



**CONSOLIDATED BOARD OF SURVEY REPORT  
FOR LOCAL GOVERNMENT VOTES  
(Districts, Municipal Councils & Cities)**

**For the Year Ended 30<sup>th</sup> June 2021**

**Issued by Accountant General's Office**

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## **FOREWARD**

Section 34 (4) of the Public Finance Management Act 2015 mandates Accountant General 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.

Due to constraint of resources my office could not to traverse all entities, I therefore delegated Accounting Officers to appoint and supervise the BoS team during this year's exercise. I would like therefore to commend them for the positive response that has seen an increase in overall numbers of submissions.

For the year under review, Government has continued with efforts to improve its assets management and updating asset registers. I commend Accounting Officers who have continuously updated the Asset Register as evidenced by the improved usage of the fixed asset module (FAM) on IFMS.

There is great improvement both in the quality and overall submission (in terms of numbers) of the BOS reports compared to the previous annual Board of Survey. However, a number of issues and challenges remain and are highlighted in this report for further management.

My office will follow up on implementation of Board of Survey recommendations to address the issues and challenges noted during this exercise as part of the continuous efforts to improve asset management.

I take this opportunity to thank the Board of Survey teams for the commendable work and the Accounting Officers of Local Governments for the usual cooperation and continued support during the Board of survey. It is my hope that the recommendations provided in this report will be fully implemented.

L. Semakula

**ACCOUNTANT GENERAL**

**MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT**

## **PREAMBLE**

Section 34(4) of the Public Finance Management Act, 2015 mandates Accountant General to appoint a Board of Survey for each Vote to survey the assets for the preceding financial year, in an entity of Government. The survey shall be conducted 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 the financial year.

The Boards of Survey was appointed for the examination and physical inspection of the assets, inventories & stores, cash & bank balances and books of accounts of every Vote for the year ending 30<sup>th</sup> June 2021.

The year under review focuses on the completeness of the Asset Registers. In line with ongoing Public Financial Management (PFM) Reforms, Government has embarked on strengthening Asset management to ensure sound and efficient management and control of its assets. One of the reform initiatives has been the issuance of the Asset Management framework and Guidelines that provides a comprehensive overview of the key principles of Asset management and standard formats of Asset forms. It has been envisaged that the Board of survey reports this year will provide sufficient information on Assets which will be useful in identifying the gaps in Asset management and inform the actions to be undertaken to close the gaps.

### **Introduction to Board of Survey**

The Public Finance Management Act 2015 S 34(4) mandates the Accountant General 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 Annual Board of Survey was conducted in Central Government Votes (Ministries, Agencies, Public Universities & Tertiary Institutions, and Referral Hospitals), Local Government Votes (Districts, Municipal Councils, and Cities) and Government of Uganda Missions Abroad Votes. The e-version is available on the website [www.finance.go.ug](http://www.finance.go.ug)

The previous Board of Survey carried out for the Financial Year 2019/2020 identified gaps in the management and maintenance of Assets at the votes which stemmed from the absence of complete and comprehensive Asset Registers. The focus of the Board of survey for financial year ended 2020/21 was to collect data and have a complete and up-to-date Assets Registers.

The Boards of survey activities involve physical inspection of Assets, cash, bank balances and inventories for all Votes.

### **Objective of the Board of Survey exercise**

The objectives of the Board of survey were as follows;

1. To ascertain the status and value of assets owned by the Government.
2. To ensure completeness of the Fixed Asset Registers for proper accountability and transparency.
3. To ensure that bank statements and inventory closing stocks are reconciled with the cashbooks and any opening balances carried forward.
4. To identify the physical conditions of assets under a particular vote, i.e. Obsolescence, surplus to needs, underutilization, uneconomic etc. so as to inform decision making.
5. To review implementation of previous year's Boards of Survey recommendations.
6. To confirm custody and use of government property for effective service delivery.
7. To ascertain the assets portfolio of Government and hence plan for the future replacement (new acquisitions) or upgrade of existing assets.

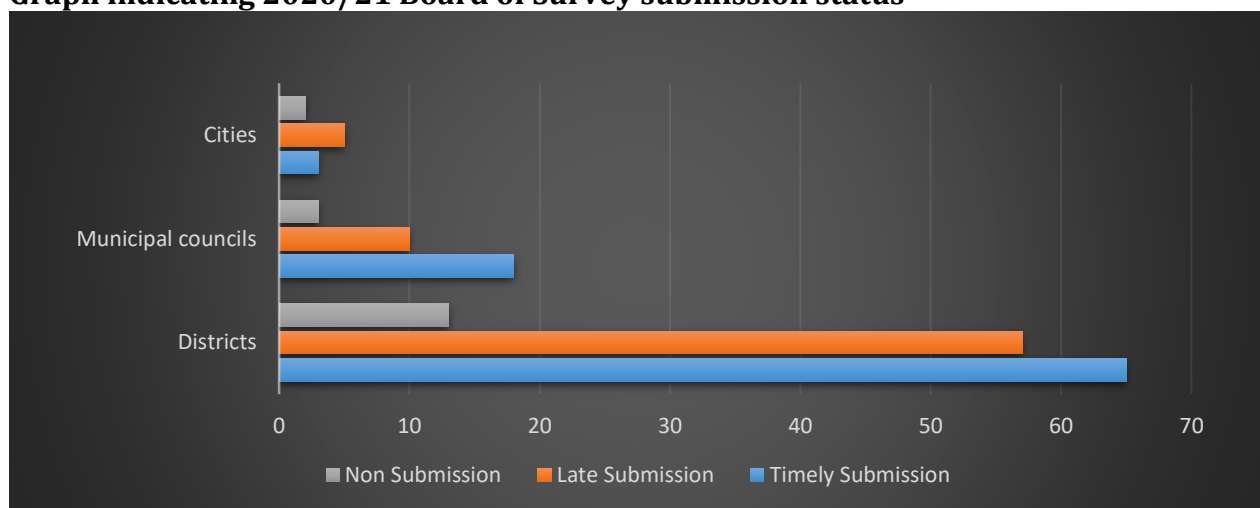
### **Submission of the Board of Survey for FY2020/2021**

This financial year, 86 Votes (49%) of the 176 Local Government Votes submitted their reports by the stipulated deadline of 31<sup>st</sup> August 2021. This especially was due COVID as the lockdown was lifted in August. Whereas total submission was 90% which is great improvement.

**Table 1.**  
**Submission of Board of Survey Reports for the financial years ending 2020 and 2021**

Category	Timely Submission	Late Submission	Non Submission	Total
Districts	65	57	13	135
Municipal councils	18	10	3	31
Cities	3	5	2	10
<b>Total</b>	<b>83</b>	<b>72</b>	<b>18</b>	<b>176</b>

**Figure 1.**  
**Graph indicating 2020/21 Board of Survey submission status**



**Summary of Key Findings of the Board of Survey exercise for the year under review**

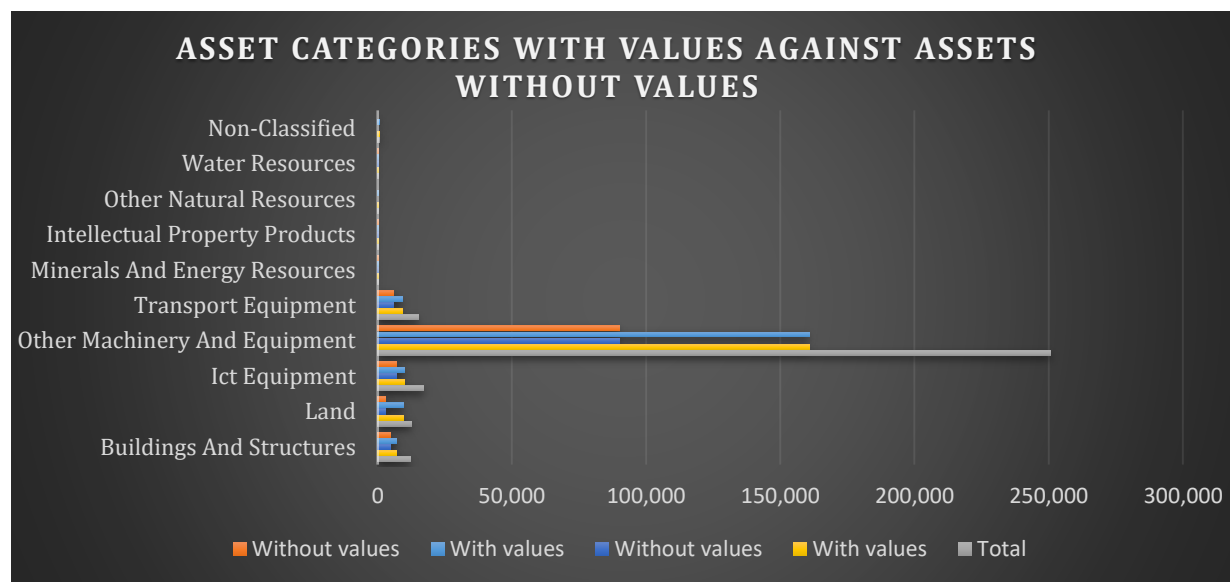
**Table 2:**

Asset Category/Class	Total Number of Assets	Without Financial Values	With Financial Values
Buildings And Structures	12,093	7,170	4,923
Land	12,545	9,528	3,017
Ict Equipment	17,130	9,989	7,141
Other Machinery And Equipment	250,718	160,668	90,050
Transport Equipment	15,168	9,247	5,921
Minerals And Energy Resources	62	44	18
Intellectual Property Products	19	10	9
Other Natural Resources	9	9	0
Water Resources	27	14	13
Non-Classified	832	832	0

From the above table it can be observed that asset registers without financial values/acquisition costs are incomplete and do not provide sufficient information to Management for reporting and decision making.

**Figure 2: Local Government Assets with Financial Values/Acquisition cost Vs Assets without Financial Values/Acquisition cost**

The graph below illustrates the assets that don't have values against the total assets per category.



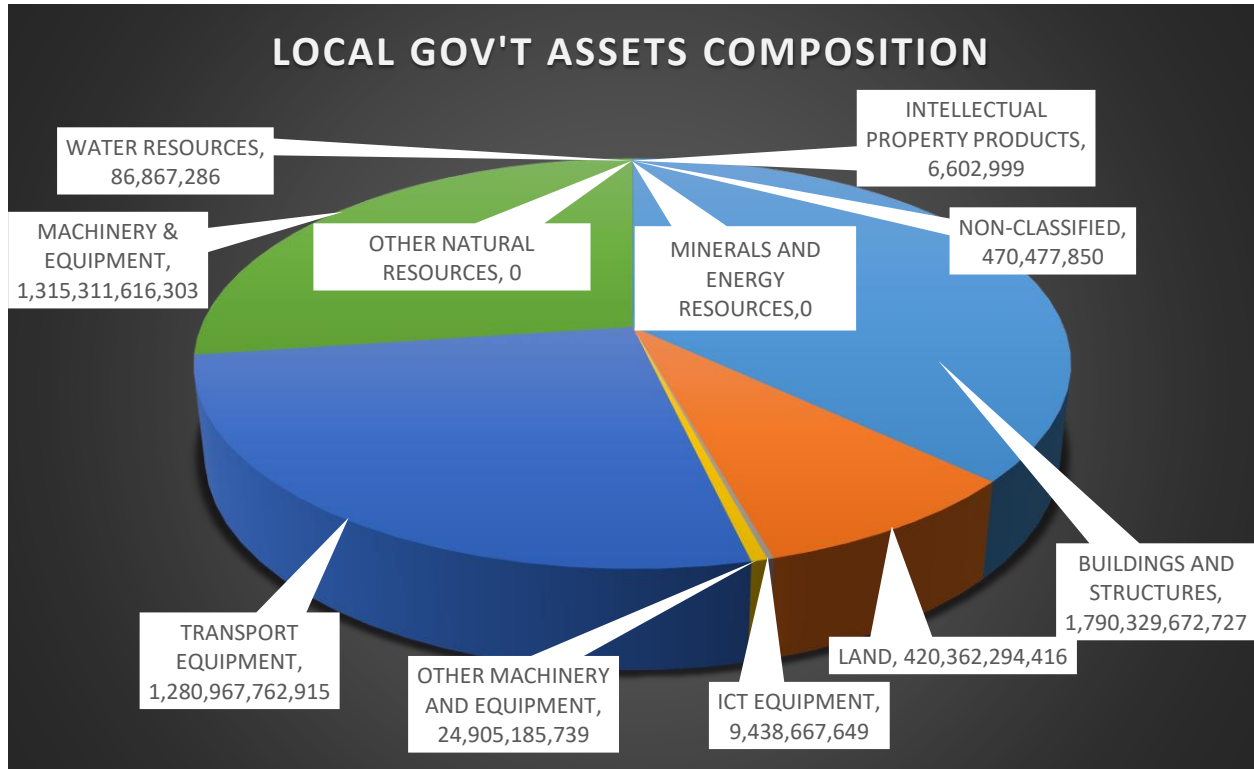
**The graph above brings further emphasis that there are assets without financial values due to:**

1. Votes don't update registers as and when assets are bought.
2. Assets like land are not surveyed therefore no title which means cost can't be ascertained.
3. Information on constructions is not documented therefore once a building or any other construction is completed costs can't be located.
4. There is no linkage between procurement and whoever is managing assets and hence assets register.

Based on the available information on asset values, the composition of the Local Government non-current assets at the end of the 2020/21 FY is shown in chart below (Figure 3);



**Figure 3:**



From the composition above it can be observed that natural resources, minerals, water resources have a percentage of not more than 1% because few entities have financial information about them. It was also noted that most entities also have not included project and subvention assets into the main Vote Asset Register.

**Previous Recommendations findings and Summary**

The implementation status of the BOS recommendations for each issue category is provided in Table 3 below:

**Table 3: Implementation status of the BOS recommendations**

ISSUE CATEGORY	TOTAL	OPEN	RESOLVED	WORK IN PROGRESS
ASSETS NOT ENGRAVED/TAGGED	46	28	5	13
CONTINUOUS NON-DISPOSAL OF OBSOLETE/UNSERVICEABLE ITEMS	176	100	33	43
DELAYS IN THE CLOSURE OF BOOKS OF ACCOUNT	5	2	1	2
DELAYS IN THE IMPLEMENTATION OF BOS AND AUDIT RECOMMENDATIONS	31	22	2	7
EXPIRY OF STOCKS	2	2	0	0
FAILURE OF BOS TO ADEQUATELY COVER HIGH VALUE ASSETS E.G FACILITIES AND INSTALLATIONS)	1	1	0	0

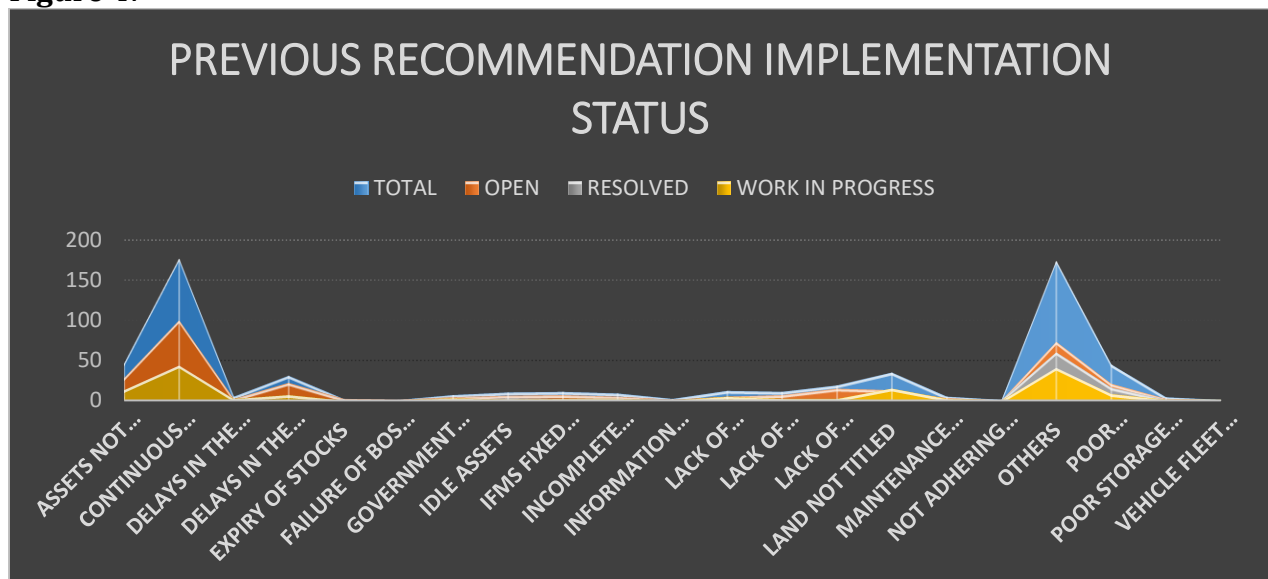
GOVERNMENT LAND NOT PROPERLY MANAGED AND HIGHLY SUSCEPTIBLE TO MISUSE, ENCROACHMENT AND LOSS	7	4	0	3
IDLE ASSETS	10	6	3	1
IFMS FIXED ASSET NOT BEING USED AND OR UPDATED BY MOST OF THE VOTES	11	7	2	2
INCOMPLETE ASSET REGISTERS	9	5	2	2
INFORMATION ON EXISTENCE, CONDITION, AND USAGE OF LAND, BUILDINGS AND OTHER HIGH VALUE ASSETS NOT DISCLOSED	2	1	1	
LACK OF ADEQUATE STAFF TRAINING ON ASSET MANAGEMENT	12	5	2	5
LACK OF ADEQUATE STAFFING FOR ASSET MANAGEMENT	11	7	2	2
LACK OF ADEQUATE STORAGE SPACE	19	15	2	2
LAND NOT TITLED	35	13	7	15
MAINTENANCE OF PARALLEL ASSET MANAGEMENT SYSTEMS	5	3	0	2
NOT ADHERING TO THE ASSET REGISTER FORMAT	1	0	1	
OTHERS	173	73	60	40
POOR MAINTENANCE OF FIXED ASSETS	45	21	16	8
POOR STORAGE CONDITIONS	4	2	1	1
VEHICLE FLEET NOT REGISTERED IN ENTITY NAMES	1	0	0	1

The table above shows that generally there is slow implementation of recommendations by central government entities. The delays in implementation of Board of Survey recommendations result to quick depreciation and loss of value of some Assets and in some cases loss through theft.

Figure 4. Indicates that most of the recommendations are not implemented by the votes and are simply carried forward to the coming year without proper follow up action. The failure to adequately follow up and implement the Board of survey recommendations has been mainly attributed to:

1. Insufficient budget and allocations to implement the BOS recommendations.
2. Failure of votes to prioritize the implementation of the BOS recommendations.
3. Weak capacity.
4. Delays in obtaining valuation reports from Chief Mechanical Engineer and/or Chief Government Valuer.

**Figure 4:**



**Table 4:**  
**Bank Balances as at 30<sup>th</sup> June 2021**

BANK	BANK BALANCE
OTHER BANKS	3,327,109,415
ABC CAPITAL BANK LIMITED	107,689,654
ABSA BANK UGANDA LIMITED	196,270,241
BANK OF AFRICA UGANDA LIMITED	1,576,025,419
BANK OF BARODA	630,357,275
BANK OF UGANDA	1,518,353,656
CAIRO INTERNATIONAL BANK LTD	74,599,434
CENTENARY RURAL DEVELOPMENT BANK LIMITED	11,702,010,164
DFCU BANK LIMITED	0
DIAMOND TRUST BANK UGANDA LIMITED	1,610,019,391
EQUITY BANK UGANDA LIMITED	210,231,164
FINANCE TRUST BANK LTD	303,684,085
GUARANTY TRUST BANK UGANDA LTD.	103,622
HOUSING FINANCE BANK LIMITED	0
KCB BANK UGANDA LIMITED	853,188,944
ORIENT BANK LIMITED	79,161,905
POST BANK	13,091,982
STANBIC BANK UGANDA LIMITED	0
STANDARD CHARTERED BANK UGANDA LIMITED	2,475,147
TROPICAL BANK LIMITED	108,609,629
UNITED BANK FOR AFRICA (UGANDA) LIMITED	8,713,761

**Figure 5:  
Graph indicating Bank Composition**

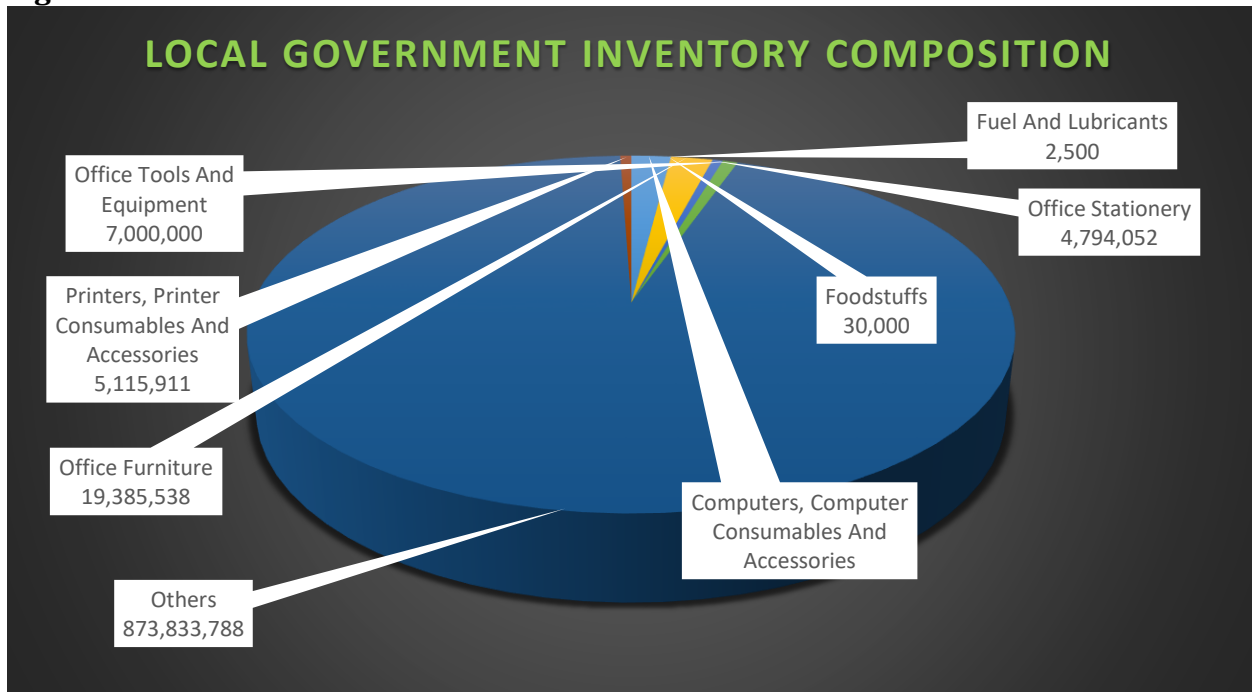


## LOCAL GOVERNMENT INVENTORY COMPOSITION

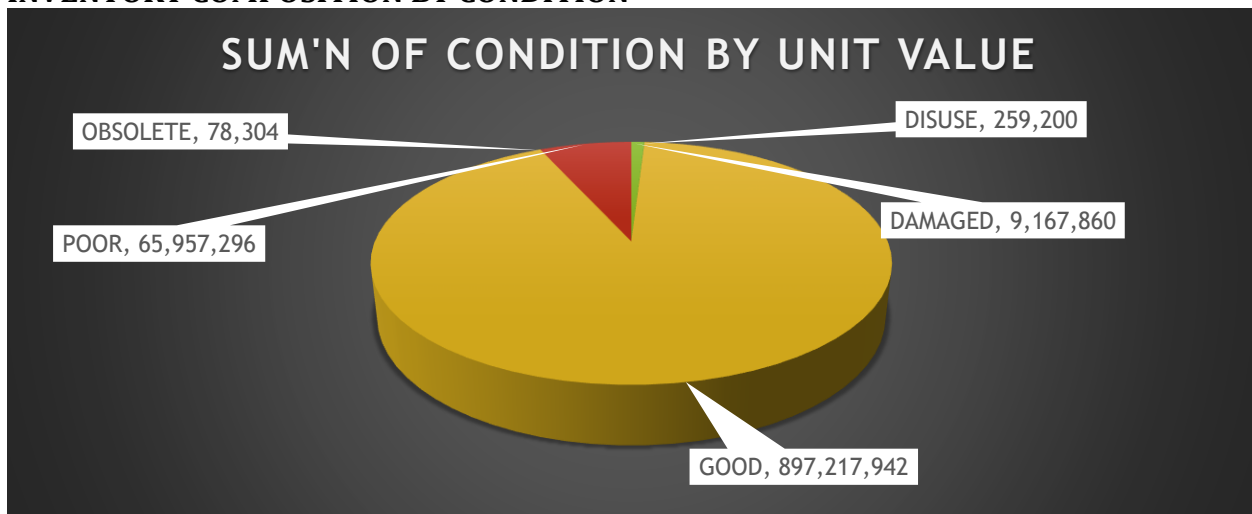
**Table 5:  
Inventory Composition**

INVENTORY CATEGORY (LOV)	UNIT VALUE
Computers, Computer Consumables And Accessories	18,359,842
Foodstuffs	30,000
Fuel And Lubricants	2,500
Office Furniture	19,385,538
Office Stationery	4,794,052
Office Tools And Equipment	7,000,000
Others	873,833,788
Printers, Printer Consumables And Accessories	5,115,911
<b>Grand Total</b>	<b>972,680,602</b>

**Figure 6:**



**Figure 7:  
INVENTORY COMPOSITION BY CONDITION**



From the table and pie chart above its observed that most items in store are in good condition with only a few damaged or obsolete.

