,763	37,763	UGX
35	Development Account	Stanbic bank	9.03001E+12	14,386	14,386	UGX
36	LGMSD Account	Stanbic bank	9.03001E+12	123,440	123,440	UGX
37	Collection Account	Stanbic bank	9.03001E+12	169,244	169,244	UGX
38	Collection Account	Stanbic bank	9.03001E+12	2,926,470	2,926,470	UGX
39	LGMSD Account	Stanbic bank	9.03001E+12	745,692	369,264	UGX
41	Development Account	Stanbic bank	9.03001E+12	12,589	12,589	UGX
42	Collection Account	Stanbic bank	9.03001E+12	1,933,846	1,933,846	UGX
43	LGMSD Account	Stanbic bank	9.03001E+12	634,997	634,997	UGX
44	Development Account	Stanbic bank	9.03001E+12	25,262	25,262	UGX

45	General Fund Account	Centenary	3100048083	1,015,161	1,015,161	UGX
46	Operations Account	Centenary	3100048132	1,230	141,230	UGX
47	Road Fund Account	Centenary	3100048131	119,403	119,403	UGX
48	General Collection Account	Centenary	3100069981	90,559	90,559	UGX
49	Operations Account	Centenary	3100069980	651,644	64,027	UGX
50	General Fund Account	Centenary	3100076478	16,869,857	1,861,857	UGX
51	Operations Account	Centenary	3100076477	37,097,173	583,563	UGX
52	General Fund Account	Centenary	3100048083	1,792,211	1,792,211	UGX
53	Operations Account	Centenary	3100048132	1,659,246	-121,554	UGX
54	General Fund Account	Centenary	3100059184	9,649,030	9,649,030	UGX
55	Operations Account	Centenary	3100059183	9,586	9,586	UGX
56	General Fund Account	Centenary	3100076109	4,570,667	170,667	UGX
57	Operations Account	Centenary	3100076110	353,846	353,846	UGX
58	General Fund Account	Centenary	3100048083	14,706	14,706	UGX
59	Operations Account	Centenary	3100048132	25,216	25,216	UGX
60	General Fund Account	Centenary	3100095120	211,909	211,909	UGX
61	Operations Account	Centenary	3100095121	240,115	240,115	UGX
62	Kisoro District Hospital Account	Stanbic	9.03001E+12	15,288,140	15,288,140	UGX

## RECOMMENDATIONS

- 1) The Board of Survey exercise should be prioritized during budgeting since it is a mandatory and statutory exercise and the funds should always be availed in time to enable timely implementation.
- 2) The district management should dispose of all the items that have been recommended for disposal.

## VOTE 867 - KITAGWENDA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1.	There is need to fast track the completion of the district main administration block	First floor was added on the construction and completion of 8 rooms which are under use currently	The Administration block needs to be completed (add the remaining floor, roofing and finishes)
2.	Disposal of old and absolute government assets should be made a priority.	Wrote to chief Mechanical Engineer Ministry of works and Government chief valuer for inspection and valuation	Fast truck the Disposal process
3.	Fencing of District Headquarters should be prioritized.	No action taken	Budget for the works
4.	Engraving of all government assets should be prioritized.	Partly done	All should be engraved
5.	Responsible officers should prioritize the purchase of furniture in all departments at the district.	Partly done	Should continue
6.	There is need for follow up on Kitagwenda- Kamwenge-Dura quarry boundary issues to trigger loyalties	Boundary contestation still stands	Follow up to with ministries of lands and Local Government to resolve the boundary issues
7.	There is need for continuous enforcement of SOPs throughout the district against the COVID-19	Implemented	Continuous implementation
8.	All asset registers need to be updated on a regular basis especially in sub-counties Schools and health facilities	Implemented	Continuous activity
9.	There is need to have a physical layout plan for Ntara HC IV as most buildings are being constructed.	No action taken	Budget for the activity
10	All town councils should have physical development plans to guide development and construction infrastructure.	No action taken	Budget for the activities

11	Fencing of other public infrastructure facilities like Schools, Health units, lower local Governments offices should be prioritized to enforce security of Government properties and assets.	Partly done	Should continue for all public institutions
12	There is need to set aside some resources to fast track the demarcation and survey of all government lands in the various government institutions especially in the entire district.	Partly done some of the titled include Kitagwenda District HQTRS, Kitagwenda Town council HQTRS ,Nyabbani sub county, Kabujogera Town council, Kicheche Health Centre III	The remaining should be priotised for land titling
13	The District Leadership needs to take lead in the management of land at Former Kicheche sub-county headquarters currently used by Uganda Prisons. It contains many strong government buildings and big piece of land.	Done	Occupied by Kabujogera Town council
14	Health facilities and Schools should demarcate their lands through planting trees around their land boundaries, especially emphasizing fruit tree woodlots and aim at surveying their land	Partly done	Continuous
15	All incomplete buildings and those that need renovation from Schools, Health Centers and Lower Local Governments should be worked on and completed so that they are in use.	Partly done	Should be priotised and completed
16	There is also need to train Health Centre In-charges and School Head-teachers in financial management and record keeping.	Partly done	continuous



## **ASSET FINDINGS**

All entities assets and liabilities are summarized and their current status and recommendations tagged to each asset and liability for further action.

A number of issues have been identified during the Board of Survey exercise and these Centre on land surveying and titling, Assets Engraving and vehicle/fleet management and maintenance.

### **LAND MANAGEMENT AND OWNERSHIP IN LOWER LOCAL GOVERNMENTS:**

A Certificate of title for the District Headquarters is in Existence and there is need to process and acquire land titles for all government owned lands in sub-counties, Schools and Health Facilities in the district as many don't have titles.

### **SCHOOL LANDS:**

All primary Schools have not surveyed any land partly due to lack of funds as well as ownership challenges as some of them are on church and Islamic faith lands.

### **HEALTH UNITS:**

Apart from Ntara HCIV, Kicheche Health Centre III and Nyabbani Health Centre III whose lands have been surveyed and titles acquired under Kamwenge District before creation of Kitagwenda district, other units in the district have no titles. The District will start on the process for other health facilities now that the district Land Board is functional. The process will be done in phases depending on availability of funds.

### **ADMINISTRATIVE UNITS:**

All parish lands are not well demarcated and titled. Sub-County leaders have been advised to take this as a priority.

### **DISTRICT LANDS AND BUILDINGS:**

Construction of the main administration building at district headquarters ongoing project.

There is need to fast track the completion of the main administration block at the district headquarters as the issue of lack of office space is eminent.

## **OFFICE SPACE, ICT EQUIPMENT AND SOFTWARE, TOOLS, FURNITURE AND FITTINGS:**

- 1) The district lacks sufficient office equipment most especially computers and printers as recruitment of new officers is continuous.
- 2) Responsible officers need to prioritize office retooling and repair of office tools, furniture and equipment.
- 3) Most officers were using inadequate office space (shared) due to lack of offices. We believe this will be sorted when the new building under construction is completed.
- 4) The district now lacks office furniture and fittings at district headquarters except for sub-counties and Schools that need repairs or replacement with new ones.
- 5) Small office equipment including staplers, punching machines and office trays were not adequate (being shared by officers) and some were nonfunctional.

## **KITAGWENDA TOWN COUNCIL**

Kitagwenda Town Council is operational but also called Ntara-Kicwamba Town Council. The Board recommends that the Town Clerk in liaison with CAO should write to the Ministry of Finance Planning and Economic Development and harmonize the name and the code as gazzeted by Minister of Local Government under Statutory Instruments 2019No.69 dated 14<sup>th</sup> August, 2019.

## **MOTOR VEHICLES/MOTORCYCLES, MACHINERY AND OTHER HARDWARE EQUIPMENT:**

Some have been found grounded and recommended for boarding off, while those in repairable condition have been recommended for repairs. Some motorcycles need Inspection by Chief Mechanical Engineer Ministry of Works and Transport as some were acquired more than 10 years ago and are recommended for boarding off.

## Findings

- 1) In some cases, it was not possible to establish the actual dates of acquisition and initial purchase costs of most of the assets especially those that are donated to the institutions and properties shared from mother Kamwenge district.
- 2) Some Assets registers not updated on regular basis.
- 3) There are still challenges in engraving of most assets.
- 4) Documentation challenges when assets are handed over from one officer to another after the officers have been transferred to new stations. Some of the officer's move with the assets especially motorcycles to new stations where they are transferred i.e., personal to holder due to maintenance challenges.

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

## Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	300	1,896,493,484
2	Land	87	30,960,000
3	Transport	75	
4	ICT Equipment's	43	
5	Office equipment	21	

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1.	Toyota Hilux double cabin	LG0025-47
2.	Toyota Hilux double cabin	UAJ 288X
3.	Toyota Hilux double cabin	LG 075-47
4.	Suzuki Maruti ambulance	UAL 920J
5.	Motorcycle Yamaha	LG006-47
6.	Motorcycle Yamaha	LG071-47
7.	Motorcycle Jialing	1705R
8.	Motorcycle Yamaha	LG0002-47
9.	Motorcycle Yamaha	LG0060-47
10.	Motorcycle Yamaha	LG0064-47
11.	Motorcycle Yamaha	LG0064-47
12.	Yamaha AG 100	LG 0053-47
13.	Honda	XL UG 2551R
14.	Honda	XL UG 2675R
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
1.	Used Car tyres	(32NO)
2.	Expired medicines/drugs	
3.	stance latrine with urinal	6

## STORES FINDING

- 1) We certify that we have made complete test check of the stores /inventories, that where the balances agreed, they have been initialed in the stores ledgers and that the inventories on hand agreed with the ledger.
- 2) We certify that we have made complete test check of the assets, that where the balances agreed, they have been initialed in the assets register and that the assets on hand agreed with the assets register.
- 3) We certify that in our opinion, a continuous independent departmental check on the stock and assets balances been carried out during the year by an officer other than the immediate stores in charge.

## CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank of Account Name	Bank name	Account number	Bank balance at 30th June 2023	Cash book Balance At 30 June 2023	Cur
1.	Kitagwenda DLG General Fund	Centenary Bank	3100067144	48,579,937	48,579,937	UGX
2.	Kitagwenda DLG Uwep Recovery	Centenary Bank	3100071643	7,953,090	7,953,090	UGX
3.	Kitagwenda DLG ACDP A/C	Centenary Bank	3100071745	12,450	12,450	UGX
4.	Youth Livelihood Fund Recovery	Centenary Bank	3100071640	00	00	UGX
5.	Kitagwenda DLG Imprest A/C	Centenary Bank	3100094488	34,990,875	34,990,875	UGX
6.	Ruhunga SC General Fund	Centenary Bank	3100076681	143,710	143,710	UGX
7.	Ruhunga SC Lc3 Operation Account	Centenary Bank	3100076693	10,126	10,126	UGX
8.	Ruhunga SC Lower LCS Account	Centenary Bank	3100076690	423,400	423,400	UGX
9.	Ruhunga SC DDEG Account	Centenary Bank	3100076694	2,650,766	2,650,766	UGX
10	Kicheche SC Collection Account	Stanbic Bank	9030005754185	284,418	284,418	UGX
11	Kicheche SC Lower Council Account	Stanbic Bank	9030005804611	4,144	4,144	UGX
12	Kicheche SC Lgmsd Account	Stanbic Bank	9030005754185	10,336,717	10,336,717	UGX
13	Kicheche SC Account	Stanbic Bank	9030005754185	8,586	8,586	UGX
14	Rwenjaza SC General Fund Account	Centenary Bank	3100076646	420,224	420,224	UGX

15	Rwenjaza SC Lciii Operation Account	Centenary Bank	3100076667	8,368	8,368	UGX
16	Rwenjaza SC DDEG Account	Centenary Bank.	3100076663	43,991	43,991	UGX
17	Rwenjaza SC Lower LCS Account	Centenary Bank	3100076688	325	325	UGX
18	Kitagwenda Tc Works	Centenary Bank	3100067151	80,295	80,295	UGX
19	Kitagwenda Tc Lower Local Council	Centenary Bank	3100067145	5,500	5,500	UGX
20	Kitagwenda Tc DDEG A/C	Centenary Bank	3100067150	459,821	459,821	UGX
21	Kitagwenda Tc Operations Account	Centenary Bank	3100067146	52,771	52,771	UGX
22	Kitagwenda Tc General Fund A/C	Centenary Bank	3100067149	5,105,050	5,105,050	UGX
23	Kanara SC Operation Account	Finance Trust Bank	40325300005 0	126,057	126,057	UGX
24	Kanara SC Lower Council	Finance Trust	40325300004 9	121,994	121,994	UGX
25	Kanara SC Lgmsd Account	Finance Trust Bank	40325300005 2	2,689,596	129,596	UGX
26	Kanara Sub County General Collection Account	Finance Trust Bank	40325300005 1	11,148,629	138,629	UGX
27	Kabujogera Tc Operation Accounts	Stanbic Bank	90300150581 87	320,266	41,695	UGX
28	Kabujogera Tc General Fund	Stanbic Bank	90300150581 01	1,594,845	1,594,845	UGX
29	Kakasi SC Genera Fund Account	Centenary Bank	3100076689	15,497	15,497	UGX

30	Kakasi SC Lciii Operation Account	Centenary Bank	3100076683	16,679	16,679	UGX
31	Kakasi SC DDEG Account	Centenary Bank	3100076684	00	00	UGX
32	Buhanda SC Collection Account	Stanbic Bank	903005651491	541,430	541,430	UGX
33	Buhanda SC Lciii Account	Stanbic Bank	903005651505	11,553	11,553	UGX
34	Buhanda Lgmsd Account	Stanbic Bank	9030006236358	826,632	826,632	UGX
35	Bukurungo Tc DDEG Account	Centenary Bank	3100100202	8,700	8,700	UGX
36	Bukurungo Tc Lower Council Account	Centenary Bank	3100100205	10,875	10,875	UGX
37	Bukurungo Tc General Fund	Centenary Bank	3100076674	51,989	51,989	UGX
38	Bukurungo Tc Operation A/C	Centenary Bank	3100076677	5,242	5,242	UGX
39	Mahyoro Tc General Fund	Centenary Bank	3100076668	3,730	3,730	UGX
40	Mahyoro Tc Operation Account	Centenary Bank	3100076673	35,115	35,115	UGX
41	Mahyoro Tc Lower Local Council Account	Centenary Bank	3100096112	1,800	1,800	UGX
42	Mahyoro Tc DDEG Account	Centenary Ban	3100096110	151,428	151,428	UGX
43	Mahyoro SC Collection Account	Stanbic Bank	9030005803216	118,269	118,269	UGX
44	Mahyoro SC Lgmsd Account	Stanbic Bank	9030005805715	9,011,025	9,011,025	UGX
45	Mahyoro SC Account	Stanbic Bank	9030005754789	16,090	16,090	UGX

46	Ntara Health S/Dist Account	Stanbic Bank	9030005804697	245,062	245,062	UGX
47	Kicheche Hciii Account	Stanbic Bank	9030005634988	923,773	923,773	UGX
48	Mahyoro Hciii Account	Stanbic Bank	9030005642107	482,280	482,280	UGX
49	Nyabani Hciii Account	Stanbic Bank	9030007025741	15,371	15,371	UGX
50	Kanara Hciii Account	Stanbic Bank	9030007025555	24,790	24,790	UGX
51	Kakasi Hcii Account	Stanbic Bank	9030005635003	108,884	108,884	UGX
52	Buhanda Hc Ii Account	Stanbic Bank	9030005642166	242,162	242,162	UGX
53	Nyabbani Sub County Lgmsd Account	Stanbic Bank	9030005798883	406, 144	406, 144	UGX
54	Rwenjaza Health Centre Ii Account	Stanbic Bank	9030007025849	152, 715	152, 715	UGX
55	Ntara Sub County Collection Account	Stanbic Bank	9030005803100	621, 307	621, 307	UGX
56	Ntaraa Lgmsd Account	Stanbic Bank	9030006235939	1, 468, 426	1, 468, 426	UGX
57	Ntara Lciii Account	Stanbic Bank	9030005754843	553,762	553,762	UGX
58	Ntara S/C Lower Councils Account	Stanbic Bank	9030005803194	222, 342	222, 342	UGX



## RECOMMENDATION

- 1) There is need to fast track the completion of the district main administration block.
- 2) Disposal of old and absolute government assets should be made a priority.
- 3) Fencing of District Headquarters should be prioritized.
- 4) Completion of fencing Ntara Health Centre IV should be prioritized and demolish the dilapidated 6 stance latrine at the facility entrance.
- 5) Engraving of all government assets should be prioritized and expedited.
- 6) Responsible officers should prioritize the purchase of furniture in all departments at the district.
- 7) There is need for follow up on Kitagwenda- Kamwenge-Dura quarry boundary issues to trigger loyalties.
- 8) All asset registers need to be updated on a regular basis especially in sub-counties Schools and health facilities.
- 9) There is need to have a physical layout plan for Ntara HC IV as most buildings are being constructed.
- 10) All town councils should have physical development plans to guide development and construction infrastructure.
- 11) Fencing of other public infrastructure facilities like Schools, Health units, lower local Governments offices should be prioritized to enforce security of Government properties and assets.
- 12) There is need to set aside some resources to fast track the demarcation and survey of all government lands in the various government institutions especially in the entire district.
- 13) Health facilities and Schools should demarcate their lands through planting trees around their land boundaries, especially emphasizing fruit tree woodlots and aim at surveying their land
- 14) All incomplete buildings and those that need renovation from Schools, Health Centers and Lower Local Governments should be worked on and completed so that they are in use.
- 15) There is also need to train Health Centre In-charges and School Head-teachers in financial management and record keeping.
- 16) Ntara and Kicheche sub counties need to prioritized completion of their administration block offices as Ruhunga Sub County need to buy land and construct Administration offices and vacate Ruhunga Heath Centre II facility building.
- 17) The district should plan to construct medical stores.

## VOTE 868 - KITGUM DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Items were recommended for boarding off find list attached	No action taken	Items were not valued as per the previous board of survey.
2	Limited funding for activity	Need for an increase on the budget line for the activity	The budget line was increased but not sufficient.
3	The district stores need to be organized	No action was taken	The store is in a fairly good state.
4.	Items procured need to be registered and engraved.	In progress	Items procured need to be engraved.
5	Poor Maintenance of Fixed Assets	Need for routine and timely maintenance	Maintenance schedule to be upheld
6	Lack of Adequate Storage space.	Need to create more space	Space to be provided
7	Lack of adequate staff training on Asset management	Need to refresher training	Need for training.

### ASSET FINDINGS

#### Findings

- 1) The asset found on ground mostly lacked engravements and some asset have lost value since they are obsolete and have time and again been recommended for disposal.
- 2) The certificates of bank balance mostly were at zero and few selected accounts at the district mostly project accounts and sub county accounts had balances which was due to outstanding obligations pending payments.
- 3) The district main stores is limited space wise there is need for construction of modern storage facility

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion	189	
4	Investment		

## Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	126	2,000,000
2	Land	10	
3	TRANSPORT EQUIPMENT		
	Station Wagon	8	
	Pickup	24	
	Motorcycle	65	
	Trailer/Truck	5	
	Earth moving Equipment/Tractor	6	
4	IT EQUIPMENT		
	Desktop Computers	36	
	Global Positioning System	2	
	Laptop	27	
	Printer	25	
	Scanner	4	
	Uninterrupted Power Supply (UPS)	5	
5	OFFICE EQUIPMENT		
	Generator	4	
	Photo Copier	17	
	Projector	5	
	Water Tank	3	
6	MEDICAL EQUIPMENT		
	Axsym Machine	2	
	Bedside Monitor	1	
	Bronchoscopy	1	
	Cbc Machine	2	
	Dental Chair	2	
	Gynecology Aspirator	1	
	Incubator	4	
	Microscope	18	
	Operating table	2	
	Oxygen Concentrator	13	

	Scan Machine	1	
	Semen Bank	2	
	Ultra Sound Machine	2	
	Ultra Sound Machine	2	
	X-Ray Apparatus	2	
	X-Ray Dental	2	
7	MACHINERY		
	Air Conditioner	2	
	Automatic Weather Station	9	
	Bottle top Dispenser	6	

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motorcycle	LG 0068-22
2	Motorcycle	UG 1800 A
3	Motorcycle	Suzuki TF 125
4	Motorcycle	Suzuki TF 125
5	Dumper Truck	UG 0235W
6	Land crusher ambulance	UG 2981M
7	Pick-up double cabin	LG 0140-22
8	Pick up double cabin	LG 0003-56 JMC
9	Motor roller	LG0010-22
10	Pick-up double cabin	UG 0209Z
11	Pick-up double cabin	UG 0484Z
12	Motorcycle	LG 0037-056
13	Motorcycle	LG 004-056
14	Motorcycle	LG 0032-056
15	Motorcycle	LG 0034-056
16	Motorcycle	LG 0038-056
17	Motorcycle	UG 0007M
18	Motorcycle	UDA 449U
19	Motorcycle	UG 0734A
20	Motorcycle	XL

21	Motorcycle	DT
22	Motorcycle	Jialing
23	Motorcycle	Zuzuki yellow
24	Motorcycle	Zuzuki white
25	Motorcycle	LG 0017-056
26	Motorcycle	LG 0127-22
27	Motorcycle	LG 0042-56
28	Motorcycle	UG1618S
29	Motorcycle	Not engraved
30	Fuel trailer	Not engraved
31	Motorcycle	UG LG0019-22
32	Double carbine	Not Engraved
33	Double carbine	LG 0010-056
34	Land crusher pardo	UG 3510 M
35	Trailer	3-NRP-DANIDAFFRC UEB 709
36	Trailer	34-NRP-DANIDAFFRC
37	Trailer	35-NRP-DANIDAFFRC
38	Pedestrian roller	Dynapac lp650#
39	Pedestrian roller	Dynapac lp650#
<b>OTHER ITEMS</b>		
<b>S/N</b>	<b>ITEM DESCRIPTION</b>	<b>QUANTITY</b>
1	Sofa Chair	2
2	Type writer	1
3	Type writer	1
4	Laptop computer	1
5	Desktop Computer	1
6	Metallic frame	1
7	Rusted U3 pipes	1
8	Fencing poles	1
9	Steel plate	1
10	Sign post frame	1
11	Chain link	1
12	Chain link	1
13	Rusted beds, weighing scales scrap	1
14	Printer P2055D	1
15	Computers	1

16	Solar batteries	1
17	Chairs	1
18	Desktop computer	1
19	Chairs	
20	Cabinets	1
21	Photocopying machine taskalfa kyocera	1
22	Photocopying machine	1
23	Furniture	1
24	Tally Machine	1
25	Used iron sheets	1
26	Container	1
27	PVC Pipes black	1
28	Desk top computer	1
29	Photocopy machine	1
30	Dando machine	1
31	Water dispenser	1
32	Computer desktop 2	2
33	Iron sheets	1
34	Desk top monitors	1
35	4 fans	4
36	CPU	1
37	Tray	1
38	Wooden cupboard	1
39	Sterilizer	1
40	Beds	1
41	Refrigerator	1
42	Water Dispenser	1
43	Printer	1
44	Assorted Metallic beds and other medical equipment	1
45	9 solar batteries	9
46	Assorted Metallic beds and other medical equipment	1
47	Photocopier	1

48	Monitor	1
49	Printer	1
50	Printer	1
51	Printer	1
52	Hp printer hp desk jet	1
53	Hp printer hp desk jet 1018	1
54	Desktop computer	1
55	Computer inspiron 1545	1
56	Computer desktop computer	1
57	Copier machine	1
58	Generator Honda	1
59	Air compressor	1
60	Gary cabinet	1
61	Printer	1
62	Wooden book shelf	1

### STORES FINDINGS

- 1) There is inadequate training conducted by the office of the Secretary to Treasury and Accountant General, zoom meetings are not efficient and effective.
- 2) Limited budget to conduct the massive exercises in the district.
- 3) Lack of clearly defined reporting format which is standardized.
- 4) There is need for refresher trainings to be conducted.

### 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	Kitgum District Revenue Collection Account	Bank of Uganda	05270168000000	0	0	UGX
2	Kitgum District Treasury Single Account	Bank of Uganda	05270528000000	0	0	UGX

3	Kitgum district DLG MIS Imprest Account	Stanbic Bank	9030000013985	56,851,682	56,851,682	UGX
4	KDLG Revolving Fund Recovery Account	Stanbic Bank	9030009479421	3,926,033	3,926,033	UGX
5	Kitgum District Local Government	Stanbic Bank	9030005909448	18,322,519	18,322,519	UGX
6	Kitgum DIST New UNICEF Grant	Stanbic Bank	9030005862913	0	0	UGX
7	Kitgum DLG Praelnor Project	Stanbic Bank	9030012455223	2,061,320	2,061,320	UGX
8	Orom Sub County Operational Account	Stanbic Bank	9030009695094	9,612,962	9,612,962	UGX
9	Orom Sub County Revenue	Stanbic Bank	9030005908026	41,351	41,351	UGX
10	Orom Sub County DDEG	Stanbic Bank	9030012603656	2,442	2,442	UGX
11	Orom East Sub County General Fund	Stanbic Bank	9030019563129	28,390	28,390	UGX
12	Orom East Sub County Operational Account	Stanbic Bank	9030019563153	5,185	5,185	UGX
13	Orom East Sub County DDEG	Stanbic Bank	9030019563161	313	313	UGX
14	Kitgum Maditi Sub County Revenue collection Account	DFCU Bank	01143552479639	104,282	104,282	UGX
15	Kitgum Maditi Sub County DDEG Account	DFCU Bank	01143554395553	9,677,010	9,677,010	UGX
16	Kitgum Maditi Sub County Road Fund Account	DFCU Bank	01143615648762	0	0	UGX
17	Kitgum Maditi Sub County Operational Account	DFCU	01141112572972	18,262	18,262	UGX
18	Omiya Anyima Sub County Revenue Collection Account	DFCU Bank	01143552479620	21,203	21,203	UGX



19	Omiya Anyima Sub County DDEG Account	DFCU Bank	01143554395261	3,256	3,256	UGX
20	Omiya Anyima Sub County Operational Account	DFCU Bank	01141112596495	567,873	567,873	UGX
21	Labongo Amida S/CTY Revenue Collection Account	DFCU	01143552479736	49,932	49,932	UGX
22	Labongo Amida S/CTY DDEG	DFCU	01143500399760	5,298,736	5,298,736	UGX
23	Labongo Amida S/CTY Operational Account	DFCU	01141112636951	40,788	40,788	UGX
24	Labongo Akwang S/CTY Road Fund Account	DFCU	01143500396202	7,270,697	7,270,697	UGX
25	Labongo Akwang S/CTY Revenue Collection Account	DFCU	01143552479754	21,900	21,900	UGX
26	Labongo Akwang S/CTY DDEG Account	DFCU	01143554398815	1,714,696	1,714,696	UGX
27	Labongo Akwang S/CTY Operational Account	DFCU	01141112609179	42,680	42,680	UGX
28	Kiteny S/CTY Operational Account	Stanbic Bank	9030019545007	29,066	29,066	UGX
29	Kiteny S/CTY DDEG Account	Stanbic Bank	9030019544973	31,407	31,407	UGX
30	Kiteny S/CTY General Fund Account	Stanbic Bank	9030019544930	132,878	132,878	UGX
31	Lalano S/CTY Operational Account	Stanbic Bank	9030019545279	46,906	46,906	UGX
32	Lalano S/CTY DDEG	Stanbic Bank	9030019545414	19,942	19,942	UGX
33	Lalano General Fund Acc	Stanbic Bank	9030019545244	21,795	21,795	UGX
34	Labongo Amida West S/CTY DDEG Account	Stanbic Bank	9030019544159	70,384	70,384	UGX

35	Labongo Amida West S/CTY General Fund Account	Stanbic Bank	9030019544191	48,029	48,029	UGX
36	Labongo Amida West S/CTY Operational Account	Stanbic Bank	9030019544183	746,390	746,390	UGX
37	Labongo Layamo S/CTY Operational Account	Dfcu Bank	01140002602884	124,126	124,126	UGX
38	Labongo Layamo S/CTY DDEG Account	Dfcu Bank	01143554409698	0	0	UGX
39	Labongo Layamo S/CTY Revenue Account	Dfcu Bank	01143552479578	191,873	191,873	UGX
40	Namokora S/CTY Operational Account	Dfcu Bank	01143656926782	166,425	166,425	UGX
41	Namokora S/CTY Revenue Collection Account	Dfcu Bank	01143552479693	1,689,247	1,689,247	UGX
42	Mucwini S/CTY Operational Account	Dfcu Bank	01141112607782	94,424	94,424	UGX
43	Mucwini S/CTY Revenue Collection Account	Dfcu Bank	01143552479657	666,062	666,062	UGX
44	Mucwini S/CTY DDEG Account	Dfcu Bank	01143554409704	3,480,124	3,480,124	UGX
45	Mucwini S/CTY Road Fund Account	Dfcu Bank	01143500391399	127,111	127,111	UGX
46	Kitgum Maditi Town Council General Fund Account	Stanbic Bank	9030019540846	140,454	140,454	UGX
47	Kitgum Maditi Town Council DDEG Account	Stanbic Bank	9030019541044	5,136	5,136	UGX
48	Kitgum Maditi Town Council Operational Account	Stanbic Bank	9030019540935	13,790	13,790	UGX
49	Kitgum Maditi Town Road Fund Account	Stanbic Bank	9030019541095	0	0	UGX

## RECOMMENDATION

- 1) The ministry should take lead in organizing regional physical training and refresher training for board of survey teams.
- 2) Need for specific budget line for this activity.
- 3) All assets and properties belonging to the district must be engraved accordingly and appropriately recorded in the asset registers of the district or sub counties and facilities.
- 4) The district should strengthen monitoring the use of assets in the various departments, facilities and Sub counties where they are being utilized/allocated.
- 5) Timely servicing of Machines, printers, vehicles and motor cycles to preserve their useful life.
- 6) The district should involve the service of Chief Government Valuer to determine the values of various assets to be boarded off in order to fetch the correct amount of revenues.





**VOTE 869 - KOBOKO DISTRICT LOCAL GOVERNMENT**



## VOTE 871 - KOTIDO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Dispose of obsolete items	31/08/2022	To be boarded off
2	The procurement office in conjunction with Engineering department and CAO's office should facilitate a Government Valuer to ascertain the value of assets and further board them off as most of them are degenerating into scrap.	31/08/2022	Not resolved
3	Assets that are repairable need to be repaired and those that need to be disposed are boarded off.	31/08/2022	Not resolved
4	All vehicles must bear their original number plates.	31/08/2022	Not resolved
5	The District Engineer should review the terms and conditions of all assets especially vehicles in running condition currently with service providers outside the district and amicably agree a fair bargain and bring it to the attention of CAO so as this is paid and the assets returned to the district	31/08/2022	Not resolved

### ASSET FINDINGS

#### Findings

- 1) A sizeable number of vehicles are scattered in garages within and outside the district, some were given to service providers to repair as far as five years ago and this puts them at risk of being vandalized.
- 2) Most departments do not have asset registers and a few who have aren't up to date.
- 3) A large percentage of Government assets are still in dire condition and need maintenance and repair.
- 4) There are equally a sizable number of government assets that are obsolete and need to be boarded off or risk further deterioration that may end up in to scrap.
- 5) There are a few motorcycles in the department of works stores without registration numbers and their records couldn't be traced but belong to the district.

- 6) The BOS team also noticed that some vehicles have registration numbers that are originally not theirs (forged).
- 7) A sizeable number of Government facilities/ institution land do not have certificates of title.
- 8) Some Government assets are kept in homes of officers; thus, the BOS team couldn't physically verify their status other than just being told by the officers who are in their possession.
- 9) A sizeable number of assets are not engraved.

S/N	Item	Units	Amounts
1	Payables		3,098,300
2	Receivables		
3	Subversion		
4	Investment		

### Summary of Assets

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

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO		
1	Motorcycle (Honda 125L)	LG 0012-059	7	Motorcycle (Yamaha DT) UDK 749 D
2	Motorcycle (Honda CG)	UG 4300 M	8	Motorcycle (Yamaha DT) UDO 420 U
3	Motorcycle (Yamaha AG)	UDL 707 L	9	Motorcycle (Yamaha DT) UDA 412 U
4	Motorcycle (Yamaha AG)	LG 0099-023	10	Motorcycle (Yamaha DT) UDA 418 U
5	Motorcycle (Yamaha AG)	LG 0083-023	11	Motorcycle (Yamaha DT) LG 0040-023
6	Motorcycle (Yamaha BMK)	UG 2611 M	12	Motorcycle (Yamaha DT) UDA 416 U
			13	Motorcycle (Yamaha) UG 619 M
			14	Motorcycle (Yamaha) NA



15	Motorcycle (Yamaha)	NA
16	Motorcycle (Honda)	UAC 899 U
17	Jialing NUSAF	NA
18	Yamaha AG	LG 0076-23
19	Vehicle (Marshall)	UC 1495
20	Vehicle (FIAT)	US 0344
21	Vehicle (Nissan Double Cabin)	UG 2171 A
22	Vehicle (Maruti)	UG 3714 M
23	Vehicle (Nissan Double Cabin)	UG 1865 M
24	Vehicle (Nissan Double Cabin)	UG 0965 R
25	Vehicle (Dump truck)	LG 0002-059
26	Vehicle (Toyota Hilux)	UAA 084 E
28	Ford Ranger	UG 0199 Z
29	Vehicle (Mitsubishi Double Cabin)	LG 0046-023
30	Vehicle (Toyota Hilux)	LG 0089-23
31	Motorcycle (Honda 125L)	LG 0011-059
32	Motorcycle (Suzuki)	UAA 056 U
33	Motorcycle (Honda XR125)	UG 0417 T
34	Motorcycle (Yamaha DT)	UG 2357 E
35	Motorcycle (Jialing)	UG 2727 R
36	Yamaha AG	LG 0068-23
37	Yamaha DT	UG 4247 M

<b>OTHER ITEMS</b>		
<b>S/N</b>	<b>ITEM DESCRIPTION</b>	<b>QUANTITY</b>
38	Motorcycle Frame	1
39	Car Seats	1
40	Engine	1
41	Solar Batteries	4
42	Solar Panels	Assorted
43	Filling Cabinet	5
44	Executive Office Chair	2
45	Photocopier	1
46	Printer-Deskjet 1220C	3
47	Monitor	1
48	UPS	1
49	Computer Compaq	1
50	Water Tank	1
51	Dell CPU	1
52	Office Table	1
53	Desktop Computer	2
54	Safe	1
55	Batteries	4
56	Office Table	1
57	Fridge	1
58	Inverter	1
59	Scanning Machine	1
60	Metallic Beds	Assorted
61	Iron Sheet	2
62	Door Frame	1
63	Iron Sheet	1
64	Door Shutter	3
65	Metallic doors	Assorted
66	Wooden boxes	Assorted
67	Stretchers	Assorted
68	Bicycle (NUSAF)	4

## STORES FINDINGS

- 1) Some stores didn't have their records updated.

## CASH AND BANK FINDINGS

- 1) Several schools had their books of accounts unreconciled.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Kotido District General Fund	Stanbic	9030005641011	206,217,913	206,217,913	UGX
2	Kotido Sub County General Fund	Stanbic	9030005777509	96	96	UGX
3	Kotido Sub County DDEG	Stanbic	9030005778491	2,621,568	2,621,568	UGX
4	Lokitelaebu Town Council General Fund	Stanbic	3100059139	184,971	184,971	UGX
5	Lokitelaebu Town Council Operations	Centenary	3100084813	59,417	59,417	UGX
6	Lokitelaebu HC III	Stanbic	9030005668260	161,728	161,728	UGX
7	Losakucha HC II	Centenary	3100065000	17,792	17,792	UGX
8	Kapeta Sub County General Fund	Centenary	3100084884	11,955	-788,045	UGX
9	Kapeta Sub County Operations	Centenary	3100084885	72,664	72,664	UGX
10	Kacheri HC III	Stanbic	9030005623285	13,578	13,578	UGX
11	Kacheri Town Council General Fund	Centenary	31000159138	156,828	167,172	UGX
12	Kacheri Town Council Operations	Centenary	3100084886	134,852	1,014,148	UGX
13	Kacheri Sub County General Fund	Stanbic	9030005777908	159,158	159,158	UGX
14	Kacheri LGDP II	Stanbic	9030005778351	217,921	217,921	UGX
15	Kotido District Revenue Collection	Bank of Uganda	5280168000000	-	-	UGX
16	Rengen HC III	Stanbic	9030005604914	6,507,789	6,507,789	UGX

17	Rengen Sub County General Fund	Stanbic	9030005777525	39,168	39,168	UGX
18	Rengen Sub County LGMSD	Stanbic	9030005778440	1,909,304	-90,696	UGX
19	Longaroi General Fund	Centenary	3100084814	7,884,266	7,884,266	UGX
20	Longaroi Operations	Centenary	3100084815	10,455	10,455	UGX
21	Lopuyo HC II	Centenary	3100085008	94,602	-1,191,398	UGX
22	Maaru General Fund	Centenary	3100084817	29,700	29,700	UGX
23	Maaru Operations	Centenary	3100084818	99,029	99,029	UGX
24	Nakwakwa HC II	Centenary	3100065010	80,977	80,977	UGX
25	Panyangara Sub County General Fund	Stanbic	9030005777991	379,594	379,594	UGX
26	Panyangara Sub County LGDP	Stanbic	9030005778467	8,082	8,082	UGX
27	Rikita HC II	Centenary	3100065003	231,905	231,905	UGX
28	Loletio Sub County General Fund	Centenary	3100084808	62,075	62,075	UGX
29	Loletio Sub County Operations	Centenary	3100084807	1,108,294	1,108,294	UGX
30	Napumpum Sub County General Fund	Centenary	3100084809	146,375	146,375	UGX
31	Napumpum Sub County Operations	Centenary Rural	3100084806	1,875,391	85,616	UGX
32	Napumpum HC III	Centenary	3100065001	1,315,391	1,315,391	UGX
33	Kamoru Sub County General Fund	Centenary	3100084810	6,575	6,575	UGX
34	Kamoru Sub County Operations	Centenary	3100084811	5,430,793	5,430,793	UGX
35	Apalopus HC II	Centenary	3100065004	490,367	490,367	UGX
36	Kamoru HC II	Centenary	3100065005	172,527	172,527	UGX
37	Lokwakial Sub County General Fund	Centenary	3100084882	356,600	188,600	UGX
38	Lokwakial Sub County Operations	Centenary	3100084883	159,563	144,983	UGX
39	Lookorok HC II	Centenary	3100065009	213,927	213,927	UGX
40	Nakapelimoru Sub County General Fund	Stanbic	9030005777800	508,369	266,809	UGX

41	Nakapelimoru Sub County LGDP II	Stanbic	9030005778432	1,302,667	1,230,667	UGX
42	Nakapelimoru HC III	Stanbic	9030006252264	213,056	213,056	UGX
43	Kotido District Global Fund	Centenary	6212100001	-	-	UGX
44	Panyangara Seed Senior Secondary	Centenary	3100075162	36,490,705	36,490,705	UGX
45	Kotido District Revolving Fund Recovery	Centenary	6212100015	69,661	69,661	UGX
46	Kotido District UWEP Recovery	Centenary	6212200003	26,343,705	26,343,705	UGX
47	Kotido General Hospital	Stanbic	9030020906102	15,123,912	15,123,912	UGX

## RECOMMENDATIONS

- 1) All obsolete assets to be boarded off on time to avoid further loss of value and the risk of being vandalized.
- 2) District assets outside the district to be brought back to the possession of the district for proper storage if repairs aren't possible.
- 3) Assets such as motorcycles not being used by officers should be parked at the district/ works stores for safety purposes.
- 4) District fleet to should bear their original registration numbers for easy of identification and control purposes.
- 5) All government entities/ departments are advised to maintain a up to date assets register.
- 6) The district to liaise with concerned Ministries to seek for authority to have the centrally registered vehicles/ motorcycles that are unserviceable to be disposed of.
- 7) All government assets without any unique identifier to be engraved,
- 8) Management is hereby advised to implement the recommendations of the board of survey.



## VOTE 872 - KUMI DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Stores at Ataturk Hospital need to be protected.	Action taken	
2	The Lightening System at Atatur Hospital Stores need to be worked on.	Action partially taken	Ministry of health has already assessment for renovation of the stores
3	Records of purchase prices of Store Items to be received by the AIMOs.	Action taken All the items purchased by departments be recorded by the AIMOs.	All the items purchased by departments be recorded by the AIMOs.
4	Period check of Physical Stock Count to be done quarterly by the independent officers.	Action not taken	Heads of Department to institute a Team for period check-ups.
5	All the Assets in the Asset Register should be valued	Action taken	The action taken should be sustained
6	A survey of all the District Land	Partially done.	
7	All the District Assets to be engraved	Engraving has been done partially.	All the District Assets must be engraved.
8	Capacity Building for Officers that handled IFMS System.	Action not taken	
9	The Weather Station at the District be attended to.	Action not taken	The District Environment Officer needs to clear the site of the Weather Station and repair the spoilt parts.
10	Collapsing Ceilings at Room B21 (Fisheries Office) and the Corridors at Block C.	Action taken	Renovation of the affected ceiling to be planned
11	Re-tooling CAO's, DCAO's, CFO's, PAS's and Chairperson, Veterans Offices	Action taken	
12	Functionalization of hydro form Machine at Works Department.	Action taken	Machine in good condition
13	Identified District Assets to be boarded off.	Action taken	Most of the district assets that were listed for disposal were actually disposed

## ASSET FINDINGS

### Findings

- 1) It was noted that engraving of district assets had not been prioritized and this can lead to loss of some district assets in dubious ways.
- 2) From the land inventories inspected, most public lands in LLGs (parish lands) is not titled and this poses high risk of encroachment and loss of such lands to unscrupulous individuals in addition to raising the district's domestic arrears in management of land related matters through courts of law.
- 3) The asset registers that are inconsistent with the inventory templates recommended under Guidelines for Conducting Board of Survey Activities, 2019 and revised by MoFPED. This posed a challenge in reconciling the existing assets with required data capture templates; hence, numerous inconsistencies were registered.

S/N	Item	Units	Amounts
1	Payables		2,450,181
2	Receivables		27,793,841
3	Subversion		
4	Investment		

## Summary of Assets

S/N	Item	Summary	Extract B/S
1	Land		7,000,000
2	Cultivated Assets		36,826,000
3	Non-Residential buildings		11,578,307,810
4	Residential buildings		2,031,598,404
5	Roads and bridges		5,024,473,937
6	Other structures		21,896,000
7	Motor Vehicles		527,964,625
8	Motor cycles and Bicycles		14,108,499
9	Office equipment		118,303,600
10	Medical equipment		136,329,213
11	ICT Equipment		41,567,000
12	Laboratory and research equipt		208,086,000
13	Other Machinery & equipment		1,839,104,723
14	Furniture and fittings		412,907,839
15	Others		1,019,558,158

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motorcycle	NA
2	Motorcycle	NA
3	Ford Vehicle	UG 0477Z
4	Nisan Vehicle	LG-115-24
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
5	Pediatric Bed	6
6	Adult Bed	1
7	Walker	1
8	Scrap Metal	Assorted



## STORES FINDINGS

- 1) All stores inspected across higher and lower local Government, the space is inadequate congested, stuffy. In general, regular inspections and management were not exhibited in the stores.

## 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	Administration			123,279,315		UGX
2	Finance			30,653,708		UGX
3	Statutory bodies			36,407,637		UGX
4	Production			25,346,324		UGX
5	Health			2,468,413,801		UGX
6	Education			2,157,848,806		UGX
7	Roads			279,153,622		UGX
8	Water			11,819,342		UGX
9	Natural Resource			18,442,863		UGX
10	Community Based Services			18,286,562		UGX
11	Planning			49,383,683		UGX
12	Audit			13,283,831		UGX
13	Commercial services			15,527,094		UGX
14	YLP Recovery Account		471200021	00	2,575,740	UGX
15	ACDP Project		3100071413	00	00	UGX
16	Kumi General Fund Account		9030005727811	00	41,619,350	UGX
17	District Revenue Collect A/C			00	00	UGX
18	Nyero TC Operations	Stanbic	90300019401331	3,609,337	3,609,337	UGX
19	Nyero TC General Fund	Stanbic	90300019397954	83,867	83,867	UGX
20	Kanyum TC Operations Account	DFCU	9030019401188	19,669,214	19,669,214	UGX
21	Kanyum TC General Fund	DFCU	9030019401196	7,200	7,200	UGX
22	Mukongoro TC Operations Account	Stanbic	9030019401463	32,625	32,625	UGX

22	Mukongoro TC General Fund	Stanbic	9030019398187	22,260	22,260	UGX
23	Mukongoro TC District Discretion Equalization Grant	Stanbic	9030019401390	24,300	24,300	UGX
24	Ongino TC Operations Account	Stanbic	9030019401463	21,585,349	418,349	UGX
25	Ongino TC General Fund	Stanbic	9030019398187	9,478,849	5,128,849	UGX
26	Kakure SC DDEG	Stanbic	9030019401544	40,694	40,694	UGX
27	Kakure SC Operations Account	Stanbic	9030019401552	2,024	2,024	UGX
28	Kakure SC General Fund	Stanbic	9030019398292	233,663	233,663	UGX
29	Mukongoro SC Operations Account	Stanbic	9030005695294	332,655	4,014,300	UGX
30	Mukongoro SC General Fund	Stanbic	9030005696160	53,705	53,705	UGX
31	Mukongoro SC District Discretion Equalization Grant	Stanbic	903000579149	71,116	71,116	UGX
32	Kumi SC Operations Account	Stanbic	9030005695251	246,053	246,053	UGX
33	Kumi SC General Fund	Stanbic	9030005695898	72,592	72,592	UGX
34	Kumi SC District Discretion Equalization Grant	Stanbic	9030005749270	85,409	85,409	UGX
35	Ongino SC Operations Account	Stanbic	9030005695359	226,613	46,613	UGX
36	Ongino SC General Fund	Stanbic	9030005696045	2,656	2,6556	UGX
37	Ongino SC District Discretion Equalization Grant	Stanbic	01983501000954	8,747,049	44,965	UGX
38	Kamacha SC Operations Account	Stanbic	9030019401676	813	813	UGX
39	Kamacha SC General Fund	Stanbic	9030019397326	95,760	95760	UGX
40	Kamacha SC District Discretion Equalization Grant	Stanbic	9030019401633	29333	29,333	UGX
41	Kanapa SC Operations Account	Stanbic	9030019401013	14,551	14,551	UGX
42	Kanapa SC General Fund	Stanbic	9030019397830	795,615	7.163.615	UGX
43	Kanapa SC District Discretion Equalization Grant	Stanbic	9030019400971	2,093	2,093	UGX
44	Kanyum SC Operations Account	DFCU	01983501000945	264,367	34,367	UGX
45	Kanyum SC General Fund	DFCU	01983501000946	71,014	2,274,400	UGX

46	Kanyum SC District Discretion Equalization Grant	DFCU	01983501000948	1,432,693	1,432,693	UGX
47	Nyero SC Operations Account	Stanbic	9030005695308	1,152,475		UGX
48	Nyero SC General Fund	Stanbic	9030005696177	1,059,455	1,059,455	UGX
49	Nyero SC District Discretion Equalization Grant	Stanbic	9030005749130	10,366,510	480,518	UGX
50	Kadami SC DDEG	Stanbic	9030019401390	10,918	10,918	UGX
51	Kadami SC Operations Account	Stanbic	903001940420	26,680	26,680	UGX
52	Kadami SC General Fund	Stanbic	9030019398713	105,542	105,542	UGX
53	Ogooma SC Operations Account	Stanbic	9030019401269	186,880	90,564	UGX
54	Ogooma SC General Fund	Stanbic	9030019399183	393,684	393,684	UGX
55	Ogooma SC District Discretion Equalization Grant	Stanbic	9030019401242	353,053	21,039	UGX
56	Tisai SC DDEG	Stanbic	9030019401579	17,687	17,687	UGX
57	Tisai SC Operations Account	Stanbic	9030019401595	64,865	64,865	UGX
58	Tisai SC General Fund	Stanbic	9030019400068	301,646	140,000	UGX

## RECOMMENDATIONS

- 1) Storage facilities in Atatur hospital, works yard, production department and the registry needs to be improved.
- 2) Lighting in Atatur hospital stores, works yard and administration block should be improved.
- 3) Assets that belong to the district and are not in current use in different departments and sub counties should be stored in designated stores such as motorcycles.
- 4) All newly acquired assets should be engraved.
- 5) Digitalization of registry systems be effected to enable easy access of information whenever needed.
- 6) Items in the pediatric isolation rooms be boarded off to create space for admitted patient.

- 7) There is need to plan to construct pit latrines in the male and female ward of Atutur hospital to improve sanitation.
- 8) The X-RAY machine in Aturtur has not been in use for the last five years due failure of the mother board therefore a lasting solution be found i.e. replacement of mother board or Disposal.
- 9) The medical superintendent of Atutur hospital to reallocate the eight extra beds (4 in female ward, 2 in male ward and two in children's ward) that are not in use to other health facilities that can repair them and put them in use.



**VOTE 873 - KWANIA DISTRICT LOCAL GOVERNMENT**

## VOTE 874 - KWEEN DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1.	There is need to board off the used up assets (see the attached schedule of assets recommended for disposal)	Report submitted to Executive and approved by Council.	Awaiting the government Valuer. Items recommended for disposal shall be boarded off this financial year, 2023/24
2.	There is need for all furniture to be put in the right user departments.	Re-organization of furniture on-going	Waiting for more office space
3.	There is need to complete engravement of all items e.g. furniture, printers and so on.	Engraving done	Only new items await engravement
4.	The redundant desktop computers should be collected from departments and kept in one central point in order to ensure their safety.	All redundant equipment have been centralized.	Completed.

### ASSET FINDINGS

- 1) The committee noted that the furniture in the District is scattered i.e. not with the right user Departments.
- 2) It was also observed that a few of the new items e.g. Furniture, Printers, Laptops etc. are not engraved.
- 3) It was also observed that staff have resorted to use of laptops and desktop computers are redundant in most offices.

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

## Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		7,777,017,123
2	Land		
3	Transport equipment		789,058,399
4	Machinery and equipment		753,292,571
5	Other physical assets		473578290
	Total		12,627,187,674

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1.	DOUBLE CABIN PICKUP	LG 005-001
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
2.	DELL LAPTOP	1
3.	HOES	40
4.	SPADES	59
5.	RAKES	39
6.	FIXED REAMERS	17
7.	WATERING CANS	12
8.	THERMOMETERS	4
9.	BIG FORKS/RAKES	10
10.	TESTING MACHINES	3
11.	GROUNDGUT GRINDER	1
12.	SMALL THRESHING MACHINE	1
13.	HAND BOXES	48
14.	COMPLETE MATADOR-TOOL BOX FOR THE TRACTOR	1
15.	WEIGHING SCALE	1

## STORES FINDINGS

- 1) The committee inspected and tested the stores and found that records were properly maintained and reconciled.
- 2) It was also noted that some vehicles, motorcycles and laptops mainly given by ministries did not have any value attached to in the stores records.
- 3) There were some vehicles to be boarded off in the previous financial year and not been boarded off up to now because the bidders lost interest and abandoned. The details are as per the attachments

## 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	CU R
1.	Kween District Revenue Collection	BOU	006120168000001	0	0	UG X
2.	Kween District Revenue Collection A/C	Stanbic	9030005664992	43,688,675	43,688,675	UG X
3.	Kween Youth Livelihood Recovery A/c	Stanbic	9030011700631	2,250	2,250	UG X
4.	Kween District UWEP Recovery A/c	Stanbic	9030013986044	5,739,350	5,739,350	UG X

## RECOMMENDATION

- 1) There is need to board off the used-up assets (See the attached schedule of assets recommended for disposal)
- 2) There is need for all furniture to be put in the right user Departments.
- 3) Need to ensure that as new assets are required updates on asset register are done in an on-going basis
- 4) There is need to complete engraving of all items e.g. furniture, printers and so on.
- 5) The redundant desktop computers should be collected from departments and kept in one central point in order to ensure their safety.



## VOTE 875 - KYANKWANZI DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	GI Water pipes 1¼ inch – Borehole hand pumps- Given to the community for alternative use	No Action Taken	Accounting officer should take action
2	uPVC – Stainless Steel pipes- Dispose off or destroy	No Action Taken	The Accounting officer should take action
3	Connecting rods 12mm diameter size- Rusty & Scrap	No Action Taken	The Accounting officer should take action
4	Sign post-Give to the community for alternative use	No Action Taken	The Accounting officer should take action
5	Used up car tyres- Auction	No Action Taken	The Accounting officer should take action
6	Motor cycle tyres- Auction	No Action Taken	The Accounting officer should take action
7	Water tanks (Borehole parts)- Give to the community for alternative use where applicable	No Action Taken	The Accounting officer should take action
8	Batteries-Auction	No Action Taken	The Accounting officer should take action
9	Grader blades-Auction	No Action Taken	The Accounting officer should take action
10	Scan fires (long & short). Riper teeth-	No Action Taken	The Accounting officer should take action

## ASSET FINDINGS

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	9	17,391,299,439
2	Land		
3	Transport	116	236,139,783
4	ICT EQUIPMENT	147	40347033
5	OFFICE EQUIPMENT	5	220950680
6	MEDICAL EQUIPMENT	81	62714525
7	MACHINERY	5	31244000

## STORES FINDINGS

- 1) The store is inadequate and not organized.
- 2) We certify that in our opinion, a continuous independent departmental check on the stock balances has not been carried out during the year by an officer other than the immediate stores in charge.

## 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	KYANKWANZI DISTRICT UWEP ACCOUNT PROJECT	STANBIC BANK	9030012818989	0	0	UGX
2	KYANKWANZI DISTRICT GENERAL FUND	STANBIC BANK	9030005705281	81,848,622	81,848,622	UGX
3	KYANKWANZI DISTRICT GLOBAL ACCOUNT	STANBIC BANK	9030013036240	4,271	4,271	UGX
4	KYANKWANZI DISTRICT MILDMAY ACCOUNT	STANBIC BANK	9030014570186	2,127	2,127	UGX
5	KYANKWANZI DISTRICT UWEP RECOVERY ACCOUNT	STANBIC BANK	9030014284280	78,484,150	78,484,150	UGX
6	KYANKWAANZI DISTRICT REVENUE COLLECTION ACCOUNT	BANK OF UGANDA	0059701680000 01	0	0	UGX
7	KYANKWANZI DISTRICT REVOLVING FUND RECOVERY	CENTENARY BANK	9112100011	19,058,880	19,058,880	UGX

## RECOMMENDATION

- 1) Team didn't comment

## VOTE 876 - KYEGEGWA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1.	All scrap listed in the report should be boarded off to allow space and necessary replacements. The CAO should write to the responsible departments to initiate and speed up the process of boarding off these items.	Action not taken	Some items such as motorcycles & vehicles requires clearance from line ministries and no clearance has been secured from MAAIF and Ministry of Works.
2.	All district land titles should be updated and kept in one place i.e., Chief Finance Officer.	All titles under the custody of Chief Finance Officer	
3.	The CAO should endeavor to expedite the procurement of engraving machine for the district to have assets procured and those to be procured engraved.	Planned to be procured in FY 2023/24	
4.	All public land titles should be processed to avoid encroachment on such land.	Titling of government land ongoing	Kigambo SC, Kakabara Town Council, Ruyonza SC, Ruyonza Seed school
5.	The old, non-functional irreparable vehicles, motorcycles, generators and other assorted equipment should be boarded off.	Most old, on-functional assets not boarded off	Didn't attract people to take them. Planned for FY 2023/24.
6.	All district staff driving vehicles and motorcycle should have valid driving permits. The Mechanical Engineer should ensure that staff without driving permits is not allowed to drive.	All Motor vehicle drivers had valid driving permits but those with motorcycles were not handled	Motorcycle riders to be handled in FY 2023/24
7.	Emphasis should be put on the regular use of log books to avoid misuse of government vehicles and motorcycles.	All motor vehicle drivers use log books but not for the motorcycle riders	Most meters for motorcycles were non-functional
8.	All lower local governments should ensure that stores are well arranged for easy allocation of assets.	Not all stores were well arranged	Sub-counties lack capacity and space to designate as stores.
9.	The Chief Administrative Officer should put in place means to have the government valuer come and value these buildings.	Action not taken	

## ASSET FINDINGS

### Findings

- 1) Most asset registers in sub counties and health facilities were not updated.
- 2) Most of procured items were not engraved risking loss of assets.
- 3) Most items more especially those distributed by implementing partners were not costed.
- 4) Distribution/withdrawal of assets to LLG health facilities without passing through the district store.
- 5) Lack of operation and maintenance plans resulting in non-use of serviceable items/equipment.
- 6) Lack of lockable premises/space at district headquarters to keep the collected assets from cost centres leading to loss of components before disposal.

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

### Summary of Assets

S/N	Item	Summary	Extract B/S
1.	Building		
2.	Land		
3.	Transport		
4.	Pickup	13	
5.	Motorcycle	71	
6.	Trailer\Truck	5	

7.	Earth Moving Equipment \Tractor	8	
8.	Desktop Computers	32	
9.	Laptop	68	
10.	Printer	28	
11.	Scanner	4	
12.	Server	1	
13.	Tablet / IPad	4	
14.	Generator	10	
15.	Photo Copier	18	
16.	Projector	4	
17.	Survey Equipment	1	
18.	Water Tank	56	
19.	Anesthetic Machine	1	
20.	Bedside Monitor	4	
21.	Cbc Machine	1	
22.	Dental Chair	1	
23.	Emo Machine	1	
24.	Incubator	2	
25.	Microscope	4	
26.	Operating Table	3	
27.	Oxygen Concentrator	4	
28.	Ultra Sound Machine	1	
29.	Air Conditioner	5	

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
	Heavy Motor Vehicle- Grader CGH	LG 0001-063
	Motorcycle JAILING	UG2889R
	Motorcycle	LG-045-50
	Yamaha DT	UDX 567Y
	Yamaha DT	UG4970M
	Yamaha DT	UDX 555Y
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
	Laptop	5
	Generator	2
	Latrine	3
	Computer Monitor	1
	Farm tractor Trailer	1
	Fridge	1
	UseD grader blades and teeth	
	Beds	36
	Printer	5
	Type writers	3
	Used tyres	
	Old building structure (temporary)@ Hapuuyo HCIII	

### STORES FINDINGS

- 1) Some entities did not have designated offices as stores and those that had their stores were not well arranged.
- 2) Distribution/withdrawal of assets to LLG health facilities without passing through the district store.

## 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	CU R
1	Treasury Single Account	Bank of Uganda	00584052800000	00	00	UG X
2	Revenue Collection Account	Bank of Uganda	00980016800001	00	00	UG X
3	General fund	Centenary	8912100001	33,177,833	33,177,833	UG X
4	Kyegegwa DLG Imprest	Centenary	3100065619	32,454,019	32,454,019	UG X
5	Kyegegwa DLG ACDP	Centenary	3100071308	1,900	1,900	UG X
6	Kyegegwa DLG UNHCR	Centenary	3100054034	90,003	90,003	UG X
7	Kyegegwa District UWEP Recovery	Centenary	3100044130	94,310	94,310	UG X
8	Kyegegwa DLG-YLP Recovery	Centenary	8912100175	3,072,195	3,072,195	UG X
9	Kyegegwa Community Radio	Centenary	3100044200	7,819,889	7,819,889	UG X
<b>RWENTUHA SUB COUNTY</b>						
1	General collections	Centenary	8912100023	3,277,754	3,277,754	UG X
2	Operations	Centenary	8912100022	38,290	38,290	UG X
4	Ruhangire HCII	Centenary	5610500159	82,242	82,242	UG X
6	Rwentuha S/C Road Fund	Centenary	8912100036	84,050	84,050	UG X
<b>MPARA SUB COUNTY</b>						
1	Mpara S/C Operations	Centenary	5610500119	417,446	417,446	UG X
2	Mpara S/C General Collections	Centenary	5610500118	2,920,741	220,741	UG X
3	Mpara S/C Road Fund	Centenary	5610500452	7,907	7,907	UG X
<b>KAKABARA SUB COUNTY</b>						
1	Kakabara S/C General collections	Centenary	3100034727	5,068,950	5,068,950	UG X
2	Kakabara S/C Operations	Centenary	3100031726	175,300	175,300	UG X
3	Kakabara S/C Lower Councils	Centenary	3100034783	174,998	174,998	
4	Kakabara HC III	Centenary	3100034691	11,722	11,722	UG X



5	Kakabara S/C Road fund	Centenary	3100034950	110,505	110,505	UG X
<b>KYELEGWA SUB COUNTY</b>						
1	Kyegegwa S/C Road Fund	Centenary	8912100040	30,442	30,442	UG X
2	Kyegegwa S/C General collections	Centenary	5610500138	4,247,273	4,247,273	UG X
3	Kyegegwa S/C Operations	Centenary	5610500137	1,921,215	1,921,215	UG X
<b>KIGAMBO SUB COUNTY</b>						
1	Kigambo S/C General collections	Centenary	5612300010	2,188,054	2,188,054	UG X
2	Kigambo S/C Operations	Centenary	5612300009	306,419	306,419	UG X
3	Kigambo HCII	Centenary	5610500163	34,607	34,607	UG X
<b>RUYONZA SUB COUNTY</b>						
1	Ruyonza S/C General Collections	Centenary	8912100019	1,881,839	1,881,839	UG X
2	Ruyonza S/C Operations	Centenary	8912100018	134,114	134,114	UG X
3	Ruyonza S/C Road Fund	Centenary	8912100032	82,122	82,122	UG X
4	Karwenyi HCII	Centenary	5610500160	33,589,366	33,589,366	UG X
5	Kishagazi HCII	Centenary	5610500158	50,570	50,570	UG X
<b>KASULE SUB COUNTY</b>						
1	Kasule S/C General collections	Centenary	3100034732	4,707,354	4,707,354	UG X
2	Kasule S/C Operations	Centenary	3100034731	77,424	77,424	UG X
3	Kasule S/C Road fund	Centenary	8912100047	1,308,948	48,948	UG X
4	Kasule HC III	Centenary	3100034690	771	771	UG X
5	Bugogo HC II	Centenary	3100034692	19,610	19,610	UG X
<b>HAPUUYO SUB COUNTY</b>						
1	Hapuuyo S/C General collections	Centenary	5610500128	80,129	80,129	UG X
2	Hapuuyo S/C Operations	Centenary	5610500126	55,964	55,964	UG X
3	Hapuuyo S/C Road fund	Centenary	5610500440	146,294	146,294	UG X
<b>KYELEGWA TOWN COUNCIL</b>						
1	Kyegegwa Town Council Operations	Centenary	8912100063	472,511	491,911	UG X
2	Kyegegwa Town Council General fund	Centenary	8912100064	12,157,890	276,925	UG X

3	Kyegegwa Town Council Property tax fund	Centenary	8912100179	10,314,657	413,350	UG X
4	Kyegegwa Town Council Road fund	Centenary	8912100062	11,950,330	90,930	UG X
5	Kyegegwa Town Council Urban Discretionary	Centenary	8912100190	41,113	41,113	UG X
6	Kyegegwa Town Council LCI and II	Centenary	8912100065	4,837,572	17,572	UG X
<b>KAKABARA TOWN COUNCIL</b>						
1	Kakabara Town Council General collections	Centenary	3100058917	2,440,209		UG X
2	Kakabara Town Council Operations	Centenary	3100058945	86,07		UG X
<b>MPARA TOWN COUNCIL</b>						
1	Mpara Town Council General collections	Centenary	3100053317	244,095	244,095	UG X
2	Mpara Town Council Operations	Centenary	3100053318	19,211	19,211	UG X
3	Mpara Town Council Lower councils	Centenary	3100053319	23,234	23,234	UG X
4	Mpara Health Centre III	Centenary	3100034742	31,829	31,829	UG X
<b>NKANJA SUB COUNTY</b>						
1	Nkanja S/C General collections	Centenary	3100086745	803,339	803,339	UG X
2	Nkanja S/C Operations	Centenary	3100086747	2,795	2,795	UG X
3	Bujubuli Health Centre III	Centenary	3100034741	791,595	791,595	UG X
4	Mukondo Health Centre II	Centenary	3100034965	96,317	96,317	UG X
<b>NKAAKWA SUB COUNTY</b>						
1	Nkaakwa S/C General collections	Centenary	3100086723	294,075	294,075	UG X
2	Nkaakwa S/C Operations	Centenary	3100086721	3,328,559	3,328,559	UG X
<b>MIGAMBA SUB COUNTY</b>						
1	Migamba S/C General collections	Centenary	3100086724	2,052,660	2,052,660	UG X
2	Migamba S/C Operations	Centenary	3100086725	46,260	46,260	UG X
3	Migamba HCII	Centenary	5610500194	38,817	38,817	UG X
<b>KAZINGA TOWN COUNCIL</b>						
1	Kazinga Town Council General collections	Centenary	3100086739	41,192	41,192	UG X

2	Kazinga Town Council Operations	Centenary	3100086744	55,251	55,251	UG X
3	Kazinga HCII	Centenary	5610500153	53,008	53,008	UG X
<b>MIGONGWE SUB COUNTY</b>						
1	Migongwe S/C General collections	Centenary	3100086757	1,664,536	1,664,536	UG X
2	Migongwe S/C Operations	Centenary	3100086756	5,042	5,042	UG X
3	Migongwe Health Centre II	Centenary	3100034749	413,967	413,967	
<b>KYATEGA SUB COUNTY</b>						
1	Kyatega S/C General collections	Centenary	3100086729	337,223	337,223	UG X
2	Kyatega S/C Operations	Centenary	3100086730	32,269	32,269	UG X
<b>KYELEGWA HOSPITAL</b>						
1	Kyegegwa Health Centre IV	Centenary	5610500070	9,931,611	1,719,891	UG X
<b>BUGOGO TOWN COUNCIL</b>						
1	Bugogo T/C General collections	Centenary	3100076353	2,100,107	30,107	UG X
2	Bugogo T/C Operations	Centenary	3100076355	75,146	2,145,146	UG X
<b>HAPUUYO SUB COUNTY</b>						
1	Hapuuyo T/C General collections	Centenary	3100053285	584,598	584,598	UG X
2	Hapuuyo T/C Operations	Centenary	3100053286	75,490	75,490	UG X
3	Hapuuyo Health Centre III	Centenary	5610500164	26,079	26,079	UG X

## **RECOMMENDATION**

- 1) Cost centers should ensure that all acquired assets are posted in asset registers.
- 2) The district should conduct refresher training for all sub-accountants particularly on finance and assets management as well as timelines for reconciliations and preparation of books of accounts.
- 3) Entities that don't have store should secure rooms to be designated as stores for proper storage and those that have should organize them as recommended.
- 4) All the assets must be properly engraved before they leave the district store.
- 5) Cost centers should always ensure that costs for donated assets are provided and posted in asset register before distribution to the users.
- 6) All items distributed/withdrawn from Health facilities should be registered by the store and line department before being distributed or withdrawn by the implementing partners.
- 7) The Chief Administrative Officer should ensure that all entities secure certificate of balances from Banks within 1<sup>st</sup> week after closure of the financial year.
- 8) All expired drugs should be collected from Health facilities and disposed by concerned personnel under Health department/MOH.
- 9) All entities should prioritize panning and ensure budget allocation towards operation and maintenance each FY.
- 10) The district Should designate secure/lockable place to keep assets that are recommended for disposal to prevent them from being stolen before the planned disposal.

11) The district should timely implement the Board of Survey recommendations more especially on disposal of un-serviceable and condemned building structure.

**New constructions**



## VOTE 877 – KYENJOJO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The Committee recommended completion of fencing of Kyarusizi HC IV	Fencing with Chain links was completed and Gate installed by June 2023	Was undertaken Using PHC NWR funds for FY 2022/2023
2	Servicing of the expired fire extinguishers	We're not serviced	District didn't have inadequate funds for maintenance
3	Boarding off of unserviceable Items	Were not boarded off	Received response for valuers late from Ministry of Works, Ministry of FPED and Ministry of Lands, Housing and Urban Development; process could not be completed

### ASSET FINDINGS

- 1) One of the key observations by the team was that Kyenjojo district vehicle fleet had been dwindling over time from 2017/2018 FY, and by the time of Annual Board of Survey 2021/2022, vote 877 had 06 grounded vehicles (UG 2686R, UG 2687R, UAA 843N, UG 1929M, UG 1233R and UG 2969M) and the reason was pointed out in the Annual Board of Survey 2021/2022 as, “maintenance of the district fleet not being well handled”
- 2) The committee observed that the Fire Extinguishers in place were due for service on 01/07/2022 and were not serviced during the course of FY 2022/2023.
- 3) The Committee observed that there were a number of District Assets that were not engraved and thus exposing them to risk of theft because of poor traceability.
- 4) The committee observed that the un serviceable items recommended for boarding off in the annual board of survey 2021/2022 had not been boarded off.

- 5) The committee observed that the Lower Local Governments had submitted their Board of Survey reports, the committee recommended that the recommendations contained therein should be implemented together with the recommendations of this report. Notably, the various items recommended for boarding off in those reports should be collected and disposed-off accordingly.
- 6) Boarded off items for FY 21/22; metallic scrap at Kyenjojo District Headquarters.
- 7) The Committee observed an increasing list of items to be boarded off per annum; especially machinery. The causes identified were limited utilization e.g. one person using an iPad, laptop, desktop, ends abandoning desktop), no power surge protection for machinery e.g. desktops, inadequate planning for maintenance.
- 8) The committee observed that the Desktop computers used for IFMS were too old (acquired in 2010) and too slow and were causing delays while processing financial statements and transactions that could result into failure and lead to financial loss to Kyenjojo District through non-expenditure of allocated resources by the end of the FY.
- 9) Some Broken down motorcycles were found damped by the works department yard, without officially being handed over.
- 10) Some entities were found to have many Assets/equipment; notable Kyenjojo Hospital and Kyarusenzi Health center IV and health Centre IIIs. Some of the sophisticated equipment such as baby warmers, Incubators at Kyenjojo Hospital and Kyarusenzi HC IV.
- 11) There was a Ministry of Health Donated tent to Kyenjojo General Hospital during the course of FY 2022/2023; that required a slab to be constructed for it.

S/N	Item	Units	Amounts
1	Payables	2	976537424
2	Receivables	2	3193348476
3	Subversion		
4	Investment		

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	111	14,051,557,849
2	Land	225	122,277,550
3	Transport	194	1,307,968,300
4	Machinery and Equipment	2	2,818,018,282
5	Furniture and fittings	103	2,537725583
6	Medical Equipment	46	271,725,895
7	ICT	318	521,717,179

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
	Nissan UG 1929M Hard body Pickup ADNJ84PIUP	Eng. No QD32-178547 Chassis No. ADNJ840000D020885
	UG2969M Nissan Hard Body PICKUP	<b>Engine No.</b> QD32-213556
	UG 1233R Ford Ranger PICKUP	Chassis No. MNBUSFE407W641847
	Motor grader Fiat Hitech LG0020-50	<b>Engine No.</b> 675WI/030792 <b>Chassis No.</b> 10Y00763
	Motorcycle	Yamaha AG 100 LG0024-50 Eng.3HA-105592
	Motorcycle	Honda XL Reg. No.UG 3593M Eng. 3HA-135043
	Motorcycle	Honda XL Reg. No. UG 2521R



		Eng. L125SE – 5600A93/L125S-574678
	Motorcycle	Yamaha AG 100 LG 0077-50 Eng.3HA-137910
	Tri-motorcycle Ambulance	UDX 018Z
OTHER ITEMS		
	ITEM	QUANTITY
	Russell Hobbs kettle	(1)
	HP LaserJet 3920 (1)	(1)
	Table Phone	(2)
	Autoclave + accessories	(1)
	Cryotherapy set	(1)
	Delivery bed	(1)
	Autoclaves	(2)
	Wheel chair	(2)
	Deep freezer for vaccines	(1)
	Scan machine	(1)
	Bench	(1)
	Beds	10)
	Bedside lockers	(4)
	Patient screens	(7)
	Doors: Wooden	(3)
	Doors: Metallic	(4)
	Windows	(6)
	Oxygen Concentrator	(1)
	Scrap from repairs (lump sum)	
	Sign post	(1)
	Instrument box (1)	(1)
	Examination coaches (3)	(3)
	Hand washing can (1)	(1)
	Metallic rods (many)	
	Sprayer	(1)
	Vacuum Extractor set	(1)
	Secretion extractor manual, (pediatric)	(1)
	Brown sofa set	(1)
	Stapler Kangaroo DP 520	(10)
	Punching Machine (Kangaroo) DP 900	(1)
	Safe	(1)
	Stapling Machine DP 520	(2)
	Punching machine (1)	
	Table Tray (1)	

	Crest Water Tank	(1)
	Dell Laptop Core i3	(2)
	Bookshelves	(1)
	Office chairs	(6)
	Printer /Scanner PSC1215	(5)
	Vaccine Fridge (MAAIF) (SIBIR)	(2)
	Hand Thermometer	(1)
	TV Screen Venus VN-2111E	(1)
	Keyboard	(6)
	MONITOR	(5)
	Table phones	(2)
	Dental Chair AS3000 (Set)	(1)
	Doppler	(2)
	PULSE OXMETER	(3)
	Hum star 80 (Chemistry Machine)	(1)
	System XXP300 (haematology) Automatic Haematology Analyser X P Series	(1)
	UPS	(16)
	Dell CPU	(9)
	Dental Chair AS3000 (Set)	(1)
	Weighing scale (seca)	(10)
	BP Machines	(10)
	Doppler	(2)
	PULSE OXMETER	(3)
	Hum star 80 (Chemistry Machine)	(1)
	System XXP300 (haematology) Automatic Haematology Analyser X P Series	(1)

## STORES FINDINGS

- 1) All stores' stocks were inspected to the standard
- 2) The ledger book reconciled with the cash book.
- 3) The stores person checks the sores quarterly every FY.
- 4) The storeroom is well organized but very limited in space.

S/N	Bank of Account Name	Bank name	Account number	Bank balance at 30th June 2023	Cash book Balance At 30 June 2023	Cur
1						
2						
3						

## RECOMMENDATION

- 1) The committee noted that the district did not incur losses, but had payables totaling to Ushs. 976,537,424 and Receivables totaling to Ushs. 1,150,000,000. The committee recommended for the district to follow, respectively, with MoFPED for funds and clear the debts and with contractors who secured letters of credit to ensure they complete within time so as not to lose funds given that letters of credit are irrevocable.
- 2) The Board of Survey 2022/2023 thus recommended allocation district to allocate resources for repairs and maintenance of UAA 843N and UG 2687R to improve monitoring and supervision of projects and service delivery respectively.
- 3) The committee observed that the Desktop computers used for IFMS were too old (acquired in 2010) and too slow and were causing delays while processing financial statements and transactions that could result into failure and lead to financial loss to Kyenjojo District through non-expenditure of allocated resources by the end of the FY.
- 4) Recommendation: The committee recommended the Accounting Officer to request for Newer and faster computers from Ministry of Finance.
- 5) The committee recommended that these fire extinguishers be serviced for fire emergency preparedness.
- 6) The committee recommended for district to undertake phased engraving of all Government assets.
- 7) The committee incorporated them into the Board of Survey 2022/2023 report and recommended for their boarding off

- 8) The Committee recommended collection and disposing-off of items in the lower local Government reports should be accordingly.
- 9) Some entities were found to have many Assets/equipment; notable Kyenjojo Hospital and Kyarusozzi Health centre IV and health centre IIIs.
- 10) Recommendation: The committee recommended quarterly updating of the Asset register to be able to track them, enable and guide periodic maintenance and mitigate loses to theft and vandalism
- 11) There was a Ministry of Health Donated tent to Kyenjojo General Hospital during the course of FY 2022/2023; that required a slab to be constructed for it.
- 12) Recommendation: The Committee recommended for Kyenjojo Hospital to mobilize funds for the slab, erect and utilize the tent.



## VOTE 878 - KYOTERA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	All scrap items listed in the report should be boarded off to allow room for replacement. The CAO should write to the responsible departments to initiate and speed up the process of boarding off these items.	Boarding off never took place	The heads of departments should be reminded to submit their disposal plan.
2	The CAO should make an urgent follow up on the Kasaali Veterinary Land Title where the district headquarters are going to be located.	Upon recruitment of land officer and surveyor, the land Title has been processed and secured.	N/A
3	All Sub- County land titles should be processed to avoid encroachment on such land.	Upon recruitment of land officer and surveyor, the land Title for Kasaali, Kasasa and Nangoma have been processed and secured and there is ongoing negotiations with Buganda LB in the interest of Kasaali Town Council.	N/A
4	The old, non-functional vehicles and motorcycles should be boarded off.	No action taken yet.	N/A
5	District departments and hospital administration should make sure that all assets are kept safe, labelled and well maintained.	Some assets were labelled but there is a need to expand the stores capacity and also separate highly flammable items from drugs.	N/A

### ASSET FINDINGS

- 1) Statements and certificates and to meet the statutory dates.
- 2) Some, particularly hospital, major equipment and accessories are very old and not effectively functioning, hence need replacement. An example is as reported of the manual Generator, X-ray, scan and theatre machineries at Kalisizo Hospital.
- 3) The excessive and improvised use of stores at health facilities puts the storage of drugs at risk of wastage and harm to users and store attendants.
- 4) All scrap items and vehicles which were recommended for boarding off last financial year were not boarded off and are becoming hazardous.

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

### Summary of Assets

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

### List of unserviceable items recommended for disposal

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

### STORES FINDINGS

- 1) Some offices did not have stores for keeping the used off items, and are forced to keep them in their respective usable office areas.
- 2) Kalisizo Hospital was averagely organised as compared to all but their storage facilities are currently full of used off items and others there is no longer storage for more storages.
- 3) Some assets were well coded and numbered for easy identification.
- 4) Some storage facilities are inhabitable and currently not safe for users and so boarding off is urgently required.
- 5) There is still lack of proper management, control and recording of stores or assets most especially at the district level and averagely at Kakuuto, then Kalisizo should just adopt the Asset excel format and the rest shall be in line.

## 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.	Kyotera DLG General Fund	Centenary Bank	3100048305	125,664,310	125,664,310	UGX
2.	Kyotera DLG Community Services	Centenary Bank	3100048602	Not availed despite BOS visit and numerous reminders. See visitors' copy attached	Not availed despite BOS visit and numerous reminders	UGX
3.	Kyotera DLG YLP Recovery	Centenary Bank	3100052001	Not availed despite BOS visit and numerous reminders. See visitors' copy attached	Not availed despite BOS visit and numerous reminders	UGX
4.	Kyotera DLG UWEP Recovery	Centenary Bank	3100054176	Not availed despite BOS visit and numerous reminders. See visitors' copy attached	Not availed despite BOS visit and numerous reminders	UGX
5.	Kyotera DLG Production	Centenary Bank	3100048593	Not availed despite BOS visit and numerous reminders. See visitors' copy attached	Not availed despite BOS visit and numerous reminders	UGX
6.	Kyotera DLG Production ACDP	Centenary Bank	310007164	Not availed despite BOS visit and numerous reminders. See visitors' copy attached	Not availed despite BOS visit and numerous reminders	UGX
7.	Kalisizo Hospital	Stanbic Bank	9030057165 18	111,302	Not availed despite BOS visit and numerous reminders. See visitors' copy attached	UGX
8.	Kakuuto HC IV	Stanbic Bank	9030005716 542	10,019	10,019	UGX

## RECOMMENDATION

- 1) There is still reluctance to the adoption of the revised asset reporting tool, posting and timely update of registers, stores, inventories and cash books.
- 2) Finance, respective heads of department should always preside over their respective officers in Inventory and accounts to always update and prepare the required information, books and inventory at all times whenever the statutory period for doing such is due.
- 3) All scrap items listed in the current and previous reports should be boarded off to allow room for replacement. The CAO should write to the responsible departments to initiate and speed up the process of boarding off these items.
- 4) The stores at all health facilities should be renovated and expanded to create room for separation of highly flammable items from human drugs, and also avoid overloading them.
- 5) The reported hospital generator, dental unit chairs, theatre auto plates, scan and X-ray machines should be urgently replaced.
- 6) The CAO should make an urgent follow up on the long pending disposal of previously recommended assets including the old, non-functional vehicles and motorcycles for boarding off.
- 7) District departments and hospital administration should continue to ensure that all assets are kept safe, labelled and well maintained.





**VOTE 879 - LAMWO DISTRICT LOCAL GOVERNMENT**

**VOTE 880 - LIRA DISTRICT LOCAL GOVERNMENT**

## VOTE 881 - LUUKA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Rehabilitation of Ikumbya	Not yet done	Engineer assessed the structures and recommended to demolish
2	Roof and ceiling at Kiyunga HC IV general ward needs a replacement	Not yet done	Engineer assessed
3	Latrine at Kyinga county office need to be rehabilitated	Not yet done	Engineer assessed
4	Pit latrine at Buyoga primary school	Not yet done	Engineer assessed
5	Pickup Hilux Reg. no. UZU 547 was BMR	Repaired	Now movable on the road
6	Motorcycles reg. no. UAC 540 S, UAC 402, UDA 029, UDA 445U, LG 0053-11 NISSAN PICKUP UG 1877M BMR	Not yet done	Still waiting for procurement process of auctioning

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Pickup Nissan	UG1877M
2	Grader	LG 0001-067
3	Honda Sports	UAC 540S
4	Pickup JMC	UG 0005-067
5	Yamaha	LG0053-11
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRIPTION	QUANTITY
1	TV Set	01

## CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Bukanga SC General Fund A/C	3100047871	1287,57	287,571	UGX
2	Bukanga SC DDEG A/C	3100048118	7,715	7,715	UGX
3	Bukanga SC LC3 Dev't Fund A/C	3100048116	10,051	10,051	UGX
4	Bukanga SC LC1 & LC2 A/C	3100046117	4,279	4,279	UGX
5	Bukanga SC Road Access Fund A/C	3100048110	67,316	67,316	UGX
6	Nawampiti SC DDEG A/C	3100048709	13,719	13,719	UGX
7	Nawampiti SC General Fund A/C	3100047870	2,344	2,344	UGX
8	Nawampiti SC LCIII A/C	3100048111	82,753	82,753	UGX
9	Nawampiti SC LCI & II	3100048110	13,499	13,499	UGX
10	Nawampiti SC Road Fund	3100048107	15,302	15,302	UGX
11	Irongo SC General Fund A/C	3100047873	5,062,065	5,062,065	UGX
12	Irongo DDEG A/C	3100048697	86,172	86172	UGX
13	Irongo SC LC1 & LC2 A/C	3100048701	15,704,176	15,704,176	UGX
14	Irongo SC Road Access Fund A/C	3100048696	21,018	21,018	UGX
15	Irongo SC LC III A/C	3100048700	5,928	5,928	UGX
16	Bulongo SC General Fund A/C	3100047872	3311	3311	UGX

17	Bulongo SC LC III Devt A/C	3100048115	61,504	61,504	UGX
18	Bulongo SC LCI &II Fund A/C	3100048114	46,130	46,130	UGX
19	Bulongo SC DDEG A/C	3100048113	194,668	194,668	UGX
20	Bulongo SC Road Access Fund A/C	3100048112	45,185	45,185	UGX
21	Bukooma SC General Fund A/C	3100047875	5,787,946	5,787,946	UGX
22	Bukooma SC DDEG A/C	3100048105	2,040	2,040	UGX
23	Bukooma SC Road Access Fund	3100048101	5,787,946	5,787,946	UGX
24	Bukooma SC LC3 Dev't Fund A/C	3100048104	14,456	14,456	UGX
25	Bukooma SC LC1 & LC11 A/C	3100048102	7,905	7,905	UGX
26	Waibuga SC General Fund A/C	3100047696	17961	17961	UGX
27	Waibuga SC LC3 Dev't Fund A/C	3100048696	77,026	77,026	UGX
28	Waibuga SC LC1 & LC2 A/C	3100048694	48596	48596	UGX
29	Waibuga SC Road Access Fund A/C	3100048692	2,968	2,968	UGX
30	Waibuga SC DDEG A/C	3100048698	1,613	1,613	UGX
31	Luuka T/C General Fund A/C	01983501004123	992,001	992,001	UGX
32	Luuka T/C DDEG A/C	9030010723506	987	987	UGX
33	Luuka T/C Road Access Fund	4810400003	8,746,754	8,746,754	UGX
34	Luuka T/C Finance & Administration	01983501006778	237,347	237,347	UGX
35	Ikumbya SC General Fund A/C	3100047874	10,150	10,150	UGX

36	Ikumbya SC LC3 Dev't Fund A/C	3100048128	10,471	10,471	UGX
37	Ikumbya SC DDEG A/C	3100048129	3,993	3,993	UGX
38	Ikumbya SC LC1 & LC2 A/C	3100048128	746	746	UGX
39	Ikumbya SC Road Access Fund A/C	3100048689	2,335	2,335	UGX
40	Bukoova T/C General Fund A/C	3100082920	2,302,467	2,302,467	UGX
41	Bukoova T/C Operations A/C	3100082919	388,025	388,025	UGX
42	Kyanvuma T/C General Fund A/C	3100082913	1,267,144	1,267,144	UGX
43	Kyanvuma T/C Operations A/C	3100082912		1,267,144	UGX
44	Bulanga T/C General Fund	3100082916	486,691	486,691	UGX
45	Bulanga T/C operations	3100082915	3,750	3,750	UGX
46	Busalaamu T/C General Fund	3100076061	72,675	72,675	UGX
47	Busalaamu T/C operations	3100082917	216,509	216,509	UGX

## VOTE 882 - LUWERO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The Accounting Officer is advised to immediately verify procurement of Land and ensure value for money for Kikyusa Town Council newly created Entity.	Internal Audit verified the transaction and the entity followed the procurement procedures.	Closed off.
2	BOS recommended capacity building for Secondary School Bursars and Head Teachers.	Secondary School Head Teachers were trained at Bombo SSS and Bombo Army secondary School. Secondary School Bursar were oriented by the Finance department in June 2023	Joint meeting with Secondary School Bursars and Headteachers should be conducted.
3	Efforts must be made to legally own all land where Government facilities are sitting.	Partial Land titling was done for Sekamuli HC III, Kyalugondo HC III and Nakigoza HC II Land title processing paid for and Land titles soon out	More Budget allocation towards title processing should be done.
4	The Accounting Officer should appoint an Adhoc Valuation Committee to value all assets without values in the district and administrative units to allocate funds for engraving of all assets without tag numbers.	District Headquarters and Health department bought engraving Machines to ease the process of engraving all Assets.	Adhoc Committee should be appointed to Value all Assets with missing Values.
5	Management should make efforts to register all its land otherwise the district risks encroachment and loss of the valuable land.	Some Sekamuli HC III, Kyalugondo HC III and Nakigoza HC II Land title processing paid for and Land titles soon out	More Budget allocation should be done towards this exercise.
6	The district should formulate a Policy on maintenance of all assets that are repairable and others un-repairable be availed immediately for disposal by the Procurement and Disposal Unit as provided by the PPDA Act, 2007.	No Assets Management Policy in Place. However, some absolute Assets were recommended for boarding off.	Un repairable Assets should be disposed of.
7	Boundary opening of Kalagala forest reserve land should be carried out and the replanting of clones be implemented.	Partial Planting of Bamboo trees done.	Boundary opening should be done and replanting of Clones.
8	Boundary opening of the district land occupied with	For EARS survey was done and deep prints are out. Galuvero	Continue pursuing the Court cases.

	District Nursery, PWD (EARS) and Land at Galuero should be carried out and the project be supported with additional resources to increase production for revenue generation and replanting.	and District nurse still pursuing Court case with family which sold to the district,	
9	All Health Centre in - charges should be trained on procurement procedures as per PPDA act.	All Health Centre in Charges trained on Procurement procedures as per PPDA.	

## ASSET FINDINGS

- 1) Rampant absenteeism in Secondary Schools and technical Institutes which Secondary School Head Teachers attributed to part timing. Many teachers work between seven to nine days in a month.
- 2) Poor operation and maintenance of Government facilities at the old District headquarter structures, Bombo Community centre, fish shade in Luwero Town Council main market, works department buildings, Kamira Sub County working in Container and Wakatayi Secondary school.
- 3) None engraving of Assets, apart from the District Headquarters the team observed assets which were not engraved mostly in Secondary Schools and Health facilities.
- 4) Most Government facilities lack land titles resulting from land donated to those facilities and the estates of those people who donated that land are not willing to process titles for the facilities.
- 5) The district partially boarded some items, but the team observed many items requiring boarding off and the exercise should be expedited this financial year.
- 6) The newly created Lower Local Governments lacks working equipment's including transport equipment's and Office equipment.
- 7) Secondary Schools are running Computer laboratories but it was noted that they are poorly equipped and poorly maintained some lacking Information technology technicians.



- 8) Secondary Schools and Health facilities are not adhering to the Local Government financial and accounting regulation.
- 9) Secondary Schools are not adhering to public procurement and Disposal of Assets regulation and Commitment Control. This is evidenced with accumulation of debts from suppliers.
- 10) Some Secondary School Headteachers have ignore working with officially posted Bursar and appointed parallel bursar.
- 11) The perimeter wall at the district headquarters is still incomplete making it easy for trespassers and thieves to access the premise.
- 12) Bamuananika Technical institute has a mechanical workshop but lacks training equipment's to give hands on experience.
- 13) Luwero Hospital has eye clinic which can handle surgical operation donated by Germans but we lacking ophthalmologists.

S/N	Item	Units	Amounts
1	Payables	5	2441333245
2	Receivables	7	1,824,106,771
3	Subversion		
4	Investment		

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		19047757078
2	Land		46,305,700
3	Transport		1187127299

## List of unserviceable items recommended for disposal

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

## STORES FINDINGS

### CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank of Account Name	Bank name	Account number	Bank balance at 30th June 2023	Cash book Balance At 30 June 2023	Cur
1	Luwero District General Fund Collection	Stanbic	9030005822709	249,601,672	249,601,672	(UGX)
2	Luwero District Scaling up HIV/AIDS	Stanbic	9030005824426	0	0	(UGX)
3	Luwero District Global Fund	Stanbic	9030004546570	0	0	(UGX)
4	Luwero District YLP Recovery	Stanbic	9030010067005	2,730,490	2,730,490	(UGX)
5	Luwero District UWEP Recovery	Stanbic	9030012808347	43,146,050	43,146,050	(UGX)
6	Luwero District Cash Management Account	Stanbic	9030005903172	25,910,931	25,910,931	(UGX)
7	LUWERO S/C	STANBIC	9030005971003	17,076,697	52,697	UGX
8	LUWERO SUB COUNTY COMMUNITY AC	STANBIC	9030006341178	91	91	UGX
9	LUWERO SUB-COUNTY DISCRETIONARY DEVELOPMENT EQUALISATION GRANT	STANBIC	9030012457137	771	771	UGX
10	KAMIRA TC OPERATION	STANBIC	9030017721517	6,433	6,433	UGX

11	KAMIRA TC GENERAL FUND	STANBIC	9030017721479	- 1,107	- 1,107	UGX
12	KAMIRA S/C ROAD FUND	STANBIC	9030006341291	60,361	60,361	UGX
13	KAMIRA S/C	STANBIC	9030005971011	30,542	30,542	UGX
14	KAMIRA S/C DESCRETIONERY DEVT EQUALIZATION GRANT	STANBIC	9030012464664	38,098	38,098	UGX
15	ZIROBWE S/C DDEG	STANBIC	9030012437837	47,464	47,464	UGX
16	ZIROBWE S/C LC III	STANBIC	9030006403319	25,425,194	25,187,574	UGX
17	ZIROBWE S/C COLLECTION (CLOSED)	STANBIC	9030006403327	-	-	UGX
18	WOBULENZI T/C LGSM	STANBIC	9030012554159	30,762,033		UGX
19	WOBULENZI T/C LGSM	STANBIC	9030005971550	43,107,616		UGX
20	WOBULENZI TOWN COUNCIL LGSM	STANBIC	9030015918801	7,690,552		UGX
21	WOBULENZI TOWN COUNCIL OPERATION ACCOUNT	CENTENARY	3100018338	242,364		UGX
22	ZIROBWE TC DDEG A/C	STANBIC	9030022080945	64,300	64,300	UGX
23	ZIROBWE TC OPERATION	STANBIC	9030017098720	35,159	35,159	UGX
24	KIKYUSA TC LCI AND LCII	STANBIC	9030021192324	8,986	8,986	UGX
25	KIKYUSA TC OPERATION	STANBIC	9030017096256	22,144,824	22,144,824	UGX
26	KIKYUSA TC DDEG	STANBIC	9030021192405	1,003	1,003	UGX
27	KIKYUSA TC GENERAL FUND	STANBIC	9030017096213	275,619	-	UGX
28	BOMBO T/C ROAD FUND	STANBIC	9030005823314	339,456	339,456	UGX
29	BOMBO T/C OPERATIONS	STANBIC	9030005823306	1,867,498	113,981	UGX
30	BOMBO T/C LCI & LCII	STANBIC	9030006384152	2,106	2,106	UGX
31	BOMBO T/C DDEG	STANBIC	9030012573625	74,933	74,933	UGX
32	LUWERO T/C COLLECTION	STANBIC	9030005971100	75,099		UGX
33	LUWERO T/C OPERATION	STANBIC	9030005971097	591,487	111,487	UGX
34	LUWERO T/C DDEG	STANBIC	9030012529103	11,452,364	11,452,364	UGX
35	LUWERO T/C LOCAL COUNCILS	STANBIC	9030015953968	5,529,084	93,584	UGX

36	LUWERO TOWN COUNCIL UGANDA ROAD FUND ACCOUNT	DFCU	01983501007313	4,586,346	788,346	UGX
37	NDEJJE TOWN COUNCIL OPERATIONAL ACCOUNT	DFCU	01603658505671	46,736	46,736	UGX
38	MAKULUBITA DDEG A/C	STANBIC	9030012424891	23,477	23,477	UGX
39	MAKULUBITA S/C LCI	STANBIC	9030008004977	5,241,961	5,241,961	UGX
40	MAKULUBITA SUB COUNTY OPERATION ACCOUNT	CENTENARY	3100018363	13,903	13,903	UGX
41	KALAGALA S/C OPERATIONS	STANBIC	9030005822032			UGX
42	KALAGALA S/C LC1	STANBIC	9030007857429			UGX
43	KALAGALA S/C DISCRETIONERY DEVELOPMENT EQUALISATION GRANT	STANBIC	9030012424638			UGX
44	KALAGALA S/C ROAD FUND	STANBIC				UGX
45	BUSIIKA TOWN COUNCIL OPERATION	DFCU	0163658503035	17,479,615	16,594,615	UGX
46	KATIKAMU SUBCOUNTY COLL A/C	CENTENARY	3100018354	-	-	UGX
47	KATIKAMU DEVELOPMENT FUND	CENTENARY	3100018299	65,152	65,152	UGX
48	KATIKAMU SUBCOUNTY LC1	CENTENARY	3200570317	58,567	58,567	UGX
49	KATIKAMU SUBCOUNTY ROAD FUND	CENTENARY	3100018913	4,752	4,752	UGX
50	KATIKAMU DDEG A/C	STANBIC	9030012434870	8,266	2,866	UGX
51	KIKYUSA LCIII DEV, FUND	STANBIC	9030005971046	149,171	149,171	UGX
52	KIKYUSA S/C DDEG	STANBIC	9030012450450	27,964	27,964	UGX
53	BUTUNTUMULA S/C DDEG	STANBIC	9030012424301	580,608	580,608	UGX
54	BUTUNTUMULA S/C ROAD FUND	STANBIC	9030016272557	60,330	60,330	UGX
55	BUTUNTUMULA S/C LC III	STANBIC	9030005971038	62,968	62,968	UGX
56	BAMUNANIKA LCIII	STANBIC	9030005970988	104,014	104,014	UGX
57	BAMUNANIKA SUBCOUNTY ROAD FUND A/C	STANBIC	9030012801652	114,044	114,044	UGX

58	BAMUNANIKA SUB COUNTY DISCRETIONERY DEVELOPMENT EQUALISATION GRANT	STANBIC	9030012437985	98,238	98,238	UGX
59	NYIMBWA S/C DDEG	STANBIC	9030006383717		19,288	UGX
60	NYIMBWA S/C ROAD FUND	STANBIC	9030007857674	2,680	2,266	UGX
61	NYIMBWA S/C LCI	STANBIC	9030007857674	57,260	57,260	UGX
62	LUTEETE SEC. SCHOOL	STANBIC	9030005970546	5,909,944		UGX
63	LUTEETE S.S.S	CENTENARY	3100018377	24,323,050	-	UGX
64	WAKATAAYI SENIOR SECONDARY SCHOOL	EQUITY	1022200300118	11,060,678	11,060,678	UGX
65	ZIROBWE COOPERATIVE SAVINGS AND CREDIT SOCIETY LIMITED	SACCO	H00002297	180,931	5,150,331	UGX
66	WAKATAAYI SENIOR SCHOOL	STANBIC	9030005970317	1,226,813	1,226,813	UGX
67	KALASA COLLEGE SCHOOL	CENTENARY	3200566759	5,827,852	5,827,852	UGX
68	KALASA COMMUNITY COLLEGE	CENTENARY	3100018343	21,800,238	21,800,238	UGX
69	BAMUNANIKA HEALTH CENTRE III	STANBIC	9030008004241	140,707	140,707	UGX
70	KATIKAMU HEALTH CENTRE III	STANBIC	9030008006384	6,655	6,655	UGX
71	KALAGALA HEALTH CENTRE IV	STANBIC	9030006383814	207,326	13,507,326	UGX
72	KAMIRA H/C III WABUSAANA HEALTH CENTRE III	STANBIC	9030008004640	3,644,517	3,644,517	UGX
73	HEALTH CENTRE III	STANBIC	903008003857	42,394	42,394	UGX
74	BOMBO HEALTH CENTRE III	STANBIC	9030008006325	1,223	1,223	UGX

## **RECOMMENDATION**

1. The Accounting Officer is advised to intensify supervision of secondary school services with particularly emphasis on attendance to duty and co-corium activities.
2. The district and all lower local Governments should prioritize operation and maintenance of Government facilities.
3. All Government facilities should engrave all items with the assigned numbers as per the updated Asset register.
4. All items recommended for boarding should be boarded within the stipulated timelines to avoid wear and tear plus loss Value.
5. Retooling of the newly created Lower Local Governments should be given priority.
6. Ministry of Education should recruitment Computer laboratory technicians to manage School Computer laboratories.
7. BOS recommends capacity building for Secondary School Bursars and Head Teachers on Public Financial management.
8. The Accounting Officer should orient Secondary School headteachers and Bursars on local Government Financial and accounting Regulations as well as public procurement and disposal of public assets.
9. Government including Luwero District should dispose of some of the old vehicles and motor cycles to Bamananika Technical Institute to pass on hands on experience to the trainees.
10. Ministry of Health should adjust the Structure for Luwero Hospital with the post of a philologist.
11. The Accounting Officer should appoint an ad hoc Valuation Committee to value all assets without values in the district and authorise departments and administrative units to allocate funds for engraving of all assets without tag numbers.
12. Management should make efforts to register all its land otherwise the district risks encroachment and loss of the valuable land.

13. Completion of the District wall fence should be taken as a priority to improve on the district outlook and safety of the district assets.
14. The District should formulate a policy on maintenance of all assets that are repairable and those which are un- repairable be availed immediately for disposal by the Procurement and Disposal Unit as provided by the PPDA Act, 2007.
15. Management should follow up with the relevant stakeholders to ensure board of survey recommendations are implemented on time.
16. Boundary opening of Kalangala forest reserve land should be carried out and the replanting of clones be implemented.
17. Boundary opening of the district land occupied with District Nursery, PWD (EARS) and Land at Galuero should be carried out and the project be supported with additional resources to increase production for revenue generation and replanting.
18. All Health Centre in - charges should be trained on procurement procedures as per PPDA act.



## VOTE 883 - LWENGO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Engraving all the newly acquired assets by the respective user departments so as to allow their identification and avoiding their future loss. Assets that require to be engraved include; ICT equipment, Furniture and fittings, and office equipment.	Partially done	District is in the process of procuring a service provider to engrave all the ungraved assets
2	Providing a safe and designated custody facility for vehicles due for maintenance at the district premises and those operating should be kept at the district headquarters to allow their monitoring.	Not yet done	Administration department should budget for a temporary shelter for broken down vehicles
3	Allocation of more funds for both acquisition of new supplies and maintenance especially for motor-vehicles that are affected by frequent breakdowns so that they can be used for various district operations.	Partially done	Statutory department has budgeted for procurement of a new motorcycle for the district Chairperson
4	Follow ups on the implementation status on the board of survey recommendations for the previous financial year in all the entities where the survey took place	Done	Most of the recommendations were partially done. This was due to limited funding
5	Immediate disposal of identified assets that no longer add value to the entity to avoid other associated costs like handling costs	Not yet done	Process of disposal was planned for the current financial year
6	Asset Management trainings to equip asset users and stakeholders with knowledge on management of various assets held by the entity.	Partially done	Technical backstopping was done by the concerned officer
7	Departments to maintain their respective departmental asset registers for more transparency and accountability purposes among users.	Not yet done	Asset register is still centralized under finance department
8	Securing land titles for all the government land in lower local governments to confirm ownership of such identified pieces of land.	Some Land titles not yet processed.	Titling of land needs to be prioritized under DDEG.