**Other observations are as follows:**

Majority of these observations are brought forward because as indicated in the summary of previous recommendations most are not adhered to hence reappear.

1. Most local governments assets especially land and buildings have no values and dates of purchase.
2. Local governments' assets especially land is not surveyed hence not titled in the end this land has been encroached on. This compromises custody and ownership hence the encroaching.
3. Many buildings need renovations while other items are obsolete though still in use and many others need repairs which are not done regularly claiming insufficient funds.
4. Local governments asset registers are incomplete all categories are not recorded and those recorded are assets at headquarters. Assets at health centers, sub counties, schools, etc. are not recorded. Officers in charge of assets are not equipment with asset management skills.
5. Most votes didn't attach certificates of balances therefore bank balances couldn't be ascertained. Others don't provide bank names and account names.
6. Inventory is mixed up with assets there is no differentiating between the two and poor or inadequate storage facilities cited.
7. Staff in charge of assets lack information and skills for proper asset management.

## **Recommendations**

The recommendations below are general and common to many votes. However, the specific ones are detailed with respect to each vote's submission.

1. Majority of land owned or leased by government should be surveyed and titled and values attached.
2. Obsolete items should be disposed of immediately to avoid further wear and tear. Entities should explore different modes of disposal defined in the PPDA Act; 2015 that can be adopted especially for item not taken on during the auctions.
3. Renovate and repair assets that need to be repaired.
4. The critical Staff in Asset management need to be trained in assets management to ensure proper assets management.

5. Ensure complete assets register by capturing all categories in all locations, constructions in progress donations with values and dates of purchase.
6. There is need to acquire more space for storage of consumable items in order to reduce the congestion with in the stores.
7. Attach evidence of reconciliation for the cash body of survey.
8. Accounting Officers should make sure that BOS reports are submitted within the prescribed time and in the required formats. Soft copies should be submitted to [AMD@finance.go.ug](mailto:AMD@finance.go.ug) for consolidation.

### **Challenges encountered during the execution of the exercise**

1. Delays in the submission of BOS Reports. 86 Votes (49%) of the 176 Local Government Votes submitted their reports by the stipulated deadline of 31<sup>st</sup> August 2021. The consolidation exercise was highly affected by these delays.
2. COVID-19 pandemic restrictions limited access to premises and responsible officers of the exercise.
3. Maintenance of manual Asset registers instead of the IFMS Asset Registers by some Votes.
4. Limited availability of officers at the votes due to the 20% staff presence in offices.

### **Risks & Mitigation**

#### **Risks**

1. Independent verification of assets: Accountant General doesn't participate in the Board of survey exercise hence independent verification of assets cannot be confirmed.
2. Segregation of duties is limited due to limited number of staff.

#### **Mitigation**

1. Continuous sensitization on Board of survey guidelines.

## DISTRICTS

### VOTE 501 – ADJUMANI DISTRICT LOCAL GOVERNMENT

#### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Disposal of vehicles inherited from other Ministries.	Letters were written to the different Ministries to get permission to dispose them off.	Management should follow up.

#### ASSET FINDINGS

##### SUMMARY OF ASSETS

- The vote did not populate the Summary of Asset Form

##### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO
1	Nissan Hard Body	UG 1835A
2	Nissan Tereno	UG 1029A
3	Tata	UG 1420A
4	Mazda Van	UG 1125A
5	Tata	UG 1132A
6	Tata	UG 1422A
7	Nissan Hard Body	UG 1839A
8	Ford Ranger	LG 0076-04
9	Land Cruiser Prado	UAH 987K
10	Isuzu	UG 0640R
11	Suzuki	UAA 147Y
12	Nissan Hard Body	UG 0513F
13	Toyota Hilux	UG 1234E
14	Isuzu	UG 1091E
15	Land Cruiser	UG 2146M
16	Suzuki	UAA 664N
17	Suzuki	UAA 667N
18	Nissan Hard Body	UG 2970M
19	Mitsubishi	UG 0770M
20	Isuzu Sahara	614 UDD
21	Toyota Hilux	LG 0001-04
22	Toyota Hilux	UAA 664R
23	Ford Ranger	UG 2712R

24	Ford Ranger	UG 0195R
25	Yamaha DT	UBA 044Z
26	Suzuki	UG 2006A
27	Yamaha DT	UDA 672U
28	Yamaha DT	UDA 190U
29	Yamaha DT	UDA 602U
30	Suzuki	UAC 552U
31	Yangon	UG 0361T
32	Honda Brazil	UG 1630A
33	Yamaha DT	UBA 040Y
34	Yamaha DT	UDX 042Y
35	Yamaha DT	LG 0054-04
36	Honda XL	UG 0366Z
37	Yamaha AG100	LG 0056-04
38	Yamaha AG100	LG 0036-04
39	Honda XL	UG 2015E
40	Honda XL	UG 1994E
41	Jailing	UG 1455E
42	Honda XI	UG 4231M
43	Honda XI	UBA 909Y
44	Honda Brazil	UAC 721U
45	Honda Brazil	UAC 828U
46	Yamaha DT	UG 3240M
47	Jailing 125	UG 3116M
48	Jailing 125	UG 3102M
49	Jailing 125	UG 3218M
50	BMK 80	UG 2709M
51	BMK 80	UG 2853M
52	Honda XI	LG 125S-5726775

53	Honda XI	LG 125S-5718435
54	Honda XI	LG 125S-5720673
55	Yamaha AG100	LOT 1-3HA
56	Yamaha AG100	LOT 2-3HA
57	Yamaha AG100	LOT 3-3HA
58	Suzuki	LOT A
59	Suzuki	LOT B
60	Suzuki	LOT C
61	Jailing	UG 2856R
62	Jailing	UG 2179R
OTHER ITEMS		
S/N		
63	Generator	04
64	Desktop	02
65	Monitor	22
66	Computer	15
67	Printer	16
68	Water Bath	01
69	Hot Air Oven	01
70	Centrifuge	03
71	Refrigerator	03
72	Air Conditioner	01
73	Microscope	08
74	Printer	01
75	CPU	02
76	Chairs	
77	Autoclave	01



## OTHER ASSETS FINDINGS

- i. There is no proper asset register in most of the departments, therefore the district assets register is incomplete.
- ii. Some government land with titles are still being claimed by some individuals.
- iii. There are idle solar panels in education department.
- iv. There are too many vandalized district vehicles and motorcycles parked.

## STORES FINDINGS

- i. There is no store for keeping some of the equipment and machines.

## CASH AND BANK FINDINGS

- i. Adjumani Local Government operates a total of sixteen active accounts which were reconciled. The Adjumani District NUSAF3 Operation account in Centenary Bank is dormant.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Adjumani District Praelnor	Stanbic	9030012318196	7,381	7,381	UGX
2	Adjumani District General Fund	Stanbic	9030005820196	10,965,532	10,965,532	UGX
3	Adjumani District Integration ac	Stanbic	9030006300234	1,826,611	1,826,611	UGX
4	Adjumani District Global Fund	Stanbic	9030008489490	125,040	125,040	UGX
5	Adjumani District UNICEF ac	Stanbic	9030012318196	1,208,879	1,208,879	UGX
6	Adjumani District DRDIP Operation ac	Stanbic	9030014236529	1,120	1,120	UGX
7	Adjumani District DRDIP Sub Project	Stanbic	903001426588	0	0	UGX
8	Adjumani District UWEP Enterprise ac	Stanbic	90300112579208	0	0	UGX
9	Adjumani District UWEP Recovery ac	Stanbic	9030012579224	20,765,153	20,765,153	UGX
10	Adjumani District YLP ac	Equity	1019200771763	64,765	64,765	UGX
11	Adjumani District YLP Project ac	Equity	1019200771764	36,000	36,000	UGX
12	Adjumani District YLP Recovery ac	Stanbic	9030011334376	4,026,750	4,026,750	UGX
13	Adjumani District NUSAF3 Operations ac	Centenary	7712100012			UGX

14	Adjumani District NUSAF3 Project ac	Centenary	7712100011	700	700	UGX
15	Adjumani District Institutional Cpacity Building	Stanbic	9030009055370	0	0	UGX
16	Adjumani District TSA	BOU	00501052800000 0	0	0	UGX
17	Adjumani District Revenue Collection	BOU	00501016800000 0	0	0	UGX

## RECOMMENDATIONS

- i. Management should ensure the functionality of the solar panel at Education department to supplement the exiting power supply.
- ii. Management should settle all issues related to government assets from the different Ministries.
- iii. All departments must keep updated assets registers.
- iv. Management should adhere to the comments made by the board of survey team especially on the assets to be boarded off, in order to avoid depreciation.
- v. The vandalized district vehicle and motorcycles parked should be either repaired or boarded off.

## VOTE 502 – APAC DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Disposal by public auction	No disposal was done	The items were too few to attract any of the disposal methods
2	Marking/engraving of all tangible assets	Not done	This is just laxity. Heads of Departments be tasked to do the work
3	Leasing of all Government land	On process	Both sub counties and district administration have taken this seriously. The sub counties have acquired Deed Plans save for Apac Sub county whose land has been engulfed by Apac Municipal Council
4	Retrieving vehicles which were not within the premises of Apac district stores	Two Vehicles and one motorcycle were retrieved	Vehicle UG3137 R. and UG 3529 M from Kwania and Arocha Motor Garage respectively retrieved. Motorcycle which was with the retired DIS was also received in the store. However, motorcycles UG 0885 Z, UG 0053 009 have not been returned and are still with former officers who hail from Kwania.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

- The vote did not populate the Summary of Asset Form

#### List of unserviceable items recommended for disposal

- There was no list of obsolete items attached.

#### OTHER ASSETS FINDINGS

- When we verified from the assets register at the district headquarters, most items were recorded without their initial costs values.
- Slow pace of processing Land Title.
- Staff quarter at Centre C is under dispute by the family of Mr. Arum John claiming that the building was erected on his land currently that house is being occupied by his family member without the consent of the district authority. There is urgent need for the district to handle these irregularities.
- Lack of assets maintenance plan and budget
- Most of the tangible assets have not been marked/engraved.
- Some idle/serviceable motorcycles are not returned into the district store but are kept at individual user's homes instead.
- Limited access to IFMS module
- The district local government has plenty of land scattered throughout the district on which government facilities are built.

## STORES FINDINGS

- i. The store was clean and organized
- ii. Stock cards were updated

## CASH AND BANK FINDINGS

- i. At the district all the accounts are managed through IFMS system and properly reconciled at the close of business on 30<sup>th</sup> June 2021.
- ii. Sub county accounts were examined and found all the cash book balances were reconciled with the bank statements. However, there remained large amount of un-utilized funds on those accounts. The sub counties attribute this to delayed procurement process and in case of road works it was because of Plants break down.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Apac General Fund Account	Stanbic	9030005607409	2,535,915	2,535,915	UGX
2	Apac District Revenue Collection A/C	BOU	5020168000000	0	0	UGX
3	Apac District UNICEF A/C	Stanbic	9030006339904	3,627	3,627	UGX
4	Apac district Global Fund A/C	Stanbic	9030005904810	336	336	UGX
5	Apac District Y L P Recovery A/C	Centenary	791200008	2,987,822	2,987,822	UGX
6	Apac District UWEP Recovery	Centenary	3100041373	141,775	141,775	UGX
7	Apac District Releases A/C	BOU	Vote 502	0	0	UGX
8	Apac District Treasury Single A/C	BOU	5020528000000	0	0	UGX
9	Apac District ACDP A/C	Stanbic	9030016990239	35,575,025	35,575,025	UGX
10	Apac Hospital Decentralized A/C	Stanbic	9030006339696	37,083,729	37,083,729	UGX
11	Apac S/C Development A/C	Stanbic	9030006339645	25,653	25,653	UGX
12	Apac S/C DDEG A/C	Stanbic	9030015498837	4,766	4,766	UGX
13	Apac S/C Road Fund A/C	Stanbic	9020008103495	8,606	8,606	UGX
14	Apac S/C Operation A/C	Stanbic		38,471	38,471	UGX
15	Akokoro S/C Development A/C	Stanbic	9030006339718	17,422,890	17,422,890	UGX
16	Akokoro S/C LGMSDP A/C	Stanbic	9030005748800	7,828,945	7,828,945	UGX
17	Akokoro S/C Road Fund A/C	Stanbic	9020008283221	646,127	646,127	UGX
18	Ibuje S/C Development A/C	Stanbic	9030006339599	39,949,988	39,949,988	UGX

19	Ibuje S/C LGMSDP A/C	Stanbic	9030005748827	16,127,474	16,127,474	UGX
20	Ibuje S/C Road Fund A/C	Stanbic	9020008311853	4,729,267	4,729,267	UGX
21	Chegere S/C Development A/C	Stanbic	9030006339637	22,273	22,273	UGX
22	Chegere S/C LGMSDP A/C	Stanbic	9030005748983	4,759	4,759	UGX
23	Chegere S /C Road Fund A/C	Stanbic	9020007989627	190,221	190,221	UGX

## RECOMMENDATIONS

- i. District should expedite the process of acquiring land title for all their premises
- ii. The district should develop assets maintenance plan and budget
- iii. Heads of departments and Units should adopt the dummy numbers and Mark/Tag/Engrave the assets accordingly.
- iv. Where new items are received in the stores their values should be ascertained and accordingly recorded in the register. Similarly, this should apply to all donated items.
- v. All Government properties which are idle be returned to the district store
- vi. Identify and train rightful personnel to handle Assets Management on IFMS Module
- vii. Funds permitting, the district should hire a competent valuer to attach values to its assets
- viii. All vehicles/motorcycles which were not officially transferred to another disposal entity be retrieved since they are still recognized in our assets register

## VOTE 503 – ARUA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Obsolete items were boarded off, though some did not attract buyers.	Display date: 5 July 2021 Removal date: 16 July 2021	Items that were not bought were re-advertised.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
<b>Buildings And Structures</b>	
Non-Residential Buildings	23
Residential Buildings	15
<b>Land</b>	
Freehold	14
<b>Machinery &amp; Equipment</b>	
Cycles	132
Electrical Machinery	21
Furniture And Fittings	905
Heavy Vehicles	16
Light Ict Hardware	65
Light Vehicles	35
Medical	93
Office Equipment	23
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	3

#### List of unserviceable items recommended for disposal

Item	Qty
Cupboards	1
Fire Extinguishers	1
Land Rover	1
Monitors	1
Motor Cycle Honda	1
Motor Cycle Jialing	1
Motor Cycle Suzuki	1
Motor Cycle Yahaha	1
Motor Cycle Yamaha	2
Printers	1
Tables	1
Tipper Lorry	1
Toyota Hilux	1

### OTHER ASSET FINDINGS

- The vote availed no information on proof of ownership, condition or categories of assets.

## STORES FINDINGS

- No Information on storage condition or records of stores was availed.

## 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 District	Dfcu Bank Limited	1983501004504	0	0	UGX
2	Arua District	Dfcu Bank Limited	1983501004505	0	0	UGX
3	Arua District	Dfcu Bank Limited	1983501005773	0	0	UGX
4	Arua District	Dfcu Bank Limited	1983501005774	11,746,122	11,746,122	UGX
5	Arua District	Kcb Bank Uganda Limited	2290660973	0	0	UGX
6	Arua District	Kcb Bank Uganda Limited	2290660981	0	0	UGX
7	Arua District Acdp Account	Stanbic Bank	90300015845928	46,381,766	46,381,766	UGX
8	Arua District General Fund Account	Stanbic Bank	9030006394921	211,007,154	211,007,154	UGX
9	Arua District Global Fund Account	Dfcu Bank Limited	14507831100	0	0	UGX
10	Arua District Health Services Account	Stanbic Bank	9030006292002	0	0	UGX
11	Arua District Self Reliance Account	Stanbic Bank	903000633243	1,670,000	1,670,000	UGX
12	Arua District Umfsn	Stanbic Bank	9030013094968	38,539,997	38,539,997	UGX

## RECOMMENDATIONS

- The board that carried out the exercise made no recommendations for their findings.

## VOTE 504 – BUGIRI DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	The administration should urgently solicit the services of the government Valuer to come up with reserve prices hence easing the process of boarding of.	Not done	Not done
2	Management should ensure all the old vehicles that have been parked in garages for a long period of time be returned to headquarters.	Not done	Not done
3	The CAO should strengthen safety and security at the central stores building. The building should be fenced and also have a padlock and burglar proof door attached.	Not done	Not done
4	Security arrangements at finance offices should be improved by providing security lights at night and strong metallic doors.	Not done	Not done
5	Management should handover assets that belong to the new established local governments and municipalities.	Not done	Not done
6	All district assets should be engraved and the assets register should be updated regularly.	Not done	Not done
7	The vehicles should have schedule with mileage, repairs and maintenance to ease tracking.	Not done	Not done

### ASSET FINDINGS

#### SUMMARY OF ASSETS

- The vote availed no information on proof of ownership, condition or categories of Assets.

#### OTHER ASSET FINDINGS

- i. Some assets were listed for disposal

#### STORES FINDINGS

- No information on storage condition or records of stores was availed.

#### CASH AND BANK FINDINGS

- i. Other accounts assistants did not have safes and cash boxes for the safe custody of cash in their possession.
- ii. The office is occasionally attacked by termites and bats and needs fumigation



### **Table showing accounts reviewed by the board**

- The vote availed no information as to whether the cash and bank balances were reconciled.

### **RECOMMENDATIONS**

- i. The motor vehicles which appeared in the prior financial year are due for disposal but are yet to be disposed as they were issued to the University by the Ministry of Education and Sports and it is yet to authorize disposal.
- ii. The District should handover the following duplicate keys for motor cycles of broken away Namayingo District Local Government and Bugiri Municipal Council.
- iii. The following land titles should also be handed over to the current self-accounting entities and enable them transfer the titles into the cooperate names.
- iv. The accounting records that are over ten (10) years still in the cash office should be archived in a separate room as arrangements for permission to destroy them is made

## VOTE 505 – BUNDIBUGYO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	To verify the Compliance of Local Governments to the provisions of the laws governing their operations to ensure effective service delivery and resource management	Not Done	
2	To ascertain the status of the Assets at all levels of the local government Administrative units/Entities and their functionality for proper decision making	Not Done	
3	To Establish the Cash balances at the end of the financial year for proper Accountability	Not Done	

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
<b>Buildings And Structures</b>	
Non-Residential Buildings	88
<b>Land</b>	
Customary	56
<b>Machinery &amp; Equipment</b>	
Cycles	73
Electrical Machinery	54
Furniture And Fittings	367
Heavy Vehicles	10
Light Ict Hardware	36
Light Vehicles	15
Medical	442
Office Equipment	13
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	9
<b>Weapon's Systems</b>	
Non-Classified	3

#### List of unserviceable items recommended for disposal

Item	Qty
Arm Chair ( Black)	1
Autoclave Steam	1
Big Printer	1
Desk Top Computer	1
Filling Cabin	2
Generator	1

Laptop	1
Office Fun	1
Olivet Type Writer	1
Printer	2
Printer ( Kyotera)	1
Rap System (Monitor)	1
Rolling Armed Chair ( Black)	1

Rolling Office Chair (Armed)	1
Small Cash Box	1
Sofa Set (3 Small Ones)	1
Sofa Set (Red )	1
Steel Doors	1
Wooden Door	1

Yamaha M/C	1
Filling Cabins	10
Rolling Armed Chairs	12
Desktop	1
Monitor	1
Wooden Tables	2
Gas Refrigerators	2
Filling Cabins	3
Taplin Tents	5
Plastic Chairs	6

Filling Cabins	7
Chain Loader	1
Chairs	1
Desk Top	1
Desk Top Dell Intel	1
Filling Cabin	1
Generator Eg19000	1
Keyboard( Black)	1
Mutsibush Lorry	2

Photo Copying Machine	1
Rotating Operation Table	1
Safe	1
Wooden Book Shelve	1
X-Ray Machine With Transformer & Exposer Table	1

### **OTHER ASSET FINDINGS**

- i. Some of the equipment are not engraved and therefore their date of acquisition is hard to be ascertained.
- ii. Most of the Government land is not surveyed therefore it becomes hard to ascertain the actual value of the Asset. The attached value in the Report is an estimate based on the market value.
- iii. Some of the Assets like Motorcycles attached to sub-counties are being used in different sub counties i.e. some staff when transferred move with assets and use them where they have been transferred a case is in Ndugutu Sub County.
- iv. Most primary schools lack staff quarters and all the staff quarters at Bundibugyo General Hospital require renovations.

### **STORES FINDINGS**

- i. Record keeping has greatly improved in Lower local governments compared to last financial year to the extent that the Assets Registers/Inventory books were up to date and others were in place.

### **CASH AND BANK FINDINGS**

- i. The team observed that all accounts were reconciled as per the guidelines in respect to the Treasury Accounting Instructions on cash.

**Table showing accounts reviewed by the board**

<b>Bank Account Name</b>	<b>Bank Name</b>	<b>Account Number</b>	<b>Bank Balance</b>	<b>Cashbook Balance</b>	<b>CUR</b>
Bundibugyo District Single Treasury Account	Bank Of Uganda	5050528000000	0	0	UGX
Bundibugyo District Ylp Recovery Account	Stanbic Bank Uganda Limited	9030011380505	20,565	20,565	UGX
Bundibugyo District Hospital	Stanbic Bank Uganda Limited	90300062344800	107,884,229	105,601,479	UGX
Bundibugyo District Unicef	Stanbic Bank Uganda Limited	9030006234991	12,528	12,528	UGX
Bundibugyo District Uwep Recovery Account	Stanbic Bank Uganda Limited	9030001210053	12,864,435	12,864,435	UGX
Bundibugyo Grants Collection Account	Stanbic Bank Uganda Limited	9030005745097	2,579,945	2,529,945	UGX

**RECOMMENDATIONS**

- The board that carried out the exercise made no recommendations for their findings.

## VOTE 506 – BUSHENYI DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Management to speed up the process of constructing some other offices as some officers are not accommodated in the current block	No action taken	This should be given priority
2	Replacement of old curtains in most of the offices	No action taken	This should be given priority
3	Replacement of old furniture	No action taken	This should be given priority
4	All operational vehicles in the yard to be repaired and serviced to avoid obsolescence.	No action taken	This should be given priority
5	Staff houses at Health Centre IV and in Tank Hill to be renovated as they are in a sorry state.	No action taken	This should be given priority

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings And Structures	
Non-Residential Buildings	39
<b>Machinery &amp; Equipment</b>	
Cycles	73
Electrical Machinery	5
Furniture And Fittings	1,075
Heavy Ict Hardware	1
Heavy Vehicles	16
Light Ict Hardware	71
Light Vehicles	10
Office Equipment	43

#### List of unserviceable items recommended for disposal

Item	Qty
Computer Monitor	2
Computer Pentium Iii	1
Officer Chair(Rotating)	2
Printer Hp – Desk Jet 640c	1
Printer Hp Laserjet 1100	1

Printer Hp Laserjet 1300	1
Printer Hp Laserjet 2300	1
Printer Hp Laserjet 4050	2
Printer Hp Laserjet 4100n	1
Printer Xerox	1
Scanner Hp	1

### OTHER ASSETS FINDINGS

- The vote availed no information on proof of ownership, condition or categories of assets.

## STORES FINDINGS

- No Information on storage condition or records of stores was availed.

## CASH AND BANK FINDINGS

**Table showing accounts reviewed by the board**

S/N	BANK NAME	ACCOUNT NUMBER	BANKNAME	BANK BALANCE	CASHBOOK BALANCE	CUR
1	BUSHENYI DISTRICT GENERAL FUND	1243552468475	DFCU BANK	1,568,303	1,568,303	UGX
2	BUSHENYI DISTRICT GLOBAL FUND	9030004033581	STANBIC BANK	0	0	UGX
3	BUSHENYI DLG ACDP	9030015689969	STANBIC BANK	93,315,750	93,315,750	UGX
4	BUSHENYI DLG SBU TRANSACTIONAL A/C	9030005654652	STANBIC BANK	41,704,511	41,704,511	UGX
5	BUSHENYI DLG UMSFNP	9030011977501	STANBIC BANK	8,577	8,577	UGX
6	BUSHENYI DLG UNICEF	9030005978083	STANBIC BANK	632,555	632,555	UGX
7	BUSHENYI DLG USF A/C	9030013758610	STANBIC BANK	0	0	UGX

## RECOMMENDATIONS

- The board that carried out the exercise made no recommendations for their findings.

## VOTE 507- 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	No action taken during the reporting year	Engraving and labeling should always be part of the contract for supply of items
4	Disposal of motorcycles, photocopiers and printers	No action taken during the reporting year	

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Freehold	13
Cycles	78
Electrical Machinery	25
Furniture And Fittings	219
Heavy Vehicles	12
Light Ict Hardware	86
Light Vehicles	13
Medical	6
Office Equipment	44
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	1
Other Transport Equipment	1

#### List of unserviceable items recommended for disposal

S/N	Item	Qty
1	Office Chairs	3
2	Book Shelf	1
3	Chair	3
4	Computer	3
5	Cpu	1
6	Desk Top Computers Model 1998	1
7	Desktop Computer Set	1
8	Fax Machine- Panasonic	2
9	Generator	1
10	Hydroform Machine	1
11	Motorcycle_Bmk	1
12	Motorcycle_Honda	2
13	Motorcycle_Honda Xl	3
14	Motorcycle_Jailing	12
15	Motorcycle_Jincheng	1
16	Motorcycle_Kawasaki	1
17	Motorcycle_Suzuki	3
18	Motorcycle_Yamaha	2
19	Motorcycle_Yamaha Motorcycle_Ag	2
20	Photocopier	4
21	Photocopier Canon	1
22	Printer	2
23	Printer Canon	2

24	Printer Hp Laser Jet 1320	2
25	Printer Hp Laser Jet P2015	2
26	Printer Hp Laser Jet P3005d	3
27	Printer Hp Model 1998	1

28	Rotating Chairs (Leather)	1
29	Toyota Double Cabin	1
30	Ups	2
31	Wingle-Double Cabin	1

## OTHER ASSET FINDINGS

- The vote availed no information on proof of ownership, condition or categories of assets.

## STORES FINDINGS

- No Information on storage condition or records of stores was availed.

## CASH AND BANK FINDINGS

- The team observed that all accounts were reconciled as per the guidelines in respect to the Treasury Accounting Instructions on cash.

### Table showing accounts reviewed by the board

Bank Account Name	Bank Name	Account Number	Bank Balance	Cashbook Balance	CUR
Busia District General Fund	Stanbic Bank Uganda Limited	9030009304621	19,654,687	19,654,687	UGX
Busia District Global Fund	Stanbic Bank Uganda Limited	9030005787482	4,465,766	4,465,766	UGX
Busia District Tsa	Bank Of Uganda	50705280000000	0	0	UGX
Busia District Uwep Recovery	Dfcu Bank Limited	1983501006268	11,412,850	11,412,850	UGX
Busia District Ylp Recovery	Equity Bank Uganda Limited	1008200745731	4,083,800	4,083,800	UGX

## RECOMMENDATIONS

- The board that carried out the exercise made no recommendations for their findings.



## VOTE 508 – 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 2019-2020 should be shared to update the progress.	The boarding of exercise was undertaken.	Done.
2	Disposal should be carried out as soon as possible.	The CAO wrote to the Chief Government for valuation of assets.	Ongoing.
3	Management to enforce the issue of maintenance of assets.		
4	Report should be shared with head of department to confirm the report and recommendations.	The report was shared on 4th May 2021	Done
5	The service of the Government Chief Valuer should be acquired early to avoid delays	The CAO wrote to the Government Chief Valuer.	Done

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Non-Residential Buildings	19
Pipelines And Sewerage Network	107
Freehold	95
Cycles	65
Electrical Machinery	14
Furniture And Fittings	188
Heavy Vehicles	11
Light Ict Hardware	71
Light Vehicles	10
Medical	1
Office Equipment	63

#### List of unserviceable items recommended for disposal

Item	Qty
Bonet Truck	2
Computer Desk	1
Dc Pickup	7
Dell Monitor	1
Double Drawer Desk	1
Field M Cycle	10
Filing Cabinet	1
Hp Printer	1
Isuzu	1
Keyboard	1
Massey (Mf 395)	1
Motor Cycle	3
Motor Cycle Scrap	1
Sport Motor Cycle	13
Station Wagon	3

### OTHER ASSET FINDINGS

- i. The majority of assets are not engraved.
- ii. Some departments do not have assets register

## STORES FINDINGS

- i. The district main store is in a bad state, both in condition and the manner in which the store is maintained. The officer in charge needs to be supported.
- ii. The building needs to be repaired urgently.

## CASH AND BANK FINDINGS

- i. The team observed that all the accounts were reconciled as per the guidelines in respect to the Treasury Accounting Instructions on cash.

**Table showing accounts reviewed by the board**

Bank Account Name	Bank Name (Lov)	Account Number	Bank Balance Cbs	Cashbook Balance Cbs	CUR
Gulu District Fund Account	Housing Finance Bank Limited	12117114219200	2,001,238	2,001,238	UGX
Gulu District Local Government General Fund Account	Dfcu Bank Limited	1093658350381	34,539,405	34,539,405	UGX
Gulu District Treasury Single	Bank Of Uganda	5080528000000	0	0	UGX
Gulu District Uwep Recovery	Dfcu Bank Limited	1093657133972	57,867,825	57,867,825	UGX
Gulu District Uwep Recovery	Housing Finance Bank Limited	121171421900	27,767	27,767	
Gulu District Youth Livelihood Ops	Bank Of Africa Uganda Limited	7547670008	53,580	53,580	
Gulu Mop (Unicef)	Stanbic Bank Uganda Limited	140087448101	167,940	167,940	

## RECOMMENDATIONS

- i. Feedback on the boarded of items 2020/21 should be shared to update to board of survey data for the coming financial year.
- ii. Disposal should be carried out as soon as possible, so that the value of the obsolete items does not depreciate further.
- iii. Management to enforce the issue of safe custody and maintenance of assets.
- iv. Reports should be shared with the heads of departments to reconfirm the report and recommendations.
- v. The services of the Government Valuer to be acquired early to avoid delays, to enable timely disposal.
- vi. Assets should be engraved for ease of referencing and identification.
- vii. Upload the master data on IFMS should be completed.

- viii. Departments to develop, update and maintain records of assets and depreciation rates to guide the establishment of book value of assets including donations.

## VOTE 509 – 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.	The engraving exercise was not undertaken in the FY 2020/2021 due to logistical problems. CAO will work with the relevant department (Finance and Administration) to place a request for procurement of a Service Provider for the engraving of the district assets.	The service provider for engraving the assets will be procured in the FY 2021/2022.
2	The disposal of assets from the sub-counties should be preceded by a thorough scrutiny to avoid items which are still usable but were recommended by the sub-county authorities.	The CAO instructed internal audit and the BOS team to scrutinize the items for disposal from the sub-county level before compiling the final list for disposal.	This recommendation will be followed arising from earlier experience where one of the sub-counties recommended a sale of an item which was still usable and the item was queried for early disposal.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Non-Residential Buildings	72
Pipelines And Sewerage Network	1
Freehold	5
Cycles	21
Electrical Machinery	3
Furniture And Fittings	287
Heavy Vehicles	6
Light Ict Hardware	26
Light Vehicles	25
Medical	10
Office Equipment	20

#### List of unserviceable items recommended for disposal

Item	Qty
Double Cabin Pick Up	2
Fisheries Patrol Boat 037*	1
Items Which Are Lumped Up As Scrap (Parts And Pieces)	1

Motor Boat Engine	1
Motorcycle	16
Used Tyres Of Grader	1
Used Tyres Of Vehicles	1

### OTHER ASSET FINDINGS

- i. The general district store carries various items ranging from accountable stationary for revenue sources to physical items routinely used by the district or regular basis

- ii. The assets were adequate, in good condition and managed in an efficient manner
- iii. There are some obsolete assets which are clearly stated in the list of unserviceable items.
- iv. The list of motorcycles in the district is not yet fully updated in many departments (community, health, works, education, Administration and Sub-counties). The Accounting Officer will issue a circular to this effect.
- v. Two motorcycles that were secured through the GAVI & World Bank projects respectively were confirmed lost or stolen from the users.
- vi. The sub-county assets especially in schools and health centers are not readily availed for inspection due to fears that the disposal does not directly replace their sold items.

### STORES FINDINGS

- i. About 5% of medical stock was obsolete which included mainly the ARVs from the Health Centers and some equipment which is due for disposal. Almost 100% of works store is obsolete stock which has been recommended for disposal.
- ii. There is limited space for the items in the works store; especially the obsolete ones.
- iii. No store ledger kept in the water department there is need for improvement.

### CASH AND BANK FINDINGS

- i. The BOS for cash and bank balances was successfully conducted on eight (08) District Accounts including the Treasury Single Account (TSA).

**Table showing accounts reviewed by the board**

Bank Account Name	Bank Name	Account Number	Bank Balance	Cashbook Balance	CUR
Buhanika Sub-County Development	Stanbic Bank	9030006335445	69,226	0	
Buhanika Sub-County Lgmsd/Ddeg	Stanbic Bank Uganda Limited	9030006337804	24,456	0	UGX
Buhanika Sub-County Revenue	Stanbic Bank Uganda Limited	9030006337235	9,302	0	UGX
Buseruka Sub-County 25%	Stanbic Bank Uganda Limited	9030006335674	21,703	0	UGX

Buseruka Sub-County 5%	Stanbic Bank Uganda Limited	9030006335755	2,032	0	UGX
Buseruka Sub-County Ddeg Account	Stanbic Bank Uganda Limited	9030006337952	19,811	0	UGX
Buseruka Sub-County Development	Stanbic Bank Uganda Limited	9030006287556	28,901	0	UGX
Buseruka Sub-County Revenue Account	Stanbic Bank Uganda Limited	9030006337286	30,817	0	UGX
Hoima District Acdp Account	Stanbic Bank Uganda Limited	9030016875324	83,115,314	83,115,314	UGX
Hoima District General Funds Collection Account	Stanbic Bank Uganda Limited	9030006387232	66,623,421	66,623,421	UGX
Hoima District Revolving Fund Recovery Account	Stanbic Bank Uganda Limited	9030011181952	5,801,515	5,801,515	UGX
Hoima District Treasury Single Account (Tsa)	Bank Of Uganda	5090528000000	0	0	UGX
Hoima Dlg Uwep Recovery Account	Stanbic Bank Uganda Limited	1133554793436	4,739,275	4,739,275	UGX
Kigorobya Sub-County 25% Account	Stanbic Bank Uganda Limited	9030006335771	418	0	UGX
Kigorobya Sub-County 5% Account	Stanbic Bank Uganda Limited	9030006335763	3,756	0	UGX
Kigorobya Sub-County Account	Stanbic Bank Uganda Limited	9030006287548	32,628	0	UGX
Kigorobya Sub-County General Revenue Account	Stanbic Bank Uganda Limited	9030006337081	119,400	0	UGX
Kigorobya Sub-County Lgmsd/Ddeg Account	Stanbic Bank Uganda Limited	9030006337790	43,029	0	UGX
Kigorobya Town Council	Stanbic Bank Uganda Limited	9030006335690	7,361	0	UGX
Kigorobya Town Council	Stanbic Bank Uganda Limited	9030006337073	10,013	0	UGX
Kigorobya Town Council Ddeg Account	Stanbic Bank Uganda Limited	90300014400973	18,569	0	UGX
Kigorobya Town Council General Find Account	Stanbic Bank Uganda Limited	9030006335682	22,228	0	UGX
Kitoba Sub-County Development	Stanbic Bank Uganda Limited	9030006335453	103,968	0	UGX
Kitoba Sub-County Lgmsd/Ddeg	Stanbic Bank Uganda Limited	9030006338002	24,384	0	UGX
Kitoba Sub-County Revenue	Stanbic Bank Uganda Limited	9030006337383	72,596	0	UGX
Kyabigambire Sub-County Development Account	Stanbic Bank Uganda Limited	9030006335534	13,986	0	UGX
Kyabigambire Sub-County General Revenue Account	Stanbic Bank Uganda Limited	9030006337391	15,763	0	UGX
Kyabigambire Sub-County Lgmsd/Ddeg Account	Stanbic Bank Uganda Limited	9030006338029	26,354	0	UGX

## RECOMMENDATIONS

- i. There was an observation in the Medical Stores building where the ceiling was threatening to sag in and tending to begin collapsing into the middle of the main room. There is need for the District Engineer to provide advice on the building.

- ii. All the new and old office items need to be engraved for easy follow up in the assets register and utilization in office. Here is where more items which needed engravement from the sub-county lower governments.
- iii. It was noted that the equipment or trucks or vehicles lacked a clear shaded parking yard which would protect them from many risks including theft. Therefore, the boards of survey recommended to the district to prioritize construction of the shade for parking.
- iv. It was recommended that the officer in charge of the district stores should take charge of the stores and ensure that the assets and property therein is secure and known to the district.

**Pictorials**

Vehicle for disposal in the FY 2020/2021 located in the district parking yard



## VOTE 510 – IGANGA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Obsolete items in the different departments and sub counties should be boarded off as indicated in the recommendations with consent of the user department.	None	Accounting officer requested to implement recommendations
2	All district assets should be engraved (District should tender services of engraving assets)	None	Accounting officer requested to implement recommendations
3	Renovation of dilapidated structures (especially health centers)	None	Accounting officer requested to implement recommendations
4	User departments should always budget for maintenance of vehicles, motorcycles and other office.	None	Accounting officer requested to implement recommendations

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
<b>LAND AND BUILDINGS</b>				
Land	46	46	0	0
Building	122	122	0	0
<b>TRANSPORT EQUIPMENT</b>				
Station Wagon	3	3	0	0
Pickup	5	5	0	0
Motorcycle	79	58	21	1
Trailer\Truck	4	3	1	0
Earth Moving Equipment\Tractor	7	4	3	0
Omnibus	15	15	0	0
<b>ICT EQUIPMENT</b>				
Desktop Computers	81	69	12	0
Global Positioning System	1	1	0	0
Laptop	22	21	1	0
Printer	44	43	1	0
Projector	1	1	0	0
Scanner	4	3	1	
Server	5	3	2	
Tablet / IPad	4	4		
Uninterrupted Power Supply (UPS)	11	11		
<b>OFFICE EQUIPMENT</b>				



Generator	2	1	1	0
Photo Copier	15	11	4	0
Water Tank	14	13	1	0

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO
1	Grader Komatsu	UG 0280R
2	Double cabin	UG 3094R
3	Motorcycle	UG 0530Y
4	Double cabin	UAA845E
5	Motorcycle	UAC404U
6	Motorcycle	UPU014
7	Roller	UR3423
8		
<b>OTHER ITEMS</b>		

S/N	ITEM DESCRIPTION	QUANTITY
9	Fridge	
10	Wooden table	
11	Global position system	2
12	Old file with vouchers (01-06)	
13	Fuel tank	
14	laptop	
15	Wheel chair	
16	BP machine	

### OTHER ASSETS FINDINGS

- The vote availed no information on proof of ownership, condition or categories of assets

### STORES FINDINGS

- The store accommodation for some health units especially health center II's is not adequate.
- The condition of the store is good

### CASH AND BANK FINDINGS

- The Board of survey team verified Bank balance, cash at hand and reconciliation for the accounts held by the district.

### Table showing accounts reviewed by the board

Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
Iganga DLG District General fund Account	Dfcu Bank Iganga	1983501001495	1,724,559	1,724,559	UGX
Iganga DLG YLP Recovery Account.	Dfcu Bank Iganga	1983501001801	2,228,386	2,228,386	UGX
Iganga DLG Health Services Account	Dfcu Bank Iganga	1983501004117	0	0	UGX
Iganga DLG Global Account	Dfcu Bank Iganga	1533655676312	0	0	UGX
Iganga DLG District General fund Account	Stanbic Bank Iganga	9030014971598			UGX
Iganga DLG UWEP Recovery Account.	Stanbic Bank Iganga	9030012959655	2,529,200	2,529,200	UGX
Iganga DLG UWEP Fund A\c	Stanbic Bank Iganga	9030012959574	0	0	UGX
Iganga DLG ACDP Account	Stanbic Bank Iganga	9030015142803	83,726	83,726	UGX
Iganga DLG UMFSNP Account	Stanbic Bank Iganga	9030014971725	74,377	74,377	UGX
IGANGA DLG MULTISEC FOOD SEC AND NUTRITION	Centinery Bank	4812100067	99,650	99,650	UGX

## **RECOMMENDATIONS**

- i. All district assets should be engraved in order to safeguard them.
- ii. Obsolete items in the different departments and sub counties should be boarded off with consent of user department.
- iii. Infrastructure at health centers should be renovated.
- iv. User department should budget for maintenance of transport and other office equipment.
- v. The senior Accounts Assistants at the sub county should periodically prepare books of accounts for health facilities at the sub counties.
- vi. The district should recruit inventory managers at health facilities to help with medical supplies
- vii. Health facilities should be supported to improve and create storage space for medical supplies.