9	Fencing all sub county premises/land and other administrative units like parish headquarter land to avoid encroachment tendencies.	Kinoni town council fenced office premises	Other entities should also fence their land.
10	Engraving of assets especially furniture ,office and ICT equipment .in all the lower local governments surveyed	Partially done	Asset engraving should be given priority
11	Budgeting for acquisition and maintenance of assets for better service delivery.	Partially done	More funds required
12	Regular updating of asset registers both in soft and hard copies to enable completeness and asset accountability.	Registers updated	Continuous update
13	Recruitment of substantive Inventory management officers at all the three health center IVs of the district for proper inventory management activities at the health facilities should be given priority.	No action taken	Should be given priority
14	There should be plans to build adequate storage facilities at Kyazanga and Kiwangala H.C IV to allow decongestion of store rooms.	No action taken	Should be given priority
15	Provisions for preventive mechanisms in the available storage facilities against fire and other damage that may occur in the storage rooms.	Mechanisms against fire in place	More preventive mechanism should be put in place.
16	Lobbying for modern transport equipment mainly ambulances for efficient medical service for Lwengo and Kiwangala HCIVs.	No action taken	Efficient transport equipment should be provided.
17	Engraving all medical equipment and other engravable assets at all the three health facilities for easy identification purposes.	Partially done	More equipment need to be engraved.
18	Regular updating of health facility asset registers both in soft and hard copies to easily ascertain the asset portfolio and easy decision making by management.	Done	Asset registers should always be updated.

## **ASSET FINDINGS**

- 1) Generally during the survey, the following aspects were found/observed as far as assets are concerned as categorized below;
- 2) The district had updated manual assets register in which all the entity's assets were recorded accordingly. However, with the new financial reforms of Integrated Financial Management System, the district was enrolled on to the system and has a fixed assets module.
- 3) The board physically verified assets in the register against assets presented, most available assets were in good working condition, and verified ownership documents for sensitive assets like titles for district land. Acquisition and, maintenance plans were also looked at basing on the presented budgets.
- 4) Concerning the condition of assets, the board observed that the assets available were inadequate like the transport equipment, over utilized and some assets were engraved.
- 5) The above had assets registers that were operated manually however the board confirmed to view that all the assets are recorded well in the respective asset register categories.
- 6) Confirmed ownership of Sub County, town council and parish critical assets like land and also looked at the respective budgets regarding acquisition and maintenance of assets.
- 7) Similarly, regarding the condition of assets the board found out that assets were in fair condition but inadequate hindering efficient service delivery.
- 8) Health facilities register all their assets in manual assets registers which were periodically updated to keep track of available assets per category.
- 9) Critical assets like modern ambulances for patient referrals were not in place coupled to insufficient medical equipment supplies for proper medical use.
- 10) Over utilization of available assets was also realized when it came to residential buildings for medical staffs which could easily hinder service delivery.

## **Finding**

The board observed various challenges that were faced by the vote as far as asset management was concerned as discussed below:

### **District Headquarters challenges**

- 1) Inadequate assets at the head quarter was observed where by critical assets like transport equipment were few especially motor-vehicles. Departments such as Community, Natural resources, Planning, and trade which affects their operations.
- 2) High maintenance costs of the available machinery and other transport equipment despite the limited funds and limited resource envelope.
- 3) Over utilization of available assets like light ICT equipment, office equipment furniture and fitting, Departments include, Administration, Finance, Community, Natural resources, statutory compared to the available respective officers
- 4) Un engraved assets were also observed which could lead to loss of unidentified assets
- 5) Limited storage space was also a challenge observed and a threat to stores as far as stock management is concerned

### **B, Lower Local government Observations**

- 1) Most of sub-counties and parish land was not titled which has led to encroachment by the nearby residents.
- 2) Newly created town councils had few assets which hinders efficient delivery of services. Such assets include: Transport equipment, ICT equipment. A case in point include; Katovu town council, Kinoni town council.
- 3) Most of the lower local government assets were not engraved hence miss allocation and pilferage is inevitable.
- 4) Inadequate funds making acquisitions and maintenance of required items difficult.

## C Health facilities

- 1) Limited storage space at health center IVs for example Kyazanga H.C IV and Kiwangala H.C IV which leads to congestion of drugs and other medical supplies.
- 2) No substantive inventory managers at all health centers which leads to poor inventory and asset management activities in the visited health facilities as a result of activity over load by the assigned medical officers.
- 3) Inadequate critical medical equipment and transport equipment was still a challenge for the two healthy center IVs of Kiwangala and Lwengo health centers respectively which hinders efficient delivery of service.
- 4) Absence of refrigerators in all the health facility stores making storage of crucial cold chain supplies difficult.
- 5) Inadequate residential and nonresidential building facilities among the health facilities.

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

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		7,600,652,913
2	Land		1,438,850,000
3	Transport		5,498,952,960
5	Machinery and equipment		168,363,000
6	ICT Equipment		565,286,512
7	Office equipment		85,463,886
8	Furniture and fittings		268,607,080
9	Medical equipment		855,014,000

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motor-cycle	UG-1593R
2	Motor-cycle	UG-1251M
3	Motor-cycle	UG-1246M
4	Ambulance	UG-1860M
5	Motor-cycle	UG-086M
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
18	Tyres	
19	Laptops	
20	Computer Dell	2
21	CAIIP Maize Mill	
22	Photocopying Machine canon bg 6317	
24	Printer	2
25	Used Iron Sheets (Scrap from renovated Maternity ward)	
26	BAMUL safe	
27	Jialing	2
28	Amplifier	
29	Inverter	1
30	By pass for Inverter	
31	Anti-Surge Extension	
32	Inverter Batteries	4
33	Solar Batteries	12
34	Chairs (5)	5
35	Old Maternity Medical beds	
36	Tables	2
37	Cash safe	

## **STORES FINDING**

### **District Head Quarter Stores**

The board of survey inspected the stores at the district headquarter and below were the findings

- 1) Stores ledgers were well updated and reconciled with available stores.
- 2) Good custody of financial and accounting records observed.
- 3) Inadequate storage space in the strong room.
- 4) Tidiness and organization within the store observed.
- 5) Limited access to the strong room and presence of closed-circuit cameras as preventive mechanism against theft and misuse.

### **Stores in Town Councils and Sub Counties.**

- 1) In the above areas store ledgers were found to be highly used and updated regularly
- 2) Accounting and financial records were well kept in sub accountants and treasure's offices that also doubled as stores for sensitive inventories.
- 3) Limited specific storage facilities where by many items were kept in Sub accountant's offices and council halls.

### **Stores in the Health Facilities**

- 1) Stock cards were well updated
- 2) Stores were congested which could easily lead to losses
- 3) Absence of electricity in some stores like Lwengo health centers
- 4) Preventive mechanism against loss were available
- 5) No substantive inventory / stores personnel in health facilities

## **CASH AND BANK FINDINGS**

The district has six bank accounts which were operated by the district and were all inspected.

The Cash books were properly updated and reconciled with the information from the respective bank statements and bank certificates as attached.

**Table showing accounts reviewed by the board**

S/N	Bank of Account Name	Bank name	Account number	Bank balance at 30th June 2023	Cash book Balance At 30 June 2023	Cur
1	Lwengo District General Fund	FINANCE TRUST BANK LTD	216253000010	62,940,282	62,940,282	UGX
2	Lwengo District YLP Recovery	FINANCE TRUST BANK LTD	216253000021	5,112,051	5,112,051	UGX
3	Lwengo District Scaling Up HIV	FINANCE TRUST BANK LTD	216253000012	40,200	40,200	UGX
4	Lwengo District UWEP Recovery	FINANCE TRUST BANK LTD	216253000023	4,139,050	4,139,050	UGX
5	Ndagwe Sub County General Fund	FINANCE TRUST BANK LTD	216253000055	4,442,071	7,929	UGX
6	Ndagwe Sub County LCIII	FINANCE TRUST BANK LTD	216253000056	1,553,024.25	1,455,397.25	UGX
7	Ndagwe Sub County LCI & II	FINANCE TRUST BANK LTD	216253000057	20,000	20,000	UGX
8	Malongo Sub county General Fund	FINANCE TRUST BANK LTD	216253000052	57,507	57,507	UGX
9	Malongo Sub county LC III	FINANCE TRUST BANK LTD	216253000053	31,169	31,169	UGX
10	Malongo Sub county LCI & II	FINANCE TRUST BANK LTD	216253000054	0	0	UGX
11	Kisekka Sub County General Fund	FINANCE TRUST BANK LTD	216253000067	117,975	117,975	UGX
12	Kisekka Sub County LCIII	FINANCE TRUST BANK LTD	216253000068	1,518,838	38,888	UGX
13	Kisekka Sub County LCI & II	FINANCE TRUST BANK LTD	216253000069	28,500	28,500	UGX
15	Kkingo Sub County General Fund	FINANCE TRUST BANK LTD	216253000064	4,941,871	4,941,871	UGX
16	Kkingo Sub County LC III	FINANCE TRUST BANK LTD	216253000065	30,955.85	30,955.85	UGX
17	Kkingo Sub County LCI & II	FINANCE TRUST BANK LTD	216253000066	171,376	171,376	UGX
18	Lwengo Sub County General Fund	FINANCE TRUST BANK LTD	216253000061	5,833,787	5,833,787	UGX
19	Lwengo Sub County LCIII	FINANCE TRUST BANK LTD	216253000062	5,029,418	5,029,418	UGX
20	Lwengo Sub County LCI & II	FINANCE TRUST BANK LTD	216253000063	28,000	28,000	UGX
21	Kyazanga Sub County General Fund	FINANCE TRUST BANK LTD	216253000058	1,486,944	116,944	UGX
22	Kyazanga Sub County LC III	FINANCE TRUST BANK LTD	216253000059	99,116.70	99,116.70	UGX
23	Kyazanga Sub County LCI & II	FINANCE TRUST BANK LTD	216253000060	73,349	73,349	UGX
24	Lwengo Town Council General Fund	FINANCE TRUST BANK LTD	216253000047	2,589,499	1,269,499	UGX
25	Lwengo Town Council Operations	FINANCE TRUST BANK LTD	216253000048	150,259	150,259	UGX

26	Lwengo Town Council Property Rates	FINANCE TRUST BANK LTD	216253000051	202,452	202,452	UGX
27	Lwengo Town Council Road Fund	FINANCE TRUST BANK LTD	216253000050	69,733	69,733	UGX
28	Lwengo Town Council LC.I & LC. II	FINANCE TRUST BANK LTD	216253000049	138,500	138,500	UGX
29	Kyazanga Town Council General Fund	FINANCE TRUST BANK LTD	216253000075	3,146,405	3,146,405	UGX
30	Kyazanga Town Council Operations	FINANCE TRUST BANK LTD	216253000076	636,524.40	-732,185	UGX
31	Kyazanga Town Road Fund	FINANCE TRUST BANK LTD	216253000078	1,002,265	-68,174	UGX
32	Kyazanga Town LCI & II	FINANCE TRUST BANK LTD	216253000077	20,000	20,000	UGX
33	Kyazanga Town Property Rates	FINANCE TRUST BANK LTD	216253000079	4,574,840	4,574,840	UGX
34	Kinoni Town Council General Fund	FINANCE TRUST BANK LTD	216253000025	4,504,188	1,409,188	UGX
35	Kinoni Town Council Operations	FINANCE TRUST BANK LTD	216253000028	30,896,243	19,739,125	UGX
36	Kinoni Town Council Property Rates	FINANCE TRUST BANK LTD	216253000026	3,652,238	2,025,338	UGX
37	Katovu Town Council General Fund	FINANCE TRUST BANK LTD	216253000070	20,000.50	20,000.50	UGX
38	Katovu Town Council Operations	FINANCE TRUST BANK LTD	216253000071	847,226	847,226	UGX
39	Kyazanga Town Council General Fund	FINANCE TRUST BANK LTD	216253000075	3,146,405	3,146,405	UGX
40	Kyazanga Town Council Operations	FINANCE TRUST BANK LTD	216253000076	636,524.40	-732,185	UGX
41	Kyazanga Town Road Fund	FINANCE TRUST BANK LTD	216253000078	1,002,265	-68,174	UGX
42	Kyazanga Town LCI & II	FINANCE TRUST BANK LTD	216253000077	20,000	20,000	UGX
43	Kyazanga Town Property Rates	FINANCE TRUST BANK LTD	216253000079	4,574,840	4,574,840	UGX
44	Kiwangala HC IV	FINANCE TRUST BANK LTD	216253000034	177,779	177,779	UGX
45	Kyazanga HCIV	FINANCE TRUST BANK LTD	216253000042	54,895	54,895	UGX
46	Kyazanga HCIV	FINANCE TRUST BANK LTD	1983501007796	0	0	UGX
47	Lwengo HC IV	FINANCE TRUST BANK LTD	216253000031	67,000	67,000	UGX



## **RECOMMENDATION**

Having critically observed the various challenges that are faced by the various entities, the board of survey recommends the following improvements, internal controls and storage facilities respectively:

### **District Headquarters**

- 1) Engraving all the acquired assets by the respective user departments so as to allow their identification and avoiding their future loss. Assets that require to be engraved include; ICT equipment, Furniture and fittings, and office equipment.
- 2) Allocation and lobbying for more funds from partners for both acquisition of new supplies and routine maintenance especially for motor-vehicles that are affected by frequent breakdowns so that they can be used for various district operations by the respective departments.
- 3) Securing more storage space both for accounting and financial records and other inventories for safe custody.
- 4) Immediate disposal of identified assets that no longer add value to the entity to avoid other associated costs like handling costs.

### **Lower Local Governments**

- 1) Securing land titles for all the government land in lower local governments to confirm ownership of such identified pieces of land.
- 2) Engraving of assets especially furniture, office and ICT equipment .in all the lower local governments surveyed
- 3) Budgeting for acquisition and maintenance of assets for better services.

## Health centers

- 1) There should be plans to build adequate storage facilities at Kyazanga and Kalangala H.C IV to allow decongestion of store rooms.
- 2) Lobbying for modern transport equipment mainly ambulances for efficient medical service and other medical supplies for Lwengo and kiwangala HCIVs.
- 3) Engraving all medical equipment and other assets at the health facilities for easy identification
- 4) Construction and renovation for both residential and nonresidential buildings at health facilities to improve on service delivery.



## VOTE 884 - LYANTONDE DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

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

### ASSET FINDINGS

#### Findings

- 1) All Assets purchased by the district and donations are received in the stores and recorded in a Fixed Asset Register which is maintained and regularly updated for purchases and disposals in an excel spread sheet.
- 2) Most assets inspected were not marked/engraved, these include furniture, computers, printers, vehicles.
- 3) Some of the assets that were recommended for disposal in the previous financial years were disposed of FY 2022/2023, However other Assets were not disposed of as some never attracted bidders.
- 4) Some of the buildings at the district headquarters, sub counties and health facilities are not in good condition. These should be renovated.

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

#### Summary of Assets

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

**List of unserviceable items recommended for disposal**

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRIPTION	QUANTITY

**STORES FINDINGS**

- 1) Containers that are used to store National exams are maintained at police stations or police posts at every district, county or sub county.
- 2) The building that acts as a district store is small, in poor state and not well organized. The building needs face lifting / renovation and to be organized.
- 3) Some of the assets that were recommended for disposal for many financial years have not been disposed of. Many of these items are kept in the store thereby limiting storage space for other items.
- 4) The hospital store is well organized and well maintained by the store’s personnel.
- 5) The health department has a Vaccine / medicine store with an annex of a container that is sheltered and located at district headquarters.
- 6) The store keeper follows proper procedures of issuing store items i.e. A stores requisition form is filled by the requisitioning department, signed by the head of the requisitioning department and authorized by the Principal Administration officer. The form is then received by the store keeper who then issues the items to the requisitioning officer after the officer has acknowledged receipt by signature.
- 7) The Inventory officer follows proper procedures when receiving items purchased i.e. when the supplier delivers the item/goods with the Delivery note, the inventory officer confirms and the internal auditor verifies the receipt of goods, A Goods received note then is prepared and issued to

the supplier. This process is done both manually and on IFMS system.

- 8) The stores ledger is regularly updated upon issuing or receiving of items into the store.

## 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	Lyantonde District General Fund Account	STANBIC	90300013173213	17,695,842	17,695,842	UGX
2	Lyantonde Hospital	STANBIC	9030006380459	48,405,821	246,571	UGX
3	Lyantonde UWEP revolving fund a/c	CENTENARY	3100036418	3,419,985	3,419,985	UGX
4	Lyantonde YLP Revolving fund a/c	DFCU	01983501008274	2,129,538	2,129,538	UGX
5	Lyantonde district Imprest Account	STANBIC	9030013173094	29,987,819	29,987,819	UGX
6	Lyantonde district revenue collection account	BOU	00580016800000	-	-	UGX
7	Lyantonde district treasury sub account	BOU	00580052800000	-	-	UGX
8	Kinuuka Health Centre II	STANBIC	9030005523558	243,908	243,908	UGX
9	Kinuuka Health Centre III	STANBIC	9030005523558	243,908	243,908	UGX
10	Kaliro Health Centre III	STANBIC	9030005523477	15,034	15,034	UGX
11	Mpumudde Health Centre III	STANBIC	9030005494671	6,059,119	6,059,119	UGX
12	Kasagama Health Centre III	STANBIC	9030005503093	1,192	1,192	UGX
13	Buyaga Health Centre II	STANBIC	9030005495287	28,307	28,307	UGX
14	Kiyinda Health Centre II	STANBIC	9030005500159	63	63	UGX
15	Kyemamba Health Centre II	STANBIC	9030005499827	33,582	33,582	UGX
16	Lyakajura Health Centre II	STANBIC	9030005509601	2,859	2,859	UGX
17	Kabayanda Health Centre II	STANBIC	9030005516608	1,870	1,870	UGX
18	Katovu Health Centre II	STANBIC	9030005498286	1,906	1,906	UGX
19	Namutamba Health Centre II	STANBIC	9030005493829	39,150	39,150	UGX

20	Kyenshama Health Centre II	STANBIC	9030005494477	1,556	1,556	UGX
21	Kyakuterekera Health Centre II	STANBIC	9030005493993	13,227	13,227	UGX
22	Kabetemere Health Centre II	STANBIC	9030005494043	18,737	18,737	UGX
23	Buyanja Health Centre II	STANBIC	9030005523833	880	880	UGX
24	Kabatema Health Centre II	STANBIC	9030005523744	9,264	9,264	UGX
25	Kemunyu Health Centre II	STANBIC	9030005523701	40,033	40,033	UGX
26	Kyemamba Health Centre II	STANBIC	9030005499827	33,582	33,582	UGX
27	St.elizabeth kijjukizo dispensary	CENTENARY BANK	6120400010	135,881	135,881	UGX
28	Lyantonde muslim Health Centre III	STANBIC	9030005768801	3,186	3,186	UGX
29	Binikira Primary School	STANBIC	9030013529514	8,232	8,232	UGX
30	Kamusenene Primary School	STANBIC	9030013529158	1,548	1,548	UGX
31	Kisaluwoko Primary School	STANBIC	9030013536502	95	95	UGX
32	Bamunaanika Primary School	STANBIC	0140515311301	6,099	6,099	UGX
33	Biwolobo Primary School	STANBIC	0140566008401	6,513	6,513	UGX
34	Bubangizi Primary School	CENTENARY BANK	6120600001	14,613	14,613	UGX
35	Buyaga Primary School	STANBIC	0140524266401	264	264	UGX
36	Buyanja Primary School	STANBIC	0140562282701	3,179	3,179	UGX
37	Kabasegwa Primary School	STANBIC	0140515311201	5,520	5,520	UGX
38	Kabatema Primary School	STANBIC	0140566003701	1,023	1,023	UGX
39	Kabetemere Primary School	STANBIC	0140566157101	1,087,257	1,087,257	UGX
40	Kabwanswa Primary School	STANBIC	0140582021901	1,950	1,950	UGX
41	Kalagala Primary School	STANBIC	0140572041701	5,778	5,778	UGX
42	Kalama Primary School	STANBIC	9030009451020	2,909	2,909	UGX
43	Kaliiro Primary School	STANBIC	0140524515601	1,950	1,950	UGX
44	Kalyamenvu Primary School	STANBIC	0140568457801	12,531	12,531	UGX
45	Kasaana Primary School	STANBIC	0140515309601	14,608	14,608	UGX
46	Kasagama Primary School	STANBIC	0140566006501	8,646	8,646	UGX

47	Kasambya Primary School	STANBIC	0140522749501	11,587	11,587	UGX
48	Kitazigolokwa church of uganda	STANBIC	0140582019301	1,724	1,724	UGX
49	Katovu Primary School	STANBIC BANK	0140562257001	1,678	1,678	UGX
50	Kawungu Primary School	STANBIC BANK	0140566158601	8,685	8,685	UGX
51	Kempega Primary School	STANBIC BANK	0140566273801	18,152	18,152	UGX
52	Kibisi-lusozi Primary School	STANBIC BANK	0140564223101	870	870	UGX
53	Kinuuka Primary School	STANBIC BANK	0140524190001	1,405,758	1,405,758	UGX
54	Kitazigolokwa COU Primary School	STANBIC BANK	9030007855140	1,724	1,724	UGX
55	Kitazigolokwa Roman Catholic Primary School	STANBIC BANK	0140568435201	12,032	12,032	UGX
56	Kiyinda Primary School	STANBIC BANK	0140524104501	298	298	UGX
57	Kiyinda roman catholic Primary School	STANBIC BANK	0140564220501	218	218	UGX
58	Kyabbuuzza Primary School	STANBIC BANK	0140515308201	9,299	9,299	UGX
59	Kyakakala Primary School	STANBIC BANK	0140524356601	4,929	4,929	UGX
60	Kyemamba Primary School	STANBIC BANK	0140566162401	583	583	UGX
61	Kyenshama Primary School	STANBIC BANK	0140564231201	5,509	5,509	UGX
62	Kyewanula Primary School	STANBIC BANK	0140549819601	12,810	12,810	UGX
63	Lugala Primary School	STANBIC BANK	0140572017601	5,509	5,509	UGX
64	Lwamawungu Primary School	STANBIC BANK	0140564233001	1,972,017	1,972,017	UGX
65	Lyakajjula Primary School	STANBIC BANK	0140566158401	9,753	9,753	UGX
66	Lyantonde Primary School	STANBIC BANK	9030007566866	7,263	7,263	UGX
67	Bikokola Primary School	STANBIC BANK	9030007457366	8,948	8,948	UGX
68	Kalambi Primary School	STANBIC BANK	9030009451179	7,745	7,745	UGX
69	Kiteesa Primary School	STANBIC BANK	9030006057852	933	933	UGX
70	Lwentondo Primary School	STANBIC BANK	9030009454321	1,476	1,476	UGX
71	Makuukulu Primary School	STANBIC BANK	0140566004701	554	554	UGX
72	Mpumudde Primary School lyantonde	STANBIC BANK	0140566006101	5,282	5,282	UGX

73	Nabigoye Primary School	STANBIC BANK	0140566156501	2,004	2,004	UGX
74	Nakaseeta Primary School	STANBIC BANK	9030007566785	6,197	6,197	UGX
75	Nakasozi Primary School	STANBIC BANK	0140566167501	1,675	1,675	UGX
76	Nakisajja Primary School	STANBIC BANK	0140524101201	1,156	1,156	UGX
77	Namutamba Primary School	STANBIC BANK	0140566111901	6,206	6,206	UGX
78	Nsiika Primary School	STANBIC BANK	0140566005001	1,719,065	1,719,065	UGX
79	Rwamabara Primary School	STANBIC BANK	0140559159501	465	465	UGX
80	Kinuuka Seed Secondary School	STANBIC BANK	0140066475101	99,656	99,656	UGX
81	Kyabuuza Muslim Secondary school	DFCU BANK LIMITED	01981021003296	3,300,868	3,300,868	UGX
82	Kasagama Secondary School	STANBIC BANK	0140066311901	10,815	10,815	UGX
83	Lyantonde Secondary School	STANBIC BANK	9030005768445	4,601,324	4,601,324	UGX
84	Lyantonde Technical Institute	CENTENARY BANK	6110600019	47,950,893	47,950,893	UGX
85	Rwamabara Secondary School	CENTENARY BANK	3201116582	35,451,268	35,451,268	UGX
86	St. Gonzaga Secondary School	STANBIC	0140064722001	29,945,872	29,945,872	UGX
87	St. John's Comprehensive Secondary School	CENTENARY	6110600007	525	525	UGX
88	Kinuuka S/C ldg ii account	STANBIC BANK	9030005769093	66,342	66,342	UGX
89	Kinuuka S/C urf account	STANBIC BANK	1983501003019	-	-	UGX
90	Kinuuka S/C operations account	STANBIC BANK	9030014072232	1,193,341	1,193,341	UGX
91	Kinnuka subcounty general fund	STANBIC BANK	0140066223201	174,211	174,211	UGX
92	Mpumudde S/C ldg ii ac	DFCU BANK LIMITED	01983501001187	288,845	288,845	UGX
93	Mpumudde S/C operational a/c	DFCU BANK LIMITED	01983501009442	1,065	1,065	UGX
94	Mpumudde S/C road fund	DFCU	01983501009441	27,001	27,001	UGX
95	Mpumudde S/C general fund	STANBIC	040011020000031	61,909	61,909	UGX
95	Kaliro t/c ddeg	STANBIC B	9030022032290	2,718,200	2,718,200	UGX
96	Kaliro t/c operations	STANBIC BANK	9030016630669	36,100	36,100	UGX



97	Kaliiro t/c general fund	STANBIC BANK	9030016594732	37,379	37,379	UGX
98	Lyakajjura S/C general fund	DFCU BANK LIMITED	01983501000753	282,197	282,197	UGX
99	Lyakajula S/C ldg ii/ddeg	DFCU BANK LIMITED	01983501000754	248,555	248,555	UGX
101	Lyakajjula S/C operations	DFCU BANK LIMITED	0164361584954	65,500	65,500	UGX
102	Lyakajjula S/C road fund	DFCU BANK LIMITED	01983501009441	521,958	521,958	UGX
103	Lyantonde S/C ddeg a/c	STANBIC BANK	9030005769069	5,358,554	5,358,554	UGX
104	Lyantonde S/C operations a/c	STANBIC BANK	9030014099742	20,799	20,799	UGX
105	Lyantonde S/C urf	STANBIC BANK	9030005768380	10,030	10,030	UGX
106	Lyantonde S/C general fund	STANBIC BANK	9030005768380	31,796	31,796	UGX
107	Kaliiro S/C general fund	STANBIC BANK	01983501001664	3,035	3,035	UGX
108	Kaliiro S/C ldg ii/ddeg	STANBIC BANK	9030005769042	22,921,222	22,921,222	UGX
109	Kaliiro S/C operations	DFCU BANK LIMITED	01643655479171	551,260	551,260	UGX
110	Kaliiro s/s urf account	DFCU BANK LIMITED	01643655518258	50,857	50,857	UGX
111	Lyantonde town council operations	CENTENARY BANK	3100036415	1,052,963	21,963	UGX
112	Lyantonde town council lgmsd/ddeg	CENTENARY BANK	3100036412	10,630,838	23,008	UGX
113	Lyantonde Town Council Property Fund	CENTENARY BANK	3100036410	6,254	6,254	UGX
114	Lyantonde Town Council Urban Roads	CENTENARY BANK	3100036413	18,814,962	11,412	UGX
115	Lyantonde Town Council general fund	CENTENARY BANK	3100036414	5,096,242	8,324	UGX
116	Kasagama S/C General Fund	STANBIC BANK	9030005768399	90,597	90,597	UGX
117	Kasagama S/C Operations	STANBIC	90300141453542	42,776	-440224	UGX
118	Kasagama S/C LDG II	STANBIC	9030005768968	13,985,801	652,724	UGX

## RECOMMENDATIONS

- 1) The team recommends that all the assets identified for disposal should be disposed of in the financial year FY2023/2024.
- 2) All new and old items both in the hospital and district headquarters should be engraved as soon as possible.
- 3) The district should gazette a place for storing items due for disposal and a store for other district assets since the current building acting as a store is small, not organized and need face lifting.
- 4) Government lands that are not surveyed should be surveyed and secured
- 5) The district should gazette a place for storing items due for disposal, the current place is a dumping room.
- 6) All institutions managements should use and maintain a standard Asset register to capture their assets' information.
- 7) Properties and assets in lower local governments recommended for disposal should be transported to the district for the same.
- 8) The district parking yard should be maintained.



## VOTE 885 - MADI- OKOLLO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	All unserviceable items be boarded off after competent valuer has given actual value	None	This is schedule for this financial year after assessment by government valuer
2	Vote Controllers to ensure timely utilization of all funds by close of financial year	Following the work plan	This is being enforced however some of the challenges for non-utilization are beyond the vote controllers
3	District should put a system of retrieving unserviceable items from the hands of the staff immediately	None	Senior Engineering Assistant is to arrange to retrieve all Assets and be kept at District Headquarters before disposal
4	District need to have a store with tight security immediately	None	Management has been made aware of this demand
5	The District must make deliberate effort to equip the only HC IV	Hospital continuous being equipped by soliciting support from government and NGOs	The Government & NGOs in health sector are helping in equipping the hospital
6	Assets registers be improved through regular monitoring	Close supervision and Monitoring	CAO issued a letter to ensure all government vehicles are parked at the District by close of the day
7	There must be policy on the use of government vehicles, motorcycles and other equipment's owned by the District	Policy on use of assets enforced by CAO	
8	Out dated assets be valued before disposed off whether scraps	None	Procurement has taken this up for implementation
9	The district must deliberate effort that all assets and equipment's are engraved both at sub counties and Health facilities	Some Assets engraved and other not engraved	AIMO has been instructed to coordinate with LLGs for enforcement
10	All departments must have fully updated Asset register		This has been emphasized during the BOS exercise

## ASSET FINDINGS

### Findings

- 1) There is no Comprehensive operation and maintenance plan
- 2) There are many assets at the Sub counties and health facilities that are outdated and beyond maintenance
- 3) Number of Assets are abandoned at the Garages and other being kept at individual staff places of residence
- 4) Most assets especially those donated to Lower Local Governments are not engraved
- 5) Assets that were recommended for disposal were not disposed by the time of this exercise
- 6) There is improper maintenance of Asset Register in most of Sub counties, Town councils and health facilities
- 7) Assets register were not promptly updated and some assets were not on the Asset register
- 8) Number of Assets not engraved making it difficult to identify
- 9) The Team Noted a missing laptop purchased by Natural Resource department in the financial year 2021/2022. This has already been taken up by the accounting officer for management and investigations are ongoing by CID Madi Okollo DLG.
- 10) The Team of Survey did not come across or register any losses as at 30<sup>th</sup> June 2023. However there was not clear budget for Board of Survey exercise thus dealing the activity. The District should deliberately allocate funds this activity.

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

## Summary of Assets

- 1) No list attached

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motorcycle-Ranger	LG0032-010
2	Motorcycle-Bajaj	UDZ294Q
3	Motorcycle-Yamaha AG	LG 0325-03
4	Motorcycle-Yamaha Honda XL 125	LG 0220-03
5	Motorcycle-Yamaha YBR	LG 0289-03
6	Motorcycle-Yamaha Honda XL 125	LG 0129-03
7	Motorcycle-Yamaha YBR	LG 0286-03
8	Motorcycle-Yamaha DT	UAX 203Y
9	Yamaha AG	LG0131-03
10	Motorcycle-Yamaha DT	LG 03030-03
11	Motorcycle-Honda XL	No Number Plate
12	Motorcycle-JIALINQ	No Number Plate
13	Motorcycle Honda XL 125	No Number Plate
14	Bicycle	None
15	Hand Tractor-Johnstone Diesel	None
16	Delivery Beds	None
17	Motorcycle -Yamaha DT	LG 0308-03
18	Vehicle-Double Cabin	LG 0309-03
19	Motorcycle-Yamaha DT	LG0029-010
20	Motorcycle-Yamaha DT	LG 0018-010
21	Motorcycle-Yamaha DT	UDX1884Y
22	Motorcycle-Yamaha YBR	LG0080-010
23	Motorcycle-Yamaha XTZ	UEV711M
	<b>OTHER ITEMS</b>	
24	Beds	None
25	Trolley	None
26	White board	None
27	Hand Washing facility	None
28	Trolley table	None
29	Examination coach	None

30	Theatre Operating Table	None
31	Infant Beds	None
32	Examination Bed	None
33	Solar Panels (05)	None
34	Solar Batteries (06)	None
35	Microscope	None
36	Book shelves	None
37	Deep Freezer	None

## **STORES FINDINGS**

### **Findings**

- 1) Inadequate storage for accountable securities.
- 2) On the instruction of the Chief Administrative Officer-Madi Okollo, we the undersigned have inspected the stores, that the balances agreed have been initiated in the stores and the stock at hand balances as those in table 1
- 3) Continuous check on stock balances should be carried out during the year other than relying on that of Assistant Inventory Management officer.
- 4) There is need to have store for the district with ample space and ventilation as what is termed a store is frequently being used for other purposes
- 5) A list of unserviceable items was identified i.e. assets in the District, Health facilities, Sub counties and Town councils. These items be transported to the District Headquarter with immediate effect and hand over to the competent Government valuer before being disposed off
- 6) The Health Store record is relatively being managed well as the Department has updated stock cards as observed by the Board of Survey team. This same spirit be implored by Health facilities right from Rhino camp Health centre IV, Health Centre III and Health Centre IIs.

## CASH AND BANK FINDINGS

1. All cash books were duly ruled and well maintained
2. All funds were duly utilized by the end of the Financial Year
3. Laxity in supervision of Health Centres by sub accountants
4. Items marked for disposal in the last BOS were neither boarded off nor repaired
5. Some unserviceable items were being kept home and others abandoned at the garage

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	MADI OKOLLO DISTRICT GENERAL FUND	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100071013	75,090,720	75,090,720	UGX
2	MADI OKOLLO DLG-UNHCH	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100071013	20,119	20,119	UGX
3	MADI OKOLLO DLG-ACDP	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100075784	-	-	UGX
4	MADI OKOLLO DLG YLP RECOVERY	HOUSING FINANCE BANK LIMITED	0700128412	25,375,963	25,375,963	UGX
5	MADI OKOLLO DLG-UWEP RECOVERY	HOUSING FINANCE BANK LIMITED	0700128429	6,675,800	6,675,800	UGX
6	RHINO CAMP SUBCOUNTY GENERAL FUND	DFCU BANK LIMITED	01983501004962	28,332	28,332	UGX
7	RHINO CAMP SUBCOUNTY LGDP II	DFCU BANK LIMITED	01983501004962	1,284,609	1,284,609	UGX
8	RHINO CAMP SUBCOUNTY ROAD FUND	DFCU BANK LIMITED	01043500223649	-	-	UGX
9	RHINO CAMP TOWN COUNCIL GENERAL FUND	HOUSING FINANCE BANK LIMITED	0700150855	65,113,496	65,113,496	UGX
10	OKOLLO SUBCOUNTY GENERAL FUND	STANBIC BANK UGANDA LIMITED	9030006343685	2,227,956	2,227,956	UGX
11	OKOLLO SUBCOUNTY GENERAL FUND	DFCU BANK LIMITED	01983501005154	5,576,070	5,576,070	UGX
12	OKOLLO SUBCOUNTY LGDP II	STANBIC BANK UGANDA LIMITED	903000639488	12,569,106	12,569,106	UGX
13	OKOLLO SUBCOUNTY ROAD FUND	DFCU BANK LIMITED	014043500223632	3,133,576	3,133,576	UGX
14	OKOLLO TOWNCOUNCIL GENERAL FUND	HOUSING FINANCE BANK LIMITED	0700154679	46,035,451	46,035,451	UGX

15	OKOLLO TOWNCOUNCIL DDEG	HOUSING FINANCE BANK LIMITED	0700154697	-	-	UGX
16	OFFAKA SUBCOUNTY COLLECTION	DFCU BANK LIMITED	01983501004977	71,954,797	71,954,797	UGX
17	OFFAKA SUBCOUNTY GENERAL FUND	DFCU BANK LIMITED	01983500222424	178,018	178,018	UGX
18	OFFAKA SUBCOUNTY LGDP II	DFCU BANK LIMITED	01983501005178	96,426	96,426	UGX
19	ANYIRIBU SUBCOUNTY GENERAL FUND	DFCU BANK LIMITED	01983501005144	16,745	16,745	UGX
20	ANYIRIBU SUBCOUNTY DDEG	DFCU BANK LIMITED	01983501005142	-	-	UGX
21	ULEPPI SUBCOUNTY GENERAL FUND	DFCU BANK LIMITED	01043500220527	8,876,439	8,876,439	UGX
22	ULEPPI SUBCOUNTY LGDP II	DFCU BANK LIMITED	01983501005150	5,946,139	5,946,139	UGX
23	ULEPPI SUBCOUNTY ROAD FUND	DFCU BANK LIMITED	01043500223656	1,981,672	1,981,672	UGX
24	EWANGA SUBCOUNTY GENERAL FUND	STANBIC BANK UGANDA LIMITED	9030001362537	5,490,544	5,490,544	UGX
25	EWANGA SUBCOUNTY OPERATION	STANBIC BANK UGANDA LIMITED	9030001362072	3,649	3,649	UGX
26	EWANGA SUBCOUNTY LGDP II	STANBIC BANK UGANDA LIMITED	9030013915929	56,755	56,755	UGX
27	EWANGA SUBCOUNTY ROAD FUND	STANBIC BANK UGANDA LIMITED	9030013915880	52,259	52,259	UGX
28	PAWOR SUBCOUNTY GENERAL FUND	DFCU BANK LIMITED	01043500127141	33,145,466	33,145,466	UGX
29	PAWOR SUBCOUNTY LGDP II	DFCU BANK LIMITED	01983501005187	28,217,356	28,217,356	UGX
30	PAWOR SUBCOUNTY ROAD FUND	DFCU BANK LIMITED	01043500127134	85,102	85,102	UGX
31	RIGBO SUBCOUNTY GENERAL FUND	DFCU BANK LIMITED	01983501005126	102,602	102,602	UGX
32	RIGBO SUBCOUNTY ROAD FUND	DFCU BANK LIMITED	01983501005192	231,716	231,716	UGX
33	RIGBO SUBCOUNTY GENERAL FUND COLLECTION	DFCU BANK LIMITED	01983501005126	15,151,727	15,151,727	UGX
34	RIGBO SUBCOUNTY GENERAL	STANBIC BANK UGANDA LIMITED	9030006342836	82,886	82,886	UGX
35	INDE TOWN COUNCIL GENERAL FUND	HOUSING FINANCE BANK LIMITED	0700127522	55,277	55,277	UGX



36	INDE TOWN COUNCIL OPERATION	HOUSING FINANCE BANK LIMITED	0700127533	3,221,853	3,221,853	UGX
37	OYIMA H/C II PHC	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3301775019	38,356	38,356	UGX
38	OKOLLO H/C III PHC	KCB BANK UGANDA LIMITED	2201775125	40,857	40,857	UGX
39	OFFAKA H/C III PHC	HOUSING FINANCE BANK LIMITED	0700070293	-	-	UGX
40	INDE H/C III PHC	DFCU BANK LIMITED	019810200823	153,213	153,213	UGX
41	ODRAKA H/C III PHC	DFCU BANK LIMITED	0198102006823	153,213	153,213	UGX
42	GBULUKUATONI H/C III PHC	DFCU BANK LIMITED	0198102006824	2,971,425	2,971,425	UGX
43	RHINO CAMP HC SUB DISTRICT	STANBIC BANK UGANDA LIMITED	9030006342891	82,352	82,352	UGX
44	OLIVU H/C PHC	KCB BANK UGANDA LIMITED	2201786542	2,988,543	2,988,543	UGX
45	OLUJOBO H/C III PHC	KCB BANK UGANDA LIMITED	2201790450	4,104,599	4,104,599	UGX
46	OCEA H/C III PHC	KCB BANK UGANDA LIMITED	2201786542	229,257	229,257	UGX
47	EWANGA H/C II PHC	KCB BANK UGANDA LIMITED	2201790396	45,240	45,240	UGX
48	ODOBU HC III PHC	KCB BANK UGANDA LIMITED	2201790388	157,315	157,315	UGX
49	ST LUKE KATIYIHC II	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100084614	807,383	807,383	UGX
50	ST LUKE KATIYIHC II	KCB BANK UGANDA LIMITED	2020437745	29,483	29,483	UGX
51	ULEPPI H/C III PHC	DFCU BANK LIMITED	01981021006829	11,067,379	11,067,379	UGX
52	AKINO H/C II PHC	CENTENARY RURAL DEVELOPMENT BANK LIMITED	2201779872	17,486	17,486	UGX

## **RECOMMENDATIONS**

- 1) All unserviceable item to be boarded off after a competent Valuer has given actual value
- 2) The District should put a system of retrieving unserviceable items from the hands of the staff
- 3) The District needs to have a store with tight security immediately
- 4) The District need put a proper monitoring mechanism for items of stock
- 5) The District should up with Comprehensive plan for operation and maintenance of Assets
- 6) The district should arrange to move all unserviceable assets to the District Headquarters and have them disposed off
- 7) There is need for the enforcement of government policy on the use of Assets especially Motorcycles
- 8) Assets register must be maintained in the format prescribed and promptly updated
- 9) The District need to train critical staff on Asset register maintenance
- 10) The AIMO and SEA to ensure that all assets are engraved
- 11) The District should up with Comprehensive plan for operation and maintenance of Assets.
- 12) The district should arrange to move all unserviceable assets to the District Headquarters and have them disposed off.
- 13) There is need for the enforcement of government policy on the use of Assets especially Motorcycles.
- 14) Assets register must be maintained in the format prescribed and promptly updated
- 15) The District need to train critical staff on Asset register maintenance.
- 16) The AIMO and SEA to ensure that all assets are engraved.

17) Vote Controllers should always ensure timely utilization of all funds by the close of the Financial Year and ensure cashbooks especially Lower Local Governments and Health centres are properly maintained.

18) Sub Accountants should provide support to the health Centres in charges in preparing books of accounts

19) The District should arrange to dispose items marked for disposal

20) All unserviceable items should be collected at a central place preferable district headquarter





## VOTE 886 - MANAFWA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Management should ensure that all departments implement planned activities within the planning period to improve on absorption capacity by strictly adhering to the activity schedules generated at the beginning of the financial year so as to avoid closing the FY with such big balances on their votes.	All departments had implemented their activities by 30 <sup>th</sup> June 2023. This left them with small balances except Production, Education and Health which had bigger balances due to the low uptake of small scale irrigation projects and delay in completion of the UGIFT Projects (ie Seed schools).	Partially Implemented to 95%
2	Management should ensure that adequate storage facilities for documents are availed to avoid damage and unauthorized information leakages.	At the time of the survey, management had acquired shelves for the stores and the central Registry. Staff files and other documents were well shelved.	Implementation 100%
3	All heads of departments/ sectors should consider maintaining separate asset registers for all assets and equipment under them for tracking and monitoring purposes.	The assets register was centralized at the Finance department where all departments had their assets tracked.	Not implemented
4	Management to expedite the boarding off the obsolete items because they are grossly losing value and if this continues, the assets will hardly attract any value at the time of their disposal.	Management has written to the Ministry over the same and still awaiting the government valuer's inspection report.	Partially implemented
5	The District Council should priorities the renovation of the old buildings and rent them out to generate Local Revenue.	Renovation of Doctors house in Bubulo HC IV was completed. The renovation of the old Administration Block was on-going.	Partially implemented
6	Management should expedite the formalization of tenancy arrangements with organizations/individuals occupying district buildings.	A meeting with tenants was held and Tenancy Agreements were entered	Fully implemented, 100%

## ASSET FINDINGS

- 1) The District maintains a number of inventories that are updated as and when new assets arrive. These inventories enlist all equipment and materials (District current assets) such as Motor vehicles, ICT equipment and hospital equipment like beds as well as land from the District Headquarters, Lower Local Governments and Health Centers.
- 2) All the two Health Centre fours (Bubulo and Bugobero HCIV) and other departments had independent assets registers to occasionally monitor the usage of their assets. Hence limiting chances of exploitation by some individuals.
- 3) Findings indicated that the district had very many old motor vehicles, computers and assorted equipment which are obsolete and unusable (See TF47 for specific details). The Boards of Survey for the last six years consecutively recommended for Boarding off of most of these assets but by the time of the current survey, those recommendation had not been implemented. Some of the assets had been grossly vandalized and depreciated in value.
- 4) It was also identified that the District did not have a depreciation policy for the Assets; this made it difficult to establish the exact value of the items. The values attached are majorly estimated.
- 5) The District had many old buildings that are currently being occupied by individual organizations without clear memoranda of understanding with the District. MUDIP is currently occupying the former Planning Unit, Bubulo West Women's SACCO occupying the former Natural Resources offices, Police Post in the former Education offices, while the former Audit offices are being occupied by the Manafwa Association of Pastors. It is however important to note that some of the buildings were being renovated (See pictorial evidence attached).
- 6) The main Administration building is in good condition and providing adequate office space for the staff. This building however has no provision of a stare case to cater for mobility People with Disabilities. The toilet

facilities as well do not provide for the safety of disabled persons which portrays lack of sensitivity to the needs of all categories of people and renders the District susceptible to litigations.

- 7) Management has designated a transport officer to manage all the District fleet. Much as engineering department has availed space for parking motor vehicles that were in mechanically poor condition, some vehicles were still parked at the Police Post located at the district headquarters, sub counties as well as respective departments. This pursues threat to their safety.

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	992	33,613,871,049
2	Land	454	
3	Transport	151	12,575,876,871
4	ICT EQUIPMENT	245	1,218,944,000
5	OFFICE EQUIPMENT	25	1304519021
6	MEDICAL EQUIPMENT	34	1371713016
7	MACHINERY	1	506840902

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Nissan	UG. 2188M
2	Toyota Hilux	LG 0002-30
3	Toyota	LG 0001-67
4	Ford ranger	UG 1249R
5	Toyota Hilux	UAM 795C
6	Jailing	UG 1540R
7	Jailing	UG 1555R
8	Jailing	UG 1669R
9	Yamaha	UG 089G
10	Jailing	UG 1660R
11	Honda	UAC 857U
12	Honda	LG 0006-67
13	Yamaha	UG 3012M
14	Yamaha	LG 0038 -67

15	Yamaha	LG 0028 -67
16	Yamaha	LG 0040-67
17	Yamaha	LG 00039 -67
18	Yamaha	LG 0041 -67
19	Yamaha	LG 0043 -67
20	Yamaha	LG 0042 -67
21	Yamaha	LG 0044-67
22	Yamaha	LG 0020-67
23	Yamaha	LG 0032-67
24	Yamaha	LG 0030 -67
25	Honda XL-125	UG 1630S
26	Honda	UG 0009 -67
27	Jailing	UG 1555R
28	Yamaha -AG	LG 0076-30- 100
29	Yamaha (DT 125)	UEC 044Y
30	Suzuki	UAC 915U
31	Yamaha (DT 125)	UBA 163Z
32	Suzuki	UG 035R
33	Suzuki	UBA 106Z
34	Yamaha (DT 125)	UBA 103Z
35	Yamaha (DT 125)	UBA 316Z
36	Suzuki	UDA 555U

**OTHER ITEMS**

<b>S/N</b>	<b>ITEM DESCRIPTION</b>	<b>QUANTITY</b>
1	Generator	-
2	Generator	-
3	Printers	-
4	Computer sets	-
5	Pediatric mattresses	-
6	Weighing scales	-
7	Solar batteries	-
8	Metallic beds	-



## **STORES FINDINGS**

- 1) The Team established that the District had a Central functional store in the Department of Finance. This implied that all departmental procurements were centrally managed by the Finance department.
- 2) The Finance department had stores ledgers posted up to date and that local purchase orders for procurement were being handled by the Procurement Unit and records of receipts for stores were in place. This gave an impression that all procurements had been captured.
- 3) It was further observed that the Officer managing stores was substantively appointed which indicated that management was handling the sector professionally.
- 4) It was also noted that the District had procured shelves for the storage of files and confidential documents. This was cited in the Central Store and Central Registry where previously, files were left on the floor. This implies that management had implemented Last survey's recommendations.
- 5) It was discovered that Health Units did not provide separate storage for drugs and equipment. In fact both expired and non-expired drugs were kept in the same room. This in our opinion posed a danger to the lives of our health workers and the community at large. Management however was renovating one of the district Buildings with the purpose of using it as a medicine store.

## CASH AND BANK FINDINGS

- 1) The Board established that the balance of UGX. 1,739,274,174 was sent back to the consolidated fund implying that the District was not able to absorb all the funds within the Financial Year 2022/2023.
- 2) The explanation was that beneficiaries/farmers failed to co-fund for the Micro Scale irrigation projects before suppliers could supply, install and test the irrigation equipment. Led to such big balances. Incomplete projects under Ugift and DDEG Projects in Health and Education Departments.
- 3) Also to note is that some fund under wage in several departments were not spent because some of the recruited staff did not access the payroll on time as supplier numbers were not automated. The supplementary wage for recruitment of staff in Production department was sent late making the recruitment exercise impossible at the time.
- 4) The District operates three accounts, which are Treasury Single Account (TSA), Revenue Collection Account and General Fund Account. The reconciliations are herein attached.
- 5)

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Manafwa DLG General Fund	Bank of Baroda	95040200000969	43,362,372	0.00	UGX
2	Bugobero HC	Orient ank	17679044010109	13,956,695	0.00	UGX
3	Bubulo HCIV	Orient bank	17679544010109	0.00	0.00	UGX
4	Manafwa DLG UWEP ecovery	Bank of Baroda	95040100007178			UGX
5	Manafwa DLG UWEP Projects	Bank of Baroda	95040100007177			UGX
6	Manafwa DLG YLP A/C	Orient ank	25336044010109			UGX

7	Manafwa DLG Administration		IFMS	691,991,981	0.00	UGX
8	Manafwa DLG Finance		IFMS	69,468,616	0.00	UGX
9	Manafwa DLG Planning		IFMS	1,028,474	0.00	UGX
10	Manafwa DLG Statutory Bodies		IFMS	56,252,276	0.00	UGX
11	Manafwa DLG Health		IFMS	467,169,196	0.00	UGX
12	Manafwa DLG Community Based		IFMS	132,938,043	0.00	UGX
13	Manafwa DLG Commerce and Trade		IFMS	23,801,405	0.00	UGX
14	Manafwa DLG Production		IFMS	478,667,823	0.00	UGX
15	Manafwa DLG Technical Services – Works		IFMS	651,508	0.00	UGX
16	Manafwa DLG Technical Services – Water		IFMS	1,640,024	0.00	UGX
17	Manafwa DLG Education		IFMS	2,056,468,153	0.00	UGX
18	Manafwa DLG Natural Resources		IFMS	7,034,702	0.00	UGX
19	Manafwa DLG NUSAF 3 Operations		IFMS	0.00	0.00	UGX
20	Manafwa DLG NUSAF3Project		IFMS	0.00	0.00	UGX

## **RECOMMENDATION**

- 1) Management to liaise with the Government valuer to complete the process of disposing off the obsolete items. Management should ensure timely execution of works by providing timelines for completion of projects. Under Production, continuous mobilization should be done and reducing the threshold of co-founding would improve community participation.
- 2) The District should conduct Adhoc and Surprise Board of Surveys alongside the annual surveys to ensure that public assets are in use and at the right entity by the authorized officer. This will help to ensure that policies that govern the use of assets are followed.
- 3) Management should expedite the process of boarding off of unserviceable Assets to avoid future losses.
- 4) Management should establish a policy on the management and usage of these old buildings. We further recommend that renovation of such buildings be priorities to make them habitable since they may turnout out to be a source of local revenue.
- 5) Management should plan the construction of the stare case as well as toilet facilities that facilitate the welfare of persons with disabilities.
- 6) There is need to establishment a central District parking yard for easy management of the available fleet of vehicles and motorcycles.
- 7) Health units should provide separate storage for drugs and equipment. The DHO took note and informed the board that one of the old buildings at the district headquarters was being renovated and will serve as a medicine store.

## VOTE 887 - MARACHA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Engraving of all the newly acquired assets	The newly acquired assets are engraved	All other assets to be acquired should be engraved
2	Loss of Government assets should be followed	Recoveries are now being made on lost items	Accounting Officer should ensure all assets are kept in safe stores
3	Titling of all government Lands	Titling is on going	It should be extended to all government institutions
4	Disposal of assets recommended for Board off	Recommended Assets were already collected and disposed of after assessment by Chief Government Valuer.	Action taken

### ASSET FINDINGS

#### Findings

- 1) Assets have been engraved as recommended in the previous Board of Survey exercise.
- 2) Many Buildings are in dilapidated state especially Staff Houses at Nyadri Health Centre III, OPD at Oluvu Health Centre, General Ward at Kijomoro Health Centre and other facilities.
- 3) Poor Documentation and Record Keeping in most of the Government entities as shown by Lack of Asset inventory book in most Departments and Sub counties and other Government entities.
- 4) Poor management of physical infrastructure in place especially VIP Latrines at Rural Growth Centres, Primary Schools and Health Centres.
- 5) Inadequate funds to maintain some of the movable and non-movable assets by entities.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		<b>480,953,192</b>
3	Subversion		
4	Investment		

## Summary of Assets

S/N	Item	Summary	Extract B/S
1	<b>Building</b>		
	Non-Residential buildings		<b>11,253,123,779</b>
	Residential buildings		415,146,313
	Roads and bridges		1,501,564,196
	Other structures		170,946,838
2	Land		50,000,510
3	<b>Transport</b>		
	Motor Vehicles		104,852,550
	Motor cycles and Bicycles		34,478,629
	Other transport equipment		151,054,049
4	<b>Machinery and equipment</b>		
	Office equipment		105,746,494
	Other Machinery & equipment		1,342,111,322
	Other Assets		618,443,520
5	Furniture and fittings		207,943,741

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motorcycle AG	UDR 365Y
2	Honda - 125	LG 0079-072
3	Motorcycle	LG0028-072
4	Vehicle JMC	LG-005-072
5	Motor Cycle	LG-0033-072
6	Motor Cycle	LG-0028-072
7	Motor Cycle	UPHOLD owned - No. plate removed by donor
8	Motor Cycle	LG0012-072
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
	Projector - EPSON	1

	Projector - Dell	1
	Projector - Sony	1
	Metallic window	1
	Wooden door	1
	3 Executive Chairs	3
	4 Used Grader blades	4
	1UPS (Education Dept)	1
	1 Printer HP 1050	1
	1 Printer HP-P2015	1
	Used curtains & holders	1
	11 Used Tyres (Motor grader	11
	10 Motor cycle tyres	10
	4 Used batteries (@12V 200 amps)	4
	Computer - Dell	1
	Printer - Canon	1
	Plastic Chairs (18 no.)	18

## STORES FINDINGS

- 1) There is inadequate storage space at the Central store in the District Headquarters, due to lack of pallets for storage of stock items like drugs and medicine as well as in Lower Local Governments and in Lower-Level Health units
- 2) Lower-Level health units conduct regular stock taking and update stores record of inventory timely.

## 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	Maracha District GAFSP	Stanbic, Arua	9030007031944	9,470,613	9,470,613	UGX
2	Maracha District General fund	Stanbic, Arua	9030005609827	87,949,544	87,949,544	UGX
3	Maracha DLG ACDP	Centenary bank, Koboko	3100061401	9,425	9,425	UGX
4	Maracha District UWEP Recovery	KCB, Arua	22900498297	6,309,100	6,309,100	UGX
5	Maracha District YLP Revolving	DFCU bank, Arua	01983501004728	5,558,375	5,558,375	UGX
6	Awiziru Sub County Local Government	I & M Bank Arua	53651102020115	137,813	137,813	UGX
7	Kijomoro Sub County Local Government	I & M Bank Arua	19767634010115	176,268	176,268	UGX
8	Kijomoro Sub County Road Fund	DFCU bank Arua	01043500239363	195,702	195,702	UGX
9	Paranga Sub County General Fund	DFCU bank Arua	01043619667464	1,536,672	1,536,672	UGX
10	Tara Sub County General Fund	Stanbic Bank, Arua	9030006246671	61,403	61,403	UGX
11	Tara Sub County Community Access	ABSA Bank Arua	6003885427	22,004	22,004	UGX
12	Tara Sub County LGDP II	Stanbic Bank, Arua	9030006393259	1,520,246	1,520,246	UGX
13	Obiba Sub County General Fund	DFCU bank, Arua	01043619774807	65,936	65,936	UGX
14	Oluvu Sub County LGMSD	I & M Bank, Arua	18131634010115	58,414	58,414	UGX
15	Oluvu Sub County Road Maintenance	DFCU bank, Arua	01043500014508	4,659,736	4,659,736	UGX
16	Oluvu Sub County General Fund	I & M Bank, Arua	18131734010115	17,499	17,499	UGX
17	Nyadri Sub County General Fund	Centenary Bank, Arua	3100087474	132,116	132,116	UGX
18	Nyadri Sub County General Fund	DFCU bank, Arua	01043555125872	12,771	12,771	UGX



19	Nyadri Sub County DDEG	DFCU bank, Arua	01043555125872	0	0	UGX
20	Nyadri Sub County Works	DFCU bank, Arua	01043501184220	58,678	58,678	UGX
21	Maracha Town Council Works	Centenary Bank, Arua	201210003	12,748,249	12,748,249	UGX
22	Maracha Town Council General fund	KCB Bank, Arua	2200817037	14,901,260	14,901,260	UGX
23	Maracha Town Council Administration	KCB Bank, Arua	2200816979	3,901,938	3,901,938	UGX
24	Okokoro Town Council	I & M Bank, Arua	53347502010115	177,976	177,976	UGX
25	Okokoro Town Council Development Fund	I & M Bank, Arua	53395302010115	716,936	716,936	UGX
26	Agai Town Council General Fund	Housing Finance Bank, Arua Branch	0700152076	38,442,848	38,442,848	UGX
27	Wadra Health Centre	DFCU Bank, Arua	01981021006809	3,655,063	3,655,063	UGX
28	Oleba Health Centre	DFCU Bank, Arua	01981021006803	36,490	36,490	UGX
29	Kijomoro Health Centre III	I & M Bank, Arua	1916944020115	3,914,017	3,914,017	UGX
30	Nyadri Health Centre III	DFCU Bank, Arua	01981021006804	44,987	44,987	UGX
31	Liko Health Centre	DFCU Bank, Arua	01041025093193	4,335,138	4,335,138	UGX

## RECOMMENDATION

- 1) The District Council should prioritize Construction of a Store at the District Headquarters and Lower Local Governments while other Government facilities such as Health Centres, Primary Schools, and Secondary Schools should in promise storage facilities to effectively manage Government Assets.
- 2) Pallets should be provided for in all the stores for effective management, beginning with the District Central and Medical stores.
- 3) Regular stock taking and update of records on the inventory of assets to effectively manage the facilities at all the levels of Governance in the District and lower local Governments.
- 4) The newly acquired assets should be engraved and provide capacity building for Inventory Management Officers.

- 5) The Lower Local Governments need to create a centralized Data base at Sub Counties with relevant information like Building facilities, Movable and Non-movable Assets.
- 6) The District Council should construct a shed to safely keep the all the movable Assets like the Government Vehicles, Motorcycles and other movable assets .



## VOTE 888 - MASAHA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Engraving items.	This was done on some items in the Financial Year 2022/2023 pending availability of funds.	Management should engrave all the pending items.
2	Mother OPD building needed repair	Mother OPD building repairs were done.	
3	Items to be boarded off in the Financial Year 2022/2023	Still in process.	

### ASSET FINDINGS

#### Findings

- 1) Trees at Kitabiro have overgrown hence being a menace to passing clients.
- 2) The bottom wall of the masonry tank at Kamulegu HC III was leaking.
- 3) Some of the offices were moved to Kitabiro, so security should be beefed up i.e., fencing need to be done as soon as possible.
- 4) 1 movable safe transferred from former Finance building at Ssaza is kept outside the new offices at Kitabiro.
- 5) Masaka Vocational Rehabilitation Centre Kijjabwemi:
  - a. There is no Security Personnel at the entry which puts the Centre property at risk.
  - b. Mr. Ojongoire, former USDC staff occupies one of the staff quarters whereas does not render any service.
  - c. Carpentry and Metal Departments do not have Instructors.
- 6) Under staffing
- 7) Worn out tools for Departments i.e., USDC donations.
- 8) Facility has no source of revenue (funding).
- 9) Probation and Labor offices
- 10) Earlier, it was observed that during night, no security at all, this puts the Government property at risk but at least the facility has been fenced in Financial Year 2022/2023.
- 11) Outside the Land office gate, there are people who park at the site and pretend to be brokers, there is possibility of conning clients.
- 12) The district had taken long to pay lease fees.

S/N	Item	Units	Amounts
1	Payables		11,112,675
2	Receivables		891,297,138
3	Subversion		
4	Investment		

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	57	
2	Land	16	
3	Transport		
	Motor vehicles	29	
	Motorcycles	76	
4	ICT	109	
5	Furniture	1115	
6	Office Equipment	53	

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Ford Ranger	UG 1243R
2	Toyota Hilux	UG 0127E
3	Isuzu	UG 0654R
4	JMC	LG 0004-073
5	Nissan Hard Body	UG 3804M
6	Suzuki Motorcycle	LG 0069-28
7	Jincheng	LG 0005-073
8	Yamaha	LG 0123-28
9	Land Rover	UG 0004R
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
1	Acer laptop	1
2	90 Iron sheets	90
3	Photocopier machine	1
4	Printer mjn27291	1

5	Printer cnkic78010	1
6	Computer Dell GFBXX8RI	1
7	Monitor Dell OptiPlex	1
8	Fridge LEC	1
9	Printer	1
10	Computer set	1

## STORES FINDINGS

- 1) No comment

## CASH AND BANK FINDINGS

- 1) Some of the Sub County Bank Accounts had debit balances/over drawn

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CU R
1	Masaka District General Fund	DFCU	01983501000414	57,396,031	57,396,031	UG X
2	Masaka District HIV/AIDS	DFCU	01983501000434	440,988	440,988	UG X
3	Masaka District Health Donor	DFCU	01983501000435	0	0	UG X
4	Masaka District Global Fund	DFCU	01983501000437	2,613,181	2,613,181	UG X
5	Masaka District ACDP	DFCU	01033656640758	0	0	UG X
6	Masaka District YLP Collection	DFCU	01983501001796	0	0	UG X
7	Masaka District UWEP Recovery	DFCU	01983501004580	7,913,663	7,913,663	UG X
8	KPFIH CHW PROJECT	DFCU	01030010223642	997,865	997,865	UG X

## **RECOMMENDATION**

- 1) All items which have been identified not engraved during Board of Survey exercise be engraved immediately.
- 2) Management should always keep bank accounts with credit balances. Accumulated bank charges need to be catered for.
- 3) “Brokers” should be chased away outside District Land Offices
- 4) The district should not award tenders to contractors who do shoddy work.
- 5) Over grown trees at Kitabiro should be harvested/removed.
- 6) Where the District owns lease titles, should pay lease fees promptly to avoid settlement of paying lease arrears.
- 7) Management should process Health Centre land titles as soon as possible to avoid land grabbers.
- 8) The district should outsource or write to the Centre seeking for the property Valuer. During the exercise, it was observed that almost the district assets are not attached with values.
- 9) Compound/ground levelling of Bukeeri HC II and Kamulegu HC III should be done.
- 10) Permanent administrative offices for Parish Chiefs should be extended to their areas of jurisdiction to minimize the limited working space at the Sub Counties.

## VOTE 889 - MASINDI DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1.	All identified nonfunctional old vehicles be disposed off	Government valuer engaged to value the items	Valuation reports available to enable disposal
2.	ICT equipment including Desktop computers, photocopiers deemed unserviceable by the BOS team be disposed off	Government valuer engaged to value the items	Valuation reports available to enable disposal
3.	Motorcycles that were identified by the BOS team as Un repairable be disposed off	Government valuer engaged to value the items	Valuation reports available to enable disposal
4.	Assorted items at Masindi Hospital compound, containers and wards be disposed off	Government valuer engaged to value the items	No Action taken
5.	Old & dilapidated building be removed and or renovated	New structures have been built eg Construction of New OPD at Nyantonzi HC111 on going	This is a continuous exercise ongoing under Results based Financing for Health Centres.
6.	Used-up pit latrine in schools, health facilities, markets new 5 stance lined latrine be constructed	Latrines have been constructed at Nyakyanika PS, Kijogoro PS, Kimengo PS etc. Alimugonza and Pumuzika Markets	Construction of others to be implemented in FY 2022/2021
7.	Registration of District pieces of land to improve tenure security	Land title certificate for the District Headquarters has since been secured	The process continues for several other pieces of land
8.	Register all people occupying government pieces of land and buildings	NIL	No Action taken

### ASSET FINDINGS

#### Old and dilapidated building;

Majority of District Local Government buildings are old and dilapidated. It is recommended that Management embarks on the reassessment of the same in a bid to ensure their renovation/rehabilitation and or face lifting, and the demolition of the condemned structures. Examples of premises for renovation/rehabilitation may include Masindi Hospital, Resident District Commissioner (RDC) block, Lands office, Engineering/Works, all parish headquarters to mention but a few.

**Inadequate storage space:**

Most government facilities especially health centers only have stores for drugs and medicines. There are no sufficient stores for non-medical equipment, tools, apparatus, utensils, gadgets and used up medical equipment. This exposes them to the risk of being dumped anywhere, anyhow, their exposure to vagaries of weather and further deterioration, theft/pilferage, vandalized, misplaced, and or lost. Some health facilities are in a sorry state and therefore require renovation whereas others need face-lifting and equipping with medical equipment.

**Land for new Sub counties and Town Councils;**

Some New Sub counties and Town councils are renting office space but have secured pieces of land for their respective headquarters and office block constructions is underway save for Nyantonzi Sub County.

**Abandoned Parish headquarters:**

Over 90% of Parish headquarters have been abandoned completely no body. At some Parish headquarters, all the buildings have collapsed and are totally vandalized e.g. Kyakamese, Kimengo and Kitamba among others. The land has also been totally encroached upon. This may eventually impact negatively on the implementation of Parish Development Model (PDM) Programme. This exposes the entire parish property to all sorts of risks including loss of the land through encroaching, and dilapidated buildings.

**Format for Inventories documentation;**

Inventories by User departments are not kept, not updated and each department has its own format of documentation, making it difficult/laborious to capture all the required information.



**Water harvesting systems:**

Some are not functioning adequately; most have minor problems which can easily be rectified whereas some require complete replacement like the Water tank at OPD Budondo Health Centre III in Budondo Sub County.

**Natural assets** consist mainly of land, Forests, rivers, swamps and wetlands. Oil and gas also exist in the district but there is inadequate information about it.

**District equipment:**

Most are not labeled/engraved which makes it hard to be identified. Effective Financial year 2021/22 onwards all new entity acquisition ought to be engraved, and this is being affected.

**Disposal of items:**

This was not affected during Financial Year 2021/2022 and this continues to expose the items to further degradation, loss of value, and the risk of vandalism and loss. However, Financial Year 2023/2024 the Disposal process is underway and shall be effected.

**District Council Chambers:** Wood lining, fumigation and general repair of the chambers ought to be done.

**Filled up or condemned latrines;** Latrines at the following Primary Schools are either filled up or condemned. The schools are Waiga PS, Kimanya Upper PS, Ikoba Boys' PS, Kichandi PS, Kyatiri PS, Nyantonzi PS, Kisindizi Public PS, Bwinamira PS among others. Kinyara SW Primary School lack latrines/toilets yet the factory policy no longer allows pit latrines sinking save for water borne facilities.

### **Inadequate classrooms space;**

The schools listed herein lack sufficient class room space to accommodate the pupils population. These are; Kyatiri PS, Alimugonza PS, Kibibira PS, Kisindizi Public PS, Ntooma PS, Kabango PS, Kinyara SW PS, Nyabubaale PS, Bulima PS, Kikingura PS. Whereas others lack staff quarters examples being Budongo Saw Mill PS, St. Paul's Pakanyi PS, Karongo PS, Rwempisi PS, Nyabubaale PS.

### **Metallic stand desks;**

These have proved to be more of a liability than an asset as the nuts and screws are stolen/misappropriated, causing desks to break and the cost and frequency of repair and maintenance is too high. It is recommended that such desks be avoided in Primary Schools.

### **Community founded schools;**

The land where these schools sit is insecure. These pieces of land ought to be targeted for land registration, priority be given to Masindi Centre for the Handicapped and Ntooma Primary School land.

### **Re-location of generator from District headquarter to Masindi General**

**Hospital;** The generator at the district headquarters ought to be re-located to Masindi General Hospital where there is need to its use since it has for long not been in use at the headquarters yet its functional.

### **Working Space:**

The team realized that some health centers are constrained on working space. Where ART clinic services are offered, you find the same venue and space is used for counseling, Immunization and drugs dispensing. This is affecting effective service delivery. Cases in point include: Kyatiri HC III, Kichandi HC and Ikoba HC.

- 1) In other cases, say Kichandi Health Centre, the examination room/space serves as antenatal care space and as well as the dispensing area (One single room).
- 2) At Ikoba health Centre III, OPD patients are rested in the same premise housing the drug stores (Drug Stores). This puts the patients' weak health to further danger.
- 3) Kyatiri Health Centre III has no General Ward, and Solar batteries at the maternity building are required.
- 4) Solar Panels and batteries functionality
- 5) Across the board, almost all health Centres are having issues with the functionality of Solar panels and/or their batteries save for Alimugonza Health centre. Ikoba HC, Kisalizi HC, Solar at OPD Bwijanga HC IV, Kichandi HC OPD, Kyatiri HV Solar batteries at Maternity building, Solar at OPD Budongo HC, Solar at Nyabyeya HC, solar system at Nyantonzi HC too requires assessment and replacement; and Solar at staff quarters of Kitanyata HC III are non/partially functional.

#### **Transport Means;**

- 1) Some Health Centres lack transport means; examplbeing Kichandi, Mihembero, Kitanyata, Kigezi Health Centres to mention but a few. Management ought to have needs assessment in Health Centre to ensure that transport element of staff is addressed for effective service delivery.

### **Health Facilities –Latrine/toilets functionality**

- 1) Some washrooms/ toilets for some health facilities (Health Centres)/ staff quarters and Sub Counties are almost used up (Pit latrines),
- 2) while others have dilapidated shutters and cracked floors
- 3) whereas others lack hand washing facilities, a situation which has rendered the premises not convenient for use, a threat to human life. Examples include; Nyabyeya HC, Kichandi HC.
- 4) Some latrines constructed in FY 2022/2023 have never been commissioned by Management, yet the need to use them is overwhelming.

### **Water collection**

- 1) The Water collection system at Pakanyi Health Centre III not functional as well requires assessment and necessitates repair.
- 2) Kitanyata HC too has no functional water tank. There is need for Management to have assessed the water facilities and redress measures be enforced.
- 3) The Water tank at Budondo SC headquarters isn't fully serving its function given issues with the gravitation flow of water. There is need for management to have erected the abnormally in a bit to serve the population effectively.
- 4) Water facility at Nyantonzi HC is dependent on the rainy season. There is need for management to find solution to this situation given a Health Centre delivering mothers.

<b>S/N</b>	<b>Item</b>	<b>Units</b>	<b>Amounts</b>
1	Payables	1,002,620,090	1,002,620,090
2	Receivables	N/A	N/A
3	Subversion	N/A	N/A
4	Investment	N/A	N/A

## Summary of Assets

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

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1.	Mitsubish pajero	UAD616V
2.	Jeep Cherokee/2.8 Sport	UAH200H
3.	Land cruiser/HZJ78R-RJMRS	LG0178-29
4.	Isuzu Dmax TFS54	LG0177-29
5.	Ford Ranger/UB7MRAB	UG2691R
6.	Ford Ranger/UB7MRAB	UG2690R
7.	Ford Ranger/UB7MRAB	UG2962R
8.	Suzuki Maruti 1999	UAJ567Z
9.	Ford Ranger	UG0492Z
10.	Suzuki Maruti 1999	UAJ567Z
11.	JMC	LG0003-074
12.	Tractor	UAW249V
13.	Toyota pick-up	UAK325N
14.	Honda XL125	UG2673R
15.	Honda XL125	UG2388R
16.	Honda XL125	UG2489R
17.	Suzuki TF125	UG1728A
18.	Yamaha DT125	UBA160Z
19.	Suzuki TF125	UG1947A
20.	Yamaha YB125	LG0168-29
21.	Yamaha CGL125	LG0167-29
22.	Yamaha AG100	UAC281R
23.	Honda	UDK268Q
24.	Honda XL125	UG1975E
25.	Honda XL125	UG1748M
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
1.	Honda - 6.5 - Generator	N/A
2.	Photocopier	N/A
3.	Computer & Printer	N/A
4.	Generator	N/A
5.	Digital camera	N/A
6.	Driving mirror	N/A
7.	Blade wiper	N/A
8.	Wind screen	N/A
9.	Stapling machine	N/A
10.	Punching machine	N/A
11.	Brake pad	N/A
12.	Brake shoes	N/A
13.	Wheel loader fan	N/A
14.	Grader blades	N/A
15.	Tyres	N/A

## STORES FINDINGS

N/A

## 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.	MDLG General Fund Account	Barclays Bank	6003205957	266,351,936	266,351,936	
2.	Masindi District UWEP Recovery Account	Centenary Bank	3100044198	4,378,415	4,378,415	
3.	Masindi YLP Revolving Recovery Account	Stanbic Bank	9030010983362	7,008,869	7,008,869	
4.	Masindi Hospital	ABSA Bank	6001718299	28,553,323	28,553,323	
5.	Kimengo S/C Collection A/C	ABSA	6004076441	935,164	935,164	
6.	Kimengo S/C General A/C	ABSA	6004078630	1,884,700	1,884,700	
7.	Kimengo S/C Road Fund A/C	ABSA	6002483694	10,269,808	10,269,808	
8.	Kimengo S/C LC 1 A/C	ABSA	6004076468	79,953	79,953	
9.	Kimengo S/C LC 11 A/C	ABSA	6004076476	73,318	73,318	
10.	Kimengo S/C DDEG A/C	Centenary	3100049415	7,090,842	7,090,842	
11.	Kijunjubwa Town Council operations	ABSA	6006737267	57,835	57,835	
12.	Kijunjubwa Town Council General Fund	ABSA	6006737259	54,960	Ug.shs	
13.	Kijunjubwa Sub County Operations fund	ABSA	6007484915	0	0	
14.	Kijunjubwa S/County General Fund	ABSA	60067484907	0		
15.	Pakanyi Sub County Collection Account	Stanbic Bank	9030006238164	9,706,786	9,706,786	
16.	Pakanyi Sub County General Account	Stanbic Bank	9030006237540	7,285	7,285	
17.	Pakanyi Sub County L.C I Account	Stanbic Bank	9030006237559	5,823,951	5,823,951	

18.	Pakanyi Sub County L.CII Account	Stanbic Bank	9030006237621	1,457,391	1,457,391	
19.	Pakanyi Sub County DDEG Account	Centenary Bank	3100049282	2,019,742	2,019,742	
20.	Pakanyi Sub County Revenue Sharing UWA Account	Stanbic Bank	9030010791862	108,702	108,702	
21.	Kyatiri Town Council Operation Account	ABSA	6006698199	10,000,000	10,000,000	
22.	Kyatiri Town Council General Account	ABSA	6006698202	106,188	106,188	
23.	Kiruli Sub County General Account	ABSA	6007485539	232,778	232,778	
24.	Kiruli Sub County Operational Account	ABSA	6007485547	131,629	131,629	
25.	Labongo Sub County General Fund Account	ABSA	6007484044	10,022,816	10,022,816	
26.	Labongo Sub County Operation Account Account	ABSA		25,302	25,302	
27.	Budongo Sub County Collection Account	Stanbic Bank	9030006238210	81,608	81,608	
28.	Budongo Sub County General Account	Stanbic Bank	9030006237524	13,398,780	13,398,780	
29.	Budongo Sub County L.C I Account	Stanbic Bank	9030006237532	2,058,571	2,058,571	
30.	Budongo Sub County L.CII Account	Stanbic Bank	9030006237656	23,241	23,241	
31.	Budongo Sub County DDEG Account	Centenary Bank	3100049411	501,552	501,552	
32.	Budongo Sub County Roads Fund Account	ABSA Bank	6002629389	179,197	179,197	
33.	Nyantanzi Sub-County General Fund (Collection)	ABSA Bank	6007484621	193,696	193,696	
34.	Nyantanzi Sub-County Operations	ABSA Bank	6007484648	240,820	240,820	
35.	Bwijanga Sub County collection account	Stanbic	9030005634589	5,4749,973	5,479,973	

## RECOMMENDATION

- 1) Fumigation of structures is long overdue. The Administration block at KIHONDA –MADEC harbors Bats and owls, the ceiling is dilapidated and the walls are beyond dirty; a structure that houses Labongo Sub County offices, LC3 Chairperson offices and the Farm Manager’s office. There is a general need for assessment of the district structures for fumigation exercise generally.
- 2) Adequate storage space should be provided in form of new storage facility construction across all departments of the District Local Government to enable separation of old and new stocks. It is recommended that emergency stores shade should be constructed using iron sheets secured from the old buildings, alternatively unused stores at works department could be used as stores for the time being instead of dumping items in open spaces and corridors. The entity ought to have in place a CENTRAL STORAGE FACILITY especially for old stock to be kept.
- 3) Standard format of inventories: It is recommended that a standard format for all inventories across the entire departments is designed and used by all user departments for uniformity of records keeping.
- 4) Disposal of assets: all assets declared for disposal – obsolete, unserviceable, unrepairable etc. be valued and eventually disposed of in time to enable better value for money and the creation of more storage space.
- 5) Re-location of district generator. In order to put to better use of the old generator at district headquarters, it is recommended that it is re-located for use at Masindi Hospital.
- 6) It is recommended that Needs assessment of all solar panels be done and their batteries at all health centers and corrective measures be taken.
- 7) It is recommended critical Needs assessment for health Centres is conducted to identify their critical needs case by case. E.g need for



Placenta Pits, delivery beds, theatre, labor ward, an incinerator etc.

- 8) It is vital to have all grounded fleet secured under a central location for custody under key and lock until disposal of the same is executed; eg, in Work Department stores.
- 9) There is need to have all government lands registered for title deeds and also fence off to rule out encroachers.
- 10) Abandoned parish headquarters. Parish Chiefs headquarters should be compelled to take charge of the parish headquarters and ensure safety of the assets and properties therein.
- 11) It is recommended that all absolute items be centrally stored as opposed to the present situation why they are littered in compounds, corridors, parking yards, verandahs etc. and this exposes them to further degradation, loss and other risks.
- 12) The Fire extinguishers at the District Headquarters required servicing. And the obsolete ones need to be disposed off appropriately.
- 13) Recommended improvements in internal controls and storage facilities.
- 14) Management should devise means to clearly label and separate functional stores from nonfictional for purpose of improving storage and track of such stores in different sectors.
- 15) Management should put in place internal mechanisms to ensure that all equipment (new and old) that belong to Masindi DLG is clearly labeled at purchase time prior to entry into stores to be able to distinguish them and avoid theft/pilfering.
- 16) Management should ensure that the Central Stores are relieved of clutter and obsolete materials.

## Transport equipment for disposal



## VOTE 890 - MAYUGE DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The board of survey team should be appointed on time for effective execution of duties and timely reporting	The board of survey team was appointed on time	The appointing authority should continue appointing the board of survey team on time
2.	The board of survey report should be presented in the Technical Planning Committee meeting for discussion in order to guide planning in subsequent financial year	It was not presented	The report should be presented in the TPC
3.	The District should consider increasing funds to facilitate the survey team to carry out a comprehensive check on all the assets of the vote.	The facilitation budget for the BOS team was not increased	The responsible department did not prioritize increasing funds for board of survey
4.	Chief administrative officer should facilitate the disposal process to get concluded.	No assets were disposed off	The evaluation team did not turn up for evaluation.
5	There is need for Capacity building among the existing Inventory officers at Health centers IVs on their mandates and also recruitment of an Inventory officer at Mayuge HC IV should be prioritized.	The staff was recruited	There is still need for capacity building
6	Items that were disposed off should be written off from the asset register to avoid double counting and over valuing of district assets	The items that were in the previous asset register that had been boarded off were removed from the current register	The current register is up to date

## ASSET FINDINGS

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	230	9,648,352,619
2	Land	263	
3	Transport	689	756,880,000
4	Ict Equipment	80	226,938,000
5	Office Equipment	15	5,750,000
6	Medical Equipment	40	682,000,000

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	MOTOR CYCLE	UG 2589R
2	MOTOR CYCLE	UG 2364R
3	MOTOR VEHICLE	UG 2318M
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
	FRIDGES	13
	Digital calorimeter	USAID/RHITES-EC HM 046
	LAPTOP	MDLG/DDEG/FY2017/18
	REFRIGRATOR	NLPIP/MAAIF-566E
	FREZZER	CF-340
	PRINTER	09
	KEY BOARD	02
	GPS	02
	CPU	07
	CHAIRS	03
	MONITOR	05

## STORES FINDINGS

- 1) The stock balances agree with the stock card balances
- 2) The board of survey observed that the store space is inadequate
- 3) The stores person does a weekly stores check.
- 4) There are excessive or obsolete stocks held by the vote that are listed for disposal see the attached catalogue.

## 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	Mayuge DLG General Fund Account	Dfcu Bank	01983501007340	178,451,966	Nil	UGX
2	Mayuge District Youth livelihood Programme Recovery account	Stanbic	9030010344483	-494	Nil	UGX
3	Mayuge District Women Enterprise Programme	Stanbic	9030012107802	-	Nil	UGX
4	Mayuge District Treasury Single Account	BOU	00535052800000	0	0	UGX
5	Mayuge District Revenue Collection Account	BOU	00535016800000	0	0	UGX

## RECOMMENDATION

- 1) The Focal Person in charge Asset Register should be included on the Board of Survey Team for proper coordination.
- 2) The Board of Survey report should be presented in the Technical Planning Committee meeting for discussion in order to guide planning in subsequent financial year.
- 3) All land that belongs to Mayuge District local government should be surveyed so that it can be captured in the asset register.
- 4) The store space at both the District Headquarters and Mayuge Health Centre IV should be increased.
- 5) The district should consider increasing funds to facilitate the survey team to carry out a comprehensive check on all the assets of the vote.
- 6) Chief administrative officer in liaison with the procurement unit should facilitate the disposal of the nonfunctional assets.
- 7) There is need for Capacity building among the existing Inventory officers at Health centers IVs on their mandates.
- 8) Items that were disposed of should be written off from the Asset Register to avoid double counting and over valuing of district assets. This is a misrepresentation of financial position.

## VOTE 891 - MBALE DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	All Sectors should maintain an inventory of both movable and non-movable assets that should be updated as and when any procurements are made within the financial year. The values of these assets should then be annually depreciated.	In relation to the board of survey report for the FY 2020/2021 nothing has been taken into consideration	Sectors need to be reminded of this obligation but there is still need for provision of an expertise in relation to asset depreciation.
2	The District staff residential buildings are in a sorry state of disrepair. There is need to dispose off these buildings as the District has for the last 31 years failed to have them renovated. Most of these buildings were constructed in the early 1940s and have not been worked on for all these years	Process started on, awaiting approval from the parliament.	The accounting officer ought to make a follow-up on this process as it is overdue.
3	Sector Heads should endeavor to initiate the process of disposal of unserviceable and obsolete assets, in order to avoid vandalization of these assets.	No action yet on record. <i>Save for Disposed of 3vehicles in the month of October 2021</i>  The heads of departments should initiate the process of disposing of unserviceable assets (Fixed/unfixed) by listing them and forwarding them to CAO for action.	The accounting officer need to make former communication to the sector heads on quarterly basis to give feedback of the obsolete assets and ones recommended for disposal be immediately acted upon.
4	As observed in the FY 2018/2019 the process of valuation of assets for disposal is long and the value is usually low, it is critical that surplus assets in some sectors are identified and reallocated to more needy sectors or lower local governments who may not be able to procure new assets but can afford to repair such assets re-allocated to them. Transfers could also be made to teaching institution	Transferred office furniture, land space and infrastructure to Mbale District Police, Residence Commissioner Office, sub-counties  And Town Council (Bunambutye, Jew Tc) after creation new administrative units	This was handled in the FY 2021/22

	for obsolete vehicles for learners.		
5	The Chief Executive should constitute a committee to revalue all the District assets as the Board of survey team was unable to attach values of some assets inspected as required by the new formats of asset inspection and verification.	A team of five officers was constituted and verification of assets in all departments done except valuation of same infrastructure not yet done.	The accounting officer should invite the government chief valuer to carry out property valuation.

## ASSET FINDINGS

- 1) The inspected district houses had not been yet disposed off as recommended in the board of survey report of 2019/2020 and the status has continuously gone bad from previous.
- 2) The Premises housing the production sector received a face lift as some renovation was carried out during the FY 2016/2017 till then
- 3) The District commercial building is located on Republic Street in Mbale City. They are also in disrepair and need re-development through PPP scheme as resolved by the current district council.
- 4) The team inspected district houses had not been yet disposed of as recommended in the board of survey report of 2019/2020 and the status has continuously gone bad from previous.
- 5) The workshop needs to be re-roofed, including the District Store building. Further it was noted that roofing tiles 1,450 which were removed from Education/Planning unit block in the Fy2013/14 never been disposed of to date despite several board of survey recommendations.

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

## Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	71	7,104,083,600
2	Land	0	
3	Transport	106	
4	ICT Equipment	120	
5	Office Equipment	15	
6	Medical Equipment's	15	78,704,350
7	Machinery	3	4,102,008,612

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Toyota Hilux	UAA 102 Z
2	Mitsubishi	UAA 759E
3	Isuzu Dmax	UG 1592A
4	Caterpillar	UUT 797
5	Ford Ranger	LG 2957R
6	Hero Puch	LG - 0102 -30
7	Hero Puch	LG - 0103-30
	BMK	UG 2895 M
	BMK	UG 2990 M
	BMK	UG 2893 M
	BMK	UG 2896 M
	BMK	UG 3259 M
	BMK	UG 2895 M
	BMK	UG 2897 M
	BMK	UG 2890 M
	BMK	UG 2894 M
	BMK	UG 2892 M
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRIPTION	QUANTITY
8	Non-Residential Houses	
9	Desktops - 9No	
10	Projectors - 2No	
11	Printers - 7No	
12	Roofing tiles	1450
13	District Residential	



## STORES FINDINGS

- 1) It requires to create another space for stores as the previous stores has been improved to archive Finance sector records.
- 2) The store man makes a quarterly inspection on the store and the inventory.
- 3) The stock balances agree with the stock card balances.

## CASH AND BANK FINDINGS

The District is operating three Bank accounts in DFCU Mbale Branch, two in Bank of Uganda. The details of the Bank Balances and the cash book balances as at 30<sup>th</sup> June 2023 are in the table below.

**Table showing accounts reviewed by the board**

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Mbale District Treasury Single Sub Account	BOU	0053605280000 00	0	0	UGX
2	Mbale DLG General Fund	DFCU	0198350100469 3	12,413,07 2	12,413,07 2	UGX
3	Mbale YLP Revolving Fund	DFCU	0198350100526 1	13,074,27 2	13,074,27 2	UGX
4	Mbale UWEP Recovery Account	DFCU	0198350100627 0	7,762,525	7,762,525	UGX
5	Mbale District Revenue Collection Account	BOU	0053601680000 00		4,190,000	UGX

## RECOMMENDATION

- 1) Though there has been a slight improvement in record assets management, there is need for a refresher course such that all Sectors improve on the maintenance of an inventory of both movable and non-movable assets that should be updated as and when any procurements are made within the financial year. The values of these assets should then be annually depreciated.
- 2) The District staff residential buildings are in a total sorry state of disrepair as it was noted in the previous board of survey and nothing has been done since. There is need to dispose of these buildings as the District has for the last 32 years failed to have them renovated. Most of these buildings were constructed in the early 1940s and have not been worked on for all these years
- 3) Sector Heads should endeavor to initiate the process of disposal of unserviceable and obsolete assets, in order to avoid continuous depreciation & vandalization of these assets.
- 4) As observed in the FY 2018/2019 the process of valuation of assets for disposal is long and the value is usually low, it is critical that surplus assets in some sectors are identified and reallocated to needier sectors or lower local governments who may not be able to procure new assets but can afford to repair such assets re-allocated to them.
- 5) As recommended in the Board of Survey FY 2021/2022, the Chief Executive should constitute a committee to revalue all the District assets as the Board of survey team was unable to attach values to assets inspected as required by the new formats of asset inspection and verification.

## VOTE 892 - MBARARA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	BOARDING OFF ASSETS; 2020/2021		
2	Motor Vehicles		
3	Toyota Hilux, double Cabin pick up LG 0212-31	As Disposal Plan, <b>(Annex A)</b> . Newspaper advertisement, <b>(Annex A)</b> . MBAR537/Disposal/2021/00002/ Lot 4, Disposed off in the FY 2022/2023	Disposed of in FY2022/2023
4	Motor Cycles		
5	Cagiva, UG 0083R	As above in (1); Lot 15, Disposed of in FY2022/2023	Disposed of in FY2022/2023
6	Suzuki, LG0154-31	As above; Lot 16, Disposed of in FY2022/2023	Disposed of in FY2022/2023
7	Jialing, UG 2798R	As above; Lot 17, Disposed of in FY2022/2023	Disposed of in FY2022/2023
8	Yamaha, UDA 216U	As above; Lot 19, Disposed of in FY2022/2023	Disposed of in FY2022/2023
9	Suzuki TS185ER, UG0282 R	As above; Lot 21, Disposed of in FY2022/2023	Disposed of in FY2022/2023
	Honda, LG 0198-31	As above; Lot 28	Disposed of in FY2022/2023
	Jialing, UG 1583R	As above; Lot 29, Disposed of in FY2022/2023	Disposed of in FY2022/2023
	Suzuki, chassis No.TF125145832	As above; Lot 39	Disposed of in FY2022/2023
	<b>Others</b>		
	24 Feet Container	As above; Lot 41	No successful bidder
	24 Feet Container	As above; Lot 43, Management changed it into store	No longer available for disposal.
	24 Feet Container	As above; Lot 44, Management changed it into store.	No longer available for disposal
	Atlanta Generator	As above; Lot 46, Disposed of in FY2022/2023	Disposed off
	Materials in the dilapidated building in Rubaya HC III Rubaya Sub County	As above; Lot 47	No successful bidder
	<b>BOARDING OFF ASSETS: 2021/2022</b>	No board off was carried during the year	Recommend the management to act on the recommendation
	<b>OTHER RECOMMENDATIONS</b>		
	Operation and maintenance of assets	Serving of the assets has been done on serviceable items,	The board commends the management.
	Engravement of assets	No general engravement has been done to all assets.	Encourage management to budget for engravement of assets
	Enclosure of the district headquarters and other entities	No action taken as yet.	Recommend management to plan for enclosing the entities to improve on the security of the assets.
	Establishment of central store	No central store has been established	Recommend management to establish central store
	Policy regarding transport equipment	Each department /unit has been assigned responsibility to manage its	Commended management,

		transport equipment. though planning and budgeting	
	Policy regarding expiry of drugs	Has remained a challenge to health department	Recommended the department to be in touch with the NMS.
	Creation of gazette area for grounded and moving assets	Was created at district headquarters.	Commended management but recommend for an improvement on the area.
	Supervision and monitoring of Counties and Town councils board of survey.	The district Board of Survey acted, through discussions of the BOS templates and submission of BOS reports.	Discussions of the BOS templates and submission of BOS reports.
	General repair of Buildings	Rentable houses are now repaired by tenants; The offices have not yet been repaired	Recommend management to act as per BOS recommendation
	General Recommendations as per assets inspected		Recommend management to take time review given recommendations, plan and act where possible.

## ASSET FINDINGS

- 1) The assets which are not under use or grounded were found not in one place and hence difficult to tracking and monitoring.
- 2) Some assets as per assets findings tabular presentation indicate that either have outlived their useful life, beyond repair (grounded) or lack repairs and servicing.
- 3) Some assets in offices/stores were found not labelled or inscribed or marked for ease of identification and location.
- 4) The district headquarter was found not fenced and this was observed to be cause multiple inlets and outlets which jeopardize its security and its assets.
- 5) District Headquarter buildings were observed to be lacking general repairs which then possess a danger shortened assets useful life.
- 6) All Primary schools have their buildings built on land that is not theirs-for church founding bodies.
- 7) In most entities, assets lack identifying features such as engravement and this possess a danger to the security of the assets.

S/N	Item	Units	Amounts
1	Payables	23	142,274,902
2	Receivables	3	1,161,373,338
3	Subversion		
4	Investment		

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	171	12,054,211,852
2	Land	76	4,966,247
3	Transport	85	293304484

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	UG2798R, Jialing	UG2798R
	UDA 220U, Yamaha	UDA 220U
2	UG1950A, Honda	UG1950A
3	UG2018E	UG2018E
4	UG0399E, Double Cabin Pick Up	UG0339E
5	LG0202-31, Honda	LG0202-31
6	LG0222-31, Yamaha	LG0222-31
7	UG0083R, Yamaha	UG0083R
8	LG0154-31, Suzuki	LG0154-31
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
18	Autoclave	1
19	Oxygen Concentrator	1
20	Generator	2
21	Refrigerator	1
22	Solar Regulator	1
23	Money Safe Box	2
24	Executive Chairs	6
25	Materials in the dilapidated building in Rubaya Health Centre III in Rubaya Sub County	(4 offices)
26	Mattresses	2
27	Beds, Metallic	2
28	Crest Tank	1
29	Telephone receiver	2
30	Printer	3
31	Monitor (Lenovo)	1
32	Desktop Computer	1

## STORES FINDING

1. Inventories well classified and their records were kept.
2. Stores person carries out a check on the stores quarterly during the financial year.
3. The stores for medicine was adequate and well organized.
4. Basing on the observation of the team the finance stores where not adequate which affected organizational level.

## CASH AND BANK FINDINGS

**Table showing accounts reviewed by the board**

S/N	Bank of Account Name	Bank name	Account number	Bank balance at 30th June 2023	Cash book Balance At 30 June 2023	Cur
1	Mbarara DLG General Collections Account	STANBIC	9030013029198	86,298,517	86,298,517	UGX
2	Mbarara District YLP Recovery	STANBIC	01983501006540	7,403,800	7,403,800	UGX
3	Mbarara District Global Fund Account	DFCU	6912100003	0	0	UGX
4	Mbarara DLG Women Enterprise Fund	STANBIC	9030012524020	16,790,916	16,790,916	UGX
5	Mbarara District Treasury Sub Single Account	Bank of Uganda	005370528000000	0	0	UGX
	Mbarara District Revenue Collection Account	Bank of Uganda	005370168000000	0	0	UGX

## RECOMMENDATION

1. The asset having been physically assessed; their respective recommendations have been given as briefly indicated below;
2. The district should liaise with the Ministry of Information, Communication and Telecommunication on the issue of disposing off E-waste.
3. All district assets should clearly be marked/engraved for ease of tracking and location.
4. Relevant measures should be taken to establish Central stores system both at district and sub-county levels for both functional and non-functional items.

5. The items (Vehicles, motorcycles, computers, furniture) and other office equipment which are beyond repair as provided for in the report should immediately be boarded off.
6. The district should develop a clear policy in the management of movable motorcycles; an officer in use of the motorcycle should be personally responsible its maintenance.
7. An operation and maintenance policy be put in place and practically adopted by the district on the management and maintenance of vehicles and other assets.
8. A specific stores movement book be introduced to track the moveable assets.
9. The medical supplies which have expired should be disposed off in accordance with the law after collecting them centrally.
10. One central gazzeted area be created to accommodate all grounded or beyond repair assets including motorcycles, motor vehicles, computers, furniture, among others for easy tracking pending the disposal process.
11. Board of survey at sub-counties should be properly constituted to perform their expected duties and be monitored and supervised by the District Board of survey.
12. The District Headquarters should be fenced off and one or two entry gates should be left for maximum/improved security.
13. IFMS system should always be adjusted to transactions that have been already affected to enable the system reconcile with cash book transactions automatically.
14. District buildings including headquarters buildings and in other units be generally repaired.
15. Land management should be enhanced to ensure that all pieces of land are titled to control encroachers.
16. General recommendations as per Assets findings be implemented.





## VOTE 893 - MITOOMA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Effort to complete the district main administration block should be embarked on.	No construction work was undertaken.	District should mobilize for more funds to complete the building.
2	Effort should be put in to have all the places of public land registered hence allocations should be made every financial year.	Two pieces of land were surveyed and registered.	More funds should be availed to this activity to avoid land encroachers.
3	Obsolete or unserveable items/articles should be disposed.	No disposal was done.	Disposal of obsolete items should be done.
4	Fencing of District Health centre IV	Partial fencing and entry gate was installed in FY 2021-22	Completion of fencing the HCIV should be embarked on.
5	To avoid running out of space and development in an uncoordinated manner, there is need to have a site lay out plan for the developments at health centre IV	Site layout plan not yet developed.	Site lay out plan should be developed
6	Fire extinguishers should be serviced regularly to be used in case of fire outbreak. (both at health IV and district headquarter)	Not yet serviced.	Should be urgently serviced.
7	There is need to erect lightening conductor on the buildings to guard against the impacts of lightning strikes.	Installed at the council hall building.	Installation of lightening arrestor was done.
8	Complete fencing of the district premises should be embarked on.	Partial fencing of about 150m was added in 2022-23 FY.	Fencing of the district headquarters should be completed.
9	There should be general renovation of the buildings at health centre IV especially staff quarters.	Some blocks were renovated especially maternity and latrine.	Renovation of the remaining blocks especially staff quarters should be embarked on.

### ASSET FINDINGS

#### Findings

- 1) Movable assets are managed by departments while immovable assets are managed by the Accounting Officer.
- 2) Office space is still inadequate so the district has embarked on the construction of a storied building.
- 3) The furniture is not enough and it is not well maintained nor engraved.
- 4) Almost 21% of the land is surveyed which is a low percentage.

- 5) An assistant engineering officer is in charge of the transport equipment.
- 6) A list of obsolete items is attached including items that were recommended for boarding off the previous year.
- 7) The district has few health facilities.

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

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	979	
2	Land	135	
3	Transport	99	
4	Machinery	4527	
5	Other physical assets	205	

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motorcycle	UG 2196A
2	Motorcycle	UBA 404Z
3	Motorcycle Jialing	UG 1507Z
4	Motorcycle	UDA 488U
5	Motorcycle	UG 3312M
6	Motorcycle Jialing	UG 1464R
7	Motorcycle	UAC 390U
8	Motorcycle	UG 2898R
9	Motorcycle	UG 0945M
10	Motor Grader Changlin	LG 0001-078
11	Motor Vehicle JMC	LG 0003-078
12	Nissan Hardbody	UAJ 904X
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
13	Printer	04
14	Grade Blade	08

15	End Bits	02
16	Used Tyres	28
17	Bucket	08
18	Batteries	04
19	Radio Call Mast	01
20	Chair	04
21	Generator	02
22	Laptop	02

## STORES FINDINGS

- 1) The accommodation is still inadequate though the condition of the store is relatively good.
- 2) The medical store was completed however it is partly being used as a store.

## 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	UWEP Enterprise Fund	Centenary	6512100013	0	1,895	UGX
2	General Fund	Stanbic	9030005706814	327,633	38,049,618	UGX
3	Mitooma DLG Revolving Fund Recovery	Centenary	3100038493	15,358,850	3,694,600	UGX
4	Mitooma DLG Imprest	Stanbic	9030001675390	16,718,980	63,480,980	UGX
5	Mitooma DLG UWEP Revolving Fund	Centenary	3100049511	61,063,550	33,748,850	UGX

## **RECOMMENDATIONS**

- 1) The district should consider constructing spacious central stores that can accommodate all the articles.
- 2) There should be general renovation of the building especially staff quarters.
- 3) The obsolete radio call mast and other equipment at the centre should be removed from the compound and disposed.
- 4) Environmental audit should be carried out on the incinerator to assess its operations and effectiveness.
- 5) They should have a site lay out plan for the health centre to guide development at the center.
- 6) All the assets should be engraved for easy identification.
- 7) Comprehensive assessment on the design and location of the mortuary should be conducted with the view to effect appropriate changes to a new location and an improved design.
- 8) Fire extinguishers should be serviced regularly to be used in case of a fire outbreak.
- 9) Kabale regional medical workshop should frequently come and access the status of the medical equipment for appropriate decision making.