## VOTE 511 – JINJA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Buwenge General Hospital is not accredited and does not receive PHC funds. The management of the hospital should take it up with the Ministry of Health and Ministry of finance.	In the 2021/2022 budget Buwenge Hospital is provided with PHC. Of shillings15, 000,000 per quarter. This is still very small for a Hospital	No action taken
2	Buwenge General Hospital has no constant supply of medicines. The management of the hospital should take it up with the Ministry of Health and Ministry of finance.	No action taken	No action taken
3	Absence of mechanized equipment in the dental and emergency areas for patient's assessments at Buwenge General Hospital. CBC Machine, Elecholyle machine , oxygen cylinder , oxygen concentrators , fire extinguishers should be installed	No action taken	No action taken
4	Buwenge General Hospital buildings are incomplete: no theatre, no admission rooms The hospital buildings should be completed.	The hospital received funding for completion of OPD and dental clinic	Ongoing
5	No accommodation for staff at Buwenge General Hospital. Staff houses should be constructed to enable admission of patients	No action taken	No action taken
6	Limited Budget for supply of drugs at Budondo Health Centre IV. Budondo Health Centre IV should increase on the budget for drugs	No action taken	No action taken
7	Budondo Health Centre IV is not fenced The facility should be Fenced-the sub county or the District should include it in their budgets	The facility planted trees to act as a fence	Ongoing
8	Lack of post operational ward, Oxygen for patients in the theatre and no blood bank in the laboratory at Budondo Health Centre IV Post operational ward should be constructed, oxygen and blood should be availed at the health unit	No action taken	No action taken
9	Bugembe Health Centre IV lacks an ambulance The facility should be provided with an ambulance to help in emergency/referral cases.	No action taken	No action taken
11	Lack of user units' medicine storage facilities at Bugembe Health Centre IV. The District Health officer should plan for the expansion for the unit	No action taken	No action taken
12	No uniforms for askaris at Bugembe Health Centre IV. Askaris should be provided with uniform to differentiate them with medical officers.	No action taken	No action taken
13	No staff quarters at Bugembe Health Centre IV. Staff houses and Public toilet should be constructed	No action taken	No action taken
14	No power in works store at Bugembe works main store The District Engineer- Efforts should plan for renovation and installation of power in the store.	No action taken	No action taken
15	Absence of burglar proofs on the windows and doors at Bugembe works main store The district engineer should budget secure burglar proof for windows and doors	No action taken	No action taken

16	Accumulated debts amounting to UGX: 352,616,132 at Wairaka Community Technical Institute. Reduce the debt to manageable and serviceable levels that will enable the institution progress.	Debt was cleared	Done
17	Lack of dormitory, Dining Hall, Sick bay, staff houses and a fence around at Wairaka Community Technical Institute. Better equipped class rooms are required.	No action taken	No action taken
18	Only three designated permanent class rooms are available at Wairaka Community Technical Institute. A well-equipped ICT laboratory (computer class room) is required to implement the current curriculum.	No action taken	No action taken

## ASSET FINDINGS

### SUMMARY OF ASSETS

Assets	Qty
Non-Residential Buildings	95
Aircrafts	1
Cycles	39
Electrical Machinery	55
Furniture And Fittings	1,131
Heavy Vehicles	16
Light Ict Hardware	129
Light Vehicles	31
Medical	493
Office Equipment	31
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	12

### OTHER ASSET FINDINGS

- The vote availed no information on proof of ownership, condition or categories of assets

### STORES FINDINGS

- No Information on storage condition or records of stores was availed.

### CASH AND BANK FINDINGS

#### Table showing accounts reviewed by the board

Bank Account Name	Account Number	Bank Name (Lov)	Bank Balance	Cashbook Balance	CUR
Budondo Health Centre Iv	15427034010102	Orient Bank Limited	4,164,008	4,164,008	UGX
Bugembe Health Centre Iv	15447934010102	Orient Bank Limited	1,172,128	1,172,128	UGX
Buwenge General Hospital	95030200001181	Bank Of Baroda	42,671,017	42,671,017	UGX
Buwenge Health Centre Iv	15447334010102	Orient Bank Limited	1,440,808	1,440,808	UGX
Jinja District Youth Livelihood Recovery	1463554035721	Dfcu Bank Limited	4,116,325	4,116,325	UGX
Jinja District Capital Dev't Account	14503117800	Dfcu Bank Limited	36,504,111	36,504,111	UGX
Jinja District General Fund	1983501000109	Dfcu Bank Limited	99,986,520	99,986,520	UGX

Jinja District Global Fund	145002960900	Dfcu Bank Limited	0	0	UGX
Jinja District Taso	1463501316519	Dfcu Bank Limited	4,273,574	4,273,574	UGX
Jinja District Treasury Single Sub Account	5110052800000	Bank Of Uganda	0	0	UGX
Jinja District Youth Livelihood	1600026711	Housing Finance Bank Limited	0	0	UGX
Jinja Nursing & Midwifery	95030100006653	Bank Of Baroda	237,804,733	237,804,733	UGX
Jinja Nursing & Midwifery (Capitation Grant)	9030005829975	Stanbic Bank Uganda Limited	87,052,824	87,052,824	UGX
Jinja Nursing & Midwifery (School Fees A/C	95030100004372	Bank Of Baroda	23,447,775	23,447,775	UGX
Jinja School Of Nursing/Midwifery (Bachelor Program Me)	95030100006753	Bank Of Baroda	96,852,201	96,852,201	UGX
Jinja Teachers College	9030005829681	Stanbic Bank Uganda Limited	103,955,821	103,955,821	UGX
Jinja Teachers College	95030200000331	Stanbic Bank Uganda Limited	1,684,993	1,684,993	UGX
Kakira Community Technical Institute	9030005732181	Stanbic Bank Uganda Limited	88,311,231	88,311,231	UGX
Kakira Community Technical Institute Fees	9030006403033	Stanbic Bank Uganda Limited	4,589,455	4,589,455	UGX
Medical Laboratory Training School Jinja	9030005724490	Stanbic Bank Uganda Limited	24,261,446	24,261,446	UGX
Medical Laboratory Training School Jinja	95030200000129	Bank Of Baroda	20,622,223	20,622,223	UGX
Ophthalmic Clinical Officer Training School	9030005830019	Stanbic Bank Uganda Limited	2,719,417	2,719,417	UGX
Ophthalmic Clinical Officers Training School	9030005729504	Stanbic Bank Uganda Limited	74,060,030	74,060,030	UGX
Uganda Women Enterprise	1463554597878	Dfcu Bank Limited	32,103,333	32,103,333	UGX

## RECOMMENDATIONS

- i. Ministry of Health should increase on the budget for drugs at Budondo and Bugembe Health Centers
- ii. Budondo Health Centre IV should be Fenced-the sub county or the District should include it in their budgets
- iii. Post operational ward should be constructed, oxygen and blood should be availed at Bugembe Health Centre IV
- iv. Bugembe Health Centre IV should be provided with an ambulance to help in emergency/referral cases.
- v. The District Health officer should plan for the expansion of Bugembe Health Centre IV
- vi. Askaris should be provided with uniform to differentiate them with medical officers Bugembe Health Centre IV

- vii. The District Engineer- Efforts should plan for renovation and installation of power in the store
- viii. The District engineer should budget secure burglar proof for windows and doors for renovation of the natural resources department building
- ix. The CAO and district Engineer should budget for renovation of the central registry
- x. Avenues of funds should be sought in order to cater for the co-curricular activities and acquisition of sports equipment.
- xi. A well-equipped ICT laboratory (computer class room) is required to implement the current curriculum at Warakira community institute
- xii. The principal should keep on writing to ministry of Public service and education service to send more staff at Ophthalmic clinical officer's school
- xiii. The principal should liaise and lobby ministry of education and sports for better funding to enable Ophthalmic clinical officers school in putting up structures at Masese land
- xiv. Renovation of finance department office should be done immediately
- xv. The planning department vehicle should be procured
- xvi. The planner should lobby stakeholders such as National Planning Authority to provide funds for planning at lower councils.
- xvii. The principal Jinja primary teachers' college should liaise and lobby ministry of education and sports for better funding.
- xviii. The expired drugs at Jinja medical laboratory should be disposed of.

**Pictorial-** Education Department Vehicles to be boarded



## VOTE 512 – KABALE DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	The board of survey recommends disposal of old items and scrap to be done by respective health in charges and their Health Management Committees assisted by procurement Office	Disposal was conducted	The Disposal was conducted on 23 <sup>rd</sup> February 2021
2	Staff especially in Health Centers need capacity building on how to keep inventory of Stores	The Inventory management Officer is compiling updated district Asset Register	Ongoing
3	Updated Inventory registers kept should be detailed and Complaint with new board of Survey formats/Templates	Mentoring was done for Records Officers at Health Centres	Done
4	All District Land/Plots should be Surveyed and titled	In FY 2019/2020 and FY 2020/2021 the district prioritised titling of government Land across all LLGs	Ongoing
5	All Stores, Articles, assets which have been recommended to be boarded off should be sold off through appropriate methods approved by Contracts Committee	List of Items and Reserve Prices were attached as per PPDA regulations	Completed

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Non-Residential Buildings	75
Residential Buidings	3
Freehold	225
Cycles	81
Electrical Machinery	21
Furniture And Fittings	607
Heavy Vehicles	9
Light Ict Hardware	107
Light Vehicles	16
Medical	234
Office Equipment	34
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	13

#### List of unserviceable items recommended for disposal

Item	Qty
	1
Compaq Desk Pro	1
Computer A Open	1
Computer Compaq	1
Computer Compaq 5500	1

Computer Compaq U55	1
Computer Dell	2
Computer Relists	1
Computer Upu Dell	1
Cpu A Open	1
Cpu Compaq	1

Cpu Compaq (Evo)	1
Dell Optiplex	1
Desk Panasonic	1
Desk Top Lenovo	1
Hoofer (Herman Kardon)	1
Hp Laserjet 1005	1

Ibm Pentium	1
Printer (Plain Paper & Copier)	1
Printer Hp Laserjet 1000 Series	1
Printer Serjet	5
Printer Work Centre	1
Tv Screen Panasonic	1
Typewriter Epson	1
Typewriter Lex Mark	1
Typewriter Linea	1
Typewriter Universal	1
Ups (Rap Power)	1
Refrigerators	4
530 Rechargeable Light	1
Bicycles Nutritional Project	10
Bmk	80
Changoi	1
Cold Boxes	1
Combined Carpentry Machine In The Workshop	1
Compressor In The Workshop	1
Computer Compaq	1
Computer Gate Way 2000	1
Connecting Rods-100	1

Counter	1
Extinguishers -3-Sds Program	1
Flip Chart Stand -1-Sds Program	1
Generators: One For The District (Green) And Another One For Naads (Yellow)	2
Gleaze Gun In The Workshop	1
Honda	6
Hp Desk Jet 5650	1
Jailing	2
Jek In The Workshop	1
Jialing	10
Jihcheng	1
Mate Moh/Gavi	1
Metallic Carbins	4
Metallic Carbins	2
Metallic Cardboard In The Workshop	1
Metallic Tank In The Room Near Inspection Pit	1
Motorcycle	3
Office Partitions -Sds Program	6
Office Table -1-Sds Program	1

Old Boxes	1
Old Engines	6
Old Fridges Faulty	1
Old Tyres	20
Printer Hp Hewlett	1
Shelf For Production(New)	1
Shelves	5
Stabiliser Surge Project	1
Stabiliser Tripp-Lite	1
Suzuki	9
Suzuki (Changoi)	1
Table For Production (New)	1
Table With Chawers -1	1
Wooden Cardboards	4
Wooden Noticeboards-	35
Wooden Table In The Workshop	1
Yamaha	6
Yamaha Ag	1
Yamaha Ag( Unepi)	1
Yamaha Ag100	1
Yamaha Dt	4
Yamaha Dt0	1

## OTHER ASSET FINDINGS

- i. Vandalism of Old Vehicles was observed especially in KDA Yard
- ii. Lack of details for some Assets/items such as date of purchase, Value at acquisition and scrap value at Disposal
- iii. Most of District land/plots are not Surveyed
- iv. The Team also observed a general weakness in Inventory management. There is lack of updated registers especially at Health Centers.

## STORES FINDINGS

- i. Most Health Centers do not have Proper storage facilities to keep absolute items
- ii. The items are stored in an efficient manner.



iii. There are obsolete stocks.

### CASH AND BANK FINDINGS

- i. The Board of survey for cash and bank balances was successfully conducted on the districts bank accounts.
- ii. A Confirmation of Balances for each departmental Financial Accounts derived from cash books for FY 2020/2021 is also attached for reference

**Table showing accounts reviewed by the board**

Account Name	Bank Name	Accountnumber	Bank Balance	Cashbook	CUR
Kabale District Acdp	Dfcu Bank	1543616787262	0	0	UGX
Kabale District General Fund	Dfcu Bank	1983501007176	86,759,683	86,759,683	UGX
Kabale District Ufmsnp	Centenary	7012100005	38,491,225	38,491,225	UGX
Kabale District Uwep Recovery	Dfcu Bank	1983501002395	51,792,424	51,792,424	UGX
Kakomo Hc Iv	Dfcu Bank	1981021010253	6,263,602	6,263,602	UGX
Maziba Hc Iv	Dfcu Bank	1981021003426	9,807,431	9,807,431	UGX
Rubaya Hc Iv	Dfcu Bank	1981021003430	15,078,955	15,078,955	UGX
Youth Livelihood Recovery	Dfcu Bank	1983501006124	8,098,770	8,098,770	UGX

### RECOMMENDATIONS

- i. To cut on the cost of disposal, the board of survey recommends disposal of old items and scrap to be done by respective health unit in charges and their Health Unit Management Committees assisted by procurement Staff
- ii. Staff especially in Health Centers need capacity building on how to keep inventory of Stores
- iii. Updated Inventory registers kept should be detailed and Complaint with new board of Survey formats/Templates
- iv. All District Land/Plots should be Surveyed and titled
- v. All Stores, Articles, assets which have been recommended to be boarded off should be sold off through appropriate methods approved by Contracts Committee

## VOTE 513 – KABAROLE DISTRICT LOCAL GOVERNMENT

### 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	Assets registers are being updated and their engravement is ongoing.	Engravement in most of the institutions is limited by limited resources
2	The health centers and schools should be fenced to protect their assets, patients and schools.	Fencing of the health center is ongoing.	Fencing of the institutions is limited by limited resources
3	Some health units' beds need to be repaired and broken furniture in all entities.	Repair and maintenance is continuously done.	Assets beyond repair are planned for disposal.
4	The accounts office should submit the list of items captured by the board of survey for the 2017/18, 2018/19, 2019/202 financial year.	The disposal plan has been prepared by the PDU awaiting approval by MEC	Covid-19 disrupted the disposal processes because of the presidential restrictions.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

- The vote availed no information on proof of ownership, condition or categories of Assets.

#### List of unserviceable items recommended for disposal

- There was no list of obsolete items attached.

#### OTHER ASSETS FINDINGS

- All assets require to be engraved.
- A lot of damaged assets are kept yet and require to be sold off

#### STORES FINDINGS

- The stores are well secured.
- The stocks are well arranged, clearly separated between the serviceable and unserviceable articles.
- CCTV cameras are required to be fixed and installed for proper security on store section.

#### CASH AND BANK FINDINGS.

- All the cash books and bank reconciliations for bank accounts in the health centers and schools should be properly and timely prepared / kept.

- ii. The accounting officer and departmental heads should submit the list of items captured by board of survey 2017/18, 2019/20 and 2020/21 FY to PDU for appropriate final disposal and repair/ service of the serviceable items especially in schools and health centers.

**Table showing 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 BANK	1300043032	141,341,403	141,341,403	UGX
2	KABAROLE DLG YOUTH LIVELIHOOD GRANT	HOUSING FINANCE BANK	1300040838	14,061,290	14,061,290	UGX
3	KABAROLE DLG UNICEF	UNITED BANK OF AFRICA	0906000089	1,638,358	1,638,358	UGX
4	KABAROLE DLG GLOBAL FUND	UNITED BANK OF AFRICA	09060000098	15,788	15,788	UGX
5	KABAROLE DLG ACDP	HOUSING FINANCE BANK	1300095903	337,901	337,901	UGX
6	KABAROLE DLG UWEP RECOVERY	HOUSING FINANCE BANK	1300074458	12,262,200	12,262,200	UGX
7	KABAROLE DLG UMFSNP	HOUSING FINANCE BANK	1300062648	12,619,253	12,619,253	UGX
8	KABAROLE DLG TREASURY	BANK OF UGANDA	00513052800000	0	0	UGX

## RECOMMENDATIONS

- i. There is need to procure an Air Conditioner for the private dining room at the official residence.
- ii. The Board noted that some assets previously recommended for boarding off in the previous Board of survey should be concluded as soon as possible

## VOTE 514 – KABERAMAIDO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

- The vote availed no information on what the previous recommendations were or evidence if they were followed up.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSETS	QTY
<b>BUILDINGS AND STRUCTURES</b>	
RESIDENTIAL BUIDINGS	15
<b>LAND</b>	
CUSTOMARY	3
FREEHOLD	5
<b>MACHINERY &amp; EQUIPMENT</b>	
CYCLES	9
ELECTRICAL MACHINERY	17
FURNITURE AND FITTINGS	148
LIGHT ICT HARDWARE	12
MEDICAL	95
OFFICE EQUIPMENT	11
OTHER ICT EQUIPMENT (TVS, RADIOS, VIDEOS, DIGITAL CAMERAS, TELEPHONE SETS)	5
<b>OTHER NATURAL RESOURCES</b>	
OTHER NATURAL RESOURCES	3
<b>WEAPON'S SYSTEMS</b>	
NON-CLASSIFIED	1

### List of unserviceable items recommended for disposal

ITEM	QTY
CIRCUIT BRAKERS	2
INVERTER	1
MOTOCYCLE	1
SOLAR BATTRIES	2
SOLAR PANELS	4
TYPE WRITER	1

### OTHER ASSET FINDINGS

- No Information on other asset findings was availed.

### STORES FINDINGS

- No Information on storage condition or records of stores was availed.

## CASH AND BANK FINDINGS

Bank Account Name	Bank Name	Account Number	Bank Balance	Cashbook Balance	CUR
Kobulubulu Sub-County General Fund A/C	Dfcu Bank	1473551443105	122,489	122,489	UGX
Kobulubulu Sub-County Operation Account	Dfcu Bank	1473500239662	6,451	6,451	UGX
Ochero Sub County Community Access Road	Dfcu	1473500013110	0	0	UGX
Ochero Sub County General Fund	Dfcu	1473500239565	86,088	86,088	UGX
Ochero Sub County Operational Account	Dfcu	1473500239541	443,288	443,288	UGX

## RECOMMENDATIONS

- i. The recommendation of the previous board of survey to have the obsolete assets boarded off were not implemented,
- ii. Education, works, and Health stores need re-arrangement and provision of Tags and metallic shelves, as the items are piled on top of the others making their condition poor. These stores need to be fumigated.
- iii. In Kobulubulu Suh County Mr. Eputu Melvin, former LCIII chairperson, disappeared with the sub county LGMSD Bicycle. He never handed it over to the incoming chairperson. An effort to trace him by the sub county chief was not successful. We recommend that the office of CAO takes up this matter to Its conclusion
- iv. The Desk Top 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.
- v. There is need for the various government sections/departments to capture the list of assets, stores and inventories in a software system for quick and easy reference to avoid cases of disappearance, delays and loses.

## VOTE 515 – KALANGALA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	There is need to properly follow up on the ownership of land on which government infrastructure and services are established	Ongoing	Process is ongoing
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	Ongoing	Process is ongoing

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSETS	Qty
<b>BUILDINGS AND STRUCTURES</b>	
INFORMATION COMMUNICATION TECHNOLOGY NETWORK LINES	1
NON-RESIDENTIAL BUILDINGS	181
RESIDENTIAL BUILDINGS	79
ROADS AND BRIDGES	12
<b>LAND</b>	
FREEHOLD	4
<b>MACHINERY &amp; EQUIPMENT</b>	
CYCLES	147
ELECTRICAL MACHINERY	53
FURNITURE AND FITTINGS	556
HEAVY VEHICLES	11
LIGHT ICT HARDWARE	129
LIGHT VEHICLES	21
OFFICE EQUIPMENT	63
OTHER ICT EQUIPMENT (TVS, RADIOS, VIDEOS, DIGITAL CAMERAS, TELEPHONE SETS)	10
WATER VESSELS	35
<b>WEAPON'S SYSTEMS</b>	
NON-CLASSIFIED	23

#### OTHER ASSET FINDINGS

- i. All the Assets which have been identified as unserviceable should immediately be disposed off
- ii. All Government items should be engraved for proper identification.

## STORES FINDINGS

- i. The district stores are properly maintained and assets register was updated regularly.
- ii. The team found that all acquisitions, upgrades and disposals brought to the attention of the mechanical engineer are properly recorded.
- iii. There was evidence of regular stock taking. The assets in the register were matching with the ledgers.

## CASH AND BANK FINDINGS

- i. The team observed that all four accounts were reconciled as per the guidelines in respect to the Treasury Accounting Instructions on cash.

**Table showing accounts reviewed by the board**

Bank Account Name	Bank Name (Lov)	Account Number	Bank Balance	Cashbook Balance	CUR
Kalangala D Global Fund A/C	Stanbic Bank Uganda Limited	9030001079823	3,943	3,943	UGX
Kalangala District Revenue Account	Stanbic Bank Uganda Limited	5150168000000	0	0	UGX
Kalangala District Treasury	Stanbic Bank Uganda Limited	5150528000000	0	0	UGX
Kalangala District Uwep Rec	Stanbic Bank Uganda Limited	9030012185382	6,632,650	6,632,650	UGX
Kalangala Dlg National Oil	Stanbic Bank Uganda Limited	9030017856323	3,900	3,900	UGX
Kalangala General Fund A/C	Stanbic Bank Uganda Limited	140073791601	158,506,395	158,506,395	UGX
Kalangala Health Services	Stanbic Bank Uganda Limited	140073502501	10,009	10,009	UGX
Kalangala Ylp Operation Account	Stanbic Bank Uganda Limited	9030008627222	1,681,651	1,681,651	UGX

## RECOMMENDATIONS

- i. 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.

- ii. All Government institutions including schools, Health Centers, sub county headquarters, and Demonstration centers need to be fenced and equipped with security cameras.
- iii. There is need for all departments to have a maintenance plan as this will reduce prolonged parking resulting into breakdown of vehicles and equipment. Logbooks should properly be used and updated
- iv. 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 repaired, fumigated and maintained
- v. Regular stock taking should be carried out at departmental level and central stores to avoid accumulating obsolete items and loss through theft. This eases the disposal process. Vote controllers both at the district and the sub county should be given enough skills in inventory management
- vi. All the Assets which have been identified as unserviceable should immediately be disposed off
- vii. All Government items should be engraved for proper identification.



## VOTE 517 – KAMULI DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

- The vote availed no information on what the previous recommendations were or evidence if they were followed up.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

- The vote availed no information on proof of ownership, condition or categories of Assets.

#### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO
1	Ford Drifter double cabin	UAA760E for NAADs
2	Suzuki	TF M/C UG 1680A for veterinary
3	Nissan hard body	D/C UG 2222M
4	Nissan hard body	D/C UG 2236M
5	Toyota Hilux	D/CUG1676M
6	SUZUKI Samurai	UAB 160Q
7	Mitsubishi Minibus Ambulance	LG 0113-16
8	Isuzu Double cabin pickup	UG0698-R
<b>OTHER ITEMS</b>		

S/N	ITEM DESCRIPTION	QUANTITY
9	Desk top computer Lenova	1
10	Scanner, HP scan 3400cc	1
11	Type writer	1
12	Deep freezer	1
13	Printer	1
14	Printer Epson	1
15	Type writer Olympia	1
16	GPS scout master	1
17	Desk top. Dell with CRT monitor	1
19	Lap top. Su Kan digital hoe	1
20	Metallic filling cabins	3

### OTHER ASSETS FINDINGS

- The assets register attached was incomplete with no engraved codes, costs, date of purchase and it was batched up which makes analysis hard.
- There is a new ward at Nankandulo H/C IV donated by Isimba HPP not being used for the last 3 years.
- No Information on natural assets like forests, water bodies, land and buildings was availed.

### STORES FINDINGS

- The stores lists have no unit costs, condition, and total costs

- ii. The under assigned team certifies that they checked the stores and that where the balances agreed, they have been initialed in the stores ledgers and that stores on hand agreed with the ledger balances except as shown in the schedules.

## **CASH AND BANK FINDINGS**

### **Table showing accounts reviewed by the board**

- The vote availed no information on whether the cash and bank balances reconciled.

## **RECOMMENDATIONS**

- i. Board of survey team should ensure they document findings about the assets being surveyed i.e. cash stores and assets.
- ii. The asset register format should be as recommended by the Accountant General and should include all categories.
- iii. Stores lists should be complete with unit costs and referenced.

## **PICTORIALS**



## VOTE 518 – KAMWENGE DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action taken and 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.	DONE
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 res have been marked with concrete pillars and encroachers evicted from fragile wetlands and catchment areas	ONGOING
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.	DONE
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 National Development Plan 2020/2021-2024/25.	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	ONGOING
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	ONGOING
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	PLANNED FOR
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 catered for in the District capacity building plan for FY 2021/2022	PLANNED FOR

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSETS	Qty
<b>LAND</b>	
CUSTOMARY	63
<b>MACHINERY &amp; EQUIPMENT</b>	
CYCLES	50
ELECTRICAL MACHINERY	1

FURNITURE AND FITTINGS	120
HEAVY ICT HARDWARE	1
HEAVY VEHICLES	10
LABORATORY AND RESEARCH & APPLIANCES	12
LIGHT ICT HARDWARE	16
LIGHT VEHICLES	13
MEDICAL	2
<b>WEAPON'S SYSTEMS</b>	
CLASSIFIED ASSETS	4

### List of unserviceable items recommended for disposal

ITEM	Qty
BENQ COMPUTER	1
CANON PHOTOCOPIER	1
DESKTOP COMPUTER	1
HP DESKJET	2

LENOVO COMPUTER	1
PHOTOCOPIER	1
PHOTOCOPIER- CANON	1
PRINTER	1

### OTHER ASSET FINDINGS

- The vote availed no information on proof of ownership, condition or categories of assets.

### STORES FINDINGS

- No Information on storage condition, or records of stores was availed.

### CASH AND BANK FINDINGS

#### Table showing accounts reviewed by the board

Bank Account Name	Bank Name	Account Number	Bank Balance	Cashbook Balance	CUR
Biguli Hcii	(Blank)	(blank)	0	291,712	-
Biguli Sub County General Fund Account	Stanbic Bank Uganda Limited	9030006238237	0	4,084	UGX
Biguli Sub County Lgmsd Account	Stanbic Bank Uganda Limited	9030006238229	0	14,767,534	UGX
Biguli Sub County Lower Local Council	Stanbic Bank Uganda Limited	9030006238199	0	871	UGX
Biguli Sub County Operations Account	Stanbic Bank Uganda Limited	9030006238202	0	43,154	UGX
Biguli Tc General Fund Account	Finance Trust Bank Ltd	40353000134	0	50,282,700	(blank)
Bihanga Sub County Lgmsd Account	Stanbic Bank Uganda Limited	9030005805316	0	19,464,114	UGX
Bihanga Sub County Collection Account	Stanbic Bank Uganda Limited	9030005925710	0	432,827	UGX
Bihanga Sub County Lcii Account	Stanbic Bank Uganda Limited	9030005286	0	228,710	UGX
Bihanga Sub County Lower Councils Account	Stanbic Bank Uganda Limited		0	21,861	UGX

Bunoga Hciii Account	(Blank)		0	8,894,000	UGX
Bunoga Hciii Baylor Account	(Blank)		0	143,150	UGX
Busiriba Sub-County Collection Account	Finance Trust Bank Ltd		116,544	565,550	UGX
Busiriba Sub-County Lgmsd Account	Finance Trust Bank Ltd		498,190	3,211,957	UGX
Busiriba Sub-County Lower-Council Account	Finance Trust Bank Ltd		0	96,598	UGX
Busiriba Sub-County Operation Account	Finance Trust Bank Ltd		1,055,442	94,391	UGX
Bwizi Sub County Gen Collection Account	Stanbic Bank Uganda Limited		108,400	143,173	UGX
Bwizi Sub County Lciii Account	Stanbic Bank Uganda Limited		50,282,700	40,047	UGX
Bwizi Sub County Lgmsd Account	Stanbic Bank Uganda Limited		60,091,794	26,486,889	UGX
Bwizi Sub County Lower Councils Account	Stanbic Bank Uganda Limited		143,150	48,475	UGX
Kabambiro Sub County General Collections Account	Stanbic Bank Uganda Limited		0	226,842	UGX
Kabambiro Sub County Lciii Account	Stanbic Bank Uganda Limited		0	0	UGX
Kabambiro Sub County Lgmsd Account	Stanbic Bank Uganda Limited		0	481	UGX
Kabambiro Sub County Operations Account	Stanbic Bank Uganda Limited		0	14,460,367	UGX
Kahunge Sub County Ddeg Account	(Blank)		0	21,267,225	UGX
Kahunge Sub County General Collections Account	(Blank)		0	15,504	UGX
Kahunge Sub County Operations Account	(Blank)		0	18,876	UGX
Kamwenge District Acdp A/C	Finance Trust Bank Ltd		26,507,387	536,350	UGX
Kamwenge District General Fund A/C	Finance Trust Bank Ltd		26,325	85,019,458	UGX
Kamwenge District Local Government Unhcr Account	Finance Trust Bank Ltd		232,835	92,894	UGX
Kamwenge District Uwep Enterprise Fund A/C	Finance Trust Bank Ltd		262,975	97,129	UGX
Kamwenge District Uwep Recovery Fund A/C	Finance Trust Bank Ltd		2,138,050	191,000	UGX
Kamwenge District Ylp Revolving Funds Recovery A/C	Finance Trust Bank Ltd		226,961	1,474,300	UGX
Kamwenge Hciii Baylor Account	Finance Trust Bank Ltd		0	262,975	UGX
Kamwenge Hciii Phc Account	Stanbic Bank Uganda Limited		0	2,138,050	UGX
Kamwenge Sub County Collection Account	Stanbic Bank Uganda Limited		0	124,897	UGX
Kamwenge Sub County Ddeg Account	Stanbic Bank Uganda Limited		0	14,694,741	UGX

Kamwenge Sub County Lcii Development Fund Account	Stanbic Bank Uganda Limited		0	1,341	UGX
Kamwenge Sub County Lower Councils Account	Stanbic Bank Uganda Limited		0	131,646	UGX
Kamwenge Town Council Collection Account	Finance Trust Bank Ltd		0	5,740,290	UGX
Kamwenge Town Council Ddeg Account	Finance Trust Bank Ltd		0	186,201	UGX
Kamwenge Town Council Operations Account	Finance Trust Bank Ltd		0	160,759	UGX
Kamwenge Town Council Property Tax Account	Finance Trust Bank Ltd		0	859,225	UGX
Kamwenge Town Council Road Works Account	Finance Trust Bank Ltd		0	89,578	UGX
Nkoma – Katalyeba Town Council General Collection Account	Finance Trust Bank Ltd		0	498,190	UGX
Nkoma – Katalyeba Town Council Lcii Account	Finance Trust Bank Ltd		0	0	UGX
Nkoma – Katalyeba Town Council Operations Account	Finance Trust Bank Ltd		0	108,400	UGX
Nkoma – Katalyeba Town Council Uddeg Account	Finance Trust Bank Ltd		0	116,544	UGX
Nkoma – Katalyeba Town Council Works Account	Finance Trust Bank Ltd		0	155,442	UGX
Nkoma Sub County Collection Account	Stanbic Bank Uganda Limited		0	637,032	UGX
Nkoma Sub County Lci & Lcii Account	Stanbic Bank Uganda Limited		0	48,475	UGX
Nkoma Sub County Lcii Account	Stanbic Bank Uganda Limited		291,712	26,486,889	UGX
Nkoma Sub County Lgmsd Account	Stanbic Bank Uganda Limited		8,894,000	18,061,451	UGX
Rukunyu Hospital Account	Finance Trust Bank Ltd		0	0	UGX
Rwamwanja Hcii Account	Stanbic Bank Uganda Limited		0	60,091,794	UGX

## RECOMMENDATIONS

- i. 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.
- ii. Some lands under central Government including ministry of works and transport and forestry need to be properly identified, demarcated and the status of their titling established. Examples of such lands include land at Kyakanyemera/Public Works Department, Bigodi Town Council, Rugonjo trading Centre, Kamwenge Town Council

at Kanyegaramire trading center in Ganyenda parish, Busingye Trading Centre/  
Kayembe fruit market

- iii. There is need to do serious follow-up with the responsible ministries to ensure full operationalization of new town councils so as to strengthen decentralization of service delivery.
- iv. 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 2015/16-2019/20. Most urban Councils/Town Councils have experienced haphazard developments/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
- v. There is need to link up with national medical stores to ensure proper and safe disposal of expired medicines in the district central stores as these could pose a serious health hazard

## VOTE 519 – KANUNGU DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Disposal of deteriorating motor vehicles as summarized in the list of unserviceable items	No action	The disposal process was stalled by the Lockdown
2	Registering assets acquired through MDAs into Local Government	Not yet complete	Process initiated by PDU
3	Disposal of the generators (Kambuga Hospital, Kihihi HCIV and at the district Headquarters which are dysfunctional	Not yet done	Should be disposed off

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSETS	Qty
<b>BUILDINGS AND STRUCTURES</b>	
NON-RESIDENTIAL BUILDINGS	43
PIPELINES AND SEWERAGE NETWORK	2
ROADS AND BRIDGES	11
STATIONS AND PLANTS	1
WATER PLANTS	1
<b>LAND</b>	
FREEHOLD	1
<b>MACHINERY &amp; EQUIPMENT</b>	
CYCLES	87
ELECTRICAL MACHINERY	8
FURNITURE AND FITTINGS	484
HEAVY VEHICLES	15
LIGHT ICT HARDWARE	188
LIGHT VEHICLES	20
MEDICAL	47
OFFICE EQUIPMENT	47
OTHER ICT EQUIPMENT (TVS, RADIOS, VIDEOS, DIGITAL CAMERAS, TELEPHONE SETS)	13
<b>OTHER FIXED ASSETS</b>	
CULTIVATED PLANTS	3
OTHER INTELLECTUAL PROPERTY PRODUCTS	1
<b>OTHER NATURALLY OCCURRING ASSETS</b>	
SWAMPS AND WETLANDS	1
<b>WEAPON'S SYSTEMS</b>	
NON-CLASSIFIED	8



## List of unserviceable items recommended for disposal

Item	Qty
Book Shelf	1
Compaq; Desktop Computer	1
Filling Cabinet; Metallic	1
Flat Grader	1
Generator	1
Laserjet Printer;	1
Motor Cycle	15
Photocopier	2
Photocopier; Cannon ;Np 7161	1
Pick Up	3
Printer	4
Printer(Canon Np 7161)	1
Tipper	1
Uniterrupted Power Supply (Ups)	1
Various Computers	1

## OTHER ASSET FINDINGS

- i. The assets are not adequate.
- ii. The stores' condition is good.
- iii. They are managed in an efficient manner.
- iv. There are some obsolete assets.

## STORES FINDINGS

- i. The store accommodation is adequate.
- ii. The condition of the stores is good.
- iii. There are some obsolete stocks

## CASH AND BANK FINDINGS

### List of accounts reviewed by the board

ACCOUNT NAME	BANK NAME	ACCOUNT NUMBER	BANK BALANCE	CASHBOOK BALANCE	CUR
KAMBUGA HOSPITAL ACCOUNT	CENTENARY BANK	3100033634	44,091,840	22,313,490	UGX
KAMBUGA HOSPITAL USER ACCOUNT	CENTENARY BANK	3100033635	2,320,445	654,675	UGX
KANUNGU HEALTH CENTRE IV	CENTENARY BANK	5412100055	1,598,360	629,560	UGX
KIHIHI HEALTH CENTRE IV	STANBIC BANK	9030005622904	1,124	1,124	UGX

## RECOMMENDATIONS

- The board that carried out the exercise made no recommendations for their findings.

## VOTE 520 – KAPCHORWA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

- The vote availed no information on about the previous recommendations or evidence that they were followed up.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Non-Residential Buildings	19
Residential Buildings	7
Cycles	128
Electrical Machinery	8
Furniture And Fittings	446
Heavy Vehicles	15
Light Ict Hardware	257
Light Vehicles	30
Medical	12
Office Equipment	61
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	3

#### List of unserviceable items recommended for disposal

Item	No
(Nissan)	1
Adult Weighing Scale	2
Amps Asropine Injection	1
Audio Compark Cassettes (Stores )	1
Auto Creatine Liquicolor	2
Auto Creativenine Liquico	1
Bench	1
Big Boiler	2
Boot Formal Saline	1
Boot Formal Satine Solution 10% 1 Ltr	1
Brucella Antigen	2
Chair	1
Charcoal Autoclave	2
Coloured Printer	1
Computer Ibm Compaq	1
Cushioned Bench	1
Dell Computer	1

Desktop Computer	2
Desktop Computer Dell	1
Desktop Computer (Stores)	1
Digital Thermometer	2
Drum Of Water	2
Electric Boiler (Big)	1
Electric Boiler(Big)	1
Electric Kettle	4
Fire Extinguisher	2
Flask	2
Floor Mob	1
Foot Sucker	2
Humalyte Plus K Filling Solution 100ml	2
Humalyte Plus Qc Solution 100ml	2
Humaster Auto Bilirubin	2
Hydrocortisone Acetate	1
Hydrocortisone Acetate 1% Eye Drops	1

Lamp	1
Laptop	1
Loud Speaker	3
Manual Bp Machine	2
Methelyn Blue	1
Mobile Head Lamp	1
Mobile Headlamp	1
Office Chair	2
Office Desk	2
Old Battery (Stores)	1
Old Sofa Set	1
Pck X-Ray Films 43x25	1
Pck Methyldopa Tabs	1
Pck Methyldpa Tabs	1
Pck Suxamethonium	1
Pck Suxamethonium Chloride 100mg Inj.	1
1 Pck X-Ray Films 43x 25 Green Sensitive	1
1 Photocopier	1
1 Pickup	1

1 Printer Hp Laser Jet 1320	1
Punching Machine	2
Rechargeable Touch	2
Solar Battery	2
1 Static Head Lamp	1
1 Static Headlamp	1
Strethoscope	2
Tap	2
Telephone Box	2
1 Tv Set	1
1 Type Writer	1
Wall Clock	3
1 Weighing Scale	1
1 X 1000mls Crystal Violet 2%	1000
1 X 1000mls Field Stain B	1000
mls Methelyne Blue 5%	1000
mls Neutral Red 0.7% Solution	1000
mls Neutral Solution 0.1%	1000
Paracetamol Suppositories	5
1% Eye Drops	1
Endotracheal Tubes	10
Endotracheal Tubes 7.0 Cuffed	10
Levimorgestrat 2 75mg Tabs Pack	10
Levonorgestrel 2x 75mg Tabs Pack	10
Pcks Rifampicin Pyrazinamide 75mg 50 Mg 150 Mg	10
mls Ironiazid Syrup 100mls	1000
Mls Neutral Red 0/1% Solution	1000
Mls Nystatin Syrup 20 Mls	200
mmls Nystain Syrup	200
Mls Isoniased Syrup 100mls	1000
135 Tins Efavirenz 200g	135
Tins Efavirenz 200mg	135
13x 5 Diazepam Suppositories	75
13x5 Diazepam Suppositions	75

Pcks Lamuvidine	15
Pcks Lamuvidine Zidovudine 30/60mg 150mg	1
Tins	15
Pcks Rifampicin	16
Tins	165
Tins	330
tins	16
Malaria Rdts 25 Tests	19
Tins	19
1litr Amps	1
1tv Set	1
Diazepam Tabs 5 Mg	1000
Mls Crystal Violet 2%	1000
Mls Grams Iodine	1000
Mls Hc- Lyce	1000
Mls Methalyn Blue 5%	1000
Phenobarbital Tabs	1000
Phenytoin 100mg Tabs	1000
Neutral Red Solution 0.1%	1000
Paracetamol Suppositories	5
Jadelle	10
Mls Field Stain B	1000
Mls Grams Iodine	1000
Phenobartbital Tabs 5mg	1000
Phenytoin 100g	1000
Phyntyoin 100mg Tabs	1000
auto Creatinine	1000
mls Crystal Violet 2%	1000
Artesunate Supositorie	6
Artesunate Suppositories	6
2 B'cular	2
2 Big Generators	2
2 Chairs	2
2 Complete Computers	2
2 Complete Desktop Computer(Cpu)	2
2 Electric Autoclaves	2

2 Euginal 30ml	2
2 Floor Moba	2
2 Hiv Sd Biodine 25 Tests	2
2 Hiv Sd Bioline 25 Tests	2
2 Human Hdl Cholestrol 80ml	2
2 Human Potassium Filling Solution	2
2 Human Urea Liquiuv 8 X 50ml	2
2 Humastar Auto Bilirubin	2
2 Humastar Auto Bitirubin	2
2 Methelyne Blue 0.5%	2
2 Methelyne Blue 0.5% 1	2
2 Methelyne Blue 0.5% 1 Ltr	2
2 Old Computers	2
2 Pck X- Ray Films 16x42 Cm Green.	2
2 Pck X-Ray Films 14x24cm	2
2 Pck X-Ray Films 24x30cm	2
2 Pcks Plasil 10mg Tabs	2
2 Pcks Plasil 10mgs Tabs	2
2 Pcks Rifampicin Isomized Adult	2
2 Pcks Rifumpicin	2
2 Pcks X-Ray Films 14x 24cm Green Sensitive	2
2 Pcks X-Ray Films 24x 30cm Green Sensitive	2
2 Pcks X-Ray Films 30x 40 Green Sensitive	2
2 Pcks X-Ray Films 30x40	2
2 Plastic Aprons	2
2 Self Cure Acrylie Liquid	2
2 Self Cure Arcylic Liquid	2
2 Sets Loud Speakers	2
2 Strong Carbol Fuchsin	2
2 Strong Carbol Fuchsin Solution 1 Ltr	2

2 Thermometers-Digital	2
2 Tin Fluconazole Iv 2mg	2
2 Tins Fluconazole Iv 2mg	2
2 Tins Nevirapine 100mg Tabs	2
2 Tins Nevirapine 200mg Tabs	2
2 Tins Tdf/3tc	2
2 Tins Tdy/3tc	2
2 Uniports	2
2 X 1000mls Crystal Violet 2%	2000
2 X 1000mls Grama Iodine	2000
2 X1000mls Grams Iodine	2000
2,2,1 Pck X-Ray Films 16x42 Cmgreen	1
2,2,1 Pck X-Ray Films 18x 43 Cm Green Sensitive	1
2,2,1 Pck X-Ray Films 18x43cm Green Sensitive	1
2,3 1 Pck X-Ray Films 18x4	1
2,3,1 1pck Xray Films 18x43	1
20x 1vitamin K Inj	20
20x1 Vitamin K Inj.	20
21 Amps Asopine Injection	21
216ampsatropineinjection	216
24 Pcks Artemether Lumefantrine 20/120mg Strip Of 6	24
25 Mattresses Old In Poor State	25
25 Mattresses- Old In Poor State	25
28 Tins Magnisium Trisilicate Tabs	28
29 Tins Azt/3tc Fo	29
29 Tins Azt/3tc Fonoral Suspension 30/60	29
29tins	29
2tins Neviralpine 200mg	2
2x 10 Jadelle Levonogestrel 2x 75mg	20

2x 1000 Mls Crystal Violet 2%	2000
2x 10jadelle Levonogestrel	20
2x50 Bd Facs Presto Cartridges	100
2x50 Bd Facs Presto Catridges	100
3 Beds	3
3 Buckets For Waste Segregation	3
3 Buckets For Water Segregation	3
3 Human Alkaline Phosphate	3
3 Humastar System Rinse 20 Ltr	3
3 Humastar System Rinse 20ltr	3
3 Motorcycles-	3
3 Pcks X-Ray Fixer Manual	3
3 Pcks X-Ray Fixer Manual Operation 22.51	3
3 Tins Azt/3tc 150	3
3 Tins Azt/3tc 150/300mg	3
3 Tins Efa Virenz 600mg	3
3 Tins Efavirenz 600g	3
3 Tins Quinine 300mg Tabs	3
3 X 1000mls Acetone Alcohol Soln	3000
3 X 1000mls Acetzine Alcohol 50% Solution	3000
30 Epinephrine	30
30 Epinephrine Adrenaline Inj.	30
30/50/60mg Tabs	1
30/60mg	1
31 Beds	31
32x1 Tins	1
350 Amps Plasil Inj.	350
350 Amps Plastil Inj.	350
380amps	380
3tins Efa Virenz 400mg	3
3x 10 Jadelle Levonogestrel 2x 75mg	30
3x 1000 Mls Acetone Alcohol 50% Solution	3000