## VOTE 894 - MITYANA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Laptop	Valued	Disposed off
2	Bull Dozer Caterpillar PHC	Valued	Disposed off
3	Jialing Motor cycle	Valued	Disposed off
4	Yamaha DT UG 488M	Valued	Disposed off
5	6 BP machines	Valued	Disposed off
6	HDs Ultra-Sound Machine	Valued	Disposed off
7	UPS	Valued	Disposed off
8	Examination patient coach	Valued	Disposed off
9	Lorry truck Mitsubishi	Valued	Disposed off
10	Lead Shield	Valued	Disposed off
11	1 Wheel Chairs	Valued	Disposed off
12	Nissan Hard body	Valued	Disposed off
13	Motor cycle	Valued	Disposed off
14	Motor cycle	Valued	Disposed off
15	Motor cycle	Valued	Disposed off
16	Motor cycle	Valued	Disposed off
17	Pine plantation 1	Valued	Disposed off
18	Motor cycle	Valued	Disposed off
19	Motor cycle	Valued	Disposed off
20	Motor cycle	Valued	Disposed off
21	Motor cycle	Valued	Disposed off
	17 Weighing scales	Valued	Disposed off
22	Squeezers	Valued	Disposed off
23	Stapling machine	Valued	Disposed off
24	Stethoscope	Valued	Disposed off
25	Blood pressure machine	Valued	Disposed off
	12 beds	Valued	Disposed off
26	5 curtain rises	Valued	Disposed off
27	Weighing scale	Valued	Disposed off

28	Motor cycle	Valued	Disposed off
29	Motor cycle	Valued	Disposed off
30	Nissan hardbody	Valued	Disposed off
31	RCW42E/G Fridge	Valued	Disposed off
32	Invertors	Valued	Disposed off
33	Invertors	Valued	Disposed off
34	Invertors	Valued	Disposed off
35	TRONIC	Valued	Disposed off
36	50 Old iron sheets	Valued	Disposed off
37	Yellow BMK80	Valued	Disposed off
38	2 NLIPPIP motor cycle	Valued	Disposed off
39	Office computer	Valued	Disposed off
40	Laptop Computer	Valued	Disposed off
41	Motor Cycle Honda Brazil	Valued	Disposed off
42	Motor Cycle	Valued	Disposed off
43	Motor Cycle	Valued	Disposed off
44	Motor Cycle	Valued	Disposed off
45	Crown Generator	Valued	Not Disposed off
46	Tractor Massey Ferguson	Valued	Not Disposed off
47	Tractor Futon	Valued	Not Disposed off
48	Tractor Trailer	Valued	Not Disposed off
49	Water Pump with Trailer	Valued	Not Disposed off
50	4 bicycles	Valued	Not Disposed off
51	Automatic Voltage Stabilizer	Valued	Not Disposed off
52	Deep Freezer Fridge	Valued	Not Disposed off
53	3 RCW42E/G Fridge	Valued	Not Disposed off
54	Fridge	Valued	Not Disposed off
55	3 Type writer	Valued	Not Disposed off
56	Camera	Valued	Not Disposed off
57	3 Grass mowers	Valued	Not Disposed off
58	Community Access boat	Valued	Repaired and its now working
59	Lake Patrol Boat	Valued	Repaired and its now working

## ASSET FINDINGS

- 1) The Team observed that motor cycle Suzuki blue in colour Reg. No. UG -279R, Engine No TS-185-2-144624 Chassis No. SG12A-102926 and motor cycle belonging Malangala Health Centre Yamaha BMK Yellow 80cc UG -2838M Engine No. IPE47FME0800123 Chassis No.LYN4YXAE005T000103 were not seen they that Nsubuga Senior Accounts Assistant is the one in possession of both motor cycles.
- 2) Most of the institutions/units do not have proper records relating to the land ownership and very few have titles
- 3) Most of the newly acquired Assets are not engraved and they easily be misused or stolen

S/N	Item	Units	Amounts
1	Payables	1	150,000,000
2	Receivables		
3	Subversion		
4	Investment		

### Summary of Assets

- 1) Not attached

### List of unserviceable items recommended for disposal

- 1) No unserviceable items.

## STORES FINDINGS

- 1) The stores accommodation is not adequate thus need to find more space
- 2) The condition of the store is good but some items are not stored in an efficient manner.
- 3) There are excessive or obsolete stocks
- 4) The Stores person is still operating a manual Asset register there is need to roll on the E-Asset register
- 5) All Lower units do not have functional stores and they manage their stocks in a lassie fair manner.
- 6) Most of the newly acquired Assets are not engraved and they easily be misused or stolen

## 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	Mityana Gen fund account	Stanbic	9030005974541	294,893,260	294,893,260	UGX
2	Mityana District Imprest	Stanbic	9030012925599	Nil	Nil	UGX
3	Mityana YLP Recovery	Equity	1016200792175	Nil	Nil	UGX
4	Mityana UWEP Recovery	Centenary	9012100071	950,085	950,085	UGX
5	Butayunja General Revenue Collection	Stanbic	90300005972573	3,254,142	3,254,142	UGX
6	Butayunja General Fund	Stanbic	90300005972581	9,844	9,844	UGX
7	Maanyi General Revenue Collection	Stanbic	90300005972441	124,992	124,992	UGX
8	Bulera General Revenue Collection	Stanbic	90300005972778	13,341	13,341	UGX
9	Bulera General Fund	Stanbic	90300005972522	9,400	9,400	UGX
10	Malangala Sub county General Revenue	Stanbic	9030005972433	112,785	112,785	UGX
11	Malangala L.C.III	Stanbic	9030005972344	144,075	144,075	UGX



12	Namungo Sub county operation	Stanbic	9030005972433	103,354	103,354	UGX
13	Namungo General Fund	Stanbic	9030005875411	0	0	UGX
14	Kakindu General Fund	Stanbic	9030005972549	99,702	99,702	UGX
15	Kakindu L.C.III Development	Stanbic	9030005972700	0	0	UGX
16	Kikandwa General Fund	Stanbic	9030005972492	0	0	UGX
17	Kikandwa General Reserve	Stanbic	9030005972506	97,881	97,881	UGX
18	Banda Sub county General Fund	Stanbic	9030005701464	0	0	UGX
19	Banda Sub county Operation	Stanbic	9030005701448	0	0	UGX
20	Busunju Operation	Centenary	3100043187	8,620	8,620	UGX
21	Busunju General Collection	Centenary	3100043186	124,002	124,002	UGX
22	Busunju Road Fund	Centenary	3100043189	640	640	UGX
23	Busunju DDEG	Centenary	3100043188	9,700	9,700	UGX
24	Zigoti Tc Operation	Stanbic	9030014921892	0	0	UGX
25	Zigoti Tc General Collection	Stanbic	9030014921647	0	0	UGX
26	Zigoti Tc Property Rates	Stanbic	9030016842663	0	0	UGX
27	Bbanda Tc General Collection	Stanbic	9030014905412	0	0	UGX
28	Bbanda Tc Operation	Stanbic	9030014899277	0	0	UGX
29	Bbanda Tc DDEG	Stanbic	9030006768673	0	0	UGX
30	Ssekanyonyi Tc General Collection	Stanbic	903001418948	70,944	70,944	UGX
31	Ssekanyonyi Tc Operation	Stanbic	903001491914	59,200	59,200	UGX
32	Ssekanyonyi Tc Property	Stanbic	903000149193	2,040	2,040	UGX
33	Ssekanyonyi General Collection	Stanbic	903005972484	41,039	41,039	UGX
34	Ssekanyonyi L.C.III General Fund	Stanbic	903005972476	9,542	9,542	UGX
35	Kalangalo General Collection	Stanbic	903005972484	0	0	UGX
36	Kalangalo L.C.III Funds	Stanbic	903005972476	0	0	UGX

## RECOMMENDATION

- 1) The process for disposing All assets listed should be expedited to avoid loss of value.





## VOTE 895 - MOROTO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Continuous Non-Disposal of Obsolete/Unserviceable Items	PDU Instructed to Dispose 7/7/2022	PDU Instructed to Dispose
2	Continuous Non-Disposal of Obsolete/Unserviceable Items	PDU Instructed to Dispose 30/7/2022	No Action Taken

### ASSET FINDINGS

#### Findings

- 1) The general store management needs improvement to adequately utilize the available space there in and probably by introducing portable racks as shelves for storage of lighter items

S/N	Item	Units	Amounts
1	Payables		2,239,397,450
2	Receivables		
3	Subversion		
4	Investment		

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	171	15,328,853,000
2	Land	77	1,500,000,000
3	Transport	175	4,04,9000,000
4	Office equipment	24	272,000,000
5	Medical equipment	10	835,000,000
6	ICT equipment	185	108,000,000
7	Machinery	2	2,400,000,000
8	Furniture and fittings		320,600,000

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motor vehicle - Mitsubishi Pajero(station Wagon)	LG-0028-32
2	Motor vehicle - Mitsubishi Pickup	LG-0045-32
3	Motor vehicle - Mitsubishi Pickup	LG-0048-32
4	Motor vehicle - Toyota Hilux Pickup	LG-0015-32
5	Motor vehicle - Toyota Hilux Pickup	UAA - 001 -N
6	Motor vehicle - Toyota Hilux Pickup	LG-0055-32
7	Motor vehicle - Mitsubishi Pickup	LG-0026-32
8	Motor vehicle - Land Rover station wagon	UG-0046-A
9	Motor vehicle - Toyota Hilux Pickup	LG-0122-32
10	Motor vehicle - Nissan Pickup	UG-2197-M
11	Motor vehicle - Mitsubishi Dump truck	UG-0351-W
12	Motor vehicle - Toyota Hilux Pickup	UAJ-266-X
13	Motor vehicle - Toyota Hilux Pickup	LG-0024-32
14	Motor vehicle - Toyota Land Cruiser Box body	LG-0016-32
15	Motor vehicle - Toyota Land Cruiser Box body	UG-2452-M
16	Motor vehicle - Ford Ranger Pickup	UG-0205-Z
17	Motor vehicle - Toyota Hilux Pickup	LG-0117-32
18	Motor vehicle - Toyota Hilux Pickup	LG-0085-32
19	Motor Cycle - Jialing125	UG-1492-R
20	Motor Cycle - Honda XL125	UG-2149-R
21	Motor Cycle - Yamaha DT	UG-0908-M
22	Motor Cycle - Jialing125	UG-3361-M
23	Motor Cycle - Jialing125	UG-3094-M
24	Motor Cycle - Jialing125	UG-3325-M
25	Motor Cycle - Jialing125	UG-3270-M
26	Motor Cycle - Yamaha AG 100	LG-0056-32
27	Motor Cycle - Jialing125	UG-3212-M
28	Motor Cycle - Yamaha DT	UG-3533-M
29	Motor Cycle - Yamaha DT	UG-3534-M
30	Motor Cycle - Yamaha DT	LG-0060-32

31	Motor Cycle - Suzuki 125	UG-0420-F
32	Motor Cycle - Suzuki TFS 125	UG-1530-A
33	Motor Cycle - Honda XL125	UPU 565
34	Motor Cycle - Yamaha DT	UBA-088-Z
35	Motor Cycle - Honda XL125	UG-0227-Z
36	Motor Cycle - Honda XL125	UAC-723-Z
37	Motor Cycle - Honda XL125	UG-1293-E
38	Motor Cycle - Yamaha DT	LG-0040-32
39	Motor Cycle - Yamaha DT	LG-0041-32
40	Motor Cycle - Honda XL125	UDK-701-F
41	Motor Cycle - Jialing125	UG-1818-R
42	Motor Cycle - Yamaha AG 100	LG-0073-32
43	Motor Cycle - Honda XL125	LG-0084-32
44	Motor Cycle - Honda XL125	UG-1690-S
45	Motor Cycle - Honda XL125	UG-1697-S
46	Motor Cycle - Honda XL125	UBC-394-C
47	Motor Cycle - Honda XL125	UAC-846-U
48	Motor Cycle - Yamaha AG 100	LG-0088-32
49	Motor Cycle - Yamaha AG 100	LG-0089-32
50	Motor Cycle - Honda XL125	UDR-950-B
51	Motor Cycle - Honda XL125	UDK-127-R
52	Motor Cycle - Honda XL125	LG-0149-32
53	Motor Cycle - Honda XL125	UG-2294-R
54	Motor Cycle - Yamaha	LG-0062-32
55	Motor Cycle - Yamaha AG 100	LG-0074-32
56	Motor Cycle - Yamaha AG 100	LG-0077-32
57	Motor Cycle - Yamaha AG 100	LG-0134-32
58	Motor Cycle - Yamaha AG 100	LG-0135-32
59	Motor Cycle - Yamaha AG 100	LG-0136-32
60	Motor Cycle - Jiancheng	LG-0005-080
61	Motor Cycle - Yamaha AG 100	LG-0081-32
62	Motor Cycle - Yamaha AG 100	LG-0082-32
63	Motor Cycle - Honda XL100	UBA 784 Y

64	Motor Cycle - Honda XL125	UG-3656-M
65	Motor Cycle - Honda XL125	UG-3749-M
66	Motor Cycle - Honda XL125	UG-4197-M
67	Motor Cycle - Yamaha AG 100	LG-0056-32
68	Motor Cycle - Yamaha AG 100	LG-0094-32
69	Motor Cycle - Yamaha AG 100	LG-0095-32
70	Photo copying machine	NP 6216/R 3035N
<b>S/N</b>	<b>ITEM DESCRPTION</b>	<b>QUANTITY</b>
1	Desktop computer – Dell	17
2	Photo copying machine	2
3	Filling cabinets	4
4	Laserjet printer - Pro 400dn	8
5	Fridges	
6	Petrol Generator – Yamaha	1
7	Radio call – Cordan	1
8	Central Processing Unit (CPU)	1
9	Manual Type writer	1

### STORES FINDING

- 1) All stores in the district and the lower local government s including institutions were inspected.
- 2) Proper store organization and proposed introduction of metallic racks/shelves would maximize space utilization
- 3) The list of obsolete items recommended for disposal is attached
- 4) The general store management needs improvement to adequately utilize the available space there in and probably by introducing portable racks as shelves for storage of lighter items

## CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank of Account Name	Bank name	Account number	Bank balance at 30th June 2023	Cash book Balance At 30 June 2023	Cur
1	Moroto UWEP Fund Account	STANBIC BANK UGANDA LIMITED	9030012224345	40,540,918	40,540,918	UGX
2	Moroto District YLP Recovery Account	STANBIC BANK UGANDA LIMITED	9030009659918	12,347,764	12,347,764	UGX
3	Moroto District YLP Project Account	STANBIC BANK UGANDA LIMITED	9030009659977	94,556,694	94,556,694	UGX
4	Moroto UWEP Recovery Account	STANBIC BANK UGANDA LIMITED	9030012224396	22,536,150	22,536,150	UGX
5	Moroto District Local Government	CENTENARY RURAL DEVELOPMENT BANK LIMITED	6310500017	18,043,941	18,043,941	UGX

## RECOMMENDATION

- 1) Non-Disposal of Obsolete/Unserviceable Items, PDU Instructed to Dispose



## VOTE 896 - MOYO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks	
1.	Obsolete article to be boarded off	No disposal activity was implemented	N/A	UGX
2.	Mid-year inspection to be carried	No mid-term inspection carried	N/A	
3.	All department to be increased	No storage space is improved	N/A	
4.	All department to embrace and establish Asset register	Many cost centers still fail to establish asset register	N/A	

### ASSET FINDINGS

- 1) Many transports and asset are obsolete old, not serviceable and due for disposal,
- 2) Two Toyota Hilux vehicle are in two different garages in Kampala three moto cycles were taken along by the former government officers who mandatorily got retired from the active service
- 3) The construction activities are going at four sites and these are the new districts HQT

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

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	4	1,436,672,743
2	Land	N/A	117,700,073
3	Transport	N/A	558,694,676

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
	Pickup Truck	LG0003-081
	Jichen	LG0004-081
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
	N/A	N/A

### STORES FINDINGS

- 1) Need to create more storage space in the hospital and finance department

### CASH AND BANK FINDINGS

All accounts in MoDLG were in Stanbic bank Moyo branch as at 30<sup>th</sup> June 2023. The total sum of 471,259,778 as by 30<sup>th</sup> June 2023 was still in various account of Moyo DLG as per certificates issued by bank.

### Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	MOYO DEVELOPMENT INITIATIVE FOR NORTHERN UGANDA	STANBIC	9030016979200	289,464,212	289,464,212	UGX
2	MOYO HOSPITAL	STANBIC	9030006300358	53,764,325	53,764,325	UGX
3	MOYO DLG GENE	STANBIC	9030006347214	8,284,982	8,284,982	UGX
4	MOYO DISTRICT GLOBAL FUND	STANBIC	9030011407608	27,041,518	27,041,518	UGX
5	MOYO DLG IMPRESS ACCOUNT	STANBIC	9030011896110	66,631,834	66,631,834	UGX
6	MOYO DISTRICT LG UNHCR	STANBIC	9030013342244	25,073	25,073	UGX
7	MOYO DISTRICT UWEP	STANBIC	9030012737474	37,311,800	37,311,800	UGX
8	YOUTH LIVELIHOOD PROGRAME	STANBIC	9030011343464	3,551,900	3,551,900	UGX

### RECOMMENDATION

- 1) Relevant attachment in the regard to asset inspection, stores for capturing accounts details and bank certificates.
- 2) Assets identified as obsolete and recommended for disposal.
- 3) Assets register for road, community water resources and institutional land.

## VOTE 897 - MPIGI DISTRICT LOCAL GOVERNMENT

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

### ASSET FINDINGS

- 1) The board observed that fire extinguishers was serviced
- 2) The air conditioner in the laboratory is nonfunctional and this has an effect on the equipment.
- 3) Generally, the structure of both schools & health centers are in sorry state.
- 4) The board observed that the recommended items for boarding off take long to be deposited.
- 5) There is no routine servicing of the assets and equipment and this has exposed the assets to wear and tear.
- 6) In most entities visited the assets are not engraved and yet this may lead to loss of the asset with no trace as it cannot be identified.
- 7) The team also observed that formalization of land ownership in most of the entities in the vote is slow.

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

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	13	
2	Land		
3	Transport	24	
	Ict Equipment	20	

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motor Vehicle	LG-0146-34
2	Pick up Double Cabin	UAA007N
3	Pick up Double Cabin	UG 003M
4	Toyota Hilux	ENGNNo.313744124, LN109-0001713
5	MOTOR CYCLE	UG210R
6	MOTOR CYCLE	UDA 194U
7	MOTOR CYCLE	UG168M
8	MOTOR CYCLE	UG 1360M
9	MOTOR CYCLE	LG0153-34
10	MOTOR CYCLE	UG-1257RJH125L (Jialing)
11	MOTOR CYCLE	LG0132-34
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
11	Typewriter	01
12	Photocopier	03
13	Printers	15
14	CPU	08
15	COMPUTER	14
16	UPS	05
17	Desk Phone	01
18	Shelves	04
19	Chairs	32
20	Door Gates	02
21	Fan	02
22	GPS	01
23	Camera	01
24	Tables	08
25	Generator	02
26	Tractor cabin	01
27	Sofa Set	04
28	Fridge	02
29	Carpet	01
30	IRON SHEETS	40

## STORES FINDINGS

- 1) The general store is good, spacious and in a conducive environment but the lower local governments have no such facilities.
- 2) The district has a huge manual pre-printed accountable stationery no longer in use held in the store and this reduces on the available space for storage.

## CASH AND BANK FINDINGS

- I. The board of survey team reviewed the bank and cash balances of the vote and observed that entities had funds in their accounts by closure of the financial year.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Mpigi DLG Imprest	Stanbic	9030016687250	19,590	19,590	UGX
2	Mpigi DLG YLP Revolving Fund		591050003	45,130	45,130	UGX
3	Mpigi DLG General Fund Collection	Stanbic	903000921707	42,192,879	42,192,879	UGX
4	Mpigi DLG UWEP Recovery	Stanbic	9030013924693	2,658,537	2,658,537	UGX
5	Mpigi DLG ACDP	Stanbic	9030016088918	85,550	85,550	UGX
6	Mpigi DLG Imprest		9030015175884	3,115	3,115	UGX
7	Katonga Technical Institute	Centenary	31900024293	3,452,584	3,452,584	UGX
8	Katonga Technical Institute	Stanbic	9030005778602	1,244,786	1,244,786	UGX
9	Katonga Technical Institute	Stanbic	9030005778610	22,991,410	22,991,410	UGX
10	Kiringente lciii development	Stanbic	9030005873559	23,301,570	23,301,570	UGX
11	Kiringente s/c collection account	Stanbic	9030005874652	953,787	953,787	UGX
12	Kiringente roads fund	Stanbic	9030012203372	3,462	3,462	UGX
13	Kiringente s/c ddeg	Stanbic	90300015736282	837,876	837,876	UGX
14	Kammengo subcounty lgdpii	Stanbic	9030005921170	3,418	3,418	UGX
15	Kammengo subcounty lciii development a/c	Stanbic	903000587324	6,914	6,914	UGX
16	Kammengo sub county collection	Stanbic	9030005874547	21,968,961	21,968,961	UGX
17	Kammengo sub county		9030011552306	36,481	36,481	UGX
18	Kammengo sub county		9030005922274	3,418	3,418	UGX
19	Kammengo subcounty road fund	Stanbic	9030005922266	2,802	2,802	UGX
20	Buwama subcounty development	Stanbic	9030005873796	8,000,082	8,000,082	UGX
21	Buwama subcounty collection	Stanbic	9030005874660	555,860	555,860	UGX
22	Buwama sub county lgdpii a/c	Stanbic	9030005920972	31,599	31,599	UGX
23	Buwama subcounty road fund	Stanbic	9030005681692	3,268	3,268	UGX
24	Buwama town council operations a/c	Centenary	3100084740	303,196	303,196	UGX
25	Buwama town council ddeg a/c	Centenary	3100084739	96,001	96,001	UGX
26	Buwama TC general fund a/c	Centenary	310054205	287,373	287,373	UGX

27	Buwama TC road fund a/c	Centenary	3100084737	581,384	581,384	UGX
28	Kituntu subcounty lciii account	Stanbic	9030005873842	3,998	3,998	UGX
29	Kituntu subcounty collection a/c	Stanbic	9030005874563	14,417,762	14,417,762	UGX
30	Kituntu sub county ddeg a/c	Centenary	3910500001	20,124,402	20,124,402	UGX
31	Kituntu subcounty road fund	Centenary	3100024270	29,151	29,151	UGX
32	Muduuma subcounty lgdpii	Stanbic	9030005921174	579,116	579,116	UGX
33	Muduuma sub county Lciii development a/c	Stanbic	9030005873532	6,646,589	6,646,589	UGX
34	Muduuma sub county collection	Stanbic	903005874636	2,380,491	2,380,491	UGX
35	Muduuma sub county road fund	Stanbic	9030011452123	19,885	19,885	UGX
36	Mpigi town council general purpose a/c	Stanbic	9030005874253	2,264,202	2,264,202	UGX
37	Mpigi town council ddeg a/c	Centenary	5912100018	1,494,505	1,494,505	UGX
38	Mpigi town council finance a/c	Stanbic	903005874504	10,811,628	10,811,628	UGX
39	Mpigi town council road fund	Centenary	5912100012	232,542	232,542	UGX
40	Mpigi town council account	Stanbic	9030005874512	249,172	249,172	UGX
41	Mpigi town council property rates	Stanbic	9030005922282	3,677,584	3,677,584	UGX
42	Mpigi town council general fund	Stanbic	9030005873249	628,385	628,385	UGX
43	Kayabwe town council general fund a/c	Centenary	3100054203	276,240	276,240	UGX
44	Kayabwe town council operation a/c	Centenary	3100056614	28,877	28,877	UGX
45	Kayabwe town council road fund	Centenary	3100086019	67,488	67,488	UGX
46	Kayabwe town council ddeg	Centenary	3100086021	210,637	210,637	UGX
47	Kayabwe town council	Centenary	3100086020	18,430	18,430	UGX
48	Nkozi subcounty collection a/c	Centenary	3100044376	7,962,695	7,962,695	UGX
49	Nkozi subcounty lciii development a/c	Centenary	3100044277	195,540	195,540	UGX
50	Nkozi sub county ddeg	Centenary	3100044380	33,709	33,709	UGX
51	Nkozi sub county road fund	Centenary	3100024283	21,661	21,661	UGX

## **RECOMMENDATION**

- 1) The board recommends to the management to expedite the disposal of the boarded off assets to create storage space and also avoid further depreciation of the assets.
- 2) The board recommends that budget allocation for renovation of the schools and health centers continue until the situation improves
- 3) The stores stocks cards, cashbooks and asset registers should always be updated on time.
- 4) Management is argued to follow up the tenancy agreement of the District installation at Mayembegambogo with Buganda land board.
- 5) The asset movement across the vote be strengthened to mitigate misuse and loss.
- 6) There is need to upgrade Mpigi health center iv to a hospital and also increase on the staff to handle the surging number of patients visiting the facility.
- 7) In regard to formalization of ownership of land where the district has installations and structures, support be sort from the main stream to enable them acquire the land.

## VOTE 898 - MUBENDE DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Need to replace for all council chairs	No action taken	To be budgeted for in FY 2024/2025
2	Make provision for replanting the forest reserve	Replanted 12 hectares out of 53 hectares	Additional budget for re-planting
3	Works and health department advised to acquire Fork lifter for ease of loading and offloading stores consignment.	No action taken	Repaired an old vehicle and allocated to audit.
4	Procurement of two vehicles for internal audit	No action taken	
5	Several recommendations have been made to Engrave assets but till now nothing has been done	IFMS has generated all the codes awaiting action	Need budget allocation for the exercise.
6	There is need to seep up the disposal process as any delay may lead to loss of value.	No action taken	COA to invite the ad hoc Bos to handle the valuation of the assets for disposal
7	Conduct a careful audit of the performance of the fleet run by the district on cost of repairs and the life span of the fleet.	No action taken	COA to institute an instrument to authorize the audit.
8	Ministry of works should dispose the bulldozer at Bugembe in its current state without incurring further expenses.	No action taken	User department advised to raise forms for the assets due for disposal
9	All heads of department advised to include the cost of Engraving in the bill of quantities to ensure the assets received	No action taken	COA to guide the heads of departments
10	The chief mechanical engineer advised that heavy duty machinery be maintained for as long as they are still economically repairable as replacement takes time requires huge resources.	Advice taken	done
11	There is need to design a clear policy concerning the movement of assets across departments	Action taken	done
12	Management should ensure that items earmarked for disposal be collected in place for ease of viewing.	No action taken	done
13	Heads of department should take knee interest in the board of survey report to ensure issues raised are expeditiously handled	Action taken	However, there is slow-follow up.
	A coding system be developed to help to record in the register assets all the district assets.	Action taken	All items received in store
14	There is need to plant trees in the Works yard to act as wind breakers	Action taken	done



## ASSET FINDINGS

- 1) All buildings at the district headquarters require renovations although they are currently occupied.
- 2) Improvements have been made on human resource office building. However, the furniture is old and needs repair better still replacement.
- 3) The board viewed the motor vehicle no LG 0011-83 that was involved in an accident but now undergoing repair.
- 4) The solar system installed in the finance department to power the IFMS is down, stronger backups be acquired to run the system.
- 5) The board reviewed the report on wetland and confirmed encroachment along muzizi, Katonga and Nkuse catchment areas.
- 6) The team visited a twelve-acreage area of newly planted eucalyptus tree at Kaweeri forest reserve.
- 7) Because of the encroachment on the wetland, concrete pillars have been planted as demarcations on selected but gazetted wetlands in Madudu Kasambya, Kiyuni, Kiruuma, Butoloogo and Nabingoola sub county are still intact.
- 8) There is a general improvements and cleanliness of the district premises and compound following the appointment of porters.

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	93	
2	Land	158	
3	Transport	117	
4	Ict Equipment	46	
5	Office Equipment	22	
6	Medical Equipment	24	
7	Machinery	2	

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	DOZER 053A	UR 1396
2	GRADER FIATALIS	LG 0001-083
3	GRADER KOMATSU	UG 1715W
4	TIPPER	UG 2228W
5	TIPPER	UG 2526W
6	TIPPER	UG 0304W
7	TRACTOR	UG 1408W
8	TOYOTA HILUX	651 UEG
9	NISSAN PATROL	UG 0444R
10	TIPPER	LG 0010-35
11	TIPPER	LG 0002-83
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY

## STORES FINDINGS

- 1) The stock cards reviewed in consultation with physical stock balances agree as at 30/June/2023
- 2) The stores check by the stores person is done daily to ensure daily balances as an indicator of stock availability
- 3) Additional space was made available at the works yard to cater for heavy duty stores.
- 4) Printing of specialized stationery was based on demand generated through participatory assessments.

## 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	Mubende DLG Revenue Collection a/c	BOU	00541016800000	0	0	UGX
2	Mubende DLG Treasury Single Sub a/c	BOU	0054105280000	0	0	UGX
3	Mubende DLG General Fund	Centenary	8912100171	8,038,410	8,038,410	UGX
4	Mubende DLG ACDP	Centenary	3100071887	34,450	34,450	UGX
5	Mubende DLG Receiving Fund	Centenary	8912100173	1,426	1,426	UGX
6	Mubende DLG UWEP Recovery	Centenary	8912100189	990980	990980	UGX

## **RECOMMENDATIONS**

- 1) Conduct a careful audit of the performance of the district fleet on the cost of repair as most of the vehicles are very old.
- 2) Speed up of the disposal process of the proposed items to be boarded off to avoid more depreciation and repetitive recording of some item over and over again.
- 3) LLG's argued to prepare their boards of surveys to be forwarded to the district for inclusion and sharing of the recommendations.
- 4) Cascading tree planting on and around the boundaries of all public facilities.
- 5) The district advised to make provision for the maintenance of heavy duty machinery like bulldozers/Generators.
- 6) The bulldozer at ministry of works be disposed off in its current state without incurring more cost of repair on it.

## VOTE 899 - MUKONO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1.	Unserviceable items recommended for disposal	Action was not taken since FY 2021/2022	Action has not been taken on recommendations made by the Board of Survey for 2021/2022
2.	District medical stores recommended for renovation or reconstruction	Action was taken since FY 2021/22, Medical stores was relocated to the District Head Quarters	Action has been taken on recommendations made by the Board of Survey
3.	Engraving of all district and sub county items ie. ICT equipment, machinery, and furniture	Most items were engraved but very few not yet engraved	Action has been taken on recommendations made by the Board of Survey
4.	Departments, S/Cs,T/Cs, H/Cs to come up with updated registers of their assets.	Action was taken by some departs since FY 2021/2022	Action has not been taken on fully on recommendations made by the Board of Survey
5.	To board off new mattresses given to health centers and not in use	Action was taken since FY 2020/2021	Action has been taken on recommendations made by the Board of Survey

### ASSET FINDINGS

- 1) Updating of the assets in stores and inventories at Health /Medical stores, Agriculture and Finance stores. Assessment of the general condition of the assets and their safety in the stores. Some departments and lower local governments had updated assets registers and inventories.

S/N	Item	Units	Amounts
1	Payables	1	881,420,813
2	Receivables	1	894,174,701
3	Subversion		-
4	Investment		-

## Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	147	
2	Land	47	
3	Transport	55	
4	ICT EQUIPMENT	598	
5	OFFICE EQUIPMENT	381	
6	MEDICAL EQUIPEMNT	1265	
7	Machinery	117	

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motor vehicle	UG 0031-36
2	PICK-UP	UAA 372Y
3	PICK-UP	UG 2710R
4	TOWER GRADER	LG 0108-36
5	GRADER	UR 1393
6	MOTOR VEHICLE	LG 0005-084
7	TRACTOR	UR 1401
8	TRACTOR	UG 0310W
9	TRACTOR	UG 1160
10	BULL DOZER	UR 2296
11	TIPPER TRUCK	UG 0309-W
12	MOTORCYCLE	UBA 033Z
13	MOTORCYCLE	LG 0134-36
14	MOTORCYCLE	LG 0101-36
15	MOTOR CYCLE	UG 2885M
16	MOTORCYCLE	LG 0110-36
17	MOTORCYCLE	UG 1508C
18	MOTORCYCLE	UEN 135X
19	MOTOR CYCLE	LG 00736
20	MOTOR CYCLE	
21	MOTOR CYCLE	UG 3978M
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
1	KEY BOARD	3
2	Computer ( HP )	15

3	Printer	7
45	FAN	3
5	CHAIRS	30
6	Fan	
7	APC Inverters	3
8	Fire Extinguisher	
9	CPU	3
10	Type Writers	11
11	Laptop	4
12	UPS	
13	Tables	25
14	Notice Boards	2
15	REFRIGERATOR	-
16	FLAGS	-
17	BOOK SHELVE	6
18	METALIC CHAIRS	-
19	CUSHIONED CHAIRS	3
20	Galaxy Tablet	-
21	Novex	1
22	Air Conditioner	1
23	Bed	5
24	Bench	1
25	Ladder	1
26	Printer	-
27	CEILING FAN	-
28	Woolen Carpet	-
29	Wall fan	-
30	Photocopier (Canon	2
31	Filing Cabinet	5
32	Wooden Cabinets	2
33	Adapter	-
34	Desk phone	-
35	CUPBOARD	1
36	PEWS	14
37	INCUBATOR	-
38	Fridge	-

## STORES FINDINGS

- 1) Updating assets registers for ICT equipment, machinery, furniture and fittings for all the Departments at the District and 12 Sub counties and five town councils.
- 2) Not all the District departments and sub counties had updated assets registers

## CASH AND BANK FINDINGS

- 1) Reconciliation of the bank and cash book balances as at 30<sup>th</sup>- 6- 2023
- 2) Bank Certificates of balances for reconciled accounts as at 30<sup>th</sup> June, 2023 attached.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	MUWRP-	DFCU-MUKONO	01983501007305	99,327,097	99,327,097	UGX
2	TREASURY SINGLE ACCOUNT	Bank of Uganda	005420528000000	00	00	UGX
3	General Fund Account-	DFCU-MUKONO	01983501007306	60,881,722/=	60,881,722/=	UGX
4	UWEP-Project Account-	DFCU-MUKONO	01253655934447	1,416,462/=	1,416,462/=	UGX
5	Youth Livelihood Programme-Recovery Account-	DFCU-MUKONO	01983501007302	1,723,333/=	1,723,333/=	UGX
6	NAKIFUMA-NAGALAMA TOWN COUNCIL GENERAL FUND	DFCU-MUKONO	01253655923140	13,477,825/=	13,477,825/=	UGX
7	KATOSI TOWN COUNCIL GENERAL FUND ACCOUNT	DFCU-MUKONO	01253615562921	9,648,513/=	9,648,513/=	UGX
9	NAMA SUBCOUNTY-General Fund Account-	Stanbic Bank-Mukono	9030006340414	80,491,329/=	80,491,329/=	UGX
11	NTENJERU KISOGA TOWN COUNCIL GENERAL FUND ACCOUNT;	DFCU-MUKONO	01253655517471	5,846,775/=	5,846,775/=	UGX
12	MPUNGE SUBCOUNTY-Generel Fund Account-	BANK OF BARODAMUKONO	95100200000093	123,507/=	123,507/=	UGX

13	KASAWO SUBCOUNTY- General Fund Account-	DFCU- MUKONO	01983501003760	19,090,965/=	19,090,965/=	UGX
14	NTUNDA SUBCOUNTY- General Fund Account-	Centenary- Mukono	3100026092	22,187,677/=	22,187,677/=	UGX
15	KIMENYEDDE SUBCOUNTY- General Fund Account	DFCU- MUKONO	01983501003773	51,876/=	51,876/=	UGX
16	NABAALÉ SUBCOUNTY General Fund Account-	DFCU- MUKONO	0198350103755	00	00	UGX
17	SEETA NAMUGANGA- General Fund Account-	Stanbic-M ukono	9030005872250	6,987,568/=	6,987,568/=	UGX
18	NAGOJE SUBCOUNTY- General Fund Account-	Stanbic- Mukono	9030005879255	5,088,752/=	1,088,002/=	UGX
19	KYAMPISI SUBCOUNTY- General Fund Account-	DFCU- MUKONO	01983501003753	51,876/=	51,876/=	UGX
20	KOOME SUBCOUNTY GENERAL FUND A/C-	DFCU- MUKONO	01983501003775	00/=	00	UGX
21	MPATTA SUBCOUNTY-	DFCU- MUKONO	01983501003765	213,600/=	213,600/=	UGX
22	NAKISUNGA SUBCOUNTY- Local Revenue Account	STANBIC- MUKONO	9030004872633	1,576,452/=	1,576,452/=	UGX
23	NAKISUNGA SUBCOUNTY- General Fund - Account	STANBIC- MUKONO	9030005872641	28,436,274/=	28,436,274/=	UGX
24	KASAWO Town council General fund account-	CENTNERYM UKONO	3100060052	241,068/=	241,068/=	UGX
25	NAMATABA Town council Genral fund account-	CENTNERYM UKONO	3100060017	7,871,082/=	7,871,082/=	UGX
26	MUKONO GENERAL HOSPITAL ACCOUNT-	STANBIC MUKONO	9030017601279	218,990,131/=21 8,990,131/=	206,475,046/=	UGX
27	Mukono District Rev. Collection Account	BANK OF UGANDA	005420168000000	00	00	UGX



## **RECOMMENDATION**

- 1) All Sub counties, Town councils, Health facilities and schools should start using the new fixed assets module as guided by the Accountant General to improve assets management at the District and lower local governments and if need be seek support from the Chief Finance's Office.
- 2) It was observed that Unserviceable items recommended for disposal in the FY 2021/2022 are still at the departments and Sub Counties especially at works, community Development, technical services. This has resulted in reporting the same items /equipment this FY 2022/2023.
- 3) Management is advised to board-off all vehicles of over 10 years and those with significantly high costs of repair and maintenances.
- 4) Regular servicing and maintenances of vehicles, machines and motor bikes to be prioritized so as to reduce on costs of repairs.
- 5) There was confiscation of Government Assets like transport equipment observed. Note that this action hinders services delivered because transport is never reliably available. Management needs to design clear policies and ensure that they are adhered to concerning possession of government properties in order to avoid theft and misuse.
- 6) Despite having been issued the required Assets Management Framework by CAO'S Office as guided by MOFPED, Most Heads of Departments and lower local Government Assets did not have dates of purchase, costs, user, engraved numbers as per attached assets register. Therefore, this is to recommend that H.O. Ds and lower local Governments adhere to the new Assets Management framework.
- 7) The Community Resource Centre needs to be revamped in order to support the Youth adequately. The LDU occupying the premises should be relocated to Water Department in order to create enough space for youth interactions and counselling sessions at the Resource facility.
- 8) All management of Town councils, Sub counties and Health facilities should ensure that land titles are obtained so as to avoid land grabbers.



## VOTE 900 - NABILATUK DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Plan for construction of District stores.	None	Funds not secured to construct District stores
2	HoDs to update and maintain departmental assets registers.	In progress -10/7/2023	Staff to be trained in qtr 2
3	Engrave District assets.	In progress-28/7/2023	Asset engraving is ongoing
4	Follow up with National Medical Stores to collect & dispose expired drugs.	Communication made to National medical stores to Dispose expired drugs-15/7/2022	Communication letter by CAO to NMS to retrieve expired drugs seen
5	Board off obsolete district assets in accordance with the PPDA Act and guidelines.	In progress-12/6/2022	Process initiated.

### ASSET FINDINGS

#### Findings

- 1) Lack of office space for inventory officer.
- 2) Departments don't maintain departmental and project asset registers
- 3) Assets procured and donated during the financial year have not been engraved.
- 4) Expired drugs were found in the HCIV drug store, the said drugs have not been collected by National Medical Stores.
- 5) Obsolete items beyond repairs were also found in stores.
- 6) No loss of any nature was incurred by the District during the financial year of survey.
- 7) The District receives some items and assets from donor partners making it difficult to ascertain the costs.
- 8) The dual ownership of motor vehicles and Motorcycles from government institution makes it difficult to dispose old and obsolete moveable assets without authority from the respective line ministries and partners.
- 9) Inadequate and untimely funding by the District management to facilitate implementation the Board of survey activity.

S/N	Item	Units	Amounts
1	Payables		419,314,588
2	Receivables		308,202,333
3	Subversion	41	
4	Investment		

### Summary of Assets

S/N	Item	Summary	Extract B/S 2022/2023
1	<b>Buildings &amp; Structures</b>		
2	Non Residential buildings		2,040,194,118
3	Residential buildings		378,410,850
4	Roads and bridges		410,929,059
5	Other structures		2,490,885,969
6	<b>Transport equipment</b>		
7	Motor Vehicles	16	265,449,946
	Motorcycles	57	
8	<b>Machinery and equipment</b>		
9	Office equipment	2	700,000
10	<b>Medical equipment</b>	81	<b>0</b>
11	ICT Equipment	51	14,594,000
13	Other Machinery & equipment		174,577,035
14	Other Physical Assets		
15	Furniture and fittings	1	342,258,016
16	Others		303,002,051
17	<b>Total Units</b>		<b>6,421,001,044</b>

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motor Vehicle Suzuki Maruti-Ambulance	UG 3711M
2	Motor vehicle Toyota Helux-White-double cabin	LG0024-52
3	Yamaha AG 100-Red	UG1902A
4	Yamaha AG 100-Red	LG 0112-52
5	Yamaha AG 100-Red	UDA 410 U
6	Honda Brazil 125	UG 0309Y
7	Yamaha AG 100-Red	UG0065-52
8	Jialing 125	UG 3338 M
9	Bajaj Boxer	UDE 016Y
10	Yamaha AG 100-Red	UG 2027 M
11	Yamaha AG 100-Red	LG0089-52
12	UG BOSS PRO-Black	UG1126Y
13	UG BOSS PRO-Black	UG1127Y
14	LOPINAVIR PELLETS	6/22
15	LOPINAVIR/Ritonovir PELLETS	6/22 GG00636 GG00648
16	IMMERSION OIL	7/2020 081518
17	MAGNESIUM INJECTION	5/22 2119MG-A
18	TRAMADOL HYDROCHLORIDE INJECTION	4/22 CRJGTOS
19	CALCIUM INJECTION	4/22 A161
20	FLUOXETINE CAPSULES 20 mg	1/22 00119
21	HALOPERIDOL TABLETS 10MG	5/22 T93101
22	RED TOPS	3/22 0311930
23	ONE TOUCH	7/21 4596368
24	ADRENALINE INJECTION  ADRENALINE INJECTION	7/2022 OEA10183  7/22 OEA08181
25	TB LAM	7/22 160598
26	AMINOPHYLLINE 25 MG/ML	7/22 TAA OIO820
27	TDF/3TC/300 MG	6/22 QK01631
28	PYRAMAX TABS	PYRAMA 010
29	DEFEUMINE IV	1291122002
30	PROMETAZINE TABS HYROCHLORIDE TABS	T95051 812022
31	M.D JELLY  MICROLUT ORAL CONTRACEPTIVES BRAIDED POLYGLYCOLIC ACID ABSORBABLE SUTURE 2	04/2022 ABG - 06 9/2022 73339A 9/2022

	D VACUTAINER BLOOD COLLECTION SET	OZ908 30/09/2022 32OJ06A1
32	ISONIAZID 300 MG  B.D VACATAINER ABC/ 3TC120/ 60 MG LPV/V 100/ 5 MG B.D CACATAINER RED TOP O+ L- OF IM OIL OF IMMEUSCEN INDIAN INK	203321- 02/EJ284E9008 202234.08/9239028 10/202352/310738 36 1137/2021/3110116 10/2022/1179678  11/2022/5306
33	MEBENDOZOLE TABLETS	8/2022 02920
34	MEBENDOZOLE TABLETS	10/2022 03520
35	DETERMINE HIV - 1/2	15/9/2022 12011K200A
36	VITAMIN A ORAL LIQUID PREPARATION 500 CAPSULES  HIV ½ STAT PAK	10/2022 4751466 4/11/2022 44121620
37	MALARIA RTI ORAL CONTRACEPTIVE (COP) AMINOPHYLINE INJECTION	11/2022/74L55205 9/2022/73339A 7/2022/TAAO10820
38	INH 300 MG	2/23 ET08960077
39	LAMVUDINE AND ZIDOVUDINE TABS FOR ORAL SUSPENSION 30 MG/ 60 MG	1/23 GG10053
40	LAMVUDINE AND TENOYOVIR DISOPROXIL FUMARATE TABLETS	1/23 QK10268 1/23 QK10069
41	NEVIRAPINE SYRUP	1/23 IA10069
42	ATAZAVOR & RITONAVIR TABS	1/23 EM02002
43	STRONG CARBOL FUCHSIN SOLUTION	1/23 B10-011411
44	INJECTION ADRENALINE	7/22 OEA10183
45	CHLORPROMAZINE INJECTION	1/23
46	HYDRALAZINE HYDROCHLORIDE	8/2022 OEBO9412
47	PHENOBARBITAL SODIUM INJECTION	1/22 2003
48	ADRENALINE INJECTION	7/22 OEA10183
49	CHLORPROMAZINE INJECTION	9/22 9EB02373
50	PHYTOMENADIONE INJECTION	6/21 9EB03265
51	PHYTOMENADIONE INJECTION	10/21 OEA7303
52	PHENOBARBITAL INJECTION 200 mg	2/21 0113012
53	ADRENALINE INJECTION	7/22

		OEA08181
54	INN 100 mg Tabs	12/22 A000365
55	ADRENALINE INJECTION	7/22 OEA10183
56	SURE CHECK HIVSELF-TEST	8/3/2023 11040821
57	INSULIN INJECTION	30/4/23 KT61237
58	ABACAVIR/ LAMIVUDINE TABLETS 600 mg/ 300 mg	2/23 3113649
59	LOPINAVIR/ RITONAVIR TABLETS 100 mg/25mg	2/23 3131226
60	JADELLE- TROCAR	12/2022 18A02-1
61	TB LAM	28/5/2023 186000
62	HBS Ag	8/4/23 63OIEDG006A
63	COPPER T 380 AITCU 380A	2/2023 AE- 202
64	DIAZEPAM INJECTION BP 5mg/ ml	4/23 109009
65	T. DA-TEPP-expired July	4/21 30095916
66	HCG Stripe	7/2 1 907180
67	Cocleine phosphate	8/21 CDR001
68	HCG STRIPE	7/21 1907180
69	RDT URINE	7/21 A1903HG
70	ABACAVIR/LAMIUUDINE 120MG/60MG	8/21 8098204
71	ABC/3TC 600/300MG	8/21 3105880
72	NVP SYRUP 50MG/5ML	11/21 871N11890 1175614078
73	ORAL PELLETS 40MG/0MG	11/21 GG00012
74	INJECTABLES CP2	10/21 8EA02306
75	INJECTABLES KATIMINE	8/21
76	TABS EFV 200MG	11/2021 7235478
77	TAB LOPINAVIN/RITON 100MG	11/21
78	Tabs Haloperidol	1/22 T91066
79	Tabs Haloperidol	12/21 70941
80	DTG 50mg	5/22 20066011
81	Acetone Alcohol 50%	5/22 BIO-0520802

82	Gram's Iodine solution	5/22 BIO-0522/815
83	Neutral Red 0.1%	5/22 BIO-0520/805
84	Field Stain B solution	5/22 BIO-0520/281
85	Field Stain A solution	5/22 BIO-0520/276
86	Crystal Violet 2%	5/22 BIO-0522/814
87	Strong Carboll	1/22 BIO-0120/409
88	Methylene Blue 0.5%	5/22 BIO-0520/397
89	10% Formal Saline	5/22 BIO-0520/802
90	IV CALCIUM	04/22 A141
91	IV CALCIUM	1/22 A011
92	IV CALCIUM	4/22 A 161
93	IV MAGNESSIUM SULFA 50%	05/22 2119MG-A
94	Tabs Ecorin	6/22 04007764
95	Tabs Ecorin	6/22 04007765
96	Caps Fluoxetine	01/22 00119
97	Tabs Haloperidol	5/22 T93101
98	Red tops	3/22 0311930
99	Disposable Virus Specimen collection tubes	12/2021 201210
100	Immersion oil	Before July 2020 081518
101	Lopinavir/Ritonovir pellets	6/22 GG00636 GG00648
102	LOPHAVIR PELLETS	6/22
103	IMMERSION OIL	7/2020 081518
104	MAGNESSIUM INJECTION	5/22 2119MG-A
105	TRAMADOL HYDROCHLORIDE INJECTION	4/22 CRJGTO5
106	CALCIUM INJECTION	4/22 A161
107	FLUOXETINE CAPULES 20MG	1/22 00119
108	HALOPERIDOL TABLETS 10MG	5/22 T93101
109	RED TOPS	03/22 0311930
110	ONE TOUCH	07/21



		4596368
111	Iron /Folic Acid	10/20
112	Phenytoin 100mg	10/20 T76009
113	1y Adrenaline 1mg	11/20 BEA06339
114	1y Chlorpromazine 25mg	11/20 TEBO2413
115	TDF/3TC/EFV	10/20 E182491
116	Phenorbarbitone 30mg	10/20 PE-1702
117	Quinine tabs	12/20 KD-525
118	Phenorbarbitone	12/20 0219
119	T.C.P.2	6/20 TEA06166
120	Ephedrine Hydrochloride	11/2019
121	Bio stain	Jan/21
122	Nevraphine suspension	3/21
123	Lupnavirand Rhona Vir oral pellets 40mg/10mg	3/21
124	Efavirenz 200mg	3/21
125	Dowtegravir tab 50mg (DTG)	4/21
126	Neviraphine Syrup	4/21
127	Vit K 1mg	6/21
128	T. prasranaloi	6/21
129	T. misoprostol	May/21
130	BD. Vacutainer G21 P	01/21 5344827
131	Vacutainer purple	9336016
132	BD Vacutainer Red	071322
133	Haloperidol Tab	3/21
134	Metoclopramide	6/21 CA9779001E
135	T. Amitriptyline	6/21
136	AZT/3TC/60/30	5/21
137	Metformin 500mg	6/21
138	Acyclovir Cream	6/21
139	1y phenobarbital	5/21 0113012
140	I.V Diazepam	6/12
141	I.V Dexamethasone	7/21
142	T. DA-TEPP	4/21 30095916
143	HCG Stripe	7/21 1907180
144	T. Codeine phosphate	8/21 CDR001

## STORES FINDINGS

- 1) The stores the balances agreed with ledgers.
- 2) 10% of the stock is obsolete that is expired drugs at the Nabilatuk Health center IV store.
- 3) The current store room is inadequate, small space but organized.
- 4) Stores lacked some key documents for proper operations of stores e.g. Issue vouchers; stores ledgers were not enough to capture all stores transaction.

## 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	NABILATUK DLG GENERAL FUND	CENTENARY	3100056090	3,365,135	3,365,135	UGX
2	NABILATUK DLG YOUTH LIVELIHOOD FUND RECOVERY	STANBIC BANK	9030014956955	1,928,543	1,928,543	UGX
3	NABILATUK DLG UNICEF	STANBIC BANK	9030014956998	38,736	38,736	UGX
4	NABILATUK DLG UWEP RECOVERY	STANBIC BANK	9030014956939	6,566,720	6,566,720	UGX
5	NABILATUK DLG YOUTH LIVELIHOOD FUND	STANBIC BANK	9030014956963	65,131	65,131	UGX
6	NABILATUK S/C GENERAL FUND	STANBIC BANK	9030005742489	147	147	UGX
7	NABILATUK S/C ADMIN & FINANCE	STANBIC BANK	9030005791218	2,949	2,949	UGX
8	NABILATUK S/C L.D.G	STANBIC BANK	9030005791196	8,328	8,328	UGX
9	NABILATUK S/C COM ACCESS ROAD	STANBIC BANK	9030005791226	2,638	2,638	UGX
10	KOSIKE S/C GENERAL FUND	CENTENARY BANK	3100094451	14,908	14,908	UGX
11	KOSIKE S/C LDG	CENTENARY BANK	3100095464	3,275	3,275	UGX
12	KOSIKE S/C ADMINISTRATION AND FINANCE	CENTENARY BANK	3100095466	86,875	86,875	UGX

13	KOSIKE S/C CAR	CENTENARY BANK	3100095465	0	0	UGX
14	LOLACHATN S/C LDG	STANBIC BANK	9030005791242	388,584	388,584	UGX
15	LOLACHAT S/C COMM ACCESS ROAD	STANBIC BANK	9030005742527	697,008	697,008	UGX
16	LOLACHAT S/C ADMINISTRATION	STANBIC BANK	9030005742497	89,478	89,478	UGX
17	LOLACHAT S/C GENERAL FUND	STANBIC BANK	9030005742519	4,910,332	4,910,332	UGX
18	LORENGEDWAT S/C ROAD FUND	STANBIC BANK	9030005743108	4,495,739	4,495,739	UGX
19	LORENGEDWAT S/C LDG	STANBIC BANK	9030005791811	92,892	92,892	UGX
20	LORENGEDWAT S/C GEN FUND	STANBIC BANK	9030005743094	32,432	32,432	UGX
21	LORENGEDWAT S/C ADMINISTRATION	STANBIC BANK	9030005071916	45,629	45,629	UGX
22	NABILATUK T/C ADMINISTRATION	STANBIC BANK	9030015080131	124,571	124,571	UGX
23	NABILATUK T/C GENERAL FUND	STANBIC BANK	9030015080107	765,358	765,358	UGX
24	NABILATUK T/C DDEG	STANBIC BANK	9030015080123	27,934	27,934	UGX
25	NABILATUK T/C URBAN ROADS	STANBIC BANK	9030015080204	26,936.719	26,936.719	UGX
26	NABILATUK T/C FINANCE	STANBIC BANK	9030015080174	95,113	95,113	UGX
27	NATIRAE SUB COUNTY GENERAL FUND	CENTENARY BANK	3100095212	11,153	11,153	UGX
28	NATIRAE SUB COUNTY GENERAL OPERATION	CENTENARY BANK	3100095214	4,059	4,059	UGX
29	NATIRAE SUB COUNTY LDG	CENTENARY BANK	3100095213	3,772	3,772	UGX
30	KAMATURU PRIM.SCH	STANBIC BANK	9030001834982	2,462,383	2,462,383	UGX
31	NAWEET PRIMARY SCHOOL	STANBIC BANK	9030001938958	1,621,365	1,621,365	UGX
32	NATIRAE PRI.SCH MAN COMM	STANBIC BANK	9030001834656	1,050,710	1,050,710	UGX
33	DOMOYE PRIMARY SCHOOL	STANBIC BANK	9030001883266	3,486,451	3,486,451	UGX
34	NAKURI PRIM SCHOOL	STANBIC BANK	9030001834753	10,616,859	10,616,859	UGX
35	LORUKUMO PRIM.SCH	STANBIC BANK	9030001834737	3,539,671	3,539,671	UGX

36	NABILATUK PRIMARY SCHOOL	STANBIC BANK	9030001834729	13,255,436	13,255,436	UGX
37	LOKAALA PRIMARY SCHOOL	STANBIC BANK	9030001834451	7,484,746	7,484,746	UGX
38	NAPONGAE PRIMARY SCHOOL	STANBIC BANK	9030001938877	12,428,417	12,428,417	UGX
39	CUCU PRIM SCH	STANBIC BANK	9030001834907	9,056,387	9,056,387	UGX
40	SAKALE PRIM SCHOOL	STANBIC BANK	9030001882537	7,607,006	7,607,006	UGX
41	ACEGERETOLIM GIRLS P SCH	STANBIC BANK	9030001982442	9,651,125	9,651,125	UGX
42	KOSIKE PRIMARY SCHOOL	STANBIC BANK	9030001834559	3,309,269	3,309,269	UGX
43	NATAPARA RENGAN PRI.SCH	STANBIC BANK	9030001835962	7,016,215	7,016,215	UGX
44	LOLACHAT PRIMARY SCHOOL	STANBIC BANK	9030001834486	9,128,527	9,128,527	UGX
45	LORENGEDWAT PRI.SCHOOL	STANBIC BANK	9030001834931	7,576,136	7,576,136	UGX
46	ST KIZITO SENIOR SECONDARY SCHOOL	STANBIC BANK	9030001888780	23,288,866	23,288,866	UGX
47	ARENGESIEP SSS	STANBIC BANK	9030005642980	12,683,627	12,683,627	UGX
48	LOLACHAT SECONDARY SCHOOL	CENTENARY BANK	3201783119	3,361,573	3,361,573	UGX
49	NAYONAI ANGIKALIO HEALTH CENTER II	CENTENARY BANK	3201129415	16,115	16,115	UGX
50	LORENGEDWAT HEALTH CENTER III	CENTENARY BANK	6320600027	96,889	96,889	UGX
51	NATIRAE HEALTH CENTER II	CENTENARY BANK	3201129416	12,488	12,488	UGX
52	PIAN HEALTH SUB DISTRICT	STANBIC BANK	9030005684470	17,810,293	17,810,293	UGX
53	LOLACHAT HEALTH CENTER III	CENTENARY BANK	6320600026	61,445	61,445	UGX
54	NABILATUK MISSION HEALTH CENTER II	CENTENARY BANK				UGX

## RECOMMENDATIONS

- 1) There is need for stores to have all the documentations procured so as to record all stores transactions.
- 2) District should plan for the construction of the proposed stores space and office space to accommodate the inventory officers
- 3) Heads of Departments to update and maintain assets register for its departments and projects
- 4) All newly purchased and donated furniture, ICT equipment, computers, laptops and printers to be engraved.
- 5) The District should follow up with the National Medical Stores on collection of expired drugs for onward destruction as per the National Medical Authority guidelines.
- 6) Obsolete assets in stores beyond repairs should be boarded off in accordance with the PPDA Act and guidelines.



## VOTE 901 - NAKAPIRIPIRIT DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Vehicles, Motorcycles, Solar panels and many assorted scraps were recommended for disposal	No action taken	Accounting officer to take interest.
2	Various furniture was recommended for Engraving	No action taken	CAO to ensure the Engraving of the assets
3	There is need to plan and construct the district store.	No action taken	The CAO need to plan
4	The hydro form machine abandoned in Lorenged sub county in Nabilatuk be recovered	No action taken	CAO to ensure the collection of the machine.

### ASSET FINDINGS

- 1) The board observed that school furniture especially beds and chairs are seen being used in teacher's houses.
- 2) There is miss use of the district assets contrary to PPDA act.
- 3) Most assets of the district are not engraved.
- 4) The security/safety of both people/staff and property has been compromised by the damage caused to the main entrance gate as it cannot be closed.
- 5) There is no movement chart and fleet management policy to monitor the miss use of government vehicles and assets.
- 6) The land on which most schools and health centers are sited is not surveyed and this allows encroachers to cause confusion on the land.

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	137	2,000,000
2	Land	522	
3	Transport	111	
4	Ict Equipment	44	

5	Office Equipment	36	
6	Medical Equipment	10	
7	Machinery	5	

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Toyota Hilux	UAA447N
2	Ford Ranger pickup	UG00661Z
3	Ford Ranger pickup	UG0510Z
4	Sukuki Maruti station wagon	UG0371M
5	Toyota Hilux pickup	UAJ558J
6	Toyota Hilux pickup	UG0421-Z
7	Tractor Mercy Ferguson	LG0050-52
8	Tractor Mercy Ferguson	LG0049-B5
9	Tractor trailer	LG0008-85
10	Pickup JMC	LG006-85
11	Hero bicycles (6)	HERO
12	Yamaha AG	LG-0011-85
13	Yamaha AG	YAHAMA AG 3HA-202290
14	Grader	LG-0008-52
15	Grader	LG007-052
16	M/cycle	UG 0574 A
17	M/cycle Yamaha AG	LG0012-85
18	M/cycle Yamaha YBR	UDV382L
19	Motorcycle	LG0018-85
20	Motorcycle	UDX486Z
21	Motorcycle (Honda)	UG0550Z
22	Motorcycle (Honda)	UG0277Y
23	Motorcycle (Yamaha DT)	UUDX794S
24	Motorcycle (Yamaha DT)	LG076-52
25	Motorcycle (Yamaha DT)	UDA404U
26	Motorcycle (Honda)	LG0042-52
27	Motorcycle Yamaha AG	LG0055-52
	Motorcycle Yamaha DT	LG0077-52
	Motorcycle (YBR)	Numberless
	Jailing bike frame	No registration number
	Jailing bike frame	No registration number
	Jailing bike frame	No registration number
	Jailing bike frame	No registration number
	Motor Bike Honda XL	LG0025-52
	Motorcycle Hero Punch	No Registration Number
	Motorcycle Hero Punch	No Registration Number
	Motorcycle Hero Punch	No Registration Number
	Motorcycle Yamaha AG	No Registration Number
	Suzuki	No Registration Number
	Motorcycle Yamaha AG	No Registration Number
	BMK Motorcycles	No Registration Number
	Jailing Motor bike	No Registration Number
	Motorcycle Freedom	LG0013-85
	Honda XL Motor bike	Registration Number
	Honda XL Motor bike	Registration Number
	Honda XL Motor bike	UG3655M
	Motor bike Jincheng	UG0201M
	Jailing Motor bike (NUSAF)	Registration Number

	BMK Motorcycles	UG2154M
	Motor Bike Honda XL	UG2299R
	Motorcycle (Yamaha DT)	UAC447Y
	Honda XL Motor bike	UAC870U
	Honda XL Motor bike	UAC876U
	Honda XL Motor bike	UG0309Y
	Yamaha AG Motor cycle.	LG0014-85
<b>OTHER ITEMS</b>		
<b>S/N</b>	<b>ITEM DESCRIPTION</b>	<b>QUANTITY</b>
	Generator equipment	supra
	grader rims	Grader rims
	Heap of used tyres	Grader and motor vehicle tyres
	Basins (400)	plastic basin
	Jerrycans (400)	plastic twenty-liter yellow Jerrycans
	Plastic cups (47)	Half liter plastic cups
	Plastic plates	Plastic plates
	46 solar batteries	Old
	Bicycles	Hero
	Bicycles	Hero
	Photocopier	Canonirri600
	Photocopier	White
	Printer	Kyocera P520020D
	Trees	eucalyptus
	Used parts	scrap of beds and old fridges
	Water tank	Crest Tank
	Gas cooker	
	Fridge	

## STORES FINDINGS

- 1) The district has no store but uses works department garage as a store and the space is inadequate.
- 2) The stores condition is bad due to obsolete items and waste that is for a long time.
- 3) The safety of the store is compromised as there are no fire extinguisher to respond the emergencies.
- 4) There over 400 Jerian and basins donated by the prime minister's office but have never been put to use for the last 5 years
- 5) The district store has no shelves and the items are kept on the floor



## CASH AND BANK FINDINGS

**Table showing Nakapiripirit District Local Government accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Nakapiripirit general fund	Centenary	6312200467	174,480,970	174,480,970	UGX
2	Nakapiripirit UWEP Recovery	Centenary	6312100016	23,188,638	23,188,683	UGX
3	Nakapiripirit district YLP Recovery	Centenary	3100037128	478,375	478,375	UGX

## RECOMMENDATION

- 1) The board has recommended the disposal of obsolete assets of the district that include motor vehicle, motorcycles and may assorted items.
- 2) The district should plan for a better store with shelves
- 3) The school property should be withdrawn from the teacher's houses.
- 4) All district assets must be engraved
- 5) All the district land should be surveyed and titled to avoid encroachers.
- 6) The gates at the entrance to government property is to secure people and property hence gates be repaired.
- 7) A warning be issued to the head teacher Namalu seed school for the miss use of school property.
- 8) There should be justification for the use of government vehicles/motorcycles beyond office ours.
- 9) The district should provide fire extinguishers counter fire emergencies/outbreaks.
- 10) Lightening arrestor be installed on the schools in the district.
- 11) The disaster management committee should take decision on the jerrycans and basins that have over stayed in the store.

## VOTE 902 - NAKASEKE DISTRICT LOCAL GOVERNMENT

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
01	DISPOSAL OF GENERATOR (3 PHASE, 11KVA) 902-ADM/GT/0010	Recommendation is being implemented	DISTRICT HEADQUARTERS
02	DISPOSAL OF SOLAR PANEL 902-HEL/SP/0003	Recommendation is being implemented	WANSALANGI HC II
03	DISPOSAL OF SOLAR PANEL 902-HEL/SP/0007	Recommendation is being implemented	KYANGATTO HC II
04	DISPOSAL OF SOLAR PANEL 902-HEL/SP/0029	Recommendation is being implemented	WAKYATO HCIII
05	DISPOSAL OF SOLAR PANEL 902-HEL/SP/0030	Recommendation is being implemented	WAKYATO HCIII
06	DISPOSAL OF SOLAR PANEL 902-HEL/SP/0031	Recommendation is being implemented	WAKYATO HCIII
07	DISPOSAL OF SOLAR PANEL 902-HEL/SP/0035	Recommendation is being implemented	NAKASEETA HCII
08	DISPOSAL OF SOLAR PANEL 902-HEL/SP/0036	Recommendation is being implemented	NAKASEETA HCII
09	DISPOSAL OF SOLAR PANEL 902-HEL/SP/0037	Recommendation is being implemented	BULYAKE HCII
10	DISPOSAL OF SOLAR PANEL 902-HEL/SP/0039	Recommendation is being implemented	NGOMA HCIV
11	DISPOSAL OF SOLAR PANEL 902-HEL/SP/0040	Recommendation is being implemented	NGOMA HCIV
12	DISPOSAL OF SOLAR PANEL 902-HEL/SP/0041	Recommendation is being implemented	NGOMA HCIV
13	DISPOSAL OF SOLAR PANEL 902-HEL/SP/0042	Recommendation is being implemented	NGOMA HCIV
14	DISPOSAL OF TIPPER LG 0003-086	Recommendation is being implemented	NAKASEKE HQRS
15	DISPOSAL OF DOUBLE CABIN PICK -UP UG 2282M	Recommendation is being implemented	NAKASEKE HOSPITAL
16	DISPOSAL OF DOUBLE CABIN PICK -UP UG 4082M	Recommendation is being implemented	NAKASEKE HOSPITAL
17	DISPOSAL OF DOUBLE CABIN PICK -UP LG 0003-69	Recommendation is being implemented	NAKASEKE DLG HQRS
18	DISPOSAL OF DOUBLE CABIN PICK -UP LG 0004-086	Recommendation is being implemented	NAKASEKE HQRS

19	DISPOSAL OF TRACTOR LG 0008-086	Recommendation implemented	NAKASEKE T.C
20	DISPOSAL OF TIPPER LG 0008-086	Recommendation is being implemented	NAKASEKE T.C
21	DISPOSAL OF TRAILER LG 0009-086	Recommendation implemented	NAKASEKE T.C
22	DISPOSAL OF TIPPER LG 0011-086	Recommendation is being implemented	SEMUTO T.C
23	DISPOSAL OF FLG DOUBLE CABIN PICK -UP 0012-086	Recommendation implemented	SEMUTO T.C
24	DISPOSAL OF DOUBLE CABIN PICK -UP LG 0013-086	Recommendation is being implemented	KIWOKO T.C
25	DISPOSAL OF TRACTOR LG 0014-086	Recommendation is being implemented	KIWOKO T.C
26	DISPOSAL OF TRAILER LG 0015-086	Recommendation is being implemented	KIWOKO T.C
27	DISPOSAL OF TRACTOR LG 0016-086	Recommendation implemented	NGOMA T.C
28	DISPOSAL OF TRAILER LG 0016-086	Recommendation implemented	NGOMA T.C
29	DISPOSAL OF DOUBLE CABIN PICK -UP LG 0017-086	Recommendation is being implemented	NGOMA T.C
30	DISPOSAL OF MOTORCYCLE LG 0017-69	Recommendation is being implemented	BUTALNGU TOWN COUNCIL
31	DISPOSAL OF FLG MOTORCYCLE 0018-69	Recommendation is being implemented	KAPEEKA SUB-COUNTY
32	DISPOSAL OF DOUBLE CABIN PICK -UP LG 0019-086	Recommendation is being implemented	BUTALANGU T.C
33	DISPOSAL OF MOTORCYCLE LG 0019-69	Recommendation implemented	NGOMA SUB-COUNTY
34	DISPOSAL OF MOTORCYCLE UDR 011Y	Recommendation is being implemented	NAKASEKE DISTRICT H/Q
35	DISPOSAL OF TIPPER LG 0020-086	Recommendation is being implemented	BUTALANGU T.C
36	DISPOSAL OF MOTORCYCLE LG 0029-69	Recommendation is being implemented	KAPEEKA SUB-COUNTY
37	DISPOSAL OF MOTORCYCLE LG 0033-69	Recommendation is being implemented	KIKAMULO SUB-COUNTY

38	DISPOSAL OF MOTORCYCLE LG 0034-69	Recommendation is being implemented	WAKYATO SUB-COUNTY
39	DISPOSAL OF MOTORCYCLE LG 0037-69	Recommendation is being implemented	BUTALNGU TOWN COUNCIL
40	DISPOSAL OF MOTORCYCLE LG 0038-69	Recommendation is being implemented	NGOMA TOWN COUNCIL
41	DISPOSAL OF MOTORCYCLE LG 0040-69	Recommendation is being implemented	SEMUTO TOWN COUNCIL
42	DISPOSAL OF MOTORCYCLE LG 0041-69	Recommendation is being implemented	KITO SUB-COUNTY
43	DISPOSAL OF MOTORCYCLE LG 0042-69	Recommendation is being implemented	KIWOKO TOWN COUNCIL
44	DISPOSAL OF MOTORCYCLE LG-0001-69	Recommendation is being implemented	NAKASEKE DISTRICT H/Q
45	DISPOSAL OF DOUBLE CABIN PICK -UP LG0027-69	Recommendation is being implemented	NAKASEKE HQRS
46	DISPOSAL OF MOTORCYCLE UAC 397U	Recommendation is being implemented	KAPEEKA SUB-COUNTY
47	DISPOSAL OF MOTORCYCLE UDL 009S	Recommendation is being implemented	SEMUTO HCIV
48	DISPOSAL OF MOTORCYCLE UEG 174T	Recommendation is being implemented	NAKASEKE DISTRICT H/Q
49	DISPOSAL OF MOTORCYCLE UG 0589Y	Recommendation is being implemented	NAKASEKE DISTRICT H/Q
50	DISPOSAL OF MOTORCYCLE UG 1642S	Recommendation is being implemented	NAKASEKE DISTRICT H/Q
51	DISPOSAL OF MOTORCYCLE UG 2300R	Recommendation is being implemented	NAKASEKE DISTRICT H/Q
52	DISPOSAL OF MOTORCYCLE UG 2368R	Recommendation is being implemented	NAKASEKE DISTRICT H/Q
53	DISPOSAL OF MOTORCYCLE UG 2448R	Recommendation is being implemented	KIKAMULO S/C
54	DISPOSAL OF MOTORCYCLE UG 2555R	Recommendation is being implemented	NAKASEKE DISTRICT H/Q
55	DISPOSAL OF MOTORCYCLE UG 2662R	Recommendation is being implemented	NAKASEKE DISTRICT H/Q
56	DISPOSAL OF MOTORCYCLE LG 0030-69	Recommendation is being implemented	NAKASEKE DISTRICT H/Q

57	DISPOSAL OF DOUBLE CABIN PICK -UP UG 3811M	Recommendation is being implemented	NAKASEKE HQRS
58	DISPOSAL OF DOUBLE CABIN PICK -UP UG 1832M	Recommendation is being implemented	NGOMA HCIV
59	DISPOSAL OF CHANGLIN 713 MOTOR GRADER LG 0002-086	No Action Taken	BUGEMBE SERVICE GARRAGE
60	DISPOSAL OF 100 PIECES OF IRON SHEETS 902-HEL-SP-0001	Recommendation is being implemented	KIKANDWA HCII
61	DISPOSAL OF 155 PIECES OF IRON SHEETS	Recommendation is being implemented	KAPEEKA P/S
62	DISPOSAL OF 6 WOODEN DOORS 902-EDC-SP-0003	Recommendation is being implemented	KAPEEKA P/S
63	DISPOSAL OF 5 METALIC PIPES 902-EDC-SP-0004	Recommendation is being implemented	KAPEEKA P/S
64	DISPOSAL OF BRICK MAKING MACHINE 902-HEL-SR-0026	Recommendation is being implemented	KAPEEKA HCIII
65	DISPOSAL OF PLASTIC CHAIR 902-STC-CH-0574	Recommendation is being implemented	SEMUTO TC HQTRS
66	DISPOSAL OF PLASTIC CHAIR 902-STC-CH-0575	Recommendation is being implemented	SEMUTO TC HQTRS
67	DISPOSAL OF PLASTIC CHAIR 902-STC-CH-0576	Recommendation is being implemented	SEMUTO TC HQTRS
68	DISPOSAL OF PLASTIC CHAIR 902-STC-CH-0577	Recommendation is being implemented	SEMUTO TC HQTRS
69	DISPOSAL OF PLASTIC CHAIR 902-STC-CH-0578	Recommendation is being implemented	SEMUTO TC HQTRS
70	DISPOSAL OF PLASTIC CHAIR 902-STC-CH-0579	Recommendation is being implemented	SEMUTO TC HQTRS
71	DISPOSAL OF PLASTIC CHAIR 902-STC-CH-0580	Recommendation is being implemented	SEMUTO TC HQTRS
72	DISPOSAL OF PLASTIC CHAIR 902-STC-CH-0581	Recommendation is being implemented	SEMUTO TC HQTRS
73	DISPOSAL OF PLASTIC CHAIR 902-STC-CH-0582	Recommendation is being implemented	SEMUTO TC HQTRS
74	DISPOSAL OF PLASTIC CHAIR 902-STC-CH-0583	Recommendation is being implemented	SEMUTO TC HQTRS
75	DISPOSAL OF PLASTIC CHAIR 902-STC-CH-0584	Recommendation is being implemented	SEMUTO TC HQTRS

76	DISPOSAL OF PLASTIC CHAIR 902-STC-CH-0585	Recommendation is being implemented	SEMUTO TC HQTRS
77	DISPOSAL OF PLASTIC CHAIR 902-STC-CH-0586	Recommendation is being implemented	SEMUTO TC HQTRS
78	DISPOSAL OF PLASTIC CHAIR 902-STC-CH-0587	Recommendation is being implemented	SEMUTO TC HQTRS
79	DISPOSAL OF PLASTIC CHAIR 902-STC-CH-0588	Recommendation is being implemented	SEMUTO TC HQTRS
80	DISPOSAL OF PLASTIC CHAIR 902-STC-CH-0589	Recommendation is being implemented	SEMUTO TC HQTRS
81	DISPOSAL OF PLASTIC CHAIR 902-STC-CH-0590	Recommendation is being implemented	SEMUTO TC HQTRS
82	DISPOSAL OF PLASTIC CHAIR 902-STC-CH-0591	Recommendation is being implemented	SEMUTO TC HQTRS
83	DISPOSAL PLASTIC CHAIR OF 902-STC-CH-0592	Recommendation is being implemented	SEMUTO TC HQTRS
84	DISPOSAL OF PLASTIC TANK 902-PDN-TK-0001	Recommendation is being implemented	NAKASEKE DISTRICT H/Q
85	DISPOSAL OF SOFA SET 902- STC-SF-0021	Recommendation is being implemented	SEMUTO TC HQTRS
86	DISPOSAL OF SOFA SET 902- STC-SF-0022	Recommendation is being implemented	SEMUTO TC HQTRS
87	DISPOSAL OF CASH SAFE 902- ADM/SF/0004	Recommendation is being implemented	BUTALANGU TOWN COUNCIL
88	DISPOSAL OF CASH SAFE 902- ADM/SF/0010	Recommendation is being implemented	KINONI SUB- COUNTY
89	DISPOSAL OF CASH SAFE 902- ADM/SF/0006	Recommendation is being implemented	SEMUTO TOWN COUNCIL
90	DISPOSAL OF CASH SAFE 902/CO/CPU/0001	Recommendation is being implemented	NAKASEKE DISTRICT HQRS
91	DISPOSAL OF CASH SAFE 902/CO/MON/0001	Recommendation is being implemented	NAKASEKE DISTRICT HQRS
92	DISPOSAL OF CASH SAFE 902/CO/KBD/0001	Recommendation is being implemented	NAKASEKE DISTRICT HQRS
93	DISPOSAL OF CASH SAFE 902/CO/PRT/0001	Recommendation is being implemented	NAKASEKE DISTRICT HQRS
94	DISPOSAL OF CASH SAFE 902/CO/CPT/0001	Recommendation is being implemented	NAKASEKE DISTRICT HQRS

## ASSET FINDINGS

### Findings

- 1) Some assets had gone missing and no action was taken by responsible officers
- 2) Over allocation of assets e.g one officer having either 2 motorcycles or a motorcycle and a vehicle when there are officers without any.
- 3) The chairperson LCIII Kasangombe Sub-county took a sub-county computer without express authorization by the Senior assistant Secretary.
- 4) A number of officers with motorcycles did not avail them for the exercise
- 5) Most Health center facilities are not fenced off hence facing a high risk from encroachers  
Absence of Land Titles in most Local Governments, Health Facilities and schools
- 6) Absence of vehicle maintenance policy as evidenced in the number of vehicles unserviceable
- 7) Absence of asset registers at departmental, and entity level
- 8) Failure to engrave assets
- 9) Incomplete or un updated asset registers
- 10) Inconsistency formats of Asset Registers at Entity level

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		<b>6,834,255,514</b>
2	Land		<b>195,730,000</b>
3	Transport		
	<b>OFFICE EQUIPMENT</b>		
	Generator	12	
	Passport Reader		
	Photo Copier	3	
	Projector	2	
	<b>MEDICAL EQUIPMENT</b>		
	Air Compressor		

	Amalgamator	1	
	Cbc Machine	1	
	Dental Chair	3	
	Dental X-Ray Apparatus	2	
	Incubator	7	
	Microscope	11	
	Nitrogen Plant	2	
	Operating Table	4	
	Oxygen Concentrator	20	
	Ultra Sound Machine	1	
	Visual Field Machine	1	

**List of unserviceable items recommended for disposal**

<b>S/N</b>	<b>ITEM DESCRIPTION (TRANSPORT EQUIPMENT)</b>	<b>REG.NO</b>
1.	TIPPER	LG 0003-086
2.	DOUBLE CABIN PICK -UP	<i>UG 2282M</i>
3.	DOUBLE CABIN PICK -UP	<i>UG 4082M</i>
4.	DOUBLE CABIN PICK -UP	LG 0003-69
5.	DOUBLE CABIN PICK -UP	LG 0004-086
6.	TRACTOR	LG 0008-086
7.	TIPPER	LG 0008-086
8.	TRAILER	LG 0009-086
9.	TIPPER	LG 0011-086
10.	DOUBLE CABIN PICK -UP	LG 0012-086
11.	DOUBLE CABIN PICK -UP	LG 0013-086
12.	TRACTOR	LG 0014-086
13.	TRAILER	LG 0015-086
14.	TRACTOR	LG 0016-086
15.	DOUBLE CABIN PICK -UP	LG 0016-086
16.	TRAILER	LG 0017-086
17.	MOTORCYCLE	LG 0017-69
18.	MOTORCYCLE	LG 0018-69
19.	DOUBLE CABIN PICK -UP	LG 0019-086



20.	MOTORCYCLE	LG 0019-69
21.	MOTORCYCLE	UDR 011Y
22.	TIPPER	LG 0020-086
23.	MOTORCYCLE	LG 0029-69
24.	MOTORCYCLE	LG 0033-69
25.	MOTORCYCLE	LG 0034-69
26.	MOTORCYCLE	LG 0037-69
27.	MOTORCYCLE	LG 0038-69
28.	MOTORCYCLE	LG 0040-69
29.	MOTORCYCLE	LG 0041-69
30.	MOTORCYCLE	LG 0042-69
31.	MOTORCYCLE	LG-0001-69
32.	DOUBLE CABIN PICK -UP	LG0027-69
33.	MOTORCYCLE	UAC 397U
34.	MOTORCYCLE	UDL 009S
35.	MOTORCYCLE	UEG 174T
36.	MOTORCYCLE	UG 0589Y
37.	MOTORCYCLE	UG 1642S
38.	MOTORCYCLE	UG 2300R
39.	MOTORCYCLE	UG 2368R
40.	MOTORCYCLE	UG 2448R
41.	MOTORCYCLE	UG 2555R
42.	MOTORCYCLE	UG 2662R
43.	MOTORCYCLE	LG 0030-69
44.	DOUBLE CABIN PICK -UP	UG 3811M
45.	DOUBLE CABIN PICK -UP	UG 1832M
46.	CHANGLIN 713 MOTOR GRADER	LG 0002-086

#### OTHER ITEMS

S/N	Description	Tag Number
1.	GENERATOR (3 PHASE, 11KVA)	902/ADM/GT/0010
2.	SOLAR PANEL	902/HEL/SP/0003
3.	SOLAR PANEL	902/HEL/SP/0007
4.	SOLAR PANEL	902/HEL/SP/0029
5.	SOLAR PANEL	902/HEL/SP/0030
6.	SOLAR PANEL	902/HEL/SP/0031
7.	SOLAR PANEL	902/HEL/SP/0035
8.	SOLAR PANEL	902/HEL/SP/0036
9.	SOLAR PANEL	902/HEL/SP/0037

10.	SOLAR PANEL	902/HEL/SP/0039
11.	SOLAR PANEL	902/HEL/SP/0040
12.	SOLAR PANEL	902/HEL/SP/0041
13.	SOLAR PANEL	902/HEL/SP/0042
14.	100 PIECES OF IRON SHEETS	902-HEL-SP-0001
15.	155 PIECES OF IRON SHEETS	902-EDC-SP-0002
16.	6 WOODEN DOORS	902-EDC-SP-0003
17.	5 METALIC PIPES	902-EDC-SP-0004
18.	BRICK MAKING MACHINE	902-HEL-SR-0026
19.	PLASTIC CHAIR	902-STC-CH-0574
20.	PLASTIC CHAIR	902-STC-CH-0575
21.	PLASTIC CHAIR	902-STC-CH-0576
22.	PLASTIC CHAIR	902-STC-CH-0577
23.	PLASTIC CHAIR	902-STC-CH-0578
24.	PLASTIC CHAIR	902-STC-CH-0579
25.	PLASTIC CHAIR	902-STC-CH-0580
26.	PLASTIC CHAIR	902-STC-CH-0581
27.	PLASTIC CHAIR	902-STC-CH-0582
28.	PLASTIC CHAIR	902-STC-CH-0583
29.	PLASTIC CHAIR	902-STC-CH-0584
30.	PLASTIC CHAIR	902-STC-CH-0585
31.	PLASTIC CHAIR	902-STC-CH-0586
32.	PLASTIC CHAIR	902-STC-CH-0587
33.	PLASTIC CHAIR	902-STC-CH-0588
34.	PLASTIC CHAIR	902-STC-CH-0589
35.	PLASTIC CHAIR	902-STC-CH-0590
36.	PLASTIC CHAIR	902-STC-CH-0591
37.	PLASTIC CHAIR	902-STC-CH-0592
38.	PLASTIC TANK	902-PDN-TK-0001
39.	SOFA SET	902-STC-SF-0021
40.	SOFA SET	902-STC-SF-0022
41.	CASH SAFE	902/ADM/SF/0004
42.	CASH SAFE	902/ADM/SF/0010
43.	CASH SAFE	902/ADM/SF/0006
44.	CASH SAFE	902/ADM/SF/0011
45.	CPU	15658810u23NCT15
46.	CPU	986169
47.	CPU	15658812U23NXA52
48.	CPU	85EIJ

49.	CPU	21934737
50.	CPU	9865155
51.	CPU	21234781
52.	CPU	22100644
53.	CPU	21585233
54.	CPU	15658842423BBWL6
55.	CPU	9865163
56.	CPU	9865180
57.	CPU	9865132
58.	CPU	15658810U23FLWY7
59.	CPU	21585173
60.	CPU	21934784
61.	CPU	21585185
62.	MONITOR	23-H0599
63.	MONITOR	MU17046C0245010
64.	MONITOR	23-H0591
65.	MONITOR	CM-1200
66.	MONITOR	509BA02AA674
67.	MONITOR	927CD61SF356
68.	MONITOR	946BJ26LA856
69.	MONITOR	612BA11AF322
70.	MONITOR	110C943HC214
71.	MONITOR	23-CPYT1
72.	MONITOR	23-CTVZ7
73.	MONITOR	MU17046C0249995
74.	MONITOR	MU17046C0246798
75.	MONITOR	MU17046C0245038
76.	PRINTER	UJT00078

## STORES FINDINGS

- 1) Lack or Inadequate storage facilities.
- 2) Absence of store ledgers in sub-counties, secondary schools and tertiary institutions
- 3) Un updated store ledgers in some entities

## CASH AND BANK FINDINGS

**Table showing accounts reviewed by the board**

S/n	Bank account name	Bank name	Bank account number	Bank balance at 30 June 2023	Cashbook balance at 30 June 2023	Currency
1	Nakaseke Youth livelihood Program (YLP) Recovery Account	Stanbic Bank	9030011644979	830,655	830,655	UGX
2	Nakaseke DLG UWEP Enterprise Fund Recovery Account	Stanbic Bank	9030014525601	15,994,177.00	15,994,177.00	UGX
3	Nakaseke DLG General Fund A/C	Stanbic Bank	9030005823276	896,716,981.00	896,716,981.00	UGX
4	Kapeeka LCIII	Stanbic Bank	9030005823683	830,294	830,294	UGX
5	Kapeeka Collection A/C	Stanbic Bank	9030005823705	11,889	11,889	UGX
6	Semuto sub-county collection	Stanbic Bank	9030005823829	2,111,422	2,111,422	UGX
7	Semuto sub-county LCIII	Stanbic Bank	9030005823721	540,480	540,480	UGX
8	Semuto sub-county LCI and LCII Administrative Units A/C	Stanbic Bank	9030011701964	55,260	55,260	UGX
9	Kiwoko Town Council Collection A/C	Stanbic Bank	9030005747405	95,229	95,229	UGX
10	Kiwoko Town Council Property Rates A/C	Stanbic Bank	9030005731479	1,709,750	50,750	UGX
11	Kiwoko Town Operations A/C	Stanbic Bank	9030005747464	3,923,645	166,336	UGX
12	Kiwoko Town Council PAF A/C	Stanbic Bank	9030006341275	49,770,940	50,340	UGX
13	Semuto Tc Collection	Stanbic Bank	9030005699567	11,111,340	12,412,054	UGX
14	Semuto Tc Operations	Stanbic Bank	9030005699575	10,392,396	392,396	UGX
15	Semuto Urban Roads	Stanbic Bank	9030006288498	6,610	6,610	UGX
16	Nakaseke sub-county collection	Stanbic Bank	9030005823373	160,933	160,933	UGX
17	Nakaseke sub-county LCIII	Stanbic Bank	9030006383857	72,055,408	59,785,036	UGX
18	Kinyogoga S/C Collection A/C	Stanbic Bank	9030005823500	215,586	215,586	UGX

19	Kinyogoga S/C Operations A/C	Stanbic Bank	9030005878216	423,153	423,153	UGX
20	Kito Sub county Collection Account	Stanbic Bank	9030005747456	690,876	690,876	UGX
21	Kito Sub county LCIII A/C	Stanbic Bank	9030005747448	9,246,153	9,246,153	UGX
22	Wakyato S/C Collection A/C	Stanbic Bank	9030005823519	57,495	57,495	UGX
23	Wakyato S/C LCIII Operations A/C	Stanbic Bank	9030006384144	5,558,050	290,932	UGX
24	Ngoma TC Property Rates	Stanbic Bank	9030005866919	1,323,512	73,512	UGX
25	Ngoma TC Road Fund	Stanbic Bank	9030006341267	5,634,515	336,515	UGX
26	Ngoma T.C Operations A/C	Stanbic Bank	9030005747391	112,322	112,322	UGX
27	Ngoma T.C Collection Account	Stanbic Bank	9030005747383	26,804	26,804	UGX
28	Nakaseke T.C PAF Account	Stanbic Bank	9030006288412	8,108,037	-235,363	UGX
29	Nakaseke T.C Operation Account	Stanbic Bank	9030005699540	7,879,296	7,269,516	UGX
30	Nakaseke T.C Collection Account	Stanbic Bank	9030005699532	2,318,891	2,318,891	UGX
31	Kasangombe collection A/C	Stanbic Bank	9030005823837	4,317,969	4,317,969	UGX
32	Kasangombe LCIII Operations A/C	Stanbic Bank	9030005878240	204,764	204,764	UGX
33	Ngoma S/C collection A/C	Stanbic Bank	903000582330	50,129	50,129	UGX
34	Ngoma S/C LCIII Operations A/C	Stanbic Bank	9030005971062	86,230	86,230	UGX
35	Kapeeka S.S BOG	Stanbic Bank	9030005971623	21,036,808	21,082,808	UGX
36	Kapeeka Secondary School	Kapeeka Univeral SACCO	KU13/1408	6,619,000	6,619,000	UGX
37	Nakaseke Core PTC	Stanbic Bank	9030005899159	4,397,512	4,527,394	UGX
38	Nakaseke PTC Cap. Grant	Stanbic Bank	9030005971461	97,228,795	97,375,020	UGX
39	Nakaseke PTC ICT	Stanbic Bank	9030005878267	3,192,059	3,224,959	UGX
40	Mazzolid College Nakaseke Government Grant	CENTENARY BANK	3100069943	16,992,691	16,992,691	UGX
41	Mazolid College S.S PTA A/C	CENTENARY BANK	3100069944	8,498,931	8,498,931	UGX
42	Kiwoko S.S	Stanbic Bank	9030005971763	20,200,875	20,200,875	UGX
43	Kiwoko S.S	Stanbic Bank	9030005971755	41,162,062	41,162,062	UGX
44	Nakaseke Technical Institute	Stanbic Bank	9030011264815	21,181,164	21,181,164	UGX
45	Nakaseke Technical Institute	CENTENARY BANK	3100052088	5,631,485	5,631,485	UGX
46	Wakyato Seed SEC. School PTA A/C	Centenary Bank	3202348641	941,273	941,273	UGX
47	Wakyato Seed SEC. School A/C	Centenary Bank	3100018617	2,007,150	2,007,150	UGX
48	Nakaseke Blessed Seed Secondary School	Stanbic Bank	9030019250775	6,016,445	6,016,445	UGX
49	ST. Denis Kijjaguzo S.S	Stanbic Bank	9030005970287	187,551	187,551	UGX
50	ST. Denis Kijjaguzo S.S.S	Centenary Bank	3100005284	221,039	221,039	UGX

51	Kaloke Christian High SCH	Bank of Africa	20205993002	3,414,651	3,414,651	UGX
52	Kaloke Christian High SCH	Bank of Africa	020259930001	1,025,100	1,025,100	UGX
53	Kaloke Christian High School	Stanbic Bank	9030005822520	11,279,835	11,279,835	UGX
54	Kasangombe S.S PTA	Centenary Bank	3203900841	270,021	270,021	UGX
55	Kasangombe S.S CAP DEVEL	Stanbic Bank	9030005822326	5,379,205	5,379,205	UGX
56	Butalangu T.C General Fund A/C	Stanbic Bank	9030006341240	74,120	0	UGX
57	Butalangu T.C Operations A/C	Stanbic Bank	9030005823713	8,517,493	0	UGX
58	Butalangu T.C Road Fund A/C	Stanbic Bank	9030005878208	19,423,290	5,265,120	UGX
59	Kinoni S/C LC III A/C	Stanbic Bank	9030006341216	67,926	67,926	UGX
60	Kinoni S/C Collection A/C	Stanbic Bank	9030005747472	9,026	9,026	UGX
61	Kikamulo HCIII A/C	Stanbic Bank	9030007955595	3,735	3,735	UGX
62	Kinoni HCIII A/C	Stanbic Bank	9030011264815	117,471	117,471	UGX
63	Kigegege HCII A/C	Stanbic Bank	9030007858212	167,482	167,482	UGX
64	Ngoma HCIV	Stanbic Bank	9030007621891	1,627,108	1,627,108	UGX
65	Wansalangi HCII A/C	Stanbic Bank	9030008006643	2,701	2,701	UGX
66	Wakyato HCIII A/C	Stanbic Bank	9030008005426	4,809	4,809	UGX
67	Biddbujja HCIII	Stanbic Bank	9030008003881	105,808	105,808	UGX
68	Nakaseke Hospital Private Wing	Centenary Bank	351300186	10,277,413	342,073	UGX
69	Nakaseke Hospital PHC Account	Stanbic Bank	9030006403297	111,337,411	10,811,571	UGX
70	Semuto HCIV A/C	Stanbic Bank	9030008006244	56,119,767	56,119,767	UGX
71	Kalagala H/CII	Stanbic Bank	9030008006244	37,438	82,289	UGX
72	Mifunya Health center III	Stanbic Bank	9030016329230	2,176	2,176	UGX
73	Kapeeka HCIII	Stanbic Bank	9030007776615	53,538	53,538	UGX
74	Kalege Health Centre II	Stanbic Bank	9030008004152	91,004	91,004	UGX
75	Kikandwa Health Centre II	Stanbic Bank	9030008004179	36,316	36,316	UGX
76	Kyangatto H/C li	Stanbic Bank	9030007955447	47,965	47,965	UGX
77	Nakaseeta HC II	Stanbic Bank	9030008003911	79,261	79,261	UGX
78	Bulyake H/C II	Stanbic Bank	9030008004845	7,666	7,666	UGX
79	Kalagala R/C Primary school	Stanbic Bank	0121025490401	1,406	88,806	UGX
80	Nakaseke SDA Primary School	Stanbic Bank	9030001071393	33,498,509	33,498,509	UGX
81	Kaloke Christian Primary School	Stanbic Bank	9030001069291	250,653	250,653	UGX
82	Bamusuta Primary School	Stanbic Bank	9030001071873	10,387	10,387	UGX
83	Kyajinjja Umea Primary School	Stanbic Bank	9030007499735	1,247	1,247	UGX
84	Kaddunda Primary School	Stanbic Bank	9030001023968	12,637	12,637	UGX
85	Baggwa Primary School	Stanbic Bank	9030001071903	114,837	114,837	UGX
86	Mpunge Primary School	Stanbic Bank	9030001070869	27,646	27,646	UGX
87	St Kizito Kijaguzo Primary School	Stanbic Bank	9030001070508	58,810	58,810	UGX

88	St Steven Standard Primary School	Stanbic Bank	9030006781771	5,067	5,067	UGX
89	Kiriibwa Primary School	Stanbic Bank	9030001071768	2,297	2,297	UGX
90	Singo Army Primary School	Stanbic Bank	9030001069941	19,500	19,500	UGX
91	Lwetunga Primary School	Stanbic Bank	9030001071695	12,570	12,570	UGX
92	Mabindi Primary School	Stanbic Bank	9030006781496	24,624	24,624	UGX
93	Buggala Primary School UPE	Stanbic Bank	9030001069097	41,243	41,243	UGX
94	Bukeeka Primary School	Stanbic Bank	9030001022376	13,303	13,303	UGX
95	Kapeeka Primary School	Stanbic Bank	9030001069968	5,749,910	5,749,910	UGX
96	Balatira Primary School	Stanbic Bank	9030001120106	428	428	UGX
97	ST. Kizito Katale Primary School	Stanbic Bank	9030006781712	4,608	4,608	UGX
98	ST. Jude Kifampa Primary School	Stanbic Bank	9030001165665	27,182	27,182	UGX
99	Lujjumbi C.O.U P/S UPE	Stanbic Bank	9030001068813	1,466	1,466	UGX
100	Kakonda Primary School	Stanbic Bank	9030001069194	1,335	1,335	UGX
101	Lusanja Primary School	Stanbic Bank	9030001070567	1,697,823	1,697,823	UGX
102	Natigi Primary School	Stanbic Bank	9030016652562	1,723	1,723	UGX
103	Lukabala CU Primary School	Stanbic Bank	9030006781577	6,519	6,519	UGX
104	Kisoga Primary School	Stanbic Bank	9030006851834	15,716	15,716	UGX
105	Wansalangi Primary School	Stanbic Bank	9030001077332	593,268	593,268	UGX
106	Mifunya Primary School	Stanbic Bank	9030001024042	8,350	8,350	UGX
107	Maranatha SDA Primary School	Stanbic Bank	9030001071709	2,551	2,551	UGX
108	Kamuli C/U Primary School	Stanbic Bank	9030001070826	4,911	4,911	UGX
109	Kyakayonga Primary School	Stanbic Bank	9030001069844	831	831	UGX
110	Mayirikiti Primary School	Stanbic Bank	9030001070656	3,968	3,968	UGX
111	Kaweweeta Army Primary School	Stanbic Bank	9030001070524	12,926	12,926	UGX
112	Kikandwa St. Andrew Primary School	Stanbic Bank	9030001069666	1,475,571	1,475,571	UGX
113	Nakaseke Telecentre Primary School	Stanbic Bank	9030006781895	7,535	7,535	UGX
114	Kiwoko CU Primary School	Stanbic Bank	9030007548043	196,101	196,101	UGX
115	Kigege C/U Primary School	Stanbic Bank	9030006781356	10,398	10,398	UGX
116	Bwami Buwome Primary School	Stanbic Bank	9030001070443	5,357	5,357	UGX
117	Lukese CU Primary School UPE	Stanbic Bank	9030001023984	1,277	1,277	UGX
118	Namasujju Primary School	Stanbic Bank	9030001071504	10,024	10,024	UGX

119	Kizongoto Primary School	Stanbic Bank	9030006781844	2,800	2,800	UGX
120	Bukalabi Primary School	Stanbic Bank	9030001120211	19,252	19,252	UGX
121	St. Joseph Kiziba RC Pri School	Stanbic Bank	9030001076409	47,032	47,032	UGX
122	Lutete C/U Primary School	Stanbic Bank	9030001069836	7,959	7,959	UGX
123	Kibaale C/U Primary School	Stanbic Bank	9030007499638	1,903,499	1,903,499	UGX
124	ST. Mary's Mugenyi Primary School	Stanbic Bank	9030001120041	125,750	125,750	UGX
125	Joshua Zaake Mem. P/S	Stanbic Bank	9030001115730	40,343	40,343	UGX
126	Mulungi Omu Primary School	Stanbic Bank	9030001119795	1,057	1,057	UGX
127	Timuna C.O.UP/S UPE	Stanbic Bank	9030001024069	771	771	UGX
128	Kagango Mixed Pri School	Stanbic Bank	9030001070664	24,981	24,981	UGX
129	Magoma RC School	Stanbic Bank	9030001117474	3,804	3,804	UGX
130	Bukuuku Ddegeya Primary School	Stanbic Bank	9030001071512	7,153	7,153	UGX
131	Kituntu Parents School	Stanbic Bank	9030001165703	19,933	19,933	UGX
132	Kabubbu Primary School	Stanbic Bank	9030001071415	312,167	312,167	UGX
133	Lukyamu R/C Primary School	Stanbic Bank	9030001069933	14,521	14,521	UGX
134	Wakyato R/C Primary School	Stanbic Bank	9030001069186	25,300	25,300	UGX
135	Butayunja Primary School	Stanbic Bank	9030001074155	991	991	UGX
136	Kibose C/U Primary School	Stanbic Bank	9030001069259	8,510	8,510	UGX
137	Lukyamuzi UMEA Primary School	Stanbic Bank	9030006851532	1,817,661	1,817,661	UGX
138	Kikandwa R/C Primary School	Stanbic Bank	9030006851737	6,937	6,937	UGX
139	Kibaale COU Primary School	Stanbic Bank	9030007499638	1,903,499	1,903,499	UGX
140	Lumpewe COU Primary School	Stanbic Bank	9030001070974	31,371	31,371	UGX
141	Kinoni COU Primary School	Stanbic Bank	9030006632261	20,799	20,799	UGX
142	City of Faith Primary School	Stanbic Bank	9030001068953	3,497	3,497	UGX
143	Kinyogoga Bright Future Pri	Stanbic Bank	9030001024603	8,191	8,191	UGX
144	Katooke UMEA Primary School	Stanbic Bank	9030001068279	7,799	7,799	UGX
145	Kivumu Primary School	Stanbic Bank	9030001076735	6,613	6,613	UGX
146	Kiruuli C/U Primary School	Stanbic Bank	9030001069623	828	828	UGX
147	ST. Kizito Kasambya Primary School	Stanbic Bank	9030001024492	105,117	105,117	UGX
148	Bukuukuku Hidayat Primary School	Stanbic Bank	9030001071857	63,615	63,615	UGX
149	Wakayamba Primary School	Stanbic Bank	9030001069879	7,785	7,785	UGX



150	Namasuba Primary School	Stanbic Bank	9030001069771	5,063	5,063	UGX
151	Kakira Ophanage Primary School	Stanbic Bank	9030001119817	7,298	7,298	UGX
152	Wakatama C/U Primary School	Stanbic Bank	9030001070702	1,022	1,022	UGX
153	Magoma Orhodox Primary School	Stanbic Bank	9030001071482	10,315	10,315	UGX
154	Kalyabulo Primary School	Stanbic Bank	9030001069909	9,672	9,672	UGX
155	Bujubya Primary School	Stanbic Bank	9030001117172	29,584	29,584	UGX
156	Balitta Wakyato Primary School	Stanbic Bank	9030001069852	25,053	9,672	UGX
157	Kirema Primary School	Stanbic Bank	9030001071385	23,621	23,621	UGX
158	Kirinda Primary School	Stanbic Bank	'9030001120440	4,183	4,183	UGX
159	Buwana P/S	Stanbic Bank	9030001165878	9,182	9,182	UGX
160	Kikondo CU P/S	Stanbic Bank	9030001068783	2,496,239	2,496,239	UGX

## RECOMMENDATIONS

- 1) Management must ensure that all items recommended for disposal are handled expeditiously to avoid further loss in value.
- 2) The district cascades down a standard format of the new asset register to all Government Entities.
- 3) Assets that are not utilized be disposed of as these excesses are idle resources. E.g. the second District generator and another excess generator at Ngoma HCIV.
- 4) All government assets/property be engraved to safe guard against misuse.
- 5) Vigorous up date of asset registers at both department and entity Level.
- 6) We further recommend that the District budgets for construction of a District store for proper storage of expenditure vouchers to prevent them from being destroyed by rodents/rats.

- 7) In order to properly maintain Vehicles, we recommend for a vehicle maintenance policy.
- 8) Construction of a District Yard.
- 9) All vehicles and other equipment's recommended for disposal be urgently gathered at the District HQRs (Nakaseke District Police station) to safe guard them against possible vandalism.
- 10) Workshops be organized by the district to equip primary school Headteachers with the basics of accounting to enable them execute their mandate.
- 11) A massive exercise for identification of the District fleet be conducted as soon as possible
- 12) Management should follow the procedure of destroying the obsolete stock (Request accountant General for authority).
- 13) In charges of Health facilities, Head teachers of both secondary and primary schools, principals of tertiary institutions be given training in financial and Asset management.
- 14) Refresher training be given to heads of finances, inventory management officers all government entities to equip them with necessary skills.
- 15) Officers manning stores be given basics in stores management (those without training in stores Mgt) and those with relevant training be given refresh courses through capacity building.
- 16) Finance departmen.t should intensify monitoring and supervision in this area.
- 17) Nakaseke District Local Government should budget for titling and fencing of Land.
- 18) Other than the Annual Board of Survey Management should also consider Adhoc & Surprise Boards of Survey.