3x 1000 Mls Acetone Alcohol Soln	3000
3x 1000 Mls Acetone Alcohol Solution	3000
3x 24 Ethambuted 200mg	72
3x 24 Ethanrnbutol 200mg	72
3x 24 Rifampicin Isomized	72
3x 24 Rifampicin Isolniazid Ethambutoal 150mg/75mg/275mg	72
3x 50 Gene Xpert Cartridges	150
3x 50gene Xpert Catridges	150
4 Cannular Iv G16	4
4 Grams Iodine Solution 1 Ltr	4
4 Human Got Liquicolor 10x 10ml	4
4 Human Got Liquiolor 10 X 10ml	4
4 Human Gpt Liquiuv 10 X 10ml	4
4 Human Gpt Liquiuv 10x 10ml	4
4 Office Chairs	4
4 Wooden Benches	4
4 X 1000 Mls Methelyne Blue 5%	4000
4x 5 Diazepam Suppositories	20
4x5 Diazepam Suppositories	20
5 Amps Calcium Gluconate Inj.	5
5 Amps Atropine Injections	5
5 Amps Calcium Gluconate Inj.	5
5 Pcks Rifampicin Ironiazid 75mg 50mg	5
5 Pcks Rifampicin Isoniazid	5
5 Tins Promethazine Hci 25mg Tabs	5
5 X 1000 Mls 25% Sulphiric Acid Solution	5000
5 X 1000mls Crystal Violet 2%	5000
50 Endotracheal	50
50 Endotracheal Tubes 7.0 Cuffed	50

5x 1000mls Crystal 2%	5000
5x1000 Mls 25% Sulphuric Acid Solution	5000
6 Pcks Fluconazole Oral Suspension 50mg/5 Mls	6
6 X1000 Mls Strong Cartol Fuchsien Solution	6000
618 Pcks Lamuvidine	618
618 Pcks Lamuvidine Zidovudine 300/150mg	618
62 X 12 Nylon Monofilament G-2	744
62x 12 Nylon	744
6x 1000 Ml 25% Sulphuric Acid Soln	6000
6x 1000 Mls 25% Sulphuric Acid Soln	6000
6x 1000 Mls Strong Carbol Fuchsion Solution	6000
7 Tins Azt/3tc/Nvp	7
7 X 1000mls Crystal Violet 2%	7000
70 Amps,	70
72 Pcks Artemether Lumefantrine 20/120mg Strip Of 12	72
75mg 50mg	1
7tin Azt/3tc/Nvp 30/50/60mg	7
7x 1000 Diazepam Tabs 5 Mg	7000
7x 1000 Mls Crystal Violet 2%	7000
7x 1000 Mls Turks Solution	7000
7x 1000 Mls Turks Solution 2%	7000
7x 1000 Tabs Diazepam Tabs 5mg	7000
7x 1000tabs Diazepam Tabs 5mg	7000
7x1000 Mls Solution	7000
81.2 Pcks Artemether Lumefantrine 20/120mg Strip Of 24	81.2
8x 2 Levenogestrol	16
8x 2 Levonogestrel 0.75mg	16
9 Tubes Lubricating Jelly	9

Adaptor Desk	1
Adaptor/ Desk	1
Adaptor/Desk	1
Adrenaline Inj.	1
Amplifier	1
Artesurate-60mg Inj. - 555 Ampules	1
Atrorastine- 20mg Tabs- 20x 100tabs	1
Bench	1
Book Shelve	1
Book Shelve	1
Cabinet	2
Caterpillar	1
Chloride 100mg Inj.	1
Coloured Printer	1
Complete Computer	1
Complete Desktop Computer(Dell)	1
Computer	1
Computer Ibm Compaq	1
Computer Set	1
Curding Screen	1
Cushioned Bench	1
Desk Jet Printer 690c	1
Desktop Computer	4
Desktop Computer Dell	1
Diazepam- 5mg Tabs – 12x1000 Tabs	12000
Digital Bp Machine-01	1
Drip Stands- Wooden- 05	5
Education Dept	2
Epinephrine/ Adrenaline – 1mg/1m-156x1 Ampules	1
Epinephrine/ Adrenaline – 1mg/1m-160x1 Ampules	1
Executive Office Chair	2
Folic Acid- 2x 1000 Tabs	2000
Gluconazole Oral Suspension- 50mg/5- 13x1, 16x1 Bottles	2
Gps	2

Green Sensaitive	1
Green Sensitive	3
Health	1
Honda	6
Hospital	1
Hp Desktop Computer	2
Hp Laptop	2
Hp Printer	2
Human Hdl Cholestrol 80ml	1
Human Ldl Cholestrol 80ml	1
Hydroxyl Choloriquine-200mg Tabs- 58x200tabs	1
Isoniazid Adult Tabs	1
Kyocosatek340	1
Lamivudine Zidovudine Nevirapine- 30/80/60mg-	1
Lapimvir/ Ritarosir Oral Pellets – 172x 1 Tins	172
Lapmosir/Ritonavie- 200mg/50mg Tabs	1
Laptop	1
Laser Jet Printer	1
Laserjet Printer	1
Levonigemrel Tabs 5mg- 5x1 Tabs	1
Lg 0040- 17	1
Lg 0040-17	1
Marengo +Selenium- 200mg-2x90 Caps	1
Mattresses Adults-15	2
Metrclopramide- 10mg Tabs- 2x 1000 Tabs	2000
Metronidazole Syrup- 200mg/100ml-1 Bottle	1
Motor Cycle-Yamaha M/C	1
Motor Vehicle	8
Motorcycle	37
Motorcycle Ag.	3
Motorcycle Cycle-Yamaha M/C	1
Motorvehicle	1

Neostigmine Soln- 0.5mg-10 X 1 Ampules	1
Nevirapine- 20mg - 302x1 Tins	1
Nevirapine Syrup- 50mg/5ml -16x1 Bottles	1
Nusaf2	1
Nusaf3	1
Office Chair	4
Office Desk	1
Office Dsk	1
Operation 22.51	1
Oral Suspension	1
Oxygen Concentrator- 01	1
Oxygen Cylinders- 2 Big	1
Phenytoin- 100mg Tabs- 5x 1000tabs	1
Photocopier	2
Power Stabilizer	1
Printer Hp Laser Jet 1320	1
Printer Kyoceratek340	1

Printer- Kyoseratankelfa	1
Printer(Hp)	1
Printer- Kyoseratankelfa	2
Production Dept	1
Pyrazinamide 75mg 50mg	1
Sabutamol 2.5mg/20l Soln- 90 Ampules X1	1
Scanner	2
Sd Bioline - 4x25 Tests	1
Sharp Screen	1
Sofa Set	2
Solution 1 Ltr	1
Solution 10% 1 Ltr	1
Stat Pack - 16x30 Strips	1
Strong Carbol Fushion- 100mls - 4x 1000mls	4000
Survey Equipment	1
Tenafasir Lumiruline Ofavirenz 300/300/600mg	2
Thresher	1

Tramadol Caps-50mg -104 X 300 Caps	1
Tramadol-50mg Caps- X 100 Caps	1
Type Writer	1
Typewriter	2
Uos	2
Vehicles	1
Videos, Scannner, Overhead Projector, 3 Motor Spray Pumps	1
Vitamin B, Complex Inj- 2 Ampules	1
Wall Clock	4
Water Bowser	1
Water Dept	1
Weighing Scale	1
Wooden Benches 4	1
Works Dept	1
Yamaha Ag.	2
Zidavudine Lamivuline 60/30mg-	1
Zidovudine 30/60mg	1
Zidovudine 300/150mg	1

## OTHER ASSET FINDINGS

- The vote availed no information on proof of ownership, condition or categories of assets.

## STORES FINDINGS

- No Information on storage condition or records of stores was availed.

## CASH AND BANK FINDINGS

### Table showing accounts reviewed by the board

Bank Account Name	Account Number	CUR	Bank Name	Bank Balance	Cashbook Balance
Kapchorwa DLG General Fund	3100059191	UGX	Centenary Bank	41,891,058	41,891,058
Kapchorwa DLG General Fund	9030009320945	UGX	Stanbic Bank	267,199,963	267,199,963
Kapchorwa DLG UWEP Recovery	3100059173	UGX	Centenary Bank	32,073,325	32,073,325
Kapchorwa DLG YLP Recovery	3100059190	UGX	Centenary Bank	30,828,750	30,828,750
Kapchorwa DLG YLP Recovery	9030011290174	UGX	Stanbic Bank	928,850	928,850

## RECOMMENDATIONS

- The board that carried out the exercise made no recommendations for their findings.

## VOTE 521 – KASESE DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The Senior Hospital Administrator should ensure that there is an asset register and an inventory book and all assets should be engraved	Asset register and inventory book in place.	Done
2	Assets, Equipment and Furniture of the Hospital be engraved	No action taken on engraving Assets	Pending
3	All worn out equipment and Materials be collected and put into the Stores	No action taken yet on the worn out equipment	Pending
4	Door shutters be put on Ward Toilets for Privacy of the users	No action was taken on the toilets and Most of them are not well cleaned	Pending
5	The Town Clerk should ensure that every cheque issued should be registered in the cheque register book	All cheques issued are entered in the cheque register	Done
6	Cheque confirmation should be put in place to avoid fraud of public funds	Cheque confirmation was found to be in place	Done
7	The Town Council to have designated store for safety and better accommodation of items	No action taken	Pending
8	The Assets depreciated to zero in the assets schedule should be disposed off	All assets depreciated to zero were disposed off in FY 2018/2019	Done
9	The money collected for Administration Block should not be withdrawn for none administration block construction activities	Recommendation adhered to.	Done
10	There is need to survey the land for the Town Council	The Town Council surveyed six plots and a waiting for land titles.	Pending

### ASSET FINDINGS

#### SUMMARY OF ASSETS

- i. The vote didn't utilize the summary of asset form.

#### List of unserviceable items recommended for disposal

S/N	Item Description	REG.NO
1	Motorcycle	LG0072-18
2	Motorcycle	LG0109-18

## **OTHER ASSETS FINDINGS**

- i. The district Head Quarter offices including police structures need renovation
- ii. The newly created admin units lack office structures, furniture and other office equipment jeopardizing smooth service delivery
- iii. Most of the assets, furniture and fittings are not engraved
- iv. Land owned by government administrative units lack legal ownership
- v. The District staff bus Reg UG 0585R is grounded and its mechanical condition is beyond repair
- vi. Bwera Hospital has a leaking roof in the theatre, Pharmacy and Maternity Wards which compromises the quality of care
- vii. The operating equipment in Bwera Hospital theatre are as old as the Hospital and they have become blunt that operating Patients is the most painful thing to the Doctors
- viii. Mattresses on Bwera Hospital Beds are too old for use by the patients
- ix. Bwera Hospital wards receive more patients than the Hospital Capacity with most patients being treated from the floor.
- x. Some of the Administrative Units lack inventory management records and Asset registers
- xi. Some of the Sub Accountants don't post their books in time
- xii. Some assets were previous recommended for Disposal but the disposal process has not been completed

## **STORES FINDINGS**

- i. The stores are well secured by the Accounting Officer.
- ii. The stocks are well arranged, clearly separated between the serviceable and unserviceable articles.



## CASH AND BANK FINDINGS

- i. There were no cash balances found in all the offices for the FY 2020/2021 as at the close of the business on the 30/06/2021. The bank balances for all the district accounts had been fully reconciled with the cash book balances.

**Table showing accounts reviewed by the board**

Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
Bwera Hospital Phc General Fund	Stanbic Bank	9030006330621	4,799,560	-8,300,868	UGX
Bwera Hospital Fee For Service Account	Stanbic Bank	9030006330222	1,419,194	-10,807,512	UGX
Nyakiyumbu Sub County General Fund	Centenary Bank	3100046442	3,947	3,947	UGX
Nyakiyumbu Sub County Operation	Centenary Bank	3100046420	104,051	-216,500	UGX
Mpondwe Lhubiriha Tc General Fund	Centenary Bank	3100065642	99,339	99,339	UGX
Mpondwe Lhubiriha Tc Operation	Centenary Bank	3100065644	8,453	8,453	UGX
Mpondwe Lhubiriha Tc Paf Roads	Centenary Bank	3100065646	29,773	29,773	UGX
Mpondwe Lhubiriha Tc Property Tax	Centenary Bank	3100065647	7,200	7,200	UGX
Mpondwe Lhubiriha Tc Ddeg	Centenary Bank	3100065649	12,564	12,564	UGX
Nyakatonzi Sub County General Fund	Centenary Bank	3100047401	2,006	2,006	UGX
Nyakatonzi Sub County Operation	Centenary Bank	3100047400	1,462,812	42,812	UGX
Isango Sub County General Fund	Centenary Bank	3100046588	318,581	318,581	UGX
Isango Sub County Operation	Centenary Bank	3100046603	8,225	8,225	UGX
Kitholhu S/C General Fund	Centenary Bank	3100046798	140,564	140,564	UGX
Kitholhu Sub County Operation	Centenary Bank	3100046799	20,780,743	20,780,743	UGX
Kithoma-Kanyatsi General Fund	Centenary Bank	3100077140	91,700	91,700	UGX
Kithoma-Kanyanzi Operation	Centenary Bank	3100077141	5,125	5,125	UGX
Ihandiro General Fund	Centenary Bank	3100047248	152,284	152,284	UGX
Ihandiro Sub County Operation	Centenary Bank	3100047246	773,861	773,861	UGX
Karambi Sub County General Fund	Centenary Bank	3100046168	25,407,173	25,407,173	UGX
Karambi Sub County Operation	Centenary Bank	3100046171	30,332	30,332	UGX
Kagando Hospital Delegated Funds	Stanbic Bank	9030006330176	44,485	44,485	UGX
Kisinga Sub County General Fund	Centenary Bank	3100046528	565,230	565,230	UGX
Kisinga Sub County Operation	Centenary Bank	3100046526	224,464	224,464	UGX
Kyarumba Tc General Fund	Centenary Bank	3100056149	10,877	10,877	UGX
Kyarumba Tc Operation	Centenary Bank	3100056177	10,877	10,877	UGX
Katwe-Kabatoro Tc General Fund	Centenary Bank	3100039009	15,964,021	15,964,024	UGX
Katwe-Kabatoro Tc Operation	Centenary Bank	3100039017	1,405,131	1,405,131	UGX
Katwe-Kabatooro Tc Road Works	Centenary Bank	3100039010	7,150,569	7,150,569	UGX
Katwe-Kabatoro Tc Office Block Construction	Centenary Bank	3100044691	366,767	366,767	UGX
Katwe-Kabatoro Tc Ddeg	Stanbic Bank	9030006381501	2,400,104	2,400,104	UGX
Katwe-Kabatoro Tc Market Construction	Centenary Bank	3100039016	476	N/A	UGX
Bwera Sub County General Fund	Centenary Bank	3100046402	17,997	17,997	UGX
Bwera Sub County Operation	Centenary Bank	3100047403	130,507	130,507	UGX
Kinyamaseke T/C General Fund	Centenary Bank	3100048672	19,000	19,000	UGX
Kinyamaseke T/C Operation	Centenary Bank	3100048680	41,748	29,748	UGX
Kinyamaseke T/C Roads	Centenary Bank	3100048679	471,954	41,954	UGX
Kinyamaseke T/C Ddeg	Centenary Bank	3100048673	47,242	47,242	UGX
Kisinga T/C General Fund	Centenary Bank	1512100004	31,337	31,337	UGX
Kisinga T/C Operation	Centenary Bank	1512100005	953,533	953,533	UGX
Kisinga T/C Roads	Centenary Bank	1512100006	7,130,612	7,130,612	UGX

Kisinga T/C Ddeg	Centenary Bank	1512100007	61,375	61,375	UGX
Munkunyu Sub County General Fund	Centenary Bank	3100046821	21,861	21,861	UGX
Munkunyu Sub County Operation	Centenary Bank	3100046822	7,921	7,921	UGX
Kitabu Sub County General Fund	Centenary Bank	3100048761	62,500	62,500	UGX
Kitabu Sub County Operation	Centenary Bank	3100046822	550	550	UGX
Kahokya Sub County General Fund	Centenary Bank	3100056156	256,871	-	UGX
Kahokya Sub County Operation	Centenary Bank	3100056175	8,425	-	UGX
Kyondo Sub County General Fund	Centenary Bank	3100046178	24,431,770	24,431,770	UGX
Kyondo Sub County Operation	Centenary Bank	3100046177	11,218	11,218	UGX
Rukoki Sub County General Fund A/C	Centenary	3100047539	478,337	478,337	UGX
Rukoki Sub County Operations A/C	Centenary	3100047538	9,927,915	9,927,915	UGX
Hima Town Council Lgdp Account	Stanbic	9030006381692	23,678,789	3,678,789	UGX
Hima Town Council Operation Account	Stanbic	9030006329889	470,315	350,315	UGX
Hima Town Council Property Account	Stanbic	9030005780232	3,275,879	410,879	UGX
Hima General Fund Account	Stanbic	9030006380416	237,315	237,315	UGX
Mahango Sub-County General Account	Centenary	3100046878	446,485	412,485	UGX
Mahango Sub-County Operation Account	Centenary	3100046879	39,944	39,944	UGX
Ibanda - Kyanya Town Council General Fund	Centenary	3100048632	252,594	252,594	UGX
Ibanda - Kyanya Town Council Operations	Centenary	3100048634	108,703	108,703	UGX
Ibanda - Kyanya T/C Road Accounts	Centenary	3100056161	141,700	141,700	UGX
Bwesumbu Sub-County General Account	Centenary	3100046635	24,675	24,675	UGX
Bwesumbu Sub-County Operation Account	Centenary	3100046633	25,936	25,936	UGX
Rugendabara -Kikongo Town Council General	Centenary	3100048632	178,629	178,629	UGX
Rugendabara -Kikongo Town Council Operations	Centenary	3100048634	43,192	43,192	UGX
Rugendabara - Kikongo Tc Roads	Centenary	310008627	102,579	102,579	UGX
Kilembe Sub-County General Fund Account	Centenary	3100046937	4,740	4,740	UGX
Kilembe Sub-County Operation Account	Centenary	3100046936	7,542	7,542	UGX
Rwesande Health Centre Account	Stanbic	9030006380181	22,493	23,993	UGX
Kyabarungira Sub-County Fund	Centenary	3100046351	5,713	5,713	UGX
Kyabarungira Sub-County Operations	Centenary	3100046350	8,240	8,240	UGX
Maliba Sub-County Operations	Centenary	3100046876	61,528	61,528	UGX
Maliba Sub-County General Fund	Centenary	3100046877	2,803,956	2,803,956	UGX
Maliba Tc Operations	Centenary	3100077173	4,064,879	64,879	UGX
Maliba T C General Fund	Centenary	3100077172	553,050	553,050	UGX
Kabatonda -Kirabaho Town Council General Fund	Centenary	3100077129	27,250	27,250	UGX
Kabatonda - Kirabaho Town Council Operations	Centenary	3100077130	5,500	5,500	UGX
Kistwamba S/C Operations A/C	Centenary	3100046513	45,911	45,911	UGX
Kistwamba S/C Gen Fund A/C	Centenary	3100046525	1,763,799	1,763,799	UGX
Kitswamba Operations A/C	Centenary	3100077159	159,600	159,600	UGX
Kitswamba T/C Gen Fund A/C	Centenary	3100077158	11,450	11,450	UGX
Buhuhira Sub-County General Fund Account	Centenary	3100046176	832,358	832,358	UGX
Buhuhira Sub-County Operation Account	Centenary	3100046175	8,557,042	8,557,042	UGX

Nyamirami Sub-County General Fund Account	Centenary	3100046176	832,358	832,358	UGX
Nyamirami Sub-County Operation Account	Centenary	3100046175	8,557,042	8,557,042	UGX
Karusandara Sub-County General Fund Account	Centenary	3100046425			UGX
Karusandara Sub-County Operation Account	Centenary	3100046424	24,156	24,156	UGX
Bugoye S/C Operations A/C	Centenary	3100047537	2,798,315	2,138,315	UGX
Bugoye S/C Gen Fund A/C	Centenary	3100047536	103,470	103,470	UGX
Mbunga S/C Operations A/C	Centenary	3100071015	4,435	4,435	UGX
Mbungas/C Gen Fund A/C	Centenary	3100071031	812,700	812,700	UGX
Muhokya S/C Operations	Centenary	3100046348	17,703	17,703	UGX
Muhokya S/C General Fund	Centenary	3100046349	4,794,165	4,794,165	UGX
Muhokya T/C Operations	Centenary	3100077239	33,977,099	33,977,099	UGX
Muhokya T/C General Fund	Centenary	3100077238	4,794,165	4,794,165	UGX
Nyakabingo Sub-County General Fund Account	Centenary	3100072835	5,000	5,000	UGX
Nyakabingo Sub-County Operation Account	Centenary	3100072836	1,705	1,705	UGX
Lake Katwe S/C General Fund A/C	Centenary	3100047398	6,216,142	724,212	UGX
Lake Katwe S/C Operations A/C	Centenary	3100047397	5,053,840	4,522,484	UGX
Kasese General Fund Collection Account	Stanbic	9030006382354	155,959,784	0	UGX
Kasese Lg Global Fund Account	Stanbic	9030006382486	125,024	0	UGX
Kasese Lg Unicef Account	Stanbic	9030006380505	226,408	0	UGX
Kasese Lg Caiip-3 Account	Stanbic	9030005779439	877,899	0	UGX
Kasese Lg Icb Health Account	Stanbic	9030008163012	822,427	0	UGX
Kasese Youth Livelihood	Centenary	1510550329	1,279,759	0	UGX
Kasese District Revolving Fund Recovery Account	Centenary	1510550328	26,520,275	0	UGX
Kasese District Uwep Enterprise Fund Account	Centenary	1512100008	22,105,865	0	UGX
Kasese District Uwep Recovery Account	Centenary	1512100009	35,430,052	0	UGX
Kasese District Multi-Sectoral Food Security And Nutrition Pro	Centenary	1510550331	38,487,005	0	UGX
Kasese District Lg Fiefoc Account	Centenary	1512100003	7,275	0	UGX
Kasese District Lg Dgf Account	Centenary	3100068473	730,250	0	UGX
Kasese District Lg Acdp	Centenary	3100071973	198,000	0	UGX
Kasese Lg Imprest Account	Stanbic	9030011807444	5,928,845	0	UGX

## RECOMMENDATIONS

- i. Assets recommended for disposal should be assembled and a process for disposal be expedited as soon as possible
- ii. Engraving of district furniture/fittings, ICT Equipment, Machinery, medical equipment and other Office Equipment, should be expedited for proper property identification and security against thefts

- iii. It was established that new administrative units either have no or inadequate office equipment and furniture. It is proposed that the district expedite procurement of furniture and equipment to these administrative units OR departments that have excess office equipment and furniture should be asked to
- iv. Renovation of district Headquarter offices including the police station housed at the district headquarters be given an urgent consideration
- v. All lands owned by Government units should be legally owned by titling
- vi. The district staff bus Reg 0585R should be dispersed off.

## VOTE 522 – KATAKWI DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Some assets need to be boarded off	Nothing was done	
2	The board of survey activities need to be well planned and budgeted for	A budget for board of survey was put in place (May,2020 during budget approval)	This was achieved as the board of survey was facilitated
3	The board of survey team needs to be trained	Zoom meeting was organized by Ministry of Finance	The board of survey understood the processes and used the knowledge got from the zoom training
4	the board of recommendations should be implemented	Some recommendations were implemented	Vital recommendations like boarding of obsolete items was not done
5	There should be coordination between board of survey and other stake holders	There was minimum coordination especially from lower local governments	The poor coordination was attributed to time frames especially for getting bank statements and certificates of bank balances
6	The District should have full ownership of all its assets e.g. land titles and vehicle log books	Not Done	Titling of land is very expensive for the District and getting log books is as well difficult especially from donors
7	There's need for a vibrant stores management system	Not Done	The District has planned for this amidst poor revenue performance
8	There's need for asset tracking system	Not Done	The District has planned for this amidst poor revenue performance

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
<b>Buildings And Structures</b>	
Non-Residential Buildings	68
Other Dwellings	4
Pipelines And Sewerage Network	1
Residential Buidings	33
Water Plants	2
<b>Land</b>	
Customary	1
Freehold	14
<b>Machinery &amp; Equipment</b>	
Cycles	24
Furniture And Fittings	289
Light Ict Hardware	57
Light Vehicles	5
Medical	129
Office Equipment	21
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	5

## OTHER ASSET FINDINGS

- i. The team observed that some items/assets are not engraved.
- ii. A lot of obsolete items taking up space, management should take appropriate action.

## STORES FINDINGS

- i. The District main store was surveyed to ascertain the departmental items taken custody there in and their status i.e. functionality.

## CASH AND BANK FINDINGS

**Table showing accounts reviewed by the board**

Account name	Bank name	Account number	Bank balance	Cashbook balance	Cur
Aakum H/C11	Centenary Bank	3100028367	77,085	77,085	NA
Akoboi H/C 11	Centenary Bank	4510511640	9,573	9,573	NA
Akura Health Centre 11	Centenary Bank	4510511637	23,431	23,431	NA
Aliakamer H/C 11	Centenary Bank	4510511639	54,982	54,982	NA
Damasiko H/C 11	Centenary Bank	4510511636	19,575	19,757	NA
Damasiko H/C 11-Taso	Stanbic Bank	9030015186789	27,308	27,308	NA
Kapujan H/C 111	Stanbic Bank	9030005957337	1,377	1,377	NA
Kapujan H/C 111-Taso	Stanbic Bank	9030013997410	-28,195	-28,195	NA
Kapujan S/C Collections	Stanbic Bank	9030005783258	450,647	450,647	NA
Kapujan S/C Ddeg	Stanbic Bank	9030012775201	1,378,528	19,966	NA
Kapujan S/C Operations	Stanbic Bank	9030005747871	2,234	2,234	NA
Kat.Dist Med Services	Stanbic Bank	9030005797941	0	0	NA
Kat.Dist Vodp	Stanbic Bank	9030012801369	-46,252	-46,252	NA
Kat.Dist.Plrp	Stanbic Bank	9030012377869	0	0	NA
Kat.Dist.Revenue Collection Tsa	Bank Of Uganda	5220168000000	0	0	NA
Kat.Dist.Unfpa	Stanbic Bank	9030005876224	0	0	NA
Kat.Dist.Unicef	Stanbic Bank	9030005798999	0	0	NA
Kat.Distgen.Fund	Stanbic Bank	9030005783118	2,691,725	2,691,725	NA
Kat.Dlg Youth Lively Hood	Centenary Bank	4512200109	0	0	NA
Kat.Global Fund	Dfcu Bank	1983501003092	0	0	NA
Kat.Nusaf 3 Operations	Dfcu Bank	1983501007685	0	0	NA
Kat.Nusaf 3projects	Dfcu Bank	1983501007685	0	0	NA
Kat.Revov.Fund	Stanbic Bank	900310577488	22,377,050	22,377,050	NA
Kat.Sanitationn Fund	Dfcu Bank	15535554971104	0	0	NA
Kat.Taso	Stanbic Bank	9030012839025	0	0	NA
Kat.Uwep Recovery	Centenary Bank	4512200110	0	0	NA
Kat.Women Ent. Fund	Centenary Bank	4512200109	0	0	NA
Katakwi S/C Collections	Stanbic Bank	9030005798573	0	0	NA

Katakwi S/C Ddeg	Stanbic Bank	9030012761251	1,583,210	48,826	NA
Katakwi S/C Operations	Stanbic Bank	9030005797623	0	0	NA
Katakwi T/C Ddeg	Stanbic Bank	9030012761421	3,714	3,714	NA
Katakwi T/C Gen Collections	Stanbic Bank	9030005956799	953,490	953,490	NA
Katakwi T/C Gen Operations	Stanbic Bank	9030005956810	35,570	35,570	NA
Katakwi T/C Urban Roads	Stanbic Bank	9030005643960	42,961	42,961	NA
Kokorio H/C 11	Centenary Bank	4510511635	1,384	1,384	NA
Koritok H/C 11	Centenary Bank	3100028456	127	127	NA
Magoro H/X 111 Phc	Stanbic Bank	9030006344150	224,320	0	NA
Magoro S/C Collections	Stanbic Bank	9030005798530	1,823,554	0	NA
Magoro S/C Operations	Stanbic Bank	9030005798395	283,904	0	NA
Ngariam H/C 111-Taso	Stanbic Bank	9030005957302	597	597	NA
Ngariam S/C Ddeg	Stanbic Bank	9030012790847	3,770,255	218,455	NA
Ngariam S/C Operations	Stanbic Bank	9030006392325	587,542	-54,658	NA
Olilim H/C 11	Centenary Bank	4510511643	70,820	70,820	NA
Omodoi Ddeg	Stanbic Bank	9030012771346	610,587	160,587	NA
Omodoi H/C 11-Pc	Stanbic Bank	9030006269159	5,846	5,846	NA
Omodoi S/C Collection	Stanbic Bank	9030004623095	1,648,854	57,500	NA
Omodoi S/C Operations	Stanbic Bank	903005643421	41,292	41,292	NA
Opeta Health Centre 11	Centenary Bank	4510511645	161,996	0	NA
Palam Sub County Collections	Stanbic Bank	9030006246469	1,115,647	1,115,647	NA
Palam Sub County Ddeg	Centenary Bank	4510511643	66,587	66,587	NA
Palam Sub County Ddeg	Stanbic Bank	9030006246485	830,817	80,817	NA
Palam Sub County Ddeg	Stanbic Bank	9030012746716	2,992,690	92,690	NA
Toroma H/C 111	Stanbic Bank	9030005957388	32,052	32,052	NA
Toroma H/C Iv Taso	Stanbic Bank	9030013967163	345,092	345,092	NA
Toroma S/C Collections	Stanbic Bank	90005798670	1,064,213	20,216	NA
Toroma S/C Giz Relapu	Stanbic Bank	9030015094744	3,115	3,115	NA
Toroma Sub County Ddeg	Stanbic Bank	9030012886359	4,446	4,446	NA
Toroma Sub County Operations	Stanbic Bank	9030005797607	769	769	NA
Usuk S/C Collections	Stanbic Bank	9030005798557	286,111	1,716,111	NA
Usuk S/C Ddeg	Stanbic Bank	9030012734289	-2,436,722	15,889,368	NA
Usuk S/C Operations	Centenary Bank	3100027698	409,726	409,726	NA

## RECOMMENDATIONS

- i. It will be meaningful if the committee recommendations on the findings are implemented i.e. Engrave all assets, Dispose of all obsolete items etc

## VOTE 523 - 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 under taken by Madvani 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.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
<b>LAND AND BUILDINGS</b>				
Land				
Building	5	5	4	1 Latrine Toilet at Natural Resources
<b>TRANSPORT EQUIPMENT</b>				
Aero plane	0	0	0	0
Station Wagon	2	2	2	2
Pickup	15	12	2	0
Saloon	0	0	0	0
Motorcycle	55	51	0	4 (2 Works and 2 Education)
Trailer\Truck	6	6	5	1 Repairable
Earth Moving Equipment\Tractor	7	3	4	1 Bust grader
<b>ICT EQUIPMENT</b>				
Desktop Computers	66	63		3 for disposal (Registry and Human Resource)
Global Positioning System	0	0	0	0
Laptop	9	8	8	1 Engineering
Printer	14	13	13	1 Production



Projector	4	3	3	1CAO's Office
Scanner	0	0	0	0
Server	1	1	1	1
Uninterrupted Power Supply (UPS)	66	62	62	0
<b>OFFICE EQUIPMENT</b>				
Generator	1	1	1	0
Passport Reader	0	0	0	0
Photo Copier	4	2	2	2
Projector	4	3	3	1
Radio Calling System	0	0	0	0
Survey Equipment	0	0	0	0
Water Tank	4	2	2	2 at Water Department
<b>MACHINERY</b>				
Air Conditioner	4	2	2	

### List of unserviceable items recommended for disposal

- There was no list of obsolete items attached.

### OTHER ASSETS FINDINGS

- 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

### STORES FINDINGS

- Store balances reconciled with the ledger balances hence proper Inventory Management is being adhered to.
- A continuous check on the stock levels is being made to ensure that drug supplies are readily available in all the health centers.

### CASH AND BANK FINDINGS

- Kayunga DLG has ten (10) bank accounts with both cash and 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.	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

## RECOMMENDATIONS

- i. 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.
- ii. Leases of Land for all Lower Local Governments Headquarters expired and therefore need to renew the leases.
- iii. Most of the Land Housing Government Offices and facilities is not fenced and we recommend fencing off all Government Land to avoid encroachers.
- iv. 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.
- v. 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.
- vi. 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)
- vii. 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.
- viii. 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.

- ix. 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.
- x. Need for refresher training in Inventory Management for all the responsible officers

## VOTE 524 – KIBAALE DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	All non-engraved District Property be engraved	Assets were not engraved	Activity was provided for in 2021/2022fy
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 2021/22
3	All District assets due for boarding off be boarded off after technically determining their current value	Assets were not boarded off	The activity was provided for in the financial year 2021/2022
4	The solar panels for education department be allocated for use because they had overstayed in the stores	No action taken	
5	Asset registers at departmental level be opened and updated regularly.	Solar panels were not allocated and are still in the store	The activity was provided for in the financial year 2021/2022
6	Handover and takeover of offices and assets should be emphasized and witnessed by the District head of Internal Audit particularly for staff who transferred services to Kakumiro and Kagadi districts and retiring staff. Schedules are attached.	Some assets were handed over	

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
<b>Buildings And Structures</b>	
Non-Residential Buildings	19
Residential Buidings	15
<b>Machinery &amp; Equipment</b>	
Cycles	55
Electrical Machinery	88
Furniture And Fittings	1,007
Heavy Vehicles	3
Light Ict Hardware	217
Light Vehicles	15
Medical	298
Office Equipment	76
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	4

#### OTHER ASSET FINDINGS

- The vote availed no information on proof of ownership, condition or categories of assets.

## STORES FINDINGS

- No Information on storage condition or records of stores was availed.

## CASH AND BANK FINDINGS

**Table showing accounts reviewed by the board**

Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
Kibaale district treasury single ac	BOU	00524052800000	0	0	UGX
Kibaale district UWEP recovery ac	stanbic	90030012163281	13,250,752	13,250,752	UGX
Kibaale district general fund	stanbic	9030005733765	97,880,489	97,880,489	UGX
Kibaale district revenue collection ac	BOU	00524016800000	0	0	UGX
Kibaale DLG ACDP	stanbic	9030016921105	46,526	46,526	UGX
Kibaale youth livelihood programme	stanbic	9030009780784	-10,778	-10,778	UGX
Kibaale DLG UWEP women enterprise	stanbic	9030012163222	0	0	UGX

## RECOMMENDATIONS

- i. All Non engraved District property be engraved.
- ii. All District assets due for repair be repaired.
- iii. All District Assets due for boarding off be disposed of after technically determining their net book value.
- iv. Assets register at Departmental level be opened and updated regularly.
- v. The 55 solar panels for education department be allocated because they have over stayed in the stores

## VOTE 525 – KIBOGA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

- The vote availed no information on about what the previous recommendations were or evidence that they were followed up.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
<b>Buildings And Structures</b>	
Non-Residential Buildings	15
Pipelines And Sewerage Network	1
<b>Land</b>	
Freehold	10
<b>Machinery &amp; Equipment</b>	
Cycles	42
Electrical Machinery	2
Furniture And Fittings	4
Heavy Vehicles	16
Light Ict Hardware	61
Light Vehicles	12
Office Equipment	26
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	12
<b>Weapon's Systems</b>	
Non-Classified	4

### List of unserviceable items recommended for disposal

- There was no list of obsolete assets attached

### OTHER ASSET FINDINGS

- i. Some assets are too old that they are beyond repair.
- ii. Heads of department do not have effectively budget for operations and maintenance of assets rendering them in poor condition.
- iii. Donated assets are still under ownership of the donors, e.g the ambulance donated by Hon. Ruth Nankabirwa and the Land at Buswabulongo, Mpita and wankonge.
- iv. The double cabin UAM 937 still has a private number plate.

- v. Work stations are not well maintained /cleaned more especially the labor ward of the main Hospital and Lwamata HCIII
- vi. Some Assets are not engraved.

## STORES FINDINGS

- No Information on storage condition or records of stores was availed.

## CASH AND BANK FINDINGS

### Table showing accounts reviewed by the board

Bank Account Name	Bank Name	Account Number	Bank Balance	Cashbook Balance	CUR
Kiboga District Youth Livelihood Revolving Funds Recovery	Stanbic Bank	901111748316	678,200	678,200	UGX
Kiboga District General Fund	Stanbic Bank	9030005806835	78,735,575	78,735,575	UGX
Kiboga District Hospital Private Wing	Centenary Bank	9112100009	4,917,307	4,917,307	UGX
Kiboga District Unicef	Centenary Bank	9112100008	9,255	9,255	UGX
Kiboga District Uwep Enterprises	Stanbic Bank	9030012719344	3,670	3,670	UGX
Kiboga District Uwep Recovery	Stanbic Bank	9030012719354	27,082	27,082	UGX
Kiboga Green Charcoal	Centenary Bank	9112100010	2,105	2,105	UGX
Kiboga Hospital	Stanbic Bank	9030005686287	151,759,347	151,759,347	UGX

## RECOMMENDATIONS

- i. Sector accountants should be responsible for updating asset registers in their departments
- ii. During the hand over exercise, all heads of departments should endeavor to know the initial cost of the assets in their possession
- iii. Heads of departments should always budget to engrave all assets in their custody
- iv. Heads o departments should identify officers responsible for each asset in their possession
- v. All obsolete assets should be taken to one center store in works
- vi. Dwellers of the district land occupied by the central market should be registered and start paying ground rent come 2022/2023
- vii. The generator at medson Agaba' s residence should be brought back to the district

## VOTE 526 – 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 titled in (2020/21 FY). Some others in process (2021/22 FY)	Details of the lands titled, not titled or title in process are indicated in appendix 3 (a).
2	Some old and grounded vehicles, motor vehicles and other equipment at the district were to be boarded of (Board of Survey Report for the financial year 2020/21).	No action was taken.	They were not disposed of, that the Accounting Officer was waiting for authority from the Accountant General as per the Guidelines for conducting board of survey activities, MoFPED, 2019. The authority was never granted.
3	The eucalyptus, gruelia & pinus patula trees at the district headquarters were also recommended to be boarded of.	No action was taken.	They were not disposed of, that the Accounting Officer was waiting for authority from the Accountant General which was never granted.
4	The eucalyptus trees on Nyakabingo and Rwankoni tree plantations in Chahi sub-county were also recommended for disposal	No action was taken	They were not disposed of, that the Accounting Officer was waiting for authority from the Accountant General as per the Guidelines for conducting board of survey activities, MoFPED, 2019. This authority was never granted.
5	The trees on Murora hill land in Murora sub-county were to be disposed of	No action was taken	They were not disposed of, that the Accounting Officer was waiting for authority from the Accountant General as per the Guidelines for conducting board of survey activities, MoFPED, 2019. This authority was never granted.
6	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 in the financial year 2019/20 report of Board of Survey.	Some action was taken	The 112 old iron sheets of Muramba sub-county were distributed to primary schools within the subcounty.
7	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 of, that the Accounting Officer was waiting for authority from the Accountant General as per the Guidelines for conducting board of survey activities, AMFG. This authority was never granted.



**ASSET FINDINGS**  
**SUMMARY OF ASSETS**

<b>Assets</b>	<b>Qty</b>
<b>Buildings And Structures</b>	
Non-Residential Buildings	29
Residential Buidings	1
<b>Land</b>	
Freehold	141
<b>Machinery &amp; Equipment</b>	
Cycles	110
Electrical Machinery	3
Furniture And Fittings	233
Heavy Vehicles	7
Light Ict Hardware	63
Light Vehicles	15
Office Equipment	9
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	1

**List of unserviceable items recommended for disposal**

<b>Item</b>	<b>Qty</b>
Iron Sheets	130
Wooden Windows	11
Pieces Of Timber 4" X 2"	156
Old Doubled Doors	3
Old Doors	5
Old Windows	6
Pieces Of Timber	62
Old Iron Sheets	8
Wooden Doors	8
Compaq Desktop Computer	1
Computer (Dell)	1
Eucalyptus Patula And Pine Trees	1
Eucalyptus, Gruvelia & Pinus Patula Trees	1
Motorcycle	28
Office Printer (Hp Laserjetp4015x)	1
Old Bricks (4 Lorries7 Tons Each)	1
Pick Up D/Cabin	3
Printer Hp Laserjet	1
Tractor	1
Weighing Machine	2

## OTHER ASSET FINDINGS

- i. The assets are not adequate.
- ii. The stores' condition is good.
- iii. They are managed in an efficient manner.
- iv. There are some obsolete assets.
- v. There was no updated Fixed Assets Register. The team therefore had to move together with the Sub-County Chiefs and the Town Clerk to the field to inspect the lands.
- vi. Both the district, town council and sub-counties did not have an assets maintenance plan.

## STORES FINDINGS

- i. The store accommodation is adequate.
- ii. The condition of the stores is good.
- iii. The items are stored in an efficient manner.
- iv. There are some obsolete stocks

## CASH AND BANK FINDINGS

- i. The team observed that all four accounts were reconciled as per the guidelines in respect to the Treasury Accounting Instructions on cash.

### List of accounts reviewed by the board

Bank Account Name	Bank Name (Lov)	Account number	Bank balance	Cashbook balance	Cur
Collection Account	Stanbic Bank	9030005667185	35,821,627	35,821,627	UGX
Collection Account	Stanbic Bank	9030005666717	38,919,036	35,889,341	UGX
Collection Account	Stanbic Bank	9030005667061	7,705,440	3,374,343	UGX
Collection Account	Stanbic Bank	9030005667096	45,108,720	45,108,720	UGX
Collection Account	Stanbic Bank	9030005667118	35,797,080	35,797,080	UGX
Collection Account	Stanbic Bank	9030005667126	74,166	74,166	UGX

Collection Account	Stanbic Bank	9030005667134	166,812,856	159,779,746	UGX
Collection Account	Stanbic Bank	9030005667142	4,729,485	4,729,485	UGX
Collection Account	Stanbic Bank	9030005667150	39,720,361	39,720,361	UGX
Collection Account	Stanbic Bank	9030005667169	35,982,533	35,982,533	UGX
Collection Account	Stanbic Bank	9030005667193	37,005,545	36,431,545	UGX
Collection Account	Stanbic Bank	9030005667223	103,426	-3,353	UGX
Collection Account	Stanbic Bank	9030005667959	41,322,420	41,322,420	UGX
Development Account	Stanbic Bank	9030005666588	78,031	78,031	UGX
Development Account	Stanbic Bank	140067702801	42,257	29,594	UGX
Development Account	Dfcu Bank Limited	1983501006613	54,307	54,307	UGX
Development Account	Stanbic Bank	9030005666537	950,853	612,329	UGX
Development Account	Stanbic Bank	9030005666545	15,257	15,257	UGX
Development Account	Stanbic Bank	9030005666553	3,566,248	194,248	UGX
Development Account	Stanbic Bank	9030005666618	7,446	7,446	UGX
Development Account	Stanbic Bank	9030005666626	2,764,710	48,710	UGX
Development Account	Stanbic Bank	9030005666650	13,071	13,071	UGX
Development Account	Stanbic Bank	9030005666669	2,597,854	1,324,479	UGX
Development Account	Stanbic Bank	9030005666871	54,296	54,296	UGX
Development Account	Stanbic Bank	9030005667088	91,470	91,470	UGX
Development Account	Stanbic Bank	9039000666561	883	883	UGX
General Fund Account	Dfcu Bank Limited	145058030000	51,276,810	51,276,810	UGX
Global Fund Account	Stanbic Bank	140010592601	0	0	UGX
Lgmsd Account	Stanbic Bank	140067867901	345,707	269,537	UGX
Lgmsd Account	Dfcu Bank Limited	1983501006614	64,442	64,442	UGX
Lgmsd Account	Stanbic Bank	9030005634813	1,322,990	153,782	UGX
Lgmsd Account	Stanbic Bank	9030005666642	50,922	50,922	UGX
Lgmsd Account	Stanbic Bank	9030005667657	5,211,279	5,211,279	UGX
Lgmsd Account	Stanbic Bank	9030005667665	4,486	4,486	UGX
Lgmsd Account	Stanbic Bank	9030005667673	504,037	504,037	UGX
Lgmsd Account	Stanbic Bank	9030005667738	564,478	267,536	UGX
Lgmsd Account	Stanbic Bank	9030005667754	1,197,417	62,417	UGX
Lgmsd Account	Stanbic Bank	9030005667762	4,429	4,429	UGX
Lgmsd Account	Stanbic Bank	9030005667770	202,670	202,670	UGX
Lgmsd Account	Stanbic Bank	9030005667797	14,927	14,927	UGX

Lgmsd Account	Stanbic Bank	9030005667800	3,055	3,055	UGX
Rubuguri Town Council General Fund Account	Centenary Bank	3100048083	176,648	176,648	UGX
Rubuguri Town Council Operations Account	Centenary Bank	3100048132	46,228,490	46,228,490	UGX
Rubuguri Town Council Road Fund Account	Centenary Bank	3100048131	55,325	55,325	UGX
Tsa Account	Bank Of Uganda	5260528000000	0	0	UGX
Unhcr Fund Account	Centenary Bank	3100053621	1,005,223	1,005,223	UGX
Uwep Enter Fund Account	Dfcu Bank Limited	5810500009	0	0	UGX
Uwep Recovery Account	Dfcu Bank Limited	5810500008	18,251,380	18,251,380	UGX
Ylp Projects Account	Dfcu Bank Limited	145057975600	0	0	UGX
Ylp Recovery Account	Dfcu Bank Limited	1983501004984	18,285,578	18,285,578	UGX

## RECOMMENDATIONS

- i. All unserviceable/old/mature/irreparable/obsolete items and properties should be disposed of. (Appendix iii (e).
- ii. All the government lands within the district should be titled to avoid encroachment.
- iii. The assets maintenance plan at district, sub-county and town council levels should be put in place.
- iv. Trees that will be disposed of should be replaced by planting others. vii) The 72 pieces of timber at Nyabwishenya Sub-county should be used for ceiling the Sub-county Administration block. viii) The Accountant General is requested to grant authority and in time to the Accounting Officer to implement the recommendations given in this report especially concerning disposal of old/irreparable items to avoid further asset depreciation.