## VOTE 903 - NAKASONGOLA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Repair vehicles which were not in good working condition	A few were repaired	WORK IN PROGRESS
2	Board off vehicles which were grounded/not cost effective to repair	Vehicles were boarded off	CLOSED
3	Repair other equipment which were not in good working condition	A few were repaired	WORK IN PROGRESS
4	Board off Equipment which were not functional/not cost effective to repair	Such equipment was boarded off	CLOSED
5	Replace assets that had become obsolete	Obsolete assets were boarded off and some replaced	CLOSED
6	Procure more assets for some departments	A few were procured	WORK IN PROGRESS
7	Renovate some buildings/ structures that were dilapidated	Renovation works were undertaken	CLOSED

### ASSET FINDINGS

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

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	-	-
2	Land	-	-
3	Transport	-	-
4	Machinery & Equipment (Office Equipment, ICT Equipment, Other Machinery, Others, Furniture & Fittings)	-	-

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Hilux Double cabin	UAJ 241X
2	D/Cabin P/Up	UG 1883M
3	Pick up	LG 0017-37
4	Pick up	UG 0924A
5	Tractor	UR 1761
6	Tractor	UR 1761
7	Motor bike	UG 1646S
8	Motor cycle	UG 0563E
9	Motor cycle	UG 0563E
10	Motor cycle	UG 1476E
11	Motor cycle	UG 1395R
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRIPTION	QUANTITY
1	Assorted Items	-

### STORES FINDINGS

- 1) The committee inspected and tested the stores and found that records were properly maintained and reconciled.

### CASH AND BANK FINDINGS

- 1) It was observed that bank reconciliations for all accounts maintained were regularly done and verified/ checked at the end of each month.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Nakasongola DLG General Fund	Post Bank	21100000610	158,196,656	158,196,656	UGX
2	Nakasongola DLG Mild May H1	Post Bank	21100000147	2,225	2,225	UGX
3	Nakasongola DLG YLP District Project	Post Bank	21100000481	65,930	65,930	UGX
4	Nakasongola DLG District YLP Recovery	Post Bank	21100000558	503,207	503,207	UGX
5	Nakasongola District UWEP Fund	Post Bank	21100000657	0	0	UGX
6	Nakasongola District UWEP Recovery	Post Bank	21100000682	4,794,501	4,794,501	UGX
7	Nakasongola DLG Global Fund	Post Bank	21100000166	22,925	22,925	UGX
8	Nakasongola DLG USFP	Post Bank	21100000780	0	0	UGX
9	Nakasongola DLG UNICEF	Post Bank	21100000758	93,056	93,056	UGX

**RECOMMENDATIONS**

- 1) The Board recommends that the unserviceable items be boarded off to free up space and avoid further wear and tear.

**Some of the Vehicles used by the District**



## VOTE 904 - NAMAYINGO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	All recommendations made by the Previous Boards of Survey that were not implemented should be follow-up by management to ensure their implementation.	Some of the recommendations made by the Previous Boards of Survey were implemented others should be follow-up by management to ensure their complete implementation	Some of the recommendations made by the Previous Boards of Survey were implemented others should be follow-up by management to ensure their complete implementation
2	All assets especially furniture that belongs to Buyinja Sub-county should either be returned to the LLG Headquarters (if the Sub-County needs them) or disposed off since there are no longer in use by the District in Council Hall due to newly procured furniture.	No action has been on All assets especially furniture that belongs to Buyinja Sub-county to be either be returned to the LLG Headquarters (if the Sub-County needs them) or disposed off since there are no longer in use by the District in Council Hall due to newly procured furniture.	There is need to ensure the SAS of the entity to collect the mentioned furniture in point
3	The 2 boats donated to the district by GAVI were left under full control of the coxswains with neither budget line from the district to replace them nor service the engines. Management should ensure that this is revised.	The 2 boats donated to the district by GAVI now full control of the DHO Management Has ensured that Budget line is in place to maintain their smooth operation	The management of the sector to continue there is adequate budget provision ensured that Budget line is in place to maintain their smooth operation
4	Most of the LLGs do not have safe places not even strong rooms for storage of the funds (cash) which risks them. There should be plans to solve this problem for future safety of funds.	No action has been taken place in most of those Lower local Governments	There is need to budget for safes to be procured for better custody
5	There is need to engrave all assets of the entity to improve their security.	Most of the departments have considered engraving of Assets at departmental level. Newly	Good progress registered

		acquired assets donated to the district as pre-program support under NDDP-FC that were assembled were all engraved, Education planned to engrave furniture and other equipment in FY 2022/23	
6	Many grounded motor vehicles LG003-008, LG-087-07, UAA148N MAURITI and motorcycles and many others in various garages should be traced and retrieved to the District Headquarters parking yard. These include but not limited to SUZUKI TF125- UG 0841A, YAMAHA DT- UDA 122U, SUZUKI TF125- UG 0360A, L125 HONDA XL- UG 2653R, HONDA- UG 2378R that were reported to be grounded but not seen by the Board. Seen Appendix FIG 2	The procurement unit has initiated the process of ensuring that all the grounded motor vehicles and motorcycles are boarded off	This Management has written a letter to the Chief Mechanical Engineer and to the Government Valuer Ministry of lands, Housing & urban Development dated 01/sep/2022 to ensure the recommended items for disposal process is in place for immediate effect. Annex 1 &2
7	Most of the land on which Government entities such as schools, health facilities and LLG headquarters is not titled. There should be developed a systematic plan by the Natural Resources Department for titling of all this land at least in every financial year.	Most of the LLGs have budgeted for titling of their land before implementation of any new projects on such land in FY 2021/22	Most of the LLGs have placed in the process of titling of their land for implementation of any new projects on such land in FY 2022/23

## ASSET FINDINGS

- i. The board of survey team observed that most of the assets given to the sub counties are not engraved

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	127	7,957,228,898
2	Land	10	32,000,000
3	Transport	117	181,765,207

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	ISUZU TFS54 THAILAND - Pickup	LG 0086-07
2	Isuzu double cabin	LG 0012-07
3	Suzuki Maruti	UAA 148 N
4	SUZUKI TF125 Motorcycle	UG 0841A
5	YAMAHA DT Motorcycle	UDA 122U
6	SUZUKI TF125 Motorcycle	UG 0360A
7	L125 HONDA XL Motorcycle	UG 2653R
8	SUZUKI TF125 Motorcycle	UG 0369A
9	HONDA Motorcycle	UG 2378R
10	01 Motorcycle Yamaha.	UDA 118U
11	Motorcycle	UG 1092E
12	Yamaha Motorcycle	
13	Yamaha Motorcycle	LG 0083-07
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
	Executive office chair	
	guest chair	
	guest chair	
	guest chair	
	Water Dispenser	
	office chairs	10
	vehicle tyres	58
	battery	
	borehole pipes	06
	Hp Laser Jet P2055d – Printer	
	Hp Laser Jet P2035– Printer	
	Deep freezer	
	Refrigerator	
	10 Benches	10
	Office table	
	Guest chairs	07
	Office drawer	
	One office chair	
	One Executive table	
	guest chairs	2
	Office table	



	Digital camera	
	Hp laptop	
	6 METALIC Windows Sigulu s/c	
	01 metalic door	
	Metalic cabin Buyinja s/c	
	Office drawer	
	GPS	
	Hp Scanner, San jet 200	
	Triple lte UPS	
	Office chair	
	HP. LaserJet P2035	
	UPS epro	
	Metallic filling cabin	
	Camera	
	Desk top computer Dell	
	Monitor dell	
	Key board	
	Laptop Accer	
	LAPTOP DELL	
	Dell Laptop	
	Metallic Cabin	
	Type writer	
	Office table	
	UPS	

## STORES FINDINGS

- 1) The District has a Stores facility at the Headquarters that caters for safekeeping of District Assets, valuables, documents, securities and books of accounts.
- 2) The Board conducted 100% survey of the stock in the Central Stores and established the overall state and condition of the central stores is that there is need to have an extension of the facility.

## CASH AND BANK FINDINGS

- 1) The Board observed that the certificates of Bank balances were reflecting the following balances on the respective bank accounts maintained by the district in the various accounts.
- 2) The team established the actual balances held as at 30th June 2023 for the sub counties and head quarter at the District.
- 3) The team established that all the Reconciliations of the Bank Balances against the Cash Book Balances as at 30th June 2023
- 4) The Bank Certificates and the cash books were kept well by most of the entities
- 5) There was no cash at hand as of 30th June 2023 at the headquarter and sub counties.

**Table showing Namayingo district accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Buyinja sub county Collection A/c	Stanbic Bank	9030012273478	533,200	533,200	UGX
2	Buyinja sub county Road Fund	Centenary Bank	3100050955	0	0	UGX
3	Buyinja sub county DDEG A/c	Stanbic Bank	9030012273583	57,185	57,185	UGX
4	Buyinja sub county Administration A/c	Stanbic Bank	9030012273672	23,049	23,049	UGX
5	Banda sub county Village & Parish A/C	Stanbic Bank	9030012302680	11,213	11,213	UGX
6	Banda sub county DDEG A/c	Stanbic Bank	9030012302680	22,080	22,080	UGX
7	Banda sub county Administration A/c	Stanbic Bank	9030012302702	17,652	17,652	UGX
8	Banda sub county Collection A/c	Stanbic Bank	9030012302664	3,249,556	8,142	UGX
9	Banda sub county Road A/c	Centenary Bank	3100050882	0	0	UGX
10	Lolwe sub county Collections A/c	DFCU Bank	01983501006133	190,186	190,186	UGX
11	Lolwe sub county Administration A/c	DFCU Bank	01983501006134	88,500	88,500	UGX
1	Namayingo DLG UWEP RECOVERY	9030013145 805	Stanbic Bank - Busia	9,614,641	9,614,641	UGX
2	Namayingo DLG General Fund	3100029514	Centenary Bank - Bugiri	13,931,153	13,931,153	UGX
3	Namayingo DLG Global Fund	3100069155	Centenary Bank - Bugiri	0	0	UGX
4	Namayingo DLG Imprest	3100065474	Centenary Bank - Bugiri	0	0	UGX
5	Namayingo DLG YLP	0198350100 9208	DFCU Bank - Iganga	1,232,837	1,232,837	UGX

12	Lolwe sub county DDEG A/c	DFCU Bank	01983501006135	21,751	21,751	UGX
13	Lolwe sub county Village & Parish A/C	DFCU Bank	01983501006136	0	0	UGX
14	Lolwe sub county Road Fund A/c	DFCU Bank	01983501001278	107,183	107,183	UGX
15	Lolwe sub county Social Development A/c	DFCU Bank	01983501003819	0	0	UGX
16	Namayingo Town council Roads A/c	Centenary Bank	3100029478	28,741,228	28,741,228	UGX
17	Namayingo Town council A/c	Centenary Bank	3100029475	1,522,894	1,522,894	UGX
18	Namayingo Town council operational A/c	Centenary Bank	3100029488	372,105	372,105	UGX
19	Namayingo Town council DDEG A/c	Centenary Bank	4610500098	20,155,449	20,155,449	UGX
20	Buyinja Health Centre IV A/c	Centenary Bank	4610400367	247,636	247,636	UGX
21	Buhemba sub county DDEG A/c	Centenary Bank	4610500143	2,950	2,950	UGX
22	Buhemba sub county collections A/C	Centenary Bank	3100029521	1,926	1,926	UGX
23	Buhemba sub county Road Fund A/c	Centenary Bank	4610500144	12,077	12,077	UGX
24	Buhemba sub county Administration A/C	Centenary Bank	3100029523	6,181	6,181	UGX
25	Buhemba sub county Road Fund A/c	Centenary Bank	3100029524	0	0	UGX
26	Bukana sub county Social development A/C	Centenary Bank	3100029533	0	0	UGX
27	Bukana sub county DDEG A/C	Centenary Bank	3100029530	0	0	UGX
28	Bukana sub county Roads A/c	Centenary Bank	3100029532	0	0	UGX
29	Bukana sub county Administration A/C	Centenary Bank	3100029528	8,042	8,042	UGX
30	Bukana sub county Collections A/c	Centenary Bank	3100029531	151,848	151,848	UGX
31	Buswale sub county A/C	Centenary Bank	3100029525	0	0	UGX
32	Buswale sub county DDEG A/C	Stanbic Bank	9030012276124	12,314	12,314	UGX
33	Buswale sub county Administration A/C	Stanbic Bank	9030012276248	11,780	11,780	UGX
34	Buswale sub county Collections A/c	Stanbic Bank	9030012276396	30,900	30,900	UGX
35	Mutumba sub county Administration A/C	DFCU Bank	01983501007749	378	378	UGX
36	Mutumba sub county Collections A/c	DFCU Bank	01983501007750	184,611	184,611	UGX
37	Mutumba sub county Roads A/C	DFCU Bank	01983501007853	40,888	40,888	UGX
38	Mutumba sub county DDEG A/C	Stanbic Bank	01983501007751	5,134,316	5,134,316	UGX

## RECOMMENDATION

- 1) All recommendations made by the Previous Boards of Survey that were not implemented should be follow-up by management to ensure their implementation.
- 2) Need to engrave all the assets acquired the all the sub counties for FY 2021/22
- 3) All ICT equipment and all Furniture supplied for Namayingo FM Station should be engraved to avoid risk of theft.
- 4) All inventories that were for disposal should be boarded off immediately its over due



**VOTE 905 - NAMISINDWA DISTRICT LOCAL GOVERNMENT**

**VOTE 906 - NAMUTUMBA DISTRICT LOCAL GOVERNMENT**

**VOTE 907 - NAPAK DISTRICT LOCAL GOVERNMENT**

## VOTE 908 - NEBBI DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Recommendations of the Board of Survey should be fully implemented.	The recommendations have been partially implemented. Assets recommended for disposal in the previous board of survey have not been disposed off	Disposal of assets should be done as per the recommendation of the board of survey to avoid further loss of value.
2	For purposes of proper assets inventory, Management should establish the cost of assets being donated to the Entity by MDAs and Development Partners.	Cost have been attached to most of the assets evidenced in this board of survey report.	Management should maintain the practice as they regularly update the asset registers
3	Management should ensure that fire extinguishers are serviced regularly for eventuality in case of fire outbreak.	Servicing of the fire extinguishers have not been done as all are past their next date of servicing.	Management should ensure timely services of the fire extinguishers
4	Management should ensure that all Council's Natural Resources are mapped and location coordinates taken.	Mapping of the natural resources have not been done however due to financial constraints their actual coordinates have not been taken.	Council should prioritize and have the coordinate of the natural resources done.
5	Management should have a deliberate measure to label/tags Council assets	All the items at the district and facilities have been labeled with uniform codes	Management should maintain the practice and ensure all acquired assets are labelled
6	Council should prioritize rehabilitation of its buildings and replace other assets that have depreciated	Because of limited resources and competing prioritizes no allocation has been made for major rehabilitation of the buildings especially office blocks. However for some assets for office and equipment replacements have been made	Council should still maintain it as a priority to have its buildings rehabilitated



## ASSET FINDINGS

### Findings

- 1) Recommendations of the Board of Survey for the previous financial year were partially implemented. Items recommended for disposal especially office furniture, equipment, vehicles and motorcycles were not disposed-off.
- 2) Effort to label the assets were made and all the assets have been label. The entity has also made effort to attach values to most of the assets.
- 3) Control systems and security have been put in place to safeguard Council assets. The Board however noted that fire extinguishers were installed in strategic locations at the district headquarter and Nebbi General Hospital but were however not serviced as required which poses a risk to Council assets in case there is fire outbreak.
- 4) Assets due for disposal are left in open spaces due challenge of storage facilities that enables the assets loss values the more.
- 5) The structure that houses the main store at the district is poor state that requires construction of a new facility. There is also inadequate space in the stores to store items that are not in use and some such items are being stored in the corridors in some offices. Fire extinguishers are overdue for service since date for the next service have passed
- 6) Recommendations of the Board of Survey for the previous financial year were partially implemented. Items recommended for disposal especially office furniture, equipment, vehicles and motorcycles were not disposed-off.
- 7) Effort to label the assets were made and all the assets have been label. The entity has also made effort to attach values to most of the assets.
- 8) Control systems and security have been put in place to safeguard Council assets. The Board however noted that fire extinguishers were installed in strategic locations at the district headquarter and Nebbi General Hospital but were however not serviced as required which poses a risk to Council assets in case there is fire outbreak.
- 9) Assets due for disposal are left in open spaces due challenge of storage facilities that enables the assets loss values the more.

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

## Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	<b>182</b>	
2	Land	137	
3	Transport		
	Pickup	20	
	Station Wagon	10	
	Motorcycle	147	
	Trailer\Truck	01	
	Earth Moving Equipment\Tractor	08	
	<b>ICT EQUIPMENT Assets Category</b>		
	Desktop Computers	176	
	Global Positioning System	02	
	Laptop	71	
	Printer	97	
	Projector	07	
	Scanner	07	
	Server	02	
	Uninterrupted Power Supply (UPS)	84	
	<b>OFFICE EQUIPMENT</b>		
	Generator	08	
	Photo Copier	15	
	Projector	07	
	Water Tank	75	
	<b>MEDICAL EQUIPMENT</b>		
	Air Compressor	02	
	Amalgamator	02	
	Anesthetic Machine	02	

	Bedside Monitor	11	
	Dental Chair	02	
	Dental X-Ray Apparatus	03	
	Incubator	05	
	Microscope	02	
	Operating Table	09	
	Oxygen Concentrator	15	
	Ultra Sound Machine	01	
	X-Ray Apparatus	01	
	X-Ray Dental	03	
	<b>MACHINERY</b>		
	Air Conditioner	18	
	Communication Network System	01	
	Compressor	02	
	Engraving Machine	01	
	Hydraform Machine	01	
	Incinerator	01	

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Isuzu	JAATF554HY101116
2	Isuzu	JAATF554HY101052
3	Suzuki	TD01W-138765
4	M/Benz	3.09015E+13
5	Toyota	JTE2B71J300019400
6	Toyota	AHTFK22G-303022344
7	Suzuki Amb	
8	Ford	MNBUSFE40AW813379
9	Suzuki	SJ80-21498

10	Mitsubishi	MMBJNK7404D025473
11	Nissan	ADNCJUD22ZO-015952
12	Toyota	AHTFR22G406068856
13	Mf - 700	
14	Changlin	71300135
15	Yamaya	3HA-113155
16	Honda	L125S-5719815
17	Jialing	LAAAJKSG480001488
18	Jialing	LAAAJKSG480001238
19	Jialing Jialing	LAAAJKSG980001213 LAAAJKSG680001498
20	Jialing	LAAAJKSG080001018
21	Jialing	LAAAJKSG180001500
22	Jialing	LAAAJKSG380001515
23	Jialing	LAAAJKSG80001915
24	Jialing	LAAAJKSG380001482
25	Jialing	LAAAJKSG480001524
26	Suzuki	TF125-137037
27	Honda	AOWE102748
28	Honda	9C2JD20104R500091
29	Bmk	
30	Bmk	
31	Jialing	LAAAJKJG090001957
32	Jialing	LAAAJKKG50000016
33	Jincheng	LJCJCJLSXCS000145
34	Jincheng	LJCJCJLS5CS000117
35	Honda	9C2JD20104R500091
<b>OTHER ITEMS</b>		
<b>S/N</b>	<b>ITEM DESCRIPTION</b>	<b>QUANTITY</b>
1	Sofa	9
2	Desk	4
3	Generator	

4	CPU	2
5	Monitor	4
6	Printer	4
7	Container	1
8	Chair	8
9	Canopy	1
10	Filing Cabinet	5
11	Tyre	19
12	Safe	1
13	Faxing machine	1
14	Shelf	2
15	Notice Board	1
16	Weighing Scale	5
17	Examination Light	1
18	Sterilizer	1
19	Telephone	2
20	Screen	1
21	Anaesthetic Stool	2
22	Medicine Trolley	1
23	BP Machine	1
24	Compact Compressor	1
25	Table	3
26	Wheel Chair	3
27	Examination Bed	1
28	Plastic Chair	1
29	Wooden Cupboard	1
30	Bench	1
31	UPS	4
32	Keyboard	1
33	Wooden Chair	1

34	Operation Light	4
35	Bed	13
36	Plastic Water Tank	3
37	Metallic Water Tank	2
38	Fridge	2
39	Oxygen Concentrator	2
40	Trolley	1
41	Boiler	4
42	Incinerator	2
43	Auto-Clave Machine	1
44	Scanner	1
45	Type writer	2
46	Patient Bed	2
47	Cushioned Chair	3
48	Wooden Chair	2
49	Working Bench	2
50	Iron Sheet	385
51	Door frame	15
52	Hand washing stand	3
53	Tyre	66
54	Valley Gutter	1
55	Unipot	3
56	Bathing Basin	28
57	Hand washing sink	105
58	Scraps	1
59	Chain link	28
60	Old Iron Sheet	7

## STORES FINDINGS

### 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	CU R
1	Nebbi Hospital Account	Stanbic	9030017163565	9,847,284	9,847,284	UG X
2	UWEP Recovery Account	Stanbic	9030013011981	1,701,306	1,701,306	UG X
3	Uganda Multi-sectoral Food Security and Nutrition Project Account	Stanbic	9030012613600	17,679,377	17,679,377	UG X
4	UNICEF Account	Stanbic	9030005715724	1,054,075	1,054,075	UG X
5	ACDP Account	Stanbic	9030015602006	3,833	3,833	UG X
6	Nebbi District Fund Account	Stanbic	9030006247503	23,971,293	23,971,293	UG X
7	Nebbi District Health Services Account	Stanbic	9030006247414	21,924,973	21,924,973	UG X
8	Global Fund Account	Centenary	7612100034	13,018	13,018	UG X
9	YLP Recovery Account	Stanbic	9030009990657	2,822,500	2,822,500	UG X

### RECOMMENDATION

- 1) Recommendations of the Board of Survey for the financial year 2022/2023 should be fully implemented.
- 2) Management should ensure there is proper place for storage of the assets due for disposal so as to avoid the assets losing their values the more.
- 3) Management should ensure that fire extinguishers are serviced regularly for eventuality in case of fire outbreak.
- 4) Council should prioritize and construct a main store for the district since the current one is now dilapidated.



Classroom at Olando primary



Orthopedic workshop





## VOTE 909 - NGORA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken	Remarks
1	All government entities should undertake a simple board of survey at their respective institutions and submitted to the District Accounting Officer	The Chief Administrative Officer appoint Board of Survey teams for each Functioning and reports submitted	Board of Survey teams at LLGs need training and guidance.
2	Constructing spacious storage facilities e.g. Ngora HC IV stores was divided because the storage facility was extremely small.	Management is carrying out an assessment of existing storage facilities as basis of lobbying for funding	Assessment is in process
3	Complete the disposal process before the next board of survey is conducted	In the financial year under review 2022/23 the CAO called for Government Chief Assets Valuer who evaluated the assets however, the report from the Government Valuer was received close to the end of the financial year and hence forth the disposal of the assets will be done in the current FY 2023/24	Disposal of assets is in process
4	Adequate training of the appointed Board of Survey	The MoFPED organized a zoom meeting with District Board of survey team	The training was not comprehensive
5	Update and streamline the board of survey guidelines as some sections maybe irrelevant following the existing reforms and structures.	The MoFPED disbursed revised guidelines on execution of Board of Survey	Revised guidelines adhered to by Board of Survey team
6	All assets must be receipted and released by the Accounting Officer.	The Chief Administrative Officer has directed all the Heads of Departments to liaise with the District Principal Auditor for any receipt of assets before entry to the user departments and assets register	Heads of Departments have adhered to CAOs instructions
7	The Accounting Officers of the respective institutions should ensure 100% of budget absorption and utilization.	The Accounting Officer tries to utilize all the funds received	Absorption of funds to 100% is often jeopardized when funds are released in the last month at close of FY by MoFPED.
8	The Central Government should ensure timely release of funds and clear guidelines on the usage of such funds.	The Chief Administrative Officer has written to the MoFPED on timely release of funds and their guidelines	Clear guidelines so far in place but timely release of funds needs improvement and improvement on meager IPFs

9	Procurement and disposal Unit should secure suppliers and Contractors to avoid funds being swept back.	The user departments have been advised to spearhead the procurement process based on their respective procurement plans in time	Head of Departments have aligned their work plans to the budget for easy implementation
10	Strategy to survey and gazette all government land should be derived to avoid losing of such valuable assets	The process towards gazetting and titling of government land is in process	Gazetting and titling of government land is continually done in consecutive FYs As it requires large amounts of money that central government has to consider allocating more money.
11	The Board of Survey template should be standardized	The MoFPED released revised guidelines with standardized templates	Revised guidelines need more improvements to capture other consumable essential items such as drugs.
12	Allocation of funds to conduct Board of Survey should be adequate since the exercise is field based and tedious	Meager facilitation of Board of survey team	On annual basis the Board of Survey activity should clearly be budgeted for.

## ASSET FINDINGS

### Findings

Assets were inspected in all the public institution and the copy of the complete approved updated fixed assets register is attached in Appendix VI

## SCHEDULE OF ASSETS RELATED PAYABLES

S/ No	Payable Description	Date of accrual	Amount Payable	Asset Description	Asset Cost
1	Goods and services consumed	FY 2021-2022	524,222,703	Unpaid services provided in FY 2021-2022	524,222,703
2	Property, Plant & Equipment	FY 2021-2022	136,786,214	WHT to URA	1,367,862,118
3	Deposits received	FY 2013/2014-2018/2019	1,146,997,653	Un Recovered funds of YLP Revolving &Uwep	1,275,499,532

## SCHEDULE OF RECEIVABLES

S/No	Receivable Description	Date of accrual	Amount Receivable	Asset Description	Asset Cost
1	Accrued expenditure	FY 2021-2022	690,474,383	690,474,383	690,474,383
3	Deposits received	FY 2013/2014 - 2018/2019	1,080,996,722	Un-transferred funds of YLP Revolving &Uwep to MOGLSD	1,275,499,532

## Summary of Assets

S/N	Item	Summary	Extract B/S
	Non-Residential buildings		3,048,152,355
	Residential buildings		2,836,079,989
	Roads and bridges		2,585,632,484
	Other structures		166,977,004
	Light Vehicles		472,281,870
	Cycles		63,699,751
	Medical equipment		52,036,031
	ICT Equipment		144,216,414
	Laboratory and research		72,571,021
	Other Machinery & equipment		1,924,506,801
	Furniture and fittings		278,106,452
	Others		959,881,538

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
	MOTOR CYCLE	UG2011R
	MOTOR CYCLE	LG0131-24
	MOTOR CYCLE	UG3050M
	MOTOR CYCLE	UG0826M
	MOTOR CYCLE	UG3045M
	MOTOR CYCLE	UDT671G
	MOTOR CYCLE	LG0004-09
	MOTOR CYCLE	LG013524
	MOTOR CYCLE	UG1791A
	MOTOR CYCLE	LG0008-092
	MOTOR CYCLE	LG0108-24
	MOTOR CYCLE	UG3041R
	MOTOR CYCLE	UDA090Z
	MOTOR CYCLE	UDX606Y
	MOTOR CYCLE	UG0528Y
	VEHICLE	UG2439M
	VEHICLE	LG0014-24
	VEHICLE	LG0085-24
	VEHICLE	LG0013-24
	VEHICLE	LG0014-24
	VEHICLE	LG0020-24
	VEHICLE	UG3221 R
	GRADER	LG 0001-092
	TRACTOR	LG0006-092
	TRAILER	LG 0007-092

**OTHER ITEMS**

<b>S/N</b>	<b>Item</b>	<b>Engraved Code/Reg. No.</b>
	DESK TOP DELL	NDLG/WORKSDEPT/MT-01
	DESK TOP DELL	NDLG/0-SEC-MT-01/HR
	CPU DELL	NDLG/0-SEC-CPU-01/HR
	DESK TOP DELL	FNMAPII-LG-PFM/MON/11-42
	CPU DELL	NDLG/FIN-DEPT/CPU-01
	DESK TOP COMPUTER DELL	NONE
	DESK TOP DELL	NONE
	DESK TOP DELL (02)	NONE
	DESK TOP DELL	NONE
	PRINTER HP LASER JET	HP LASER JET P2035
	MINI PHOTOCOPIER CANON	NDLG/WTR-DPT/PHT
	COLORED PRINTER HP LASER JET	NDLG/WORK-DEPT/PRT-02
	SCANNING MACHINE	NDLG/PLAN/SCAN-01
	PRINTER HP LASER JET	NDLG/WATER-DEPT/PRT-01
	INTERNET MODEM MTN	NONE
	MODEM ORANGE MTN	NONE
	PHOTOCOPIER SHAPARD	AR 6020
	PRINTER	NONE
	PRINTER (02)	NONE
	PHOTOCOPIER	NONE
	BENCHES (02)	NDLG/EDUC/BCH-02-4
	GENERATOR	NONE
	BINDING MACHINE WHITE	NDLG/WTR/BMOI/01
	MOTOR CYCLE	UG2011R

## STORES FINDINGS

A total of thirteen (13) stores were inspected; 12 of them at health facilities and 1 at the district headquarters. The stock cards were up to date in all the stores and the quantities issued out plus stock available was balancing. Refer to Treasury form 47.

## CASH AND BANK FINDINGS

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance At 30 June 2023	Cashbook Balance At 30 June 2023	CUR
<b>Ngora District Headquarters</b>						
1	Ngora DLG General Fund Account	Centenary Bank	3100049089	5,353,924	5,353,924	UGX
2	Ngora District UWEP Recovery Account	Centenary Bank	3100030176	858,150	858,150	UGX
3	Ngora DLG Revolving Fund Recovery Account	Centenary Bank	4710500282	6,861,950	6,861,950	UGX
4	Ngora District Treasury Single	Bank of Uganda	603052800000	0	0	UGX
5	Ngora District Local Government Collection	Stanbic Bank	Closed	0	0	UGX
<b>Lower Local Governments</b>						
6	Ngora Sub County Collection Account	Stanbic Bank	9030005696037	63,036	63,036	UGX
7	Ngora Sub County 50% Revenue Account	Stanbic Bank	9030005695405	88,654	88,654	UGX
8	Mukura Sub County Collection Account	Stanbic Bank	9030005696150	5,907,126	5,907,126	UGX
9	Mukura Sub County 50% Revenue Account	Stanbic Bank	90300056948830	5,311,096	5,311,096	UGX
10	Mukura Town Council collection account	Centenary Bank	3100037191	591,535	591,535	UGX
11	Mukura Town Council 50% revenue account	Centenary Bank	3100057102	5,907,126	5,907,126	UGX
<b>Health Facilities</b>						
12	Ngora Freda Carr Hospital Delegated Account	Stanbic Bank	9030005695685	7,759,936	7,759,936	UGX
13	Ngora Health Centre IV PHC ACCOUNT	Stanbic Bank	9030005697424	22,548	22,548	UGX

## RECOMMENDATIONS

- 1) The Chief Administrative Officer to ensure recruitment of Accounts Staff to fill up the gaps at newly created administrative units.
- 2) The Chief Administrative Officer should advise District Council to prioritize allocating funds for constructing storage facilities in the district.
- 3) The Chief Administrative Officer should consider allocating funds for capacity building.
- 4) The Chief Administrative Officer to ensure proper management of assets.



**VOTE 910 - NTOROKO DISTRICT LOCAL GOVERNMENT**

**VOTE 911 - NTUNGAMO DISTRICT LOCAL GOVERNMENT**



## VOTE 912 - NWOYA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Procurement and disposal unit needs to craft modalities for disposal of transport equipment's and other obsolete assets specified in the disposal sheet.	No action taken	The recommendation forwarded it for the next BOS undertaking.
2	Departmental Asset registers should be updated on a quarterly or annual basis.	The assets register for the vote has been developed	More updates in the next BOS undertaking
3	Land hosting government assets should have level and ownership documents, thus ,the responsible officers should therefore interest themselves in the document	The senior land office is tasked to spear head the titling of the land hosting government assets	The is the process of Sourcing funds for titling of all district land.
4	Vehicles that parked for long in Gulu and Kampala garages should be towed back to H/q to minimize Further losses.	Partially done	3 vehicles were towed to the District HQ but others are still parked in GULU AND Kampala.
5	The District should endeavor to incorporate BOS	Not done	This has continued to affect the timeline of the BOS report by the vote,

### ASSET FINDINGS

The BOS under taking was conducted to ascertain the how the assets' register are maintained and updated. This was done by physical verification of all the non-current assets of the entity and confirm with the Assets register. The BoS asset finding shadow that the entity has over 80% of the assets in functional and good conditions. The entity has an asset value worth UGX 82,314,674991.

- 1) Building and structure worth UGX 63,414,424,022 representing 77% of the asset value.
- 2) Transport equipment worth UGX 7, 745, 363, 891, representing 9.4% of the asset value.
- 3) Land worth UGX 7, 520,598,893 representing 2.4% total asset value.

- 4) Machinery and equipment worth UGX 1, 629, 608, 180, representing 2.0% of the total asset value.
- 5) Furniture worth UGX 2, 004, 680, 000, representing 2.4% of the total asset value of the entity.

## Findings

- 1) Most vehicles and motorcycles are donated to Nwoya district local government lack long books/ownership documents as they were given with the user rights only.
- 2) Stores accommodation especially in Anaka Hospital and the parking space at the district store are not adequate for all the movable Assets.
- 3) Land ownership documents of most schools, markets, storage facilities and health centers not complete (not filled).
- 4) District vehicle (six in number), at the time of survey, were parked at various garages in Gulu with no sign of work in progress.
- 5) Motor cycles and vehicles that have been parked for long in various garages and yards seem to be losing parts one by one.
- 6) Assets recommended by BoS for write off and disposal in the previous financial years had not been disposed.
- 7) The entity has never budgeted for the BoS undertaking. This has impacted on the quality of the data collected since the members have not been facilitated for two consecutive financial years.

S/N	Item	Units	Amounts
1	Payables	5	147,181,375
2	Receivables	4	2,596,563,790
3	Subversion		
4	Investment		

## Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		63,414,424,027
2	Land		7, 520, 5988,893
3	Transport		6,444,313,890
4	Office equipment		130,292,000
5	Medical Equipment		623,844,100
6	Machinery		269,734,080
7	Furniture and fittings		2,004,680,000

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1.	ISUZU DMAX	LG 0185-09
2.	NISSAN HARD BODY	LG0014-71
3.	TOYOTA DOUBLE CABIN PICK UP	LG003-71
4.	TOYOTA LAND CRUISER	UG 2451
5.	DOUBLE CABIN (MISTUBISH) L200	UAS 971G
6.	AMBULANCE (SUZUKI MARUTI)	UG 3495
7.	NISSAN HARD BODY WHITE	UAS 926X
8.	DOUBLE CABIN (NISSAN	NOT AVAILABLE (SLIVER GREY)
9.	LAND CRUER	NOT AVAILABLE (WHITE IN COLOUR)
10.	DOUBLE CABIN (MISTUBISH WHITE)	UG 0182R
11.	AMBULANCE VAN NISSAN	UAA 890Y
12.	DOUBLE CABIN (FORD RAGER)	LG0022-095
13.	MOTOR CYCLE	UG 2183R
14.	MOTOCYCLE CYCLE(YAMAHA)	UDX141Y
15.	MOTOR CYCLE BMK 80	UG 2593M
16.	MOTOR CYCLE BMK 80	UG 2593M
17.	MOTOR CYCLE JINCHIENG	LG 0004-095
18.	MOTOR CYCLE -YAMAHA AG (2)	NO PLATE
19.	MOTOR CYCLE	UBA 008Z
20.	MOTOR CYCLE- SUZUKI TF 125	UG 2218A
21.	MOTOR CYCLE- JAILING	UG 2178R
22.	MOTOR CYCLE YAMAHA AG	UG 0868M
23.	MOTOR CYCLE YAMAHA DT	UDA /254U
24.	MOTOR CYCLE YAMAHA DT	UDA/254U
25.	MOTOR CYCLE JINCHIENG HONDA 12SE	UG 2844R,
26.	YAMAHA MOTOR CYCLE	UG 3021R
27.	MOTOR CYCLE HONDA	Eng. N0:KRJPXL322032
28.	MOTOR CYCLE HONDA	Eng. N0:WH156FM1-2*07D72579*Chassis N0:LWBPCJIF97108394*
29.	MOTOR CYCLE HONDA	Eng. No:3TT-168315 Chassis N0:DEO2X- 045559
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
18		
19		
20		

## **STORES FINDING**

- 1) The BOS team were able to inspect the entire stores within the District Head Quarters.
- 2) The store balances agrees with the ledger book
- 3) The stores were checked on Quarterly basis, though the quarter had more entries
- 4) The store rooms inspected were adequate enough.
- 5) Out of the stores inspected, assets worth UGX 609,083,000 have been confirmed in good storages. Assets worth UGX 573,523,000(94%) are for micro scale irrigation program which are for temporary storage and will be taken up by the farmers while UGX 35,560,000(6%) are for water sector.
- 6) The storage in the main store at the district looks congested, it will be free ounce the farmers pick their equipment.
- 7) The used tires and the metal scraps from the bore holes are recommended to be sold off as scraps.
- 8) The absolute items that were held at the entity were recommended for disposal.

## **CASH AND BANK FINDINGS**

The BoS team was able to get the cash and bank balances from 80% of the accounts with in the entity, the cash and book balance for the 80% of accounts as at 30<sup>th</sup> June was at UGX 764,795,515. 49% of this balance was at the health facilities, 24% was for DDEG at the lower Local Government, 10% was in the general collection accounts, and 7% was with schools, 4% for Community Access roads (CAR), 3% was for UWEP, & YLP, 3% for statutory bodies. The details of the bank accounts operated by the entity are in the financial statements and their respective reconciliations attached in the annexes.

The entity has a total of UGX 141, 181,375 in payable.87.2 % (UGX 123,056,375) is in contractions of health centers III while 12.8 % (UGX 18,125,000) was for office equipment.

**Table showing accounts reviewed by the board**

S/N	Bank of Account Name	Bank name	Account number	Bank balance at 30th June 2023	Cash book Balance At 30 June 2023	Cur
1	Aung Community S.S	Stanbic Bank	1630043000041			UGX
2	Aung PS	Stanbic Bank	9030006242293	966	966	UGX
3	Alele PS	Stanbic Bank	9030006242102	52,115	52115	UGX
4	Alero HCIII					UGX
5	Alero PS	Stanbic Bank	9030006242064			UGX
6	Alero secondary school	Stanbic Bank	10935000278812			UGX
7	Alero Sub – county CAR Account	DFCU	01983501005206	10,105,506	10,105,506	UGX
8	Alero Sub-county collection Account	DFCU	01983501005054	1,529,861	1,529,861	UGX
9	Alero Sub-county council Account	DFCU	01983501005205	2,667,204	2,667,204	UGX
10	Alero Sub-county DDEG Account	DFCU	01093554683740	66,531746	66,531746	UGX
11	Alokolum GokP PS	Stanbic Bank	9030006242501	50,293	50,293	UGX
12	Amaru alero PS	Stanbic Bank	9030006242722	-	-	UGX
13	Anaka Central	Stanbic Bank	9030006242692	17,912	17,912	UGX
14	Anaka Hospital Private Wing A/C	Post Bank Uganda	163043000051	930,168	930,168	UGX
15	Anaka Kulu Amuka PS	Stanbic Bank	9030004057545	1,630	1,630	UGX
16	Anaka P.7 School	Stanbic Bank	9030006242498	10,827	10,827	UGX
18	Anaka sub-county Car	DFCU	01093554766502	6,788,074	6,788,074	UGX
19	Anaka sub-county collection A/C	DFCU	01983501009166	454,482	454,482	UGX
20	Anaka sub-county DDEG Account	DFCU	01093504678650	31,084,587	31,084,587	UGX

21	Anaka sub-county Revenue UWA	DFCU	0198350100568			UGX
22	Aparanga HC II	DFCU	01093500465458	1,685,438	1,685,438	UGX
23	Aparanga PS	Stanbic Bank	9030006288641	1,786,008	1,786,008	UGX
24	Bidin PS	Stanbic Bank	9030006288625	472,088	472,088	UGX
25	Climate Smart Agriculture (UN Women)	DFCU	01093657782778	-	-	UGX
26	Coorom PS	Stanbic Bank	9030006287882	65,003	65,003	UGX
27	Goro PS	Stanbic Bank	9030006287882			UGX
28	Got Apwoyo PS	Stanbic Bank	9030006288854	105,682	105,682	UGX
29	Got Apwoyo-county collection A/C	DFCU	01983501005925	3,610,756	3,610,756	UGX
30	Got Apwoyo Sub -county Council Account	DFCU	01983501005926	556,697	556,697	UGX
31	Got Apwoyo Sub -county DDEG Account	DFCU	01093504632714	1,922,461	1,922,461	UGX
32	Got Apwoyo Sub -county UWA Account	DFCU	01983501008369	29,752	29,752	UGX
33	Gotngur PS	Stanbic Bank	9030006288617	49,855	49,855	UGX
34	Kamgru PS	Stanbic Bank	903006242099	62,848	62,848	UGX
35	Kinene PS	Stanbic Bank	9030006242072			
36	Koch Amar PS	Stanbic Bank	9030006242560	2,803,339	2,803,339	UGX
37	Korch Goma CAR	DFCU	01983501009171	109,625	109,848	UGX
38	Korch Goma Central PS	Stanbic Bank	9030006242250	277,263	277,263	UGX
39	Korch Goma Collection	DFCU	01983501009168	2,147,480	2,147,480	UGX
40	Korch Goma Council	DFCU	01983501009169	2,856,098	2,856,098	UGX
41	Koch Goma DDEG	DFCU	01093554698946	23,897,914	23,897,914	UGX
42	Koch Goma PS	Stanbic Bank	9030006241505	189,299	189,299	UGX
43	Koch Goma SS	Post Bank Uganda	1093500278813			
44	Koch Goma TC DDEG	Post Bank Uganda	163004300081	129,354	129,354	UGX
45	Koch Goma T.C General Fund	Post Bank Uganda	1630043000078	119,641	119,641	UGX

46	Koch Goma TC Operation	Post Bank Uganda	1630043000079	143,667	143,667	UGX
47	Koch Goma UWA	DFCU	01983501009172			UGX
48	Koch Kalang PS	Stanbic Bank	9030006242129	1,891	1,891	UGX
49	Koch Laminato PS	Stanbic Bank	140086896101			UGX
50	Koch Lii Pakiya PS	Stanbic Bank	9030006148386			UGX
51	Koch Lii PS	Stanbic Bank	9030006288684			UGX
52	Koch Lila PS	Stanbic Bank	9030007934628	28,900	28,900	UGX
53	Lalar PS	Stanbic Bank	9030006242056			
54	Lamoki	Stanbic Bank	9030006242056	2,760	2,760	UGX
55	Lebngec PS	Stanbic Bank	9030006288714	73,391	73,391	UGX
56	Lii Sub-country CAR Account.	DFCU	0109365556373	39,078	39,078	UGX
57	Lii Sub-County Collection Account.	DFCU	01983501005473	148,898	148,898	UGX
58	Lii Sub-County Council Account.	DFCU	01983501005475	793,954	793,954	UGX
59	L Post Bank Uganda ii Sub-County DDEG Account	DFCU	01093594688879	14,372,77	14,372,72	UGX
60	Lii Sub-County UWA Account	DFCU	01983501005478	64,502	64,502	UGX
61	Lulyango PS	Stanbic Bank	9030006288633	160,628	160,628	UGX
62	Lungulu PS	Stanbic Bank	9030006288811	43,821	43,821	UGX
63	Lungulu S/C Collection A/c	DFCU Bank	01983501005479	6,509,990	6,509,990	UGX
64	Lungulu S/C Council A/c	DFCU Bank	0198350100471	20,526	20,526	UGX
65	Lungulu S/C DDEG A/c	DFCU Bank	01093504618764	777,147	777,147	UGX
66	Lungulu SC CAR A/c	DFCU Bank	0193655553367	8,713,116	8,713,116	UGX
67	Nwoya District ACDP	DFCU Bank	01693657782750	-	-	UGX
68	Nwoya District General Fund	DFCU Bank	01983501007803	54,317,549	54,317,549	UGX

69	Nwoya District Hospital	DFCU Bank	01093500055727	307,846,783	307,846,783	UGX
70	Nwoya District PRELNOR	Bank of Africa	7572130006	-	-	UGX
71	Nwoya District UWEP	KCB	2290166014	820,925	820,925	UGX
72	Nwoya DLG UWEP Recovery A/C	Post Bank Uganda	163043000042	21,331,174	21,331,174	UGX
73	Nwoya DLG YLP Recovery A/C	Post Bank Uganda	163043000018	82,451	82,451	UGX
74	Nwoya DLG YLP Recovery A/C	DFCU	01093500330381	11,850,566	11,850,566	UGX
75	Nwoya PS	Stanbic Bank	9030006242285	7,221	7,221	UGX
76	Olwiyo PS	Stanbic Bank	9030006242552	94,731	94,731	UGX
77	Ongai PS	Stanbic Bank	9030008579945	4,631	4,631	UGX
78	Oruka PS	Stanbic Bank	9030005659786	114,592	114,592	UGX
79	Paminyai PS	Stanbic Bank	9030006242145			UGX
80	Paminyai PS	Stanbic Bank	9030006242145	33,175	33,175	UGX
81	Paminyai Sub-county DDEG A/C	Post Bank Uganda	163043000089	8,885,418	8,885,418	UGX
82	Paminyai Sub-County General fund	Post Bank Uganda	163043300086	613,700	613,700	UGX
83	Paminyai sub-county Operation A/C	Post Bank Uganda	163043000087	6,074,335	6,074,335	UGX
84	Paraa HC III	DFCU Bank	01093659065824	53,725,229	53,725,229	UGX
85	Paraa PS	Stanbic Bank	9030006289575	20,405	20,405	UGX
86	Patira PS	Stanbic Bank	9030006242536	12,472	12,472	UGX
87	Pope Paul VI SS Anaka	Stanbic Bank	9030006240606			UGX
88	Purongo Hill PS	Stanbic Bank	903000622110	40,755	40,755	UGX
89	Purongo PS	Stanbic Bank	9030006242714	432,964	432,964	UGX
90	Purongo S/c CAR	DFCU	01983501007520	10,598,056	10,598,056	UGX
91	Purongo S/c Collection	DFCU	01983501009181	1,983,635	1,983,635	UGX
92	Purongo S/c Council	DFCU	01983501009180	6,692,104	6,692,104	UGX
93	Purongo S/c DDEG	DFCU	01093504670852	39,162,636	39,162,636	UGX



94	Purongo Revenue Sharing UWA	DFCU	01983501007879	22,274,990	22,274,990	UGX
95	Purongo Seed Secondary Sch	Stanbic Bank	9030008165601			UGX
96	Purongo Town Council Operation Account	Post Bank Uganda	1630043000085	3,821,804	3,821,804	UGX
97	Purongo Town Council general Fund	Post Bank Uganda	163000082	9,230,657	9,230,657	UGX
98	Purongo Town Council Operation A/c	Post Bank Uganda	160043000082	9,230,657	9,230,657	UGX
99	Purongo Town Council Road Fund	Post Bank Uganda	1630043000084	-	-	UGX
100	St.Kizito Alero Cuke PS	Stanbic Bank	903006288420			UGX
101	St Kizito Bidati PS	Stanbic Bank	9030006288609	21,633	21,633	UGX
102	St Luke Te-Olam PS	Stanbic Bank	9030006288668	566,408	566,408	UGX
103	St .Peter's Bwobomanam PS	Stanbic Bank	9030006242684	59,690	59,690	UGX
104	Wii Anaka PS	Stanbic Bank	9030006242706	57,828	57,828	UGX
105	Wilacic PS	Stanbic Bank	9030006242544	72,534	72,534	UGX

## RECOMMENDATION

- 1) Procurement and Disposal Unit needs to Craft modalities for disposal of Transport equipment and other obsolete assets specified in the disposal sheet.
- 2) Departmental Asset registers should be updated on quarterly or annual basis.
- 3) Land sitting on government assets should have legal land ownership documents, thus the responsible officers should therefore interest themselves in the document process.
- 4) Vehicles that have p-packed for long in Gulu garages should be towed back to the district H/q to minimize further losses.
- 5) The budget for BoS be included in the work plan for the department of finance and Administration.
- 6) The entity is come up of the disposal plan of the unserviceable assets

## VOTE 913 - OBONGI DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1			
2			
3			
4			
5			

### ASSET FINDINGS

#### Findings

No comment

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

### Summary of Assets

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

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Honda	NA
2	Yamaha YBR	NA
3	Yamaha YBR	NA
4	Yamaha YBR	LG0022-081
5	Yamaha YBR	LG0024-081
6	Yamaha YBR	LG0032-081
7	Yamaha YBR	LG0036-081
8	Honda XL	LG003733
9	Yamaha YBR	LG0038-081
10	Yamaha YBR	LG0043-081
11	Yamaha YBR	LG0059-081
12	Yamaha YBR	LG006433
13	Toyota Hilux	UAA 826N
14	Yamaha-DT	UDX107Y
15	UG Boss	UES051V
16	UG Boss	UEW057H
17	Yamaha DT	UG1567M
18	Honda XL125	UG202M
19	Nissan	UG2971M
20	Yamaha YBR	UG4106M
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY

21	Solar Batteries	14
22	Solar inverter	3
23	Solar Bulb	3
24	Bed	2
25	Solar controller	1
26	Solar panels	14
27	Refrigerator	2
28	Wheel Barrow	1
29	Slasher	1
30	Hoe	1
31	Weighing Scale	2
32	Examination Bed	1
33	Chairs	24
34	Charge Controller	15
35	Type Writer	2
36	File Cabinet	3
37	Laptop	1
38	Book Shelf	2
39	Computer Desktop	2

## STORES FINDINGS

No comment

## 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	Trade and Industry	Centenary	3100065560	43,558,172	43,558,172	UGX
2	Statutory Bodies	Centenary	3100065621	25,754,709	25,754,709	UGX
3	Statutory Bodies	Centenary	3100065621	13,030,000	13,030,000	UGX
4	Education -District	Centenary	3100065618	118,684,957	118,684,957	UGX
5	Education-Secondary	Centenary	3100065618	110,814,489	110,814,489	UGX
6	Education-Primary	Centenary	3100065618	48,742,292	48,742,292	UGX
7	Education-UGIFT	Centenary	3100065618	1,796,998,101	1,796,998,101	UGX
8	Retention Project	Centenary	3100065618	7,229,218	7,229,218	UGX
9	Health	Centenary	3100067356	5,574,933	5,574,933	UGX
10	Administration	Centenary	3100065616	21,211,807	21,211,807	UGX
11	Administration-TC	Centenary	3100065616	101,404,348	101,404,348	UGX
12	Administration-Gratuity	Centenary	3100065616	44,559,568	44,559,568	UGX
13	Finance	Centenary	3100065561	65,644,610	65,644,610	UGX
14	Works	Centenary	3100065617	15,000,000	15,000,000	UGX
15	Works-DDDEG-USMID	Centenary	3100065617	804,467,040	804,467,040	UGX
16	Planning	Centenary	3100065562	23,587,579	23,587,579	UGX
17	Production	Centenary	3100065622	161,882,966	161,882,966	UGX
18	Community Based Services	Centenary	3100065615	59,252,893	59,252,893	UGX
19	Natural Resources	Centenary	3100065620	127,331,216	127,331,216	UGX
20	UNHCR	Centenary	3100074181	7853033	7853033	UGX
21	DRDIP Operations	Centenary	3100071336	0	0	UGX
22	DRDIP Projects	Centenary	3100071335	0	0	UGX
23	NUSAF Operations	Centenary	3100070032	0	0	UGX
24	NUSAF Projects	Centenary	3100070033	0	0	UGX
25	UWEP	Centenary	3100071334	38634450	38634450	UGX
26	Gimara SC DDEG	Stanbic	9030014200607	13,083,988	13,083,988	UGX
27	Gimara SC Revenue	Stanbic	9030006345599	133,515	133,515	UGX
28	Gimara SC Retention	Stanbic	9030006347141	657,229	657,229	UGX
29	Gimara SC Car	Stanbic	9030008200997	11,850,994	11,850,994	UGX
30	Obongi TC DDEG	Stanbic	90300116972060	4,276	4,276	UGX
31	Obongi TC Revenue	Stanbic	9030015155786	3,795	3,795	UGX
32	Obongi TC Road Fund	Stanbic	9030015155670	62,473	62,473	UGX
33	Aliba SC DDEG	Stanbic	903006972036	180,386	180,386	UGX
34	Aliba SC Revenue	Stanbic	9030016347656	10,128,675	10,128,675	UGX
35	Aliba SC Retention	Stanbic	9030006345731	4,656,690	4,656,690	UGX
36	Aliba SC Car	Stanbic	9030005688468	40,123	40,123	UGX
37	Ewafa SC General Fund	Centenary	3100085166	30,513,817	30,513,817	UGX
38	Ewafa SC Operational Fund	Centenary	3100085167	2,900	2,900	UGX
39	Itula SC DDEG	Stanbic	9030005731452	3,272,282	3,272,282	UGX
40	Itula SC Revenue	Stanbic	9030006345602	50,843,843	50,843,843	UGX

41	Itula SC Retention	Stanbic	9030006346390	6,142	6,142	UGX
42	Itula SC Road Fund	Stanbic	9030008200784	116,821	116,821	UGX
43	Palorinya SC General Fund	Centenary	3100085432	26,290,051	26,290,051	UGX
44	Palorinya SC Operational Fund	Centenary	3100084534	13,624,525	13,624,525	UGX
45	Obongi HC IV	Stanbic	9030007264916	16,189	16,189	UGX
46	Aliba HC III	Stanbic	9030007496566	8,015	8,015	UGX
47	Palorinya HC III	Stanbic	9030007753305	2,157,570	2,157,570	UGX
48	Itula HC III	Stanbic	9030008488214	18,253,913	18,253,913	UGX
49	Malanga HC II	Stanbic	9030012233115	3600000	3600000	UGX
50	Indilinga HC II	Stanbic	9030007753534	17,507	17,507	UGX
51	Maduga HC II	Stanbic	9030006307166	1,650,000	1,650,000	UGX
52	Liwa HC II	Stanbic	9030006274667	6,971	6,971	UGX
53	Lomunga HC II	Stanbic	9030006193691	515,062	515,062	UGX
54	Waka HC II	Stanbic	9030006193829	4,853	4,853	UGX
55	Kali HC II	Stanbic	9030019635618	3,424	3,424	UGX
56	Belameling HC II	Stanbic	9030007063910	2,432,431	2,432,431	UGX
57	Ibakwe HC II	Stanbic	9030003403253	43,124	43,124	UGX
58	Iboa HC II	Stanbic	9030006320197	0	0	UGX
60	Idiwa HC III	Stanbic	9030019635618	6,893,400	6,893,400	UGX
61	Luru HC III	Stanbic	9030018476893	12,102,163	12,102,163	UGX
62	Bele HC III	Stanbic	90300195417158	18,541	18,541	UGX
63	Obongi Town PS	Stanbic	9030006346277	5,806,510	5,806,510	UGX
64	Obongi PS	Stanbic	9030006345076	5,054,794	5,054,794	UGX
65	Gopele PS	Stanbic	903006345114	1,459	1,459	UGX
66	Delo PS	Stanbic	903006345378	2,417,665	2,417,665	UGX
67	Liwa PS	Stanbic	9030006345009	3,461,185	3,461,185	UGX
68	Lomunga PS	Stanbic	9030006345084	11,234	11,234	UGX
69	Waka PS	Stanbic	903000634516	223,420	223,420	UGX
70	Itula PS	Stanbic	9030006345033	0	0	UGX
71	Bongilo PS	Stanbic	9030020508379	5,366,713	5,366,713	UGX
72	Orinya PS	Stanbic	903006345270			UGX
73	Legu PS	Stanbic	9030006347508	736,450	736,450	UGX
74	Chinyi PS	Stanbic	9030006345653	18,563,335	18,563,335	UGX
75	Belameling PS	Stanbic	903006347474	15,347,201	15,347,201	UGX
76	Yenga PS	Stanbic	9030006346234	7,838,733	7,838,733	UGX
77	Palorinya PS	Stanbic	9030006345386	11,502,055	11,502,055	UGX
78	Andramare PS	Stanbic	9030006345610	221,515	221,515	UGX
79	Iboa PS	Stanbic	9030006346188			UGX
80	Aliba PS	Stanbic	9030006345092	23,349,874	23,349,874	UGX
81	Rodo PS	Stanbic	903000634541	4,596,131	4,596,131	UGX
82	Aringajobi PS	Stanbic	9030006346269	1,337,833	1,337,833	UGX
83	Ewafa PS	Stanbic	9030006345017	225,420	225,420	UGX
84	Alibabito PS	Stanbic	9030006347176	13,477,496	13,477,496	UGX
85	Dilokata PS	Stanbic	9030006345068	4,580,447	4,580,447	UGX
86	Obongi SS	Stanbic	9030006297101	14,719,609	14,719,609	UGX
87	Itula SS	Stanbic	9030003401684	63,889,911	63,889,911	UGX

## RECOMMENDATIONS

No comment

**VOTE 914 - OMORO DISTRICT LOCAL GOVERNMENT**

## VOTE 915 - OTUKE DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Unserviceable items should be boarded off	No action was taken	Accounting Officer to consider boarding off unserviceable items
2	Accounting Officer should ensure that all Government property held by Public Officers are engraved.	Some items were engraved	All items should be engraved
3	Accounting Officer should ensure that all government owned land within the district is demarcated, registered and titled.	Some government owned land within the district were demarcated and surveyed	Accounting Officer to ensure all government owned land within the district demarcated, registered and titled.
4	HODs should budget for engraving property whenever they plan to procure.	Partially done	All HODs to budget for and ensure all property are engraved

### ASSET FINDINGS

1. Findings
2. Poor record management particularly in schools, health centers and lower local government.
3. Difficulties in accessing lower local government administrative units due to bad roads.
4. Inadequate facilitation given the complexity of the work.
5. Short timeline to complete the work
6. Capacity gap

S/N	Item	Units	Amounts
1	Payables	1	394,491,943
2	Receivables	1	1,460,176,436
3	Subversion	0	0
4	Investment	0	0

## Summary of Assets

S/N	Item	Summary	Extract B/S
1	<b>Buildings &amp; Structures</b>		
2	Non-Residential buildings		10,314,329,136
3	Residential buildings		3,057,848,190
4	Roads and bridges		10,028,070,662
5	Other structures		525,066,287
6	<b>Transport equipment</b>		
7	Motor Vehicles		195,696,760
8	Motor cycles and Bicycles		440,428,840
9	<b>Machinery and equipment</b>		
10	Office equipment		47,172,000
11	<b>Medical equipment</b>		
12	ICT Equipment		45,775,460
13	Laboratory and research equipt		88,913,000
14	Other Machinery & equipment		2,703,694,066
15	<b>Other Physical Assets</b>		
16	Furniture and fittings		152,364,263
17	Others		335,138,353

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motorcycle	LG 0018-096
2	Motorcycle	LG 0009-096
3	Motorcycle	LG 0010-096
4	Motorcycle	LG 0013-096
5	Motorcycle	LG 0011-096
6	Motorcycle	LG 0015-096
7	Motorcycle	UEB 411C
8	Motorcycle	UG 4465M
9	Motorcycle	UDX 367Z



10	Motorcycle	LG 0028-096
11	Motorcycle	LG 0023-096
12	Motorcycle	LG 0024-096
13	Motorcycle	LG 0030-096
14	Motorcycle	LG 0034-096
15	Motorcycle	UG 4723M
16	Motorcycle	LG 0029-096
17	Motorcycle	LG0025-096
18	Motorcycle	UG 4480R
19	Motorcycle	LG0169-26
20	Motorcycle	LG 0171-26
21	Station Wagon	LG 0173-26
22	Station Wagon	UAB 252Z
23	Pick Up double cabin	UAJ 962X
24	Pick Up double cabin	LG 0001-096
25	Pick Up double cabin	LG 0004-096
26	Pick Up double cabin	UG 0678Z
27	Pick Up double cabin	UG 0218Z
28	Pick Up double cabin	UAG 344T
<b>OTHER ITEMS</b>		
<b>S/N</b>	<b>ITEM DESCRPTION</b>	<b>QUANTITY</b>
29	Laptop	OTDLG/EDU/LT/01
30	Laptop	Not Tagged
31	Laptop	Not Tagged
32	Printer	Not Tagged
33	Laptop	Not Tagged
34	Printer	Not Tagged
35	Laptop	Not Tagged
36	Laptop	Not Tagged
37	Laptop	Not Tagged
38	Desktop	Not Tagged

## STORES FINDINGS

1. Store accommodation is not adequate.
2. Stores records reconciled.
3. Store is organized.

## 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	Adwari town council general fund account	KCB	2290981346	50,053	50,053	UGX
2	Adwari town council operations account	KCB	2291074342	21,010	21,010	UGX
3	Adwari town council road fund	KCB	2307270388	0	0	UGX
4	Olilim town council general fund account	KCB	2307270825	8,805,993	95,993	UGX
5	Olilim town council operations account	KCB	2307270876	378,593	117,092	UGX
6	Olilim town council road fund account	KCB	2307270874	0	0	UGX
7	Otuke town council general fund account	DFCU	01983501002792	184,818	184,818	UGX
8	Otuke town council operations account	DFCU	01983501003710	3,370,444	465,952	UGX
9	Otuke town council road fund account	DFCU	01983501003805	20,176,445	320,445	UGX
10	Otuke town council LGMSDP	KCB	2202915931	148,629	148,629	UGX
11	Okwang town council general fund account	KCB	2397271473	10,127,326	10,127,326	UGX
12	Okwang town council operations account	KCB	2307271503	355,274	355,274	UGX
13	Barjobi town council general fund account	KCB	2307272356	18,430	18,430	UGX
14	Barjobi town council operations account	KCB	2307272399	36,750	36,750	UGX
15	Barjobi town council road fund account	KCB	2307272410	9,625	9,625	UGX
16	Okwongo town council general fund account	KCB	2307271961	9,438,923	238,923	UGX
17	Okwongo town council operations account	KCB	2307271996	953,382	153,382	UGX
18	Alango sub county general fund account	KCB	2290298239	1,135,456	1,135,456	UGX
19	Alango sub county operations account	KCB	2290298255	19,895	19,895	UGX
20	Alango sub county road fund account	KCB	2290654485	2,576	2,576	UGX
21	Orum sub county general fund account	DFCU	01983501003691	144,220	144,220	UGX

22	Orum sub county operations account	DFCU	01983501004259	0	0	UGX
23	Orum sub county road fund account	DFCU	01983501004261	0	0	UGX
24	Ogwette sub county general fund account	KCB	2290298271	58,838	58,838	UGX
25	Ogwette sub county road fund account	KCB	2290654493	75,153	75,153	UGX
26	Olilim sub county general fund account	DFCU	01983501004591	584,957	584,957	UGX
27	Olilim sub county operations account	DFCU	01983501004589	59,822	59,822	UGX
28	Ogor sub county general fund account	DFCU	01983501003393	1,502,067	1,502,067	UGX
29	Ogor sub county operations account	DFCU	01983501004262	247,826	247,826	UGX
30	Ogor sub county road fund account	DFCU	01983501004265	19,716	19,716	UGX
31	Okwang sub county general fund account	DFCU	01983501003723	156,728	156,728	UGX
32	Okwang sub county operations account	DFCU	01983501003724	131,578	131,578	UGX
33	Okwang sub county road fund account	DFCU	01983501003725	170,451	170,451	UGX
34	Barjobi sub county general fund account	KCB	2307272771	170,660	170,660	UGX
35	Barjobi sub county operations account	KCB	2307272836	5,984	5,984	UGX
36	Barjobi sub county road fund account	KCB	2307272909	2,625	2,625	UGX
37	Adwari sub county general fund account	DFCU	01983501003391	109,085	109,085	UGX
38	Adwari sub county operations account	DFCU	01983501004255	3,560,595	20,595	UGX
39	Adwari sub county road fund account	DFCU	01983501004254	0	0	UGX

## RECOMMENDATIONS

1. Proper record management of assets especially by lower local government.
2. Board of survey members should be provided with better means of transport for ease of work and safety.
3. Constitute board of survey teams to complete exercise on time.
4. Responsible officers should be adequately trained on how to use asset management tools.

## VOTE 916 - OYAM DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Accounting Officer to recover all government Assets that are in custody of persons who no longer work with the district	Not implemented	Recommendation upheld
2	Accounting Officer to ensure procurement process starts early in the financial year.	Advert for Open Domestic Bidding was run in New Vision on 7 <sup>th</sup> September 2022	Adverts should be run in July
3	Contracts committee should scrutinize before granting authority for direct procurements especially the funds allocated.	Implemented	
4	Heads of Departments should ensure that all loses of Assets are recorded and properly documented	Not implemented	Recommendation upheld
5	The Accounting Officer should dispose all unserviceable assets to avoid further loss of the assets	Not implemented	Recommendation upheld
6	Accounting officer to ensure Asset management policy is practiced and utilization monitored	Not implemented	Recommendation upheld
8	Chief Finance officer not to approve any payment request for the staff who has not accounted for the previous advance	Implemented	Upheld the Recommendation

9	Chief Finance Officer to put in controls to avoid use of cash at source especially in Lower local governments	Pre numbering Revenue collection documents, issue of revenue collection documents in bits, auditing of local revenue collections.	
10	Accounting Officer to ensure that the police guards are working accordingly	Police are always deployed at night to guard the district assets.	
11	The Accounting Officer to fast track the process of boarding off unserviceable assets.	Not implemented	Recommendation upheld.
12	The Accounting Officer should ensure that request for payment of activities is accompanied with schedules of how activities will be conducted	Implemented	
13	The Accounting Officer should ensure that all procedures for filling and records are accurate and timely	Being implemented	

## ASSET FINDINGS

- 1) The team obtained the asset register from the district to ascertain whether it was updated and current. The team moved to the field to physically identify the existence of all the assets in the asset register by location, allocation, registration, and engraving. It was discovered that some assets were not engraved; some were not registered in the asset register.
- 2) There was also an issue of high asset maintenance cost due to delayed board off procedure

## Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	3	-
3	Transport	165	-
4	ICT EQUIPMENT	179	-
5	OFFICE EQUIPMENT	17	-
6	MEDICAL EQUIPMENT	15	-
7	MACHINERY	6	-

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Toyota Land Cruiser	UAK 028S
2	Heavy Duty Generator (Lister Petter)	S/No. 06018122GLPW3226
3	Yamaha AG 100	UBA 686Y
4	Honda XL 125 Eng. No. L125SE-5591446 Chassis No. L125S-5737348	UG 3881M
5	Yamaha Ag 100	Eng. No. 3HA184455
6	Yamaha Ag 100	UDR 394Y
7	Yamaha Ag 100	-
8	Dump Truck Jiefang Eng. No. CA6110A-4B Chassis No. F471056984	LG. 0087-02
9	Toyota Hilux Double Cabin UAK650Z	Numberless
10	Motor Cycle Yamaha DT 125 Eng. No. 3TT-181444 Chassis No. DEO2X-058687	Numberless
11	Motor Cycle Yamaha DT 125 Eng. No. 3TT-200624 Chassis No. DEO2X-077876	Numberless
12	Land Crusher Toyoya	UAZ690Z
13	Motor Cycle Simba	LG 0044-097
14	Motor Cycle Simba	LG 0035-097
15	Pick-up Ford Ranger, 2008	UG0469Z

16	Ford Ranger Pick-up 2005	UG 2697R
17	Motor Cycle Yamaha DT	UDX 399Y
18	Motor Cycle Suzuki TF 125	UDA 601U
19	Motor Cycle Honda	LG 0011-79
20	Yamaha Eng. No. LBPKE12	LG 0028-79
21	Motor Cycle Honda XL	UG 2608R
23	Motor Cycle Simba Tekken	LG 0025-097
24	Motor Cycle Simba Tekken	LG 0026-097
25	Motor Cycle Honda LGL 125	LG 0010-79
26	Motor Cycle Jialing	UG 1984R
27	Motor Cycle Yamaha YBR	LG 0029-79
28	Motor Cycle Simba Tekken	LG 0038-97
29	Motor Cycle Simba Tekken	LG 0042-97
30	Motor Cycle Yamaha	LG 0037-79
31	Motorcycle	LG0056-097 Engine
32	Motorcycle	LG0037-79
33	Motorcycle	. UG1927A
34	Motorcycle	LG0056-097 E
35	Motor Cycle Jialing	LG 2130R
36	Motor Cycle Yamaha YBR	LG007-79
37	Motor Cycle Yamaha DT	UG 362Z
38	Motor Cycle Yamaha DT	UDX 388Y
39	Motor Cycle Yamaha YBR	LG 0040-79
40	Motor Cycle Simba	LG 0048-97
41	Motor Cycle Honda 125	LG 0013-79
42	Motor Cycle Jeiling	UG 1765R
43	Motor Cycle Simba Tekken	LG 0047-097
44	Motor Cycle Simba Tekken	LG 0032-97
45	Motor Cycle Simba Tekken	LG 0012-97
46	Motor Cycle Honda XL	LG 2398R
47	Motor Cycle Simba Tekken	LG 0028-097

48	Motor Cycle Simba Tekken	LG 0036-097
49	Motor Cycle Yamaha YBR	LG 0038-79
50	Motor Cycle Jeiling	UG 1693R
51	Motorcycle	Yamaha DT UG 0930Z
52	Motor Cycle Simba Tekken	LG 0033-097
53	Motor Cycle Simba Tekken	LG 0028-097
54	Motor Cycle Yamaha BMK	LG 2921M
55	Motor Cycle Simba Tekken	LG 0034-097
56	Motor Cycle Yamaha	LG 06312
57	Motor Cycle Yamaha AG 100	

**OTHER ITEMS**

<b>S/N</b>	<b>ITEM DESCRPTION</b>	<b>QUANTITY</b>
1	Generator	3
2	Executive Chair	3 sets
3	Printer	7
4	Stappling Machine	
5	3 Seater Sofa Chair	
6	Filling Cabinets	
7	2 Plastic Chairs with arm rests	
8	Bitumen Drums	40 pieces
9	Crest Tank	
10	Bicycle	
11	Sterilizers (3 Pieces)	
12	Beds (2 Pieces)	
13	Sony TV Screen (1 Piece)	
14	Door Shutters	3 pieces
15	Screens (7 Pieces)	
16	Wheel Chairs (2 Pieces)	
17	Weighing Scale	



## STORES FINDINGS

- i. The team reviewed the stores management system by visiting the stores at the Headquarter and all lower Local Governments in Oyam District, including Anyeke HC IV medicines store. The team found out that there was inadequate physical protection of stores from theft and weather as well as restricted access to unauthorized officers

## CASH AND BANK FINDINGS

- 1) Cash and Bank balances were ascertained for the ten project accounts in the district, and the reconciliation statements give the true information. There was no count of any cash at hand (coins and notes) since there was none.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Oyam District Revenue Collection Account	Bank Of Uganda	005720168000 001	-	0	UG X
2	Oyam DLG Global Fund Account	Kenya Commercial Bank Uganda Limited	2201419574	-	21,459,51 2	UG X
3	Oyam ACDP Account	DFCU Bank Limited	105365786673 3	-	0	UG X
4	Oyam District General Fund Account	DFCU Bank Limited	019835010025 97	-	23,509,87 4	UG X
5	Oyam DLG FIEFOC 2	DFCU Bank Limited	019835010076 40	-	0	UG X
6	Oyam District Livelihoods Revolving Fund	Housing Finance	1200063484	-	1,644	UG X

7	Oyam District UWEP Recovery	Housing Finance Bank	12000113141	-	21,564	UG X
8	Oyam DLG UNICEF	DFCU Bank Limited	105350025396 5		0	UG X
9	Oyam T/C General Collection A/C	DFCU Bank Limited	019835010037 06		17,274	UG X
10	Oyam T/C Operations A/C	DFCU Bank Limited	019835010023 87		293.500	UG X
11	Oyam T/C PAF Urban Roads	DFCU Bank Limited	019835010005 93		10,343,41 0	UG X
12	Oyam T/C DDEG	Bank of Africa	04639190001		73,853	UG X
13	Acaba S/C DDEG	Bank of Africa	04639240004		9,178,338	UG X
14	Acaba Sub- County Dev't Account	Housing Finance Bank	1200040441		43,550	UG X
15	Iceme Sub- County Development	Kenya Commercial Bank	2201422664		183,969	UG X
16	Iceme Sub- County DDEG	Bank of Africa	0463920001		69,097	UG X
17	Iceme Town Council Operation Account	Bank of Africa	2201422664		2,210,713	UG X
18	Iceme Town Council General Fund	Bank of Africa	0463920001		613,147	UG X
19	Abok Sub- County Development	DFCU Bank Limited	019835010020 61		93,334	UG X
20	Abok Sub- County DDEG	Bank of Africa	04639210007		49,441	UG X
21	Ngai Sub- County Development	DFCU	019835010025 69		0	UG X
22	Ngai Sub- County DDEG	Bank of Africa	04639230008		903,572	UG X
23	Otwal Sub- County Development	DFCU Bank Limited	019835010022 82		16,323,98 2	UG X

24	Otwal Sub-County DDEG	Bank of Africa	04639250009		5,452,026	UG X
25	Aleka Sub-County Development	DFCU Bank Limited	01983501002088		7,234	UG X
26	Aleka Sub-County DDEG	Bank of Africa	04639180005		11,512,194	UG X
27	Aber Sub-County Development	Kenya Commercial Bank	2201178895		44,223	UG X
28	Aber Sub-County DDEG	Stanbic	9030012436091		0	UG X
29	Kamdini Sub-County Development	Housing Finance Bank	1200061462		(578,123)	UG X
30	Kamdini Sub-County DDEG	Housing Finance Bank	9030012658450		0	UG X
31	Kamdini Sub-County Sharing Account	Housing Finance Bank	1200061298		0	UG X
32	Kamdini Town Council General Fund Account	Housing Finance Bank	1200124265		127,089	UG X
33	Kamdini Town Council Operation Account	Housing Finance Bank	1200124253		384,631	UG X
34	Loro Sub-County Development	Housing Finance Bank	1200040409		148,269	UG X
35	Loro Sub-County DDEG	Bank of Africa	04639160004		1,597,722	UG X
36	Loro Sub-County Revenue A/C	Bank of Africa	06300280019		0	UG X
37	Loro Town Council General Fund	Kenya Commercial Bank	2291001353		94,533	UG X
38	Loro Town Council Operation	Kenya Commercial Bank	2291001388		91,444	UG X

39	Myene Sub-County Development	DFCU Bank Limited	01983501002067		4,090,488	UG X
40	Myene Sub-County DDEG	Bank of Africa	04639220003		125,089	UG X
41	Myene Revenue Sharing Account	Housing Finance Bank	1200100668		0	UG X
42	Minakulu Sub-County Development	Kenya Commercial Bank	22012347778		3,337,757	UG X
43	Minakulu Sub-County DDEG	Bank of Africa	0463917009		110,240	UG X
44	Minakulu Town Council Operation Fund Account	Kenya Commercial Bank	2291000888		48,943	UG X
45	Minakulu Town Council General Fund Account	Kenya Commercial Bank	2291000837		63,940	UG X
46	Anyeke Health Centre IV	Housing Finance Bank	1200039961		1,109,550	UG X

## RECOMMENDATION

1) No comment



# VOTE 917 - PADER DISTRICT LOCAL GOVERNMENT

## VOTE 918 - PAKWACH DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Recommendations in the previous BOS reports should be implemented.	No action taken	To be disposed
2	The assets recommended for disposal should be disposed off according to the PPDA Procedures	No action taken	To be implemented
3	We recommend that the institutions engrave the assets for easy identification.	No action taken	To be disposed
4	The district also needs to buy an engraving machine to reduce the cost of engraving.	No action taken	Sought the service of an independent service provide to engrave some few
5	In the short term, allocate more space for storage with the existing buildings  In the long-term plan and construct a store for the district	In progress	New building being constructed at the district
6	There is need to priorities the acquisition of land titles	Completed. The district has already acquired title	Has been implemented
7	District, health facilities and Sub Counties should plan for the fencing of their premises to avoid such losses	The district has the plan to fence the headquarters. It is a component in the BoQ for the Construct of the office block (See evidence)	Can be traced from the BoQ attached
8	There is need to maintain a complete asset register at all levels district and sub county and ensure it is updated as and when assets are bought	Being implemented.	Assets registers are being maintained in soft copy and it is system generated.
9	Plan and budget for maintenance of buildings	In progress. The old office block has been maintained (See photo above)	Check the photo above
10	Train all staff responsible for maintenance of asset register at district, lower local government and health facilities	No progress	To be implemented
11	Motor vehicles recommended for disposal - UG 2972M, UG 0433R, UG 4072M	No progress	To be disposed
12	Motorcycles recommended for disposal - UG 1650 S, UDX 181 Y, UBA 196 Y	No progress	To be disposed

## ASSET FINDINGS

### Findings

- 1) With exception of the district headquarters, most of the sub counties and health facilities are not maintaining asset registers in the required format.
- 2) Non implementation of previous board of survey recommendation by all the local Governments including the district and the health facilities.
- 3) All the Local Governments, district inclusive, do not have approved disposal plans.
- 4) Non submission of procurement and disposal plans to the Procurement and Disposal Unit.
- 5) Storage of unserviceable assets is equally a challenge in most Local Government except Pakwach Town Council.
- 6) Some lower Local governments e.g. Dei Sub-county are exposed to high risk of theft since doors to the office of the Head of Finance and Senior Assistant Secretary cannot be locked.

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

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	<b>Building</b>		
	Non-Residential buildings		7,281,425,746
	Roads and bridges		277,987,734
	Other structures		532,471,035
2	Land		
3	<b>Transport</b>		
	Motor Vehicles		500,840,920
	Motor cycles and Bicycles		55,000,000
	Other transport equipment		52,053,587
4	<b>Machinery and equipment</b>		
	Office equipment		101,741,506
	ICT Equipment		22,090,000
	Other Machinery & equipment		734,773,508
5	Furniture and fittings		426,682,444
6	Others		760,900,695



### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
	Motor vehicle	UG 2972M
	Motor vehicle	UG 0433R
	Motor vehicle	LG 0113 38
	Motor vehicle	UG 4072M
	Motor vehicle	LG 0111 38
	Motorcycles	UG 1650 S
	Motorcycles	UDX 181 Y
	Motorcycles	UBA 196 Y
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY

### STORES FINDINGS

- 1) No comment

### 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	Pakwach District Local Government General Fund	Post Bank	2110049000057	7,634,712	7,634,712	UGX
2	Pakwach District Local Government UWEP Recovery	Post Bank	2110049000277	130,054	130,054	UGX
3	Pakwach District Local Government YLP recovery	Post Bank	2110049000162	0	0	UGX
4	Pakwach District Local Government FIEFOC II	Post Bank	2110048000345	0	0	UGX

## RECOMMENDATION

- 1) Recommendations in the previous BOS reports must be implemented
- 2) The assets recommended for disposal should be disposed off according to the PPDA Procedures
- 3) All assets should be engraved for easy identification.
- 4) Sub counties with untitled land should prioritize the acquisition of land titles.
- 5) District, health facilities and Sub Counties should plan for fencing their premises to avoid such losses/risks.
- 6) Allocate more space for storage with the existing buildings and in the long-term plan and construct a store for the district
- 7) There is need to maintain a complete asset register at all levels. District and LLGs must ensure that all asset related records are updated as and when assets are bought
- 8) Train all staff responsible for maintenance of asset register at district, lower local governments and health facilities
- 9) Disposal Plans must be prepared, approved and submitted to PDU for consolidation, approval and implementation.
- 10) These structures must be condemned and demolished to avoid further damages of the few useful materials that can still be utilized as well as damages to life.



Current office block



Construction (new) office block

## VOTE 919 - PALLISA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	There is need to have all the district assets engraved and captured in the Integrated Financial Management System (IFMS) for proper control and management (i.e. Asset register)	No action was taken	The district is in the process of procuring a service provider and also there is need to upload the asset register into the IFMS.
2	There is need to reorganize the stores by providing stores facilities like shelves, filling cabinets and fire extinguishers to support fire fighting	Stores reorganized, filling cabinets procured and fire extinguishers installed	More filling cabinets required and fire extinguishers be replaced timely
3	There is need to ensure that all district motor vehicles, motorcycles and equipment are regularly serviced and repaired.	Procurement of service in progress	Bidding exercise ongoing
4	There is need for the district to regularly board off all the grounded and recommended vehicles/motor vehicles and other equipment to avoid high repair expenses, storage cost and loss of value	Process for evaluation of recommended assets for disposal on going	Communication process initiated.
5	There is need to holder refresher training for stores assistants to improve on their skills for better service	Staff have been sensitized	Staff have complied
6	There is need for regular supervision of stores to ensure the stores staffs do their work accordingly	Supervision carried out	Staff have compiled
7	There is need to construct detached store for production, the space is inadequate and the chemicals stored here have a very strong smell that may in	Activity is captured under district DDEG for the current financial year (2023/2024)	Bidding process for construction works on-going

	the long run lead to health hazards to the officers.		
8	There is need to renovate hospital staff houses and maternity units of health facilities	Activity planned and it's to be under taken by UPDF Engineering Brigade	The renovation to be implemented in the current financial year
9	There is need to renovate the production department block which has a defective roof, sagging on the front roof. The ceiling board in the following rooms are sagging downwards	Renovation planned	The renovation to be implemented in the current financial year
10	The chick incubator should be boarded off because it was brought with a defective rotary for turning the eggs. It is an old technology with high power consumption rate.	No action taken	There is need for evaluation and to be included in the disposal report
11	The urban council needs to recruit a stores assistant to boost internal controls and segregation of duties.	No action taken	Brought to the attention of town clerk
12	The urban council should expedite the disposal of obsolete assets in all stores.	No action taken	Brought to the attention of town clerk
13	There is need to establish town council registry	No action was taken	Brought to the attention of town clerk
14	The dairy plant acquired under CAAIP in Angule Town-Council is non-financial since the time it was installed	The urban council should plan for its over haul and repairs	Activity planned in the current financial year
15	The rice and maize machinery also required under CAAIP in Agule Town-Council and kaukura sub-county are operating below capacity.	The town-council and the sub- county should engage new production partners.	Agreements initiated.

## ASSET FINDINGS

### Findings

- 1) Detailed information on condition and usage of land, buildings and other high value assets were not disposed especially by lower local governments.
- 2) A number of assets on the registers were not valued.
- 3) Most of the Government land is not surveyed and as such some of it has been encroached leading to court battles and loss to Government.
- 4) Continuous non- disposal old obsolete items is still prevalent leading to high storage costs and loss.
- 5) A number of assets are not engraved.
- 6) The IFMS-fixed Module was not in used and not linked to the vote.
- 7) The responsible officers for fixed assets have obtained some training but still require more training on IFMS-FAM.

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Buildings and structures		9,817,377,120
2	Land		451,129,686
3	Transport equipment		125,897,567
4	Machinery and equipment		125,897,427
5	Furniture and fittings		103,868,115
6	others		4,211,946,8119

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Isuzu double cabin	UG 1114A
2	Tricycle xianglu (olok hciii)	UEF384A
3	D/pickup	NA
4	Faw tipper	LG0007-099
5	Faw tipper	LG0013-099
6	JMC pick up	LG0012-099
7	Ford ranger double cabin	UG 0467Z
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRIPTION	QUANTITY
1	Tax excavator	01
2	Vibro roler	01
3	Changling Grader	01
4	Bitumen Boiler in water department	01
5	Uniports at water department	02

## STORES FINDINGS

## 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	Pallisa District UWEP Recovery	Centenary	7112100006	3,739,900	3,739,900	UGX
2	Pallisa District Hospital	Centenary	3100047750	103,539,816	103,539,816	UGX
3	Pallisa District General Fund	Centenary	3100047747	58,992,698	58,992,698	UGX
4	Pallisa Ruwasa Community	Centenary	3100047849	6,562,499	6,562,499	UGX
5	Pallisa District YLP Revolving Fund	Finance Trust	3092500005 1	13,823	13,823	UGX
6	Pallisa District Imprest	Finance Trust	3092530000 33	Nil	Nil	UGX

7	Pallisa District General Fund	Centenary	3100047747	58,980,048	58,980,048	UGX
8	Kibale Town-Council Collection	Finance Trust	309001242749	1,828,623	1,828,623	UGX
9	Kibale Town-Council Operations	Finance Trust	309001255304	155,347	155,347	UGX
10	Kaukura Sub-County Collection	Centenary Bank	3100087442	20,949	20,949	UGX
11	Kaukura Sub-county Operations	Centenary	3100087443	6,859	6,859	UGX
12	Pallisa Sub-county Collection	Stanbic	9030005793830	-402	-402	UGX
13	Pallisa Sub-County Operations	Stanbic	9030005793849	745,525	745,525	UGX
14	Kasodo Sub-County Collection	DFCU	01293554120649	7,993	7,993	UGX
15	Kasodo sub-county Operations	DFCU	01293554123114	17,327	17,327	UGX
16	Oboliso sub-county Collection	Centenary	3100087447	28,898	28,898	UGX
17	Oboliso Sub-County Operations	Centenary	3100087448	345,600	345,600	UGX
18	Agule Sub-county Collection	Stanbic	9030005744643	11,867	11,867	UGX
19	Agule Sub-county Operations	Stanbic	9030005744635	31,250	31,250	UGX
20	Agule Town-Council Collection	Finance Trust	309253000039	1,276,488	1,276,488	UGX
21	Agule Town-Council Operations	Finance Trust	309253000040	199,634	199,634	UGX

22	Chelekura Sub-County Collection	DFCU	01293554114170	979,263	979,263	UGX
23	Chelekura Sub-County Operations	DFCU				UGX
24	Olok Sub-County Collection	DFCU	01293554114985	143,789	143,789	UGX
25	Olok Sub-County Operations	DFCU	01293554115018	33,101	33,101	UGX
26	Pallisa Town-Council DDEG	Centenary	3100039562	26,894,871	26,894,871	UGX
27	Pallisa Town-Council Urban Roads	Centenary	3100039564	75,450	75,450	UGX
28	Pallisa Town-Council operations	Centenary	3100039563	298,642	298,642	UGX
29	Pallisa Town-Council Collection accou	Centenary	3100039561	317,151	317,151	UGX
30	Opwateta Sub-county Collection	Stanbic	9030005726297	1,036,147	1,036,147	UGX
31	Opwateta Sub-county operations	Centenary	3100047977	2,300,391	2,300,391	UGX
32	Akisim Sub-county Collection	Stanbic	9030005726165	5,697	5,697	UGX
33	Akisim Sub-County Operations	Stanbic	9030005726157	1,555	1,555	UGX
34	Kibale Sub-county Collection	Stanbic Bank	9030005744732	5,784	5,784	UGX
35	Kibale Sub-county Operations	Stanbic Bank	9030005744724	145,151	145,151	UGX



36	Puti-Puti sub-county Collection	Stanbic Bank	9030005744511	23,810	23,810	UGX
37	Puti-Puti sub-county Operations	Stanbic Bank	9030005744503	529	529	UGX
38	Gogonyo sub-county Operations accou	DFCU-Pallisa	01293554121338	0	0	UGX
39	Gogonyo sub-county Collection	DFCU	01293554120630	0	0	UGX
40	Obutet S sub-County Collection	DFCU	01293616887623	9,861,854	9,861,854	UGX
41	Obutet sub-county Operations accoun	DFCU	01293616887553	1,361,515	1,361,515	UGX
42	Apopong sub-county Collection	DFCU	01293554122920	35,224	35,224	UGX
43	Apopong sub-county Operations accou	DFCU	01293554122841	136,692	136,692	UGX
44	Kamuge Town-Council Collection acco	Centenary	3100070527	42,770	42,770	UGX
45	Kamuge Town-Council Operations	Centenary	3100070526	37,610	37,610	UGX
46	Boliso 1 sub-County Collection	Centenary	3100087445	61,623	61,623	UGX
47	Boliso 1 sub-County Operations	Centenary	3100087446	152,593	152,593	UGX
48	Kameke sub-County Operations	Centenary	3100048250	1,590,854	1,590,854	UGX
49	Kameke sub-county Collection	Centenary	3100048251	10,197	10,197	UGX

## **RECOMMENDATIONS**

- 1) There is need for increased funding in terms of funding logistics to cover the entire District.
- 2) District management should ensure speedy disposal procedures for items recommended for disposal.
- 3) Management should centralize all items for ease of evaluation and security.
- 4) Investigation by Police seems not to conclude, for items that got lost. The Police reports should be obtained in order to take further action.
- 5) Management should adopt procedures for gazetting forests, swamps, rivers and lakes as well as applying techniques to have boundaries determined using the GPS points.
- 6) The forest reserve at Odwarat about 89 hectares should be surveyed and titled as well as stocking it with various tree species.
- 7) The natural rocks at Okaracha, Opwateta, Kalapata in kamuge Town-council, Kobuin in Akisim sub-county and Gogonyo require licensing gazetting.

## Vehicles for disposal



## Construction in progress



## VOTE 920 - RAKAI DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Renovate buildings	No action taken as district revenues could not permit.	To further lobby for funds.
2	The land at DATIC requires boundary re-opening by surveyors.	The funds were allocated in the budget for this activity but not yet executed.	The activity be implemented when funds get available.
3	Need to revise the Memorandum of Understanding between Rakai District and Operation Wealth Creation Commandant.	The process to renew the Memorandum of understanding was initiated.	Further scrutiny was being before renewal for proper use of the facility
4	Dispose of obsolete items	Not yet disposed off	All should be disposed as previously recommended
5	Engravement of some items was not yet done.	No action taken	The department to ensure that all equipment is engraved
6	The National Flag base was found to have been damaged and not being used as required.	To be renovated this Financial as planned.	Item budgeted for.
7	The education department buildings were in a very sorry state that required attention for rehabilitation.	No budget allocation for action	The district to lobby for funding to support renovation of these buildings.
	All school land titles/ agreements related to school land ownership should be processed and copies forwarded to the district for safe custody and boundaries be clearly known by the school management committees as well for this land to be protected from grabbers	Titling of land for government institutions was allocated some funding in the budget.	The DEO to follow up the matter.  Schools were further advised to allocate some money for that action as the allocated funds would not be enough to complete all institutions.
	Need for improvement of the department fencing to control unnecessary movements into the compound.	Fencing was not done	The department to ensure fencing is done.

	A budget for engravement of equipments should be provided	Not catered for.	The HOF to take it up again
	Need for repair of Finance and planning building as it is in sorry state of collapsing as recommended in the previous report.	The building was fully renovated and in very good condition	Ready for re occupation.
	Most of chairs were found broken yet if repaired their life span would be expanded. There is need therefore to collect all broken furniture and be taken for repair.	Some Chairs were repaired.	HoF to take it up again to complete the repairs
	The motorcycle Reg. No UER 534M TVS STAR which was donated by Rakai health Sciences Program was not accompanied with documents of donation, need to engage RHSP to streamline complete ownership and documentation be made.	Action Not Taken	Head Community services Department to follow up this issue again
	Lack of motorcycle for easy traversing of the field. Need for procurement of a strong motorcycle for easy execution of department mandates.	No action taken	The department still lacks transport for effective execution its mandate
	There was lack of space in the Hospital for separation of departments and equipment. This calls for lobby of funds for expansion of the hospital and establishment of private units to cater for VIP Patients.	Operation International as a Development Partner in the District was requested to support in the expansion of the hospital but not yet considered. However, a new toilet was constructed.	Continuous lobbying still required.
	The land ownership issue was still pending which required the engagement of the land lord and the district	The district constituted a committee to engage the land lord on which the hospital structures	Engagements are still ongoing

	administration for better planning of the hospital structural plan.		
	The hospital Ambulance Reg. No. 4129M was still grounded and beyond repair and being risk to patients.  The vehicle was repaired with support from Obwakamuswaga.	The vehicle broke down and still none operation	BAMA Foundation donated a functional Ambulance to support the transport system.
	The MS, DHO and CAO to lobby for external support for the hospital to get a new ambulance to enable transportation of referral cases to and from the hospital.	The hospital was donated with an ambulance from Operation International BAMA Foundation donated a functional Ambulance	Referral cases at hospital are easily transported to and from
	The official documents in the Procurement unit were being kept on the floor making them unsafe in case of any eventuality; the district needs to procure the bookshelves for the Unit and the District planner needs to take it up vide retooling	No action taken. The latrine is repairable. Need repairs	The Unit still to be constructed with a toilet.
	Need for procurement a computer, scanner and printer for central stores so that files are kept in soft copies for proper storage of files.	A photocopier and printer were procured	The issue was partly sorted
	The motorcycle for the District Information Officer is too old and becoming expensive for the district to maintain, it is recommended that the district procures a new motorcycle for the same office and the old one be boarded off thereafter for effective service delivery	No action taken	The district needs to plan and budget for the procurement of a new motor cycle for the D I O

## **ASSET FINDINGS**

### **Findings**

#### **1) Land**

Many schools, administrative units, and health centres are on private land either for church, mosque or community which was handed over to the Government for development. The district has only 3 registered land titles in its names and the rest is either leasehold or agreements. Most of the land for the Lower Local Governments boundaries are not known which attracts squatters to encroach on these premises.

#### **2) Buildings**

However, Rakai district being among the oldest districts, has a number of buildings constructed very many years ago. Many of the buildings are in sorry state that require strong renovation and maintenance while others need rehabilitation.

#### **3) Transport equipment**

Most of the transport equipment are grounded and beyond repair. The district lacks proper designate shades for parking these vehicles and so, they are much affected with rain and sun shine.

#### **4) Office equipment**

The equipment is functioning, serviced regularly and covered with a cloth after use to shield them from dirt. They were plugged out of power and offices were properly locked for security with night security guard.

#### **5) ICT Equipment**

Departments with desktop computers were found well managed though with some maintenance challenges and security issue. Theft was high in the previous year's whereby some were lost.

It was found that many printers need servicing and others are out dated. Many schools lack computer laboratories, so the computers are not enough for the learners. The new curriculum requires use of internet but the grants to these schools cannot enable the administration to coordinate the activities effectively.

## 6) Furniture and fittings

Furniture was well managed though challenge with cross transfers among offices. For furniture in schools, the school desks are not enough for the number of learners in schools. More budget allocation is needed to be put on the desk procurement for secondary and primary school.

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

## Summary of Assets

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

## List of unserviceable items recommended for disposal

- 1) Team didn't come



## STORES FINDINGS

- 1) There is continuous independent departmental check on the stock and assets balances has been carried out during the year.

## 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	St Gonzaga Butiti	Stanbic	9030007555481	10674	10674	UGX
2	Sayuni Primary School	Stanbic	9030007557158	6418	6418	UGX
3	Kisaasa Primary School	Stanbic	9030007556526	4032	4032	UGX
4	Lwooyo Muslim Primary School	Stanbic	9030007605349	9788	9788	UGX
5	Ntalama Primary School	Stanbic	9030007606094	6046	6046	UGX
6	Ahmadiyya Muslim Primary School	Stanbic	9030005663317	6035482	6035482	UGX
7	Katerero Primary School	Stanbic	9030007556798	3813	3813	UGX
8	Kabusota Primary School	Stanbic	9030007504410	7135	7135	UGX
9	Lunoni Primary School	Stanbic	9030007504402	12547	12547	UGX
10	Kezekiya Memorial Primary School	Stanbic	903000765845	12986	12986	UGX
11	Ntebezaddungu Primary School	Stanbic	9030007555503	6248582	6248582	UGX
12	Kakiri Primary School	Stanbic	0140562200601	631	631	UGX
13	Bigando Primary School	Stanbic	9030007605829	8614	8614	UGX
14	Rwebicoori Primary School	Stanbic	9030007083962	1249	1249	UGX
15	Kakumbiro Primary School	Stanbic	9030007605101	3567	3567	UGX
16	Lwengo Primary School	Stanbic	9030007606086	5624	5624	UGX
17	Kagongerero Primary School	Stanbic	9030007556704	8791	8791	UGX
18	Kyabiwa Primary School	Stanbic	9030007557018	15307	15307	UGX
19	Kiziga Primary School	Stanbic	9030007557042	16300	16300	UGX
20	Lwamaggwa Town Council General Fund	Centenary	3100083866	2536984	2536984	UGX
21	Kiziba TC General Fund	Centenary	3100081294	13129	13129	UGX
22	Dyango TC General Fund	Centenary	3100081292	1228413	1228413	UGX
23	Kirowooza Primary School	Stanbic	9030004082930	59174	59174	UGX
24	Luteebe Primary School	Stanbic	9030007460359	26047	26047	UGX

25	Kirawula Primary School	Stanbic	9030007556925	7144	7144	UGX
26	Kiwumulo-Kooki Primary School	Stanbic	9030007606043	6648	6648	UGX
27	Rwempiita Primary School	Stanbic	99030007606108	5425	5425	UGX
28	Kamununku Primary School	Centenary	3201116541	945945	945945	UGX
29	Kamukalo Primary School	Stanbic	9030007605403	24294	24294	UGX
30	St.Cecilia Buyamba Primary	Stanbic	9030005663961	8047	8047	UGX
31	St.Nicholas Mannya Primary School	Stanbic	9030007557166	5722177	5722177	UGX
32	Lyakasana Primary School	Stanbic	9030007569954	5176	5176	UGX
33	Kibinda Primary School	Stanbic	9030007557107	1588312	1588312	UGX
34	St.Kizito Kanyogoga Primary School	Stanbic	9030007606477	14991	14991	UGX
35	Nabbunga Primary School	Stanbic	9030007459962	56281	56281	UGX
36	Kibanda sub-county - LLG	Centenary	3100035773	189578	189578	UGX
37	Kayonza Primary School	Stanbic	9030007605136	1199	1199	UGX
38	Kiganda Primary School	Stanbic	9030007556445	5128817	5128817	UGX
39	Rushongi Primary School	Stanbic	9030006090450	3024	3024	UGX
40	Nabubaale Primary School	Stanbic	9030007605195	3580391	3580391	UGX
41	Lwakaloolo Primary School	Stanbic	9030007606124	4016	4016	UGX
42	Ndagga Primary School	Stanbic	9030007605217	13305	13305	UGX
43	Kizinga Primary School	Stanbic	9030007557042	13870	13870	UGX
44	Lumbugu Primary School	Stanbic	9030007605284	39461	39461	UGX
45	Nezikokoolima Primary School	Stanbic	9030007556518	1756	1756	UGX
46	Kyamakanaga Primary School	Stanbic	9030007556461	108	108	UGX
47	Kabashambo Primary School	Stanbic	9030007557131	28377	28377	UGX
48	Kagamba Sub-County-LLG	Centenary	6010000661	212343	212343	UGX
49	Kibaale Town Council	Centenary	3100083867	1954080	1954080	UGX
50	Kyalulangira Sub-County	Centenary	3100035768	78401	78401	UGX
51	Lwembajjo Primary School	Stanbic	9030007605187	9321	9321	UGX
52	Ahamadiya Primary School	Stanbic	9030007460030	1013471	1013471	UGX
53	Rakai hospital	Stanbic	9030005716534	20007674	20007674	UGX
54	Rakai Primary School	Stanbic	9030007555570	11031	11031	UGX
55	Kifamba Primary School	Stanbic	140564569602	32787	32787	UGX

56	Serinnya mixed Primary School	Stanbic	9030007605357	3650	3650	UGX
57	Kamengo technical institute	Stanbic	9030005664380	3836814	3836814	UGX
58	Nsozibbiri Primary School	Stanbic	9030007605691	27135	27135	UGX
59	Kanoni Primary School	Stanbic	9030007605225	24137	24137	UGX
60	Kibaale Muslim Primary School	Stanbic	9030007460596	23968	23968	UGX
61	Magabi Gayaza Primary School	Stanbic	9030007605349	13638	13638	UGX
62	Kagologolo Primary School	Stanbic	9030007557182	2250	2250	UGX
63	Kyakago Primary School	Stanbic	9030007556100	8804	8804	UGX
64	Buyamba Primary School	Stanbic	9030007556658	30068	30068	UGX
65	Katerero secondary school	Stanbic	9030005663384	2549605	2549605	UGX
66	Kagamba Primary School	Stanbic	9030007556577	17588	17588	UGX
67	Kasankala Primary School	Stanbic	9030007606132	2310	2310	UGX
68	Lwoyo Primary School	Stanbic	9030007606116	1346	1346	UGX
69	Kakabagyo Primary School	Stanbic	9030007460014	2556	2556	UGX
70	Kisaayi Primary School	Stanbic	9030007458850	4713	4713	UGX
71	Nyanja Primary School	Stanbic	9030007605209	10561	10561	UGX
72	St.Marys Kikarabo Primary School	Stanbic	9030007458494	26137	26137	UGX
73	Kyalubambula Primary School	Stanbic	9030007605632	25091	25091	UGX
74	Edrina Primary School	Stanbic	9030007605306	4625	4625	UGX
75	Kakoma Primary School	Stanbic	9030007556801	19634	19634	UGX
76	Dyango Primary School	Stanbic	9030007557034	27922	27922	UGX
77	Buzza Primary School	Stanbic	9030007605322	11999	11999	UGX
78	Lukerere Primary School	Stanbic	9030007605098	2338	2338	UGX
79	Mweruka St Johnbosco Primary School	Stanbic	9030002068019	24235	24235	UGX
80	Kiziba Primary School	Stanbic	9030007557050	5157	5157	UGX
81	Bateganda Primary School	Stanbic	9030007556402	3755	3755	UGX
82	Rwensinga Primary School	Stanbic	9030007459989	8391	8391	UGX
83	Magabirano Primary School	Stanbic	9030007557115	17501	17501	UGX
84	Kasankala sub-County-LLG	Centenary	3100083865	22664	22664	UGX
85	Lwamaggwa sub-County- LLG	Stanbic	9030005768690	34395	34395	UGX

86	Kisaasa Primary School	Stanbic	9030007556526	4032	4032	UGX
87	Kisomole Primary School	Stanbic	9030007605063	25444	25444	UGX
88	Mbuye Primary School	Stanbic	9030007556860	887	887	UGX
89	Bbaale Gunda Primary School	Stanbic	90300075561785	4342	4342	UGX
90	Bitabago Primary School	Stanbic	9030007556631	386	386	UGX
91	Bulanga Primary School	Stanbic	9030007460774	8917	8917	UGX
92	Kabaale Kooki Primary School	Stanbic	9030007556321	2384	2384	UGX
93	Kabingo Primary School	Stanbic	9030007459954	94347	94347	UGX
94	Lumbugu Primary School	Stanbic	9030007605284	39461	39461	UGX
95	Kawunguli Primary School	Stanbic	9030007556542	1232	1232	UGX
96	Kezekiya Primary School	Stanbic	9030007557542	5320	5320	UGX
97	Kiziba Primary School	Stanbic	9030007557050	25157	25157	UGX
98	Luteebe Primary School	Stanbic	9030007460359	26047	26047	UGX
99	Kifamba Sub-County	Stanbic	903005663627	384121	384121	UGX
100	Rakai Town Council	Stanbic	9030005664534	135855	135855	UGX
101	Rakai Town Council.ADM.OP account	Stanbic	9030005664046	58964	58964	UGX
102	Rakai T/C MTNCE & REHN Account	Stanbic	9030005664534	880277	880277	UGX
103	Lwamaggwa Primary School	Stanbic	9030007606078	8202	8202	UGX
104	RDL Youth Livelihood Programme Revolving	Centenary	3100036042	99260	99260	UGX
105	RDLG General Fund Account	Stanbic	140013378501	1.12E+08	1.12E+08	UGX
106	Rakai DLG UWEP District Recovery	Centenary	3100054177	279450	279450	UGX
107	Katatenga HCII	Stanbic	903000747720	161311	161311	UGX
108	Kayonza-Kacheera HCII	Stanbic	9030007417119	15664	15664	UGX
109	Lwabakooba HCII	Stanbic	9030007417682	5987	5987	UGX
110	Lukerere HCII	Stanbic	9030007417259	25584	25584	UGX
111	Kibanda HCII	Stanbic	9030006828301	4113939	4113939	UGX
112	Kagamba HCII	Stanbic	9030007417097	1827220	1827220	UGX
113	Bbaale-ggunda HCII	Stanbic	9030006828271	28129	28129	UGX
114	Michungiro HCII	Stanbic	9030007417003	84878	84878	UGX
115	Lwembajjo HCII	Stanbic	903007417577	14955	14955	UGX
116	Kayonza-Ddwaniro HCII	Stanbic	9030007514246	83563	83563	UGX
117	Kibaale HCII	Stanbic	9030007417569	515	515	UGX
118	Kyempewo HCII	Stanbic	9030008012015	23746	23746	UGX
119	Lwentulege Town Council	Centenary	3100083375	767775	767775	UGX
120	Kakabagyo Secondary School	Stanbic	9030005663309	1425	1425	UGX
121	Kasankala HCII	Stanbic	9030007417143	69737	69737	UGX

122	Kabusota HCII	Stanbic	9030007417100	6643	6643	UGX
123	Kacheera HCIII	Stanbic	9030007417089	9750	9750	UGX
124	Ddwaniro sub-county	Centenary	3100036048	6641	6641	UGX
125	Kiyamba Primary School	Stanbic	9030007556747	96	96	UGX
126	Kabaale Kooki Primary School	Stanbic	9030007556321	2384	2384	UGX
127	Rwensinga Primary School	Stanbic	9030007417232	83253	83253	UGX
128	St.Andrews Mbirizi Primary School	Stanbic	9030007555597	10423	10423	UGX
129	Kyalugaba Primary School	Stanbic	9030007556194	2118	2118	UGX
130	Lwanga Primary School	Stanbic	9030007566831	11150	11150	UGX
131	St. Mary's Kabuta Kiruuli Primary School	Stanbic	9030007556364	53550	53550	UGX
132	Kyondo Primary School	Stanbic	9030007557123	1754	1754	UGX
133	Sserinnya Secondary School	Stanbic	9030005663449	8002906	8002906	UGX
134	St. Bernards's S.S.S.-Mannya	Stanbic	9030005663937	74073664	74073664	UGX
135	Byakabanda HCIII	Stanbic	9030007417011	7678	7678	UGX
136	Kacheera sub-county	Stanbic	9030005768402	5889	5889	UGX
137	Nakasenyi Primary School	Stanbic	9030007854535	7202	7202	UGX
138	Nseese Primary School	Centenary	3201107966	1234	1234	UGX
139	Kimuli HCIII	Stanbic	9030006587347	84995	84995	UGX
140	Samsom Kalibbala kanya Mem. S.S	Stanbic	9030005769573	88814	88814	UGX
141	St. Paul Kongonta Primary School	Stanbic	9030007556739	7037	7037	UGX

## RECOMMENDATIONS

- 1) All most all Lower Local Governments had not secured land titles for their land where their headquarters sit. Further allocation for titling of land should be budgeted for each financial year and the LLGs themselves and titles forwarded to the district for safe custody.
- 2) Building in need of repairs should be renovated.
- 3) Need for improvement of the department fencing to control unnecessary movements into the compound.
- 4) Need for a one stop center building that can house all departments since most of the department buildings are not in good condition and scattered from each other that pose a challenge of management especially attendance tracking and supervision

- 5) The official documents in the Procurement unit were being kept on the floor, it is recommended that, the district procures book shelves for safe custody of the documents at the Unit.
- 6) The average pupil desk ration is so high. There is need to procure more desks for primary pupils as the furniture was not enough given the numbers in classes. There is a need for further allocation of funds to construct enough pit latrines in schools.
- 7) Kammengo Technical Institute has good facilities with limited numbers of students hence being underutilized. Management advised to increase advertisement to boost enrolment.
- 8) Most of chairs were found broken yet if repaired their life span would be expanded. There is need therefore to collect all broken furniture and be repaired



## VOTE 921 - RUBANDA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Disposing off of old motor vehicles, motorcycle and other obsolete items.	A letter dated 9 <sup>th</sup> August 2022 was written to give technical advice.	Still waiting for clearance from the respective mother ministries.
2	Titling of Government.	Some of the public lands have been titled.	Land titles in place.
3	Fencing of the health facilities.	No health facility fenced.	
4	Development of asset management plan.	Assets management plan across all sectors in the district.	No capacity building in this field.
5	Training of responsible officers in inventory management.	Training have done through workshops and seminars.	Need for more training in inventory management.

### ASSET FINDINGS

#### Findings

- 1) There were no updated assets registers for the town councils and sub counties.
- 2) There were several idle and abandoned movable assets in several places that needed disposal.
- 3) Assets inherited (vehicles and motorcycles) from Kabale District had no documentation.
- 4) There was no proper handover of Government assets in some lower local Government which may lead to mismanagements.
- 5) The district does not have enough sanitary facilities ie there is a five stance VIP latrine that serve the Police Force and the entire district headquarter.
- 6) Most of the public lands are not titled and therefore are at risk of being grabbed.

- 7) The district headquarters office were not fenced which may cause security threats.
- 8) There is generally insufficient furniture at the district headquarters.
- 9) Most of the new town councils were operating in rented houses which is costly to the Government.
- 10) Most of the lower local Government still operate under dilapidated structures.
- 11) No staff houses for all the newly created towns.
- 12) No enough means of transport for the entire district.
- 13) Most of the beds and beddings in the health facilities are in bad stated and therefore need to be disposed.
- 14) Some structures in most of the schools are in poor condition and therefore need serious renovations.
- 15) All primary schools did not have school library instead the staff rooms were acting as libraries.

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

### Summary of Assets

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



## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Yamaha	LG 0130-13
2	Jialing	Ug 3062R
3	Jialing	UG 2040R
4	Yamaha DT	UBA 0072
5	Motorcycle Honda	UDB 810M
6	Motorcycle Suzuki	UPW 504
7	Jialing	UG 171R
8	Jialing	UG 17337R
9	Land Rover	UG 0003R
10	Nissan Hardbody	UG 221M
11	Mitsubishi	UG 0427M
12	Jiafang	LG 0034-13
13	Suzuki	UG 0299R
14	Motorcycle Suzuki	UDA 033U
15	Jialing	UG 1723R
16	BMK 80	UG 2703M
17	Jialing Motorcycle	UG 1542R
18	Jialing Motorcycle	UG 1728R
19	Motorcycle	UG 2912M
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
20	Desktop	1
21	Printer	1
22	Photocopier	1
23	Filling Cabinet	5
24	Sofa Set	1
25	Mattress	50
26	Chairs	53
27	TV	1
28	Tent	2
29	Metallic Stands	1
30	Side Bed Drawers	3
31	Doors	21
32	Windows	22
33	Pipes	2
34	Trays	20
35	Sauce Pan	4
37	Solar Batteries	2
38	Weighing Scale	3
39	Plate	60
40	Pressure Lamp	4
41	Serving Dishes	2
42	Tea Flasks	2
43	Water Pump	1
44	Generator	1
45	Cupboard	1
46	Desk	1

47	Sewing Machine	2
48	Door Shutter	1
49	Type Writer	1
50	Table Tennis Board	2
51	Dart Board	1
52	Chase Game	1
53	Bed	7
54	Blanket	10
55	Bed Sheets	5
56	Pillows	12
57	Iron Sheets	64
58	Spare Parts	Various
59	Vehicle Tyres	45
60	Safe	1
61	Laptop	2
62	Computer	2
63	Radio Cassette	1
64	Bench	1
65	Solar System	4
66	Gas Cylinder	1
67	Radio Call	1
68	Bicycle	1
69	Wheel Barrow	1
70	Mattress	10
71	Windows	15
72	Paraffin Lamp	2
73	Delivery Bed	3
74	Theatre Sink	2
75	Theatre Water Trough	1
76	Baby Cot	1
77	Sterilization Drum	1
78	Bulb Frames	20
79	Ear Syring	1
80	Door Frames	4
81	Door Shutters	7
82	Plastic Tank	1
83	Curtain	1
84	Drip Stands	3
85	Theatre Bed	1
86	Refrigerator	1
87	Books and Certificates	Assorted

## STORES FINDINGS

- 1) There was no proper inventory management in almost all lower local Governments.
- 2) The district does not have store rooms for assets as per their categories.
- 3) It was generally that the several lower local Government did not have lockable areas for the stores.
- 4) Most of the store rooms are not enough to accommodate all the assets of the respective entities.
- 5) There were no designated store rooms for most of the local lower Government.

## CASH AND BANK FINDINGS

- 1) Bank reconciliation was satisfactorily done without significant variances.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Rubanda District General Fund		3100048338	18,602,501	0	UGX
2	Rubanda DLG-UWEP		35010022482	64,692,171	0	UGX
3	Rubanda DLG-YLP		3501002481	10,968,671	0	UGX
4	Rubanda DLG ACDP		3100075159	63,004,625	0	UGX
5	Rubanda Town Council LCI		3100053745	0	0	UGX
6	Rubanda Town Council LCII		3100053743	0	0	UGX
7	Rubanda Town Council Operations		3100053743	0	0	UGX
8	Rubanda Town Council General Fund		3100053740	0	0	UGX
9	Rubanda Town Council DDEG		3100053744	0	0	UGX
10	Rubanda Town Council DDEG Works		3100053741	0	0	UGX
11	Humurwa Town Council Administration		01983501006676	0	0	UGX
12	Humurwa Town Council Works		01983501006678	0	0	UGX

13	Humurwa Town Council Finance and Planning		0198350100667	0	0	UGX
14	Humurwa Town Council DDEG		01983501006674	0	0	UGX
15	Humurwa Town Council General Fund		01983501005915	0	0	UGX
16	Ikumba Sub County DDEG		01983501007568	0	0	UGX
17	Ikumba Sub County Revenue Collection		01983501007569	0	0	UGX
18	Ikumba Sub County General Fund		01983501007565	0	0	UGX
19	Ikumba Sub County Revenue Collection		0198350100667	0	0	UGX
20	Ikumba Sub County LCI		01983501007567	0	0	UGX
21	Ikumba Sub County LCII		01983501007564	0	0	UGX
22	Hamurwa Sub County DDEG		01983501008192	0	0	UGX
23	Hamurwa Sub County		01983501008191	0	0	UGX
24	Hamurwa Sub County		01983501008192	0	0	UGX
25	Muko Sub County General Fund		01983501008239	0	0	UGX
26	Muko Sub County Revenue Sharing		01983501008237	0	0	UGX
27	Muko Sub County LCI	DFCU		0	0	UGX
28	Muko Sub County LCII	DFCU		0	0	UGX
29	Bufundi Sub County Revenue Collection		01983501007550	0	0	UGX
30	Bufundi Sub County General Fund		01983501007549	0	0	UGX
31	Bufundi Sub County DDEG		01983501007546	0	0	UGX
32	Bufundi Sub County LCI		01983501007548	0	0	UGX
33	Bufundi Sub County LCII		01983501007547	0	0	UGX
34	Bubaare Sub County Revenue Collection		01983501008185	0	0	UGX
35	Bubaare Sub County General Fund		01983501008188	0	0	UGX
36	Bubaare Sub County LDG		01983501008187	0	0	UGX
37	Bubaare Sub County LCI		01983501008184	0	0	UGX

38	Bubaare Sub County LCII		01983501008186	0	0	UGX
39	Ruhija Sub County DDEG		019835010086645	0	0	UGX
40	Ruhija Sub County Revenue Collection		01983501007539	0	0	UGX
41	Ruhija Sub County General Fund		01983501006646	0	0	UGX
42	Ruhija Sub County Revenue Collection		01983501006650	0	0	UGX
43	Ruhija Sub County LC I		01983501006647	0	0	UGX
44	Ruhija Sub County LC II		01983501006648	0	0	UGX
45	Nyamweru LCI		01983501006644	0	0	UGX
46	Nyamweru Revenue Collection		01983501006598	0	0	UGX
47	Nyamweru Sub County		01983501006599	0	0	UGX
48	Nyamweru Sub County		01983501006601	0	0	UGX
49	Nyamweru Sub County		01983501006598	0	0	UGX
50	Nyamweru Sub County		31000083467	0	0	UGX
51	Bubare Town Council General Fund		31000083454	0	0	UGX
52	Bubare Town		31000085160	0	0	UGX
53	Hamuhambo Town Council General Funds		31000083472	0	0	UGX
54	Hamuhambo Town Council		31000085188	0	0	UGX
55	Nshanjare General Fund		31000081561	0	0	UGX
56	Nshanjare Operation		31000085174	0	0	UGX
57	Kashasha Town Operations			0	0	UGX
58	Habuhutu Town Council General Fund		31000083478	0	0	UGX
59	Habuhutu Town Council Operations		31000085179	0	0	UGX
60	Kacerere Town Council Operations		3100008538	0	0	UGX
61	Kacerere Town Council General Fund		3100083501	0	0	UGX

## **RECOMMENDATIONS**

- 1) There is need for disposal of all scrap assets at the district headquarters, sub counties, town councils and health centres and in schools.
- 2) The board recommends that district headquarters, sub counties, town councils and health centres develop asset management plan and policy.

## VOTE 922 - RUBIRIZI DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1			
2	No comment		
3			
4			
5			

### ASSET FINDINGS

#### Findings

- 1) The district departments have continued not to have updated asset registers which affects tracing of Government property at departmental level.
- 2) The district has continued to acquire/purchase assets mainly furniture and ICT equipment without engraving them. Even most of the old assets are not engraved.
- 3) The computers and their accessories in the One Stop Centre have not been put to use.
- 4) Some assets like computers/printers, Faw Dump Truck – LG0002-101 and Grade Changlin – LG0001-101 require to be repaired to avoid further depreciation.
- 5) Some assets mainly pre-printed stationery was not put to use. It's just idle in the district stores. We observed that the entity was purchasing or ordering new pre-printed stationery without reconciling with Inventory Officer hence the idle stationery.

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

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Land	125.75	
2	Buildings & Structures	85	
3	Non-Residential buildings		8,541,681,932
4	Residential buildings		309,398,825
5	Roads and bridges		544,758,685
6	Other structures		685,540,424
7	Transport equipment	72	
8	Motor Vehicles		149,998,256
9	Motor cycles and Bicycles		86,915,394
10	Other transport equipment		
11	Machinery and equipment		
12	Office equipment	12	7,567,660
13	Medical equipment	32	
14	ICT Equipment	155	331,914,791
15	Other Machinery & equipment	5	298,442,633
16	Classified Assets		1,092,168,685
17	Cultivated Assets		679,206,857

**List of unserviceable items recommended for disposal**

<b>S/N</b>	<b>ITEM DESCRIPTION (TRANSPORT EQUIPMENT)</b>	<b>REG.NO</b>
1	JMC Pick-Up	LG0003-101
2	JMC Pick-Up	LG0006-101
3	JMC Pick-Up	LG0009-101
4	Jincheng Motorcycle	LG0004-101
5	Jincheng Motorcycle	LG0005-101
6	Yamaha DT Motorcycle	UG1140R
7	Yamaha DT Motorcycle	UG1139R
8	Motorcycle	UDA 084U
9	Motorcycle Jincheng 125	NA
10	Motorcycle Suzuki	2
11	Motorcycle TF 125 Suzuki	UBA 200Y
12	Motorcycle Yamaha DT	NA
13	Motorcycle Jialing	NA
14	Motorcycle Honda XL	NA
15	Motorcycle Yamaha DT	UDX 545Y
16	Motorcycle Yamaha DT	UDX 549Y
17	Motorcycle Yamaha DT	UDX 431Y
18	Motorcycle Yamaha DT	UDX 677Y
19	Motorcycle Yamaha DT	UDX 696Y
20	Motorcycle Yamaha DT	UDX 575Y
21	Motorcycle	UG3580M
22	Motorcycle	UG7337M
23	Motorcycle	UEQ 415Z
24	Motorcycle	UEK 226Z
25	Motorcycle	UEK 238Z
26	Suzuki	UG0502E
<b>OTHER ITEMS</b>		
<b>S/N</b>	<b>ITEM DESCRPTION</b>	<b>QUANTITY</b>
27	Refrigerator	6
28	GPS	2



29	UPS	2
30	Desktop Computer	1
31	Wall Clock	2
32	Printer	5
33	Chair	58
34	Laptop	3
35	Office Cabinet	2
37	Computer Monitor	1
38	Router	1
39	Camera	1
40	Projector	1
41	Boat Engine	1
42	Journal Books	Assorted
43	AC	2
44	Motor Vehicle Batteries	32
45	Table	1
46	Safe	2
47	Instrument set delivery	5
48	Oxygen Concentrator	2
49	Thermometer – Electric	10
50	Theater Boots	11
51	Bench	1
52	Oxygen Cylinder	4
53	Fire Extinguisher	1
54	Shelf	1

## STORES FINDINGS

- 1) The District Store, Rugazi HC IV store and District Medicines Store had updated registers though most of the assets that were donated by partners were not costed.
- 2) Old/unserviceable assets like computers and motorcycles were not handed over to the district stores for proper storage and disposal.
- 3) There are plastic plates in the stores which are of no use to the district.

## 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	Rubirizi DLG UWEP Recovery	Bank Of Africa	02548610003	1,279,207	1,279,207	UGX
2	Rubirizi DLG General Fund	Bank Of Africa	02526230005	16,021,277	16,021,277	UGX

## RECOMMENDATIONS

- 1) We again recommend for establishment of departmental asset registers for easy tracking of departmental assets and ensure they are regularly updated.
- 2) All existing Government assets mainly furniture and ICT equipment should be engraved and going forward engraving costs should always be considered in the BOQs.
- 3) Board off all assets in poor conditions as previously recommended by BOS.
- 4) Renovate staff houses at Rugazi HC IV as earlier recommended.
- 5) Unserviceable assets like motorcycles and ICT equipment in the departments should be centrally kept in the district stores for proper management and disposal

- 6) Repair some of the nonfunctional assets like ICT equipment and the road equipment before they get more depreciated.
- 7) The Assistant Inventory Management Officer (Medical Stores) should always cost the donated assets at market price while entering them in the asset register.
- 8) To avoid excess pre-printed stationery, the entity should always reconcile with the stores before new orders are made.
- 9) The ICT equipment in the One Stop Centre should be put to use.
- 10) Implement previous BOS recommendations.
- 11) The plastic plates in the stores should be disposed off or donated to the needy in the district.



## VOTE 923 - RUKIGA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Dispose of all the scrap medical equipment.	The Government Valuer did valuation of all assets that were recommended for disposal.  The CAO wrote to the line Ministries to get permission to dispose of the vehicles.	The procurement unit should speed up the disposal process.
2	Up to date inventory registers kept should be detailed and comprehensive.	Inventory registers have been updated.	The register should be maintained in the prescribed format.
3	The wooden doors at the district health stores should be replaced with metallic ones.	The funds were not budgeted for in the FY 2022/23 because the funds were committed to construction of the maternity ward.	To be prioritized in the next financial year.
4	There is a need to plan and build a latrine at Health Centre III at Kashambya and Kyogo.	The district constructed a VIP latrine at Kyogo health center.	The latrine is in use, the one at Kashambya will be considered in the next financial year.

### ASSET FINDINGS

#### Findings

- 1) There are obsolete items are increasing and they occupy a lot of space especially in health centres.

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

## Summary of Assets

S/N	Item	Summary	Extract B/S
1	Land	16	
2	Building	50	6,808,584,122
3	Roads and bridges		345,941,767
4	Other Structures		39,800,543
5	Motor Vehicles	12	524,375,366
6	Motor Cycles	41	25,000,000
7	ICT Equipment	36	64,049,200
8	Other Machinery		299,742,018
9	Furniture and Fittings		129,887,179
10	Others		693,753,737

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Double Cabin Pickup Mitsubishi	UG 04065
2	Double Cabin Pickup Isuzu	LG 0083-13
3	Double Cabin Pickup Toyota	LG 0084-14
4	Double Cabin Pickup	UG 183M
5	Double Cabin Pickup	NA
6	Motor Vehicle	UG 3548M
7	Motor Vehicle	UAA 147N
8	Motorcycle Honda	UG 0805M
9	Motorcycle Isuzu	UG 3548M
10	Motorcycle	UG 3279M
11	Motorcycle	UG 3086M
12	Motorcycle Yamaha	NA
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
13	Water Pipes	58
14	Shutter	Assorted
15	Medical Trolleys	2
16	Doors	21

17	Autoclave	3
18	Beds	45
19	Bed Accessories	45
20	Water Gutters	37
21	Ladder Accessories	20
22	Weighing Machines	8
23	Tanks	2
24	Iron Sheets	12
25	Chair	2
26	Bed Supporters	24
27	Bed Stands	31
28	Bed Frames	33
29	Jugs	4
30	Water Sink	1
31	Bowels	6
32	Basin	1
33	Bucket	1
34	Box	2
35	Hand Wash Stand	3
37	Trays	3
38	Stretcher Frame	1
39	Height Board	2

## STORES FINDINGS

- 1) Most health centres lack stores for obsolete items like old mattresses, broken beds, old wooden doors, iron sheets and other hospital articles. They are stored in rooms and corridors.
- 2) The district medical stores doors are very old and puts the items in storage under threat.
- 3)

## 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	Rukiga District General Fund	DFCU	01543555049420	12,945,967	12,945,967	UGX
2	Rukiga DLG Youth Livelihood Fund	Equity	1045200951109	476,421	476,421	UGX
3	Rukiga DLG UWEP Enterprise Recovery	Equity	1045200951112	7,194,054	7,194,054	UGX
4	Rukiga DLG ACDP	Equity	01543618108566	0	0	UGX
5	Rukiga DLG Global Fund	DFCU	1045200951108	10,424	10,424	UGX

## RECOMMENDATIONS

- 1) Obsolete assets should be disposed of, through the appropriate methods.
- 2) Up to date inventory registers should be detailed and comprehensive as the format prescribed by the Accountant General.
- 3) The wooden doors at the district health stores and the Rukiko hall to be replaced by metallic doors if funds allow.

## VOTE 924 - RUKUNGIRI DISTRICT LOCAL GOVERNMENT

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	One projector to be boarded off	No action taken	To be disposed off
2	One projector needs repair	No action taken	To be disposed off
3	Video camera to be boarded off	No action taken	To be disposed off
	Motorcycle Suzuki no. UG 2396M to be taken to bugNgei HC	No action taken	To be disposed off
6	Honda 1997 (DT 125) Taken to Katonya HC II UDX 734Y	No action taken	To be disposed off
6	Suzuki FT was dumped in DHOs corridor	No action taken	To be disposed off
7	Jincheng Suzuki to be boarded off	No action taken	To be disposed off
8	Motor cycle UG 3332M to be boarded off	No action taken	To be disposed off
9	Suzuki Motor cycle UG 0567M grounded	No action taken	To be disposed off
10	Yamaha to be repaired	No action taken	To be disposed off
11	Honda UAC 827U needs repair	No action taken	To be disposed off
12	Yamaha UAC220Z needs repair	No action taken	To be disposed off
13	Carpet to be replaced	No action taken	To be disposed off
14	Table cloth needs replacement	No action taken	To be disposed off
15	Computer Compaq not functional	No action taken	To be disposed off
16	Ups not functional to be boarded off	No action taken	To be disposed off
17	Wall clock needs dry cells	No action taken	To be disposed off
18	Carpet to be replaced	No action taken	To be disposed off
19	Pair of curtains to be replaced	No action taken	To be disposed off
20	Table cloth to be replaced	No action taken	To be disposed off
21	Motor cycle UAC 220Z needs repair	cycle was repaired	To be disposed off
22	UPS to be boarded off	No action taken	To be disposed off
23	1 Desk tray to be boarded off	No action taken	To be disposed off
24	Wall clock needs new dry cells	No action taken	To be disposed off
25	Metallic filing cabinet to be boarded off	No action taken	To be disposed off
26	Capet needs replacement	No action taken	To be disposed off
27	1 Office tray Tobe boarded off	No action taken	To be disposed off
28	Stapler needs replacement	No action taken	To be disposed off
29	UPS engraved USAID to be disposed off	No action taken	To be disposed off
30	Wall clock to replace old dry cell	No action taken	To be disposed off
31	Pairs of curtains to be replaced	No action taken	To be disposed off
32	Carpets to be replaced	No action taken	To be disposed off
33	42, lcd COLOR TV to be repaired	No action taken	To be disposed off
34	Video Deck need repair	No action taken	To be disposed off
35	Fax to be boarded off	No action taken	To be disposed off
36	Printer to be boarded off	No action taken	To be disposed off
37	Computers to be boarded off	No action taken	To be disposed off
38	Photocopying machine need repair	No action taken	To be disposed off
39	1 computer needs service	No action taken	To be disposed off
40	UPS to be boarded off	No action taken	To be disposed off



41	Big Punch to be boarded off	No action taken	To be disposed off
42	Heavy duty stapler needs repair	No action taken	To be disposed off
43	Lapton needs servicing	No action taken	To be disposed off
44	HP laser jet printer needs repair	No action taken	To be disposed off
45	4 cold boxes to be boarded off 5 kgs gas cylinders 3 needs refilling with gas	No action taken	To be disposed off
46	Computer (Lenovo) needs service	No action taken	To be disposed off
47	UPS to be boarded off	No action taken	To be disposed off
48	Printer, scanner (HP scan jet to be repaired	No action taken	To be disposed off
49	UNEP fridges (RCW 42) to be boarded	No action taken	To be disposed off
50	Solar fridge needs repair	No action taken	To be disposed off
51	Subir fridge to be disposed off	No action taken	To be disposed off
52	Stabilizer to be disposed off	No action taken	To be disposed off
53	UPS to be boarded off	No action taken	To be disposed off
54	Cabinet need repair	No action taken	To be disposed off
55	Book shelve needs glasses	No action taken	To be disposed off
56	Ups to be boarded off	No action taken	To be disposed off
57	Computer (Lenovo) need servicing	No action taken	To be disposed off
58	Wall clock to be boarded off	No action taken	To be disposed off
59	Curtains needs replacement	No action taken	To be disposed off
60	Radio call receivers to be boarded off	No action taken	To be disposed off
61	TV Toshiba needs servicing	No action taken	To be disposed off
62	Pair of curtains needs replacement	No action taken	To be disposed off
63	Duplicating machine to be boarded off	No action taken	To be disposed off
64	Solar panels need replacement	No action taken	To be disposed off
65	Computer to be boarded off	No action taken	To be disposed off
66	Filling cabinet to be boarded off Curtains needs replacement	No action taken	To be disposed off
67	Calculator to be replaced	No action taken	Replaced
68	Heavy duty generator needs battery	No action taken	To be disposed off
69	Oxygen concentrator to be boarded off	No action taken	To be disposed off
70	Pit latrine used by patients at Buyanja HCIII is in bad condition, Management should address this issue.	No action taken	consideration before collapsing.
71	The staff house at Buyanja Health Centre III has deep and pronounced cracks that call for immediate action to safe guard the lives of the current occupants	Not put into consideration.	Management should visit the staff house and assess the damage.
72	Many of the faulty items in the store at the Health Centre III and Buyanja Town Council Store should be disposed off	No action taken	Faulty items should be disposed of.

## ASSET FINDINGS

- 1) No action was taken to almost all the previous Board of survey recommendations. The fore, the management should ensure that all those recommendations made by boards of survey (BOS) Committees are always adhered to.
- 2) Most of the assets are not engraved. Therefore, there is need for engraving of all major assets for proper identity
- 3) It is very hard/ impossible to ascertain the date of purchase for most of the assists since they have been in existence for a long time more than the people occupying offices.
- 4) Some of biological assets that were inspected lacked identity as most of those animals were not tagged and therefore there is a need for all Biological assets be tagged to enable the stakeholders identify them easily.

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

## Summary of Assets

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

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motorcycles Jialing	UG 1467 E
2	Motorcycles	UG 1366E
3	Motorcycles YAMAHA 125DT	UG1302E
4	Motorcycles SUZUKI 125	UBF 070
5	Motorcycles	UG2872R,
6	Motorcycles	UG2873R

7	Motorcycles	UG2005E
8	Motor vehicle Toyota Hilux	UG064R
9	Navara Pick-up	UG 2984R
10	GRADER CHANGLIN	LG 0001-102
11	Wheel Loader	LG 006-42
12	Water Tank	LG 00086-42
13	MotorcycleHonda	UG 1598S
14	Motorcycle Suzuki	UG1398S
15	NAADS	UDE 514U
16	Motorcycle	LG 011342
17	Suzuki TS 185	UG
18	Motorcycle	UG O633R
19	Motorcycle	UG 1642 R
20	Motorcycle	UDA 516U
21	TS 185	UG.O465R
22	Moto vehicle	Reg.No UG 635R
23	Moto vehicle	Reg.No UG 1633R
24	Moto vehicle	Reg.No UG 010 -242
25	Motorcycle	UG0666R
26	Motorcycle	UG1919R
27	Motorcycle	TS185(SUZUKI)
28	Motorcycle	LG0119/42
29	Suzuki 185 ts	UG 0665R
30	Yamaha dt	UDX 547Y
31	Jialing	UG 1982R
32	Suzuki tf	UDA 393U
33	Motorcycle	UG 0627R
34	Motorcycle	UG 627R
<b>OTHER ITEMS</b>		
<b>S/N</b>	<b>ITEM DESCRPTION</b>	<b>QUANTITY</b>
35	Filling cabinet	04
36	Telephone set	04
37	Scanner	
38	Heavy duty photocopier	05
39	Heavy duty stapling machine	01
40	Calculators	03
41	Binding machine	
42	cushioned chair	01
43	curtains	02
44	Computer set	09
45	Monitors	04
46	UPS	04
47	Tables	04
48	Office chairs	05
49	Table cloth	03
50	Computers/Cpu	06
51	Monitors	04
52	Laptop computers	02
53	Fax machines	
54	Public Address system	

55	Generator	02
56	Typewriter	08
57	Duplicating machine	01
58	UPS	03
59	Telephone	03
60	Deep freezer	
61	Refrigerator	
62	GPS	
63	Thermometers	02
64	Dip testing	01
65	Liquid nitrogen tank	01
66	Assorted lab glass ware	01
67	Automatic syringes	04
68	Drenching gun	
69	Sterilizers	02
70	Wall clock	03
71	brooms	02
72	Squeezer	01
73	Glass flask	01
74	Computer HP9500	01
75	Stapling machine	
76	Old iron sheets, windows and doors removed from kyamakanda parish hqtrs and kasheshe HC	
77	Old Iron Sheets	
78	Monitor	
79	Old Community Hall	
80	Spraying pump	
81	Arm chairs	18
82	Printer	09
83	Plastic Chair	
84	Double armed chairs	

## STORES FINDINGS

- 1) The team surveyed 100% of the stores and found it be clean but small.
- 2) The board reviewed the store and observed that it was inadequate.
- 3) The stock balances and the stock cards agree.
- 4) The stores person carries out a monthly check on the stores its stock and the records.
- 5) How much of There is no excessive or obsolete stock that is held by the entity

## CASH AND BANK FINDINGS

The cash book, duly ruled off and balanced, and signed by us, reflected the following

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Rukungiri District decentralized Account	STANBIC BANK	0140070888201	452,845,95	331,150,612	UGX
2	Rukungiri District YLP RECOVERIES	CENTENAR YBANK	5110500016	36,650,800	4,500,480	UGX
3	Rukungiri District UWEP recovery	STANBIC BANK	9030013133106	93,274,280	36,106,200	UGX
4	Project Accounts			0	0	UGX
5	Rukungiri District District Global Fund	CENTENAR Y	5112100041	0	0	UGX
6	Buyanja S/CDEV T a/c	Stanbic bank	9030005721317	154,349	154,349	UGX
7	Buyanja S/C revenue collection	Stanbic bank	9030005722194	309,217	309,217	
8	Nyarushanje S/c	Stanbic	903005721732	58,319,187	0	UGX
9	Nyarushanje s/c revenue Collection account	Stanbic	9030005722100	1,414,130	1,414,130	UGX
1	Nyakishenyi s/c collection	Centenary	3100032578	10,375	10,375	UGX
2	Nyakishenyi s/c dev't a/c	Centenary	3100032576	22,390,785	22,390,785	UGX
4	Nyarugando HCII	Centenary	5120400422	41,436	42,436	UGX
5	Nyakishenyi HCIII	Stanbic	9030005722003			UGX
6	Ngoma HCII	Centenary	5120400421			UGX
7	Katonya HCII	Stanbic	9030006357643	2,269	2,269	UGX
8	Murama HCII	Stanbic	9030006387430	13,235	13,235	UGX
9	Bwamba s/c General collection a/c	Stanbic		859,427	859,427	UGX
10	Bwamba s/c Devlp a/c	Stanbic	9030005721333	26,449,553	56,603	UG X
11	Nyakagyemes/c Development a/c	Stanbic	9030005721236	9,210,807	9,210,807	UGX
12	Nyakagyeme s/c Revenue collection a/c	Stanbic	9030005722143	1,075,473	1,075,473	UGX
13	Rwerere TC General Fund Account	Stanbic	9030013679052	23,066,178	23,066,178	UGX
14	Rwerere Town Council Operations a/c	Stanbic	9030013679001	834,108	834,108	UGX
15	AT IFO Rukungiri District a/c	Cash in transit		2,724,450	2,724,450	UGX
16	Buhunga S/c LC3 Devlp a/c	Stanbic	9030005721201	15,449,774	15,449,774	UGX
17	Buhunga S/c LC3 Devlp a/c	Stanbic	9030005722178	198,216	198,216	UGX
18	Kebisoni s/c development a/c	Stanbic	9030005721295	4,301,189	4,301,189	UGX

19	Kebisoni s/c Revenue collection account	Stanbic	9030005722097	2,814	2,814	UGX
20	Bugangari Subcounty	stanbic	9030005721406	1,408,588	1,408,588	UGX
21	Bugangari subcounty	Stanbic	9030005721414	641,735	641,735	UGX
22	Bugangari LGDP II	Stanbic	9030005721422	893,546	893,546	UGX
23	BikurunguT/C operational a/c	Stanbic	9030013678978	25,882,571	50,712,408	UGX
24	Bikurungu T/C Generalfund a/c		9030013678927	30,547,510	480,636	UGX



**Follow up on Previous Recommendations**

<b>S/N</b>	<b>Previous Recommendation(s)</b>	<b>Action Taken &amp; Date</b>	<b>Remarks</b>
1	Need to have updated asset registers at all lower local governments	Under the process of implementation	Moderate progress
2	There needs to be a uniform asset register format in all votes and their respective lower local governments	Action not taken	The responsible ministry to act
3	The responsible ministry should provide sufficient and substantial guidance on categorization of assets purchased, donated and owned by other cultural and religious institutions	Guidelines on categorization still not clear	Need for seminars to harmonize on categorization of assets
4	There needs to be a formulated working policy on asset redundancy and disposal, perhaps a strong enforcement on the above policy	PPDA act in place	Good
5	The lower local governments should always spend money on budgeted items other than holding balances at the end of the year and this implies underutilization and under performance especially in the lower governments	Action not taken	The responsible should always affect timely disbursement of funds
6	The responsible ministry should provide all the important templates to the board members earlier because we found it tedious to feed in them	Action taken in July 2023	Excellent progress

**ASSET FINDINGS**

1. It was found out that more than 50% of the government owned land for Rwampara lacked land titles thus no proof of ownership which puts the entity at a risk of losing the investments.
2. Whereas the entity had an updated Fixed Assets Register, the new template availed to us required reconstructing the Assets Register afresh.

3. There wasn't a building maintenance plan in place across all the entity's buildings and a bigger percentage of the buildings seriously lacked maintenance ie Ndeija Sub county headquarters buildings, Ngugo Technical Institute and Bugamba sub county.
4. Development of projects especially buildings and water projects on church land where the government completely lacks the ownership of the land.
5. Grounded vehicles and motorcycles required capital maintenance costs

S/N	Item	Units	Amounts
1	Payables	3	853,927,820
2	Receivables	6	1,600,621,601
3	Subversion		
4	Investment		

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		5,985,679,754
2	Land		
3	Transport		332,898,607
4	Machinery and equipment		145,629,129
5	Furniture and fittings		139,598,315

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
01	Mitsubishi, single cabin	UG 0456S
02	Jarling motorcycle	UG3301M
03	Yamaha AG100	UG0946M
04	Yamaha DT	UBA454Z
05	Faw dump truck	LG 0002-077
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY



## STORES FINDINGS

1. The storerooms were found inadequate in terms of storage space
2. Poor management of stocks due to untidiness of storerooms.
3. Poor handling and storage of obsolete assets putting them at a more risk of further loss of value
4. Storeroom expansion was not prioritized as there was no evidence to show that the district was Constructing the stores facility

## CASH AND BANK FINDINGS

**Table showing accounts reviewed by the board**

S/N	Bank of Account Name	Bank name	Account number	Bank balance at 30th June 2023	Cash book Balance At 30 June 2023	Cur
1	RWAMPARA DLG GENERAL FUND	CENTENARY BANK	3100065494	39,735,017	39,735,017	UGX
2	RWAMPARA DLG UWEP RECOVERY	BANK OF AFRICA	04857710006	494,800	494,800	UGX
3	RWAMPARA DLG IMPREST	CENTENARY BANK	3100068059	142,621	142,621	UGX
4	RWAMPARA DLG YLP RECOVERY	BANK OF AFRICA	04857700000	0.00	0.00	UGX
5	RWAMPARA FARM INSTITUTE	STANBIC	9030012388267	4,096,843	4,096,843	UGX
6	RWAMPARA FARM INSTITUTE	STANBIC	9030005801957	58,077,349	28,422,549	UGX
7	RWAMPARA FARM INSTITUTE	STANBIC	9030005801967	33,484,849	33,484,849	UGX
8	RWAMPARA FARM INSTITUTE	ANKOLEFARMERS&TRADERS SACCO	640	59,660,117	59,660,117	UGX
9	BUGAMBA SUB COUNTY	PARISHES DFCU	01983501006384	0.00 0.00	0.00 0.00	UGX
10	BUGAMBA SUB COUNTY	PARISHES DFCU	01983501006383	0.00 0.00	0.00 0.00	UGX
11	BUGAMBA SUB COUNTY	LC DFCU	01983501006386	4,272,038	4,272,038	UGX
12	BUGAMBA SUB COUNTY	COLLECTIONS DFCU	01983501006387	4,455,964	4,455,964	UGX
13	BUGAMBA SUB COUNTY	LGDP II DFCU	01983501006382	12,661,756	12,661,756	UGX
14	MWIZI KABURA TC	DFCU	01123656082389	6,074,577	6,074,577	UGX

	GENERAL FUND					
15	MWIZI KABURA TC DDEG ACCOUNT	DFCU	01120011891918	37,000	37,000	UGX
16	MWIZI KABURA TC LOWER LOCAL COUNCIL	DFCU	01123656485416	27,234	27,234	UGX
17	MWIZI KABURA TC TREASURY	DFCU	01123656180317	43,754	43,754	UGX
18	RWAMPARA HEALTH SUB DISTRICT	STANBIC	9030005698307	43,798,197	43,798,197	UGX
19	BUGAMBA HEALTH CENTRE IV	STANBIC	9030005752204	12,156	12,156	UGX
20	NDEIJA HC III	BANK OF BARODA	95050100001393	22,803	22,803	UGX
21	LAKI HIGH SCHOOL BUJAGA	ANKOLE FARMERS AND TRADERS CO-OPERATIVE SAVINGS AND CREDIT SOCIETY LTD	2428	3,852,793	3,852,793	UGX
22	BUTERANIRO-NYEIHANGA TC TREASURY	DFCU	01123656200912	29,519	29,519	UGX
23	BUTERANIRO-NYEIHANGA TC GENERAL FUND	DFCU	01123656082422	28,072,733	28,072,733	UGX
24	BUTERANIRO-NYEIHANGA TC LOWER LOCAL COUNCIL	DFCU	011236164387	19 0.00 0.00	19 0.00 0.00	UGX
25	BUTERANIRO-NYEIHANGA TC DDEG	DFCU	01120010843642	1,425,299	1,425,299	UGX
26	KINONI TC GENERAL FUND	BANK OF AFRICA	04857440000	15,899,141	15,899,141	UGX
27	KINONI TC OPERATIONS	BANK OF AFRICA	04857450005	177,805	177,805	UGX
28	KINONI TOWN COUNCIL DDEG	HOUSING FINANCE	0500111372	1,370,688	1,370,688	UGX
29	KINONI TOWN COUNCIL ROAD FUND	HOUSING FINANCE	0500111366	11,982,028	11,982,028	UGX
30	KINONI TOWN COUNCIL LOWER LOCAL	HOUSING FINANCE	0500111354	259,217	259,217	UGX

	COUNCIL					
31	KINONI GIRLS S.S SCHOOL FEES A/C	STANBIC	90300020942001	60,809,535	60,809,535	UGX
32	KINONI GIRLS S.S	ANKOLE FARMERS	2002002691	4,663,466	4,663,466	UGX
33	KINONI GIRLS S.S	MILLENIUM SACCO	20001548	24,621,960	23,756,016	UGX
34	RUGANDO TECHNICAL INSTITUTE	STANBIC	9030005802082	11,082,026		UGX
35	RUGANDO TECHNICAL INSTITUTE	CENTENARY	510080523 20	20,623,659	15,873,839	UGX
36	RUGANDO TECHNICAL INSTITUTE	CENTENARY	510681399	282,434	282,434	UGX
37	RUSHANJE GIRLS S.S	CENTENARY	3100031213	15,985,545	15,985,545	UGX
38	RUSHANJE GIRLS S.S	SHUUKUSAVINGS	1836	3,846,822	3,846,822	UGX
39	Ndejja S/C Operations	DFCU	01983501004341	5,703	5,860,530	UGX
40	Ndejja S/C LGDP	DFCU	01983501004337	56,243	56,243	UGX
41	Ndejja S/C Collections	DFCU	01983501004342	20,635,790	20,550	UGX
42	Ndejja s/c Consolidated Villages	DFCU	01983501004340	0.00	135,899	UGX
43	Ndejja S/C Consolidated Parishes	DFCU	01983501004338	0.00	85,179	UGX
43	Rugando S/c Consolidated Villages	DFCU	01983501005528	12,876	12,876	UGX
44	Rugando S/c LC	DFCU	01983501005530	5,789,359	174,329	UGX
45	Rugando S/c Consolidated Parishes	DFCU	01983501005525	11,784	11,784	UGX
46	Rugando S/c LGDP II	DFCU	01983501005529	0	0	UGX
47	Rugando S/c Collections	DFCU	01983501005527	4,136,289	4,136,289	UGX

## RECOMMENDATION

1. There is need to address the roles done by different cadres at their workstations as their roles couldn't be categorized clearly in self-isolation from the others for this case; the bursar/accounts assistants, health information assistant, records assistant/stores assistant all had their roles in conflict to each other.
2. There is need by the sub accountants to give enough guidance to the health facility in-charges to enable timely updates of books of accounts
3. The responsible officer should prioritize and organize workshops of the heads of institutions to further guide them on the requirements for board of survey for better performance for the next financial year.
4. The responsible ministry should roll out a uniformed template to help in the standardization of the data captured for inclusion in the assets register.
5. Timely checks on books of accounts for all-government aided schools and institutions by head of finance to ensure compliance with the financial regulations.



## VOTE 926 - SEMBABULE DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	An inventory of all property belonging to the district including land with investments, buildings including primary school buildings should be updated for easy access of information on the same when required	The program on developing the inventories at schools has not been completed. The DEO to expedite the process.	22/09/2023
2	All land with District investments needs to be titled	Much chunk of land has not been titled. The accounting officer to ensure land is titled.	22/09/2023
3	There is need for regular mechanical inspection of all motorcycles and vehicles, and ensure inspection reports are availed to the user departments for action.	The officer in-charge mechanical attributes the error to the vehicle users who take directly to the Garages.	22/09/2023
4	When changing hands, the officer in-charge mechanical should be informed for easy follow up of vehicles/Motorcycles.	The Accounting officer to ensure compliance with handing over/taking over of offices.	22/09/2023
5	There is need to always find out whether vehicles/Motorcycles are in the right hands to avoid mismanagement.	Regular reporting should be enhanced by the Mechanical Engineer	22/09/2023
6	Servicing of motor vehicles and motorcycles should be ensured by the engineer (mechanical) for proper maintenance.	This has been implemented on some vehicles that go right channels	22/09/2023
7	Vehicles taken to garages should not over stay there to avoid them being vandalized	The remained vehicles had some attachments by the mechanics and would not be brought back without a payment	22/09/2023
8	The district needs to identify space for parking unserviceable vehicles and motorcycles	The park yard has not been constructed and no evidence of budget for it in the current year. The Accounting officer and District Engineer, District Planner to take note	22/09/2023
9	The Sub- County Chiefs need to begin the titling process of government land in their areas of jurisdiction.	The process of titling requires availability of essential equipment by the surveyors. Therefore, AO should plan to acquire these instruments.	22/09/2023
10	All government property should be engraved	The suppliers have to engrave their supplies before delivery. The machine has not been procured.	22/09/2023

## ASSET FINDINGS

### Findings

- 1) Departments and Lower Local Governments have not bothered to update their assets registers.
- 2) A number of assets are not engraved and the initial cost is not on record.
- 3) Lack of documents for some none serviceable assets e.g., road equipment, motorcycles and vehicles that were donated by ministries which has prolonged their boarding off.

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Non- Residential Buildings		7,359,936,331
2	Residential Buildings		721,939,525
3	Roads and bridges		1,175,798,843
4	Other Structures		728,259,241
2	Land		21,141,800
3	Transport		
	Light Vehicles		34,822500
	Heavy Vehicles		33100000
	Cycles		78749618
4	ICT Equipment		25513334
5	Laboratory and research		34500000
6	Other Machinery & Equipment		476286479
7	Furniture and Fittings		166631959
8	Others		3638802082

## List of unserviceable items recommended for disposal

S/N	Item	Unique identifier (Tag/Registration Number)
1	Generator	20529999014
2	Motor Cycle	UAC 835U Honda
3	Motor Cycle	UG 3162M Jialing
4	Motor Cycle	LG 0020-43 Yamaha
5	Motor Cycle	Jialing
6	Motor Cycle	UG 1296R Jialing
7	Motor Cycle	UG 0217M Jincheng
8	Motor Cycle	Bajaj
9	Motor Cycle	UG 1136M Yamaha
10	Motor Cycle	UG 0279A Suzuki
11	Motor Cycle	UG 0895A Suzuki
12	Motor Cycle	LG 0033-43 Yamaha
13	Motor Cycle	UG 2015A Suzuki
14	Motor Cycle	UG 0806A
15	Motor Cycle	UG 1713A Suzuki
16	Motor Cycle	UG 1466A Suzuki
17	Motor Cycle	UG 1890A Suzuki
18	Motor Cycle	UG 1252A Suzuki
19	Motor Cycle	UG 0281A Suzuki
20	Motor Cycle	LG 0023-43
21	Motor Cycle	LG 0040 43
22	Motorcycle	DT YAMAHA 125 Reg. No. UDA 232U
23	Motorcycle	LG 16551 R
24	Motorcycle	LG 0046- 43
25	Motorcycle	UG 2309R
26	Motorcycle	UG 2021E
27	Computer monitor	MY93215971
28	Computer monitor	013BB24ND160
29	Printer	BHUY002024
30	Printer	DLC3KJ1
31	CPU	GBCDZ1S
32	CPU	FZF4WS1
33	Computer monitor	Q40G17N-700-23AXY

34	Key board	E145614
35	Key board	DP/N0DJ491
36	Key board	DP/N0DJ492
37	Typewriter	
38	UNIVERSAL POWER SUPPLY	
39	CPU	HFG3WS1
40	Monitor	CN-02NOON-64180-28E-3XZU
41	Printer	CNCJC21040
42	Key board	E145614
43	motor vehicle	UG5491M
44	Motorcycle	UG2745R
45	Motorcycle	UG0979E
46	Motorcycle	UG17571R
47	Motorcycle	UG0466R
48	Motorcycle	LG004843
49	Motor vehicle	UG 1851M
50	Motor vehicle	UG 447R
51	M/cycle	UG O5O8M
52	M/cycle	UG 0888M
53	M/cycle	UG 0376M
54	M/cycle	UG0853M
55	M/cycle	UG0203M
56	M/cycle	UG 1582M
57	M/cycle	UG 1758M
58	M/cycle	UG0446R
59	M/cycle	UG 1136M
60	M/cycle	UG 3288M
61	M/cycle	UG 3122M
62	M/cycle	UG 3162M
63	M/cycle	UG 3481M
64	M/cycle	UAC 240N
65	M/cycle	UAC 797U
66	M/cycle	UG 2617M
67	M/cycle	UG 2642M
68	M/cycle	UG 3129M
69	M/cycle	UAC 835U



70	M/cycle	UG 2460M
71	M/cycle	UG 2641M
72	M/cycle	LG 0020-43
73	M/cycle	UG 4220M
74	M/cycle	UEH 882T
75	M/cycle	UEH 626T
76	M/cycle	UEH 361F
77	M/cycle	UEH 294F
78	M/cycle	UEH 394F
79	M/cycle	UG 4469M
80	M/cycle	UG 4705M
81	M/cycle	UG 4880M
82	M/cycle	UG 4935M
83	M/cycle	UG 4953M
84	M/cycle	UG 4959M
85	M/cycle	UEK 286Z
86	M/cycle	UEV882Q
87	M/cycle	UEV916Q
88	M/cycle	UEV916Q
89	Dump Truck	LG0007-103
90	motor vehicle	UAG 346F
91	Motorcycle	UG2745R
92	Motorcycle	UG0979E
93	Motorcycle	UG17571R
94	Motorcycle	UG0466R
95	Motorcycle	LG004843
96	Tractor	LG0008-103
97	Tractor Trailer	LG0009-103
98	Tractor	LG0011-103
99	Tractor Trailer	LG0012-103
100	Double cabin	LG0013-103
101	Double cabin	LG0006-103
102	Double cabin	LG0003-103
103	Road Equipment	LG0010-43
104	Road Equipment	LG0014-43

## STORES FINDINGS

- 1) There is no park yard and enough storage facility at the district headquarters.
- 2) Some officers have taken advantage of lack of storage space and kept some assets at their homes.

## CASH AND BANK FINDINGS

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name (LOV)	Account Number	Bank Balance At 30 June 2023	Cashbook Balance At 30 June 2023	Cur
1	Sembabule District Revenue AC	BANK OF UGANDA	'005510168000000	42,800,000	42,800,000	UGX
2	Sembabule DLG General Fund	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100067722	184,438,625	184,438,625	UGX
3	Sembabule DLG UWEP Recovery AC	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100067723	8,984,000	8,984,000	UGX
4	Sembabule DLG UWEP Fund AC	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100067724	6,536,850	6,536,850	UGX
5	Sembabule Dist YLP Collection AC	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4010507301	3,318,385	3,318,385	UGX
6	Sembabule DLG CDC A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100067735	0	0	UGX
7	Sembabule DLG Global Fund A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100067726	4,000	4,000	UGX
8	Sembabule Dist YLP Project	CENTENARY RURAL DEVELOPMENT BANK LIMITED	4010507302	1,879	1,879	UGX
9	Lwebitakuli sub county General Fund AC	DFCU BANK LIMITED	'01033551724329	10,837,301	107,301	UGX

10	Lwebitakuli LC3 Dev Fund	STANBIC BANK UGANDA LIMITED	9030006332799	15,369,760	110,076	UGX
11	Mitima SC General Fund A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100088710	3,794,180	3,794,180	UGX
12	Mitima SC Operation A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100088713	283,500	283,500	UGX
13	Lugussulu SUB County LG General Fund A/c	DFCU BANK LIMITED	01033551724286	40,004,814	40,004,814	UGX
14	Lugussulu LC3	STANBIC BANK UGANDA LIMITED	9030006333906	968,267	968,267	UGX
15	Bulongo SC General Fund A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100088699	39,317,552	39,317,552	UGX
16	Bulongo SC Operation A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100088700	693,412	43,412	UGX
17	Kawanda S/C General Fund A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100088705	16,429,223	16,429,223	UGX
18	Kawanda SC Operation A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100088706	8,333	8,333	UGX
19	Mabindo S/C General Fund A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100088714	4,973,974	4,973,974	UGX
20	Mabindo SC Operation A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100088715	8,333	8,333	UGX
21	Mateete DDEG A/C	STANBIC BANK UGANDA LIMITED	9030005715309	128	128	UGX
22	Mateete Sub County General Fund A/C	DFCU BANK LIMITED	01033551724259	31,401	31,401	UGX
23	Mateete LC3 Dev Fund A/C	STANBIC BANK UGANDA LIMITED	9030006332780	23,633	23,633	UGX

24	Mitete Operation A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100088696	6,575	6,575	UGX
25	Mitete SC General Fund AC	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100088695	425,011	425,011	UGX
26	Mijwala Sub County General Fund A/C	DFCU BANK LIMITED	'01033551724295	3,885,760	3,885,760	UGX
27	Mijwala LC3 A/C	DFCU BANK LIMITED	9030006332284	35,408	35,408	UGX
28	Kyera S General Fund	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100088597	4,724,199	4,724,199	UGX
29	Kyera SC Operation	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100088698	143,300	143,300	UGX
30	Nakasenyi SC General Fund	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100088701	44,629	44,629	UGX
31	Nakasenyi SC Opearation	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100088702	32,362	32,362	UGX
32	Lwemiyaga sub county LG General fund	DFCU BANK LIMITED	'01033551724277	49,345,721	49,345,721	UGX
33	Lwemiyaga SC Development AC	STANBIC BANK UGANDA LIMITED	9030006332764	68,083	68,083	UGX
34	Katwe SC Operations A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100088704	27,125	27,125	UGX
35	Katwe SC General Fund A/C	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100088703	51,987	51,987	UGX

## **RECOMMENDATIONS**

- 1) The Chief Administrative officer should enforce the culture by Heads of departments, SAS and the in-charges of other administrative units to keep updated Asset registers.
- 2) There should be an earmarked officer to continuously follow up on the asset's registers update.
- 3) Assets should be engraved after inspection and before supply.
- 4) Budgetary allocation to the Board of Survey should be planned and placed in fourth quarter of year of review for smoothen the asset verification processes.
- 5) Board of survey reports should always be discussed in TPCs so that stakeholders acquire the knowledge hence implementation of the recommendations.
- 6) Departmental vehicles should always be pre inspected before they are taken to garages and post inspected after repairs.
- 7) The Accounting officer should endeavor to make a follow up with line MDAs for documentation for none serviceable assets due for boarding off especially vehicles and motorcycles.
- 8) Vehicles should always be delivered with all the necessary documentation to ease the process of board off at the time.
- 9) There should be a budget at the district to collect all un serviceable items to be gathered at the district headquarters for boarding off.
- 10) There is need to construct a park yard and an inspection pit to ease the inspections of all District assets due for boarding off i.e vehicles and motorcycles.
- 11) The district should plan to procure all the necessary equipment to enable the lands staff surveyor to process the land titles.

## VOTE 927 - SERERE DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The engravement of assets by the lower local governments ie Secondary and primary schools	No action taken except for the donations. LLGs and schools are advised to engrave all properties in their custody. Disposable plan.	Service provider be procured centrally to engrave higher and LLGs assets.
2	Disposal of the old assets /scrap, obsolete and unserviceable assets	Not undertaken for items previously certified for disposal by the chief government valuer.	Revaluation and certification for disposal required.
3	Repair and regular maintenance of assets and equipment's	Partially undertaken for motor vehicles, beds and other assets in the district and health centres.	Q and M be prepared and consolidated

### ASSET FINDINGS

- 1) When the team reviewed the assets of the entity, they observed that no updated asset register is maintained.

### Summary of Assets

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

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motocycle (Jaling)	UG2742 R
2	Motocycle (Suzuki)	UAC 3784
3	Motocycle (Jaling)	UG 1573R
4	Motocycle	No.TF125-145827.
5	Motocycle (Suzuki)	UG 0865A
6	Motocycle	Chassis No.3HA-075
7	Motocycle	NoLAAAJKJG580001452

8	Motocycle	No.TF125-141727
9	Motocycle	No.LAAAJKJG130000937
10	Motocycle(Jaling	UG3080M
11	Motocycle(BMK)	LY4YXAE065T000297
12	Motocycle(Yamaha)	No.CY80*98121217
13	Motocycle(Yamaha)	No.DEO2015515
14	Motocycle (Jailing)	LAAAJKJG680001542
15	Monocycle(Honda	LWBPC51F371056460
16	Motocycle(Suzuki)	No.TF125-151844
17	Motocycle(Suzuki)	No.TF126-123660
<b>OTHER ITEMS</b>		
<b>S/N</b>	<b>ITEM DESCRPTION</b>	<b>QUANTITY</b>

### STORES FINDINGS

- 1) The team made a survey on the stores a found that the records the stores stock cards agree with the stock balances.
- 2) The team also observed that the stores space is inadequate
- 3) The condition of the store is fair but items/inventory is not stored in an efficient manner
- 4) The team also observed excessive obsolete items that are being held by the entity (see the remarks in the list attached).

### 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	YLP Recovery Account	CENTENAR Y	4512200037	1,675	1,675	UGX
2	ACDP Project	DFCU	1553617841619	0	0	UGX
3	General Fund Account	DFCU	1983501000939	41,619,350	41,619,350	UGX
4	District Revenue Collection A/C	DFCU	5960168000001	0	0	UGX
5	Uganda Road Fund	DFCU	1553555014707	16,319,218	89,718	UGX
6	Operations Account	DFCU	1553555014628	60,864	61,350	UGX
7	General Fund Account	DFCU		528,363	26,042	UGX
8	District Discretion	DFCU	1553555014882	6,811,679	7,171,084	UGX

	Equalization Grant					
9	Uganda Road Fund	DFCU	1983501000941	1,983,501,000,941	41,261	UGX
10	Operations Account	DFCU	1983501000942	1,983,501,000,942	54,344	UGX
11	General Account	DFCU	1983501000940	1,983,501,000,940	54,150	UGX
12	District Discretionary Equalization Grant	DFCU	1983501000944	1,983,501,000,944	0	UGX
13	Urban Roads Account	DFCU	155102267917	7,726,839	3,170,139	UGX
14	Uganda Road	DFCU	1983501006378	22,441	22,441	UGX
15	Fund	DFCU				UGX
16	Operations Account	DFCU	1983501006380	135,181	54,606	UGX
17	General Fund	DFCU	1983501006375	526,258	526,258	UGX
18	Account	DFCU	1553619495195	0	0	UGX
19	Uganda Road Fund	DFCU	1553659495098	0	0	UGX
20	Operations Account	DFCU	1553619494974	565,750	565,750	UGX
21	General Fund	DFCU	1553659495140	0	0	UGX
22	Account	DFCU		0	0	UGX
23	Uganda Road	DFCU	1553555014530	3,441	3,441	UGX
24	Operations Account	DFCU	1553555014497	60,181	60,181	UGX
25	General Fund	DFCU	1553555014488	12,865,117	223,304	UGX
26	District Discretion Equalization Grant	DFCU	1553555014512	10,094	10,094	UGX
27	Uganda Road	DFCU	1553619501919	0	0	UGX
28	Operations Account	DFCU	1553619501803	69,753	69,753	UGX
29	General Fund	DFCU	1553619502079	1,692,123	1,692,123	UGX
30	District Discretion	DFCU	1553619501760	32,031	32,031	UGX



	Equalization Grant					
31	Kyere T/C Uganda Road Fund a/c	DFCU	1983501005398	3,218,507	58,507	UGX
32	Kyere T/C Operations Account	Centenary Bank	3100028425	35,540	35,540	UGX
33	Kyere T/C General Fund	Centenary Bank	3100028428	2,637,168	1,977,819	UGX
34	District Discretion Equalization Grant	DFCU	1983501005397	373,191	373,191	UGX
35	Labori S/C Uganda Road Fund	DFCU	1983501000975	118,104	118,104	UGX
36	Labori S/C Operations Account	DFCU	1983501000972	35,493	35,493	UGX
37	Labori S/C General Fund	DFCU	1983501000971	2,412,408	2,412,408	UGX
38	District Discretion Equalization Grant	DFCU	1983501000973	0	0	UGX
39	Kateta S/C Uganda Road Fund a/c	DFCU	1983501001776	6,695,935	73,935	UGX
40	Kateta S/C Operations Account	DFCU	1983501000952	632,263	54,263	UGX
41	Kateta S/C General Fund	DFCU	1983501000950	5,079,468	6,971,048	UGX
42	District Discretion Equalization Grant	DFCU	1983501001776	6.697,366	1,442	UGX
43	Atiira S/C Uganda Road Fund a/c	DFCU	1983501000409	2,035,952	85,152	UGX
44	Atiira S/C Operations Account	DFCU	1983501000955	0	0	UGX

45	Atiira S/C General Fund	DFCU	1983501000953	800,799	387,894	UGX
46	District Discretion Equalization Grant	DFCU	1983501000954	10,366,510	480,58	UGX
47	Kaduugulu S/C Uganda Road Fund a/c	DFCU	1983501000964	0	0	UGX
48	Kaduugulu S/C Operations Account	DFCU	1983501000962	44,037	44,037	UGX
49	Kaduugulu S/C General Fund	DFCU	1983501000961	1,687,591	1,687,591	UGX
50	District Discretion Equalization Grant	DFCU	1983501000965	116,788	116,788	UGX
51	Olio S/C Operations Account	DFCU	1983501000945	0	0	UGX
52	Olio S/C General Fund a/c	DFCU	1983501000946	497,463	497,463	UGX
53	District Discretion Equalization Grant	DFCU	1983501000948	3,441,705	145,705	UGX
54	Pingire S/C Operations Account	DFCU	1983501000967	110,576	110,576	UGX
55	Pingire S/C General Fund	DFCU	1983501000966	1,059,455	1,059,455	UGX
56	District Discretion Equalization Grant	DFCU	1983501000970	10,366,510	480,518	UGX

## **RECOMMENDATION**

- 1) All items procured should be engraved (for those not yet engraved) for easy location, identification and ownership by the District Local Government.
- 2) There is need to recruit Assistant Inventory Management Officers in Urban Councils (Kadungulu, Kidetok Ocaapa, Kyere, Kagwara) for proper inventory taking, record keeping and asset management and closely supervised to ensure that best practices of stores management are upheld for smooth flow and easy tracking of stores records.
- 3) Office space should be provided for Assistant Inventory Management Officers and should be equipped with computer systems for assets record management and dedicated space be reserved for storage of assets both functional and non-functional or obsolete as opposed to the current situation for entities with Assistant Inventory Management Officers operating in limited space as both office and store.
- 4) The District administration should embrace the practice of routine maintenance of assets and equipment to not only improve functionality but also minimize costs associated with repair due to break down and wear and tear especially of motor vehicle components.
- 5) Due to difficulty in extracting details (Registration Numbers) of items recommended for disposal by the previous Boards of Survey, items in question fall under unserviceable items and should be disposed off in line with PPDA Regulations, 2006.
- 6) Recommendations for asset disposal made by previous Boards of Survey and certified by the Chief Government Valuer for disposal should be enforced in line with Public Procurement and Disposal of Public Assets Regulations, 2006 to avoid Audit queries.
- 7) All LLGs should keep and maintain asset registers in consistency with the revised templates provided by MoFPED. To achieve this, Board of Survey recommends to the Accounting Officer the dissemination of templates for capturing assets, equipping of LLG entities with ICT equipment for electronic data capture and inventories management

- 8) There is need for Lower Local Governments to acquire, maintain updated books of accounts, stores ledgers so as to effectively measure and ascertain balances of stores and ledgers kept.
- 9) Most Computer sets inspected are not regularly maintained i.e., lack anchor platforms, are infested by dust, lack antivirus solutions hence perform at high energy rates posing a threat to the users and some are abandoned for fear of attacks and loss of documents to viruses. Such equipment should be thoroughly assessed and if found over defaced, should be written off.
- 10) Being a pertinent Statutory requirement, the District Administration should integrate the component of Board of Survey activities in its annual budgets and work plans sufficiently as a commitment towards meeting the requirement in question.
- 11) There is need to conduct spot checks on the higher and LLG stores as most assets components are either missing or have been vandalized/missing particularly motorcycles.
- 12) There is need to make follow-up on assets that are not declared by officers who have either retired, still in service or transferred services for use by other officers taking over office for continued service delivery to our communities.

## VOTE 928 - SHEEMA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The National medical Stores should organize to dispose off the expired drugs in District Hospital and Health Centers	Not Done	The expiry drugs occupy space and should be disposed
2	The district administration and lower local governments should avoid keeping assets redundant for a long time as the assets depreciate and become absolute. Priority should be put on asset routine maintenance.	Done	The District has developed and implemented an asset management Policy
3	There is an urgent need to establish a parking lot at the District headquarters to avoid vehicles parked in a scattered manner	Not done	There is need to establish a parking yard
4	There is an urgent need to renovate the old building at Kyangyenyi Health Center III	Not done	There is urgent need to renovate the old building
5	The District should plan and budget to install electricity in Health Centers of Kyeibanga, Kasaana and others in need to enable them function properly	Done	The electricity installed
6	The district should organize an orientation training for both district based and those in Lower Local Governments on use of the new format in capturing inventories and assets of the district so as to prepare proper Asset Registers and inventories	Not done	There should be orientation training for both district based staff and lower local governments
7	Two pieces of land for Bugongi Town Council should be disposed off by lease that is Rwanama Land 1.993 acres and Market land at Bugongi headquarters of 0.662 acres	Still ongoing	The lease process should be speeded up by the relevant authorities.
8	The Rubaare Eucariptus trees was to be harvested	Done	Trees were harvested
9	There is need for District Departments, Lower Local Governments and entities to maintain updated asset registers with clear status of all assets for timely decision making	Done	Assets are recorded and uploaded on IFMS
10	Old vehicles and motorcycles should be boarded off	Not done	Old assets especially vehicles to be disposed off
11	There is need to keep proper records of all District Lands and keep updated valuation reports	Done	The District and Lower Local Governments have land inventory records

## ASSET FINDINGS

### Findings

It's our pleasure that all the assets owned by Sheema District Local Government Institutions and some of those government aided were systematically verified, inspected and finally documented for better administration and decision-making purposes where necessary.

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

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	60	
	Non Residential		11,822,944,993
	Roads and bridges		2,084,749,897
2	Land	77	
3	Transport		
	Motor Vehicles	77	499,639,368
	Pickup	12	
	Marut	3	
	Trailer\Truck	4	
	Omnibus	1	
	Landcruzer	2	
4	Machinery		
	Automatic Weather Station	1	
	Bottletop Dispenser	5	
	Communication Network System 1	1	
	Disc Plough	1	
	Embossing Machine	1	
	Engraving Machine	1	
	Isolater Machine	12	

	Office equipment		55,897,430
	Generator	8	
	Photo Copier	8	
	Projector	5	
	Water Tank	12	
	ICT Equipment		48,811,660
	Desktop Computers	33	
	Laptop	72	
	Printer	60	
	Projector	4	
	Scanner	6	
	Server	1	
	Tablet / IPad	12	
	Uninterrupted Power Supply (UPS)	30	
	Other Machinery		1,221,727,129
	Medical Equipment		
	Anesthetic Machine	1	
	Cbc Machine	7	
	Dental Chair	3	
	Emo Machine	8	
	Microscope	6	
	Operating Table	4	
	Scan Machine	3	
	Ultra Sound Machine	1	
	X-Ray Apparatus	2	
	X-Ray Dental	1	
5	Furniture and fittings		149,205,250
6	Classified Assets		1,013,252,793

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	AG YAMAHA	UG 0937M
2	motorcycle	LG 0171-06 Honda
3	JMC (Works)	LG 0003-105
4	Motorvehicle (Suzuki)	UG 0374R
5	Motorcycle (Suzuki Production)	UG 0986A
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
1	Printers HP Lasejet P2035N	1
2	HP Lasejet P2035	1
3	Land at Nyanga Kakunyū -Sheema	1
4	Tyres for Kitagata Hospital	1
5	Battery big UBL 2	2
6	Turbo charger 2	2
7	Pressure plate	1
8	Generator	2
9	Generator	1
10	Rolling machine	1
11	Typewriter	1
12	Water pump (Kyabuharambo P/S)	1
13	Dell Computer (Masheruka S/C)	1
14	Typewriter(Nyabwina P/S)	1
15	Rolling machine (Nyabwina P/S)	1
16	Typewriter (Nyakambu P/S)	1
17	Examination coach	1
18	Batteries (2)	2
19	clush plate	1
20	Radiator	1
21	Motorcycle tyres(6)	6
22	Steering pump	1
23	Brake booster	1
24	Blake Linning (30 Pairs)	30
25	Shockabsorbers (3 pairs)	3
26	Brake pads (40 pairs)	40
27	Bed bushes (6 Pairs)	6
28	Engine Mounting (16 pairs)	16
29	Oil Spray 12	12
30	Fuel filters (60 pieces)	60
31	Engine oil filters (60 pieces)	60
32	Diesel filters (80 pieces)	80
33	Fan belt (10 pieces)	10
34	Computers	1
35	Old Laptop (Kigarama S/C)	1
36	Desktop (Kigarama S/C)	1
37	Typewriter (Kigarama S/C)	1



38	Disposal Harvest of trees at Rukararwe and Isingiro	1
39	Leasing of Rwanama Land	1
40	Milling Machine	1
41	Heifer	1
42	Cow	1
43	Heifer	1
44	Heifer	1
45	Cow	1
46	Cow	1
47	Heifer	1
48	Bull	1
49	Calves	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	Currency
1	Kyangyenyi Sub County General Operations Account	STANBIC BANK UGANDA LIMITED	9030009165370	290,508	290,508	UGX
2	Kyangyenyi Sub County DDEG Account	STANBIC BANK UGANDA LIMITED	9030005658089	305	305	UGX
3	Kyangyenyi Sub County Access Roads Account	STANBIC BANK UGANDA LIMITED	9030005969939	1,310	1,310	UGX
4	Kyangyenyi Sub County General Collections Account	STANBIC BANK UGANDA LIMITED	9030009113753	1,123	1,123	UGX
5	Kyangyenyi Lower Local Councils	STANBIC BANK UGANDA LIMITED	9030005657112	3,279	3,279	UGX
6	Muzira Health Centre II Account	STANBIC BANK UGANDA LIMITED	9030007250583	2,300	2,300	UGX
7	Matsyoro Health Centre II Account	STANBIC BANK UGANDA LIMITED	9030007250133	8,600	8,600	UGX
8	Kakindo Town Council General Fund Account	STANBIC BANK UGANDA LIMITED	9030012239903	1,320,900	1,320,900	UGX

9	Kyangyenyi HCIII Account	STANBIC BANK UGANDA LIMITED	9030007235924	0	0	UGX
10	Kakindo Town Council DDEG Account	STANBIC BANK UGANDA LIMITED	9030012701909	849,163	849,163	UGX
11	Kakindo Town Council Operations Account	STANBIC BANK UGANDA LIMITED	9030012453816	37,937	37,937	UGX
12	Kakindo Town Council Urban Feeder Account	STANBIC BANK UGANDA LIMITED	9030012406192	92,387	92,387	UGX
						UGX
13	Kakindo Town Council Lower Councils Account	STANBIC BANK UGANDA LIMITED	9030012825462	1,201	1,201	UGX
14	Kitagata Town Council General Fund Account	STANBIC BANK UGANDA LIMITED	9030013617022	35,243,376	37,614	UGX
15	Kitagata Town Council General Operations Account	STANBIC BANK UGANDA LIMITED	9030013621518	413,933	1,242,590	UGX
16	Kitagata Town Council DDEG Account	STANBIC BANK UGANDA LIMITED	9030013621720	284,491	34,991	UGX
17	Kitagata Town Council Road Fund Account	STANBIC BANK UGANDA LIMITED	9030013618983	30,509	30,509	UGX
18	Kitagata Town Council Lower Councils Account	STANBIC BANK UGANDA LIMITED	9030013619025	0	0	UGX
19	Buraro Health Centre II	CENTENARY RURAL	6510500202	19,063	19,063	UGX
20	Kitagata Hospital User Fees Account	STANBIC BANK UGANDA LIMITED	9030012230256	1,259,113	1,259,113	UGX
21	Kitagata Hospital Decentralized Fund Account	STANBIC BANK UGANDA LIMITED	9030005652056	12,526,138	12,526,138	UGX
22	Shuuku Town Council General Fund Account	STANBIC BANK UGANDA LIMITED	9030012244494	97,922	97,922	UGX
23	Shuuku Town Council Operations Account	STANBIC BANK UGANDA LIMITED	9030012349032	83,948	83,948	UGX
25	Shuuku Town Council	STANBIC BANK UGANDA LIMITED	9030012843843	53,704	53,704	UGX

	DDEG Account					
26	Shuuku Town Council Urban Feeder Roads Account	STANBIC BANK UGANDA LIMITED	9030012391101	78,582	78,582	UGX
27	Shuuku Town Council Lower Local Councils Account	STANBIC BANK UGANDA LIMITED	9030015458592	58,704	58,704	UGX
28	Shuuku HC IV Account	STANBIC BANK UGANDA LIMITED	9030008922755	0	0	UGX
29	Kigarama Sub County LGDP II Account	STANBIC BANK UGANDA LIMITED	9030005658008	1,551	1,551	UGX
30	Kigarama Sub County General Operations Account	STANBIC BANK UGANDA LIMITED	9030009210023	803	803	UGX
31	Kigarama Sub County Lower Local Councils Account	STANBIC BANK UGANDA LIMITED	9030005656698	12,073	12,073	UGX
32	Kigarama Sub County General Collection Account	STANBIC BANK UGANDA LIMITED	9030009124577	0	0	UGX
33	Kigarama Sub County Access Roads Account	STANBIC BANK UGANDA LIMITED	9030012685695	4,988	4,988	UGX
34	Masheruka Sub County General Collections Account	STANBIC BANK UGANDA LIMITED	9030005698579	0	0	UGX
35	Masheruka Sub County Operations Account	STANBIC BANK UGANDA LIMITED	9030006346161	12,566	12,566	UGX
36	Masheruka Sub County DDEG Account	STANBIC BANK UGANDA	9030006346471	24,092	24,092	UGX
37	Masheruka Sub County Lower Local Councils	STANBIC BANK UGANDA LIMITED	9030006346153	2,656	2,656	UGX
38	Masheruka Sub County Access Roads Account	STANBIC BANK UGANDA LIMITED	9030010514656	2,572	2,572	UGX
39	Kasaana Sub County	CENTENARY RURAL	6510500177	4,537	6,686	UGX

	General Collections Account	DEVELOPMENT BANK				
40	Kasaana Sub County Lower Councils Account	CENTENARY RURAL	6510500175	42518	610	UGX
41	Kasaana Sub County Community Access Roads Account	CENTENARY RURAL DEVELOPMENT BANK	6510500179	13,748	904,971	UGX
42	Kasaana Sub County LGMSD Account	CENTENARY RURAL DEVELOPMENT BANK	6510500176	108,150	6,500	UGX
43	Kasaana Sub County General Operations Account	CENTENARY RURAL DEVELOPMENT BANK	6510500178	2,686	54,092	UGX
44	Kitagata Sub County LGMSD Account	STANBIC BANK UGANDA LIMITED	9030005751259	9,120	9,120	UGX
45	Kitagata Sub County General Operations Account	STANBIC BANK UGANDA LIMITED	9030005652625	8,784	8,784	UGX
46	Kitagata Sub County Lower Local Councils Account	STANBIC BANK UGANDA LIMITED	9030005652315	4,831	4,831	UGX
47	Kitagata Sub County General Collections Account	STANBIC BANK UGANDA LIMITED	9030009147704	0	0	UGX
48	Kitagata Sub County Community Access Roads Account	CENTENARY RURAL DEVELOPMENT BANK	3100060289	129,096	129,096	UGX
49	Kyeibanga HC III Account	CENTENARY RURAL DEVELOPMENT BANK	6510500211	14,491	14,491	UGX
50	Bugongi Town Council Road Fund Account	CENTENARY RURAL DEVELOPMENT BANK	6510500163	26,777	26,777	UGX
51	Bugongi Town Council DDEG Account	CENTENARY RURAL DEVELOPMENT BANK	3100038355	160,693	160,693	UGX

52	Bugongi Town Council Lower Local Councils Account	CENTENARY RURAL DEVELOPMENT BANK	3100038301	6,686	6,686	UGX
53	Bugongi Town Council Operations Account	CENTENARY RURAL DEVELOPMENT BANK	3100038302	610	610	UGX
54	Bugongi Town Council General Fund Account	CENTENARY RURAL	3100038299	904,971	904,971	UGX
55	Bugongi Health Centre III	CENTENARY RURAL DEVELOPMENT BANK L	3100038302	6,500	6,500	UGX
56	Rugarama S/C General Operations A/C	STANBIC BANK UGANDA LIMITED	9030010914654	3,018,848	3,018,848	UGX
57	Rugarama S/C Road Fund A/C	STANBIC BANK UGANDA LIMITED	9030011418863	0	0	UGX
58	Rugarama S/C LGMSD	STANBIC BANK UGANDA LIMITED	9030010914727	519	519	UGX
59	Rugarama S/C Local councils A/C	STANBIC BANK UGANDA LIMITED	9030010914557	2,385	2,385	UGX
60	Rugarama S/C General operations A/C	STANBIC BANK UGANDA LIMITED	9030010914859	4,549	4,549	UGX
61	Masheruka T/C General operations A/C	STANBIC BANK UGANDA LIMITED	9030013621429	141	141	UGX
62	Masheruka T/C General collections A/C	STANBIC BANK UGANDA LIMITED	9030013617030	4,087,105	4,087,105	UGX
63	Masheruka T/C lower councils A/C	STANBIC BANK UGANDA LIMITED	9030013619475	26,971	26,971	UGX
64	Masheruka T/C DDEG A/C	OPPORTUNITY BANK UGANDA LIMITED	9030013620910	2,914,763	2,914,763	UGX
65	Masheruka T/C Road Fund A/C	OPPORTUNITY BANK UGANDA LIMITED	9030013620961	386,267	386,267	UGX
66	Mabaare HC III A/C	STANBIC BANK UGANDA LIMITED	9030001023165	26,932	26,932	UGX
67	Runyinya P/S A/C	STANBIC BANK UGANDA LIMITED	9030007487451	3,450	3,450	UGX
68	Rwanama P/S	STANBIC BANK UGANDA LIMITED	9030007487060	0	0	UGX

69	Kabutsye P/S	STANBIC BANK UGANDA LIMITED	9030007487257	0	0	UGX
70	Katojo p/s	STANBIC BANK UGANDA LIMITED	9030007491157	5,500	5,500	UGX
71	Nyakabirizi parents p/s	STANBIC BANK UGANDA LIMITED	9030002220783	325	325	UGX
72	Rwemihingo /ps	STANBIC BANK UGANDA LIMITED	9030006860175	1,950	1,950	UGX
73	Kababaizi p/s	STANBIC BANK UGANDA LIMITED	9030002198257	355	355	UGX
74	Nyakabungo p/s	STANBIC BANK UGANDA LIMITED	9030005652722	4,500	4,500	UGX
75	Rukondo ps	STANBIC BANK UGANDA LIMITED	9030006860183	15,000	15,000	UGX
76	Nyakatooma P/S	STANBIC BANK UGANDA LIMITED	9030002226846	3,999	3,999	UGX
77	Kazigangore P/S	STANBIC BANK UGANDA LIMITED	9030002345241	19,550	19,550	UGX
78	Muzira P/S	STANBIC BANK UGANDA LIMITED	9030007442369	15,475	15,475	UGX
79	Nyakambu P/S	STANBIC BANK UGANDA LIMITED	9030005608022	1,950	1,950	UGX
80	Nyakayojo P/S	STANBIC BANK UGANDA LIMITED	9030007590643	355	355	UGX
81	KIGARAMA HCIII	STANBIC BANK UGANDA LIMITED	9030005401991	0	0	UGX
82	SHEEMA DLG GENERAL FUND	STANBIC BANK UGANDA LIMITED	9030008491681	90,874,005	90,874,005	UGX
83	SHEEMA DLG YLP REVOLVING ACCOUNT	STANBIC BANK UGANDA LIMITED	9030010739283	4,255,000	4,255,000	UGX
84	SHEEMA DLG UWEP	STANBIC BANK UGANDA LIMITED	9030012856953	7,071,150	7,071,150	UGX
85	SHEEMA DLG YOUTH COUNCIL	STANBIC BANK UGANDA LIMITED	9030021578443	2,808,400	2,808,400	UGX
86	SHEEMA DLG WETLAND RESTORATIO N PROJECT A/C	STANBIC BANK UGANDA LIMITED	9030016686084	56,215,150	56,215,150	UGX

## RECOMMENDATION

- 1) The old vehicles and motorcycles should be boarded off.
- 2) There is an urgent need to establish a parking lot at the district headquarters to avoid vehicles parked in a scattered manner.
- 3) Emphasis should be put on implementation of Board of Survey recommendations
- 4) Government assets should be repaired and well maintained.
- 5) Facilitation for Board of Survey should be increased particularly with the introduction of new reporting format of excel then Word reporting again.
- 6) Assets like used tyres, grader cutting edges, typewriters, old computers and others as long as there is Board of Survey recommendation for board to dispose, Management should go on and dispose of.
- 7) There is need for District Departments, Lower Local Governments and other entities to maintain updated asset registers with clear status of all assets for timely decision making.



## VOTE 929 - SIRONKO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Old items listed in the schedules be Boarded off	Action Not taken	PDU to implement the Disposal this FY 2023/24 .
2	District council to authorize Destruction of Accounting Documents which have overstayed mandatory six years	Not taken	To be presented to the District council this FY 2023/24 and a follow up to Auditor General-Kampala
3	Stock of spoiled Metallic beds in HCs and other metals in WorksYard be disposed as scrap	Not-taken	PDU to implement recommendations of FY 2023/2024
4	Departments to update their Departmental Asset registers	Action taken	Most Departments have Adhered to this recommendation
5	Adherence to use of M/V log books	Partly in use	Adhered to - for the new M/Vehicles with operational Odometers
6	District to secure services of Land and Property valuer	Not taken	Inadequate Budgetary Provison

### ASSET FINDINGS

- 1) Dates were missing when most of the district assets were procured to necessitate orderly disposal.
- 2) The District Fleet management policy was not followed to the later.
- 3) There is large stock of old Procurement and Accounting Documents which occupy a lot of space.
- 4) The district operates the Integrated Financial management system which has improved on timely Reconciliation of Accounts.
- 5) The district does not have a valuer to ascertain the value of its old assets like motorcycles, motor vehicles and public land.
- 6) Some land tittles for public land were not in the custody of Chief Finance officer as Required.
- 7) The Administration/ Local Government Prison buildings at Mutufu County Headquarters are getting Dilapidated over time.
- 8) Some Departmental Asset registers were not updated regularly.



S/N	Item	Units	Amounts
1	Payables		1,167,315,262
2	Receivables		1,266,385,229
3	Subversion		
4	Investment		

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	<b>194</b>	
2	Land	198	<b>98,826,570</b>
3	Transport		
	Pickups	16	
	Motorcycles	72	
	Trailer\Truck	08	
	Earth Moving Equipment\Tractor	09	
	Bicycles	220	
4	<b>ICT EQUIPMENT</b>		
	Desktop Computers	79	
	Global Positioning System	01	
	Laptops	23	
	Printer	25	
	Projector	01	
	Scanner	01	
	Server	01	
	Uninterrupted Power Supply (UPS)	24	
5	<b>OFFICE EQUIPMENT</b>		
	Generator	07	
	Photo Copier	08	
	Projector	02	
	Radio Calling System	01	
	Water Tank	18	
6	<b>MEDICAL EQUIPMENT</b>		
	Anesthetic Machine	02	
	Cbc Machine	01	
	Endoscopy Machine	01	

	Incubator	01	
	Microscope	04	
	Oxygen Concentrator	03	
	Ultra Sound Machine	02	
7	<b>MACHINERY</b>		
	Air Conditioner	02	
	Boiler House Equipment	06	
	Hydraform Machine	02	
	Maize Sheller /Mill	02	
	Milk Processing Equipment	03	

**List of unserviceable items recommended for disposal**

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	SUZUKI 125	UG 0333A
2	SUZUKI 125	UG 0334A
3	SUZUKI 125	UG 1535A
4	SUZUKI 125	UG 1330A
5	SUZUKI 125	UG 1412A
6	SUZUKI 125	UG 1370A
7	SUZUKI 125	UG 1474A
8	SUZUKI 125	UG 1489A
9	SUZUKI 125	UG 1489A
10	SUZUKI 125	UG 1452A
11	SUZUKI 125	UG 1763A
12	SUZUKI 125	UG 1743A
13	SUZUKI 125	UG 1456A
14	SUZUKI 125	UG 1414A
15	SUZUKI 125	UG 0335A
16	SUZUKI 125	UG 1522A
17	SUZUKI 125	UG 1532A
18	SUZUKI 125	UG 2021A
19	YAMAHA DT	UBA 209Z
20	YAMAHA DT	UBA 100Z
21	SUZUKI 125	UG 2023A
22	SUZUKI 125	UG 1748A
23	TOYOTA HILUX D/C	LG-0036-54
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRIPTION	QUANTITY
1	GENERATOR (MEDIUM SIZE)	1
2	GENERATOR (SMALL SIZE)	1
3	DELIVERY BED	1
4	WEIGHING SCALE FOR ADULTS	2
5	WEIGHING SCALES FOR BABIES	3
6	PCS OF SOLAR PANELS	7
7	PCS OF DESKTOP COMPUTERS	4
8	PCS OF OX-PLOUGH	8

9	PCS OF CHAIRS	2
10	PCS OF OLD TYRES	41
11	AIR FAN	1
12	CHAIRS IN CAO'S BOARDROOM	8
13	PRINTER LTP1320 IN CHAIRMAN'S OFFICE	1
14	BINDING MACHINE AND I COMPUTER IN PROCUREMENT OFFICE	1
15	COMPUTER IN ENGINEER'S OFFICE	1
16	FILLING CABINET in Finance Department	1
17	PRINTER HP LESSER JET - In planning Unit	1

## STORES FINDINGS

- 1) The store accommodation is adequate.
- 2) The condition of the store is Very good.
- 3) 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	UWEP RECOVERY A/C	DFCU	01983501007911	4,271,067	4,271,067	UGX
2	DISTRICT GENERAL FUND	DFCU	01983501006545	34,591,180	34,591,180	UGX
3	YOUTH LIVELIHOOD RECOVERY A/C	DFCU	01983501006570	12,728,885	12,728,885	UGX

## RECOMMENDATIONS

- 1) The old items including motor vehicles, motorcycles and other Assets listed in the schedules of this document should be boarded off as soon as possible as their value keeps dropping.
- 2) District administration to secure titles for all land acquired for Development purposes.
- 3) Fleet Management be improved by adhering to use of motor vehicle Log books.
- 4) The District Council should authorize Destruction of Procurement and Accounting Documents like vouchers which have overstayed the mandatory period (six years).
- 5) Stock of spoiled metallic beds and other scrap metals in Health Centres and works department should be disposed as scrap.
- 6) Departments should update their asset registers regularly.

- 7) The district should secure services of land and property Valuer so that accurate values of District properties are ascertained in time.
- 8) The county administration offices and Former Local Government prison at Mutufu be Renovated
- 9) or demolished and Reusable materials disposed off to pave way for other District development purposes.
- 10) Sironko District land Tittles should be availed to the Head of Finance for proper custody.
- 11) The above recommendations and those from LLGs of the previous FY 2021/2022 should be upheld together with the current recommendations for FY 2022/2023.



## VOTE 930 - SOROTI DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
	<p>The previous board of Survey team (2021/2022 FY) had only recommended some assets for Disposal which included; Motor vehicles, Motor cycles, Equipment &amp; related items as stated in the previous report.</p> <p>The board of survey recommended the District FY 2021/2022 to provide Board with working equipment like laptops,</p> <p><b>Printer/photocopier</b></p>	<p>No action was taken</p> <p>No action was taken in</p> <p>2021/2022 FY</p>	<p>Management has made a follow up with MoFPED for permission to dispose of the items. Management didn't allocate funds for items to be procured.</p>

### ASSET FINDINGS

- 1) A complete test check of the assets was made, and that where the balances agree, they have been denoted as "good and in use" in the assets register
- 2) There are unserviceable items that need to be disposed of as reflected in the lists or tables of unserviceable items recommended for disposal.
- 3) There are no proper mini asset registers maintained by departments apart from works.
- 4) The date of acquisition and the initial cost of some assets were hard to be ascertained by the team of survey especially furniture & fittings, office equipment and transport equipment.
- 5) The assets are managed in an efficient manner in the respective departments but requires maintenance plan.
- 6) The board of survey did not see any title for land although said exists.
- 7) The team did not see any assets maintenance and repair plan for individual departments, neither did the team see a system of tracking of assets from one department to another.
- 8) The depreciation rate on assets/vehicles parked in an open space in works department was high, due to direct sun heat and rainfall effects.
- 9) Some motorcycles that have been recommended for disposal are not parked in the central place and that puts them in the risk of being vandalized or stolen.

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

## Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	204	
2	Land	121	
3	TRANSPORT EQUIPMENT		
	Station Wagon	3	
	Pickup	21	
	Saloon	1	
	Motorcycle	169	
	Tri cycle	2	
	Bicycle	5	
	Trailer\Truck	1	
	Dump truck	7	
	Motor grader	3	
	Wheel loader	2	
	Vibro Roller	2	
	Pedestrian roller	2	
	Tractor trailer	3	
	Bull Dozer	1	
	Water bowzer	1	
	Water boqzer Agric	2	
	Land cruiser pagero	1	
4	ICT EQUIPMENT		
	Desktop Computers	97	
	Laptop	41	
	Printer	63	
	Projector	3	
	Scanner	2	
	Tablet / IPad	8	
	Uninterrupted Power Supply (UPS)	9	
5	OFFICE EQUIPMENT		
	Photo Copier	5	
	Survey Equipment	2	
6	MEDICAL EQUIPMENT		

	Adultt patients	4	
	Aprons	2	
	Beds	15	
	Bed infants	2	
	Blood glucemeter	5	
	BP machine	13	
	Curved artery	2	
	Delivery beds	7	
	Drug sola fridge	1	
	Examination coach	11	
	Wheighing scales	15	
	Kidney dishes	2	
	Matress	3	
	Mercurity BP machine	3	
	Refregator	2	
	Vaccine Cariers	4	
	Bio metrickt phone	8	
	Delivery kit	9	
	Gas cylinder	4	
	Gluco meter	2	
	Lab eagentg fridge	2	
	fridge	8	
	Patient tray	2	
	Sterilizer	6	
	Tethoscope	4	
	Wheel chairs	3	
	Dental Chair	2	
	Microscope	7	
	Nitrogen Plant	1	
7	MACHINERY		
	Hydroform	2	
	Generator	4	
	Generator mixer	1	

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
	LANDCRUISER	UEP 151 S
	Isuzu Truck	LG 0041-44
	Isuzu dump truck	UG 0373W
	Caterpillar VibroRoller	UG 0379 W
	Yamaha	UG 2195 M
	Jailing	UG 3236 M
	Yamaha DT	UG 2098 M
	Yamaha	UBA 017 X
	Suzuki	UG2119A
	Suzuki	UAC381U
	Yamaha DT 125	NUMBERLESS
	Suzuki 125	UAC382U
	SUZUKI 125	UAC930U
	JIALING	UG3082M
	SUZUKI125	UAC321U
	JAILING	UG1480E
	SUZUKI	LG0099-44
	YAMAHA	LG0093-44
	YAMAHA	UG0496R
	YAMAHA	UG0503R
	YAMAHA	NUMBERLESS
	BSA 125	UZ0214
	YAMAHADT	NUMBERLESS
	JIALING	UG1490E
	Yamaheag125	LGO170-44
	Yamaheag125	UG2083M
	Honda Brazil	UG 0416 Z KM 97866
	Isuzu Dump Truck	UG 0373W
	Roller Catapiller	UG 0379 W
	Yamaha leDT125	UG 0636 W
	Tractor Trailer	UG 0381 W
	Tractor Trailer	UR 1775
	Tractor Trailer	UR 1795
	Yamaha	UBA 017 X
	Suzuki	UG 2119 A
	Suzuki	UG 1095 A
	Suzuki	UG 1779 A
	SUZUK	UG 0108 R
	TOYOTA	LG 0078-44
	TOYOTA	UAP 1515
	Caterpillar VibroRoller	UG 03790W
	ISUZU	LG 0016-107
	ISUZU	UG0108R
	Tractor Trailer	UR 1759
	Tractor Trailer	UR 1775
	Tractor Trailer	UG 03810W
	TOYOTA PICK UP D.C HILUX	LG 0078-44
	SUZUKI ST WAGON MARUTI	UM 0661
	TOYOTA PICK UP	UG 1118 E



	HILUX S/C	
	SUZUKI PICK ST. WAGON	LG 0028-44
	YAMAHA	UG 0636 W
	JINGCHENG	UG 1380 R
	JILING	UG 3082 M
	SUZUKI	UAC 382 U
	SUZUKI	UAC 930 U
	SUZUKI	UAC 321 U
	Concrete Mixer	553-ADM-MX-0001
	Generator	553-ADM-GN-0001
	Generator	553-ADM- GN-0006
	Motor cyle	LG 0093-44
	Motor cyle	UG 0503 R
	Motor cyle	UDK 2220
	MOTORCYCLE	UG 0496
	MOTORCYCLE	UG 3082 R
	MOTORCYLR	UAC 21 U
	MOTORCYCLE	LG 0099-44
	MOTORCYCLE	LG 0170-44
	MOTORCYCLE	UXO 241
	MOTORCYCLE	UAC 381 U
	MOTORCYCLE	UAC 930 U
	MOTORCYCLE	LOT 29
	MOTORCYCLE	UAC 930 U
	MOTORCYCLE	LOT 48
	MOTORCYCLE	FRAME
	MOTORCYCLE	UG 1480 E
	Honda XL	UDG 001 S
	Jal ing	UG 1358 R
<b>OTHER ITEMS</b>		
<b>S/N</b>	<b>ITEM DESCRPTION</b>	<b>QUANTITY</b>
1	Desktop Computer & Accessories Dell	12
2	Photocier Ricoh	1
3	Printer HP Desk Jet	1
4	Printe	1
5	Printer Epson LQ 2018	1
6	Printe	1
7	Printer Epson	1
8	Printer Epson	1
9	Printer HP Lessar Jet 1010	1
10	HP office Jet 4355 -in-	1
11	Monitor HP	1
12	Monitor HP	1
13	Monitor HP	1
14	Monitor HP	1
15	Monitor Compaq HP	1
16	Monitor HP	1
17	Monitor Del	1
18	Scanner Jet 5300c	1
19	CPU HP	1
20	CPU ACER	1
21	CPU HP	1

22	Monitor HP	1
23	Key Board Compaq	1
24	Key Board Compaq	1
25	Printer Olympia	1
26	Desktop Computer & Accessories	1
27	Desktop Computer	1
28	Accessories Desktop Computer	1
29	Laptop	1
30	Printer-Canon	1
31	Printer-LPO	1
32	I pad	1
33	Samsung	1
34	Printer	1
35	Printer	1
36	Printer cannon	1
37	Printer LPO	1
38	Telephone receiver	1
39	UPS	2
40	Laptop	1
41	Printer	1
42	Laptop-Toshiba	1
43	Projector-Overhead	1
44	Printer HP	1

## STORES FINDINGS

- 1) Inadequate storage space as manifested by some equipment and machines/ motorcycles that have no space in the central store.
- 2) The Central stores building at the District's Headquarters is in a bad condition and is not spacious to accommodate all items and needs renovation and expansion or to demolish and construct a new block and secured with a strong burglar proof door
- 3) There is no power in the central store
- 4) The health department store for drugs has a small container which is exposed to a lot of heat from the sun.
- 5) Record keeping needs to be improved and no store's ledgers are being maintained by the persons responsible for the stores, and for one particular store, no list of items stored was maintained, and that puts a lot of risks to the safety of items since only possibly God knew the items supposed to be li that store.

## CASH AND BANK FINDINGS

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Soroti District general Fund	DFCU Soroti	01983501007692	19,187,058	19,187,058	UGX
2	Soroti DLG Imprest	DFCU Soroti	01983501008042	00	00	UGX
3	Soroti District Local	Housing Finance Bank	0100397776	8,132,156.61	8,132,156.61	UGX
4	Government Soroti DLG UWEP	Centenary Soroti	4512200114	178,240	178,240	UGX
5	Soroti DLG Youth Livelihood	DFCU Soroti	01983501000410	00	00	UGX
6	Soroti District ACDP Account	DFCU Soroti	01553657975864	00	00	UGX
7	Ocokican PrimarySchool	Stanbic	9030001897216	13,403	13,403	UGX
8	Omodoi PrimarySchool	Stanbic	9030007087151	2,627	2,627	UGX
9	Obule PrimarySchool	Stanbic	9030001897208	7,518,026	7,518,026	UGX
10	Abaango PrimarySchool	Stanbic	9030001896937	12,950	12,950	UGX
11	Ocokican Sub County operation account	Centenary	3100083854	5,820	5,820	UGX
12	OcokicanSubGeneral Fund account	Centenary	3100083960	291,064	291,064	UGX
13	Ocakican Health Center II	Centenary	3100076951	21,708,332	21,708,332	UGX
14	Gweri DDGE	Centenary	3100044456	866	866	UGX
15	Gweri Sub County Collection	Centenary	3100027760	2,234,841	2,234,841	UGX

16	Gweri Secondary School	Centenary	3100028304	41,534	41,534	UGX
17	Opuwet primary School	Stanbic	9030001896465	12,528	12,528	UGX
18	Lalle sub county General Fund	Centenary	3100083967	627,085	627,085	UGX
19	Lalle Sub County Operation	Centenary	3100083844	5,440	5,440	UGX
20	Katine S/C Operational A/C	Centenary	3100028426	50,394	50,394	UGX
21	Katine S/C collections A/C	Centenary	3100027761	3,556,487	3,556,487	UGX
22	Katine S/C DDEG A/C	Centenary	3100044455	9,402,430	9,402,430	UGX
23	Ogwolo P/S	Stanbic	9030007086546	6,918,110	6,918,110	UGX
24	Katine SS USE	Stanbic	4520372143	14,196,953	14,196,953	UGX
25	Katine P/S	Stanbic	9030001895566	31,720	31,720	UGX
26	Katine Tiriri P/S	Stanbic	9030001895515	85,437	85,437	UGX
27	Oimai P/S	Stanbic	9030001896120	26,727	26,727	UGX
28	Amorikot P/S	Stanbic	903007086767	24,020	24,020	UGX
29	Ojama Katine P/S	Stanbic	9030001897313	38,998	38,998	UGX
30	Merok P/S	Stanbic	9030001896503	12,906	12,906	UGX
31	Tiriri HC IV A/C	Centenary	3100076916	26,086,042	26,086,042	UGX

## RECOMMENDATION

- 1) All district assets, old and new should be engraved with unique, identification codes for easy
- 2) Identification and follow up in the asset register and utilization office.
- 3) Staff training on the new Board of Survey template should be properly done  
The District Engineer should include the cost of engraving procured assets as an integral part of BOQs so that assets are received when properly labeled, some new furniture was not marked.
- 4) The asset registers should be updated regularly by the concerned officers and prepare a comprehensive
- 5) and complete register for better controls. The administration should solicit for the services of the government valuer, in time, to value the assets recommended for disposal as required by the public Procurement and Disposal of Public Assets regulations.
- 6) The board recommends the continuous independent checks on the stock and asset balances during the year other than the immediate stores in charge to avoid loss, misuse and wastage.
- 7) The board recommends the routine service and repairs of computers, printers and other assets to
- 8) maintain their relevance.
- 9) Management should budget and procure a laptop and printer/photocopier for the secretary board to use for faster and confidentiality of work.
- 10) Fire extinguishers should be procured and installed in all buildings.
- 11) All equipment recommended for disposal should be brought to the central place (district headquarters) especially motorcycles.
- 12) Transport equipment in use/not in use, should be provided with a good and favorable packing yard which has a shade to avoid high depreciation rate that is caused by direct sun heat especially in works department yard.
- 13) Management should install electricity in the district central store, and provide safe measures to prevent
- 14) termites from destroying documents which are still important for the district.
- 15) Health department store for drugs is so small and narrow, so the management should provide a safe place to store the drugs.
- 16) Unusable/outdated documents in some stores should be destroyed or burnt to create some space in the
- 17) Store not engraved.
- 18) All heads of departments should maintain mini asset register for their departments.
- 19) Natural resources department (lands office) should always avail Board of survey team with land titles, though they claim that they exist.



## VOTE 931 – TEREGO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	N/A	N/A	N/A
2			
3			

### ASSET FINDINGS

- 1) All the assets found in the entity have been reported on the different asset forms that were designed to capture the asset details especially those acquired during the Year not through the system and all are still in good condition and some of the buildings are still under construction.
- 2) Those assets that were procured off the system under 2 series have also been reported on a different sheet alongside the donations mean while those procured under 3 series through the system have also been attached.

### Findings

### CHALLENGES

- 1) Inadequate resources for the Board of Survey exercise and delay in processing the meager resources hence delay in the exercise
- 2) Inadequate Training for the members of the Board of Survey on the tools being used.
- 3) Lack of knowledge of some staff on Board of Survey exercise

- 4) Mismanagement of disposable items prior to the official sale by some entities
- 5) Political interferences
- 6) Likelihood of landing on dangerous animals such as scorpions, snakes etc due to over staying of the assets at one point without disposal
- 7) Lack of proper records at the other Lower Local Government units
- 8) Recounting the same items year in and year out that is quite boring due to Council's failure to decide on the same.
- 9) Inadequate facilitation viz a viz the volume of work done
- 10) lack of Protective gears to facilitate the exercise
- 11) No proper data base that can be used from time to time.

S/N	Item	Units	Amounts
1	Payables	2	10,078,000
2	Receivables		
3	Subversion		
4	Investment		

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		27,333,007,482
2	Land		
3	Transport		995,912,022
4	Office equipment		30,000,000
5	ICT Equipment		6,440,000
6	Machinery & equipment		2,500,000
7	Furniture and fittings		75,118,808



**List of unserviceable items recommended for disposal**

<b>S/N</b>	<b>ITEM DESCRIPTION (TRANSPORT EQUIPMENT)</b>	<b>REG.NO</b>
1	Motorcycle (Red)	LG 0107 YBR
2	Motorcycle (Blue)	Numberless YBR
<b>OTHER ITEMS</b>		
<b>S/N</b>	<b>ITEM DESCRPTION</b>	<b>QUANTITY</b>
18	Water Filter (Omugo H/C IV)	
19	Rubbish Bin (Omugo H/C IV)	
20	Wall Clock (Omugo H/C IV)	
21	Centrifuge (Omugo H/C IV)	
22	Notice Board (Omugo H/C IV)	
23	Fridge (Omugo H/C IV)	
24	Inventors (Omugo H/C IV)	
25	Old drums (Omugo H/C IV)	
26	Assorted Metallic Scraps (75 Kg) (Omugo H/C IV)	
27	Bed (Omugo H/C IV)	
28	Big Tank (Omugo H/C IV)	
29	A set of 100 Seater Tent (Omugo H/C IV)	
30	Old Refrigerator (Omugo H/C IV)	
31	Examination Beds (Omugo H/C IV)	
32	Assorted Metallic Scraps (600 Kg) (Omugo H/C IV)	
33	Old Tyres (10 pcs) (Omugo H/C IV)	
34	Fridge (Omugo H/C IV)	
35	Filing Cabinets (Omugo H/C IV)	
36	Set of Dell Computer (Omugo H/C IV)	
37	Monitor (Omugo H/C IV)	
38	Trolley (Omugo H/C IV)	
39	Sanitizer Fridge (Omugo H/C IV)	

40	Water Stands (Omugo H/C IV)	
41	Assorted Scraps (30 Kg) (Omugo H/C IV)	
42	Metallic Delivery Bed (Omugo H/C IV)	
43	Filing Cabinet (Omugo H/C IV)	
44	Wooden Chairs (Omugo H/C IV)	
45	Filing Cabinet (Omugo H/C IV)	
46	Office Desk (Production Veterinary Dep't)	
47	Wall Clock (Production Veterinary Dep't)	
48	Tyres (Library)	
49	Chairs (Library)	
50	Cushioned Chairs (Registry)	
51	Wooden Office Desks (Engineering Dep't)	
52	Cushioned Chairs (Engineering Dep't)	
53	Wooden Office Chairs (Engineering Dep't)	
54	Used Tyres (Engineering Dep't)	
55	Giant Printer (Engineering Dep't)	

## STORES FINDING

### Stores

- 1) The Details of the stores in the health facilities have all been captured in the respective forms.
- 2) **100 %** test check of the stores /inventories and balances agreed, they have been initialed in the store's ledgers and that the inventories on hand agreed with the ledger.
- 3) In our opinion, the store accommodation is adequate. The condition of the store is good. The items are stored in an efficient manner. There are not excessive or obsolete stocks

## CASH AND BANK FINDINGS

All the cash and Bank details have been captured on form 40 and 47 as required and the forms have accordingly been filled as attached.

**Table showing accounts reviewed by the board**

S/N	Bank of Account Name	Bank name	Account number	Bank balance at 30th June 2023	Cash book Balance At 30 June 2023	Cur
1	TEREGO DISTRICT GENERAL FUND ACCOUNT	STANBIC	9030017568425	58,018,805/=	58,018,805/=	UGX
2	BILEAFE SUB COUNTY GENERAL FUND ACCOUNT	STANBIC	9030006292401	23,262,356/=	11,432,356/=	UGX
	BILEAFE SUB COUNTY OPERATIONS ACCOUNT	STANBIC	9030016497397	-	-	UGX
3	BILEAFE SUB COUNTY LGDP II ACCOUNT	DFCU	01983501005117	-	-	UGX
4	BILEAFE SUB COUNTY ROAD FUND ACCOUNT	DFCU	01043500223663	-	-	UGX
5	ODUPI SUB COUNTY GENERAL FUND	STANBIC	9030005713977	2,043,127/=	2,043,127/=	UGX
6	ODUPI SUB COUNTY OPERATIONS ACCOUNT	STANBIC	90300017010122	207,497/=	207,497/=	UGX
7	ODUPI SUB COUNTY ROAD FUND ACCOUNT	DFCU	019835010057119	19,661,452/=	19,661,452/=	UGX
8	ODUPI SUB COUNTY LGDP II ACCOUNT	DFCU	01983501005118	44,888,867/=	44,888,867/=	UGX
9	URIAMA SUB COUNTY OPERATION ACCOUNT	DFU	01043657384044	5,982/=	5,982/=	UGX

10	URIAMA SUB COUNTY LGDP II ACCOUNT	DFCU	0198350100370	1,596,633/=	1,596,633/=	UGX
11	URIAMA SUB COUNTY GENERAL FUND ACCOUNT	STANBIC	9030006344053	1,062,774/=	1,062,774/=	UGX
12	URIAMA SUB COUNTY ROAD FUND ACCOUNT	ABSA	01983501004973	101,366/=	101,366/=	UGX
13	OMUGO SUB COUNTY COLLECTION ACCOUNT	STANBIC	9030006343936	19,571.58/-=	19,571.58/-=	UGX

### RECOMMENDATION

- 1) Sensitization be carried for the members of staff to understand the theory of BOS
- 2) District should develop an ideal data base for assets of the district
- 3) Protective gears be acquired to carry out the duties of BOS; items such as over rolls, gloves, eye glasses, gum boots etc
- 4) What is an asset be thoroughly explained as other officer write books to be assets thus educating citizens/staff is just necessary?
- 5) CAO's office should allocate enough logistics for the exercise
- 6) District council should be advised to dispose assets within a minimum period of time as shall be guided by Procurement office of the district otherwise a lot of values are lost
- 7) Deliberate effort be put by the Central Government to allocate specific funds for the exercise of Board of survey from the consolidated fund.
- 8) The Ministry should communicate changes immediately to avoid delays.
- 9) Proper Training should be conducted on the Board of exercise activities for the members involved.



## VOTE 932 - TORORO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(S)	Action Taken	Status (Lov)
1	Assets recommended for disposal	The district is engaging the valuer to carry out valuation of unserviceable items	WORK IN PROGRESS

### ASSET FINDINGS

#### Findings

- 1) There was difficulty in ascertaining the value of most items as the book values were not readily available.
- 2) There is no proper mechanism of ascertaining the depreciation rates.
- 3) Many of the assets are not engraved. A format for engraving has been provided but the activity has not been done.

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

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		22304674308
2	Land		2427018000
3	Transport:		
4	Motor Vehicles		17708800000
5	Motor cycles and Bicycles		3690960000
6	Roads and bridges		17744335000
7	Medical equipment		628390650
8	ICT Equipment		831665000
9	Furniture and Fittings		2,174276435

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Excuvator (4)	
2	Vehicle UG 1774M	UG 1774M
3	Vehicle 478 UEE	478 UEE
4	Vehicle LG 0069-45.	LG 0069-45.
5	Vehicle VAN008N	VAN008N
6	Motorcycle LG 006345	LG 006345
7	Motorcycle LG 006345.	LG 006345.
8	Motorcycle LG 0046-45.	LG 0046-45.
9	Motorcycle LG 0033-45.	LG 0033-45.
10	Motorcycle UG 0566C	UG 0566C
11	Motorcycle UG 0678C.	UG 0678C.
12	Motorcycle UG 0634C.	UG 0634C.
13	Motorcycle UG 0630C.	UG 0630C.
14	Motorcycle UG 0625C.	UG 0625C.
15	Motorcycle UG 0637C.	UG 0637C.
16	Motorcycle UG 0653C.	UG 0653C.
17	Motorcycle Yamaha DT 125 UR 2217.	UR 2217.
18	Motorcycle No number	Motorcycle No number
19	Motorcycle Honda.	Motorcycle Honda.
20	Motorcycle white in colour.	Motorcycle white in colour.
21	Motorcycle Yamaha AG LG 0057-45.	LG 0057-45.
22	Motorcycle Yamaha No number.	Motorcycle Yamaha No number.
23	Motorcycle Honda XL UG 07655.	UG 07655.
24	Motorcycle Yamaha AG UAG 241 Z.	UAG 241 Z.
25	Motorcycle Hond XL No number.	Motorcycle Hond XL No number.
26	Motorcycle Yamaha DT125 LG 0035-45.	LG 0035-45.
27	Motorcycle	Motorcycle
28	Projecto Motorcycle	Motorcycle
29	Motor/cycle	Motor/cycle
30	Motor/cycle	Motor/cycle
31	Motor/cycle	Motor/cycle
32	Motor/cycle	Motor/cycle
33	Motor/cycle	Motor/cycle

34	Motorcycle	Motorcycle
35	Motorcycle	Motorcycle
35	Motor cycle- UG 2876M	UG 2876M
36	Motor cycle -UG 2864M	UG 2864M
37	Motorcycle LG 010245	LG 010245
38	Motorcycle	Motorcycle
39	Motor cycle	Motor cycle
40	Motorcycle	Motorcycle
41	Motorcycle	Motorcycle
42	Motorcycle-Honda	Honda
43	Motorcycle- LG 008045	Motorcycle- LG 008045
44	Motorcycle - LG 013-45	LG 013-45
45	Motorcycle- UDC 7775	UDC 7775
46	Motorcycle - UAC 693U	UAC 693U
47	Motor cycle -UG 2559M	UG 2559M
48	Motor cycle - UG 3084M	UG 3084M
49	Motor cycle - UG 2855M	UG 2855M
50	Motorcycle - UG2664M	UG2664M
51	Motorcycle	Motorcycle
52	Motorcycle	Motorcycle
53	Motorcycle	Motorcycle
54	Motorcycle LG 0097-45	LG 0097-45
55	Motorcycle	Motorcycle
56	Motorcycle	Motorcycle
57	Motorcycle- UG 2519M	UG 2519M
58	Motor cycle - UG 2876M	UG 2876M
59	Motor cycle UG 3181M	UG 3181M
60	Motor Car UAA 088N	UAA 088N
61	Motor cycle - UG2496M	UG2496M
62	Grader UWH-140	UWH-140
63	Mitsubishi No number	No number
64	Jailing No number	No number
65	Toyata Corolla UAB 518 H.	UAB 518 H.
66	Land rover Defender UG 1225.	UG 1225.
67	Toyota Landcruiser UAJ 615P.	UAJ 615P.
68	Toyota Hilux UG 0414R white in colour.	UG 0414R



69	Toyota Single Carbin No number (small Town) H2O.	No number
70	Grader No number	No number
71	Tractor Holland LG 0033-45	LG 0033-45
72	Tractor Messay Fugasow 375 E	Tractor Messay Fugasow 375 E
73	Tractor Trailer body UE 1162.	UE 1162.
74	Mitsubishi Pajero No. number.	No. number.
75	Ambulance UAA 161.	UAA 161.
76	Toyota Hilux Double No. LG 0044-45 white in colour.	LG 0044-45
77	Toyota Hilux Double Carbin LG 0022-45 white in colour.	LG 0022-45
78	Double Cabin Pick up - UG 2216M	UG 2216M
79	Double Cabin Pick up -UG 221AM	UG 221AM
<b>OTHER ITEMS</b>		
<b>S/N</b>	<b>ITEM DESCRPTION</b>	<b>QUANTITY</b>
1	Blood Pressure machines	11
2	File cabinet	25
3	Calculators	7
4	Printers	23
5	Cupboards	16
6	Chairs	124
7	Weighing scales	64
8	Air Conditioner	5
9	Hemocure	588
10	Generators	4
11	Monitor	28
12	Backup battery	7
14	Bench	16
16	Tables	40
17	Table tops	36
18	Bed sheets	47
19	Bed Screen	1
20	Beds	56
21	Laptops	5
22	CPU	27
23	BP Machines	7

24	Autoclave	17
25	Cabinates	17
26	Kettle	5
27	Animal feeder mixer	1
28	Shelves	8
29	Bicycles	13
30	A.C (REAM)	2
31	Wheel barrow	9
32	Apron	3
33	Computers	35
34	Camera	2
35	Vacune camer	10
36	Microscopes	6
37	Fridge	6
38	Water tanks	2
39	Television set	3
40	centrifidge	4
41	Incubator	2
42	Pumps	5
43	UPS	19
44	Scanner	2
45	Photocopier	9
46	Solar system	1
47	Solar Panel	16
48	Maize huller	1
49	Cycle styling machine	1
50	Sofa Set	10
51	Typewriter	12
52	Ultra sound	2
53	Bore hole pipes/rods	9
54	Lawn mower	1

## CASH AND BANK FINDINGS

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name (LOV)	Account Number	Bank Balance	Cashbook Balance	Cur
1	TORORO DISTRICT UWEP RECOVERY ACCOUNT	DFCU BANK LIMITED	01263554803159	36,342,075	36,342,075	UGX
2	TORORO DISTRICT REVOLVING FUND RECOVERY ACCOUNT	STANBIC BANK UGANDA LIMITED	9030008598605	1,062,849	1,062,849	UGX
3	TORORO DISTRICT GENERAL FUND COLLECTION ACCOUNT	STANBIC BANK UGANDA LIMITED	9030005958708	143,958,330	#####	UGX
4	TORORO DISTRICT HOSPITAL ACCOUNT	STANBIC BANK UGANDA LIMITED	9030005633051	5,448,461	5,448,461	UGX
5	TORORO HOSPITAL COST ACCOUNT	STANBIC BANK UGANDA LIMITED	9030016984557	5,212	5,212	UGX
6	TORORO DISTRICT AGRICULTURE COST SHARING ACCOUNT	STANBIC BANK UGANDA LIMITED	9030012470591	12,260,677	12,260,677	UGX
7	RUBONGI SUB COUNTY COLLECTION ACCOUNT	STANBIC BANK UGANDA LIMITED	9030005682419	356,014,029	#####	UGX
8	RUBONGI SUB COUNTY OPERATION ACCOUNT	STANBIC BANK UGANDA LIMITED	9030005632861	721,265	721,265	UGX
9	RUBONGI SUB COUNTY PRDP111 ACCOUNT	STANBIC BANK UGANDA LIMITED	9030012605756	3,851,856	3,851,856	UGX
10	RUBONGI SUB COUNTY ROAD FUND ACCOUNT	STANBIC BANK UGANDA LIMITED	903005917009	47,633	47,633	UGX
11	NAGONGERA TOWN COUNCIL OPERATION ACCOUNT	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100043791	19,726,830	19,726,830	UGX
12	NAGONGERA TOWN COUNCIL WORKS ACCOUNT	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100043798	2,487	2,487	UGX

13	NAGONGERA TOWN COUNCIL GENERAL FUND ACCOUNT	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100043790	41,853,203	41,853,203	UGX
14	OSIA SUB COUNTY GENERAL FUND ACCOUNT	STANBIC BANK UGANDA LIMITED	9030019319171	17,530	17,530	UGX
15	OSIA SUB COUNTY OPERATION ACCOUNT	STANBIC BANK UGANDA LIMITED	9030019319449	4,013	4,013	UGX
16	APETAIB SUB COUNTY GENERAL FUND ACCOUNT	DFCU BANK LIMITED	01263659287611	67,130	67,130	UGX
17	APETAIB SUB COUNTY OPERATION ACCOUNT	DFCU BANK LIMITED	01263659287596	45,920	45,920	UGX
18	OSUKURU TOWN COUNCIL COLLECTION ACCOUNT	STANBIC BANK UGANDA LIMITED	9030005682427	545,970	545,970	UGX
19	OSUKURU TOWN COUNCIL DEVELOPMENT ACCOUNT	STANBIC BANK UGANDA LIMITED	9030005682702	42,707	42,707	UGX
20	OSUKURU TOWN COUNCIL ROAD MAINTENANCE ACCOUNT	STANBIC BANK UGANDA LIMITED	9030005916878	96,112	96,112	UGX
21	APOKOR TOWN COUNCIL GENERAL FUND ACCOUNT	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100084265	7,470,692	7,470,692	UGX
22	APOKOR TOWN COUNCIL OPERATION ACCOUNT	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100084266	57,093	57,093	UGX
23	MERIKIT SUB COUNTY COLLECTION ACCOUNT	STANBIC BANK UGANDA LIMITED	9030005683555	65,940	65,940	UGX
24	MERIKIT SUB COUNTY ROAD MAINTENANCE ACCOUNT	STANBIC BANK UGANDA LIMITED	9030005916908	17,530	17,530	UGX
25	MERIKIT SUB COUNTY PRDP 111 ACCOUNT	CENTENARY RURAL DEVELOPMENT BANK LIMITED	9510500232	144,515	144,515	UGX
26	MERIKIT SUB COUNTY DEVELOPMENT ACCOUNT	STANBIC BANK UGANDA LIMITED	9030005683407	163,412	163,412	UGX

27	MULANDA SUB COUNTY PRDP OPERATIONS ACCOUNT	STANBIC BANK UGANDA LIMITED	9030012598415	26,415	26,415	UGX
28	MULANDA SUB COUNTY COLLECTION ACCOUNT	STANBIC BANK UGANDA LIMITED	9030005682389	9,362	9,362	UGX
29	MULANDA SUB COUNTY ROAD MAINTENANCE ACCOUNT	STANBIC BANK UGANDA LIMITED	9030005916959	9,488	9,488	UGX
30	MULANDA SUB COUNTY OPERATION ACCOUNT	STANBIC BANK UGANDA LIMITED	9030005633167	2,032	2,032	UGX
31	MULANDA HEALTH CENTRE IV	STANBIC BANK UGANDA LIMITED	9030005904845	3,212	3,212	UGX
32	PAJWENDA TOWN COUNCIL GENERAL FUND ACCOUNT	STANBIC BANK UGANDA LIMITED	9030019322040	251,711	251,711	UGX
33	PAJWENDA TOWN COUNCIL OPERATION ACCOUNT	STANBIC BANK UGANDA LIMITED	9030019322709	397,671	397,671	UGX
34	SOP SOP SUB COUNTY MAINTENANCE ACCOUNT	STANBIC BANK UGANDA LIMITED	9030005916967	12,347	12,347	UGX
35	SOP SOP SUB COUNTY PRDP 111 ACCOUNT	CENTENARY RURAL DEVELOPMENT BANK LIMITED	9510500229	101,426	101,426	UGX
36	SOP SOP SUB COUNTY COLLECTION ACCOUNT	CENTENARY RURAL DEVELOPMENT BANK LIMITED	9510500074	4,015	4,015	UGX
37	SOP SOP SUB COUNTY OPERATION ACCOUNT	CENTENARY RURAL DEVELOPMENT BANK LIMITED	9510500073	411,749	411,749	UGX
38	IYOLWA TOWN COUNCIL OPERATION ACCOUNT	STANBIC BANK UGANDA LIMITED	9030019438006	9,995	9,995	UGX
39	IYOLWA TOWN COUNCIL COLLECTION ACCOUNT	STANBIC BANK UGANDA LIMITED	9030019439592	17,978	17,978	UGX
40	MWELLO SUB COUNTY GENERAL FUND ACCOUNT	STANBIC BANK UGANDA LIMITED	9030019327190	16,549	16,549	UGX

41	MWELLO SUB COUNTY OPERATION ACCOUNT	STANBIC BANK UGANDA LIMITED	9030019327948	34,457	34,457	UGX
42	NYANGOLE SUB COUNTY GENERAL FUND ACCOUNT	STANBIC BANK UGANDA LIMITED	9030019319571	101,295	101,295	UGX
43	NYANGOLE SUB COUNTY OPERATION ACCOUNT	STANBIC BANK UGANDA LIMITED	9030091319354	106,972	106,972	UGX
44	SIWA SUB COUNTY GENERAL FUND ACCOUNT	STANBIC BANK UGANDA LIMITED	9030019413208	507	507	UGX
45	SIWA SUB COUNTY OPERATIONS ACCOUNT	STANBIC BANK UGANDA LIMITED	9030019412793	528	528	UGX
46	MALABA TOWN COUNCIL PRDP ACCOUNT	CENTENARY RURAL DEVELOPMENT BANK LIMITED	9510500321	6,383,438	6,383,438	UGX
47	MALABA TOWN COUNCIL GENERAL REVENUE COLLECTION ACCOUNT	STANBIC BANK UGANDA LIMITED	9030005634195	23,034	23,034	UGX
48	MALABA TOWN COUNCIL OPERATION ACCOUNT	DFCU BANK LIMITED	01983501004147	31,164	31,164	UGX
49	MALABA TOWN COUNCIL WORKS ACCOUNT	DFCU BANK LIMITED	01983501004144	339,439	339,439	UGX
50	MALABA TOWN COUNCIL GENERAL FUND ACCOUNT	DFCU BANK LIMITED	01983501004146	33,795,816	33,795,816	UGX
51	KATAJULA SUB COUNTY GENERAL FUND ACCOUNT	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100084256	10,328	10,328	UGX
52	KATAJULA SUB COUNTY OPERATION ACCOUNT	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100084257	12,671	12,671	UGX
53	PAYA SUB COUNTY DEVELOPMENT ACCOUNT	STANBIC BANK UGANDA LIMITED	9030005633175	26,145	26,145	UGX
54	PAYA SUB COUNTY COLLECTION ACCOUNT	STANBIC BANK UGANDA LIMITED	9030005682362	9,067,819	9,067,819	UGX
55	PAYA SUB COUNTY ROAD MAINTENANCE ACCOUNT	STANBIC BANK UGANDA LIMITED	9030005917041	198,590	198,590	UGX

56	PAYA SUB COUNTY PRDP 111 ACCOUNT	STANBIC BANK UGANDA LIMITED	9030012632400	18,410	18,410	UGX
57	SERE SUB COUNTY GENERAL FUND ACCOUNT	STANBIC BANK UGANDA LIMITED	9030019461857	1,579,163	1,579,163	UGX
58	SERE SUB COUNTY OPERATION ACCOUNT	STANBIC BANK UGANDA LIMITED	9030019462152	29,350	29,350	UGX
59	NAWIRE SUB COUNTY GENERAL FUND ACCOUNT	STANBIC BANK UGANDA LIMITED	9030019321621	76,445	76,445	UGX
60	NAWIRE SUB COUNTY OPERATION ACCOUNT	STANBIC BANK UGANDA LIMITED	9030019322776	23,550	23,550	UGX
61	KWAPA TOWN COUNCIL GENERAL FUND ACCOUNT	STANBIC BANK UGANDA LIMITED	9030019327883	54,097	54,097	UGX
62	KWAPA TOWN COUNCIL OPERATION ACCOUNT	STANBIC BANK UGANDA LIMITED	9030019327980	310,913	310,913	UGX
63	PETTA SUB COUNTY MAINTENANCE ACCOUNT	STANBIC BANK UGANDA LIMITED	9030005917015	4,827	4,827	UGX
64	PETTA SUB COUNTY PRDP ACCOUNT	STANBIC BANK UGANDA LIMITED	9030012634446	2,224	2,224	UGX
65	PETTA SUB COUNTY GENERAL FUND ACCOUNT	STANBIC BANK UGANDA LIMITED	9030005683482	51,440	51,440	UGX
66	PETTA SUB COUNTY OPERATION ACCOUNT	STANBIC BANK UGANDA LIMITED	9030005683598	14,281,165	14,281,165	UGX
67	MORUKATIPE SUB COUNTY GENERAL FUND ACCOUNT	STANBIC BANK UGANDA LIMITED	9030019316067	11,496,515	11,496,515	UGX
68	MORUKATIPE SUB COUNTY OPERATION ACCOUNT	STANBIC BANK UGANDA LIMITED	9030019316253	596,922	596,922	UGX
69	IYOLWA SUB COUNTY ROAD MAINTENANCE ACCOUNT	STANBIC BANK UGANDA LIMITED	9030005916940	5,317	5,317	UGX
70	IYOLWA SUB COUNTY DEVELOPMENT ACCOUNT	STANBIC BANK UGANDA LIMITED	9030005682699	9,628	9,628	UGX
71	IYOLWA SUB COUNTY COLLECTION ACCOUNT	STANBIC BANK UGANDA LIMITED	9030005682435	19,239	19,239	UGX

72	MUKUJU SUB COUNTY GENERAL FUND ACCOUNT	STANBIC BANK UGANDA LIMITED	9030005923734	156,802	156,802	UGX
73	MUKUJU SUB COUNTY PRDP ACCOUNT	STANBIC BANK UGANDA LIMITED	9030012628969	1,682,378	1,682,378	UGX
74	MUKUJU ROAD FUND ACCOUNT	STANBIC BANK UGANDA LIMITED	9030005917033	39,590	39,590	UGX
75	MAGODES TOWN COUNCIL GENERAL FUND ACCOUNT	STANBIC BANK UGANDA LIMITED	9030019322288	20,743	20,743	UGX
76	MAGODES TOWN COUNCIL OPERATION ACCOUNT	STANBIC BANK UGANDA LIMITED	9030019322660	5,312	5,312	UGX
77	MOLO SUB COUNTY COLLECTION ACCOUNT	STANBIC BANK UGANDA LIMITED	9030005682508	28,970	28,970	UGX
78	MOLO SUB COUNTY DEVELOPMENT ACCOUNT	STANBIC BANK UGANDA LIMITED	9030005682680	2,147	2,147	UGX
79	MOLO SUB COUNTY ROAD FUND ACCOUNT	STANBIC BANK UGANDA LIMITED	9030005916916	108,406	108,406	UGX
80	MOLO SUB COUNTY PRDP 111 ACCOUNT	STANBIC BANK UGANDA LIMITED	9030012648269	589,183	589,183	UGX
81	AKADOT SUB COUNTY GENERAL FUND ACCOUNT	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100084262	11,645	11,645	UGX
82	AKADOT SUB COUNTY OPERATION ACCOUNT	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100084263	122,109	122,109	UGX
83	NAGONGERA SUB COUNTY DEVELOPMENT ACCOUNT	STANBIC BANK UGANDA LIMITED	9030005633132	42,685	42,685	UGX
84	NAGONGERA SUB COUNTY PRDP 111 ACCOUNT	STANBIC BANK UGANDA LIMITED	9030012649265	24,640	24,640	UGX
85	NAGONGERA SUB COUNTY ROAD MAINTENANCE ACCOUNT	STANBIC BANK UGANDA LIMITED	9030005916924	3,835	3,835	UGX
86	NAGONGERA SUB COUNTY COLLECTION ACCOUNT	STANBIC BANK UGANDA LIMITED	9030005682397	37,841	37,841	UGX



87	NABUYOGA TOWN COUNCIL GENERAL FUND ACCOUNT	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100064107	55,079	55,079	UGX
88	NABUYOGA TOWN COUNCIL OPERATION ACCOUNT	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100091042	32,350	32,350	UGX
89	KAYORO SUB COUNTY GENERAL FUND ACCOUNT	STANBIC BANK UGANDA LIMITED	9030019311219	8,079	19,579	UGX
90	KAYORO SUB COUNTY OPERATION ACCOUNT	STANBIC BANK UGANDA LIMITED	9030019311952	41,639	41,639	UGX
91	MAGOLA SUB COUNTY ROAD MAINTENANCE ACCOUNT	STANBIC BANK UGANDA LIMITED	9030005916991	9,441	9,441	UGX
92	MAGOLA SUB COUNTY COLLECTION ACCOUNT	CENTENARY RURAL DEVELOPMENT BANK LIMITED	9510500071	591,491	591,491	UGX
93	MAGOLA SUB COUNTY OPERATION ACCOUNT	CENTENARY RURAL DEVELOPMENT BANK LIMITED	9510500070	33,643	33,643	UGX
94	MAGOLA SUB COUNTY PRDP 111 ACCOUNT	CENTENARY RURAL DEVELOPMENT BANK LIMITED	9510500228	3,562	3,562	UGX

## RECOMMENDATIONS

## VOTE 933 - WAKISO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
	The Accounting Officer was advised to engage the District Engineer to assess the performance of the grinding mills to ascertain the best possible solution of either provision of power consumption friendly motors or change of use.	No Action undertaken	The Accounting Officer is still required to implement the recommendation.
	The Accounting Officer was advised to commence the disposal of all unserviceable Assets in all the entities within the District.	Most transport equipment were boarded off during the financial year, this was done on the 10 <sup>th</sup> day of March, 2023. See Attachment.1.	Management is commended for this action
	The District Production Officer was advised to carry out operation and maintenance activities on all the items in the Demonstration garden and also engrave the newly acquired Hatchery	Operation and maintenance was still ongoing at the time of inspection	
	The Accounting officer was advised to institute an investigation into the encumbrances on Wakiso Health Center IV land.	No action taken	The Accounting Officer is still required to implement the recommendation.
	The Principal Township officer was advised to survey and fence off land at Bendegere and Abaita Market land	Land was surveyed and Fenced off by the District Surveyor, just waiting for a report. It's on Plot 667 block 438	The Principal Township Officer wrote to C.A.O on that matter.
	The Principal Township officer was advised to liaise with the Chief Administrative officer to ensure that all the high value assets are valued	A letter was written to the CAO to ensure that these high value assets ie land are valued.	The Principal Township Officer has been following up this issue and ensure that this recommendation is implemented.
	The Principal Township officer was advised to liaise with the Chief administrative Office to cause a meeting with Uganda Peoples Defense Forces to forge away on modalities of utilization of Kitala Bemba land currently occupied by the Army.	Management is still making all possible efforts to fully secure land from the UPDF and ensure that land is secured for its intended development. See copy Attached 2.	The Principal Township Officer should follow up this issue and ensure that this recommendation is implemented.

	The Principal Township officer was advised to purchase that part of land at Bugiri which was encroached on during the construction of staff quarters at Bugiri Public School.	The land was purchased at UGX 45 million from Ms. Muyinza Edith Mukasa on the 14th October 2021. See attachment...	Management is commended for implementing the recommendation
	The Principal Township officer was advised to dispose of the grounded red HONDA 125 CC motorcycle and other Un serviceable Assets.	Not boarded off	The Principal Township Officer has been following up with the District Authorities on this matter .
	On inspecting the site for construction of the Administration block at Kitale, it was established that there was inadequate physical protection of the structure from weather/rain which had started compromising the wall works	The administration Block was Roofed and other constructions are on going	The Construction of the Administration Block is ongoing and Roofing was done.
	On inspection of the Town council Assets, The Board of Survey established that the following Assets were in an Unserviceable condition	The Principal Township Officer wrote to CAO about Assets for Boarding off. The Matter is still under follow up.	The Principal Township Officer should follow up this issue till the Assets are Boarded off.
	The Town Clerk was advised to follow up the issue of the survey report and lease land title to conclusion before the end of this current financial year.	On the 12 <sup>th</sup> /01/2023, The Town clerk wrote final reminder to Buganda land board requesting for issuance of the land title and the survey report for the leased land, failure of which will lead to legal action against the board. by the time of Board of survey no response had been received from Buganda land Board. See Attachment A for evidence of action taken.	Management is commended for action, however, the Town Council should undertake a legal action against Buganda land Board
	The Town clerk was advised to plan for fencing of the Town Council premises to mitigate against the associated risks.	No action taken	The Town clerk is advised to implement the recommended action.
	The Town clerk was further advised to engage the Town Engineer to plan for lockable underground tank covers to improve on the security.	No action taken	The Town clerk is advised to implement the recommended action.
	The Town clerk was advised to commence the disposal	No action taken	The Town clerk is advised to implement

	procedures for the old Grader tires.		the recommended action.
	To engrave all assets with unique Town Council codes as require by the law.	No Action	Not implemented
	Disposal of motor cycle Reg No. 004355	No action taken	Not Implemented
	Disposal of empty drums	Empty Drums disposed	
	Town Council Land at kasengejje should be fenced off to safe guard it from Encroachers.	No action taken	Not yet fenced
	The board advised Town Council to procure a safe to securely store important documents and also provide space for storing items and revenue accountable stationery	Council did not procure the Safe due to inadequate local revenue collection.	To be procured in the financial year 2023/2024
	Management was advised to speed up the process of transferring the land tittles at Sekiwunga.	Management has already transferred the land tittles	The board praised management for the efforts under taken
	Management was advised to value all properties to increase its revenue base.	Management has already valued all the existing properties and the valuation roll is out	Collection from the properties is ongoing
	Management was advised to provide staff with enough office space to ensure good working environment hence increased performance.	Management has rented out a building in Sekiwunga as a means of providing staff with adequate office space and good working environment.	This is a temporary solution but management is working on the issue of finalizing the administration block as a permanent solution.
	Management was advised to procure another double cabin pick up to improve on revenue collection	This has been done	The board commend management for the efforts
	Management was advised to procure land for garbage disposal.	The limited resources of the Town Council could not facilitate the procurement of that land.	This is budgeted for under unfunded projects
	The Town Clerk was advised to embark on the processing of the Town Council Land Title.	The process of processing the Land Title is ongoing and nearly on its completion stages.	Sub-division of the land nearly completed.
	Management advised to have the Town Council Land fill fenced and boundaries demarcated.	The process of fencing the Land fill delayed due to poor revenue performance.	The Town Council should ensure that this is done as soon as possible.
	Management was advised to acquire a new double cabin to replace the old one.	A new double cabin has not been acquired due to poor revenue performance.	

	All town council assets should be engraved because of security related concerns	All Town council assets were engraved	Done
	All town council motorcycles should be comprehensively insured	To be done this financial year 2023/2024	Management should ensure that funds are secured to insure the motorcycles
	The town council should construct a store to safely keep town council property	To be done this financial year 2023/2024	Management should ensure that funds are secured to construct a store
	Engrave all Assets	Not yet	Will be done this financial year
	Motor vehicle Reg. no. LG 0041- 109 was recommended for boarding off	The motor vehicle was boarded off	
	Motor cycle Jialing was recommended for boarding off.	The motor cycle was boarded off	Mr RWAKAMPALA STEPHEN emerged as the highest bidder on Lot 09 and fully paid for it.
	Motor Vehicle Nissan Datsun Reg.no. UDG 370	Motor vehicle was disposed off	Mr RWAKAMPALA STEPHEN emerged as the highest bidder on Lot 09 and fully paid for it.
	The facility was invaded by bats. There is need for fumigation	Fumigation is done at least once a quarter in case funds are available	This was not done
	The Administration block is in a state of despair and needs face-lifting	This has not been handled due to budgetary shortfalls.	This was not done
	The Town Council occupies land that is owned by Buganda Government and there is need to acquire a lease agreement	Town Council has Written to Buganda Land Board to Initiate the process of acquiring a Land Title	This was not done
	The Principal Township Officer was advised to ensure that these assets are repaired and subsequently ensure that operation and maintenance for all Council assets is budgeted for and undertaken	The assets (specifically the truck for road maintenance Fig. 2 and the pickup for revenue collection Fig. 1) have been repaired and they are in a working condition	Refer to attachment 1 and 2 for evidence of action taken
	The Town Council Planning Committee should convene and come with alternative projects to be carried out at Kamuli now	Management commenced the procedure by requesting the government valuer to attach value to the land in	Refer to attachment 3 for evidence undertaken

	that it can no longer serve the original purpose of land fill	question for proper decision making by TPC	
	Maintenance of the Town Council Administration block should be undertaken investment	The Administration block is currently under renovation	
	The Sub-County Headquarter building should be completed to save the sub-county from renting.		
	Un wanted items left behind at the former sub county office at Wakiso should be boarded off.	First phase was completed and is in use.	
	Confiscated items from non-compliant developers should be boarded off.	All items were brought to the new office of wakiso sub-county.	
	The dilapidated sub county rental premises should be renovated.	All items confiscated were taken by developers after clearing plan and development fees.	
	Since the extension block acts as Council hall furniture should be installed.	By law it was shifted back to the town council.	
	All items at the new Sub County headquarters should be engraved.	It was planned to buy 30 plastic chairs in this F/Y.	
		All items were engraved.	
	Management is advised to engrave all assets with unique Sub-county code as required by the law.	No action undertaken	
	Security of the sub-county Headquarter premises should be improved.	No action undertaken	
	The Headquarters should be fenced.	No action undertaken	

## **ASSET FINDINGS**

- 1) The Grinding mill at Kasanje Town council was not functioning in that Power had been disconnected, Mortars had been stolen, not fenced, site abandoned and bushy.
- 2) On inspecting the Grinding mill at Namulonge in Busukuma division managed by Operation Wealth Creation, the following were established;
  - I. Project was not functional due to mechanical, Environment was bushy and Managerial problems. However, it was maintained in a better condition.

### **1) The Green house and barn need repair.**

The Green house lacks a net and the wooden structure of the barn had been eaten up by termites thus impairment of their functionality capacity,

### **2) Pig sty lacking sow dust.**

The piglets were found lying on the ground which highly exposes them to a high risk of infections

- 3) Houses for animals were stocked (34 birds, 1 cow, 10 pigs)
- 4) No fish was found in the pond
- 5) The Newly acquired Hatchery was not engraved thus highly exposed to theft.
- 6) Sprinklers for irrigation were not enough, these were covering only the lower section of the Garden.
- 7) Wakiso health center iv has a land problem as part of the land has an incumbrancer.
- 8) The board visited katabi Town council Administration block under construction and found the building being affected by the harsh weather and the rains that has affected the walls.
- 9) Kasangati Town council land is not fenced and the land survey report done by Buganda kingdom is not available to guide in opening the boundaries, this exposes the land to the encroachers.
- 10) There also underground water tank whose covers are not locked and this exposes the unsuspecting public to the danger of falling in the pit.

- 11) Kajansi Town Council building came to a standstill as a result of land related issues.
- 12) Management need to speed up the processes of transferring the land titles into the names of the Town Council, then mobilize resources to finalize the Council headquarters.
- 13) Lack of physical development plan as a tool to control development in the Town Council. In absence of the development plan, the Town Council is exposed to the risk of mushrooming slums.
- 14) Inadequate security for valuables like land titles and logbooks which are currently kept in metallic cabins instead of a safe.
- 15) The Town Council does not have a store to keep the important documents.
- 16) Some of the Council important assets are not engraved which exposes them to high risk of theft.
- 17) Town Council has over 250kms of roads but none of them has a sign post.
- 18) Town Council does not have a sign post to show its boundaries as a sign of guiding tax payers on where to pay their taxes.
- 19) Disposal of unserviceable Assets
- 20) Archiving old documents in Administration, Works, Finance and Natural Resources Departments
- 21) Most Government and Government aided schools lack land titles
- 22) Grounded Graders at the District headquarters.
- 23) Failure to post and reconcile books of Accounts at Wakiso health Center I



## Summary of Assets

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

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	TRAXCAVATOR-LIEBHER LR22B ,	LG0015-55
2	MOTORCYCLE ,	LG0005-109
5	MOTORCYCLE	UDX 333Y
6	MOTORCYCLE	UDX-423Y
7	MOTORCYCLE	UDX-329Y
8	MOTORCYCLE	UG-156A
9	MOTORCYCLE	UDX-331Y
10	MOTORCYCLE	UDX-304Y
11	MOTORCYCLE	UDX-328Y
12	MOTORCYCLE	UDA-065U
13	MOTORCYCLE	UDA-546U
14	MOTOR VEHICLE	UAK-835X
15	MOTOR VEHICLE	LG0053-55
16	MOTOR VEHICLE	UG 0395R
17	MOTORCYCLE	LG0077-55
18	MOTOR VEHICLE MITSUBISHI CANTER	LG0023-55
19	HONDA125 CC RED	LG 0039/55
20	ISUZU PICKUP	LG 0075-34
	Motor cycle	LG 004355
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
	RUSTY METALLIC WATER TANK	30Pcs
	OLD/DAMAGED MOTOR VEHICLE TYRES	
	Wheel barrows	37
	Empty drums	61
	Used Iron sheets	20
	Used half pieces	11
	Metallic Window frames	2
	Metallic doors	5
	Shade Pipes	3

## STORES FINDINGS

### CASH AND BANK FINDINGS

- 1) In all establishments visited the books were posted and reconciled as per the Local Government Finance and Accounting Regulation 2007. Cash and Bank balances were examined using Form TF 45 and Treasury Form 40 for capturing the cash and bank balances for the various institutions in the District as at 30<sup>th</sup> June 2023 and the outcomes are indicated in annexes 2 and copies of the Bank Statements and Certificate of balances for each institution have been attached.

**Table showing Wakiso district local Government accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CU R
1	WAKISO DISTRICT REV.COLLECTIO N	CENTINAR Y	3410500054	162,813,119	162,813,119	UG X
2	WAKISO DISTRICT PROPERTY TAX	CENTINAR Y	3410500016	1,930,815	1,930,815	UG X
3	WAKISO DISTRICT GLOBAL FUND TB	CENTINAR Y	3410500027	3,200	3,200	UG X
4	WAKISO DISTRICT YOUTH LIVELIHOOD	CENTINAR Y	3410500182	0	0	UG X
5	WAKISO DISTRICT YOUTH REVOLVING FUND	CENTINAR Y	34105000181	35,135	35,135	UG X
6	WAKISO DISTRICT UWEP WOMEN ENTERPRISES	CENTINAR Y	34105000196	875	875	UG X
7	WAKISO DISTRICT UWEP RECOVERY	CENTINAR Y	34105000197	70,040	70,040	UG X
8	WAKISO DISTRICT COUNCIL IMPREST	CENTINAR Y	34105000141	4,815,129	4,815,129	UG X

9	WAKISO DISTRICT LG MARKET RENT	CENTENAR Y	01983501006034	3,382,446	3,382,446	UG X
10	KASANJE TOWN COUNCIL OPERATION A/C	CENTENAR Y	3100048447	274,691	5,221,087	UG X
11	KASANJE TOWN ROAD FUND COUNCIL	CENTENAR Y	3100048501	138,997	9,780,917	UG X
12	KASANJE TOWN COUNCIL DDEG	CENTENAR Y	3100048445	29,249	23,868,785	UG X
13	KASANJE TOWN COUNCIL GENERAL FUND	CENTENAR Y	3100048448	199,999	39,999,329	UG X
14	GENERAL FUND ACCOUNT		3100007911	5,378	5,378	UG X
15	TREASURY ACCOUNT		3100007913	25,475,892	25,475,892	UG X
16	ROAD FUND ACCOUNT		310000915	24,470,710	24,470,710	UG X
17	DDEG ACCOUNT		310000912	582,617	582,617	UG X
18	PROPERTY RATES ACCOUNT		3100007914	7,055,439	7,055,439	UG X
19	WAKISO TC OPERATION A/C	CENTENAR Y	3410500105	811,511	4,991,511	UG X
20	WAKISO TC DEVT GRANT II (DDEG) A/C	CENTENAR Y	3410500021	226,538	226,538	UG X
21	WAKISO TC CELLS AND WARDS 25% A/C	CENTENAR Y	3100062283	318,270	529,594	UG X
22	WAKISO TC GENERAL FUND A/C	CENTENAR Y	3410500008	17,645	1,877,355	UG X
23	WAKISO TC URBAN ROADS A/C	CENTENAR Y	3410500023	98,305	6,801,720	UG X
24	WAKISO TC PROPERTY RATES A/C 3410500009	CENTENAR Y	3410500009		11,971,582	UG X
25	NAMAYUMBA T/C GENERAL FUND A/C.	CENTENAR Y	3410500114	23,759,127/=	23,759,127/=	UG X

26	NAMAYUMBA T/C OPERATIONS A/C.	CENTENAR Y	3410500119	67,206/=	67,206/=	UG X
27	NAMAYUMBA T/C ROADS A/C.	CENTENAR Y	3410500123	136,697/=	136,697/=	UG X
28	NAMAYUMBA T/C DDEG A/C.	CENTENAR Y	3410500124	1,872/=	1,872/=	UG X
29	NAMAYUMBA T/C LRDP A/C.	CENTENAR Y	3410500125	3,011/=	3,011/=	UG X
30	NAMAYUMBA T/C WARDS A/C.	CENTENAR Y	3410500121	280,022/=	280,022/=	UG X
31	NAMAYUMBA T/C VILLAGE FUND A/C	CENTENAR Y	3410500120	944/=	944/=	UG X
32	KYENGERA TOWN COUNCIL PROPERTY ACCOUNT		2810500014	853,347	853,347	UG X
33	KYENGERA TOWN COUNCIL DDEG ACCOUNT		2810500015	22,694,129	22,694,129	UG X
34	KYENGERA TOWN COUNCIL ROADS ACCOUNT		2810500016	346,805	44,215,372	UG X
35	KYENEGA TOWN COUNCIL GENERAL FUND		1012200873885	19,422,988	19,422,988	UG X
36	KYENEGRA TOWN COUNCIL TREASURY ACCOUNT		1012200873886	1,479,522	101,479,522	UG X
37	MASULIITA TOWN COUNCIL GENERAL FUND A/C	CENTENAR Y	3100017945	44,815	44,815	UG X
38	MASULIITA TOWN COUNCIL 25% AND 5% WARD A/C	CENTENAR Y	3100017947	19,136	19,136	UG X
39	MASULIITA TOWN COUNCIL OPERATIONS A/C	CENTENAR Y	3100017948	12,211	12,211	UG X
40	MASULIITA TOWN COUNCIL ROAD FUND A/C	POST BANK	1630026000063	4,173,641.55	4,173,641.55	UG X

41	MASULITA TOWN COUNCIL LGMSD A/C	POST BANK	2110026000 219	8,561,478. 60	8,561,47 8.60	UG X
42	KAKIRI TOWN COUNCIL GENERAL FUND	CENTENAR Y	3100017878	23,379,47 9	1,656,47 9	UG X
43	KAKIRI TOWN COUNCIL COLLECTION	POST BANK	1630026000 113	4,427,401	4,427,40 1	UG X
44	KAKIRI TOWN COUNCIL ROADS	CENTENAR Y	3100017877	17,079,23 4	17,079,2 34	UG X
45	KAKIRI TOWN COUNCIL CELLS	POST BANK	1630026000 021	1,012,879	1,012,87 9	UG X
46	KAKIRI TOWN COUNCIL LGDP	CENTENAR Y	3100017876	54,566,23 0	54,566,2 30	UG X
47	KAKIRI TOWN COUNCIL PROPRTY TAX	POST BANK	1630026000 058	16,256,03 3	16,256,0 33	UG X
48	KAKIRI TOWN COUNCIL CDD	POST BANK	1630026000 019	129	129	UG X
49	KAKIRI TOWN COUNCIL WARDS	POST BANK	1630026000 019	51,372	51,372	UG X
50	KAKIRI TOWN COUNCIL OPERATIONS	CENTENAR Y	3100017891	4,492,951	4,372,95 1	UG X
51	MENDE SUB COUNTY COLLECTION A/C	CENTENAR Y BANK	3410500097	3,142,468	50,000	UG X
52	MENDE SUB COUNTY CDD A/C	CENTENAR Y BANK	3412100001	6,738	6,738	UG X
53	MENDE SUB COUNTY LC 111	CENTENAR Y BANK	3100017932	268,737	268,737	UG X
54	MENDE SUB COUNTY LGMSD A/C	CENTENAR Y BANK	3410500107	125,234	125,234	UG X
55	MENDE SUB COUNTY COMMUNITY ACCESS ROADS A/C	CENTENAR Y BANK	3412100002	21,702	21,702	UG X
56	MENDE SUB COUNTY PARISH COUNCIL A/C	CENTENAR Y BANK	3410500099	61,813	61,813	UG X
57	MENDE SUB COUNTY VILLAGE COUNCIL A/C	CENTENAR Y BANK	3410500100	205,869	205,869	UG X

58	MUMYUKA WAKISO LC III DEVELOPMENT	CENTENAR Y	3100017915	61,469,06 4/=	1,301,39 2/=	UG X
59	WAKISO SUB- COUNTY COLLECTION	CENTENAR Y	3100017913	1,197,820 /=	164,362/ =	UG X
60	WAKISO SUB- COUNTY ACCESS ROAD	CENTENAR Y	3100017926	16,378/=	16,378/=	UG X
61	MUMYUKA WAKISO LC III	CENTENAR Y	3100017916	228,764/=	228,764/ =	UG X
62	WAKISO SUB- COUNTY LDG	CENTENAR Y	3100017935	33,824/=	33,824/=	UG X
63	WAKISO PARISH DEVELOPMENT	CENTENAR Y	3100017917	41,691,76 2	191,762/ =	UG X
64	WAKISO SUB- COUNTY COMMUNITY DRIVEN DEVELOPMENT	CENTENAR Y	3100018241	3,724,060 /=	3,724,06 0/=	UG X
65	KAKIRI LC III DEVELOPMENT	CENTENAR Y	3410500171	220575	15,728,8 55	UG X
66	KAKIRI SUB- COUNTY COLLECTION	CENTENAR Y	3410500175	24,767,09 9	24,767,0 99	UG X
67	KAKIRI SUB- COUNTY IMPROVEMENT AND MAINTENANCE OF ROADS	CENTENAR Y	3410500094	-	-	UG X
68	KAKIRI SC LC I 25%	CENTENAR Y	3410500169	1,561,417	3,596,51 8	UG X
69	KAKIRI SUB- COUNTY LGMSD/DDEG	CENTENAR Y	3410500168	4,238	4,238	UG X
70	KAKIRI LC II 5%	CENTENAR Y	3410500170	346,713	753,733	UG X
71	NAMAYUMBA SC COLLECTION	CENTENAR Y	3410500161	97,603	97,603	UG X
72	NAMAYUMBA SC	CENTENAR Y	3410500166	94,914	94,914	UG X
73	NAMAYUMBA LDG	CENTENAR Y	3410500165	26,402	26,402	UG X
74	NAMAYUMBA SC COMMUNITY ACCESS ROADS	CENTENAR Y	3410500093	32,142	32,142	UG X
75	NAMAYUMBA PARISH COUNCIL	CENTENAR Y	3410500163	81,651	81,651	UG X

76	NAMAYUMBA VILLAGE COUNCIL	CENTENARY	3410500161	191,177	191,177	UG X
77	MASULIITA SC COLLECTION	CENTENAR	3410500149	223,260	223,260	UG X
78	MASULIITA SC LC III OPERATION	CENTENAR	3410500148	136,473	136,473	UG X
79	MASULIITA LDG	CENTENAR	3410500159	34,368	34,368	UG X
80	MASULIITA A SC COMMUNITY ACCESS ROADS	CENTENAR	3410500157	1,629	1,629	UG X
81	MASULIITA PARISH COUNCIL	CENTENAR	3410500158	195,431	195,431	UG X
82	MASULIITA VILLAGE COUNCIL	CENTENAR	3410500156	34,730	34,730	UG X
83	LUGUNGUDE H/C II	CENTENAR	3100017896	4,180	4,180	UG X
84	BUSAWAMANZE H/C III	CENTENAR	3100017899	13,537	13,537	UG X
85	KAMBUGU H/C III	CENTENAR	3410500036	8,535	8,535	UG X
86	KYENGEZA H/C III	CENTENAR	301059524	12,338	12,338	UG X
87	BUSIRO NORTH HEALTH SUB-DISTRICT	CENTENARY	3100017894	54,597,907	54,597,907	UG X
88	KASANGATI TC DDEG		10042008738840	45,157,507	143,207	UG X
89	KASANGATI TC TREASURY		10042008738839	20,067,346.7	47,346	UG X
90	KASANGATI TC ROAD FUND		10042008738838	84,906,058	40,359	UG X
91	KASANGATI TC PROPERTY RATES		10042008738841	1,484,838.95	284,838	UG X
92	KASANGATI TC GENERAL FUND		10042008738842	2,281,560	81,560	UG X

## RECOMMENDATION

- 1) The Accounting Officer is advised to commence the disposal of all unserviceable Assets in all the entities within the district.
- 2) The Accounting officer is advised to plan for the purchase of the archiving facilities.
- 3) The Accounting Officer is advised to commence the land title processing procedures by liaising with the foundation bodies for the listed schools.
- 4) The Accounting Officer is advised to engage Lower Local Governments to ensure that these Graders are repaired to enable effective service delivery across the district.
- 5) The Accounting Officer is advised to post an Accounts Officer at this station.





## VOTE 934 - YUMBE DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Vehicles and Motorcycles unserviceable as per the attached list be disposed	Clearances have been sought from the line Ministries with no feedback	The MoLG has requested for the copy of communications to the line Ministry to make follow up on behalf of Local Govts
2	Land acquired for the District Development Activities should be titled, labeled, including land of institutions	Land committee activated and processing of titling ongoing	Concerned department and institution to include titling of land in the plan.
3	Management should ensure all Assets are labeled for easy identification.	Digital engraving tool in plan for acquisition	Need to provide urgent budget to acquire digital Engraving machine.
4	Departments/ Institutions to establish Assets register to keep track of their assets for planning purposes	Minimum effort has been done.	Asset register should be included as a minimum condition for assessment
5	Council to prioritize finishes, furnishing with equipment and power system in the store house for operationalization	No action taken yet	Need to plan the remaining works

### ASSET FINDINGS

#### Findings

- 1) (The team observed that most of the District Assets, equipment and furniture were not engraved causing threat of loses.
- 2) Some of the Assets that were recommended for disposal in previous years, especially the vehicles and motorcycles have remained parked at the yard losing value over time.
- 3) Most user departments and sectors do not have assets register that made it difficult to obtain date of acquisition and costs.
- 4) Most of the pieces of land covered under this report are not titled, fenced and labeled with a signage.

- 5) The team observed that some officers move away with some Assets at their disposal, this was noted in the cases of Deputy CAO who moved to Moyo District, the former Senior Accountant who moved to Arua City with tablets and former in-charges of Midigo and Yumbe Health centre IV's who moved with laptop computers.
- 6) The team noted poor management of maintenance and repair records for all the vehicles and heavy plants that affect valuation of the current Asset costs.
- 7) The team observed that most Assets are used beyond the useful life time especially motorcycles and computers that expose the users to health risk.
- 8) Midigo Health Centre IV has no permanent power source to run machines like Ultra Sound (US) donated by Calvary Chapel that require high voltage power as well X-Ray machine not assembled yet.
- 9) The team discovered that some officers hold more than two Equipments like printers, photocopiers that needed to be relocated.
- 10) The team discovered that loss of government property and assets like motorcycles, laptops and any valuables have not been timely reported to the accounting officer for decision making.
- 11) The team discovered that water department does not have records of removed borehole parts and the container where these parts were supposed to be kept is being managed by private service providers.
- 12) The team discovered that some District vehicles were parked in a private garage in the town leaving the assets at risk of pilferage.
- 13) Most VIP latrines that were full to capacity were not dislodged and no measures in place to empty them.
- 14) All institutional dilapidated buildings and VIP latrines lack demolition plan.
- 15) All public institutions do not have independent team to carry out asset inspection and inventory.
- 16) Institutions have not reported assets and inventory donated directly to them by Non-Governmental Organizations and their line ministries.

- 17) Most of the old infrastructure in most of the institutions have lost value, walls have deteriorated beyond repair and others could still be rehabilitated.
- 18) Most schools donot have libraries as such the Director of Studies rooms are in most cases designated as stores which do not have bookshelves and the books end up being exposed to moisture and termites.
- 19) There was a tendency where most officers of institutions do not hand over office while out of station and most official keys kept with individual persons.

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

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	813	
2	Land	226	
3	Transport		
	Pickups	29	
	Station Wagons	7	
	Motorcycles	235	
	Truck	6	
	Earth moving equipment	4	
	Tractors	05	
4	ICT EQUIPMENT		
	Desktop Computers	207	
	Global Positioning System	09	
	Laptop	25	
	Printer	23	

	Projector	08	
	Scanner	01	
	Server	01	
	Tablets	103	
	Smartphones	137	
	IPad	01	
5	OFFICE EQUIPMENT		
	Generator	05	
	Photo Copier	07	
	Projector	08	
	Radio Calling System	01	
	Survey Equipment	01	
	Water Tank	48	
6	MACHINERY		
	Air Conditioner	02	
	Automatic Weather Station	01	
	Disc Plough	04	
	Hydra form Machine	10	
	Impregnating Equipment	10	
	Incinerator	34	

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1.	Hilux Vigo Double Cabin	UG0289Z
2.	Toyota Ranger	UG0194Z
3.	Ranger (NAADS)	UAA897E
4.	Nissan Hard body(NW Small Holders)	UG1837
5.	Toyota Double Cabin	UAA598N
6.	Motor Vehicle Suzuki Marot	UG 4044M
7.	Motor Vehicle Toyota Double Cabin	UG2436M
8.	Motor Vehicle Suzuki Marot	UG 4043M
9.	Motor Vehicle Toyota Double Cabin	-

10.	Motor Vehicle Toyota Double Cabin	UMI 545
11.	Motor Vehicle Toyota Double Cabin	UMI 1964
12.	Motor Vehicle Suzuki Marot	UAA670N
13.	Motor Vehicle Suzuki Marot	UAA657N
14.	Toyota Hilux Double Cabin	Ug 2227m
15.	Toyota Hilux Double Cabin	Ug 1691e
16.	Tata Double Cabin	Lg0004-56
17.	Motor Vehicle	Uaa 451n
18.	Land Rover T.D	LG0067R
19.	Toyota Hilux Double Cabin	Lg0011-110
20.	Toyota Hilux Double Cabin	Lg0053-110
21.	Motorvehicle JMC	LG0005-110
22.	Motorvehicle FORD	UG 2939R
23.	Tipper Lorry Mistubishi	Lg0022-56
24.	Motor Vehicle Isuzu	Lgo0028-110
25.	Motor Vehicle Isuzu	Lgo0017-110
272	<b>AG100 YAMAHA</b>	LG0005-56
27	<b>YAMAHA YBR 125</b>	LG0011-110
28	YBR125	LG0012-110
	YAMAHA DT	LG0013-56
	YBR125	LG0014-110
31	YBR125	LG0015-110
32	Motorcycle	LG0038-56
33	<b>AG100 YAMAHA</b>	LG0136-03
34	YAMAHA YBR	LG0041-56
35	<b>Suzuki (NEMA)</b>	UAC 513
36	YAMAHA AG100	UAC234Z
37	Yamaha	UCE275B
38	YAMAHA DT	UDA 328 U
39	SUZUKI	UDA 517 U
40	YAMAHA	UDC 218Q
41	BAJAJ	UDS 232 L
42	YAMAHA AG100	UG 0138-03

43	JIALING	UG 1983
44	SUZUKI	UG2399M
45	JIALING	UG 2883R
46	XL HONDA	UG0235Z
47	<b>SUZUKI</b>	UG0957A
48	SUZUKI	UG0973A
49	SUZUKI	UG1080A
50	XL HONDA	UG1155A
51	<b>XL HONDA</b>	UG1156A
52	JIALING	UG1504E
53	JIALING	UG1983M
54	MATE BMK80	UG2667M
55	JIALING	UG3239M
56	YAMAHA	LG0054-56
57	DT XL YAMAHA	UDA 662U
58	DT XL YAMAHA	UDX 327Y
59	DT XL YAMAHA	UDA 332U
60	XL HONDA	UG1480M
61	XL HONDA BRAZIL	UG0662Y
62	AG100 YAMAHA	UDV716L
63	XL HONDA	UG 4297M
64	AG100 YAMAHA	LG0056-56
65	JIALINGA MC	LG0006-110
66	DT XL YAMAHA	LG0019-110
67	<b>OTHER ITEMS</b>	
<b>S/N</b>	<b>ITEM DESCRPTION</b>	<b>QUANTITY</b>
1	HP LaserJet P1606dn	1
2	HP Compaq dc7800 Compatible Minitower	1
3	Acer Veriton M290	1
4	Asus Monitor VH192D	1
5	HP dc7800 Compatible Minitor	1
6	UPS	2
7	GSM Wireless Phone	1

8	HP Compaq d230MT	1
9	HP Compaq V570 Display Unit	1
10	HP Compaq d230MT	1
11	HP Compaq V570 Display Unit	1
12	Canon PC920	1
13	Sharp AR-M300U	1
14	Generator	1
15	HP Compaq	1
16	Dell Monitor 15"	1
17	Mouse	1
18	ePro Keyboard	1
19	Toshiba Vdeo Player	1
20	ePro Desktop	1
21	HP Monitor	2
22	Toshiba CRTV	1
23	CR Color Monitor	1
24	Huawei WiFi Router	1
25	Samsung Monochrome MFP SCX	1
26	Canon i-Sensys LBP6030B	1
27	Canon i-Sensys LBP6030B	1
28	DSTv Decoder	1
29	DVD/CD Player	1
30	Solar Panel 100W	1
31	Solar Batteries 200Amh	1
32	Keyboards	15
33	UPS	9
34	HP 7540 Monitor	7
35	D-Link Switch	1
36	Thin Clients	13
37	HP LaserJet Pro MFP M125a	1
38	Dell CPU (Monitor H1530)	1
39	Wireless-G Broad Router	1
40	Battery 100Amh	1

41	LG AC	1
42	Fridge ADH	1
43	Solar Panel	1
44	Sunlight Solar Batteries 1260Ah	24
45	Charge Controller	1
46	Inverter 5KW	1
47	Ricoh Aficio SP 5200s	1
48	HP Compaq LE1711 Monitor	1
49	HP LaserJet P1005	1
50	Differential Counter	1
51	Olympus CX21	1
52	Microscope Novex	1
53	Inverter	1
54	Panasonic CR TV	1
55	Saachi Digital TV	1
56	Birthing Simulator	1
57	Dental Patient Bed	1
58	Dental Fridge	2
59	Suction Machine	1
60	Video Cassette Player	1
61	Back-UPS Pro 1200	1
62	APC Smart UPS 700	1
63	Weighing Scales	2
64	Solar Batteries 200Amh	1
65	Fire extinguishers	4
66	Dell Laptop	1
67	Hp Desk Top set	1
68	HP Laptop	1
69	Solar Battery Centurium	6
70	UPS	1
71	HP LaserJet P3005	1
72	Fireman FGP 30 Water Pump	1
73	HP Monitor HP L1710	1



74	APC UPS 650VA (Smart-UPS)	1
75	LightWave AVR 3000VA	1
76	Parkard Bell Monitor	1
77	HP LaserJet P1606dn	1
78	HP Compaq dc7800 Compatible Minitower	1
79	Acer Veriton M290	1
80	Asus Monitor VH192D	1
81	HP dc7800 Compatible Minitower	1
82	UPS	2
83	GSM Wireless Phone	1
84	HP Compaq d230MT	1
85	HP Compaq V570 Display Unit	1
86	HP Compaq d230MT	1
87	HP Compaq V570 Display Unit	1
88	Canon PC920	1
89	Sharp AR-M300U	1
90	Generator	1
91	HP Compaq	1
92	Dell Monitor 15"	1
93	Mouse	1
94	ePro Keyboard	1
95	Toshiba Video Player	1
96	ePro Desktop	1
97	HP Monitor	2
98	Toshiba CRTV	1
99	CR Color Monitor	1
100	Huawei WiFi Router	1
101	Samsung Monochrome MFP SCX	1
102	Canon i-Sensys LBP6030B	1
103	Canon i-Sensys LBP6030B	1
104	DSTv Decoder	1
105	DVD/CD Player	1
106	Solar Panel 100W	1

107	Solar Batteries 200Amh	1
108	Keyboards	15
109	UPS	9
110	HP 7540 Monitor	7
111	D-Link Switch	1
112	Thin Clients	13
113	HP LaserJet Pro MFP M125a	1
114	Dell CPU (Monitor H1530)	1
115	Wireless-G Broad Router	1
116	Battery 100Amh	1
117	LG AC	1
118	Fridge ADH	1
119	Solar Panel	1
120	Sunlight Solar Batteries 1260Ah	24
121	Charge Controller	1
122	Inverter 5KW	1
123	Ricoh Aficio SP 5200s	1
124	HP Compaq LE1711 Monitor	1
125	HP LaserJet P1005	1
126	Differential Counter	1
127	Olympus CX21	1
128	Microscope Novex	1
129	Inverter	1
130	Panasonic CR TV	1
131	Saachi Digital TV	1
132	Birthing Simulator	1
133	Dental Patient Bed	1
134	Dental Fridge	2
135	Saction Machine	1
136	Video Cassette Player	1
138	Back-UPS Pro 1200	1
139	APC Smart UPS 700	1
140	Weighing Scales	2

141	Solar Batteries 200Amh	1
142	Fire extinguishers	4
143	Dell Laptop	1
144	Hp Desk Top set	1
145	HP Latpop	1
146	Solar Bettery Centurium	6
147	UPS	1
148	HP LaserJet P3005	1
149	Fireman FGP 30 Water Pump	1
150	HP Monitor HP L1710	1
151	APC UPS 650VA (Smart-UPS)	1
152	LightWave AVR 3000VA	1
153	Parkard Bell Monitor	1
154	162 Irone Bars	1
155	5 Cash Safe Boxes	1
156	Metalic Tank Stand	1
157	115 Pcs of Irone Shheets	1
158	45 Pcs of Irone Shheets	1
159	75 Pcs of Ridges	1
160	15 Pcs Head Assembly	1
161	19 Pcs of Cylinder	1
162	128 Pcs of Pipes	1
163	132 Rodes	1
164	Metalic Gate	1

## STORES FINDINGS

- 1) Inadequate stores for drugs and other assets subjecting assets to losses and damages.
- 2) The District Headquarter store has not been furnished hence giving room for inefficient management of supplies and other deliverables.

## CASH AND BANK FINDINGS

- 1) Some institutions Accounts staff did not write their books of accounts as such the books of accounts were not closed as at 30<sup>th</sup> June 2023.
- 2) The District uses integrated Finance Management systems for most of the transactions. Under these systems funds are transmitted direct to the beneficiary accounts and payments due to the staff are made direct to their accounts, no cash / cash equivalents are held at the office.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Yumbe DLG ACDP	Centenary Bank	3100083727	122,600	122,600	UGX
2	Yumbe DLG Excellency	Centenary bank	3100083726	75,790,398	75,790,398	UGX
3	Yumbe DLG General Fund	Centenary Bank	3100083724	27,622,424	27,622,424	UGX
4	Yumbe DLG Global Fund	Centenary Bank	3100086683	0	0	UGX
5	Yumbe DLG Imprest Operational	Centenary Bank	3100083728	123,663,539	123,663,539	UGX
6	Yumbe DLG Revolving Recovery Fund	Centenary Bank	3100083723	3,339,950	3,339,950	UGX
7	Yumbe DLG UMFSIN	Centenary Bank	3100083719	27,042,725	27,042,725	UGX
8	Yumbe DLG UNFPA	Centenary Bank	3100083722	0	0	UGX
9	Yumbe DLG UNHCR	Centenary Bank	3100083718	16,654	16,654	UGX
10	Yumbe DLG UWEP Recovery	Centenary Bank	3100083721	14,401,488	14,401,488	UGX
11	Yumbe DLG Supply And Sanitation	Centenary bank	3100082683	0	0	UGX
12	Yumbe DLG WHO	Housing Finance	0700064963	0	0	UGX

## RECOMMENDATION

- 1) Department Heads to establish updated Assets register and a focal point person at departmental level to keep track of their assets for planning purposes.
- 2) Management to ensure engravement and labelling of all Assets for easy identification.
- 3) Management to implement Asset disposal recommendations annually.
- 4) All Institutional lands within the District be titled, labeled and demarcated i.e. Sub counties, town councils, schools, Health Centers and any other public land.
- 5) Need to Install Fire extinguishers and additional CCTV cameras with High definition technology s in public places to minimize risk of fire out break and other security threats.
- 6) Heads of departments to have enough budget to acquire better computers with licensed software, need to install area network (LAN) for the computers to communicate to each other for better information sharing and backup.
- 7) All assets that have been recommended for disposal at the various locations other than district yard should be assembled at the district.
- 8) Need to develop enterprise relation program (ERP) (data hub) to create information dashboard.
- 9) Need to install Internet Protocol phones (IP phones) on private automatic branch exchange system (PBAX System)
- 10) The OPD, staff quarter rooms with cracks and leakages at Midigo Health Centre IV, require intensive renovation or completely modern structures for OPD, staff quarters, with enough space.
- 11) There is need to connect all institutions to the national Grid for easy management of equipments.
- 12) The District to lobby for funds to furnish and equip District stores hand plan for stores in all thtitutions.
- 13) Schools should avoid use of classrooms as dormitories.

- 14) Management should follow up non-delivery of the motorcycles.
- 15) Inventory staff be managed through the Office of Senior Inventory Management Officer and be directly appraised by the said Officer.
- 16) District need plan implementation of e-waste management as well sensitization

**Construction in progress**



## VOTE 935 - ZOMBO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Need to service the internet server in CAOs office	No action taken	pending
2	Need to dispose of the desk computer in CAOs office	No action taken	pending
3	Install the appropriate operating system instead of ubuntu	No action taken	pending
4	Need to dispose of the none functional scanner	No action taken	pending
5	Staff to be trained how to use the laminator which is laying idle	No action taken	pending
6	Need to dispose of a CPU and a laptop computer	No action taken	pending
7	Need to plan and procure a ladder,3 open shelves,5 filing cabinets, pigeon hall, window curtains, computer and a photocopier	Ladder, unit of pigeon hall and overcoats procured and in use.	Remaining items to be procured.
8	Disposal of percolator	No action taken	pending
9	Buy tonner for the photocopier in the pool office	No action taken	pending
10	Repair spoilt drawer for the only desk in the office	No action taken	pending
11	Repair of the lockers for the bookshelf in the office of CAO	No action taken	pending
12	Repair of the filling cabinet in the cashier's office	No action taken	pending
13	Disposal of none usable cash boxes	No action taken	pending
14	Computer in the accountant's office be utilized	No action taken	pending
15	Engrave the visitors chair in the accountant's office	No action taken	pending
16	Chair in the chairman's office be replaced		
17	2 Old Laptops computer be disposed of	No action taken	pending
18	Need for the repair of the heavy-duty printers in both the procurement and auditor's office.	No action taken	pending
19	Need to replace the old sofa set and executive chair in the auditor's office	No action taken	pending
20	4 visitors chair to be repaired	No action taken	pending

21	4 unserviceable printers to disposed of	No action taken	pending
22	Need to repair both conference and executive chairs in the library	No action taken	pending
23	Follow up on the dell laptop taken by the service provider (ILAI GROUP OF COMPANIES)	No action taken	pending
24	Need to board off the old fridge and a deep freezer	No action taken	pending
25	2 generators in the store repaired	No action taken	pending
26	The vaccine fridge be utilized to avoid breakdown	No action taken	pending
27	Routine maintenance of the district fleet of vehicles be maintained.	No action taken	pending
28	LG 0002-111 Grader	No action taken	pending
29	3 projectors dumped in the store be repaired	No action taken	pending
30	The idle surveying equipment be utilized to avoid breakdown.	No action taken	pending
31	Vehicles listed under unserviceable items be disposed of	No action taken	pending

## ASSET FINDINGS

- 1) Not all the votes assets have been labelled/engraved, most especially the recently acquired assets.
- 2) At both the district and lower local governments, assets registers are updated regularly
- 3) Inadequate documentation of land and property ownership and this could potentially result in land wrangles.
- 4) Mismanagement of equipment and vehicles causing higher maintenance costs.
- 5) Failure to implement the previous board of survey recommendations.
- 6) Lack of centralized data base for tracking assets and resources.
- 7) Absence of proactive maintenance strategy for infrastructure and equipment's.



## Summary of Assets

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

S/N	Item	Units	Amounts
1	Payables	2	896,894,968
2	Receivables	3	1,106,795,685
3	Subversion		
4	Investment		

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
	TATA DOUBLE CABIN	UG 1129A
	MAZDA MIN BUS	UG 1122A
	HONDA MOTORCYCLE	UDZ 876F
	TVS MOTORCYCLE	LG 0109-38
	HONDA MOTORCYCLE	LG 0102-38
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY

## STORES FINDINGS

- 1) Stock/stores records are adequately maintained and updated regularly
- 2) The team also observed, there inadequate storage space as there is no designated place for the district general store.

## CASH AND BANK FINDINGS:

Cash and bank balances exist and in all cases the balances are supported by reconciliation statements and evidenced by the certificate of bank balances and cash book records

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	ZOMBO DLG DINU PROJECT A/C	CENTINARY	3100067823	33,944,484	33,944,484	UGX
2	ZOMBO DLG YLP PROJECT A/C	CENTINARY	6712100005	53,983,850	53,983,850	UGX
3	ZOMBO DLG YLP RECOVERY	CENTINARY	6712100008	4,775,610	4,775,610	UGX
4	ZOMBO DLG UWEP RECOVERY	CENTINARY	6712100027	1,561,584	1,561,584	UGX
5	ZOMBO DLG UWEP PROJECT	CENTINARY	6712100026	1,775	1,775	UGX
6	ZOMBO DLG GENERAL FUND	CENTINARY	3100062771	4,319,593	4,319,593	UGX

## RECOMMENDATION

- 1) Increase budget allocation for the infrastructure maintenance and development projects.
- 2) Implement a digital asset management system to track and manage the resources effectively
- 3) Need to have a district main store constructed
- 4) The team also recommends the disposal of obsolete items to avoid further damage.

## MUNICIPAL COUNCILS

### VOTE 701 - APAC MUNICIPAL COUNCIL

#### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	To engrave all un engraved assets in the current financial year	Assets has been engraved at the end of FY 2022/2023	New assets procured in FY 2022/ 2023 should be engraved in FY 2023/2024
2	Management to disposed of all obsolete assets	All items recommended for disposal were disposed by the end of the FY 2022/2023	All items identified in FY2022/2023 by board of survey for disposal should be disposed of in FY 2023/2024
3	Need to repair items that needs minor repair E.g. Laptops, filling cabinet, Vehicle, furniture and fittings among others	Partial repair was implemented by the end of the FY 2022/2023	There is need to repair all the remaining items and newly identified once by board survey
4	Surveying and titling of land to be done in FY 2022/2023	Survey and titling of council land were partially done within FY 2022/2023	All the unsurveyed land should be surveyed in FY 2023/2024
5	To engrave all un engraved assets in the current financial year	Assets has been engraved at the end of FY 2022/2023	New assets procured in FY 2022/ 2023 should be engraved in FY 2023/2024
6	Management to disposed of all obsolete assets	All items recommended for disposal were disposed by the end of the FY 2022/2023	All items identified in FY2022/2023 by board of survey for disposal should be disposed of in FY 2023/2024
7	Need to repair items that needs minor repair E.g. Laptops, filling cabinet, Vehicle, furniture and fittings among others	Partial repair was implemented by the end of the FY 2022/2023	There is need to repair all the remaining items and newly identified once by board survey
8	Surveying and titling of land to be done in FY 2022/2023	Survey and titling of council land were partially done within FY 2022/2023	All the unsurveyed land should be surveyed in FY 2023/2024
9	To engrave all un engraved assets in the current financial year	Assets has been engraved at the end of FY 2022/2023	New assets procured in FY 2022/ 2023 should be engraved in FY 2023/2024
9	Management to disposed of all obsolete assets	All items recommended for disposal were disposed by the end of the FY 2022/2023	All items identified in FY2022/2023 by board of survey for disposal should be disposed off in FY 2023/2024

## ASSET FINDINGS

- 1) Most assets are not engraved, giving the possibility of others moving out unnoticed.
- 2) All Division Headquarters are still operating on rented premises, although construction for Administration blocks for all of them is ongoing.
- 3) Most Government lands specifically in Schools don't have land titles and the neighboring communities in some Schools are tending to encroach into School lands.
- 4) Inadequate classroom blocks in Schools, few Teachers' quarters (some shared by more than 4 Teachers), some dilapidated structures on the verge of collapse and old pit latrine structures were many in some Schools.
- 5) Theft of School properties especially, by Students/pupils and the neighboring communities because of lack of fence.
- 6) Some obsolete assets have remained for long in Government entities, totally depreciated with very little resale values e.g. at Apac Technical School with some assets which have remained since 1984 when the School opened while others are abandoned without any due consideration for maintenance.
- 7) The large-scale plotter in the Engineering department is not put to use yet thus prone to dust effects.
- 8) Furniture like chairs, tables and stools including small office equipment are not in their exact Offices because of shortages and inadequate storage space.
- 9) Most of the ICT equipment are not protected from dust including Computer rooms which are not well maintained.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables	4	1,570,440,206
3	Subversion		
4	Investment		

## Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	241	4,580,289,596
2	Land	50	103,565,468
3	Transport	40	1,118,238,576
4	ICT	230	202,000,950
5	Office Equipment	22	95,506,823
6	Machinery	21	

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motorcycle 125 cc UG	LG0011-134
2	Tractor Trailer	UG1564S
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRIPTION	QUANTITY
1	Safe box	2
2	Water tank	1
3	Tables	4
4	Laptops	8
5	Extension cables	10
6	Office chairs	4
7	CPU	6
8	Key board	2
9	Printer	5
10	TV Flat screen	2
11	UPS	3
12	Monitor	13
13	Mouse	2
14	Generator	1
15	Rolling machine	1
16	Typewriter	4
17	Photocopying machine	1
18	Gas cylinder	2
19	Plastic water tanks	3

## STORES FINDINGS

1. Some Government Schools lacked Asset Registers but had records.
2. No organized information particularly, in some Schools where asset registers are lacking.
3. Inadequate storage space for some office equipment.

## CASH AND BANK FINDINGS

1. Some cash analysis book records were not matching with the cash book balances in Schools e.g. In Odokomac Primary School and Maruzi seeds SSS.
2. Those handling finance especially in Schools need to be mentored on best practices of financial management.
3. Untimely picking of Bank statements by the finance officers.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Apac Municipal Council General Fund	STANBIC	9030012339223	1,449	1,449	UGX
2	Apac Municipal Council Youth Livelihood Recovery Fund	STANBIC	9030012954076	93,470	93,470	UGX
3	Apac Municipal Council UWEP Recovery Fund	STANBIC	9030012954084	4,518	4,518	UGX
4	Arocha Division DDEG	STANBIC	9030012565665	5,977	5,977	UGX
5	Arocha Division General Fund	STANBIC	9030012565770	6,354	6,354	UGX
6	Arocha Division Operational Account	STANBIC	9030012565703	296,838	296,838	UGX
7	Agulu Division General Fund	STANBIC	9030012565517	1,011	1,011	UGX
8	Agulu Division DDEG	STANBIC	9030012565541	9,746,815	9,746,815	UGX
9	Agulu Division Operational	STANBIC	9030012565495	20,787	20,787	UGX
10	Akere Division General Fund	STANBIC	9030012564820	1,164,696	1,164,696	UGX
11	Akere Division Operational	STANBIC	9030012564731	529,775	529,775	UGX
12	Akere Division DDEG	STANBIC	9030012564669	16,936,087	16,936,087	UGX
13	Atik division General Fund Account	STANBIC	9030012564502	140	140	UGX
14	Atik division operational Account	STANBIC	9030012564391	74,616	74,616	UGX
15	Atik Division DDG Account	STANBIC	9030012564286	1,191	1,191	UGX
16	Awir Primary School	CENTENARY	7910500120	22,894	22,894	UGX
17	Apac Primary School	CENTENARY	7910500113	13,490	13,490	UGX
18	Apac Technical School	STANBIC	9030006339386	737,232,728	737,232,728	UGX
19	Maruzi Seed Secondary School	CENTENARY	3100041350	45,178,118	45,178,118	UGX
20	St. Franciska Girls Secondary School	STANBIC	9030006341518	74,591	74,591	UGX
21	Arocha Primary School	CENTENARY	7920400046	3,086,155	3,086,155	UGX
22	Apac Secondary School	STANBIC	9030006340260	1,265,497	1,265,497	UGX

## **RECOMMENDATION**

1. The Municipality should fasten the construction for administration blocks in all the Divisions to create space.
2. All Schools and other Government Institutions should acquire land titles.
3. All the items procured should be verified by the Assistant Inventory management Officer and Internal Audit department and immediately all details entered in standard asset Registers, then later on sent to stores/departments.
4. For effective functionality of all Annexes, the process of having them coded should be followed.
5. All assets of Government Institutions should be engraved to control their illegal outflows and annual budget for Operation and Maintenance should be provided.
6. The committee recommended for disposal of some assets beyond repair, by following the PPDA Act 2003.
7. The stores need to be fully equipped with the necessary facilities.
8. The Municipality finance department to organize mentorship programme for all Officers within the Municipality handling finance in Government entities.
9. The Inspector of Schools to intensify on School monitoring and supervision and hold regular meetings with stakeholders to discuss developmental issues.

## PICTORIAL

Sewing machines at Apac Technical School      Vehicles at Apac technical school that needs repair



**Generator at Apac SS**

**Computer LAB at Maruzi sss**



**Renovation Arocha P/S**

**St.Fransisca Girls**

**Latrine Aviri P/S**



**Toilet donated by GIZ at Atopi P/S**

**Safe Apac Mc HQT**





## VOTE 702 - BUGIRI MUNICIPAL COUNCIL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Engraving of all Municipal Council Assets	No action taken	Adhere to compliance
2	Disposal site at Kirongero should be fenced	No action taken	Prevent encroachers from the land
3	The foundation block for the headquarter should be constructed and bushes removed	No action taken	The Foundation should be constructed to shift from the small space at the current station along the highway
4	All municipal council assets were to be registered in the asset register by the Asst Inventory Mgt Officer.	Partial action was taken	All assets should be registered.
5	Procurement of modern office furniture	Partially done	Few modern furniture was procured.
6	To renovate a pit latrine in the taxi park	A pit latrine was renovated	Pit latrine was emptied.
7	Disposal of un functional items from the store.	There was no action taken during the Financial Year.	The Procurement Office should take appropriate action to dispose of un-used items.

### ASSET FINDINGS

1. The Municipal Council has some level of cash security, by having two good and strong safes in Eastern Division and at the headquarters. However, one of the Divisions (**Western**) had no strong safe and both had no burglar-proofed devices because they were in rented premises.
2. Bank Reconciliation Statements were prepared monthly at Municipal Council Headquarters, the Divisions, Health Centre III, the five Primary Schools, Technical Institution and a Secondary School.
3. The Bugiri Municipal Council Health Centre III had some stock of medical equipment's but lacked adequate medicine, some items were recommended for disposal.
4. Some of the Municipal and Division Council Assets were engraved.
5. Most of the furniture at the Headquarter and Division Offices were in good condition.

6. Preparation of the Bank Reconciliation Statements concurred with the recommended format in the Financial and Accounting Manual.
7. Old, used up, and non-functional materials existed both in the Central Store but housed in Eastern Division Offices i.e. (set of old Computers, Typewriters and used up materials like old iron sheets, doors, windows and a tyres, among others).
8. Office space was inadequate at the Municipal Headquarters.
9. Waluwerere Primary School needed more desks.
10. Bugubo/Butambula and Busanzi Primary Schools need more land for expansion.
11. Hindocha Primary School needed more desks to meet the children to desk ratio which stood at 5:1 at the time of this report.
12. Al-Jama Muslim Primary School needed land for expansion.
13. The Municipal Council dumping site in Kirongero was encroached on by the residents having planted maize on the land leaving no space for burying unclaimed bodies and garbage dumping.
14. Records Office lacked enough filing Cabinets and shelves had no curtains and records were prone to theft.

#### **A. TRAILER PARK:**

15. The Eastern gate of the trailer park was missing from the park as well as the northern and most parts of the fence was full of holes for illegal trespassers.
16. The fence of the Trailer park was cut both in the west and eastern directions creating illegal passage routes.
17. The standing water tap was still not functioning.
18. The public pit latrine had one door stolen.
19. Askari's rest room door was missing.

**A. Records:**

20. Management should procure more new Filling Cabinets for the Central Registry for proper Records Keeping.
21. A standard counter should be procured for the Central Registry for proper control and management of the Municipal Council Records
22. The doors of the Records Office should be burglar proof and not wooden.
23. A Records Centre room should be provided for the semi- current records to create space in the Central Registry.
24. All offices should be provided with modern tables and chairs (for improved working environment).

**B. Enforcement:**

25. Be provided with Security Uniforms.
26. A wall clock should be provided for proper Arrival and Departure time recording.

**C. Cash Office:**

27. Needs burglar proofed doors and windows.

**D. Stores:**

28. The generator Honda diesel No. C20-230/400 VGB10963IEC60989 should be repaired or if not repairable, it should be disposed of.

S/N	Item	Units	Amounts
1	Payables	10	99,617,978
2	Receivables	2	585,313,492
3	Subversion		
4	Investment		

**Summary of Assets**

S/N	Item	Summary	Extract B/S
1	Building	28	1,310,566,920
2	Land	21	210,694,160

3	Transport	12	14,196,735
4	Machinery and Equipment		40,280,211
5	ICT equipment	70	
6	Office equipment	4	
7	Medical equipment	4	

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motorcycle (for mayor)	UG 2560R
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
1	Typewriter	2
2	Old Iron Sheets	102
3	Cycle Styling Machine	
4	Security Lamp	
5	Balcones	03
6	Wooden Windows	06
7	Wooden doors	20
8	Honda generator	01

### STORES FINDINGS

1. The Bugiri Municipal Council Health Centre III had some stock of medical equipment's but lacked adequate medicine, some items were recommended for disposal.

### CASH AND BANK FINDINGS

1. Bank Reconciliation Statements were prepared monthly at Municipal Council Headquarters, the Divisions, Health Centre III, the five Primary Schools, Technical Institution and a Secondary School.
2. Preparation of the Bank Reconciliation Statements concurred with the recommended format in the Financial and Accounting Manual.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	BMC General Fund	Centenary – Bugiri Branch	4610500121	10,748	00	UG X
2	BMC Property Tax	Centenary – Bugiri Branch	4610500122	157,950	00	UG X
3	BMC Uganda Women Entrepreneurship Programme recovery (UWEP).	Centenary – Bugiri Branch	4610500134	7,740	00	UG X
4	BMC Youth Livelihood Programme (YLP)	Centenary – Bugiri Branch	4610500159	6,915	00	UG X
5	Bugiri MC Imprest	Centenary – Bugiri Branch	3100084095	9,971	00	UG X
6	BWD – General Fund	Centenary – Bugiri Branch	4610500124	1,284,826	9,282,000	UG X
7	BWD – DDEG	Centenary – Bugiri Branch	4610500130	472,137	00	UG X
8	BWD – Lower Local Council (LLC)	Centenary – Bugiri Branch	3100056209	00	00	UG X
9	BWD - Operational	Centenary – Bugiri Branch	4610500125	30,951	00	UG X
10	BED – Operation	Centenary – Bugiri Branch	4610500127	11,649	00	UG X
11	BED – General Fund	Centenary – Bugiri Branch	4610500126	1,368,189	00	UG X
12	BED – DDEG	Centenary – Bugiri Branch	4610500129	7,444	00	UG X
13	BED – Lower Local Council (LLC)	Centenary – Bugiri Branch	3100056208	00	00	UG X
14	BMC – Health Centre III	Centenary – Bugiri Branch	4610500132	10,422,426	00	UG X
15	Fees	Finance Trust – Iganga Branch	303202000144	10,739,954	00	UG X
16	Capitation	Stanbic Iganga Branch	9030005628481	1,983,781	00	UG X
17	Examination Fees	Centenary Bugiri Branch	460400334	00	00	UG X
18	Universal Secondary Education (USE)	Stanbic Bank Iganga Branch	903005627914	21,514,057	00	UG X

19	Tuition Fees	Centenary – Bugiri Branch	461040033 3	14,864,943	00	UG X
20	Boarding Fees	Centenary – Bugiri Branch	310002937 0	23,857,726	00	UG X
21	Bugubo Butambula – UPE and Local	Centenary – Bugiri Branch	461040022 9	1,087	00	UG X
22	Al-Jamah – UPE	Centenary – Bugiri Branch	461040015 4	2,472	00	UG X
23	UPE	Centenary – Bugiri Branch	320085552 5	6,962	00	UG X
24	LOCAL	Centenary – Bugiri Branch	310002936 0	3,312,700	00	UG X
25	Renovation	Centenary – Bugiri Branch	320197003 7	37,673	00	UG X
26	Operation and Local	Centenary – Bugiri Branch	461060000 7	28,743	00	UG X
27	UPE and Local	Centenary – Bugiri Branch	462040013 4	6,701	00	UG X

## **RECOMMENDATIONS**

- 1) Management should lobby for more funds from the Central Government in order to develop the foundation for the Office Building that started tearing and wearing off with rains and sunshine
- 2) The Latrine walls of the Foundation block near National Water offices had developed serious cracks that looked dangerous in the near future.
- 3) All Municipal Council Primary Schools should be provided with more desks to meet the high growing number of Pupils.
- 4) The Municipal Council dumping site in Kirongero should be fenced to avoid encroachers and the ones digging on the land to stop after harvesting period.
- 5) There should be a deliberate effort to code and engrave all Municipal and Division Council Assets. The equipment for engraving should be procured and managed under the stores at the head office premises.
- 6) Security measures should be strengthened at Municipal Council buildings and Divisions' premises.
- 7) Plans should be made to procure more modern furniture for the new staff.
- 8) The Division councils should endeavor to procure land for the construction of their own office premises suitable for good working environment conditions to staff.
- 9) Burglar proofed doors and windows should be installed at the Central Registry.
- 10) Another well should be dug at the Eastern Side of the Slaughter house and also the authority to save funds to enable the fencing of the entire slaughter house to avoid tress passers.
- 11) Major renovation should be made at the water supply parking yard toilet.
- 12) And also, the available water tank at Parking yard should be replaced since it does not keep water
- 13) Bugiri Municipal Council Library sign post should be erected and also painted in its identification labels.

- 14) Old furniture, equipment and old iron sheets which were removed from the Community Centre totaling to 102 should be disposed of.
- 15) The pit latrine in the taxi-park and in the central market should be renovated.
- 16) The proposed land for Ndifakulya market should be developed by constructing market stalls for the market vendors since a public toilet is in place.





## VOTE 703 – BUSHENYI-ISHAKA MUNICIPAL COUNCIL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Municipal council to expeditiously take on processes of disposing off all non-functioning and old assets.	The municipal council received a blessing from the council sitting to all these items to be disposed of and its under process.	This should be given priority and fast tracked.
2	Municipal council to provide efficiently and spacious stores space.	A new storied office block is under construction to decongest the offices.	This should be given first priority
3	Titling of all municipal council and division untitled lands to avoid encroachments.	This has been done ie the title for central division offices (14.04.2023), Kajurugo land 14.04.2023), Mayors garden, Ruharo HCII land, Nyamiko HCIII land and Town Clerk residence.	Other lands are also planned for titling this financial year
4	All operational vehicles in the yard to be repaired and serviced to avoid obsolescence.	JMC double cabin pick up was repaired. Process of disposing of absolute asset underway.	This should be given priority and the process of disposing of obsolete asset is underway.
5	Expansion of refurbishing of maternity ward at HC IV	Maternity expanded and renovated.	This was done with funding from USAID.
6	Staff houses at HC IV and in tank hill to be renovated as they are in a sorry state.	No action taken	This should be given priority

7	Municipal council to ensure all assets are engraved to avoid theft and misplacements of council equipment	No action taken	This should be given priority
8	Refurbishment of municipal council offices	This has been planned for the next financial year 2023/2024	This should be fast tracked
9	Construction of general ward at HCIV as congestion was observed in current old wards	This project has been started on since shs.300m was allocated to the project for the first phase and the contract was awarded to NEC	More resources should be allocated to this cause so as to complete this building and its into operational. This should be given priority.
10	Municipal council to provide efficiently and spacious stores space.	Third phase of the construction of the new administration block is planned for next financial year.	This should be given priority.
11	Management to speed up the process of constructing some other offices as some officers a not accommodated in the current block.	New office block started on construction third phase of the construction is planned for next financial year.	This should be given priority
12	Replacement of old curtains in most of the offices	This has been done in some few offices especially the town clerk's office and deputy clerk.	The procurement of curtains should continue so that officers are given a new look.
13	Replacement of old furniture.	All offices will be catered for next financial year.	This should be given priority

## ASSET FINDINGS

- 1) Failure to implement the recommendations of the previous year's BOS were especially disposal of obsolete assets.
- 2) A number of assets in some departments were not engraved
- 3) It was observed that divisions and inventory stores do not have asset registers in the prescribed format.
- 4) Most of the assets especially land and building structures do not have their monetary values attached since they have never been valued by government chief valuer at all.
- 5) Most of the documents in the central registry office are not digitalized.
- 6) Furniture and curtains in all offices are old and need to be replaced the municipal head office building needs to be rehabilitated and renovated since it has some leaking sections.
- 7) The municipal head office premises had no wall fence or chain linked and CCTV cameras and needs to be secured.
- 8) The municipal council has no storage yard for its vehicles but shares it with the district though it's not secure and most of the vehicles there are usually vandalized because of lack of security.
- 9) There is congestion and Bushenyi HCIV especially the OPD and maternity ward sections.

S/N	Item	Units	Amounts
1	Payables	13	60,934,882
2	Receivables	109	155,051,218
3	Subversion		
4	Investment		

## Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	30	1,710,452,695
2	Land	20	7,047,198,587.6
3	Transport	24	411,146,033
4	ICT Equipment	119	509,940,550.7
5	Furniture and fittings	220	12,348,247.8
6	Office equipment	135	8,499,765

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motorcycle mate	UG 2718M
2	Grader	LG 0001-113
3	Garbage truck	LG 000113
4	Pick up JMC	LG 002-113
5	DUMP TRUCK	LG 00-113
6	Lorry tipper	LG 0003_113
7	Garbage truck	LG 0004-113
9	Tractor trailer	LG 0005-113
10	Tractor	LG 0006-113
11	Motor cycle mate	UG 2718M
12	Tipper tata	LG 0191-06
13	Lorry tipper	LG 0007-113
14	Lorry tipper	LG 232-01
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
1	Wall book shelf	1
2	Executive chairs	1
3	Office tables	1
4	Chairs	25
5	Office curtains	20
6	Office carpet	20
7	Fire extinguisher (trigger)	5
8	Cup board	
9	Office organizer	1
10	Printer	5
11	Laptop	4
12	Generator (FPG 7500E2)	1
13	CPU	12
14	APC	1
15	Stapling machine	1
16	Grader	1
17	Pedestrian roller	1
18	Rechargeable lamps	3

19	Seat toilet tops	1
20	Bottles (glasses)	3
21	Stoves	3
22	Weighing scale	1
23	Bed screens	4
24	Auto Clave	1
25	Metal locker	1
26	Very old mattresses	4
27	Iron sheets	80
28	Wheel chairs	1
29	Screen	1
30	Gas cylinder	1
31	Ward beds	8
32	Benches	3
33	Desk telephone	1
34	Electric kettles	1
35	Computer carrier	1
36	Safe Stafford	1
37	Presidential portrait	2
38	Filling cabinet	
39	Key board	
40	Bitumen boiler	1
41	BP machine	1

### STORES FINDINGS

The team observed that the store space at the Bushenyi Ishaka municipal council is inadequate and had stored a lot of material that were obsolete stocks such as old motor vehicle types, old broken curtain boxes and among others that need to be disposed of so as to create space.

### 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	Bushenyi Ishaka Municipal Council General Fund	DFCU	01243584773733	60,116,616	00	UGX
2	Bushenyi Ishaka Municipal Council Revolving Fund Recovery	DFCU	01243554261423	2,620,367	00	UGX
3	Bushenyi Ishaka Municipal Council UWEP Recovery	DFCU	01241114774282	10,394,134	00	UGX
4	Bushenyi Ishaka Municipal Council Imprest account	DFCU	01243605134278	71,443	00	UGX

## RECOMMENDATION

- 1) The general stores at Bushenyi Ishaka municipal council needs to be re arranged, have in place shelving cabins, and portioned to provide for more storage space.
- 2) A document scanner should be procured at the central registry so that all files there are digitalized to avoid loss of documents in case of any upcoming outbreak like fire.
- 3) Recommendations by the previous BOOS should be implemented and any challenges in executing this should be addressed to Accountant General for further management.
- 4) The institution should ensure safety of assets by engraving/ tagging and recording movements of all assets under its control.
- 5) Proper budgeting for maintainace of assets should be undertaken and a regular maintainace schedule followed as a good asset management practice.
- 6) The accounting officer should cause regular inspection of stores to avoid loss, misuse, wastage, pilferage and damage of inventory.
- 7) There is need to replace all the desktop computers and because they have served beyond the recommended 4years and beyond their peak performance.
- 8) Need to replace APC battery backup (UPS /uninterrupted power supply) they have served their peak performance.
- 9) There is need to put security CCTV cameras and a wall fence/ chain link around the municipal council head quarter offices so as the office premises are secured.
- 10) Bushenyi municipal office block needs to be rehabilitated and refurbished since most of it has become dilapidated.
- 11) A number of assets in some departments need to be engraved.
- 12) The divisions and inventory stores should have complete asset registers in the prescribed format.

- 13) There is need to value most of the assets especially land and building structures by the government chief valuer since they don't have monetary values attached to them.
- 14) There is need to distinguish between capitalized assets, items not capitalize and inventory. Since most departments capture assets in bulk which makes it hard to ascertain value, users and other unique information.
- 15) There is need to decongest Bushenyi HCIV especially the OPD and maternity ward by constructing new blocks.
- 16) There is need to replace office furniture and curtains in all offices.
- 17) The municipal council has no storage yard for its vehicles but shares it with the district though it's not secure and most of the vehicles there are usually vandalized because of lack of security.
- 18) The presidential portrait in the offices of the town clerk and mayor need to be replaced with current ones.
- 19) The municipal council should think of constructing and having its own storage yard of its own so as to safeguard its vehicles there from being vandalized.

## VOTE 704 - BUSIA MUNICIPAL COUNCIL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Madibira and Arubaine Primary schools that are religious founded schools should get MOUs or sublease the occupied land from the foundation bodies as security.	No action was taken	
2	The old non-used pit latrines in the primary schools should be demolished at Busia integrated, Mawero east, Madibira and Buchcha primary schools.	Demolition was done at Busia Intergrated P/S Madiba P/S	
3	The old transport equipment at Busia Secondary School, Busia HCIV, lorry trucks and motorcycles at Busia Municipal Council Offices and old generators should be boarded off.	No action was taken	
4	Unlike Busia SS and Buchicha Primary school, land dispute appears complicated, Busia Boarder primary school can have its minimal cost. The Town clerk and the Chairperson of the school management committee should backtrack and have matters settled	No action was taken	

### ASSET FINDINGS

- 1) All the five (5) primary schools lacked land titles for the land occupied by them save for Arubaine and Madibira primary schools that had titled land under the foundation bodies.
- 2) The schools under religious foundations lacked MOUs or sublease with their foundation bodies for the occupancy and use of the land.
- 3) Some pit latrine facilities were out of use and required demolition at Busia Integrated, Buchicha and Mawero East primary schools.
- 4) Busia Border, Buchicha primary schools still have outstanding land disputes with the neighbors and Busia secondary school has land dispute for additional land.
- 5) Buchicha primary school; the neighbor called Mr. Ojara had allegedly surveyed the school land, allowed the communication mast to be erected in the said land for personal economic purpose making the school to be a squatter.



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

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	83	12675,062,071
2	Land	23	1,102,178,784
3	Transport	37	123,936,248
4	ICT	139	35,999,816
5	Office equipment	67	2,778,860
6	Machinery	8	17,167,702

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Pickup Nissan	LG-0054-08
2	Motorcycle Honda	LG 0049-08
3	Jiefang Lorry	LG 00223-01
4	Jiefang Lorry	LG 0004-08
5	Yamaha DT motorcycle	UG 0284S
6	Jialing motorcycle	UG3192M
7	Yamaha motorcycle	LG 0024-08
8	Honda motorcycle	UG 2467R
9	Pickup Nissan	UG-0977R
10	1 Bicycle	
11	School bus	UAG 467 J
12	Honda Motorcycle	UG 3065R
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
1	Vegar power system Generator	1
2	Stephill generator.	1

### STORES FINDINGS

## 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	Youth Livelihood Revolving Account.	DFCU	01983501002546	00	00	UGX
2	UWEP Recovery Account	Stanbic	9030015601107	3,766,372	3,766,372	
3	Busia MC Market Collection	Stanbic	9030020209266	0	0	UGX
4	Western division DDEG Account	Stanbic	9030005746883	35,870,217	35,870,217	UGX
5	Western division Operations Account	Stanbic	9030005746875	31,820	(2,284,180)	UGX
6	Busia Municipal Council Health Center IV Account	Stanbic	9030005737655	48,544,945	48,544,945	UGX
7	Eastern division DDEG Account	Stanbic	9030005746921	4,695,923	4,695,923	UGX
8	Eastern division Operations Account	Stanbic	9030005746913	6,707,860	607,811	UGX
9	Arubaine Islamic Primary School	Stanbic	9030001367829	4,885	4,885	UGX
10	Busia S.S Capitation Grant	Stanbic	9030005737744	5,278,390	5,278,390	UGX

11	Busia Inter Primary School	Stanbic	9030001311920	1,950	1,950	UGX
12	Busia Border Primary School	Stanbic	9030001367829	978	978	UGX
13	Mawero East Primary School	Stanbic	9030001369929	16,512	16,512	UGX
14	Buchicha Primary School	Stanbic	0121040546501	186,446	186,446	UGX
15	Madibira Primary School	Stanbic	9030001257977	135,168	135,168	UGX
16	Marachi Primary School	Stanbic	9030001257896	00	00	UGX



## VOTE 705 - ENTEBBE MUNICIPAL COUNCIL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	All council properties should be engraved		Most the council property was engraved save for the newly acquired assets like motor cycles.
2	The valuation committee should complete the task of evaluation of all council assets and submit the report.		Not yet done
3	Receptions needed to be established at the division council offices.	Not yet done	Not yet done
4	Entebbe municipal council offices should be made accessible to persons with disabilities and elderly therefore, a ramp needs to be provided.	Not yet done	Not yet done
5	Municipal council headquarters needs internal renovation.	Not yet done	Not yet done
6	There is need to follow up on certificates of tittles deposited with URA.		In progress
7	Council has some assets that are due for disposal and need to be gotten rid of.		Not yet done
8	There is need to process land tittles for the untitled properties.		In progress
9	A number of council fleet are poorly managed due to lack of a Mechanical Engineer we recommend for recruitment.		Not yet done

## ASSET FINDINGS

- 1) The Asset Register was maintained but not all assets were captured and it was lacking on some relevant information such as cost value, tag/engraving numbers, date in service and person in charge among others.
- 2) Many assets were not engraved.
- 3) Some assets especially motor vehicles were not actually in the hands of the personnel(s) as is stated in the Asset Register which is really an awful practice.
- 4) The stores and inventory records for all physical and nonphysical records need to be improved to match the required standard.
- 5) The asset register records do not reconcile with the final accounts.
- 6) Depreciation of many depreciable council assets is not regularly done as the law provides.
- 7) There wasn't any plan in place to reinstate any assets that is still usable but have depreciated to zero nor a disposal plan for un usable or assets that have depreciated to zero.

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

### Summary of Assets

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

### List of unserviceable items recommended for disposal

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

## **STORES FINDINGS**

- 1) The stores at the municipal council are not adequate
- 2) Some of the storable items are not in store or under key and lock, thus easily accessible which renders them susceptible to risks.
- 3) The store has no clean/updated register.
- 4) There were no obsolete items in the store.
- 5)

## **CASH AND BANK FINDINGS**

- 1) It was not possible to trace the actual cash balances at the yearend since there was no any physical cash count certificate.
- 2) The bank reconciliations for some accounts like general Fund, Youth Revolving Fund Recovery, UWEP Recovery, DIV.A/BLC.I Collection, DIV.A/BLC.II Collection/ DIV.A/BLGDPII, DIV.A/B Property Tax, DIV. A/B Tax Reserve, DIV.B Operations were carried out on the procedural monthly basis and the reported cash book balances agreed with the bank statement balances. However, for some reasons were the two didn't agree, adjustments due to direct credits or direct debits and unrepresented or undeposited cheques were made for purposes of reconciliations.
- 3) There was a lot of laxity especially at the division to prepare the bank reconciliations. The municipal treasurer needs to orient his staff on such issues.
- 4) Some accounts such as UWEP Enterprises Fund A/C (9030012567501), Youth Project Fund A/C (9030012111028) both held at Stanbic bank, E.M.C-DIV. A-Collection A/C (9030005916053) in Stanbic bank and E.M.C-DIV. B-Collection A/C (9030005916061) in Stanbic bank were closed during the period under review (FY 2022/2023).
- 5) Traced clearances of unrepresented cheques by reference to bank statements after closing date of June 2023, we establish that there were no unrepresented cheques at the end of the financial year.
- 6) We received the cash book and statements of the municipal council head office and division bank accounts as at 30<sup>th</sup>/06/2023 and we established the following closing balances were reflected on each account.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	EMC treasury single sub A/c	Bank of Uganda	00402052800000			UG X
2	EMC General Fund A/C	Equity	1046201880774	3,247,119	3,247,119	UG X
3	EMC Youth Resolving Fund Recovery A/c	Stanbic	9030012201308	130,490	130,490	UG X
4	EMC UWEP Recovery A/C	Stanbic	9030012567536	74,869	74,869	UG X
5	EMC DIV. A-LC.1 collection A/C	Stanbic	9030005966913	4,163	4,163	UG X
6	EMC DIV. A-LC.II collection A/C	Stanbic	9030005966921	2,035,305	2,031,964	UG X
7	EMC DIV.A operation A/C	Stanbic	9030005916517	95,952,473	95,952,469	UG X
8	EMC/DIV A LGDP II A/C	Stanbic	9030005966174	453,356	452,612	UG X
9	EMC DIV A Property Tax Account	Stanbic	9030005831139	2,926	2,926	UG X
10	EMC DIVA Tax reserve A/C	Stanbic	9030009437834	354,468	354,295	UG X
11	EMC DIV.B operation A/C	Stanbic	9030005968576	5,738,425	5,987,766	UG X
12	EMC DIV.B Tax Reserve A/C	Stanbic	9030005966832	2,939,765	2,979,265	UG X
13	EMC DIV.B LGDP II A/C	Stanbic	9030005966166	2,688	8,088	UG X
14	EMC DIV. B-LC.1 collection A/C	Stanbic	9030005819538	2,005,036	2,739,418	UG X
15	EMC DIV. B-LC.II collection A/C	Stanbic	9030005819481	1,199	1,199	UG X

**RECOMMENDATION**

It's vital to maintain a sound asset register that captures all municipal council tangible and non-tangible assets with all its or their contents.

- 1) The municipality should allocate resources for engraving all her assets in accordance with the laws of the land.

- 2) The authority should ensure that all assets as statutory allocated, should be in the hands of the responsible personnel and be made accountable in all ways thereto.
- 3) The International Reporting Standards and International Financial Reporting Standards require that assets should be recognize by their initial cost (cost of origin entry) and depreciated as per the policy on a prolata basis so as to establish its net book value from time to time.
- 4) The finance and accounting department should reinstate all assets in the final accounts by their NBV.
- 5) The revaluation of all reusable assets should be carried out so as to attach a cost value on all such assets that had depreciated to zero and subsequently be reinstated in the municipal final accounts under property, plant and equipment.
- 6) The stores personnel should maintain record of all municipal items (tangible) in a store register on either LIFO or FIFO basis, document all municipal storable assets (tools and equipment) and reports on all dilapidated or obsolete items., maintain the store accessible free from insects and rodents, maintains the store under key and lock, initiate and maintain a stores ledger for each of the items in store etc.
- 7) All council assets in unusable state should be planned for disposal in order to clean the asset register and also maybe for the council to get some revenue out of them.
- 8) It's vital for the treasury to always carry out physical cash count at year end (especially imprest in any) and subsequently issue a cash count certificate.
- 9) The municipal council treasurer should ensure that all there is consistent cash and bank reconciliation done on a monthly basis.



## VOTE 706 – IBANDA MUNICIPAL COUNCIL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The board recommended for the sale of obsolete items like electric lamps and stands, solar light batteries in works department, water tank, and garbage skips at Bisheshe Division, old computers in store among others.	By end of 2nd quarter FY2023/24.	Re-captured in the board of survey report FY2022/23
2	The board also recommended for the engravement of all newly acquired items and also to register them in stores. Like newly acquired computers, printers, Laptops and furniture.	Engravement done	Advised to carry out thorough engravement for all new and old furniture.
3	The committee also recommended for the demarcation of lands waiting for titling.	80% of all public land have already acquired freehold offer and are ready for titling. The remaining lands are to be worked on during the FY2023/24.	All pieces of land were captured using a GPS, have freehold offer from Ibanda district land board. By close of the financial year 2022/2023, two land titles were already out ie. For Kashangura HCIII and the Kashangura coffee factory. Other two were still being processed in Bufunda Division.

## ASSET FINDINGS

- 1) The team observed that some fixed assets like school, office and health furniture plus computers and accessories were not engraved hence being vulnerable to vandalism and misuse since property ownership is not well defined.
- 2) The Municipality has assets which are no longer in use by the user departments and institutions thus a need to dispose them off such that the Municipality can generate some revenue from them to finance other government activities other than letting them rot away or be exposed to vandalism.

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

## Summary of Assets

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

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	T/F Motor cycle	UG 1665A
2	Motor cycle BMKCD80-IMC	UG 2540M
2	Tiller tractor	
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
1	computers	
2	Broken metallic beds	
3	Electric poles lights	25
4	Refuse skips	8

## **STORES FINDINGS**

- 1) The team observed that there was lack of a substantive store management officer at the Municipality since the substantive officer transferred service to another district thus affecting the efficiency and effectiveness in store management. And there is little space to accommodate stationary in Finance Department for effective store management.
- 2) We certify that in our opinion, a continuous independent departmental check on the stock and assets balances has not been carried out during the year by an officer other than the immediate stores in charge.
- 3) We certify that we have made and completed 100 % test check of the stores/inventories, that where the balances agreed, they have been initiated in the store's ledgers and that the inventories on hand agreed with the ledger.
- 4) In our opinion, the store accommodation is not adequate. The condition of the store is good. The items are stored in an efficient manner. There are not excessive or obsolete stocks.
- 5) In our opinion, the assets are not adequate. The condition of the store is good. The assets are managed in an efficient manner. There are not excessive or obsolete assets.
- 6) We certify that we have completed 100% test check of the assets, that where the balances agreed, they have been initiated in the assets register and that the assets on hand agreed with the assets register.

## CASH AND BANK FINDINGS

The team observed that the Municipal headquarters and lower local governments had prepared bank reconciliation statements in accordance with the guidelines contained within the local Government Financial and accounting manual of 2007.

However, primary schools and health facilities were not keeping updated cash books, this hampered the work of the team to ascertain the reported bank balances due to the fact that they could not be reconciled with the cash book balances.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
01	Ibanda Municipal Council General Fund	Centenary	3100032899	6,583,894	6,583,894	UGX
02	Ibanda Municipal Council Property rates	Centenary	3100032908	454,927	454,927	UGX
03	Ibanda Municipal Council Youth Livelihood Recovery	Centenary	3100032910	352,285	352,285	UGX
04	Ibanda Municipal Council UWEP Recovery	Centenary	3100045747	2,214,870	2,214,870	UGX
05	Ibanda Municipal Council Imprest Account	Centenary	3100068296	21,691	21,691	UGX
6	General Fund Account	Centenary		3,580,052	3,580,052	UGX
7	Operation Account	Centenary		1,446,703	1,446,703	UGX
8	DDEG Account	Centenary		55,371	55,371	UGX
9						UGX
10	General Fund Account	Centenary		867,048	867,048	UGX
11	Operation Account	Centenary		48,852	48,852	UGX
12	DDEG Account	Centenary		331	331	UGX
13	General fund account	Centenary		238,950,813	61,850	UGX
14	Operations Account	Centenary		10,181,786	64,805,845	UGX
15	DDEG	Centenary		1,100,000	21,128	UGX

## **RECOMMENDATION**

- 1) The Municipality should ensure to recruit a substantive store management officer to enhance efficiency and effectiveness in store management.
- 2) The Municipal should ensure disposal of unserviceable assets to be carried out every financial year.
- 3) All the assets acquired by the Municipality and other institutions within the Municipality should be engraved for easy identification and guard against theft. The board also recommended for the engravement of all newly acquired items and also to register them in stores. Like newly acquired computers, printers, Laptops and furniture.
- 4) Capacity building for school head teachers and health unit in-charges on financial management, record keeping and asset management should be carried out routinely by user departments at the headquarters.
- 5) All government land within the Municipality should be titled and the Municipal authorities should sign memorandum of understanding with relevant authorities for institution like schools that are located on land owned by faith-based institutions.
- 6) All public/municipal vehicles and motorcycles should be parked at designated park yard after 5pm unless under special circumstances like emergency cases. The use of motor vehicle logbooks should be emphasized.
- 7) Implementation of budget activities especially infrastructure projects should be carried out by the end of 3<sup>rd</sup> quarter of the financial year to avoid funds being remitted back to central government due to delayed project implementation by the contractors.
- 8) Evaluation of assets should be routinely carried especially those from donors and other government partners.



## VOTE 707 - IGANGA MUNICIPAL COUNCIL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Engrave computers which were not coded in the computer laboratory	Done	Adhere to compliance
2	Always enter each computer item separately e.g. mouse, key board.	It was partially done	Prevent encroachers from the land
3	Update the book value of the entire items in the asset register to capture depreciating item	Not yet	The Foundation should be constructed to shift from the small space at the current station along the highway
4	Administration should ensure that Asset register captures the chassis number, engine number, type and book value for motor vehicles /motorcycles as per the format	Partially implemented	All assets should be registered.
5	To dispose the TATA Lorry no UAY 880	Administration presented to the Board of governors and it was recommended to first get funds for a replacement.	Status maintained
6	To dispose of the pickup no UAG 496G.	Administration presented to the Board of governors and it was recommended to first get funds for a replacement.	Status maintained
7	Dispose 34 computers (Intel), (25) Acer monitors, 17 HP computer pieces.	UCC was informed by administration about the disposal of Acer.	Recommendation maintained.
8	Expedite the process of titling of land occupied by the health centre.	Land title is under processing.	In charge should follow it up
9	A full inventory should be updated and kept in the format provided.	There was an inventory book opened.	To continue in the format provided
10	The accounts assistant attached to the health centre should keep the health centre cash book posted to date.	Not yet implemented	Previous recommendation maintained
11	The in- charge should ensure that a cashbook is maintained to track all incomes and expenditure.	Partially implemented	Still not yet done
12	Update the Asset Register as per the format provided to capture the initial value	Updated	Not done, due to transfer of in charge
13	There is need to clearly demarcate the land which belongs to the health facility separated from the barracks.	Not yet done	The in- charge to present the issue to the DPC who is the chairperson HUMC for consideration
13	Administration of Iganga Municipal Council should consider prioritizing connection of running water to Nakavule HC II	A water tank for harvesting rainy water was installed with gutters	Running water will be connected after PHC consideration
14	The Health Centre needs to be accredited for drugs and PHC funds to make the facility operational to the community fully.	Not yet accredited	Follow up is needed
15	Maintain asset register in the format provided	Partially done	

## ASSET FINDINGS

1. There is need to continue acquiring land titles for the remaining Land belonging to Iganga Municipal council to avoid encroachments.
2. Still on status of equipment; Pick up Helix, Ambulance, Dumper (FAW) and Sonalika tractors for garbage collection to improve on service delivery need to be repaired, since have grounded for long
3. There need to allocate enough funds for the completion office blocks to create office space for staff to avoid conflicts

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

## Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	101	363,759,633
2	Land	52	3,3334,000
3	Transport	39	406,802,000
4	ICT	149	
5	OFFICE EQUIPMENT	659	50,080,000
6	Machinery	20	292,575,000
7	Games	8	
8	Kitchen utensils	47	

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
	Truck (TATA)	UAY 880
	PICK Up	UAG 496G
	Motorcycle -Jialing	UG 3211M
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
1	Intel computers	34
23	Acer monitors	25
	HP Computers	17
4	Microscopes	03
5	Binocular microscope	1
6	Monocular microscope	1
7	Fridge (Reagents)	1
8	Jerrycans	
9	Cups	
10	Wall clock	
11	Balls	



## STORES FINDINGS

1. Health facilities like Walugogo Health Centre II lack stores for keeping equipment and other movable assets.
2. Northern & Central division also have no stores for storing the captured items from vendors, building sites, etc

## 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	Iganga Hall UNEB Account	STANBIC	9030005629925	1,779,519	1,779,519	UGX
2	Iganga High School Uneb Account	STANBIC	9030005679310	1,487,406	1,487,406	UGX
3	Iganga High	STANBIC	9030005627736	4,842,325	4,842,325	UGX
4	Iganga High School Account	BARODA	95060200000348	8,416,987	8,416,987	UGX
5	Iganga High Development Account	CENTENARY	4810600009	1,829,547	1,049,547	UGX
6	IGANGA MUNICIPAL HEALTH CENTRE III	DFCU	01981021004936	6,242,256	6,242,256	UGX
7	IGANGA PRISONS HEALTH CENTRE	STANBIC	9030006169790	1,059	1,059	UGX
8	WALUGOGO HEALTH CENTRE II	DFCU	9030006170314	16,323	16,323	UGX
9	KASOKOSO IGANGA MUNICIPAL PRIMARY SCHOOL	STANBIC	9030006457990	1,489,828	1,489,828	UGX
10	NAKAVULE IGANGA MUNICIPAL PRIMARY SCHOOL	STANBIC	9030006459721	12,722	12,722	UGX
11	IGAMBA MUNICIPAL COUNCIL PRIMARY SCHOOL	STANBIC	9030009506992	9,973	9,973	UGX
12	IGANGA MUNICIPAL COUNCIL PRIMARY SCHOOL	STANBIC	9030006457907	332,939	332,939	UGX

13	NOOR ISLAMIC PRIMARY SCHOOL	STANBIC	903000645808 3	1,733	1,733	UGX
14	BUGUMBA NOOR ISLAMIC PRIMARY SCHOOL	STANBIC	903000687125 8	1,034	1,034	UGX
15	BULIGO IGANGA MUNICIPAL PRIMARY SCHOOL	STANBIC	903000687117 7	9,668	9,668	UGX
16	DDEG	STANBIC	903000623463 0	45,249	45,249	UGX
17	PROPERTY TAX	DFCU	019835010053 62	0	0	UGX
18	NORTHERN DIVISION OPERATION ACCOUNT	DFCU	019835010039 10	218,562	218,562	UGX
19	NORTHERN DIVISION COLLECTION ACCOUNT	DFCU	019830100411 8	272,512	272,512	UGX
20	IMC CENTRAL DIVISION COLLECTION ACCOUNT	CENTEN ARY	4812100007	99,458	99,458	UGX
21	LGMSDP ACCOUNT (DDEG)	DFCU	019835100534 8	0	0	UGX
22	IMC CENTRAL DIVISION OPERATION ACCOUNT	CENTEN ARY	4812100016	7,954,83 8	7,954,83 8	UGX
23	GENERAL COLLECTION ACCOUNT	CENTEN ARY	4812100031	1,058,82 8	1,058,82 8	UGX
24	IGANGA MC IMPTREST	CENTEN ARY	3100046477	999,635	999,635	UGX
25	UWEP RECOVERY FUND	CENTEN ARY	3100057266	1,917,38 0		UGX
26	YLP RECOVERY	DFCU	019835010017 75	0	0	UGX
27	REVENUE COLLECTION ACCOUNT	BOU		0	0	UGX
27	TREASURY SUB ACCOUNT	BOU		0	0	UGX

## RECOMMENDATIONS

1. Process land titles for the lands which are not titled to avoid encroachment.  
E.g. Buliigo IMC Primary School, Igamba IMC Primary School, Kaliro Road Market Land, Bupala dumping site etc
2. There is need to transfer the names of the Land title to Iganga Town Council Primary School.
3. The grounded Ambulance at Iganga Municipal Health Centre III needs to be repaired for it to serve its purpose.
4. The following equipment as observed from Iganga Municipal yard: Pick up Helix UG 1447S, Dumper UG 3114R, Sonalika Tractors UG 1662S and Ug 1557S are recommended for repair to avoid further mechanical costs.
5. We recommend demarcation of the land that belongs to Walugogo Health Centre for future developments.
6. Continue fencing works at Iganga Municipal Council primary school, thus the Municipal Education office should prioritize the construction of wall fence to provide encroachers and ensure security to the school community.
7. We recommend rehabilitation of the following buildings at Iganga Municipal Council Primary School;
  - Renovation of Block C
  - The three dilapidated staff houses
8. We still recommend the remaining part of the former P.4 block at Iganga **i.** Municipal Council Primary School be thought off so as it is also demolished and a new block be constructed to avoid harming the school inhabitants.
9. Dispose of the unserviceable items as recommended
10. Construct more office space at the site of demolished building create more offices
11. Cashbook should always be balanced on monthly basis.
12. An asset register in the format provided should be maintained.



## VOTE 708 - KABALE MUNICIPAL COUNCIL

### Follow up on Previous Recommendations

S/N	previous recommendation(s)	Action Taken & Date	Remarks
1	Photocopier	Contracts committee approved	To be boarded off
2	2 sofa sets	Contracts committee approved	To be boarded off
3	Old fashioned office tables 1	Contracts committee approved	To be boarded off
4	Printers	Contracts committee approved	To be boarded off
5	Computer sets	Contracts committee approved	To be boarded off
6	Wooden cupboard	Contracts committee approved	To be boarded off
7	Office chairs	Contracts committee approved	To be boarded off
8	Filing cabinet	Contracts committee approved	To be boarded off
9	Old payroll printing machine	Contracts committee approved	To be boarded off
10	6 high back office chairs	Contracts committee approved	To be boarded off

### ASSET FINDINGS

- 1) Asset registers for the head office, divisions and health facilities were found to be well maintained and up to date. The ones for some of the schools however, especially primary schools were not updated.
- 2) Rutooma HC II is being upgraded to a HC III, construction of the new health facility is ongoing on Plot 606 Block 18 Butare Cell found in Rutooma Ward of the Northern Division. Construction works are nearing completion and are estimated to be 97% of construction.

S/N	Item	Units	Amounts
1	Payables	3	949,339,871
2	Receivables	9	883,090,277
3	Subversion		
4	Investment		

## Summary of Assets

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

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Mitsubish pajero	UG 0900R
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
1.	Printer	1
2	CPU	1
3	Laptop	1
4	Chairs	9

## STORES FINDINGS

- 1) The board of survey confirms that stock and store records are maintained and up to date. whereas some of the schools did not have standard store ledgers, they had books in which they were recording items in the stores.
- 2) the municipal council headquarters, divisions and health facilities had up to dated store records.

## CASH AND BANK FINDINGS

- 1) The bank accounts operated by Kabale municipal council, the three divisions, health facilities and education institutions have been included in the financial statement with their respective reconciliations.
- 2) The schedule of payable balances was obtained from the finance department and details of the payables have been captured in the schedule for payables attached in the appendix.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	KMC General Fund Account	Stanbic Bank Uganda Limited	9030005619520	24,351,840	24,351,840	UGX
2	Kabale Municipal Council Revenue Collection	Bank of Uganda	004070168000000	0	0	UGX
3	Kabale MC Capacity Building	Bank of Uganda	95120200000108	272,435	272,435	UGX
4	KMC Youth Livelihood Operations	DFCU Bank Limited	01983501006126	423,623	423,623	UGX
5	Kabale MC UWEP Recovery	DFCU Bank Limited	011011020000451	327,046	327,046	UGX
6	Kabale MC UWEP Recovery	DFCU Bank Limited	01983501002706	4,690,955	4,690,955	UGX
7	KMC Nothern Division General Fund Account	DFCU Bank Limited	019835001007222	4,841,399	383,530	UGX
8	KMC Nothern Divison property tax account	Equity	1045200972254	00	00	UGX
9	KMC Nothern division DDEG account	Equity	1045200971149	10,000	10,000	UGX
10	Rutooma HC II	Baroda	95120100000248	4,820,668	4,820,668	UGX
11	KMC central division general fund account	Baroda	95120200000024	9,239,740	1,239,740	UGX
12	KMC central division property tax account	Baroda	95120200000021	00	00	UGX
13	KMC central division DDEG account	Equity	1045200954856	3,3091	3,3091	UGX
14	Kabale police HC II	DFCU	10981021003440	20,188	20,188	UGX
15	KMC HC II	Baroda	95129199999329	83,583	83,583	UGX
16	KMC southern division general fund account	Equity	1045200924356	7,221,211	900,331	UGX
17	KMC southern division property tax account	Equity	104520094354	00	00	UGX
18	KMC southern division DDEG account	Equity	104520094358	152	152	UGX
19	Kamukira HC IV	Baroda	95120100000175	00	00	UGX
20	Mwanjari HC II	Baroda	95120110000174	33,526	33,526	UGX
21	Ndolwa prisons HC II	DFCU	01981021003444	3,069	3,069	UGX
22	Kabale Sec school	Stanbic	9030005669889	26,588	26,588	UGX
23	Kabale Sec school	DFCU	1021010901	386,839	386,839	UGX
24	Kabale Sec school	Centenary rural development	7010600772	30,212,158	30,202,158	UGX
25	Kabale Sec school	Baroda	95129200000039	59,79,474	59,79,474	UGX
26	Ndolwa Sec School	Stanbic	9030005670860	25,372,739	25,372,739	UGX
27	Ndolwa Sec School	Baroda	95120200000081	17,352,610	17,352,610	UGX
28	Lower Bugongi Primary Sch	Stanbic	9030003602221	58,307	58,307	UGX
29	Bushuro Primary School	Stanbic	9030002048441	165	165	UGX
30	Nyabikoni primary Sch	Stanbic	9030007433416	9,090	9,090	UGX
31	Butobere Primary Scch	Stanbic	9030007433319	5,355	5,355	UGX
32	Rutooma Primary Sch	Stanbic	9030007433386	241	241	UGX
33	Rutooma Primary Sch	Centenary Rural Devt	7020418720	7,55,840	7,55,840	UGX
34	Junction Primary SCh	Stanbic	9030007433351	5,661	5,661	UGX
35	Junction Primary SCh	Stanbic	9030002048417	2,190,263	2,190,263	UGX
36	St. Maria Theresa Rushoroza PS	Centenary	3201214484	6,016,204	6,016,204	UGX
37	St. Maria Theresa Rushoroza Girls	Centenary	7020003458	8,876,537	8,876,537	UGX

38	Kikungiri PS	Stanbic	9030007433335	2,728	2,728	UGX
39	Kikungiri PS	Stanbic	9030002048395	6,016,269	6,016,269	UGX
40	Hornby high SCH Junior	Stanbic	9030007433084	3,857	3,857	UGX
41	Kabala PS ( PTA)	DFU	01981011053281	41,404,512	38,647,748	UGX
42	Kabale PS UPE Account	DFCU	01981011053316	23,328	23,328	UGX
43	Rushaki PS	Stanbic	9030003602213	42,457	42,457	UGX
44	Kigezi High Sch Primary	Stanbic	9030007201310	1,809	1,809	UGX
45	Kigezi High Sch Day Account	DFCU	01981011021010	892,379	892,379	UGX
46	Kigezi High Sch Primary Boarding	DFCU	01981011041539	236,698	236,698	UGX
47	Kijuguta PS	Stanbic	9030002048492	1,991	1,991	UGX
48	Kijuguta PS	DFCU	01981011001477	19,112,168	19,112,168	UGX
49	Ndolwa PS	Stanbic	9030003602256	78,446	78,446	UGX
50	Makanga PS	Stanbic	9030007433408	1,965,942	1,965,942	UGX
51	Bugongi PS	Stanbic	9030002161450	221	221	UGX
52	Kengoma PS	Stanbic	9030007883047	724	724	UGX
53	Kabale Parents Sch	Stanbic	9030007433300	7,134	7,134	UGX
54	Management Committee Kabale Parents Sch	Centenary	7020310716	5,349,525	5,349,525	UGX
55	Kabale Preparatory Sch General	ABSA	6003755019	143,538,106	137,998,606	UGX
56	Kabale Preparatory Sch General	DFCU	019810201010205	47,196,194	47,196,194	UGX
57	Kabale Preparatory Sch Car fund	ABSA	6003755027	15,000	15,000	UGX
58	Kabale Preparatory Sch Platinum	ABSA	6003754977	35,337,455	35,337,455	UGX
59	Kabale Preparatory Sch	Stanbic	9030007433076	3,634,998	3,634,998	UGX
60	St. Maria Goretti Prep/UPE	Stanbic	9030007201736	5,254	5,254	UGX
61	Kitumba PS	Stanbic	9030002048409	4,609	4,609	UGX
62	Kitumba PS	Centenary	3203912169	1,412,924	1,412,924	UGX
63	St. Marys Collage Rushoroza	Centenary	7010000342	512,716,001	512,716,001	UGX
64	Kigezi Collage Butobere PTA	Centenary	7020023591	2,157,164	2,157,164	UGX
65	Kigezi Collage Butobere PTA	Stanbic	9030005619644	182,868	182,868	UGX
66	Kigezi Collage Butobere	Stanbic	9030005619636	102,876	102,876	UGX
67	St. Maria Goretti Sec	Centenary	3100039115	968,166		UGX
68	Kabale Technical Institute	Stanbic	9030005619393	15,957,664	15,957,664	UGX
69	Kabale Technical Institute	DFCU	01981021010925	3,073,572	3,073,572	UGX
70	Kabale Technical Institute Vehicle Account	DFCU	01540010161319	2,129,925	2,129,925	UGX
71	Hornby High Sch	Stanbic	9030005619946	7,255,275	7,255,275	UGX
72	Hornby High Sch	Stanbic	9030005619954	13,717,599	13,717,599	UGX
73	Hornby High Sch	DFCU	01983501002642	12,257,982	12,257,982	UGX
74	Hornby High Sch	DFCU	01981011033190	1,946,262	1,946,262	UGX
75	Hornby High Sch	Equity	1045201162711	2,008,296	2,008,296	UGX
76	Kigezi High Sch	Equity	1045200885194	16,517,826	16,517,826	UGX
77	Kigezi High Sch	Stanbic	9030005619679	20,302,419	20,302,419	UGX
78	Kigezi High Sch	DFCU	01981021010220	34,536,273	34,536,273	UGX



## RECOMMENDATION

- 1) There is need to conduct routine sensitization and capacity building of the head teachers on maintenance of books of accounts and the store ledgers. It is important for them to understand the need to record values of their assets and the items kept in the stores.
- 2) The board of survey exercise is hectic and requires collection of information that is dependent on the custodians of the information having it. It is crucial therefore that the BoS teams are constituted in early and taken through the requirements so as that they in turn can inform accounting officers to prepare documents in time. This will help to address the issue of delays.
- 3) In relation to the above, there is need to consider facilitation of the BoS teams given that they have to traverse their entire area of jurisdiction to obtain information and sometimes needing to go to a particular institution more than once. Facilitation should therefore be provided to ensure smooth running of the BoS activities.
- 4) All the assets that have been recommended for disposal should be disposed through the appropriate method approved by the contracts committee.
- 5) The entity should consider providing a proper storage room for the Mwanjeri HC II to avoid congesting the examination room which is always accessed by patients needing to consult with the health workers.

## VOTE 709 – KAMULI MUNICIPAL COUNCIL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Boarding off Jiefang-vehicle LG 0003-045	Process on going	The cost of valuing was higher than what would accrue from the item being boarded off.
2	Repair (tyres) and servicing of tractor reg LG 0008-043	Process ongoing	To be put to use the moment repairs are finished
3	Boarding off 01Toyota Diana	Process on going	The cost of valuing was higher than what would accrue from the item being boarded off

### ASSET FINDINGS

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

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	20	46,498,927,516
2	Land	17	441,912,849
3	Transport	27	1,428,185,000
5	ICT EQUIPMENT	71	226,082,100
6	OFFICE EQUIPMENT	6	16,200,000
7	MEDICAL EQUIPMENT	2	6,700,000
8	MACHINERY	2	50,000,000

**List of unserviceable items recommended for disposal**

<b>S/N</b>	<b>ITEM DESCRIPTION (TRANSPORT EQUIPMENT)</b>	<b>REG.NO</b>
1	Motorcycle	
<b>OTHER ITEMS</b>		
<b>S/N</b>	<b>ITEM DESCRPTION</b>	<b>QUANTITY</b>
1	Printer	9
2	Blower	1
3		
4	Weighing scale	2
5	Lap tops	5
6	Jiefang	
7	Faw	
8	Grader	
9	Photo Copier	
10	Tables	3
11	Chairs	3
12	Desk Top	

## STORES FINDINGS

### 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	KAMULI MC UWEP RECOVERY	STANBIC KAMULI	9030013252954	267,397.00	267,397.00	UGX
2	KAMULI MC YOUTH LIVELIHOOD RECOVERY	STANBIC KAMULI	9030013252962	242.00	242.00	UGX
3	KAMULI MUNICIPAL COUNCIL GENERAL COLLECTIONS	STANBIC KAMULI	9030012266072	1,269,907.00	1,269,907.00	UGX
4	KAMULI MUNICIPAL COUNCIL	BANK OF UGANDA	00439016800000	00.00	00.00	UGX
5	KAMULI MUNICIPAL COUNCIL GENERAL COLLECTIONS	STANBIC KAMULI	9030012266315	15,744,864	15,744,864	UGX
6	KAMULI MUNICIPAL COUNCIL GENERAL COLLECTIONS	STANBIC KAMULI	9030012266307	32,809.00	32,809.00	UGX
7	KAMULI MUNICIPAL COUNCIL GENERAL COLLECTIONS	STANBIC KAMULI	9030012266293	4,296,426	4,296,426	UGX
8	BUSOTA HEALTH CENTRE II	STANBIC KAMULI	9030007399625	18,150.00	18,150.00	UGX
9	KAMULI YOUTH CENTRE HEALTH CENTRE CLINIC	STANBIC KAMULI	9030010770474	42,948.00	42,948.00	UGX
10	KAMULI MUNICIPAL COUNCIL GENERAL COLLECTIONS	STANBIC KAMULI	9030012266285	2,834,267.00	2,834,267.00	UGX
11	KAMULI MUNICIPAL COUNCIL GENERAL COLLECTIONS	STANBIC KAMULI	9030012266218	290,785.00	290,785.00	UGX
12	KAMULI MUNICIPAL COUNCIL GENERAL COLLECTIONS	STANBIC KAMULI	9030012266129	7,872,698.00	7,872,698.00	UGX

### RECOMMENDATION

- 1) Team did not comment

## VOTE 710 – KAPCHORWA MUNICIPAL COUNCIL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Need to maintain an updated asset register and cost items especially ICT & furniture	None	ICT Equipment donated by MFPED under FINMAP, MGLSD under UWEP, YLP, and SESIL items under Ministry of Education as well as land and buildings donated by the community and churches to schools.
2	Need for adequate storage facilities / accommodation	Storage facility constructed, and in use	Dilapidated uniports used for storage hence un able to separate new, torn and unserviceable items
3	Need to title all government land especially Chepsukunya and Ngoromwo in Kween District as well as school land.	The vote has only 6 land titles (Municipal HQs, West Division, Central Division, the park and the market. As attached herein. Need to title all properties.	The entity contracted services for survey & titling of; chepsukunya land; ngoryomwo land; boma ground; tigrim Hc2; former water supply land; and proposed kaplelko seed secondary school. The process is being finalized at zonal office mbale and some files are before kween district land board.
4	Need to engrave both old and new furniture	None	The entity plans to engrave assets in FY 2023/24
5	Only two extinguishers in the IFMS control room. However, they have expired and need to be refilled	None	
6	Divisions, primary schools and health center recommended to maintain updated cash books.	Electronically done under IFMS only at the Municipal Headquarters	Need to build capacity of this HODs on how to maintain cash books
7	Board off unserviceable items	Not done	Urgently needs to be done
8	Need for agreement of inventories especially in relation to road works and ledgers	Not done	Ledgers should be updated for every store movement

## ASSET FINDINGS

- 1) The committee noted that furniture in the Municipal Council is scattered i.e., not with the right user Departments.
- 2) It was also observed that a few of the items e.g., Furniture, Printers, Laptops etc. are not engraved.
- 3) It was also observed that staff have resorted to the use of laptops and desktop computers as power stabilizes in most offices are spoilt.

S/N	Item	Units	Amounts
1	Payables	3	889596246
2	Receivables	3	848279157
3	Subversion		
4	Investment		

## Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building		1,946,780,357
2	Land		17,911,350
3	Transport	30	629113540
5	Furniture and fittings		52,357,470
6	Office equipment	5	132,709,003
7	ICT Equipment	83	51,001,649
8	MACHINERY	2	

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motor cycle	UEC 060Y
	Motor cycle UEC 060Y	UEC 060Y
2	JAFUNG	UEG- 500
3	YAMAHA	LG00-7417
4	Motorcycle YAMAHA	UDX 960X
5	Motor Cycle Suzuki	UG- 060A
6	Honda Motor Cycle 2007,East Division	2007,
7	JMC D/C Pick up	LG0008-046
8	Tractor Trailer	LG0011-046
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
18	GENERATOR-HONDA	1
19	Filing cabinets	9
20	Used Tyres	20
21	Sofa set	1
22	Book shelf	1
23	Chairs	13
24	big gas cylinders in the stores	2
25	Asbestos Iron sheets	62
26	Printers in stores	
27	Shutters Poor	
28	Shutters windows	
29	Old used batteries	
30	Tables	6
31	Book shelves	3
32	Unipots	3
33	Printers	8
34	Ordinary tables	3
35	Sonny Digital Camera	1
36	Power voltage UPS	1
37	Laptop computers	5
38	UPS	8

## STORES FINDING

- 1) The committee inspected and tested the stores and found that records were properly maintained and reconciled.
- 2) It was also noted that some vehicles, motorcycles and laptops mainly given by ministries did not have any value attached to in the store's records.
- 3) There were some vehicles to be boarded off in the previous financial years and have not been boarded off up to now because they have not been advertised for bidding.

## CASH AND BANK FINDINGS

It was observed that bank reconciliations for all accounts maintained were regularly done and verified/ checked at the end of each month. The details of bank balances.

**Table showing accounts reviewed by the board**

S/N	Bank of Account Name	Bank name	Account number	Bank balance at 30th June 2023	Cash book Balance At 30 June 2023	Cur
1	Kapchorwa Municipal Council Treasury Single A/C	BOU	004400528000000	0	0	UGX.
2	Kapchorwa Municipal Council Collection A/C	Finance Trust Bank	310253000034	5,878,770	0	UGX.
3	Kapchorwa Municipal Council UWEP Recovery A/c	Stanbic Bank	9030014084931	2,079,350	0	UGX.



## **RECOMMENDATION**

- 1) There is need to board off the used-up assets (See the attached schedule of assets recommended for disposal)
- 2) There is need for all furniture to be put in the right user Departments.
- 3) There is need to complete engraving of all items e.g. furniture, printers and others.
- 4) The spoilt desktop computers as result of spoilt power stabilizers should be collected from departments and kept in one central point in order to ensure their safety.
- 5) Utilization of projects that have been kept redundant i.e CAIIP Projects in East Division, need to rejuvenises local resources that have been idle like, the CAIIP Projects, Market, Milk coolers and artificial insemination kits that have not been used for a long time
- 6) There is need to developed and operation and Maintenance plan for all the Assets of the entire Kapchorwa Municipal Council
- 7) There is to tittle all the untitled land Ngoromwo land, chekwalan (old water works),land in schools and institutions land housing offices and others

## VOTE 711 – KASESE MUNICIPAL COUNCIL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Renovation		
2	Procurement of water harvesting tank at Nyakasojo PS		
3	Procurement of laptops for Nyakasojo PS		
4	Construction of one classroom and library at Nyakasojo PS		
5	Support of a water project at Nyakasojo PS		
6	Due to heavy enrolment in classes, there is need for construction of more classrooms at Railway P/S		
7	There is need for construction of latrine stances due to heavy enrolment in school at Railway P/S		
8	Railway P/S is neighboring the national park and it has been made into a grazing area. There is need for a school fence.		
9	More desks are required to cater for the heavy school enrolment at Railway P/S		
10	Extension of electricity to the administration block is required to provide enough security lights at Railway P/S		
11	Training in computer skills at Rukoki Model P/S		
12	Renovating of 1 latrine of 2 stance at Rukoki Model P/S		
13	Renovating the PWDs hostel at Rukoki Model P/S		
14	Training in sign language at Rukoki Model P/S		
15	Installation of power in St. Immaculate Kakooke P/S		
16	Putting mural walls in St. Immaculate Kakooke P/S		
17	Fencing St. Immaculate Kakooke P/S		
18	Tree planting in St. Immaculate Kakooke P/S		
19	There is need for a computer laboratory at St. Peters P/S Nyakasanga.		
20	Face lift St. Peters P/S Nyakasanga.		

21	Another water harvesting tank to reduce soil erosion at St. Peters P/S Nyakasanga.		
22	More science books from P.1 to P.7 for St. Peters P/S Nyakasanga.		
23	The political and technical staff should lobby for safe drainage of water for Mburakasaka P/S and the community		
24	The intended library should be completed for safety custody of school books and other items at Mburakassaka P/S	Platering and ceiling work has been done	
25	The Mburakassaka P/S kitchen should be built in permanent materials.	Bricks have been made awaiting to be burnt.	
26	Boundary encroachment by neighbors making by laws by the LCI to curb the grazing of animals in Mburakasaka P/S premises.	New trees have been planted on boundaries.	
27	The access road to Mburakassaka P/S should be opened for easy communication.		
28	Need for more classes at Mulongoti P/S		
29	Need for more desks for Mulongoti P/S		
30	Staff houses for Mulongoti P/S		
31	Fencing Mulongoti P/S		
32	More latrine stances at Mulongoti P/S		
33	Lack of school fence to control trespass of animals and people at Nyamwamba Primary school		
34	Lack of enough furniture for booth the teachers and students at Nyamwamba P.S		
35	Lack of staff quarters and toilets for teachers at Nyamwamba P.S		
36	Nyamwamba P.S lacks a kitchen		

## ASSET FINDINGS

S/N	Item	Units	Amounts
1	Payables		
2	Receivables	2	1500000
3	Subversion		
4	Investment		

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	63	
2	Land	9	
3	ICT equipment	16	
4	Office equipment	66	
5	Machinery		
6	Medical equipment	53	
7	Garden tools	35	
8	Musical equipment	22	
9	Classroom equipment	273	
10	Sports equipment	69	
11	Kitchen equipment	93	
12	Hostel equipment	87	
13	Sanitary	9	
14	Computer	1	
15	Library books	2,004	

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
1	Desks	5
2	Sauce pans	2
3	Balls	3
4	Washing facilities	1
5	Office chairs	2
6	Tables	2
7	Saurce bowls	2
8	Serving dish	1

## STORES FINDINGS

### 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	Nyakasojo P/S	Stanbic	90300073847 17	6,115	6,115	UGX
2	Nyamwamba P/S	Stanbic	90300073839 15	5,601	5,601	UGX
3	Railway P/S	Stanbic	90300072292 01	31	31	UGX
4	Road Barrier primary school	Stanbic	90300025442 44	2,171	2,171	UGX
5	Rukoki P/S	Stanbic	90300073320 24			UGX
6	Kasese SDA P/S	Stanbic	90300083893 56	23	23	UGX
7	Sebwe Irrigation P/S	Stanbic	90300063296 82	16,428	16,248	UGX
8	St. Immaculate Kakooke P/S	Stanbic	90300073846 79	10,004	10,004	UGX
9	St. Peters P/S Nyakasanga.	Stanbic	90300073320 83	42,071	42,071	UGX
10	Kyanjuki P/S	Stanbic	90300023332 040	29,372	29,372	UGX
11	Masule P/S	Stanbic	90300073845 20	5,813	5,813	UGX
12	Mburakassaka P/S	Stanbic	90300072822 64	24,410	24,410	UGX
13	Misika P/S	Stanbic	90300073844 15	5,788	48,838	UGX
14	Mubuku Irrigation Primary school	Stanbic	90300073307 65	813	813	UGX
15	Mulongoti P/S	Stanbic	90300738445 8	255,879	255,879	UGX
16	Nyakasanga P/S	Stanbic	90300073843 77	2,292	2,292	UGX

## VOTE 712 – KIRA MUNICIPAL COUNCIL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	There is need to do repairs to fix glasses with the windows to avoid leaking into drugs and documents.	Request to repair windows is in process	Problem resolved
2	Need major renovations required at the old staff house at Hassan Tourabi P/S. Pit Latrine at the same school needs replacement	Request to repair windows is in process	Continuous reminders are required.
3	Kireka Home of Mentally hand capped ceiling needs repairs, otherwise the patients are at risk using it. There is need to dispose scrapped wheel chairs and acquire some others. In the same school there is need to repair the vehicle or acquire a new one.	Ceiling was redone and now okay.  The old wheel chairs were The vehicle has not been procured	No funds to buy funds
4	There is need to engrave all the assets.	Accounting issued a directive to budget for engraving of assets. This has been done in the F/Y 2023/2024	To be implemented in the F/Y 2023/2024.
5	There is need for renovations at Bweyogerere Muslim Primary school	No action taken yet.	Pending availability of funds.
6	There is need for renovation.	No action	Pending availability of funds.
7	Need for additional classrooms. Need for more desks.	No classrooms constructed yet. 10 desks given to the school.	Pending availability of funds.
8	Need renovation. Need additional 3-seater desks. Need for staff quarters	Constructed a 2-classroom block with an office. 20 desks given. Constructed a 5-stance pit latrine	Completed
9	Need serious renovations. Need to construct new classroom block to cater for increasing numbers of learners.	Future action	Pending availability of funds.

	Need for one science laboratory		
10	Need serious renovations and the floor. Bore hole donated but needs repair.	Future action	Pending availability of funds.
11	Need to be renovated.	Future action	Pending availability of funds.
12	Need to renovate existing staff quarters. There is need to construct additional Staff quarters. Need to acquire new desks for the learners.	Future action	Pending availability of funds.
13	Need to empty or construct a new toilet altogether Also need water harvesters.	Future action	Pending availability of funds
14	There is need to have major renovations of classrooms and offices.	Constructed a 2-classroom block with an office and a store	Successfully completed.
15	Need renovations	Constructed a 2-classroom block with an office and a store.	Works still ongoing, at 70% completion.
16	Roof needs repair.	Future action	Limited funding
17	There is need to have major renovations of classrooms and offices.	Constructed a 2-classroom block with an office and a store.	80% works completed
18	There is need for additional furniture, desks, tables, storage cabins. Need for staff room and additional classrooms.	School received 30 desks. Future constructions	They will need more desks in future.  Constructions are pending availability of funds.
19	Need to construct additional toilet and urinal facilities	Constructed a 5-stance pit latrine.	
	Need for more toilets. Need for additional desks.	Future action	Pending availability of funds
21	We encourage all government institutions to maintain an updated Fixed Asset Register.	Most of institutions now maintain a fixed asset register.	Pending availability of funds
22	There is need to engrave all the assets.	Future action.	Management needs to consider.

## ASSET FINDINGS

- 1) On a good note, Kira HC 111 has a near to completion spacious new block which will improve service delivery to the community.
- 2) At Kira HC 111; Many equipment was acquired to meet the needs of the health Centre but are kept in store including monitor machine, hospital beds awaiting a to be fitted in the new building.
- 3) Kira HC 111 maternity ward floor had scratches with rising dust susceptible to cause damage to appliances and equipment.
- 4) Kira HC 111 had no guard exposing portable items of equipment to pilferage
- 5) Kirinya HC II is under renovation. The temporary structures cannot accord privacy to patients /clients
- 6) Kirinya HC II had 1 delivery and 3 patient beds in unserviceable state for which boarding off would have no monetary proceeds.
- 7) Bweyogerere HC III lacked a schedule for removal of medical waste posing a spillover and spread of diseases.
- 8) Bweyogerere HC III is located along untarmacked road with high motor vehicle traffic which rise dust posing damage threats to health equipment and drugs.
- 9) Bweyogerere HC III has a porous fence with assets susceptible to theft.
- 10) Kimwanyi Health Center II had old structures and is small in size.
- 11) Kimwanyi Health Center II lacked piped water posing sanitary concerns and a risk of spreading diseases.
- 12) Hassan Tourabi P/S lacked a water reservoir, it being a Muslim based school, water is a must at all times.
- 13) Hassan Tourabi P/S had a porous school fence which can propel pupil escape from school and sometimes present avenue for theft of school property.
- 14) Hassan Tourabi P/S has old staff houses not suiting a school in a highly urbanized neighborhood.



- 15) Kireka Home of the mentally Handicapped had leaking roofs which can be a challenge to learners during rainy season.
- 16) Kireka Home of the mentally Handicapped had part of fence porous exposing the already vulnerable learners to intrusion with associated consequences.
- 17) Kireka Home of the mentally Handicapped School Vehicle had been grounded for more than 5 years with further degenerated mechanical status of the vehicle rendering it unserviceable though without a technical support.
- 18) Kireka C. U Primary School had 559 Learners with 10 Government and 4 private Teachers
- 19) Kijabijjo Primary School School had no title for its land rendering the school susceptible to land grabbing and encroachments.
- 20) Buwate C.U P/S is a 2-class roomed school with 133 learners and 2 government salaried teachers. The 2 classrooms were partitioned into 4 smaller rooms to accommodate primary 1 to primary 4. School. The school has 2 stances of pit latrine shared between learners and teachers. On a good note, the school has land if at all they got funding to construct more classroom blocks and pit latrine.
- 21) The most visible challenge at Buwate Catholic Primary School was the absence of a kitchen. Meals were prepared in open area. On a rainy day, meals may be delayed if there was a heavy down pour hours before lunch time.
- 22) Buwate Catholic P/S lacked a perimeter fence yet the school is by road side with risk of playing learners straying into speeding vehicles.
- 23) Namugongo Girls Boarding P/S was found to have a good ratio of learners to teachers (1,159 learners with 31 government salaried teachers and 26 private teachers.
- 24) Namugongo Girls Boarding P/S truck (UAJ 466N) had been grounded for more than a year and was claimed to be unserviceable.

- 25) Namugongo Boys P/S had 926 Learners with 14 Government and 5 private teachers thus a ration of Learners to teachers of 48:1
- 26) Kamuli C.U P/S has 1,725 learners with a total of 84 teachers of which 34 were government salaried. Save for a good ratio of learners to teachers, the school lacked an incinerator for disposal sanitary wear.
- 27) Kamuli C.U P/S depended on unpredictable piped water without reservoir to harvest rainy which is a cheaper and reliable option for water supply.
- 28) On a good note, St Francis C.U P/S Bulindo has a new 2 classroom block with office funded by ministry of Education and Sports.
- 29) The windows on new class room block at St Francis C.U P/S Bulindo have burglar proofing which would obstruct emergency exit.
- 30) The floors for p.3 and P.4 at Melissa Nakwero P/S are cracked with scratches rising sand dust when classes are being swept
- 31) Mellisa Nakwero P/S is limited by lack of water reservoir to harvest rainy water hence depend on piped water which is unreliable and costly.
- 32) Mellisa Nakwero P/S lacks a perimeter fence
- 33) Kira C.U Primary School perimeter chain-link fence was done half way leaving space for intruders /thieves. Students can also escape through the porous fence
- 34) Kira C. U P/S owns prime land in the centre of Kira Municipality which is not fenced off susceptible to land grabbers.
- 35) Kira C. U P/S lacks a kitchen at the upper campus. Meals are prepared in open space.
- 36) Kimwanyi UMEA P/S has an old administration block that leaks
- 37) Kimwanyi UMEA P/S is not fenced, susceptible to theft of moveable assets
- 38) Kimwanyi UMEA P/S 's only water tank got spoilt in the year
- 39) On a good note, Kira Senior Secondary School has 1350 Learners with 49 Government salaried and 10 private teachers thus an average of 23 learners to a teacher.
- 40) Kira Senior Secondary school is short of computers to have a functional computer laboratory.

- 41) On a good note, Shimoni Demonstration School, Kira (P/L) lives by its name, it's such deserving to be a demonstration school.
- 42) Kirinya Secondary School has a few computers in the computer Laboratory
- 43) Kirinya Secondary School has fewer than required desks for learners.
- 44) Kirinya Secondary School is short of teachers to facilitate Swahili Language, Technical drawing, and Agriculture, English Language, Food nutrition
- 45) Kirinya C. U P/S has 1,704 learners, 24 governments and 6 private teachers. The ratio of teachers is of great concern.
- 46) Kirinya C.U P/S had a class with 120 learners which is a detriment to effective teaching. A teacher cannot effectively teach such a large number of learners in a class.
- 47) Kirinya C.U P/S had 4 Pit Latrine stances 4 for 932 girls and 4 to 772 girls. Queues at such pit latrines makes learners loose time for class.
- 48) Like any other schools with in Kira, Teachers at Kirinya C. U P/S lack housing and many teachers commute for longer distance.
- 49) Kirinya C. U P/S substantially depend on costly and unreliable piped water to an extent of threatening sanitation levels for the learners.
- 50) Kireka UMEA P/S had learners to teacher ratio of 96:1 (1,149 learners to 12 government teachers and 8 private teachers)
- 51) Kireka UMEA P/S class room space was wanting given the number of learners they had. Some class had 85 learners which challenge effective learning.
- 52) Kireka UMEA P/S had damaged wall fence causing learners to escape from school without notice of the school administration.
- 53) Due to location of Kireka UMEA P/S, it ought to have drainage channels without which would leave the school flooded during the rainy season.
- 54) Hassan Tourabi SS had 1052 learners to 58 teachers giving a ratio of 19:1 on a good note.
- 55) Hassan Tourabi SS claimed that the capitation grant is too small to give visible impact on the school.

- 56) Due to the terrain, the access road is hardly motorable and the small drainage channel at Hassan Tourabi SS is blocked by university construction works leading to flooding during the rainy season.
- 57) Hassan Tourabi SS had limited furniture and class room space.
- 58) At St. Francis Bulindo P/S, the water purifiers were long shelved due to damage
- 59) The school and church land are fussed together with no clear demarcation and the wish to fence school premises cannot be attained.
- 60) On a good note, St. Francis Bulindo P/S has a near to completion a 2 class rooms and office block which will relieve pressure on classroom space.
- 61) St. Francis Bulindo P/S lacked a kitchen, meals are prepared in open area which can be challenging during the rainy season.
- 62) St Thomas Bazadde P/S is a victim of storm water during rainy season.
- 63) Kitukutwe C.U P/S had a ratio of learners to Teachers of 77:1 almost doubling the desired standard of 45:1
- 64) Kitukutwe C.U P/S had a leaking roof on a 5-classroom block for infants.
- 65) Bweyogerere C. U P/S had boys Pit Latrines close to being full.
- 66) Kireka Army School had 1,015 learners with 13 government salaried and 6 private teachers.
- 67) Kireka Army School complained of lack of school fence.
- 68) Kireka Army school had many of its floor scratched with rising dust when sweeping
- 69) Bweyogerere Muslem P/S had scratched classroom floor.
- 70) Bweyogerere Muslem P/S lacked perimeter fence hence attracting intruders in the school premises.
- 71) On a good note, Bweyogerere Division does not rent since they occupy the first floor of the former market premises thus escaping the rent burden faced by other divisions.
- 72) Namugongo division is allocated the garbage truck one day in a week, leaving a lot of garbage un collected and susceptible to being disposed into

drainage channels. Flooding is imminent during rainy seasons when drainage channels get blocked with garbage.

- 73) Namugongo Division rents office premises which is not even enough. For council meetings, a hall has to be hired for that purpose which is another extra cost to bear with regularly.
- 74) Similarly, Kira Division also rents office space and in case of council meeting, they hire hall space.
- 75) Kira Municipal Council has one garbage truck that is used in the 3 divisions
- 76) Kira Municipal Council headquarters is short of office space that office sharing between senior and junior officers cannot be ruled out.

S/N	Item	Units	Amounts
1	Payables	2	117,515,668
2	Receivables	2	685,743,778
3	Subversion		
4	Investment		

### Summary of Assets

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

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Tata pickup double cabin	UG 1753E
2	Chang lin Motor grader	LG0007-109
3	Wheel loader engine	LG 0064-55
4	Jialing motor cycle	UG 3165M
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
1	Honda Generator green	
2	Pedestrian roller	

### STORES FINDINGS

- 1) The stores layout at Kira HC IV fell short of standardization; cartons of drugs were laid on floor, shelf space is limited.
- 2) Due a decline in walk-in patients at Kirinya HC caused by renovation works, some drugs including TB lam 200 strips, CD kits, Isoniazid drugs expired before use.
- 3) The drug store at Kirinya HC II was insufficient to accommodate all drugs and hence drugs can't be quickly retrieved.
- 4) Bweyogerere HC III like any other facility had essential drug stock outs and replenishment timing was not known to the facility management.
- 5) Kireka Health Center II had inadequate space for drug storage. The Fridge was too small to store vaccines in relation to number of walk-in clients who would require vaccines.
- 6) Kimwanyi Health Center II was a victim of regular drug and other essentials stock out which would limit the facility capacity to adequately address emergencies.

## CASH AND BANK FINDINGS

Though the accounts were many in number, they were fully reconciled

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	GENERAL FUND ACCOUNT	STANBIC	9030011353486	2,744,086	2,744,086	UG X
2	PROPERTY COLLECTION ACCOUNT	ABSA	6001063969	86,165,814	86,165,814	UG X
3	PROPERTY COLLECTION ACCOUNT	DFCU	01203657120899	134,349,513	134,349,513	UG X
4	YOUTH LIVELIHOOD RECOVERY ACCOUNT	CENTENARY	3100027644	1,586,450	1,586,450	UG X
5	UWEP RECOVERY ACCOUNT	CENTENARY	3100027642	14,985,792	14,985,792	UG X
6	OPERATIONS	Stanbic Bank-Kireka	9030011331741	178,869,434	1,512,185	UG X
7	CELLS	Stanbic Bank-Kireka	9030011293955	9,066,296	236,391	UG X
8	WARDS	Stanbic Bank-Kireka	9030011294099	3,596,156	88,192	UG X
9	COLLECTION	Stanbic Bank-Kireka	9030011286487	17,833,970	17,833,970	UG X
10	DDEG	Stanbic Bank-Kireka	4412100003	34,904,264	232,541	UG X
11	CELLS	Stanbic Bank-Kireka	9030011384500	27,232,067	232,067	UG X
12	WARDS	Stanbic Bank-Kireka	9030011384462	11,066,938	266,938	UG X
13	COLLECTION	Stanbic Bank-Kireka	9030011286622	35,764,250	1,564,250	UG X
14	OPERATIONS	Stanbic Bank - Kireka	9030011331709	161,633,098	656,932	UG X
15	DDEG	Centenary Bank - Kireka	3100027640	18,536,476	290,737	UG X
16	OPERATIONS	Stanbic Bank-Kireka	9030011331776	17,116,094	1,102,129	UG X
17	CELLS	Stanbic Bank-Kireka	9030011379728	296,358	296,358	UG X
18	WARDS	Stanbic Bank-Kireka	9030011379779	65,124	65,124	UG X
19	COLLECTION	Stanbic Bank-Kireka	9030011286584	12,270,560	6,736,918	UG X
20	DDEG	Centenary Bank-Kireka	3100027592	2,034,278	2,034,278	UG X

## **RECOMMENDATION**

- 1) There is need to fast truck the completion of Kira health Centre building so as to create space for a store.
- 2) There is need for the Municipal council has to write to ministry of Education and sports to request for funds to put up teachers houses.
- 3) There is need for the municipal council to request for extra wage bill in order to recruit more teachers to reduce the teacher - learner ratio
- 4) There is need to fast truck the construction of Kirinya health Centre 11 and Nsawo health Centre 11 so as to improve on the services in those health centers.



## **VOTE 713 – KISORO MUNICIPAL COUNCIL**

## VOTE 714 - KITGUM MUNICIPAL COUNCIL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The committee recommends that the finance staff should maintains proper records of accounts and prepare and share the reports in a timely manner to allow and effective report to the accountant General for consolidation	Proper report records maintained	Records were partially maintained
2	The committee recommends that each division should be supported to construct sizable room for storage of the entity assets and other consumable items	Planning Process	The recommendation should be implemented
3	The committee recommends that there should be effective record keeping at the division and other entities within Kitgum Municipal Council through capacity building	Fair Record keeping was seen	Improvement on the record keeping
4	The committee recommends that Kitgum Municipal Council Land should all be titled to avoid intrusion and conflicts	Planning Process to title the Land without Land Title	All land should be titled
5	One vehicle UG 2220 R has lost its road worthiness and it's no longer cost effective. Therefore the committee recommended that it should be disposed-off in order to allow procurement of another new car	No Action Taken	The recommendation should be implemented
6	The committee recommends that more office space should be created through building new structure so as to increase the effectiveness and efficiency	No Action Take	The recommendation should be implemented
7	The committee recommends that the current structures need renovation and face lifting in order to reduce on the risk of causing accidents	Four Building was renovated	The remaining building should be renovated and face lifted in order to avoid accident
8	All the building need urgent architectural assessment to determine their user worthiness and reports be used for planning and decision	Planning Process	The recommendation should be implemented

## ASSET FINDINGS

- 1) The members also noted that most of the council assets were not engraved, making it
- 2) hard to trace in case of the lost or theft
- 3) The members also noted that the council assets register had not been updated as per required formats provided in the asset guideline
- 4) Most of the assets of the council do not have realistic book values and required
- 5) revaluation in order to ascertain realistic netbook values

S/N	Item	Units	Amounts
1	Payables	17	8,205,995,749
2	Receivables	3	844,902,817
3	Subversion		
4	Investment		

## Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	141	31,890,712,121
2	Land	53	149,900,000
3	Transport	52	215,645,034
4	ICT equipment	177	93,649,119
5	Office equipment	42	3,000,000
6	Medical equipment	1	92,000
7	Machinery equipment	4	

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Vehicle (Tata Lorry)	UG 1632E
2	Vehicle (Tata Lorry)	UE 0165 E
3	Vehicle (Tata Lorry)	UAD 397E
4	Vehicle (Balloon Car)	UG 2220 R
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY

## STORES FINDINGS

### CASH AND BANK FINDINGS

- 1) Kitgum Municipal Council maintains 44 active Bank Accounts, 4 with DFCU Bank
- 2) Limited, 29 with Stanbic Bank Uganda Limited, 9 with Centenary Rural Development
- 3) Bank Limited and 2 with Kitgum SACCO Ltd
- 4) The cashbook for some few entities were satisfactory updated and reconciled with the respective 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	Kitgum Boys Primary School (UPE)	Stanbic Bank Uganda Limited	9030007547268	27,295	27,295	UGX
2	St Mary's Kitgum Boys P7 School (PTA)	Centenary Rural Development Bank Limited	3100039739	2,763,450	2,763,450	UGX
3	Kitgum Demonstration Primary (PTA)	Centenary Rural Development Bank Limited	7420400031	2,129,051	2,129,051	UGX
4	Kitgum Demonstration Primary (UPE)	Stanbic Bank Uganda Limited	9030007144287	6,941,128	6,941,128	UGX
5	Kitgum Girls UPE Account	Stanbic Bank Uganda Limited	9030006150119	226,643	226,643	UGX
6	Kitgum Girls PTA Account	Centenary Rural Development Bank Limited	7420400240			UGX
7	Kitgum Girls Boarding Account	Centenary Rural Development Bank Limited	3201240457	35,492	35,492	UGX
8	Pandwong PS PTA Account	Stanbic Bank Uganda Limited	9030012573390	12,458,004	12,458,004	UGX
9	Pandwong PS UPE Account	Stanbic Bank Uganda Limited	9030006096130	9,171,235	9,171,235	UGX
10	Kitgum Primary PS PTA Account	Stanbic Bank Uganda Limited	9030000767130	4,468,836	4,468,836	UGX
11	Kitgum Primary PS UPE Account	Stanbic Bank Uganda Limited	9030006535371	41,125	41,125	UGX
12	Kitgum Prison Primary School (UPE)	Stanbic Bank Uganda Limited	9030003449172	149,138	149,138	UGX
13	Kitgum Prison Primary School (PTA)	Dfcu Bank Limited	1141118808532	2,806,850	2,806,850	UGX
14	Kitgum Public UPE Account	Stanbic Bank Uganda Limited	9030000623392	97,928	97,928	UGX
15	Kitgum PTA Account	Dfcu Bank Limited	1141090601362	13,344,842	13,344,842	UGX
16	Kitgum Public Feeding Program	Kitgum Sacco Ltd	11-13433	8,988,000	8,988,000	UGX
17	Kitgum Technical Institute Project	Stanbic Bank Uganda Limited	9030000767971	122,053,598	122,053,598	UGX
18	Kitgum Technical Institute Project	Stanbic Bank Uganda Limited	9030005811626	18,236,222	18,236,222	UGX
19	Kitgum Technical Institute Fees	Centenary Rural Development Bank	3100039747	43,893,506	43,893,506	UGX

20	Kitgum Technical Institute USDP	Dfcu Bank Limited	1143616104715	5,194,176	5,194,176	UGX
21	Kitgum Core Primary teacher's College (Grands)	Stanbic Bank Uganda Limited	9030005811685	509,994	509,994	UGX
22	Kitgum Core Primary teacher's College (CCT activities)	Stanbic Bank Uganda Limited	9030005860945	6,709,153	6,709,153	UGX
23	Kitgum Core Primary teacher's College (Project)	Stanbic Bank Uganda Limited	9030005809117	296,523	296,523	UGX
24	Kitgum Core Primary teacher's College (Project)	Stanbic Bank Uganda Limited	9030005812061	39,484,875	39,484,875	UGX
25	Parents Tutor Association of Kitgum	Centenary Rural Development Bank Limited	3100060601	5,790,311	5,790,311	UGX
26	Ojuma PS UPE Account	Stanbic Bank Uganda Limited		19,738	19,738	UGX
27	Ojuma Primary School	Kitgum Sacco Ltd	11-10469-9	1,994,500	1,994,500	UGX
28	Central Division Operational Account	Stanbic Bank Uganda Limited	9030012269101	24,130,596	24,130,596	UGX
29	Central Division General Fund collection Account	Stanbic Bank Uganda Limited	9030011788261			UGX
30	Central Division Discretionary	Kitgum Sacco Ltd		20,252,877	20,252,877	UGX
	Dep't Account		7412100017			
31	Pandwong Health Centre III	Stanbic Bank Uganda Limited	9030004980696	28,574	28,574	UGX
32	YY Okot Memorial College- PTA	Stanbic Bank Uganda Limited	9030005811839	59,387,761	59,387,761	UGX
33	YY Okot Memorial College- Board Of Governor	Stanbic Bank Uganda Limited	9030005959038	19,122,972	19,122,972	UGX
34	YY Okot Memorial College- Development	Stanbic Bank Uganda Limited	9030005814919	437,940	437,940	UGX
35	YY Okot Memorial College- Bus	Kitgum Sacco Ltd	1143500260376	328,357	328,357	UGX
36	Kitgum Municipal Council General fund account	Stanbic Bank Uganda Limited	9030013773555	4,511,367	4,511,367	UGX
37	Kitgum Municipal Council UWEP Account	Stanbic Bank Uganda Limited	9030012497147	2,864,245	2,864,245	UGX
38	Kitgum Municipal Council YLP Account	Stanbic Bank Uganda Limited	9030012496825			UGX
39	Kitgum Municipal Council Imprest Account	Stanbic Bank Uganda Limited	9030013773555			UGX
40	Pager Division Discretionary Account	Centenary Rural Development Bank Limited	7412100016	11,651	11,651	UGX
41	Pager Division Operational Account	Stanbic Bank Uganda Limited	9030016551049	11,077,787	11,077,787	UGX
42	Pager Division General Fund Collection Account	Stanbic Bank Uganda Limited	9030011788512			UGX
43	Pandwong Division Discretionary Account	Centenary Rural Development Bank Limited	7412100018	9,860		UGX
44	Pandwong Division Operational Account	Stanbic Bank Uganda Limited	9.03001e+12	28,836	15,000	UGX

## **RECOMMENDATION**

- 1) The committee recommended that vehicle (Tata Lorry) at Kitgum Core PTC with Reg. No: UG 1632E, a Tata Lorry at Kitgum Training Institute (KITI) with Reg. No: UG 1632E, vehicle (Balloon Car) at Kitgum Municipal Council with Reg. No: UG 2220 R and a vehicle (Tata Lorry) at YY Okot Memorial College with Reg. No: UAD 397E should be disposed off.
- 2) The committee recommended that two Classroom blocks of 2 classrooms each at Ojuma Primary School need to be face lifted.
- 3) The committee recommended that all council assets need to be engraved. Many assets were found without any identity for the different institutions.
- 4) The committee recommended that regular update of asset registers need to be taken up seriously by institutional heads and assign one Focal Point person to take charge at all times.
- 5) Lightening arresters must be installed in all the Government institutions such as Schools, Divisions to avoid threats to lives.
- 6) The Head of Finance at Kitgum Municipal Council needs to enforce acquisition and utilization of cash books at all the institutions within the Municipality.
- 7) The committee recommended that all the previous recommendations which was not implemented should be taken up seriously.

## **VOTE 715 – KOBOKO MUNICIPAL COUNCIL**

## **VOTE 716 - KOTIDO MUNICIPAL COUNCIL**



## **VOTE 717 - KUMI MUNICIPAL COUNCIL**

## VOTE 718 – LUGAZI MUNICIPAL COUNCIL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Creating ample space for stores at Kawolo Division.	No action taken.	Implement recommendation
2	Board off of motorcycle reg no UG 2097R	The motorcycle was repaired and it is now being used.	Retain asset on the asset register.
3.	Repair of motorcycle No UAC 687U	Repaired	Broke down again recommended for board off.
4.	Board off motorcycle reg no LG 0089-36	Repaired	Broke down again recommended for board off.
5	Board off of motorcycle reg no LG 0120-36	No action taken	Implement recommendation
6			
7	Board off of Bedford tipper reg No LG 0026 36	No action taken	Implement recommendation
8	Board off of motorcycle reg no UM 1694	No action taken	Implement recommendation
9	Board off of motorcycle reg no LG 0045-36	No action taken	Implement recommendation

### ASSET FINDINGS

- 1) Lugazi Municipal Council has bibanja on the assets register and other lands which are not titled these are Lugazi Model primary school, Abattoir, Kizigo Health Centre II, Busabaga Health Centre III, Najjembe Health Centre III, Cocoa processing facility at Najjembe other public schools without land titles and Kawolo Division office Land.
- 2) No cost values of some donated assets from the Centre.
- 3) The maintenance of the asset's registers by the divisions, health center sand the municipal headquarters is not uniform, adequate and in the manner prescribed by the accountant general. Assets values are not indicated yet they were procured by these entities.
- 4) The delivery bed at Busabaga Health Centre III is rusty which puts the health of the new born and the mothers at a risk.
- 5) The server room at Lugazi municipal council is too dusty, hot with dysfunctional ACs that needs repairs. The equipment's therein will crush due to the environment that is not favorable.
- 6) The ant hill at busabaga needs to be destroyed as it poses a threat to the timber used for constructing the facility.

- 7) The staff quarters (old block) at najjembe health Centre III needs urgent renovation of the verandah, ceiling, roof and general painting.
- 8) The general cleanliness at najjembe health center III is poor, waste is not disposed in the newly constructed incinerator, and it is dumped at a rubbish pit which is also full. The incinerator garbage is also not adequately burnt, the facility floor is also not well moped.
- 9) Most of the assets are not engraved which exposes them to misuse and theft.
- 10) There are patient beds at Najjembe Health Centre iii that need repairs.
- 11) There is a delivery bed at Kizigo health Centre ii that is not fully assembled which puts it at a risk of being wasted.
- 12) Council dump truck registration No LG 0007 015 has overstayed in the garage and its condition could not be established by the board of survey.
- 13) There are no assets management strategic plans, assets management plan and an asset management action plan.

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

### Summary of Assets

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

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motorcycle (Jialing)	UG 3269 M
2	Motorcycle	UG 0275S
3	Motorcycle	UAC 687 U
4	Truck (jiefang)	LG 0024-36

5	Truck (Bedford)	LG 0026-36
6	Motorcycle Honda	LG 0089-36
7	Motor cycle Yamaha	LG 0120-36
8	Jialing	
9	Motorcycle	UM 1694
10	Motorcycle	LG 0045-36
11	Motorcycle	UDI 024
12	Tractor Trailer	
13	Motor Grader Changlin	LG 0006 015
<b>OTHER ITEMS</b>		
<b>S/N</b>	<b>ITEM DESCRPTION</b>	<b>QUANTITY</b>
1	HP Compaq Cpu	
2	Computer Monitor	2
3	Metallic Filling Cabinet	
4	Old Tyre with Rim, old batteries and old tyres.	
5	Generator (yellow in colour)	
6	HP printer	
7	Laptop Dell	
8	HP Compaq	

## STORES FINDINGS

- 1) All Health Centre stores are inadequate that is, they are small considering the volume of drugs, and equipment's that the government sends. The storage of the drugs can compromise on their quality and efficacy.
- 2) There is a need to recruit a records/stores officer to improve on the recordkeeping at busabaga health Centre.

## CASH AND BANK FINDINGS

- 1) The cashbook, duly ruled off and balanced, and signed by us, reflected the following balance(s) as at close of business on the date 30/6/2023.
- 2) The Bank certificate of balance showed a sum of shs 17,198,210 standing to the credit of the account on the date 30/6/2023.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1.	Kawolo Division General Operations	Stanbic	9030012220544	6,777,137	1,487,137	Shs
2.	Kawolo division General Fund	Stanbic	9030012220439	8,363,952	8,363,952	Shs
3.	Kawolo Division 25%	Finance Trust	203252000057	5,830,650	130,650	Shs
4	Najjembe Division General Fund A/C	Stanbic	9030012214749	5,050,553	5,050,553	Shs
5	Najjembe Division General Operations.	Stanbic	9030012214730	275,611	275,611	Shs
6	Lugazi Municipal General Fund	Stanbic	9030012184483	68,856	68,856	Shs
7	Lugazi Municipal (UWEP)	Barclays	6005529172	27,500	27,500	Shs
8	Lugazi Municipal (UWEP Recovery)	Barclays	6005275383	58,215	58,215	Shs
9	Lugazi Municipal (YLP Recovery)	Barclays	6005275375	6,799,520	6,799,520	Shs
10	Lugazi Central Division 25%	Finance Trust	203252000055	138,695	138,695	Shs
11	Lugazi Central Division General Operations	Finance Trust	203252000054	21,570,370	21,570,370	Shs
12	Lugazi Central Division General Fund.	Finance Trust	203252000053	17,198,210	17,198,210	Shs

**RECOMMENDATIONS**

- 1) The accounting officer should recall all the assets and re-assign them to specific officers in writing who will be responsible for their safety, this should also include the cost of the assets
- 2) All un engraved assets should be engraved or labeled.
- 3) Lugazi Municipal Council should obtain land titles for all the un titled lands.
- 4) Plan to construct spacious health Centre stores to improve on the storage of the drugs.
- 5) The accounting officer should write and obtain values of donated assets from the donors.

- 6) There should be uniformity in the maintenance of the assets register by the divisions, health centers and the municipal headquarters.
- 7) Procurement of a new delivery bed or spraying of the existing one at busabaga Health Centre III.
- 8) Repair ACs in the server room.
- 9) Destroyed the ant hill at busabaga health Centre III.
- 10) Renovation of the verandah, ceiling, roof and general painting of the old staff quarters at Najjembe Health Centre.
- 11) Improve on the general cleanliness and waste disposal at najjembe health center III.
- 12) Repair patient beds at Najjembe Health Centre iii that are broken.
- 13) Fully assemble the delivery bed at Kizigo Health Centre II.



## VOTE 719 – MAKINDYE-SSABAGABO MUNICIPAL COUNCIL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Procure an ambulance for Ndejje Health centre IV	Brand new ambulance procured 2 <sup>ND</sup> Quarter 2022/23	Brand new Land Cruiser ambulance acquired last FY 2022/23
2	Construction more classroom blocks in government schools	Classroom blocks constructed	At St. Andrew Ndejje (2), Lubugumu Jamia (2), and Kibiri Catholic P/S (2)
3	Improvement of security at Ndejje Health Centre IV	Two askaris recruited	Recruited last FY 2022/23

### ASSET FINDINGS

- 1) It was observed that these assets were recorded in the asset registers and these showed a schedule of the assets owned or controlled by the institution and the various establishments in the Municipality.
- 2) The asset registers reviewed consisted of data on the identification, source, acquisition, location, performance and other relevant data for purposes of managing the Asset.
- 3) The team also ascertained the condition and status of the assets in review.

S/N	Item	Units	Amounts
1	Payables	9	589,149,539
2	Receivables	7	497,051,365
3	Subversion		
4	Investment		

## Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	32	29,899,014,679
2	Land	29	<b>2,030,580,360</b>
3	Transport	20	2,879,375,946
4	ICT	55	
5	Office equipment	2	
4	Medical equipment	12	

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	MSMC MISTUBISHI FUSO MV 1	LG 0004-55
2	MSMC TOYOTA HILUX MV 2	LG 0003-55
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY

## STORES FINDINGS

The stores record at the Municipal Council headquarters and the Health Centre IV were regularly updated and the stores were organized.

## CASH AND BANK FINDINGS

In all establishments visited the books were posted and reconciled as per the Local Government Finance and Accounting Regulation 2007. Cash and Bank balances were examined using Form TF 45 and Treasury Form 40 for capturing the cash and bank balances for the various institutions in the Municipality as at 30<sup>th</sup> June 2023 and the outcomes are indicated in annex 1 and a copy of the Bank Statements and Certificate of balances for each institution have been attached.



**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Masajja Division Council Collection	Centenary	3100007901	00	00	UGX
2	Masajja Division Council Operations	Centenary	3100007902	84,749,907/=	84,749,907/=	UGX
3	Masajja Division Council Wards	Centenary	3100007903	135,543/=	135,543/=	UGX
4	Masajja Division Council Cells	Centenary	3100007904	74,424/=	74,424/=	UGX
5	Masajja Division Council LGMSDP	Centenary	3100007910	104,629,485/=	104,629,485/=	UGX
6	Ndejje Division Council Cells	Centenary	2612100029	351,962/=	351,962/=	UGX
7	Ndejje Division Council Collection	Centenary	2612100026	00	00	UGX
8	Ndejje Division Council Operations	Centenary	2612100027	115,977,459/=	61,606,058/=	UGX
9	Ndejje Division Council Wards	Centenary	2612100028	92,046/=	92,046/=	UGX
10	Bunamwaya Division DDEG	Centenary	3100064727	56,348,313/=	56,348,313/=	UGX
11	Bunamwaya Division Council Wards	Centenary	2612100032	81,008/=	81,008/=	UGX
12	Bunamwaya Division Council Collection	Centenary	3100007897	00	00	UGX
13	Bunamwaya Division Council Operation	Centenary	3100007898	51,907,983/=	51,907,983/=	UGX
14	Bunamwaya Division Council Cells	Centenary	2612100033	5,223/=	5,223/=	UGX
15	Sseguku Primary School	Centenary	3420400549	137,300/=	137,300/=	UGX
16	Aggrey Memorial School Bunamwaya	Stanbic	9030006001318	27,191,607	27,191,607	UGX
17	Masajja Umea Primary School	Centenary	3420400674	115,704/=	115,704/=	UGX
18	St. Pius Masajja Primary School	Centenary	3020010441	13,426	13,426	UGX
29	Kigo Prisons Primary School	Centenary	3420400538	100,003/=	100,003/=	UGX
20	Lubugumu Jamia High School	Cairo	1000242795	9,478,758/=	9,478,758/=	UGX
21	Lubugumu Primary School	Centenary	3420400534	88,836/=	88,836/=	UGX
22	St. Kizito Primary School Kibibi C/S	Centenary	3420400632	50,913/=	50,913/=	UGX
23	Kibiri C.O.U Day & Boarding Primary School	Centenary	3020453554	1,648,481	1,648,481	UGX
24	Ndejje Catholic School	Centenary	3420400635	63,098/=	63,098/=	UGX
25	Namasuba Muslim Primary School	Centenary	3420400532	86,489/=	86,489/=	UGX
26	Mutungo Kitiko Primary School	Centenary	3200526788	3,448,528/=	3,448,528/=	UGX
27	St. Gyaviira Lweza Primary School	Centenary	3420400571	31,174/=	31,174/=	UGX
28	Busabala Primary School	Centenary	3200526849	202,903/=	202,903/=	UGX
29	Nyanama Moslem Primary School	Centenary	3420400631	43,712/=	43,712/=	UGX
30	Bunamwaya C/U Primary School	Centenary	3420400584	47,114/=	47,114/=	UGX
31	St. Theresa Catholic P/S Bunamwaya	Centenary	3200316823	3,545,681/=	3,545,681/=	UGX
32	Kigo Lunnya Primary School	Centenary	3200526796	117,368/=	117,368/=	UGX
33	Bunamwaya Health Centre II	Centenary	2112100004	59,424/=	59,424/=	UGX

34	Mutundwe Health Centre II	Centenary	2112100003	46,004/=	46,004/=	UGX
35	Seguku Health Centre II	Centenary	2112100001	171,589/=	171,589/=	UGX
36	Mutungo Health Centre II	Centenary	3100003623	4,810/=	4,810/=	UGX
37	Ndejje Health Centre Iv	Stanbic	9030005897008	41,052,934/=	41,052,934/=	UGX
38	Makindye Ssabagabo Municipal Council General Fund	Centenary	2612100018	8,259,692/=	8,259,692/=	UGX
39	Makindye Ssabagabo Municipal Council Property Rates III (Ndejje).	Centenary	2612100021	4,132,101/=	4,132,101/=	UGX
40	Makindye Ssabagabo Municipal Council Uwep Recovery	Centenary	3100044918	14,893,575/=	14,893,575/=	UGX
41	Makindye Ssabagabo Municipal Council Youth Livelihood Fund Recovery	Centenary	3100044916	495,782/=	495,782/=	UGX
42	Makindye Ssabagabo Municipal Council Imprest	Centenary	3100049245	73,935,450/=	217,450/=	UGX
43	Makindye Ssabagabo Municipal Council Loan Account	Centenary	2612100001	00	00	UGX

## RECOMMENDATION

- 1) The Municipal Council should expedite initiatives to process and secure land titles for most health units and schools.
- 2) Masajja Division and Ndejje Health centre IV should engrave all new printers, air conditioners before end of quarter one of FY 2023/24.
- 3) The urinals in the male section of toilets at the Municipal Council should urgently be replaced with hygienic ones while the broken-down equipment in both male and female section should be replaced.
- 4) The Municipal Council should explore the option of boarding off both the old tipper lorry and the van.
- 5) All weighing scales at Health Centres need to be calibrated.
- 6) All Municipal, Division offices health units and schools should acquire security metal detectors and also install smoke alarms at their premises.
- 7) All schools and Division offices should install CCTV cameras to monitor security at their premises.
- 8) Some expensive equipment like the server, Gene Expat at Municipal headquarters and Health Centre IV respectively plus motor grader and all vehicles/motorcycles at the Municipal/Division level should have electronic trackers installed.

- 9) The Municipal ICT department should ascertain ICT needs, gaps at Division offices, Health and educational institutions and render necessary advice.
- 10) The Municipal records department should digitalize data storage to ease retrieval.
- 11) The Municipal Education department should ensure that all primary schools have computers and printers.
- 12) The following entities should immediately acquire fire extinguishers and staff should be trained on how to use them (Masaja UMEA, Busabala p/s, St. Pius Masaja, Kibiri C/U, Seguku p/s, Namasuba UMEA, Ndeje Catholic School, Kigo Lunya p/s, Kigo Prisons, Mutungo Kitiko and Lubugumu UMEA
- 13) The following schools should urgently fence off their land to guard against encroachers and arsonists (Kibiri C/U, Nyanama Muslim P/s, Ndeje Catholic School, Kigo Prisons, Mutungo Kitiko p/s, St. Gyavira Lweza p/s).
- 14) Masaja Division should acquire furniture for Namasuba UMEA p/s.
- 15) The Municipal Environment and Education departments should support St. Gyaviira Lweza P/s adopt renewable energy techniques in order to reduce costs/effects associated with firewood and inefficient electric bulbs.
- 16) There is need for continued mentorship and supervision of various entities in the Municipality on financial management and accountability.
- 17) Capacity building workshops should be organized targeting school managers so that they improve upon the preparation of financial documents.
- 18) The Municipal Engineer should advise Lubugumu Jamia S.S and Seguku p/s on how to address the challenge of deep storm gullies in the backyards of the schools

## VOTE 720 – MASINDI MUNICIPAL COUNCIL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	There is need to re-organize the Municipal Council chambers. The broken chairs and other obsolete items should be removed from the Council chambers	The Municipal Council chambers were re- organized, the face-lifted, all broken furniture repaired and obsolete items were removed and transferred to central store	Evidenced by the photo in appendices II
2	The Inventory Management officer should develop a system to track movement of assets across departments and should be done on authorization by the Accounting Officer; the furniture that belongs to ICT HUB should also be tracked by the Head of Community Department as well as the existence of all computers supplied to the Municipal Council by the British Council and National Library of Uganda	Still outstanding	This should be handled by the Town Clerk and/or Senior Management

### ASSET FINDINGS

- 1) The municipal Council Main Store is disorganized with a lot of obsolete and unserviceable items that no longer add value to Council, yet the process of disposal has dragged on for long.
- 2) Much as there is existence of an updated assets register (maintained electronically), the entity lacks a manually maintained (hard copy) assets register, while, all the Divisions' Asset Registers were not yet updated at the time we conducted the survey.
- 3) The Municipal Council lacks an Asset Strategic Plan.
- 4) Some items were not located in their respective departments and there is no preventive mechanism in place to eliminate damages.
- 5) The Divisions do not have proper stores, they simply improvise by keeping item on verandas, community halls, e.t.c

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

### Summary of Assets

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

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motorcycle Jincheng	LG 0007 125
2	Pick up JMC	LG 0002 125
3	Motorcycle Hero Honda	UDY 843U
4	Motorcycle Yamaha YBR	LG 0169-29
5	Motorcycle Hero Honda	UDY 931U
6	Motorcycle Hero Honda	UDY 838U
7	Motorcycle Hero Honda	UDY 868U
8	Motorcycle Hero Honda	UDY 847U
9	Motorcycle Hero Honda	UDY 848U
10	Motorcycle Hero Honda	UDY 050V
11	Motorcycle	LG 0170 29
12	Motorcycle	UAL 74
14	Motorcycle Honda	LG 0153-29
15	Nissan Navara Double Cabin	UG 2978R
16	Motocycle Suzuki	UAC....7V
17	Motorcycle Honda JEIFANG	LG 0146 - 29
18	Motorcycle Honda XT	LG 0008 - 125
19	Motorcycle ISUZU	UG 4097M

<b>OTHER ITEMS</b>		
<b>S/N</b>	<b>ITEM DESCRIPTION</b>	<b>QUANTITY</b>
1.	Pedestrian roller	1
2	Water tank	2
3	Generator	1
4	Printers	18
5	Chairs	71
6	Stools	1
7		
8	Keyboard	1
9	Book shelf	1
10	Sofa set	3
11	Tables	4
12	Solar system	1
13		
14	Solar panels	4
15	Photocopier	1
16	Weighing scales	4
17	Metallic fence poles	67
18	Wooden case	1
19	Examination couch	1
20	Bp machine	1
21	Battery	1
22	Monitor	1
23	UPS	4
24	Mowing machine	1
25	Skips	8
26	Laptops	4
27	Chain link angle bars	1
28	Filling cabinet	1
29	Punching machine	1
30	Hemocue	1

## STORES FINDINGS

- 1) The municipal Council Main Store is disorganized with a lot of obsolete and unserviceable items that no longer add value to Council, yet the process of disposal has dragged on for long.
- 2) Much as there is existence of an updated assets register (maintained electronically), the entity lacks a manually maintained (hard copy) assets register, while, all the Divisions' Asset Registers were not yet updated at the time we conducted the survey.
- 3) The Municipal Council lacks an Asset Strategic Plan.
- 4) Some items were not located in their respective departments and there is no preventive mechanism in place to eliminate damages.
- 5) The Divisions do not have proper stores, they simply improvise by keeping item on verandas, community halls, e.t.c

## 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	Masindi Municipal Council General Fund Account	Centenary	8110500060	17,984,677	17,984,677	UGX
2	Masindi Municipal Council Youth Recovery Account	Stanbic Bank	9030010868318	834	834	UGX
3	Masindi Municipal Council UWEP Recovery Account	Stanbic Bank	3100044997	155,075	155,075	UGX
4	Masindi Municipal Council – Central Division General Fund Account	Centenary	8110500017	8,375	8,375	UGX
5	Masindi Municipal Council – Central Division Collection Account	Centenary	8110500003	1,475,200	1,475,200	UGX
6	Masindi Municipal Council – Central Division Operational Account,	Centenary	8110500006	71,081	119,209	UGX
7	Masindi Municipal Council – Central Division DDEG Account	Centenary	8110500089	22,174	22,174	UGX
16	Masindi Municipal Council – Central Division Tax Revenue Account	Centenary	8110500043	455,993	455,993	UGX
17	Masindi Municipal Council – Central Division Local Council I	Centenary	8110500007	299,737	299,737	UGX
18	Masindi Municipal Council – Central Division Local Council II	Centenary	8110500008	29,677	29,677	UGX
19	Masindi Municipal Council – Kigulya Division General Fund Account	Centenary	8110500050	7,025	7,025	UGX

20	Masindi Municipal Council – Kigulya Division Collection Account	Centenary	8110500053	88,329	88,329	UGX
21	Masindi Municipal Council – Kigulya Division Operational Account	Centenary	8110500051	856	856	UGX
22	Masindi Municipal Council – Kigulya Division DDEG Account	Centenary	8110500087	6,816,076	21,426	UGX
23	Masindi Municipal Council – Kigulya Division Local Council I	Centenary	8110500072	69,177	69,177	UGX
24	Masindi Municipal Council – Kigulya Division Local Council II	Centenary	8110500071	71,177	71,177	UGX
25	Masindi Municipal Council – Nyangahya Division General Fund Account	Centenary	8110500027	20,000	20,000	UGX
26	Masindi Municipal Council – Nyangahya Division Collection Account	Centenary	Centenary 8110500004	12,350	12,350	UGX
27	Masindi Municipal Council – Nyangahya Division Local Council I Account	Centenary	8110500029	14,092	14,092	UGX
28	Masindi Municipal Council – Nyangahya Division Local Council II Account	Centenary	8110500030	16,149	16,149	UGX
29	Masindi Municipal Council – Karujubu Division Collection Account	Centenary	8110500005	3,317,925	3,367,925	UGX
30	Masindi Municipal Council – Karujubu Division DDEG Account	Centenary	3100042016	5,485,864	727,766	UGX
31	Masindi Municipal Council – Karujubu Division General Fund Account	Centenary	8110500015	16,654	16,654	UGX
32	Masindi Municipal Council – Karujubu Division Operation Account	Centenary	3100041965	602,149	6,297,551	UGX
8	Masindi Municipal Council – Karujubu Division Sugarcane Account	Centenary	8110500082	6,404	6,404	
9	Masindi Municipal Council – Karujubu Division Local Council I Account	Centenary	3100041964	472,156	472,156	
10	Masindi Municipal Council – Karujubu Division Local Council II Account	Centenary	3100041963	00	00	
11	Masindi Municipal Council – Kibyama Health Centre II PHC Account	Centenary	3100041984	9,653	9,653	
12	Masindi Municipal Council – Kibwona Health Centre II PHC Account	Centenary	3100041985	7,554	7,554	
13	Masindi Municipal Council – Biizi Health Centre II PHC Account	Centenary	3100041982	41,605	41,605	
14	Masindi Municipal Council – Kirasa Health Centre II PHC Account	Centenary	Centenary	7,566	7,566	
15	Masindi Municipal Council – Nyakitibwa Health Centre III PHC Account	Centenary	3100041986	2,996	2,996	



## RECOMMENDATION

- 1) The process of Disposal of obsolete and unserviceable items should be expedited and the stores should be maintained in an orderly manner.
- 2) The Municipal Council should always maintain a printed hard copy of the updated register annually and the Divisions should be guided to always maintain updated Asset Register.
- 3) Management needs to plan for and develop an Asset Strategic Plan in a prescribed format so as to timely inform management decisions on assets requirements, acquisition and disposal.
- 4) Management should develop a system to track movement of assets across departments (especially ICT equipment like computers and furniture) and should be done on authorization by the Accounting Officer
- 5) The Divisions should be guided either to always transfer unusable valuables / items to the municipal central stores or create a room by partitioning the community hall which can be used as a store in an orderly manner.



## **VOTE 721 -MITYANA MUNICIPAL COUNCIL**

## VOTE 722 – MOROTO MUNICIPAL COUNCIL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Motorcycles in poor conditions to be boarded off	Letters written to Chief Government Valour but still waiting for response (27 <sup>th</sup> March 2017, 2 <sup>nd</sup> May 2019 and 3 <sup>rd</sup> November 2021)	To be valued and boarded off
2	Furniture and office cabinets in poor condition	Letters written to Chief Government Valour but still waiting for response (27 <sup>th</sup> March 2017, 2 <sup>nd</sup> May 2019 and 3 <sup>rd</sup> November 2021)	To be valued and boarded off
3	Old Solar panels and batteries	Letters written to Chief Government Valour but still waiting for response (27 <sup>th</sup> March 2017, 2 <sup>nd</sup> May 2019 and 3 <sup>rd</sup> November 2021)	To be valued and boarded off
4	Vehicles in poor condition	Letters written to Chief Government Valour but still waiting for response (27 <sup>th</sup> March 2017, 2 <sup>nd</sup> May 2019 and 3 <sup>rd</sup> November 2021)	To be valued and boarded off
5	Dilapidated buildings in the estates and health centers	Letters written to Chief Government Valour but still waiting for response (27 <sup>th</sup> March 2017, 2 <sup>nd</sup> May 2019 and 3 <sup>rd</sup> November 2021)	To be renovated or demolished depending on the condition

### ASSET FINDINGS

S/N	Item	Units	Amounts
1	Payables	24	290,761,383
2	Receivables	173	737,309,204
3	Subversion		
4	Investment		

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	140	18,230,892,234
2	Land	41	100,000,000
3	Transport	35	188,469,547
4	ICT Equipment	125	53,524,903
5	Office Equipment	14	
6	Machinery	7	

**List of unserviceable items recommended for disposal**

<b>S/N</b>	<b>ITEM DESCRIPTION (TRANSPORT EQUIPMENT)</b>	<b>REG.NO</b>
1	Tractor	UXG-590
2	Tractor trailer	
3	Double cabin pickup	UG-1127-S
4	Car	UPN-427
5	Motorcycle	LG0146-32
6	Motorcycle	LG0145-32
7	Motorcycle	UG1499-R
8	Motorcycle	LG0032-32
9	Motorcycle	UG-0010R
10	Motorcycle	UG2736-R
11	Motorcycle	UE-1317-E
12	Motorcycle	UDA 489 R
<b>OTHER ITEMS</b>		
<b>S/N</b>	<b>ITEM DESCRPTION</b>	<b>QUANTITY</b>
1	Disc plough	
2	Welding plant	
3	Fuel pump	
4	Fuel tank	
5	Road master king Bicycle	
6	Photocopying machine	2
7	Laptop	2
8	Binding machine	
9	Solar panels	
10	Solar batteries	
11	Monitor	
12	Power stabilizer	2
13	Water pumps	
14	Printer	5
15	Sofa set	
16	Assorted pipes and fittings	
17	Assorted old iron sheets	
18	Wooden bookshelves	
19	Office tables	
20	Desktops	
21	Old Vehicle tyres	
22	Old vehicle spare parts	
23	Old Car batteries	

## STORES FINDINGS

## 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	Moroto Municipal Council General Fund Account	CENTENARY RURAL DEVELOPMENT BANK LIMITED	6310500004	126,160,130	0	UGX
2	Moroto Municipal Council UWEP Recovery Account	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100046768	14,375,550	0	UGX
3	Moroto Municipal Council Youth Livelihood Account	CENTENARY RURAL DEVELOPMENT BANK LIMITED	6312100002	588,850	0	UGX

## RECOMMENDATION

- 1) The BOS members to be timely and well facilitated in order to produce a good report.
- 2) The responsible officers to give the right information to the survey team.
- 3) All assets to be declared to the survey team by the responsible officers, Unserviceable assets to be valued and boarded off.

**VOTE 723 – MUBENDE MUNICIPAL COUNCIL**

## VOTE 724 - MUKONO MUNICIPAL COUNCIL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The gutters at Katikolo Compost Site need to be fixed in order to harvest enough water needed to decompose the organic waste.(Annexure VI)	No action taken	Expected to be fixed in the FY 2023-2024
2	The trenches at Katikolo need to be cleared (reconstructed) to allow easy flow of water. (Annexure VII)	No action taken	Expected to be fixed in the FY 2023-2024
3	The gate at the entrance needs to be fixed to ensure order at the site) (Annexure V)	No action taken	Expected to be fixed in the FY 2023-2024
4	Mechanical Assessment to enable repair of UG BOSS Motor Cycle UG 1114Y (Annexure I)	- No action taken -	ME to assess and either have it repaired or disposed off
5	Mechanical Assessment to enable repair of Tata Skip Loader UAJ 246X (Annexure II)	- No action taken	ME to assess and either have it repaired or disposed off
6	Boarding off the Nissan Terrano UAB 027F. (Annexure IX)	No action taken	Procurement and Disposal Unit should initiate the disposal process
7	Expansion of the OPD and maternity wing waiting areas at Goma HC III by either acquiring more tents or building permanent structures	-A permanent structure (though small) was constructed at the OPD in FY 2020/21	The board recommends further expansion of OPD and maternity waiting areas as the patient numbers are overwhelming.
8	Acquisition of more shelves and fixing of shutters at the existing shelves for storage of building plans. (Annexure XVI)	-Shutters Not yet fixed and new shelves not yet acquired	The team recommended acquisition of a scanner to store the information digitally.
9	Change of land use at the cemetery	No action taken	The MC has not yet acquired alternative land for the cemetery

## ASSET FINDINGS

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

## Summary of Assets

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

## List of unserviceable items recommended for disposal

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



## STORES FINDINGS

### CASH AND BANK FINDINGS

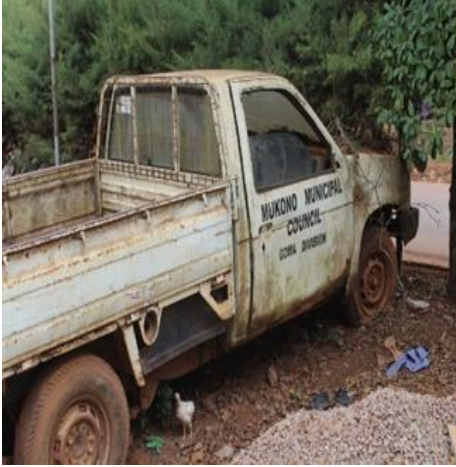
**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Mukono Municipal Council Youth Projects	Finance Trust	202252000026	. 0	0	UGX
2	Mukono Municipal General Fund	DFCU Bank	01253555018484	9,294,728	9,294,728	UGX
3	Mukono Municipal Council - UWEP	Bank of Africa	06590360002	0	0	UGX
4	Goma Division Council General Fund	DFCU	01983501004060	3,401,841/-	3,449,341/-	UGX
5	Goma Division Council General Account	DFCU	01983501004061	109,158,197/-	102,978/-	UGX
6	Goma Division Council LGMSD Account	STANBIC BANK	9030005917882	26,193/-	1	UGX
7	LOCAL COUNCIL ACCOUNT	STANBIC BANK	9030008837251	344,703/-	344,703/-	UGX
8	DDEG	DFCU	01983501004777	651,829/-	651,829/-	UGX
9	GENERAL FUND	DFCU	01983501004779	14,159,844/-	13,782,461/-	UGX
10	GENERAL	DFCU	01983501004778	58,128,640/-	14,589,140/-	UGX

### RECOMMENDATION

- 1) The municipality should put in more effort to ensure that all municipal land is surveyed and titled. Where government items facilities are established on land that belongs to other landlords like private Mailo land, Church and Kabaka's land, and where negotiations have been on-going should be concluded and memorandum of understanding agreed upon and put in place.
- 2) There is need to have a maintenance plan as this will reduce prolonged parking resulting into breakdown of vehicles and equipment. Logbooks should be properly used and updated.
- 3) All assets which have been identified as unserviceable should immediately be disposed off.
- 4) All items identified as obsolete should be disposed off immediately
- 5) One of the air conditioners in the server room is faulty and needs replacing (Annexure XVII)
- 6) Inadequate archiving space for old documents at Municipal headquarters, (Annexure VII)

- 7) 73 ICT equipment (i.e. desktops, monitors, keyboards and UPSs), in the asset register that were acquired under FINMAPII Project (2012) have outlived their useful life and they deserve to be replaced.



## VOTE 725 - NANSANA MUNICIPAL COUNCIL

### Follow up on Previous Recommendations

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

### ASSET FINDINGS

1. Some of the inspected units lacked updated asset registers that reflect the true value for the different categories of the available assets.
2. The Budget for fleet maintenance was too small and this was attributed to lack of Asset Acquisition; Maintenance and Disposal Plan.
3. Tracking of physical presence of the vote fleet was challenging due to lack of a Fleet Management Policy.
4. Immovable assets (Buildings) inspected required renovation but some units lacked an operational and maintenance budget.

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

### Summary of Assets

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

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRIPTION	QUANTITY

### STORES FINDINGS

#### MUNICIPAL HEADQUARTERS:

- 1) Store space was inadequate.
- 2) There was evidence that items from store were issued to user departments using Issue vouchers.
- 3) Lacks functional firefighting equipment despite having flammable items in there.
- 4) Had obsolete items (revenue accountable stationary) which is occupying over 40% of the limited store space.
- 5) Lacked records of unserviceable items that requires disposal and thus are prone to loss before they are boarded off.
- 6) Lacked records of impounded items from the field and how they are issued back to by the affected clients.

#### MUNICIPAL DIVISIONS:

- 1) Apart from Busukuma Division, the rest lacked functional firefighting equipment despite having flammable items.
- 2) Stores space was inadequate and some divisions like Gombe and Busukuma also lacked shelves nor pallets. Inventory records are kept in boxes on floor and hence retrieving was a challenge and even some are moldy.
- 3) Gombe and Nabweru Divisions stores had obsolete items especially accountable stationary that was occupying about 40% of the store space.

**HEALTH CENTRES:**

- 1) Nassolo Wamala Health Centre III store was poorly aerated and wall was cracked and thus requires renovation.
- 2) Kyadondo North HSD had a well-organized store with an automated inventory management system and its records were up-to-date.
- 3) Drug storage space for Kyadondo North HSD was inadequate for the drug stocks available.
- 4) Store Management at Health Centres focusses majorly on drug stocks leaving out other accountable items.

**GOVERNMENT AIDED SECONDARY SCHOOLS:**

- 1) Lacked an inventory management plan with clear and well laid out processes of accessing and tracking for effective inventory control.
- 2) Lacked an updated asset register and they also need to have it in the standard format that was availed by the Accountant General.

**CASH AND BANK FINDINGS**

- 1) Cash books were posted up-to-date; reconciled with their respective Bank statements and dully ruled off.

**Table showing accounts reviewed by the board**

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Nansana Municipal Council General Fund	Centenary	3410500189	22,446	22,446	UGX
2	Nansana Municipal Council Imprest	Centenary	3100049136	7,783	7,783	UGX
3	Nansana MC UWEP Recovery	Centenary	3100045031	1,948,575	1,948,575	UGX
4	Nansana Municipal Council Youth Livelihood Recovery	Centenary	3100045034	167,485	167,485	UGX
5	Busukuma Division Council Cells	Equity	10042008343 58	70,603	70,603	UGX

6	Busukuma Division Wards	Equity	1004200834404	64,935	64,935	UGX
7	Busukuma Division Council Operations	Equity	1004200834381	27,948,444	24,387,918	UGX
8	Gombe Division Council Cells	Centenary	3100005302	1,179,655	9,100	UGX
9	Gombe Division Wards	Centenary	3100005301	1,059,014	9,014	UGX
10	Gombe Division Council Operations	Centenary	3100005300	543,186,613	394,951,246	UGX
11	Nabweru Division Council Cells	Centenary	3100005297	60,587	60,587	UGX
12	Nabweru Division Wards	Centenary	3100005296	2,018	2,018	UGX
13	Nabweru Division Council Operations	Centenary	3100005295	71,173,083	42,384,083	UGX
14	Nansana Division Council Cells	Bank of Africa	09336520008	1,376,095	376,095	UGX
15	Nansana Division Wards	Bank of Africa	09336510002	391,651	391,651	UGX
16	Nansana Division Council Operations	Bank of Africa	09336510006	47,298,337	41,213,758	UGX
17	Kyadondo North HSD IV	Centenary	3100017967	63,254,661	4,168,761	UGX
18	Nabweru Health Centre III	Centenary	3100017940	5,509	5,509	UGX
19	Nassolo Wamala Health Centre III	Stanbic	9030005998033	114,904	114,904	UGX
20	Nabutiti Health Centre III	Centenary	3100003524	53,556	53,556	UGX
21	Namulonge Health Centre III	Centenary	3100003526	1,696,551	1,696,551	UGX
22	Sam Iga Memorial College	Stanbic	903000594922	40,938,822	40,938,822	UGX
23	Buwambo Seed Secondary School	Bank Of Baroda	95080200000143	8,685,350	8,685,350	UGX

## **RECOMMENDATION**

- 1) Heads of Departments at Division Level should always ensure timely utilization of funds to avoid having too many unrepresented cheques at the end of the Financial Year.
- 2) Reduce on the obsolete volume that is occupying space in stores so as to increase on the storage space and also have items off the floor by having pallets.
- 3) Provide functional firefighting equipment for all stores at the various units inspected.
- 4) Build capacity of the intended users of firefighting equipment in all stations with firefighting and safety skills.
- 5) Municipal Divisions and Government Aided Secondary Schools be supported to build capacity in inventory management systems for effective inventory control and tracking.
- 6) There is a need to automate Municipal Headquarters stores for effective inventory tracking especially unserviceable and impounded items for better management.
- 7) All unserviceable items which are due for boarding off should be disposed off as soon as possible.
- 8) All inspected units should update their Asset registers. Responsible officers for the various units should ensure that all Assets on their registers have values/costs even the donated ones.
- 9) Municipal Council should transfer all the land titles to bear the current status and land titling should be considered as a key priority.
- 10) Finalize and operationalize the Draft Fleet management policy.
- 11) All units under Vote 725 should have a reasonable Asset Maintenance budget preventive maintenance to be performed effectively.

## VOTE 726 - NEBBI MUNICIPAL COUNCIL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	All assets should be engraved/Tagged in a logical manner with clear reference numbers and the engraving code included in the assets register.	Action partially taken	All the assets should be engraved.
2	Institutional land should be fully acquired, fenced, titled and land title register developed.	Action partially taken	The recommendation should be fully implemented this FY.
3	The Accounting Officer should dispose all assets recommended for disposal by the Board of Survey team.	Action partially taken	The recommendation should be fully implemented this FY.
4	Operationalize maintenance policy of all assets.	No Action taken	The recommendation should be implemented this FY.
5	All asset should be incorporated into the IF MS asset register.	Action partially taken	The recommendation should be implemented this FY.
6	Schools founded by religious bodies should generate Memorandum of Understanding between the schools and founders on issues of land ownership.	Action partially taken	The recommendation should be implemented this FY.
7	Water bodies and/or streams should be demarcated with concrete beacons to reduce encroachment by the surrounding community.	No Action taken	The recommendation should be implemented this FY.
8	All obsolete assets should be transferred to the store.	No Action taken	All the assets should be engraved.
9	Spacious room should be designated for store and necessary facilities provided.	No Action taken	The recommendation should be fully implemented this FY.



## ASSET FINDINGS

- 1) At the municipal headquarters, the Asset register is not properly updated such that some items available in the entity are not reflected in the asset register.
- 2) Some new assets had already been dispatched to the user department without engraving
- 3) Assets recommended for disposal in the previous board of survey had not been disposed as recommended.
- 4) It was also noted that continuous non-disposal of obsolete items is prevalent to more loss in value of the assets like parked Vehicles, Lorries, tractors and motorcycles.

S/N	Item	Units	Amounts
1	Payables		
2	Receivables	15	183, 299, 439
3	Subversion		
4	Investment		

## Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	<b>118</b>	38,017,784
2	Land	25	<b>1, 540,854,673</b>
3	Transport	31	
4	ICT Equipment	126	
5	Office Equipment	8	
6	Machinery	3	21,140,327

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motorcycle-Jialing	UG1942R
2	Tractor-Sonalika	UG1663S

3	Motorcycle-Yamaha	LG0134-38
4	Motorcycle- Honda	LG0089-38-THATHA
5	Motorcycle-Yamaha AG	UG1466S
6	Tractor	UP M 153
<b>OTHER ITEMS</b>		
<b>S/N</b>	<b>ITEM DESCRPTION</b>	<b>QUANTITY</b>
12	Chairs	169
	Visitor's bench	3
3	Desks	100
4	Book shelves	7
5	Cup boards	7
6	Metalic box	1
7	Laptop	20
8	Printers	11
9	Router	1
10	Computers	5
11	Notice board	2
12	Generator	1
13	Cupboard	4
14	Table	5
15	TV	1

## STORES FINDINGS

- 1) The entity has no designated place for collecting and keeping all broken, damaged and unserviceable assets.
- 2) Most schools have a challenge in proper handling of Asset Registers.
- 3) Stores space inspected was too small and inadequate.
- 4) The storerooms lacked fire extinguishers, thus exposed to fire outbreak.
- 5) Obsolete items especially accountable stationery because of automation was occupying space that could be utilized to keep other valuable inventories.
- 6) The Municipal storeroom door is broken, thus needs repair.

## CASH AND BANK FINDINGS

1. Most schools have a challenge in proper handling of cash book

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	NEBBI MUNI CI PAL COUNCIL GENERAL  FUND COLLECTYION	STANBI C BANK UGANDA LI MITED	9030012189566	567, 424	567, 424	UGX
2	NEBBI MUNI CI PAL COUNCIL PROPERTY RATES	CENTENARY RURAL DEVELOPMENT BANK	7610500004	806, 580	806, 580	UGX
3	NEBBI MC UWEP RECOVERY	CENTENARY RURAL DEVELOPMENT BANK	7612100051	2, 187, 800	2, 187, 800	UGX
4	NEBBI MC YOUTH LI VELI HOOD RECOVERY	CENTENARY RURAL DEVELOPMENT BANK	7612100054	4, 175	4, 175	UGX
5	NEBBI MUNI CI PAL COUNCIL THATHA  AND TAXI PROJECT	CENTENARY RURAL DEVELOPMENT BANK	3100085542	2, 388, 229	2, 388, 229	UGX
6	NEBBI MUNI CI PAL COUNCIL IMPREST	STANBI C BANK UGANDA LI MITED	9030012250451	1, 869, 000	1, 869, 000	UGX
7	NEBBI MUNI CI PAL COUNCIL CENTRAL  DI VI SI ON GENERAL COLLECTI ON	STANBI C BANK UGANDA LI MITED	9030012259653	421, 651	421, 651	UGX
8	NEBBI MUNI CI PAL COUNCIL CENTRAL  DI VI SI ON CAPITAL DEVELOPMENT	STANBI C BANK UGANDA LI MITED	9030012309030	126, 721	126, 721	UGX
9	NEBBI MUNI CI PAL COUNCIL CENTRAL  DI VI SI ON GENERAL OPERATI ONS	STANBI C BANK UGANDA LI MITED	9030012309154	162, 411	162, 411	UGX
10	NEBBI MUNI CI PAL ABINDU	STANBI C BANK UGANDA LI MITED	9030012256301	558, 980	558, 980	UGX

	DI VI SI ON GENERAL COLLECTI ON					
11	NEBBI MUNI CI PAL ABINDU DI VI SI ON  GENERAL OPERATI ON	STANBI C BANK UGANDA LI MI TED	9033001308549	39, 601	39, 601	UGX
12	NEBBI MUNI CI PAL ABINDU DI VI SI ON  CAPI TAL DEVELOP MENT	STANBI C BANK UGANDA LI MI TED	903 0012308492	26, 713	26, 713	UGX
13	NEBBI MUNI CI PAL COUNCI L THATHA  DI VI SI ON GENERAL OPERATI ON	STANBI C BANK UGANDA LI MI TED	9030012308085	192, 637	192, 637	UGX
14	NEBBI MUNI CI PAL COUNCI L THATHA  DI VI SI ON GENERAL COLLECTI ON	STANBI C BANK UGANDA LI MI TED	9030012259564	897, 141	897, 141	UGX
15	NEBBI MUNI CI PAL COUNCI L THATHA  CAPI TAL DEVELOP MENT	STANBI C BANK UGANDA LI MI TED	9030012308123	20, 889, 637	20, 889, 637	UGX
16	NEBBI TOWN SECONDARY SHOOL	CENTENARY RURAL DEVELOP MENT BANK	7610400039	3, 346, 003	3, 346, 003	UGX
17	NEBBI TOWN SECONDARY SCHOOL	STANBI C BANK UGANDA LI MI TED	9030006294293	9, 615, 793	9, 615, 793	UGX
18	NEBBI TOWN SECONDARY SCHOOL	STANBI C BANK UGANDA LI MI TED	9030006247406	16, 351	16, 351	UGX
19	PAMI NYA AYI LLA PRIMARY	STANBI C BANK UGANDA LI MI TED	903000 7658841	86, 972	86, 972	UGX
20	PAMI NYA AYI LLA PRIMARYUMFSNP	STANBI C BANK UGANDA LI MI TED	9030012136934	2, 217, 000	2, 217, 000	UGX
21	AFERE PRI MARY SCHOOL	STANBI C BANK UGANDA LI MI TED	9030007707710	5, 540, 997	5, 540, 997	UGX
22	AFERE PRI MARY SCHOOL- UMFSNP	STANBI C BANK UGANDA LI MI TED	9030012169182	1, 737, 100	1, 737, 100	UGX

23	AFERE PRI MARY SCHOOL PTA	CENTENARY RURAL DEVELOPMENT BANK	7620400871	5,988,846	5,988,846	UGX
24	ABI NDU PRI MARY SCHOOL	STANBI C BANK UGANDA LI MITED	9030007708725	3,415,404	3,415,404	UGX
25	ABI NDU PRI MARY SCHOOL PTA	CENTENARY RURAL DEVELOPMENT BANK	3201738139	69,142	69,142	UGX
26	ABI NDU PRI MARY SCHOOLUMFSNP	STANBI C BANK UGANDA LI MITED	9030012137337	2,074,261	2,074,261	UGX
27	NEBBI PUBLI C PRI MARY SCHOOL	STANBI C BANK UGANDA LI MITED	9030007707389	7,323,276	7,323,276	UGX
28	NEBBI PUBLI C PRI MARY SCHOOL-UMFSNP	STANBI C BANK UGANDA LI MITED	9030016320454	2,211,500	2,211,500	UGX
29	NEBBI PUBLI C PRI MARY SCHOOL PTA	CENTENARY RURAL DEVELOPMENT BANK	7620400835	1,674,693	1,674,693	UGX
30	NAMRWODHO PRI MARY SCHOOL-UMFSNP	STANBI C BANK UGANDA LI MITED	9030012136063	2,224,300	2,224,300	UGX
31	NAMRWODHO PRI MARY SCHOOL	STANBI C BANK UGANDA LI MITED	9030007708717	4,661,756	4,661,756	UGX
32	NAMRWODHO PRI MARY SCHOOL	CENTENARY RURAL DEVELOPMENT BANK	3201928626	432,656	432,656	UGX
33	NAMTHI N PRI MARY SCHOOL	STANBI C BANK UGANDA LI MITED	9030007709489	3,403,365	3,403,365	UGX
34	NAMTHI N PRI MARY SCHOOL-UMFSNP	STANBI C BANK UGANDA LI MITED	9030012154452	2,168,350	2,168,350	UGX
35	PUBI DHI PRI MARY SCHOOLUMFSNP	STANBI C BANK UGANDA LI MITED	9030016317925	2,163,264	2,163,264	UGX
36	PUBI DHI PRI MARY SCHOOL-UPE	STANBI C BANK UGANDA LI MITED	9030007710045	87,251	87,251	UGX
37	NYACARA PRI MARY SCHOOL-UMFSNP	STANBI C BANK UGANDA LI MITED	9030016315418	2,174,070	5,103,589	UGX
38	NYACARA PRI MARY SCHOOL	STANBI C BANK UGANDA LI MITED	9030007708369	5,103,589	5,103,589	UGX
39	NYACARA PRI MARY SCHOOL PTA	CENTENARY RURAL DEVELOPMENT BANK	7620400920	13,649	13,649	UGX

40	JUKI A PRI MARY SCHOOL- UPE	STANBI C BANK UGANDA LI MI TED	9030007709276	8, 434, 793	8, 434, 793	UGX
41	ANGI R PRI MARY SCHOOL- UMFSNP	STANBI C BANK UGANDA LI MI TED	9030012137752	2, 200, 075	2, 200, 075	UGX
42	ANGI R PRI MARY SCHOOL- UPE	STANBI C BANK UGANDA LI MI TED	9030007707710	5, 540, 997	5, 540, 997	UGX
43	NEBBI PRI MARY SCHOOL- UPE	STANBI C BANK UGANDA LI MI TED	9030007707753	114, 434	114, 434	UGX
44	NEBBI PRI MARY SCHOOL- PTA	CENTENARY RURAL DEVELOPMENT BANK	3201293129	591, 416	591, 416	UGX

## RECOMMENDATION

- 1) There is need to properly and systematically engrave all items within the entity and in schools for proper accountability
- 2) Management should prioritize having a larger and well-organized store to ensure proper custody of assets
- 3) Training to be provided to schools on proper handling cash books and asset registers
- 4) Follow-up on the lost assets should be done by the Accounting officer
- 5) The entity should gazette a central place for all damaged/ unserviceable and non-functional equipment for proper custody
- 6) Accounting officer should ensure the recommendations of the BOS are implemented within the given time period
- 7) Proper budgeting for asset maintenance should be undertaken by the entity and a regular schedule followed for maintenance of equipment
- 8) Valuation of assets for disposal should be given priority and donors should be required to give value of items donated such as the biometric phones donated to primary schools
- 9) Registration and titling of all government land should be undertaken



## VOTE 727- NJERU MUNICIPAL COUNCIL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Municipal council should consider effective follow up of the council land issues to avoid losing the public land to land grabbers by acquiring land titles.	To be implemented	Being handled
2	Upon completion of training on training the inventory officers on stores management of inventory and assets, they should ensure regular uploading and updating of the IFMS with all assets of the entity.	In process	In process
3	All newly acquired items or assets should always be engraved	In process	Others were engraved and others in the process of engravement.
4	Njeru municipal council should continue implementing BOS recommendations	In process	Under implementation
5	All items that require repair should be repaired to enable their effective usability	In process	In process

### ASSET FINDINGS

- 1) Most assets were in good and usable state.
- 2) There were some few assets in bad state that require disposal as per list of obsolete items for disposal.
- 3) Some items require repair like computers both at municipal headquarters and divisions.
- 4) There are some few assets that require engravement in all the entities.

S/N	Item	Units	Amounts
1	Payables	3	63,464,932
2	Receivables	85	891,297,273
3	Subversion		
4	Investment		



## Summary of Assets

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

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Jiefang truck	LG0018-36
2	Pick up Nissan sunny	LG0002-36
3	Tuku-yuku	UEX 500S
4	Suzuki motorcycle	UAC 320C
5	Yamaha motorcycle	LG 128-36
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY

## STORES FINDINGS

- 1) There is inadequate space at the municipal council for storage of items.
- 2) There are designated offices to manage stores both at the municipal council and at the divisions.
- 3) The stores are properly recorded in the books.

## 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	Njeru municipal council general Fund Account	Centenary	4310400004	995,790	995,790	UGX
2	Njeru municipal council UWEP recovery account	Centenary	4310400027	29,834,641	29,834,641	UGX
3	Njeru municipal council YLP revolving fund account	Centenary	3100026831	3,944,995	3,944,995	UGX
4	Njeru municipal council general fund account	Centenary	3100026805	72,016	72,016	UGX
5	Njeru MC wakisi division operations account		3100026811	32,839	32,839	UGX
6	Njeru MC Wakisi division DDEG account	Centenary	3100026806	28,680,228	28,680,228	UGX
7	Njeru MC Njeru central division DDEG account	Centenary	3100026804	15,069,465	6,613,860	UGX
8	Njeru MC Njeru central general fund account	Centenary	3100026803	83,689,435	613,860	UGX
9	Njeru MC central division operation account	Centenary	3100026810	12,956,985	9,839	UGX
11	Njeru MC Nyenga division general account	Centenary	3100026807	72,016	72,016	UGX
12	Njeru MC Nyenga division operations account	Centenary	3100026835	260,483	260,483	UGX
12	Njeru MC Nyenga DDEG account	Centenary	3100026808	39,464,664	39,464,664	UGX

## **RECOMMENDATION**

- 1) Njeru Municipal Council pieces of land should be titled as soon as possible to avoid losing the public land to land grabbers by acquiring land titles.
- 2) The land title of Njeru Municipal Council Headquarters Land should be brought back/recovered from centenary bank as soon as possible since the loan acquired by Njeru MC was cleared to zero balance.
- 3) All council land with land issues should be followed up to avoid losing council land to land grabbers.
- 4) All council assets should be engraved as soon as they are acquired.
- 5) The MC should continue implementing the BOS recommendations to improve on effective service delivery.
- 6) All assets that require repair should be repaired to enable effective usability.
- 7) The inventory/ stores officer should frequently up-dated the asset register in the IFMS to keep it up-to-date with all council assets.
- 8) The PEO should give consideration to schools that don't have enough furniture and office space and classrooms and sanitary facilities like Wabusenke P/S, Luwala P/S among others.
- 9) The accounting officer should secure the documentation for all donated assets, motorcycles, vehicles, furniture etc.
- 10) The accounting officer should facilitate the responsible officers to ensure that all council land is surveyed and titled in Njeru Municipal Councils names including donated land to the council.
- 11) The accounting officer should ensure timely servicing and repair of council vehicles and motorcycles.

## VOTE 728- NTUNGAMO MUNICIPAL COUNCIL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Items that are unserviceable that is, list of items previous board of survey recommended for disposal. Adjustable chair, Laptop, container and computers	Items were not disposed off	To be disposed of in the preceding year.
2	The Finance Officers should ensure the daily posting of the transactions into the books of accounts.	Accounts staff update the books of accounts regularly	Management acted accordingly
3	Land belonging to the Municipal Council should be protected by acquiring land titles	The Council has already initiated the process for acquiring land titles by contracting a surveyor	Management acted accordingly
4	Missing laptops should be followed by the accounting officer	Lap tops were not located as recommended.	Management did not act according to the board's recommendation.

### ASSET FINDINGS

1. Asset ledgers are not maintained on a continuous basis. Assets ledgers in question are for Ntungamo Municipal Council, Eastern Division, Western Division, Central Division.
2. The cash book for Ruhoko Health Centre III and Ntungamo Health centre IV could not be seen anywhere.
3. Delay of posting financial transactions for the month of June is a common practice which hinders the timelines for submission of the report. Ntungamo Municipal Council, Eastern Division, Western Division, Central Division And all Health centres.
4. The Board noted that most of the machinery is impounded in the Council grounds not serviced and are not being used yet government invested a great deal of money to procure the machinery. The machinery in question are, the dumb truck, the garbage truck, pedestrian roller and one other Pill-tractor that was used to collect garbage using skips.

5. These entities have the habit of not maintaining the stores records or an inventory book. Ntungamo Municipal Council, Eastern Division, Western Division, Central Division And all Health centres. Professionally as a result, values of stock at close of the business could not be ascertained.
6. Many assets of the council are not being used for the reason that they are either obsolete or damaged beyond repair. These assets should be disposed of by council.
7. Most of the land belonging to Municipal Council has not been protected by acquiring land titles. Process of some land titles for some of the Municipal land has been embarked on though most land still have no land titles.

S/N	Item	Units	Amounts
1	Payables	11	56,580,142
2	Receivables		
3	Subversion		
4	Investment		

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	19	1,740,512,679
2	Land	23	485,338,653
3	Transport	3	

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Trailer	LG 0006-130
2	Motorcycle Honda XL	UG 3050R
3	Yamaha DT in prodn dept	UDX 689Y
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	Container	
2	Laptop dell	

## STORES FINDINGS

### 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	Ntungamo Municipal Council Eastern Division General Fund A/C	DFCU Bank	01983501001029	100,635	100,635	UGX
2	Ntungamo Municipal Council Eastern Division Management and Finance	DFCU Bank	01983501001030	96,009	96,009	UGX
3	Ntungamo Municipal Council Eastern Division LGMSD	DFCU Bank	01983501000321	2,771,855	2,771,855	UGX

### RECOMMENDATION

- 1) All obsolete assets should be disposed of immediately.
- 2) The cash book for Ruhoko Health Centre III and Ntungamo Health Centre IV should be brought to the board for verification.
- 3) Land belonging to the council should be protected by acquiring land titles.
- 4) The finance officers should ensure daily posting of the books of accounts in order to achieve timely reporting of financial information.
- 5) The Finance Officer should make sure that there is regular stock taking, store and inventory records are always up to date.
- 6) Impounded machinery should be serviced and make sure that they are in working conditions by the council in order to provide services to the people as it is a mandate of council to do so.

## VOTE 729 – RUKUNGIRI MUNICIPAL COUNCIL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	All unserviceable items should be disposed off	The recommendation was taken note of	All the items identified by the team were forwarded to procurement office for disposal
2	Council to identify a spacious municipal store to accommodate the items	Management agreed with the recommendation and identified a store at Rukungirii HC IV	Storage facility has been improved
3	Council to ensure that there is a budget for maintenance of assets and vehicles	Management has complied with the recommendation by budgeting for operation and maintenance of council asset vehicles	Budget 2023/2024 provides for operation and maintenance of council assets.

### ASSET FINDINGS

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

### Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	3	2,914,757,740
2	Land	24	
3	Transport	26	281,304,008
4	ICT equipment	69	
5	Office equipment	5	
6	Medical equipment	21	

### List of unserviceable items recommended for disposal

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

### STORES FINDINGS

### 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	Rukungiri Municipal Council General Fund Account	Stanbic	9030010823527	2,941,094	2,941,094	UGX
2	Rukungiri Municipal Council Property Tax Account	Centenary	5112100039	1,098,431	1,098,431	UGX
3	Eastern Division General Collection account	Centenary	5112100011	1,925	1,925	UGX
4	Western division General Fund Account	Centenary	5112100015	78,900	78,900	UGX
5	Southern Division General Fund Account	Centenary	3100032583	22,040	22,040	UGX

### RECOMMENDATION

- 1) No comment



## VOTE 730 - SHEEMA MUNICIPAL COUNCIL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	All the assets should continue to be registered in the register books for purposes of follow up in all government institutions. Engraving of all the assets in all government institutions should be prioritized for their safety.	Assets registers in government entities have have to some extent been updated. 60%	This was a good practice that should be continued. However timely entries should be emphasized
2	The health centers and schools should be fenced to protect their assets, patients & students.	5 land titles including that of Migina, Kashozi HCs were acquired	More funds should be allocated that would cater fencing and surveying.
3	Some health unit beds need repair and broken furniture in all entities visited should be attended to.	Repairs were never done in any of the health centres.	Assets that can't be repaired or beyond should be listed for disposal
4	The accounting officer to submit the list of items captured by board of survey 2017/18, 2018/19 and 2019/20 financial years to PDU for appropriate final disposal and repair / service of the serviceable items especially in schools and Health centers. This is a source of revenue to the institution.	The disposal plan has been prepared by the PDU awaiting approval by MEC. This hasn't been done	The disposal is long overdue as such items occupy space rendering some officer to dispose such items as refuse
5	There is a need to recruit substantive stores assistants for Kabwohe Health Centre IV and Kihunda Health Centre III if the medicine stock cards are to be kept properly.	The posts were filled and the stock cards are being properly filled & kept.	There is need for the second staff in stores to ensure proper storage of drugs therein.
6	The ministry of health, Sheema municipality and other implementing partners should construct adequate stores at least at Kihunda health center III and the Headquarters.	Medical store was constructed and being used.	Available resources are limited.
7	The health unit in-charges should continue ensuring proper stock card filling to maintain stock	Stock cards were properly filled and approvals followed.	The proper and timely update was kept up.

	balances and avoid issuing items before his or her approval.		This should be continued.
8	Sheema Municipal Council and Divisions should provide adequate space for stores to avoid congestion in the existing stores.	Permanent store and temporary stores were constructed	Constructed stores are not enough as an office was relocated for storage use.
9	Water system in the health centers need to be improved where it exists and installed where it doesn't. First priority should be put on Kabwohe health center IV by providing external taps at respective wards so as to improve sanitation and hygiene.	Reconnection was done at Health centre IV,	Water closets end up not being used due to insufficient water supply.  Crest and fibrocement tanks should be repaired to tap rainwater
10	All assets in a sorry state but repairable should be repaired to ensure their longevity. This therefore includes buildings, pit latrines and furniture in schools, divisions and health centers.	Repairs and maintenance is continuously being done and ongoing.	Planning and budgeting should always ensure operation and maintenance of government assets
11	The efforts to fence or peg all institutional land should be increased as surveying follows to avoid encroachment by the neighbors.	5 pieces of land were surveyed and titled	Municipal council allocated funds for continuous land survey.
12	The retention money to a contractor at Rwentobo P/S under World Bank Project should be paid after repair of the buildings and furniture that are already broken due to shoddy works.	The project was finally commissioned for use.	The structure was found being used by pupils.
13	All the Librarians in all government schools should be trained on proper records management of the library assets / text books.	Trainings was never done according to those people found therein.	Librarians should be facilitated for capacity building.
14	The access roads within Kyabandara and Rushozi HC IIs should be diverted for security of the health centers.	This was not done	For purposes of protecting assists therein, road diversion is preferred

## ASSET FINDINGS

During inspection of the assets, it was discovered that most of the assets were not well protected particularly council land and those used by some government employees would be disposed off without clearance (like at Kabwohe HC IV) by the board of survey recommendation and other processes as stipulated in the legislative framework. The board is therefore recommending continuous surveying/titling and fencing off of Municipal land.

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

## Summary of Assets

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

## List of unserviceable items recommended for disposal

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

## STORES FINDINGS

- 1) It was also discovered that the assets register of divisions were not updated and those of health centers. The board therefore recommends the update of the registers and use of standardized books to capture all those assets owned by them and those newly acquired. This would improve on the inventory stock for the Municipality and better management and any other subsequent audits by any interested legally instituted committees or body.
- 2) The assets inventory even at the Municipal Headquarters is not updated and the depreciation rate is not being calculated to ease the disposal of such assets. The board therefore, further recommend the improvement on the register.

## CASH AND BANK FINDINGS

Cash book balances of few schools inspected were found not updated and therefore need further guidance or training from the office of Chief Finance Officer in form of mentoring or capacity building.

**Table showing accounts reviewed by the board**

S/ N	Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	CUR
1	General Fund Account	90300121106 17	Stanbic	47885745	N/A	UGX
2	UWEP Recoveries	90300137164 00	Stanbic	32645900	32645900	UGX
3	YLP Recoveries	90300135492 56	Stanbic	2182950	2182950	UGX
4	General Fund Account	90300122914 33	Stanbic	18,722,657	18,722,65 7	UGX
5	Operation Account	90300124686 51	Stanbic	288,365	288,365	UGX
6	Lower Local Council Account	90300127845 45	Stanbic	3,701,909	3,701,909	UGX
7	DDEG Account	90300127846 26	Stanbic	2,208,216	2,208,216	UGX
8	General Fund Account	90300012291 581	Stanbic	11,011,801	11,011,80 1	UGX
9	Operations Account	90300012458 724	Stanbic	29,782	29,782	UGX
10	Lower Local Council Account	90300012651 480	Stanbic	13,000,000	13,000,00 0	UGX

11	DDEG Account	90300012910 559	Stanbic	19,164,664	19,164,664	UGX
12	Operation Account	90300124770 49	Stanbic	69,270	69,270	UGX
13	General Fund Account	90300122914 17	Stanbic	3,140,121	3,140,121	UGX
14	Lower Local Council	90300127779 64	Stanbic	4,795	4,795	UGX
15	DDEG Account	90300127781 03	Stanbic	243,785	243,785	UGX
16	General fund	90300122899 19	Stanbic	36,229,670	36,229,670	UGX
17	DDEG Account	90300130894 41	Stanbic	99,408	99,408	UGX
18	Operations Account	90300124555 17	Stanbic	26,173	26,173	UGX
19	Lower Local Council Account	90300129495 36	Stanbic	214,556	214,556	UGX
20	Kihunda Health Centre III	3100038333	Centenary	1,650	1,650	UGX
21	Kiziba Health Centre II	6510500201	Centenary	4,388	4,388	UGX
22	Migina Health Centre II	6510500200	Centenary	1,988	1,988	UGX
23	Migina Primary School	90300074875 08	Stanbic	1,473,477	1,473,477	UGX
24	Rwentobo Primary School	90300075908 21	Stanbic	2,652,583	2,652,583	UGX
25	Rwabutura Primary School	90300074897 99	Stanbic	87,385	67,385	UGX
26	Kiso Karera Primary School	90300074897 80	Stanbic	1,456,203	1,456,203	UGX
27	Kibingo Primary School	90300074409 86	Stanbic	1,388,789	1,388,789	UGX
28	Kihunda Primary School	90300074896 24	Stanbic	1,642,574	1,642,574	UGX
28	Itendero Primary School	90300056568 25	Stanbic	7,849	7,849	UGX
30	Kiziiba Primary School	90300074898 53	Stanbic	843	843	UGX
31	Rwentunda Primary School	90300023481 35	Stanbic	758,942	758,942	UGX
32	Rwampororo Primary School	90300074898 45	Stanbic	3,799,452	3,799,452	UGX
33	Rwamujojo Health Centre II	6512100009	Centenary	9,736	9,736	UGX

34	Rwamujojo Primary School	9030002345187	Stanbic	1,488,657	1,488,657	UGX
35	Rushozi Health Centre II	3100038490	Centenary	2,305	2,305	UGX
36	Kabwohe Mixed Primary School	9030007489926	Stanbic	4,296,834	4,296,834	UGX
37	Nganwa Junior School	9030005656809	Stanbic	2,084,541	2,084,541	UGX
38	Kibutamo Primary School	9030007487087	Stanbic	1,419,992	1,419,992	UGX
39	Rwembugu Primary School	9030007487303	Stanbic	876,006	876,006	UGX
40	Kashozi Health Centre III	3100038489	Centenary	6,774	6,774	UGX
41	Karera Health Centre II	3100038488	Centenary	17,752	17,752	UGX
42	Mutojo Integrated Primary School	9030007487400	Stanbic	1,419,992	1,419,992	UGX
43	Karera SEED School	9030006171787	Stanbic	10,820,605	10,820,605	UGX
44	Mutojo Madrasat Primary School	9030007488504	Stanbic	23,855	23,855	UGX
45	Butsibo Primary School	9030007489896	Stanbic	1,943,363	1,943,363	UGX
46	Kabwohe Health Centre IV	9030007423127	Stanbic	5,190,247	5,190,247	UGX
47	Nyakashambya Primary School	9030007490967	Stanbic	2,004,470	2,004,470	UGX
48	Rwemiko Primary School	9030006921980	Stanbic	903,064	903,064	UGX
49	Kamugungunu Primary School	9030007539125	Stanbic	27,840	27,840	UGX
50	Kagongi Primary School	9030007487397	Stanbic	1,835,197	1,835,197	UGX
51	Rwengando Primary School	9030002344911	Stanbic	2,692,631	2,677,681	UGX
52	Rwabutura Primary School	9030007489799	Stanbic	87,385	67,385	UGX
53	Kashozi Primary School	9030002345128	Stanbic	30,858	30,858	UGX
54	Rweyeshera Primary School	9030007442008	Stanbic	3,405	3,405	UGX
55	Rushozi Primary School	9030007487192	Stanbic	683,941	683,941	UGX
56	St. William Secondary School-Kiziba	3201758451	Centenary	6,499,749	94015	UGX

					Not posted	
57	Nyabishera Primary School	9030007487265	Stanbic	818,864	818,864	UGX
58	Kyabandara Madrast Primary School	9030007488989	Stanbic	3,220	3,220	UGX
59	Kyabandara Primary School	9030007590856	Stanbic	5,093	5,093	UGX
60	Kyamungwe Primary School	9030007487230	Stanbic	878,530	878,530	UGX
61	Katwe Primary School	9030007487130	Stanbic	338	338	UGX
62	Itegyero Primary School	9030007590996	Stanbic	2,129,307	2,129,307	UGX
63	Mukinga Primary School	9030007487117	Stanbic	3,719	3,719	UGX
64	Nyamiyaga Primary School	9030002251042	Stanbic	893,246	893,246	UGX
65	Mushanga Mixed School	9030005656817	Stanbic	3,896,790	3,896,790	UGX
66	Kamabaare Primary School	9030007590503	Stanbic	36,640	36,640	UGX
67	Kateete Primary School	9030002344938	Stanbic	8,916	8,916	UGX
68	Ndeebo Primary School	9030007487419	Stanbic	1,243,652	1,243,652	UGX
69	Kyabandara Health Centre II	6512100008	Centenary	11,618	11,618	UGX
70	General Fund Account	9030012110617	Stanbic	47885745	N/A	
71	UWEP Recoveries	9030013716400	Stanbic	32645900	32645900	
72	YLP Recoveries	9030013549256	Stanbic	2182950	2182950	
73	General Fund Account	9030012291433	Stanbic	18,722,657	18,722,657	
74	Operation Account	9030012468651	Stanbic	288,365	288,365	
75	Lower Local Council Account	9030012784545	Stanbic	3,701,909	3,701,909	

## **RECOMMENDATION**

- 1) Newly acquired assets should to be registered in the register books and engraved or tagged for purposes of identification in case of loss or theft.
- 2) Land where health centers are located should be fenced off and surveyed with intent to get titles.
- 3) Furniture and buildings supplied and constructed in schools should be engraved and tagged respectively for purposes recognition of the funder.
- 4) Assets that need repair should be attended to and those beyond repair should be submitted following the procedure and disposed off.
- 5) The assets that have always been recommended for disposal have continued to occupy space and deteriorating in stores.
- 6) There is need to repair old structures to suite human habitation condition and reduce on uncertainty particularly those in health centers
- 7) Closure of books of account should be done timely to correlated bank transactions. Most institutions had no idea on acquisition of certificate of balances from their banking institutions.
- 8) It was noted that there was poor storage of government old assets in health centers due to lack of spaces rendering them to be left out side.
- 9) Automobile equipment's used are not registered in Sheema Municipal Council and this would make transactions like disposal next to impossible.



- 10) There are delays in updating assets register and calculation of depreciation rate to ease disposal period.
- 11) Time allocated for assets capture with limited facilitation makes works tiresome owing to attend other office assignments.
- 12) There is need for capacity building in cashbooks and bank reconciliations for staff in Health centers and schools who have no idea in finances.
- 13) Appointment of members of the Board of Survey should be committed staff and particularly the would chairperson (according to the accounting officer), should use him or her to vet other members on board to work with, experience has proved that some officers are dragged on board unbothered and uncommitted staff. This makes delayed data collection compilation and timely submission.
- 14) Facilitation for the BOS exercise should be increased particularly with the introduction of new reporting format and detailed checklist.



**VOTE 731 - TORORO MUNICIPAL COUNCIL**

## CITIES

### VOTE 601-ARUA CITY

#### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The Office of the Town Clerk should build capacity of Staff (Heads of Department and staff responsible for Asset Management on Proper Asset Management Knowledge and skills in order to generate up-to-date Assets Register	No training done in last FY due to insufficient finances.	Capacity Building has been planned for 2023/2024 Financial Year
2	Donors should be required to provide detailed information on the Assets they donate for proper record keeping	Being enforced	Work in Progress
3	Need to digitize the Assets Register/Inventory Management System for easy analysis and retrieval of information	All new Assets are captured through Asset Management Module on IFMS, Update of assets acquired in previous years being done as per required format	Need to complete Asset Register for previous years
4	There is urgent need for Arua City Asset Management Action Plan/Strategy to guide on acquisition of new assets, repair and maintenance of existing assets and replacement of old one.	Training of select staff on Asset Management Action Plans done. Preparation of actual plans in progress	Need to fast-track preparation of Asset Management Action Plans for critical assets
5	Need to fast-track connection of 3-phase electricity to Engineering Laboratory to operationalize it.	WENRECO engaged on assessment and BoQ	Fast track the process of connecting 3-phase electricity
6	Portraits of the President should be replaced with the official updated ones	Some Portraits already replaced	In Progress
7	Fact-track titling of all Government Land	Process for titling of some school, health facility and former Sub County HQ land in progress	In Progress

## ASSET FINDINGS

S/N	Item	Units	Amounts
1	Payables	2	91,944,658
2	Receivables	9	1,248,996,489
3	Subversion		
4	Investment		

## Summary of Assets

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

## List of unserviceable items recommended for disposal

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

## STORES FINDINGS

### 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	Arua City YLP Recovery	DFCU	01043618422730	3,262,809	3,262,809	UGX
2	Arua City General Fund Account	DFCU	01043618422554	14,985,714	14,985,714	UGX
3	Arua City Property Rates Account	DFCU	01043618422703	0	0	UGX
4	Arua City Market Collection	Post Bank	2110700000925	2,247,168	2,247,168	UGX
5	Arua City UWEP Recovery	DFCU	01043618422730	4,173,557	4,173,557	UGX

## RECOMMENDATIION

- 1) Team didn't recommend

## VOTE 602 - FORT PORTAL CITY COUNCIL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The Board of Survey recommends the boarding off of un-serviceable items e.g., Grounded Vehicles, Scrap Motorcycles, Old spare parts, Computers & Equipment, obsolete Furniture, Electrical Materials; all in the Municipal yard store.	Partial disposal done	Some items were disposed- off
2	Government valuer should be sought to assess the items and give the value of those recommended for disposal	No Action	Government Valuer to be contacted
3	There were a number of files in the registry for civil servants that are packed in boxes due a damaged wooden filing cabinet hence calling for immediate intervention and procure more filing cabinets to address the situation.	No Action	File Carbiners to be procured
4	It was observed that IFMS computers and other equipment were not engraved, they are at risk of being stolen	No Action	Plan to do the final engravement is underway
5	We noted the uncontrolled movement of furniture and computers across sectors/departments. Offices should have specific items allocated to them.	No Action	Management controls to be instituted
6	The management of photocopiers, printers and their accessories need to be improved; most of them were found to be malfunctioning yet they were relatively new.	No Action	Management controls to be instituted

## ASSET FINDINGS

- 1) All Assets purchased by Fort Portal city are maintained/ recorded in a Fixed Asset Register which is maintained and regularly updated for purchases and disposals in an excel spread sheet.
- 2) The team at Fort Portal City Finance Department has always worked with the support team from AGO to ensure that the Asset register is on the system by the end of every Financial Year.
- 3) Some Assets that were recommended for disposal were disposed off.
- 4) The procurement plan to aid the process of disposing-off of the remaining assets that were recommended for disposal in the previous Annual BoS is in place.
- 5) Some Vehicles which were grounded have been repaired and are now functional.

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

## Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	18	
2	Land	64	865,074,461
3	Transport	21	251,639,544
4	Machinery	2	75,572,575
5	Medical equipment	5	84,760,784
6	Office Equipment	18	55,305,728
7	ICT	68	39,942,640

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Nissan Navarra	UG 2980R
2	Jiefang Lorry	LG 0086-14
3	Tata Lorry Skip Loader	UAJ 163X
4	Nissan Hard Body	UG 0637m
5	Nissan Navarra	UG 2980R
6	Jiefang Lorry	LG 0086-14
7	Yamaha DT Motor Cycle	LG .0087-14
8	Honda XL motor cycle	UG.0431R
9	Jailing motor cycle	Jailing No. number plate
10	Jiejeng	UG. 2785 R
11	Yamaha	UG 0666E
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRIPTION	QUANTITY
1	Capacitors big size	
2	Capacitors small size	
3	Lamp holder fittings	
4	Conductors 25mm	
5	Street light bulb holders	
6	Conduit Pipes	
7	Solar panels 100W	
8	Office chairs	
9	Office tables	
10	3 seater chairs	
11	Kajansi tiles	
12	CPUs	
13	Monitors	
14	Printer	
15	Backup	
16	Key board	
17	Ribbons for line printers	
18	Tyres for grader	
19	Engine block	
20	Pressure Plate	
21	Articulate for tractors	
22	Pistons	
23	Uncountable spare parts	
24	Cylinder sleeves	
25	Toilet seat	
26	Cabin for files	
27	Printer Zerox	
28	Computer (Compaq) desk pro	

## STORES FINDINGS

- 1) The Inventory Management Officer follows proper procedures of issuing store items i.e. A stores requisition form is filled by the requisitioning department, signed and authorized by the head of the requisitioning department. The form is then received by the store keeper who then issues the items to the requisitioning officer after the officer has acknowledged receipt by signature.
- 2) The Inventory Management Officer follows proper procedures when receiving items purchased i.e. A Goods received note is issued and reconciled to the sales order and delivery note.
- 3) The stores ledger is regularly updated upon issuing or receiving of store items.
- 4) Stock counts were done and items on the stores record tallied with what was physically counted in terms of quantity and existence. A List of items in stores as at 30 June 2023 has been attached.
- 5) The items in the store are in good condition.

## CASH AND BANK FINDINGS

**FORT PORTAL CITY** and its Two (2) Divisions (**Central and Northern Division**) maintain 7 active bank accounts; all in Housing Finance bank; the Nine (9) Fort Portal **Health Centres** also maintain one active account each in Housing Finance bank and UBA. The cashbooks for the accounts were satisfactorily updated and reconciled to the respective Bank Statements.



**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	FORT PORTAL CITY YOUTH LIVELIHOOD	HOUSING FINANCE	1300099594	196,625	196,625	UGX
2	FORT PORTAL CITY UWEP	HOUSING FINANCE	1300099605	2,928,200	2,928,200	UGX
3	FORT PORTAL CITY GENERAL FUND	HOUSING FINANCE	1300099586	4,057,125	4,057,125	UGX
4	FPC NOTH DIVISION DDEG ACCOUNT	HOUSING FINANCE BANK	1300105248	1,722,009	1,722,009	UGX
5	FPC NOTH DIVISION OPERATIONS ACCOUNT	HOUSING FINANCE BANK	1300105251	11,579,756	11,579,756	UGX
6	FPC CENTRAL DIVISION DDEG ACCOUNT	HOUSING FINANCE BANK	1300105334	14,007,272	14,007,272	UGX
7	FPC CENTRAL DIVISION OPERATIONS ACCOUNT	HOUSING FINANCE BANK	1300105316	140,803,055	140,803,055	UGX
8	M/S RUBINGO HEALTH CENTER II - PHC	HOUSING FINANCE BANK	1300037376	63,371.87	63,371.87	UGX
9	KATARAKA HEALTH CENTER	HOUSING FINANCE BANK	1300042988	173,333.72	173,333.72	UGX
10	KIGUMA HEALTH CENTER	HOUSING FINANCE BANK	1300037718	58,852.21	58,852.21	UGX
11	KARAMBI HEALTH CENTER	HOUSING FINANCE BANK	1300030012	2,409,917.84	2,409,917.84	
12	BUKUKU HEALTH CENTER	HOUSING FINANCE BANK	1300020923	108,715.31	108,715.31	UGX
13	KAGOTE HEALTH UNIT	UBA	0905000075	11,579,756.40	11,579,756.40	UGX
14	FPMC MUCWA HEALTH CENTRE	UBA	0905000468			UGX
15	FPMC-KASUSU HEALT UNIT	UBA	0905000051			UGX
16	IBAALE HEALTH CENTRE II	HOUSING FINANCE BANK	1300029931			UGX

## RECOMMENDATION

- 1) Prioritize and expedite the completion of the City Council Chambers in order to solve office space challenge and provide a conducive work environment for better service delivery in the City. This may be implemented in a phased manner as follows:
  - Phase I: Total Cost Ushs. 1,894,492,616 including VAT broken down as:  
Finishes and Electro-mechanical works of ground floor = Ushs. 964,748,576  
Walling, Fixtures, Roofing and finishes for Council Hall = Ushs. 929,748,576
    - a. This phase when completed, shall enable us occupy the ground floor including operationalizing the council Hall, this will save loss of the work that had been done earlier.
- 2) Phase II: Total Cost Ushs. 663,310,839 including VAT. This phase involves construction of the 1<sup>st</sup> Floor (walling, fixing of doors and windows, electro-mechanical works and finishes) to occupation level.
- 3) Phase III: Total Cost Ushs. 526,364,245 including VAT
  - a. This phase involves construction to completion of the 2<sup>nd</sup> floor (walling, fixing of doors and windows, roofing, electro-mechanical works and finishes) to occupation level.
- 4) Procure more land for Kataraka HC IV and Kasusu HC III to provide room for expansion with more structures.
- 5) More follow up be made on the assets from the former East and West Division offices.
- 6) The Board of Survey recommends the boarding off of un serviceable items e.g., Grounded Vehicles, Scrap Motorcycles, Old spare parts, Construction Materials, Furniture, Electrical Materials, Hard Ware materials; all in the city yard store.

- 7) Government valuer should be sought to assess the items and give value for items recommended for disposal
- 8) Completion of Council chambers should be prioritized to create more space to accommodate all the furniture and equipment that remain unutilized.
- 9) The city should open up archives to preserve articles and documents of historical value.
- 10) An arrangement be done for the remaining unserviceable items to be disposed off to deter total loss of value for money.



## VOTE 603 - GULU CITY COUNCIL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Carry out an independent verification of the stores/cash and confirm with the local records and this shall involve ensuring that the following Treasury Forms are duly certified by signing; Cash Board of Survey - Bank Balances (TF 45); Report of Board of Survey on Stores, Inventories and Assets, List of unserviceable items recommended for disposal and statement of cumulative losses (TF 46);		
2	Assess the adequacy of internal controls. Check that preventative mechanisms are in place to eliminate theft or fire, losses or damage, wastage and misuse		
3	Visit and count all items in the store rooms. Where stores are too large to fully inspect, nominate a section of the stores for examining without ignoring less valuable items like nails, bolts, etc. and giving precedence to attractive items like electrical appliances, expensive medicines		
4	Verify existence of an updated Fixed Assets Register		
5	Verify existence of an updated Fixed Assets Register		
6	Conduct a vote asset usability test i.e. whether there are too many useful/new but idle assets or there are too few assets for efficient service delivery		
7	Where stock certificates or other securities are held, ensure that an adequate description of the nominal value of each is shown on or is attached to the BoS forms.		
8	In the presence of the inventory controller, count and record the balance of inventory holdings of all public stores falling under the nominated area of examination and confirm these figures against the ledger balances.		
9	Consider whether any of the stocks are unserviceable or obsolete and if there is separation of the new, part-torn, and unserviceable items.		
10	Ascertain if there exists an assets maintenance plan and budget		
111	Consider whether the maximum stock quantities and minimum order quantities may require amendment. (Re-order levels)		
12	Inspect the store to ascertain if there are any defects in the store accommodation, untidiness or poor arrangement of stocks.		
13	Check for provisions for protection from loss or damage, or theft or fire.		

## ASSET FINDINGS

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

## Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	39	691,529,521
2	Land		
3	Transport	5	23,181,012
5	ICT	21	1,012,392
6	Medical Equipment	9	

## List of unserviceable items recommended for disposal

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

## STORES FINDINGS

### 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	LAROO-PECE CITY DIVISION OPERATION	STANBIC	9030019070483	201,701,364	201,701,364	UGX
2	AYWEE HEALTH CENTRE	STANBIC	9030006344894	23,860,301	23,860,301	UGX
3	GULU CITY MARKET OPERATION	CENTENARY	3100088430	39,162,675	39,162,675	UGX
4	UNYAMA HEALTH CENTRE II	HFB	1400042468	10,263,878	10,263,878	UGX
5	LAPETA HEALTHCENTRE II	HFB	1400045738	10,395,000	10,395,000	UGX
6	LAROO HEALTH CENTRE IV	DFCU	01093500272360	26,827,320	26,827,320	UGX
7	GULU CITY REVENUE COLLECTION ACCOUNT	BOU	012340168000001	00	00	UGX
8	GULU CITY UWEP RECOVERY	KCB	229173912	56,673,165	56,673,165	UGX
9	GULU CITY YLP RECOVERY	DFCU	01093658480673	2,576,917	2,576,917	UGX
10	GULU CITY GENERAL FUND ACCOUNT	STANBIC	90300117683917	43,612,929	43,612,929	UGX
11	BARDEGE LAYIBI CITY DIVISION OPERATION	STANBIC	9030019070548	201,701,364	135,750,587	UGX
12	OTINO HEALTH CENTRE	HFB	1400050022	23,860,301	262,583	UGX
14	ALOKOLUM HEALTH CENTRE	HFB	1400042348	00	00	UGX
15	LAYIBI HEALTH CENTRE	DFCU	01093500272166	1,566,591	1,566,591	UGX
16	BAR-DEGE HEALTH CENTRE	DFCU	01093500272270	1,084,031	1,084,031	UGX

## RECOMMENDATION

1. Allocate vehicles for BOS activities to ease movements to service Centre points
2. Allocate staff from Physical Planning in the BOS composition.
3. Orientation of Board of survey members on the BOS tool and guidelines next FY BOS Exercise.



## VOTE 604 – HOIMA CITY COUNCIL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	There is need to train in charges of health centers in asset register management	No action taken	
2	Management should consider rehabilitation and fencing of kibati compost Plant	No action taken	
3	Schools have to develop a furniture maintenance budget as a number of furniture were found to have minor repairs and not in use	Action taken	Furniture maintenance budget has been allocated in each and every school under capitation grant
4	There is need to engrave all assets of council to ensure safety	Engraving of the assets is being done at departmental level	
5	Electricity installation at all health centers since all have access to the electricity grid with ease	Most of the health centers have been connected to electricity and also provided with solar power	
6	There is need to formulate service plan for all Transport and ICT equipment to avoid heavy breakdowns due to delayed servicing	Action taken	The laboratory is currently in operation however has no enough staff
7	The material testing Laboratory should be operationalized and all equipment installed and used to increase the City revenue sources and also avoid usage of weak materials in Building and road constructions in the city	No action taken	
8	Dumper lorry reg no LG 0139-10, Tractor Trail, Tata lorry Reg no. UAR 018Y, Dmax Isuzu Pickup Reg No. LG 0263-10, Pedestrian roller Model Y5Z08DB-1 No.011323, Motorcycle XL Reg no. UG2064R and Bitumen Boiler, were all recommended for disposal due to heavy Mechanical Breakdown	No action taken	This could have helped to certain the values of the assets and the depreciation
9	There is need to fence Kibati composite plan to reduce on vandalization of property.		



## ASSET FINDINGS

- 1) Kihukya newly constructed block/ building not in use for a very long time and depreciation is being observed even before use due to under stocking of the needed tools and equipment for its operationalization however stocking is being done at a slow speed.
- 2) Road assets are being vandalized by the local community in need of scrap and other personal gain.
- 3) Some pieces of land have been encroached by the local community and need to be titled and fenced for proper demarcation.
- 4) Low stocks drugs in the health facilities, it was noted that most of the drugs had stock outs given the high demand by the community.
- 5) It was noted that the city does not possess an operation and maintenance plan for road and transport equipment, ICT equipment and Furniture and fittings.

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

### Summary of Assets

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

### List of unserviceable items recommended for disposal

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

## STORES FINDINGS

There is no proper management in the stores due to lack of the inventory officer specifically responsible for the stores. Store ledger cards were found not maintained.

## CASH AND BANK FINDINGS

Cash book balances were matching with the bank accounts balances

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CU R
1	Hoima City West Division General Fund Account	Equity Bank	1026201883822	66,293	66,293	UG X
2	Hoima City West Division Operational Account	Equity Bank	1026201883825	36,049	36,049	UG X
3	Hoima City East Division General Fund Account	Equity Bank	1026201883834	428,147	428,147	UG X
4	Hoima City East Division Operational Account	Equity Bank	1026201883836	37,686,084	37,686,084	UG X
5	Hoima City general Fund Account	DFCU	01133658768845	3,052,084	3,052,084	UG X
6	Hoima City YLP Recovery Account	DFCU	01133658768775			UG X
7	Hoima City UWEP Recovery Account	DFCU	01133658768748	6,077,885	6,077,885	UG X

## RECOMMENDATION

- 1) There is need to title and fence off the land assets to avoid encroachment by the local community.
- 2) There is need to have a valuer attached to the board of survey team to be able to ascertain the depreciation of the assets.
- 3) The old vehicles that's Dumper lorry reg no LG 0139-10, Tata lorry Reg no. UAR 018Y, Dmax Isuzu Pickup Reg No. LG 0263-10, Pedestrian roller Model Y5Z08DB-1 No.011323, Motorcycle XL Reg no. UG2064R and Bitumen Boiler, were all recommended for disposal due to heavy Mechanical Breakdown need to be disposed of.
- 4) There is need to take value of stock of all assets with the government valuer since some properties have gained value and some appreciated.
- 5) Management should consider rehabilitation and fencing of kibati compost Plant.
- 6) There is need to engrave all assets of council to ensure safety.
- 7) There is need to formulate service plan for all Transport and ICT equipment to avoid heavy breakdowns due to delayed servicing.



## VOTE 605 - JINJA CITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Dispose of items recommended for boarding off as per the previous year's Annual Board survey reports	The Government valuer was invited; however, the valuation process has not yet commenced. The Government Valuer was written at 16th August, 2023	The disposal shall be carried out after valuation of the boarded off items
2	Management should procure a safe or Jinja central market.	Provided for in the Division budget for 2023/24	Procurement of a safe should be prioritized to safety of the cash collected
3	Survey and process land titles for all Council land which do not have land titles	Properties being resurveyed	Deed prints obtained for some properties, however other School land titles not yet processed.
4	Council should plan for renovation of classroom blocks including replacement of asbestos sheets with iron sheets.	Painting in some schools was done	There is still need for replacement of asbestos sheets
5	Construction of Toilets for primary schools should be planned for; in schools that have a stance pupil ratio that is higher than the recommended.	primary schools should be planned for; in schools that have a stance pupil ratio that is higher than the recommended. VIP latrines were constructed in Mafubira P.S, Buyala P.S, Bufula P.S, Uganda Railways P.S, Kibibi, PS, and Budondo P.S	More VIP Latrines have been planned for in the F/Y 2023/24

### ASSET FINDINGS

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

## Summary of Assets

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

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motor Cycle (Jailing)	UG1810R
2	Garbage Truck	UR 1602
3	Skip loader	LG0003-120
4	Truck	LG0018-12
5	Tractor	LG0019-12
6	Motor vehicle	UG2851E
7	Motorcycle	UG1810R
8	Motorcycle	UDJ 186K
9	Motorcycle	UG2851E
10	Suzuki Wagon	UG0170R
11	Ambulance	LG0014-12
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
1	Photocopier	6
2	Printer	3
3	Computer monitor	
4	Central processing unit	2
5	Binding machine	
6	Typewriter	

## STORES FINDINGS

### 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	Jinja City Sale of Walukuba Housing Estate( Fixed Deposit )	I&M Bank, Jinja	19451627020112	101,547,009	101,547,009	UGX
2	Jinja City Sale of Walukuba Housing Estate	Bank of Africa	03177900003	88,415,762	88,415,762	UGX
3	Retention Benefit Scheme	Finance Trust Bank, Jinja	300253000049	608,372	608,372	UGX
4	General Fund Account	Centenary	3100078662	76,916,896	76,916,896	UGX
5	Jinja City YLP Account	Bank	3100078664	2,697,325	2,697,325	UGX
6	Jinja City UWEP Recovery	Centenary	3100078665	559,660	559,660	UGX
7	Jinja City Imprest Account	Centenary	3100078663	44,549,430	44,549,430	UGX
8	Jinja City Southern Division General Fund Account	Centenary Bank	3100078666	13,612,525	13,612,525	UGX
9	Jinja City Southern Division Operation Account	Centenary Bank	3100078667	977,049,784	983,049,784	UGX
10	Jinja City Southern Division DDEG Account	Centenary Bank	3100086490	NIL	NIL	UGX
11	Jinja Central HC 3	Centenary Bank	3100051558	12,442,188	12,442,188	UGX
12	Masese 111 HC 2	Centenary Bank	3100051588	14,670	14,670	UGX
13	Kimaka HC111	Centenary Bank	3100051584	11,602,476	11,602,476	UGX
14	Walukuba HC IV	Centenary Bank	3100051582	76,767,645	76,767,645	UGX
15	Masese Port HC 11	Centenary Bank	3100051606	217,716	217,716	UGX
16	Mpumudde HC IV	Centenary Bank	3100051559	34,049,414	34,049,414	UGX
17	Jinja City Northern Division General Fund Account	Centenary Bank	3100078668	1,115,000	65,005	UGX
18	Jinja City Northern Division Operation Account	Centenary Bank	3100078669	13,133,021	190,561	UGX
19	Jinja City Northern Division DDEG Account	Centenary Bank	3100084919	24,508,175	103,175	UGX
20	Mafubira Health Center 11	I&M Bank	15447834010102	(14,814)	(14,814)	UGX
21	Buwenda HC 2	I&M Bank	15427934010102	(54,482)	(54,482)	UGX
22	Lwanda HC2	I&M Bank	15428134010102	nil	nil	UGX
23	Musima HC 2	I&M Bank	15428234010102	563	563	UGX
24	Wakitaka Hc 3	I&M Bank	15425934010102	1,976,490	1,976,490	UGX
25	Nawangoma HC2	I&M Bank	15427634010102	24,819	24,819	UGX
26	Bugembe HC1V	I&M Bank	15447934010102	161,063,976	161,063,976	UGX
27	Budondo HC IV	I&M Bank	1542703010102	29,873,447	29,873,447	UGX

28	Kibibi HCIV	I&M Bank	15428434010102	(5,594)	(5,594)	UGX
29	Kyomya HC 11	I&M Bank	15428734010102	22,900	22,900	UGX
30	Lukolo HC 111	I&M Bank	15428634010102	11,763,739	11,763,739	UGX
31	Ivunamba HC 11	I&M Bank	15436734010102	18,453	18,453	UGX
32	Kibibi HC 11	I&M Bank	15428434010102	(5,594)	(5,594)	UGX
33	Mother Kevin S.S.S PTA account	Centenary Bank	3100026870	68,246,230	68,246,230	UGX
34	Mother Kevin S.S.S Examinations Account	Bank of baroda	95030100005199	20,509,766	20,509,766	UGX
35	Mother Kevin S.S.S Fees Account	Bank of Baroda	95030100001626	50,328,810	50,328,810	UGX
36	Jinja Vocation Training Institute fees account	Stanbic Bank	9030005708027	116,326,599	116,326,599	UGX
37	Jinja Vacation Training Institute Grants Account	Stanbic bank	9030005729458	29,182,009	29,182,009	UGX
38	Jinja Vocation Training Institute Development Account	Centenary bank	3100026890	32,458,149	32,458,149	UGX
39	Jinja Vocation Training Institute Examination account	Centenary Bank	3100026862	49,894,822	49,894,822	UGX
40	Jinja Vocation Training Institute Community account	KCB	2302305159	551,061	551,061	UGX
41	Jinja Vocation Training Institute Fees account	Bank of Baroda	95030200000613	2,126,770	2,126,770	UGX
42	Mpumudde Seed School USE Account	DFCU	01981021001003	10,544,848	10,544,848	UGX
43	Mpumudde Seed School PTA Account	DFCU	01981021001022	14,033,911	14,033,911	UGX
44	Mpumudde Seed Secondary School	Centenary Bank	4310400044	18,981,394	18,981,394	UGX
45	Walukuba/Masese seed school USE Account	Bank of Baroda	95030100013762	13,771,909	13,771,909	UGX
46	Walukuba/Masese Seed School P.T.A Account	United Bank of Africa	0611000079	16,071,433	16,071,433	UGX
47	ST. John Wakitaka S.S.S Fees Account	Stanbic Bank	9030005729717	237,764,527	228,219,527	UGX
48	ST. John Wakitaka S.S.S Fees Account	Bank of Africa	3020421007	37,678,417	31,792,002	UGX
49	ST. John Wakitaka S.S.S Fees Account	Centenary Bank	4310600125	18,015,359	18,015,359	UGX
50	Kiira College Butiki Fees Account	Stanbic Bank	9030005830353	104,145,414	104,145,414	UGX
51	Kiira College Butiki Fees Account	Stanbic Bank	9030005830345	3,558,491	3,558,491	UGX
52	Kiira College Butiki Capitation Account	KCB	2200961332	64,932,321	64,932,321	UGX
53	Kiira College Butiki	Bank of Africa	30202810004	57,549,957	57,549,957	UGX
54	Jinja College Fees Account	Centenary Bank	3100026914	275,492,472	275,034,472	UGX
55	Jinja College Fees Account	Stanbic Bank	9030005829622	11,900,067	8,187,067	UGX
56	Jinja College Project Account	Bank of Africa	30203871015	66,912,944	66,912,944	UGX
57	PMM Girls School Hostel Account	I&M Bank	15447034010102	5,499,440	5,499,440	UGX

58	PMM Girls School Examination Account	Housing Finance Bank	1600047877	51,631,935	51,631,935	UGX
59	PMM Girls School BOG Account	Housing Finance	1600018473	12,007,784	12,007,784	UGX
60	Jinja School of Nursing Grant Account	Stanbic Bank	9030005829975	1,624,032,660	1,624,032,660	UGX
61	Jinja School of Nursing Development Account	Bank of Baroda	95030100006653	434,844	434,844	UGX
62	Jinja School of Nursing Fees Account	Bank of Baroda	95030100004372	1,360,411	1,360,411	UGX
63	Jinja School of Nursing Boarding Account	Bank of Baroda	95030100006753	831,558	831,558	UGX
64	Jinja School of Nursing Fees Account	Bank of Africa	03180110000	628,781	628,781	UGX
65	Jinja School of Nursing Building Program Account	Bank of Africa	03180110025	6,793,071	6,793,071	UGX
66	Jinja School of Nursing Development Account	Bank of Africa	03180110013	4,982,238	4,982,238	UGX
67	Jinja Medical Laboratory Training School Capitation Grant Account	Bank of Baroda	95030200000129	504,698,550	504,698,550	UGX
68	Jinja Medical Laboratory Training School Fees Account	Stanbic Bank	1000024158	25,690,449	25,690,449	UGX
69	Wanyange Girls School Fees Account	Stanbic bank	9030005830175	232,513,796	232,513,796	UGX
70	Wanyange Girls Fees Account	DFCU	01463500599955	205,820,388	205,820,388	UGX
71	Wanyange Primary Teachers College Fees Account	Bank of Baroda	95030200000331	4,914,718	4,914,718	UGX
72	Wanyange Primary Teachers College Grant Account	Stanbic Bank	9030005829681	69,418,514	69,418,514	UGX
73	St. Stephen S.S.S Budondo Grants Account	Bank of Baroda	95030100014576	6,487,028	6,487,028	UGX
74	St. Stephen S.S.S Budondo Fees Account	Bank of Africa	30204310009	3,742,008	3,742,008	UGX
75	St. Stephen S.S.S Budondo Fees Account	Tropical Bank	0020288426	15,528,217	15,528,217	UGX
76	Jinja Senior Secondary School UNEB account	Bank of Baroda	95030400000043	29,828,699	29,828,699	UGX
77	Jinja Senior Secondary School fees account	Bank of Africa	01667700002	15,917,663	15,917,663	UGX
78	Jinja Senior Secondary School fees account	Centenary Bank	4310600151	30,542,468	(57,551,432)	UGX
79	Walukuba west P.S UPE Account	Bank of Baroda	95030100005877	57,920	57,920	UGX
80	Walukuba West P.S TOP UP Account	Tropical Bank	0020000783	4,338,657	4,338,657	UGX
81	Magwa P.S TOP UP Account	Bank of Baroda	95030100003567	4,695,789	4,695,789	UGX
82	Magwa P.S UPE Account	Bank of Baroda	95030100002608	16,529,771	16,529,771	UGX



83	Jinja Police Barracks P.S UPE Account	Tropical Bank	2000336281	17,212	17,212	UGX
84	Jinja Police Barracks P.S TOP UP Account	Tropical Bank	2000312218	28,771	28,771	UGX
85	Jinja SDA P.S UPE Account	Bank of Baroda	9503020000609	185,412	185,412	UGX
86	Jinja SDA P.S TOP UP Account	Bank of Baroda	95030100002428	328,884	328,884	UGX
87	Kisiima 1 P.S Account	Bank of Baroda	95030100006286	60,375	60,375	UGX
88	Kirinya Prisons P.S TOP UP Account	Bank of Baroda	95030100006171	1,706,069	1,706,069	UGX
89	Kirinya Prisons P.S UPE Account	Bank of Baroda	95030100003549	47,738	47,738	UGX
90	ST. Gonzaga P.S TOP UP Account	Bank of Africa	30200382005	756,745	756,745	UGX
91	ST. Gonzaga P.S UPE Account	Bank of Baroda	95030100004697	90,005	90,005	UGX
92	ST. Gonzaga P.S Nursery Account	Bank of Africa	02003820028	573,158	573,158	UGX
93	Kisiima 2 P.S Account	Bank of Baroda	95030100007568	44,831	44,831	UGX
94	Mpumudde Estate P.S TOP UP Account	Tropical Bank	2000371907	2,365,573	2,365,573	UGX
95	Mpumudde Estate P.S UPE Account	Bank of Baroda	95030100004621	58,239	58,239	UGX
96	Mpumudde Estate P.S Project Account	Equity Bank	1027100934066	582,220	582,220	UGX
97	Spire Road P.S UPE Account	Bank of Baroda	95030100005126	246,431	246,431	UGX
98	Spire Road P.S Project Account	Tropical Bank	2000351205	36,472,309	36,472,309	UGX
99	Spire Road P.S TOP UP Account	Tropical Bank	2000362401	10,657,732	10,657,732	UGX
100	Spire Road P.S Nursery Account	Tropical Bank	2001918799	2,065,467	2,065,467	UGX
101	Uganda Railways P.S UPE Account	Bank of Baroda	95030100004388	29,999	29,999	UGX
102	Uganda Railways P.S TOP UP Account	Bank of Baroda	95030100004553	87,524	87,524	UGX
103	Masese Co Education P.S TOP UP Account	Tropical Bank	2000349812	68,951	68,951	UGX
104	Masese Co Education P.S Development Account	Tropical Bank	0020248637	13,893	13,893	UGX
105	Masese Co Education P.S UPE Account	Bank of Baroda	95030100005306	92,693	92,693	UGX
106	Lake site P.S TOP UP Account	Bank of Africa	300200408004	56,156	56,156	UGX
107	Lake site P.S UPE Account	Bank of Baroda	95030100007553	125,315	125,315	UGX
108	Jinja Army Boarding P.S UPE Account	Tropical Bank	0020059346	2,611,876	2,611,876	UGX
109	Jinja Army Boarding P.S TOP UP Account	Bank of Africa	02041600005	880,114	880,114	UGX
110	Mpumudde Methodist P.S UPE Account	Tropical Bank	0020021788	345,905	345,905	UGX
111	Mpumudde Methodist P.S TOP UP Account	Tropical Bank	0020021772	4,025,862	4,025,862	UGX
112	Mpumudde Methodist P.S Meal Account	Tropical Bank	0020242248	1,781,128	1,781,128	UGX

113	Main Street P.S UPE Account	Bank of Baroda	95030100005850	25,793	25,793	UGX
114	Main street P.S TOP UP Account	Centenary Bank	3100026848	10,119,924	10,119,924	UGX
115	Main street P.S Meals Account	Centenary Bank	3100026847	3,993,435	3,993,435	UGX
116	Main street P.S Nursery Account	Bank of Baroda	95030100006258	4,458,996	4,458,996	UGX
117	Main street P.S Project Account	Tropical Bank	2000354875	5,610,850	5,610,850	UGX
118	Narambhai Road P.S TOP UP Account	Tropical Bank	2000362673	20,774,174	20,774,174	UGX
119	Narambhai Road P.S Nursery & meals Account	Tropical Bank	2000318364	7,895,384	7,895,384	UGX
120	Narambhai Road P.S UPE Account	Tropical Bank	00200016148	3,827,213	3,827,213	UGX
121	Narambhai Road P.S Project Account	DFCU Bank	0191021001147	509,546	509,546	UGX
122	Walukuba East P.S TOP UP Account	Bank of Baroda	95030100003481	14,031,629	14,031,629	UGX
123	Walukuba East P.S Development Account	Bank of Baroda	95030100013453	3,096,973	3,096,973	UGX
124	Walukuba East P.S UPE Account	Bank of Baroda	95030100004363	41,884	41,884	UGX
125	Walukuba East P.S Nursery Account	Bank of Baroda	95030100012361	3,096,973	3,096,973	UGX
126	Kiira P.S Meals Account	DFCU Bank	01981021011268	3,961,418	3,961,418	UGX
127	Kiira P.S UPE Account	Bank of Baroda	95030100001578	4,701,471	4,701,471	UGX
128	Kiira P.S Top Up Account	DFCU Bank	01983501007985	1,863,166	1,863,166	UGX
129	Victoria Nile P.S TOP UP Account	Bank of Baroda	95030200000965	62,964,003	62,964,003	UGX
130	Victoria Nile P.S UPE Account	Bank of Baroda	95030100006940	9,664,391	9,664,391	UGX
131	Victoria Nile P.S Nursery Account	I&M Bank	18450934020112	43,215,013	43,215,013	UGX
132	Victoria Nile P.S Project Account	Tropical Bank	0020052538	2,188,312	2,188,312	UGX
133	Victoria Nile P.S Lunch Account	I&M Bank	1845093010112	24,115,478	24,115,478	UGX
134	Victoria Nile P.S Boarding Section Account	Orient Bank	18450948030112	27,424,308	27,424,308	UGX
135	ST. Gonzaga P.S UPE Account	Bank of Baroda	95030100004697	90,005	90,005	UGX
136	ST. Gonzaga Top Up Account	Bank of Baroda	30200382005	756,745	756,745	UGX
137	ST. Gonzaga Nursery Account	Bank of Africa	02003820028	573,158	573,158	UGX
138	Namulesa Muslim P.S UPE Account	Bank of Africa	35203842009	56,984	56,984	UGX
139	Budondo P.S UPE Account	Stanbic Bank	9030000843376	31,479	31,479	UGX
140	Nakanyonyi P.S UPE Account	Bank of Baroda	950301000010868	98,615	98,615	UGX
141	Kimasa P.S UPE Account	Centenary Bank	903000089417	1,344	1,344	UGX
142	Kimasa P.S TOP UP Account	Centenary Bank	4320600100	1,297,902	1,297,902	UGX
143	Bufula P.S UPE Account	Bank of Baroda	95030100005614	39,772	39,772	UGX

144	St Andrews Nakabango P.S UPE Account	Bank of Baroda	9503010000407	256,566	256,566	UGX
145	Nawangoma P.S UPE Account	Bank of Baroda	95030100010585	40,387	40,387	UGX
146	Wakitaka P.S UPE Account	Stanbic Bank	9030000949530	33,183	33,183	UGX
147	Wakitaka P.S PTA Account	Bank of Baroda	95030100001563	100,991	100,991	UGX
148	Lwanda P.S UPE Account	Bank of Baroda	9030006449408	776	776	UGX
149	ST.Paul Buyala P.S UPE Account	Bank of Baroda	95030100004754	64,433	64,433	UGX
150	Lukolo Muslim P.S UPE Account	Stanbic Bank	9030000947856	27,736	27,736	UGX
151	Kyabirwa P.S UPE Account	Bank of Africa	35103214019	14,842	14,842	UGX
152	Kyabirwa P.S Top Up Account	Bank of Baroda	95030100015049	1,080,132	1,080,132	UGX
153	Buyala P.S UPE Account	Bank of Baroda	95030100010890	21,120	21,120	UGX
154	Buyala P.S TOP UP Account	Centenary Bank	3202061464	171,472	171,472	UGX
155	Bususwa P.S UPE Account	Bank of Baroda	95030100005655	41,713	41,713	UGX
156	Kizinga P.S UPE Account	Stanbic	9030006603253	959	959	UGX
157	Buwagi P.S UPE Account	Bank of Baroda	95030100004379	37,581	37,581	UGX
158	Kyomya P.S UPE Account	Bank of Baroda	95030100004695	46,504	46,504	UGX
159	Kyomya P.S UPE Account	Bank of Baroda	95030100004695	169,129	169,129	UGX
160	Lukolo C/U UPE Account	Stanbic Bank	9030000845239	37,945	37,945	UGX
161	ST. Mary's Nsube P.S UPE Account	Stanbic Bank	9030006603180	1,800	1,800	UGX
162	Kibibi P.S UPE Account	Stanbic Bank	1000024158	59,714	59,714	UGX
163	Kivubuka P.S UPE Account	Stanbic Bank	1000024158	10,413	10,413	UGX
164	MM Wanyange P.S UPE Account	Bank of Baroda	95030100001679	206,252	206,252	UGX
165	MM Wanyange P.S PTA Account	Bank of Baroda	03034880008	432,396	432,396	UGX
166	Kalungami P.S UPE Account	Bank of Baroda	95030200000249	277,540	277,540	UGX
167	Kalungami P.S PTA Account	Bank of Baroda	95030100023812	924,287	924,287	UGX
168	Bugambe Muslim P.S UPE account	Bank of Baroda	95030100003553	3,065,066	3,065,066	UGX
169	Bugambe Muslim P.S PTA Account	Tropical Bank	0020216824	565,676	565,676	UGX
170	Nakanyonyi P.S UPE Account	Bank of Baroda	95030100010868	98,615	98,615	UGX
171	Mafubira P.S UPE account	Finacle	9030006601129	1,424,678	1,424,678	UGX
172	Butiki P.S UPE Account	Bank of Baroda	95030100010574	28,244	28,244	UGX

## RECOMMENDATION

- 1) All Items recommended for disposing off should be timely disposed of in order to attain a higher disposal value and avoid congestion in Offices.
- 2) Staff responsible for maintaining the assets register should be trained in order to enhance their capacity.
- 3) All council assets should be engraved as required by the Asset Management.
- 4) Framework and Guidelines issued by the Accountant General.
- 5) The store for cement at the town yard should be reconstructed to ensure adequate security.
- 6) All Government land that is not titled should be surveyed and land titles
- 7) Processed.
- 8) Construction of Toilets for primary schools should be planned for every financial year in order to provide adequate latrines to all schools that have a stance /pupil ratio that is higher than the recommended.

## PICTORIAL





## VOTE 606 - LIRA CITY COUNCIL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
12	Council should not entertain further encroachment on council's land	NIL	Accounting Officer should take actions
	Concerning obsolete road equipment and Garbage trucks, Accounting Officer Ministry of works needs to be	NIL	Accounting Officer should take actions
3	User department to initiate the disposal processes for assets recommended by the board of survey for disposal.	NIL	Accounting Officer should direct the user departments to initiate disposal processes
4	Council should allocate some money titling its lands	NIL	Accounting Officer should take actions
5	Assets with no economic values be destroyed with immediate effects	NIL	Accounting Officer should act
6	Disposal plan for asset disposal be prepared and approved	NIL	Head of PDU should take up the matter
7	Accounting officer to liaise with the Office of the Accountant General to ensure that all council assets are valued and/or revalued	NIL	Accounting Officer should act

### ASSET FINDINGS

- 1) Assets previously recommended for disposal have not yet been disposed.
- 2) 30% of assets not engraved
- 3) Incomplete asset register
- 4) 85% assets are not valued
- 5) Not all council lands have land titles
- 6) Lacks information on initial costs and net book values of most assets

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

## Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	49	
2	Land	42	
3	Transport	60	
4	Office Equipment	8	
5	Medical Equipment	14	
6	Machinery	4	
7	ICT Equipment	147	

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Pick Up Vehicle	UPU 277
2	Motorcycle	Lg 014726
3	Garbage Lorry	UAJ 248X
4	Motorcycle	UDM 068Z
5	Motorcycle	UDP 877E
6	Motor vehicle (super custom, town ace)	UAE 826A
7	Tractor	UAJ 250X
8	Tractor Trailer	UAD 664Q
9	Motorcycle	UEC 307A
10	Motorcycle	UAC 207A
11	Tipper Lorry	Isuzu 059-26
12	Tractor	UPF 291
13	Datsun Pick up	UAI 464
14	Garbage Lorry tata	UXY 417
15	Pick up double cabin	UR 0641R
16	Pick up Dustan	UAE 087D
17	Tractor Massey Ferg.	LG 0060-26
18	Motor cycle HL 125	UG 1964 E
19	Grader	LG-0003-123
20	Tractor	LG-0007-123
21	Tractor Trailer	LG-0006-123
22	Wheel loader	UAJ-780X
23	Pick Up	LG-0004-123
24	Motorcycle	LG-0008-123
25	Motor Cycle Suzuki	UG 0346R
26	Motor Cycle Suzuki	UG 0434R
27	Motor Cycle Suzuki	UG 0358R
28	Motor Cycle	NIL
<b>OTHER ITEMS</b>		

<b>S/N</b>	<b>ITEM DESCRIPTION</b>	<b>QUANTITY</b>
1	Printer	
2	Laptops	2
3	Intercom	
4	iPad	
5	Desk top Computer	5
6	CPUs	3
7	Monitors	7
8	Typewriters	
9	Intercom	2
10	Pedestrian roller	

### **STORES FINDINGS**

- 1) City Council has three stores: Stationery store, Works store and health store.
- 2) Store keeper follows proper procedures of receipt and issue of items in store
- 3) There is an updated store ledger and store records balancing with the ledger
- 4) No expired drugs in store
- 5) Obsolete assets in the store are used computers, used tyres and assorted used ICT equipment

### **CASH AND BANK FINDINGS**

The cash books and bank balances were satisfactorily updated and reconciled.



**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Lira city general fund	KCB	2293368769	1,284,932	1,284,932	UGX
2	Lira city UWEP recovery	KCB	22934447928	5,973,813	5,973,813	UGX
3	Lira city council (Lira City YLP Recovery)	BOA	04685150008	12,087,837	12,087,837	UGX
4	Lira city council (Lira City Property Rate Account)	BOA	04507990028	634,514	634,514	UGX
5	Lira city council (Lira General Fund Account)	KCB	2293447928	1,284,932	1,284,932	UGX
6	Lira city council (Lira West Division Operation Account)	KCB	2293448185	153,891	153,891	UGX
7	Lira city council (Lira City West Division DDEG Account)	KCB	2296295452	20,074,637	20,074,637	UGX
8	Lira city council (Adyel HC III)	ABSA	6006117846	4,762,685	4,762,685	UGX
9	Lira city council (arapwo HC III PHC Account)	BOB	95090200000265	269,641	269,641	UGX
10	Lira city council (Lira City Municipal Council HC III PHC)	DFCU	01053500250566	6,709	6,709	UGX
11	Lira city council (Ongica HC III PHC Account)	DFCU	01983501000654	4,703,909	4,703,909	UGX
12	Lira city council (OBER HC III PHC account)	DFCU	01053500258	44,144,766	44,144,766	UGX
13	Lira city council (OBER HC III PHC account)	DFCU	2293448312	4,678,748	4,678,748	UGX
14	Lira City (AYAGO HC III PHC Account)	DFCU	01053500258517	167,523	167,523	UGX
15	Lira city council (Eastern Division) DDEG Account	KCB	2296187315	1,872,258	1,872,258	UGX
16	Lira city council (Eastern Division) Market account	KCB	2290300650	13,091,46	13,091,46	UGX

## RECOMMENDATION

- 1) The Accounting Officer should ensure that both the board of survey recommendations for financial year 2021/2022 and financial year 2022/2023 are fully implemented.
- 2) The Accounting Officer should ensure that the individual value and the net book value of all assets is ascertained.
- 3) The Accounting Officer should ensure that all government/ council lands are titled to prevent encroachment.
- 4) Accounting Officer should make sure that the assets recommended for disposal should be off-boarded this financial year.
- 5) Accounting Officer should ensure that asset registers are updated regularly.



## VOTE 607 - MASAKA CITY COUNCIL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Engravement of items like tables, chairs, buildings among others	All new assets that were purchased in the FY 2022/23 were first engraved before leaving the stores	All the old assets that are still in a good condition will also be engraved
2	Titling of the City land parcels	Some of the titles were processed in the FY 2022/23 and others are still being followed up by the Senior Physical Planner	All the land parcels should be titled. Available titles should be kept under safe custody. The titled land should be caveated
3	Renovation of buildings	Buildings such as classroom blocks and the City Headquarters were renovated such as through painting	More Council Buildings need to be prioritized for renovation and those in poor state condemned
4	Routine maintenance	Assets such as the Generators and other ICT equipment were maintained throughout the FY	Routine maintenance should be continuous

### ASSET FINDINGS

- 1) Almost all Schools had fair to bad latrines with some that were almost full, some were being shared by both girls and boys.
- 2) Most of the buildings in the Schools had outlived their useful stages and needed to be demolished
- 3) There was absence of ICT equipment in Schools such as computers and internet
- 4) Staff quarters for the school teachers were observed to be poorly maintained in most of the schools
- 5) Most of the land was not titled
- 6) Furniture in most of the schools was either old or not enough

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

### Summary of Assets

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

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Heavy Truck (LG- 0239 – 01-Jiefang)	LG- 0239 – 01-Jiefang
2	Heavy Truck UG 2914R-TATA	UG 2914R-TATA
3	Motorcycle LG - 0006 -124-Jincheng	LG - 0006 -124-Jincheng
4	Heavy Truck LG -0137 - 41-Sonalica	LG -0137 - 41-Sonalica
5	Heavy Truck LG - 0003- 28-Mercedes Benz	LG - 0003- 28-Mercedes Benz
6	Heavy Truck LG - 0004 – 28-Tata	LG - 0004 – 28-Tata
7	Heavy Truck UR1470-Tata	UR1470-Tata
8	Heavy Truck LG - 0005 – 28-Mercefagusoon	LG - 0005 – 28-Mercefagusoon
9	Heavy Truck LG-0145-41-KungFu	LG-0145-41-KungFu
10	Heavy Truck LG - 0146 -41-KungFu	LG - 0146 -41-KungFu
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
1	Heavy Truck-Dues	
2	Generator-Olympian Gel12/W2/SP)	

### STORES FINDINGS

It was observed that the balances in the stores agreed with those in the ledger book

## CASH AND BANK FINDINGS

- 1) The City Headquarters were running 3 accounts that is Masaka City General Fund, Masaka City UWEP Recovery Masaka City Head Quarters and Masaka City Hall Project Masaka City
- 2) Nyendo Mukungwe City Division was running 11 accounts that is Bugabira Health Centre II, Katwe Butego PHC Kirumba, Mpugwe Health Centre III, Kiyumba Health centre V, Katwe Butego PHC Kitaabazi, Nyendo Ssenyange Health Centre III, Nyendo Mukungwe Div market, Nyendo Mukungwe LCI & II GR, Nyendo Mukungwe CD Property, Nyendo Mukungwe CD Collection and Nyendo Mukungwe CD Operation.
- 3) Kimaanya Kabonera City Division was running 6 accounts that is Kyamuyimbwa Health Centre II, Bukoto Health Centre III, Operation Account-Kimaanya Kabonera, PHC Kyabakuza, Kimaanya Kabonera Division Property Tax, Kimaanya Kabonera City Division Collection.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Masaka City General Fund	DFCU	01033659248269	3,225,225		UGX
2	Masaka City Hall Project Masaka City	Bank of Africa	02378540004	1,500,501,997		UGX
2	Masaka City UWEP Recovery Masaka City Head Quarters	Bank of Africa	02381480005	5,558,800		UGX
3	Bugabira Health Centre II	DFCU	01033500227180	51,313		UGX
4	Katwe Butego PHC Kirumba	DFCU	01033500010043	0		UGX
5	Mpugwe Health Centre III	DFCU	01033500227201	0		UGX
6	Kiyumba Health centre V	DFCU	01033500227197	189,065		UGX
7	Katwe Butego PHC Kitaabazi	DFCU	01033500009133	106,479		UGX
8	Nyendo Ssenyange Health Centre III	DFCU	01033500014474	811,150		UGX
9	Nyendo Mukungwe Div market	Tropical Bank	02381270007	95,194		UGX
10	Nyendo Mukungwe LCI & II GR	Tropical Bank	02381340002			UGX
11	Nyendo Mukungwe CD Property	Tropical Bank	02381260002	4,657,375		UGX

12	Nyendo Mukungwe CD Collection	Tropical Bank	02381210004	376,792		UGX
13	Nyendo Mukungwe CD Operation	Tropical Bank	02381250006	123,711,298		UGX
14	Kyamuyimbwa Health Centre II	DFCU	01033500338561	22,942		UGX
15	Operation Account-Kimaanya Kabonera	Bank of Africa	023811290009	36,269,324		UGX
16	PHC Kyabakura	DFCU	01033500011316	80,630		UGX
17	Kimaanya Kabonera Division Property Tax	Bank of Africa	02381280003	3,762,453		UGX
18	Kimaanya Kabonera City Division Collection	Bank of Africa	02381200008	197,764		UGX

## RECOMMENDATION

1. The team recommends to have a bigger team in future to handle the exercise since the geographical scope of Masaka City has increased from 42SqKm to over 362 SqKm
2. The activity should be given ample time.



## VOTE 609 – MBARARA CITY COUNCIL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Contract Signing process for renting Kakyera Land	Done	Management commended for implementing the recommendation
2	Titling Government Land	6 Land Titles were titled	Management should follow up on titling of the 22 pieces that were submitted to City Land Board
3	Property Valuation	Done and Report in Place	Management commended for implementing the recommendation
4	Engraving City Council items	Standard formats was followed in engraving the new assets for the FY 2022/23	New format indicating the entity, type of asset, user department and year of procurement was adopted. However, some of the assets that were not engraved need to be engraved
5	Items which need repair should be repaired in FY 2022/2023	Done	Management commended for ensuring that assets are in good working condition
6	All Obsolete items should be disposed off in FY 2022/2023	Not done	Priority should be given to disposing off
7	Expansion of general stores	Not done	Management should prioritize creating additional space for the general stores
8	There is need for drainage improvement, paving of the entire yard area to control flooding.	Not done	There is still loss of some items as a resulting of flooding as a result of poor drainage in the works yard

### ASSET FINDINGS

S/N	Item	Units	Amounts
1	Payables	66	330,243,634
2	Receivables		132,648,166
3	Subversion	79	
4	Investment		

## Summary of Assets

S/N	Item	Summary	Extract B/S
1	Building	17	78,543,583,494
2	Land	88	5,005,098,439
3	Transport	42	4,496,570,305
4	Medical Equipment	331	2,918,919
5	ICT	153	980,000
6	Office Equipment	14	1,524,000

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Nissan Navara Pick-up	UG 2976R
2	Tata Dumper Truck	LG 0190-031
3	Benz Dumper Truck	LG 0125
4	FAW	
5	Deutz Tractor	UXS 346
6	Honda Motorcycle	UXY 751
7	Deutz Tractor	UXR 483
8	Bedford Cesspool emptier	UXZ 189
9	Suzuki Motorcycle	UXZ 835
10	WR4 Tractor	UWS 347
11	CAT Motor Grader	UWR 460
12	Suzuki Wagon	UM 0290
13	Yamaha Motorcycle	UR 0951
14	Motorcycle	UM 0551
15	Motorcycle	UE 0863
16	Peugeot Ambulance	UG 0688M
17	Jailing Motorcyle	UG 3155M
18	Yamaha Motorcycle	UG 1102R
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
1	UPS	2
2	Binding Machine	1
3	Scanner	1
4	Rack	1
5	Key Board	2



## STORES FINDINGS

- 1) During the survey, it was observed that the in-charge staff at the stores recorded the items purchased and issued out. However, in all the stores surveyed there was inadequate space while some of the stores especially in primary schools were in a bad state. It was also noted that there is no check done on stock balances by immediate supervisors in schools

## 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	Mbarara City -General Fund Account	HFB	0500121018	48,706,130.55	48,706,130.55	UGX
2	Mbarara City – Property Tax	CB	3100075901	424,939,766	424,939,766	UGX
3	Mbarara City-YLP Recovery	CB	3100075905	130,250	130,250	UGX
4	Mbarara City- UWEP Recovery	CB	3100075907	6,550	6,550	UGX
5	Mbarara City- UWEP Recovery	DFCU	01123554932381	663,175	663,175	UGX
6	Mbarara City South Division-Operations	HFB	0500128447	125,820,404.39	60,674,402	UGX
7	Mbarara City South Division-DDEG	HFB	0500128535	60,845,770.84	7,857,297	UGX
8	Mbarara City South Division General Fund Account	HFB	0500128581	158,645,782.95	98,645,782	UGX
9	Mbarara City Central Market Collection account	PB	4042101000025	130,468,086	130,468,086	UGX
10	Mbarara City North General Fund Account	HFB	05000128508	814,646	14,600	UGX
11	Mbarara City North Operations Account	HFB	05000128453	61,555,846	938,200	UGX
12	Mbarara City North Development Account	HFB	05000128462	23,551,028	813,700	UGX
13	Mbarara Municipal Council Health Centre IV	BOB	95050100004011	8,582,018	8,582,018	UGX
14	Kakoba Division Health Centre III	BOB	95050200000835	4,366,372	4,366,372	UGX
15	Nyamitanga Division Health Centre III	BOB	95050200000835	4,000,838	4,000,838	UGX
16	Kichwamba Health Centre III	BOB	95050100001363	1,780,789	1,780,789	UGX
17	Kyarwabuganda HC III	BOB	95050200000954	22,945	22,945	UGX
18	Biharwe Health Centre III	BOB	95050100003033	75,137	75,137	UGX

19	Nyakayojo Health Centre III	CB	3100031967	1,095,476	1,095,476	UGX
20	Rwemigina HC II	BOB	95050100001077	60,488	60,488	UGX
21	Kamukuzi DMO Health Centre II	BOB	95050200000833	918,233	918,233	UGX
22	Nyamityobora Health Centre II	HFB	0500060778	1,670,079	1,670,079	UGX
23	Rwakishakizi Health Centre II	BOB	95050100001374	2,074,570	2,074,570	UGX
24	Ruti Health Centre II	BOB	95050200000834	1,747,138	1,747,138	UGX

## RECOMMENDATION

- 1) Management should ensure that the process of titling of the remaining pieces of land is finalized in FY 23/24
- 2) Management should give priority on creating additional space for general stores and stores in health center IV and III's
- 3) Additional computers for registry should be procured
- 4) Management should give priority to boarding off all obsolete assets in the works yard to create space for future use
- 5) Selected pieces of land can be planted with trees to minimize on encroachment.
- 6) Management should ensure regular check and servicing of fire extinguishers including replacement of the expired extinguishers
- 7) Health Centers should be assigned accounts assistants to support financial reporting.
- 8) Management should ensure fencing of the land (Plot 7 Stanley road) where the Mbarara City Court is located since it is in an open space
- 9) The newly constructed staff houses should be occupied by the staff in the coming FY 23/24 in order to detect any defects for correction during the defect's liability period.
- 10) Management should expedite the completion of the materials laboratory.
- 11) There is need to carry out renovations of the washrooms at City



## VOTE 610 - SOROTI CITY COUNCIL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Tyres Tractors size R 20 (7 Pieces), R25 (35 Pieces), R16 ( pieces)	Advertisement prepared	Awaiting funds availability to place advert on media
2	Hand washing basins (5)	Advertisement prepared	Awaiting funds availability to place advert on media
3	Table (2)	Advertisement prepared	Awaiting funds availability to place advert on media
4	Conduit Pipes (37)	Advertisement prepared	Awaiting funds availability to place advert on media
5	Plastic Tank	Advertisement prepared	Awaiting funds availability to place advert on media
6	LG2056R Motorcycle	Advertisement prepared	Awaiting funds availability to place advert on media
7	LG0166- 44 Honda	Advertisement prepared	Awaiting funds availability to place advert on media
8	Computers (7)	Advertisement prepared	Awaiting funds availability to place advert on media
9	Cabinet (7)	Advertisement prepared	Awaiting funds availability to place advert on media
10	Doors	Advertisement prepared	Awaiting funds availability to place advert on media
11	Motorcycle- UG 1486-E	Advertisement prepared	Awaiting funds availability to place advert on media
12	Motor Vehicle UAA 264Z	Advertisement prepared	Awaiting funds availability to place advert on media
13	Type writer (2)	Advertisement prepared	Awaiting funds availability to place advert on media
14	Toilet sitting pans (2)	Advertisement prepared	Awaiting funds availability to place advert on media
16	Metallic cisterns (2)	Advertisement prepared	Awaiting funds availability to place advert on media
16	Wheel Chair (1)	Advertisement prepared	Awaiting funds availability to place advert on media
17	Fire extinguisher (1)	Advertisement prepared	Awaiting funds availability to place advert on media
18	Metallic door (1)	Advertisement prepared	Awaiting funds availability to place advert on media

## ASSET FINDINGS

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

## Summary of Assets

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

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motorcycle	LG2056R
2	Motorcycle	UG 1486-E
3	Motor Vehicle	UAA 264Z
4	Motorcycle	LG0008 - 132 XL425L
5	Motorcycle	LG0009 - 132 XL425L
6	Motorcycle	LG0010 - 132 XL425L
7	Motorcycle	LG0011 - 132 XL425L
8	Motorcycle	LG0012 - 132 XL425L
9	Motorcycle	LG0013 - 132 XL425L
10	Motorcycle	LG0014 - 132 XL425L
11	Motorcycle	LG0015 - 132 XL425L
12	Motorcycle	LG0016 - 132 XL425L
13	Motorcycle	LG0017 - 132 XL425L
14	Motorcycle	LG0018 - 132 XL425L
15	Motorcycle	LG0019 - 132 XL425L
16	Motorcycle	UG3189M XL125
17	Motorcycle	UG2056R XL125
18	Motorcycle	UG2737R JH125L
19	Motorcycle	LG0006 - 132
20	Motorcycle	UEB724E XL125L
21	Motorcycle	LG0188 - 44 125
22	Motorcycle	UG0727Y XT
23	Motorcycle	UG29911 XL125
24	Motorcycle	UAJ176X

25	Motorcycle	UG1008Y
26	Motorcycle	UBA170V
27	Motorcycle	UG 1486BE
<b>OTHER ITEMS</b>		
<b>S/N</b>	<b>ITEM DESCRPTION</b>	<b>QUANTITY</b>
1	Double Decker beds	52
2	Hand washing Basin	5
3	Tyers Tractor Size R20 R25 and R16	49
4	Tables	2
5	Conducti pipes	
6	Plastic Tank	2
7	Computers	8
8	Cabinets	5
9	Doors	3
10	Type Writer	2
11	Toilet Sitting Pans	2
12	Metallic Cisterns	2
13	Fire Extinguisher	1
14	Beds	27
15	Baby Cots	2
16	Bin Stand	1
17	Bench	1
18	Steam Sterilizer	2
19	Mattress Adult	40
20	Metallic Cupboard	1
21	Drip Stand	1
22	Delivery Coaches	2
23	Mowing	1
24	Radio Call	1

## STORES FINDINGS

- 1) The City Yard Stores, Inventories and Assets information has been recorded in Treasury Form 46 attached to include articles, their book balance, actual balance, location and their condition.
- 2) A record of various items in the Stores were checked, counted, verified and recommendations put forward for further action and implementation.

## CASH AND BANK FINDINGS

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Soroti City General Fund	Stanbic Bank Uganda Limited	9030017808477	319,857,339	319,857,339	UGX
2	CDC/TasoMunicipal Health Office	Stanbic Bank Uganda Limited	9030014231985	1,381	1,381	UGX
3	Soroti MC YLP recovery	Dfcu Bank Limited	1983501003050	0	0	UGX
4	Teso College Aloet	Stanbic	9030005796805	510,524,580	510,524,580	UGX
5	Teso College Aloet	Stanbic	9030001845003	2,382,103	2,382,103	UGX
6	Teso College Aloet	Stanbic	9030005644169	193,227,603	193,227,603	UGX
7	Teso College Aloet	Centenary	4510010066	53,188,563	53,188,563	UGX
8	St Francis Secondary School for the Blind	Centenary	4510400179	415,351	415,351	UGX
9	St Francis Secondary School for the Blind	Stanbic	9030005797259	39,743,959	39,743,959	UGX
10	St Mary's Girls SS Madera	Centenary	4510011337	22,935,579	22,935,579	UGX
11	St Mary's Girls SS Madera	Centenary	4510010523	13,768,448	13,768,448	UGX
12	St Mary's Girls SS Madera	Centenary	3201752996	9,388,634	9,388,634	UGX
13	Western Health Centre III	Stanbic Bank Uganda Limited	9030007702085	6,921	6,921	UGX
14	Soroti City West Division Imprest	Stanbic Bank Uganda Limited	9030017824669	5,922,601	5,922,601	UGX
15	Soroti City West Division Equalisation Grant	Stanbic Bank Uganda Limited	9030005645815	54,861,860	54,861,860	UGX
16	Nakatunya Primary School	Stanbic Bank Uganda Limited	9030001896562	5,804,290	5,804,290	UGX
17	Pioneer Primary School	Stanbic Bank Uganda Limited	9030006936430	1,901	1,901	UGX
18	Madera School For Blind	Stanbic Bank Uganda Limited	9030001801367	21,392	21,392	UGX
19	Moruapesur Health Centre II	Stanbic Bank Uganda Limited	9030007377524	12,721	12,721	UGX
	CDC/Taso KICHINJAJI HEALTH CENTRE III	Stanbic Bank Uganda Limited	9030014217907	336	336	UGX
20	KICHINJAJI HEALTH CENTRE III	Stanbic Bank Uganda Limited	9030007701984	1,083	1,083	UGX
21	SOROTI CITY EAST CDC/TASO HCIII	Stanbic Bank Uganda Limited	9030014222412	2,149	2,149	UGX
22	EASTERN HELTH CENTRE III	Stanbic Bank Uganda Limited	9030007702042	18,653	18,653	UGX
23	CDC/TASO PRINCES DIANA HEALTH CENTRE III	Stanbic Bank Uganda Limited	9030014217842	835	835	UGX
24	PRINCES DIANA MEMORIAL H/C IV	Stanbic Bank Uganda Limited	9030007701836	1,819	1,819	UGX
25	HILDERS Primary School	Stanbic Bank Uganda Limited	9030001895442	4,073,827	4,073,827	UGX
26	Pamba Primary School	Stanbic Bank Uganda Limited	9030001896627	5,896,498	5,896,498	UGX
27	Aminit Madera P/s	Stanbic Bank Uganda Limited	9030001853014	92,069	92,069	UGX
28	Agama P/s	Stanbic Bank Uganda Limited	9030001948791	25,324	25,324	UGX
29	Agora P/s	Stanbic Bank Uganda Limited	9030000974373	4,735	4,735	UGX
30	Soroti Islamic Primary School	Stanbic Bank Uganda Limited	9030006935728	98,323	98,323	UGX

31	Soroti Demonstration School	Stanbic Bank Uganda Limited	9030006935671	748	748	UGX
32	Otatai Primary School	Stanbic Bank Uganda Limited	9030001897372	23,842	23,842	UGX
33	Acetgwen Primary School	Stanbic Bank Uganda Limited	9030001905553	2,902,347	2,902,347	UGX
34	Swaria Primary School	Stanbic Bank Uganda Limited	9030006935213	99,689	99,689	UGX
35	Arapai Primary School	Stanbic Bank Uganda Limited	9030001896619	4,262587	4,262587	UGX

## RECOMMENDATION

- 1) The Board assessed a number of assets at the Yard and City Offices and the following assets/items were in a poor state and members recommended for their disposal.









**Ministry of Finance, Planning and Economic Development**  
**Plot 2-12 Apollo Kaggwa Road**  
**P. O. Box 8147, Kampala Uganda.**