## VOTE 527 – KITGUM DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

- The vote availed no information on about what the previous recommendations were or evidence that they were followed up.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings And Structures	
Information Communication Technology Network Lines	1
Irrigation And Drainage Channels	1
Non-Residential Buildings	139
Other Structures	1
Residential Buildings	37
Water Plants	3
Freehold	7
Cycles	68
Electrical Machinery	104
Furniture And Fittings	2,075
Heavy Vehicles	13
Light Ict Hardware	112
Light Vehicles	32
Medical	2,256
Musical Instruments	1
Office Equipment	95
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	15
Television And Radio Transmitters	1
Water Vessels	7
Non-Classified	33

#### List of unserviceable items recommended for disposal

Item	No
Broken Cabinet	4
Fans	4
Solar Panel & Battery	8
Solar Batteries	9
Assorted Metallic Beds And Other Medical Equipment	2
Beds	1
Cabinets	1
Chain Link	1

Chair	1
Chairs	2
Computer (Inspiron 1545) :Opm/Alrep/623	2
Computer Desktop 2	1
Computer Desktop Compaq	1
Computers	1
Container	1
Cpu	1
Dando Machine	1
Desk Top Computer	1

Desk Top Monitors	1
Desktop Computer	2
Desktop Computer (Dell)	2
Desktop Works	1
Digital Camera	1
Dumper Truck	1
Fan	1
Fencing Poles	1
Fuel Trailer	1
Furniture	1
Generator	1

Generator - Hondah	1
Gps Machine - Garmin	2
Iron Sheets	1
Laptop Computer	1
Lg 0068-22	1
Metallic Frame	1
Monitor	2
Monitor Pro Works	1
Mono-Pump	1
Motor Roller	1
Motorcycle	23
Motorcycle Ybr	1
Office Phone Tele Saver	1
Pedestrian Roller	2
Photocopier - Canon	2
Photocopy Machine	1
Photocopying Machine	1

Photocopying Machine Taskalfa Kyocera	1
Pick Up Double Cabin	1
Pick-Up Double Cabin	6
Printer	7
Printer Hp Desk Jet	2
Printer P2055d	1
Printer; Hp Laser-Jet 1018	1
Printer; Hp Laser-Jet 1018	1
Projector	1
Pvc Pipes Black	1
Red Sofa Set	1
Refrigerator	1
Rusted Beds, Weighing Scales Scrap	1
Rusted U3 Pipes	1

Safe	1
Sign Post Frame	1
Solar Batteries	1
Steel Plate	1
Sterilizer	1
Tally Machine	1
Trailer	3
Tray	1
Type Writer	3
Ug 1800 A	1
Used Iron Sheets	1
Water Dispenser	2
Wooden Cupboard	1
Yellow Sofa Set	1

#### **OTHER ASSET FINDINGS**

- i. The assets are not adequate, assets are not managed in an efficient manner and there are excessive obsolete assets
- ii. The Asset register is well maintained and the assets on hand agreed with the assets register.

#### **STORES FINDINGS**

- i. In our opinion, the store accommodation is not adequate. The condition of the store is fair. The items are stored in an efficient manner. There are excessive or obsolete.

#### **CASH AND BANK FINDINGS**

- i. The team observed that all forty-three accounts were reconciled as per the guidelines in respect to the Treasury Accounting Instructions on cash.

**Table showing accounts reviewed by the board**

Bank Account Name	Bank Name	Account Number	Bank Balance	Cashbook Balance	CUR
Kdlg- Revolving Fund Account	Stanbic Bank	9030009479421	4,650,533	4,650,533	UGX
Kitgum District Local Government	Stanbic Bank	9030005909448	95,294,963	95,294,963	UGX
Kitgum District New Unicef Grant	Stanbic Bank	9030005862913	588	588	UGX
Kitgum District Revenue Collection Account	Bank Of Uganda	5270168000000	0	0	UGX
Kitgum Dlg Mis Imprest	Stanbic Bank	9030000013985	64,622,922	64,622,922	UGX
Kitgum Dlg Prelnor Project	Stanbic Bank	90300012455223	2,667,392	2,667,392	UGX
Kitgum Maditi S/Cty Ddeg Account	Dfcu Bank	1143554395553	0	0	UGX
Kitgum Maditi S/Cty Operational Account	Dfcu Bank	1141112572972	215,136	215,136	UGX
Kitgum Maditi S/Cty Revenue Account	Dfcu Bank	1143552479639	68,907	68,907	UGX
Kitgum Maditi S/Cty Road Fund Account	Dfcu Bank	1143615648762	0	0	UGX
Kitgum Youth Livelihood Projects	Stanbic Bank	9030009479502	0	0	UGX
Labongo Akwang S/Cty Ddeg Account	Dfcu Bank	1143554398815	5,078,985	5,078,985	UGX
Labongo Akwang S/Cty Operational Account	Dfcu Bank	1141112609179	212,690	212,690	UGX
Labongo Akwang S/Cty Revenue Collection Account	Dfcu Bank	1143552479754	0	0	UGX
Labongo Akwang S/Cty Road Fund Account	Dfcu Bank	1143500396202	0	0	UGX
Labongo Amida S/Cty Ddeg Account	Dfcu Bank	1143554389899	38,514,362	38,514,362	UGX
Labongo Amida S/Cty Operational Account	Dfcu Bank	1141112636951	6,246,649	6,246,649	UGX

Labongo Amida S/Cty Revenue Collection Account	Dfcu Bank	1143552479736	3,805,167	3,805,167	UGX
Labongo Amida S/Cty Road Fund Account	Dfcu Bank	1143500399760	0	0	UGX
Labongo Layamo S/Cty Ddeg	Dfcu Bank	1143554409698	24,905,233	24,905,233	UGX
Labongo Layamo S/Cty Operational Account	Dfcu Bank	1141112602884	54,760	54,760	UGX
Labongo Layamo S/Cty Revenue Account	Dfcu Bank	1143552479578	0	0	UGX
Labongo Layamo S/Cty Road Fund	Stanbic Bank	140024529501	3,276,530	3,276,530	UGX
Lagoro S/Cty Ddeg Account	Dfcu Bank	1143554407362	33,573	33,573	UGX
Lagoro S/Cty Operational Account	Dfcu Bank	1141112571760	444,358	444,358	UGX
Lagoro S/Cty Revenue Account	Dfcu Bank	1143552479790	0	0	UGX
Lagoro S/Cty Road Fund Account	Dfcu Bank	1143500420150	19,091	19,091	UGX
Mucwini S/Cty Ddeg Account	Dfcu Bank	1143554409704	37,755,518	37,755,518	UGX
Mucwini S/Cty Operational Account	Dfcu Bank	1141112607782	131,169	131,169	UGX
Mucwini S/Cty Revenue Collection Account	Dfcu Bank	1143552479657	303,179	303,179	UGX
Mucwini S/Cty Road Fund	Dfcu Bank	1143500391399	0	0	UGX
Namokora S/Cty Ddeg Account	Dfcu Bank Limited	1143554400590	0	0	UGX
Namokora S/Cty Operational Account	Dfcu Bank	1143552737852	16,440	16,440	UGX
Namokora S/Cty Revenue Account	Dfcu Bank	1143552479693	323,984	323,984	UGX
Namokora S/Cty Road Fund Account	Dfcu Bank	140013381302	33,510	33,510	UGX



Omiya Anyima Road Fund	Stanbic Bank	9030005674319	16,594	16,594	UGX
Omiya Anyima Sub County Ddeg Account	Dfcu Bank	1143554395261	4,719,975	4,719,975	UGX
Omiya Anyima Sub County Operational Account	Dfcu Bank	1141112596495	170,569	170,569	UGX
Omiya Anyima Sub County Revenue Collection Account	Dfcu Bank	1143552479620	0	0	UGX
Orom Sub County Ddeg	Stanbic Bank	9030012603656	1,659,232	1,659,232	UGX
Orom Sub County Operational Account	Stanbic Bank	9030009695094	93,455	93,455	UGX
Orom Sub County Revenue	Stanbic Bank	9030005908026	71,887	71,887	UGX
Orom Sub County Road Fund	Stanbic Bank	9030005968819	22,228	22,228	UGX

## RECOMMENDATIONS

- i. The management of old assets especially the health center equipment such as film stands, needles' contains, chairs, tables among others were totally lacking in most health facilities.
- ii. We have recommended for the disposal of the assets recommended for disposal since they don't add value to the district.
- iii. We recommend for construction of a bigger and spacious storage facilities across all the facilities to minimize wastage of government properties i.e. medicines, old records, and un used furniture
- iv. 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.
- v. The district should strengthen monitoring the use of assets in the various departments, facilities and Sub counties where they are being utilized/allocated.
- vi. Timely servicing of Machines, printers, vehicles and motor cycles to preserve their useful life.

- vii. 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.

**Pictorial**

Pictorial evidence of some of the assets to be boarded off



## **VOTE 528 - KOTIDO DISTRICT LOCAL GOVERNMENT**

### **Follow up on Previous Recommendations**

- The vote availed no information on what the previous recommendations were or evidence that they were followed up.

### **ASSET FINDINGS**

#### **SUMMARY OF ASSETS**

- The vote availed no information on proof of ownership, condition or categories of Assets.

#### **OTHER ASSET FINDINGS**

- i. The Asset register is well maintained and up to date and assets on hand balance with assets in the register.
- ii. Most institution land is not titled
- iii. Most assets are in good conditions
- iv. Most assets are not engraved
- v. There are many assets that are obsolete and need to be boarded off or risk further depreciation

### **STORES FINDINGS**

- i. Store balances agreed with the ledger balances
- ii. The store space at head office is inadequate and items stored in an inefficient manner
- iii. Stock cards were not organized
- iv. There is no designated officer to manage stores in most institutions and division
- v. There were expired drugs in shelves in health center iv
- vi. Obsolete items are scattered in the corridors and council hall

### **CASH AND BANK FINDINGS**

- i. Most of the administrative units had only bank balances, there was no cash at hand
- ii. Cash books were duly ruled off, properly prepared, updated and reconciled to their respective bank statements

- iii. All eleven bank accounts of the district were reviewed
- iv. All funds were duly utilized by the end of the financial year

**Table showing accounts reviewed by the board**

- There was no information on account or Bank names attached.

**RECOMMENDATIONS**

- i. There is need to recruit an inventory officer to control inventory
- ii. There is need to engrave all assets not engraved for easy tracking
- iii. There is need to carry out regular stock checks
- iv. There is need to set aside funds to fast track the demarcation and survey of all government land in the district
- v. There is need to fence all institution land to avoid encroachers
- vi. All obsolete items recommended for disposal should be disposed off
- vii. Assets should be engraved according to the standard format.
- viii. All buildings in a sorry state should be renovated like old class blocks, panyangara H/C, Kotido H/C
- ix. There should be a proper and updated land and inventory register.
- x. There is need to construct a shade for vehicles and other machinery and equipment in the municipal headquarters.
- xi. National medical store should organize to dispose the expired drugs
- xii. There is need for training of store keepers and designated officers on data management and records keeping and general stores management.
- xiii. There is need to construct more spacious municipal general store
- xiv. There is need to procure a computer for managing stock

## VOTE 529 - KUMI DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/No.	Previous Recommendation(s)	Action Taken & Date	Remarks
1.	80% of the District Assets not engraved.	Planned to source for funds.	Engraving done in phases.
2.	Collapsing Ceiling at Room B21 - Fisheries Office, Block C at Community Office.	Planned to source for funds.	Plan in phases
3.	The Weather Station at the District Headquarters.	District has written to the Ministry of Lands and Environment on the issue of its un functionality.	No response yet.
4.	Improvement of the storage system for the District Assets.	Done in phases, Department of Works already covered.	Works and Technical Services department has improved.
5.	Re-tooling CAO's, DCAO's, CFO's and Chairperson, Veterans Offices.	Planned to source funds	To be worked in phases.
6.	Lighting up Atutur Hospital Drug Stores.	No action taken by management of Atutur Hospital to-date.	The recommendation still stands.
7.	Items to be boarded off	Planned to communicate to PPDA.	Action not yet taken.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

- The vote availed no information on proof of ownership, condition or categories of Assets.

#### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO
1	Motorcycle YAMAHA DT	UPU654
2	Motorcycle HONDA XL	UG1961 E
3	Motorcycle HONDA DT	UDH122F
4	Motorcycle Honda CT	UAC8480
5	Motorcycles- Scrap	-
6	Motorcyle	LG 0091-24(Hero Punch)
7	Motorcyle	LG 0094-24 (Hero Punch)
8	Yamaha DG 1001	LG0024-24 (AG)
9	Motorcycle	UC 1532 (Suzuki)
10	Motorcycle	UG 1367E (Jailing)
11	Jailing Motorcycle	UG2091R
12	Motorcycle - Honda	UAC 8480
13	Honda X Trail	UG0142 R

14	Suzuki Motorcycle	UG1404S
15	Suzuki Samuran Vehicle	LG0061024
16	Tractor Trailor	UR 1842
16	Mitsubishi 1200 Honda Vehicle	
17	Old Water Tank	-
18	Vehicle	LG 0087-24
19	FAW Truck	LG 0002-060
20	Vehicle	UG 0210Z
21	Vehicle Ford	UAA 896E
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
22	Hospital Scrap (Beds)	
23	Fence and Angle Bars	
24	Assorted Items (Equipment-scrap)	
25		
26		

### OTHER ASSETS FINDINGS

- The vote has excessive or obsolete stock in stores.

## STORES FINDINGS

- i. Stores check works, health, District, Finance, Atatur Hospital, Kumi Hospital, All Stores need expansion.
- ii. Stores are not adequate and not organized

## CASH AND BANK FINDINGS

- i. The balances agree with ledger and bank statements/certificates.

### Table showing accounts reviewed by the board

Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
Kumi District General Fund	Stanbic	9030005727811	5,585,533	5,585,533	UGX
Kumi DLG Global Fund	Centenary	3100050145			UGX
Kumi DLG ACDP	Centenary	3100071413	73,250	73,250	UGX
Kumi YLP Revolving Fund	Centenary	4712100021	3,919,965	3,919,965	UGX
Kumi District UWEP Recovery	Centenary	4712100041	8,190,635	8,190,635	UGX
Kumi District RPLRP	Stanbic	9030012260627	0	0	UGX
Kumi DLG TSA	Bank of Uganda	005290528000000	0	0	UGX
Atatur Hospital Management Committee Account	Stanbic	9030001713786	725,521	725,521	UGX
Medical Superintendent Atatur Hospital	Stanbic	9030005695588	73,348,640	73,348,640	UGX
Atatur Hospital TASO Account	Centenary	3100050649	10,925	10,925	UGX
KDLG LEGS	Centenary	3100077484	126,760,425	126,760,425	UGX
Kumi Hospital Deligated Fund	Stanbic	9030005695707	11,705,792	11,705,792	UGX

## RECOMMENDATIONS

- i. Stores at Atatur Hospital need to be protected.
- ii. The Lightening System at Atatur Hospital Stores need to be worked on.
- iii. Records of purchase prices of Store Items to be received by the AIMOs.
- iv. Period check of Physical Stock Count to be done quarterly by the independent officers.
- v. All the Assets in the Asset Register should be valued.
- vi. A survey of all the District Land should be done

- vii. All the District Assets to be engraved.
- viii. Capacity Building for Officers that handled IFMS System.
- ix. Stores be expanded.
- x. Continuous update of Fixed Assets Register especially whenever new Stock is acquired and those disposed.
- xi. Movable items be verified monthly.
- xii. Policy for Vehicle maintenance be put in place

## VOTE 530 – KYENJOJO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

- The vote availed no information on what the previous recommendations were or evidence if they were followed up.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings And Structures	
Non-Residential Buildings	5
Other Dwellings	1
Customary	6
Cycles	7
Electrical Machinery	2
Furniture And Fittings	52
Heavy Vehicles	7
Light Ict Hardware	130
Light Vehicles	15
Office Equipment	76
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	2

#### List of unserviceable items recommended for disposal

Item	Qty		
Cpu	2	Motor Vehicle	2
Fax Machine	1	Motorcycle	3
Hp Cpu	1	Mouse	1
Hp Scanjet	1	Printer	1
Keyboard	1	Printer Laserjet 110	1
Laptop Computer	2	Projector	1
Lenovo Monitor	1	Punching Machine	1
Motor Cycle	2	Ups Intex	1
Motor Grader	1	Ups-Apac	1
		Wall Clock	1

### OTHER ASSET FINDINGS

- A total of five (05) motorcycles were found to be very old and beyond the capacity of the District to repair them, these are; UDA 782U, LG 0055-50, UG 2407R, UG 2649R, and LG 0112-14
- The Motor Grader FIAT HITACH (Registration LG0020-50) has been parked and grounded due to multiple mechanical problems.



- iii. It was also observed that there are many safes in the General Office of Finance Department that are not working.
- iv. The committee noted that the ICT officer did not have an inventory of all computers in the District.
- v. The Board of Survey committee found out that some motorcycles for the Health Department have no Registration Numbers more especially those which were donated
- vi. The committee noted that many of the equipment are not engraved which makes them insecure and not easy to track for proper management.
- vii. The committee noted that the fire extinguishers were in place and had been serviced. However, majority of the staff we interacted with did not have knowledge of how to operate them. All vehicles and serviceable plants should be inspected on an annual basis and a certificate of worthiness issued as per the guidelines from Ministry of Works and Transport.

## STORES FINDINGS

- i. No stores discrepancies were found. The District should open up archives to preserve articles and documents of historic value.
- ii. The District needs more storage facilities.

## CASH AND BANK FINDINGS

**Table showing accounts reviewed by the board**

Bank Account Name	Bank Name	Account Number	Bank Balance	Cashbook Balance	CUR
Kyenjojo District Acdp	Housing Finance Bank	3100071841	40,200	40,200	UGX
Kyenjojo District General Fund	Centenary Bank	5610500287	1,058,922	1,058,922	UGX
Kyenjojo District Hospital Account	Centenary Bank	5610500458	21,281,133	21,281,133	UGX
Kyenjojo District Multisectoral Food Security	Centenary Bank	56105000492	18,575,800	18,575,800	UGX
Kyenjojo District Paeditric And Hiv/	Centenary Bank	56105002381	0	0	UGX
Kyenjojo District Unicef Account	Centenary Bank	5610500024	1,550	1,550	UGX

Kyenjojo Health Sub District	Centenary Bank	5610500037	52,766	52,766	UGX
Uwep Recovery	Housing Finance Bank	3100052127	2,093,150	2,093,150	UGX

## RECOMMENDATIONS

- i. The Motor vehicle Mitsubishi Reg. LG 0040-50 is not functional due to a severe mechanical breakdown. It is also a very old vehicle which would be very costly to the district to repair. The committee recommended for boarding it off to avoid further depreciation. All other obsolete motor vehicles and items should be boarded off.
- ii. The Motor Vehicle Isuzu JMC Pick up DC Reg. No. LG0003-064 has been neglected and grounded for close to three years. It requires major repairs. The team recommends that it should be boarded off so as to avoid further depreciation.
- iii. The Board of Survey committee found out that some motorcycles for the Health Department have no Registration Numbers more especially those which were donated. It is therefore recommended that government registration numbers be obtained. Engraving of all the District Assets should be given routine attention.
- iv. We recommend that a training be organized for all staff on Inventory Management and how to operate fire extinguishers.
- v. The team observed that most of the government land in the district was not yet titled. Given that the surveying equipment had been secured by the district it was recommended that the responsible department of Natural Resources & Land Management together with the administration of Lower Local Governments should handle this matter seriously and ensure that surveying all government land in the district is done to avoid further encroachment.

## VOTE 531 – LIRA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

Previous Recommendation(s)	Action Taken & Date	Remarks
Recommendation for repair	Repair work has been carried out	Done
Recommendation for Disposal	Not Done	Not Done
Recommendation for engraving ICT Equipment and furniture	Engraving deferred due to lack of fund and budget provision.	It's to be done in the 2 <sup>nd</sup> quarter of FY 2021-2022

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Non-Residential Buildings	13
Power Lines	1
Residential Buildings	36
Customary	16
Cycles	143
Electrical Machinery	11
Furniture And Fittings	371
Heavy Vehicles	13
Light Ict Hardware	67
Light Vehicles	24
Medical	23
Office Equipment	53
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	34
Non-Classified	3

#### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO
1	Pick up double cabin	LG00025-26
2	Grader komatsu	UG 0522W
3	Motor vehicle	LG0025-066
4	Motor vehicle	UAA 585E
5	Motor vehicle	LG 0135-26
6	Motor cycle	LG0138-26
7	Motor cycle	LG 0148-26
8	Motor cycle	LG 0001-066
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
9	Wooden cabinets	
	Desktop	2
	Office chairs	5
	Book shelf	1
	Office table	2
	Office fan	1
	Desktop computer	1

	Ict equipment	Not quantified
	Used timbers	Not quantified
	Old iron sheets	Not quantified
	Old tyres	32
	Water pipes	
	mattresses	5
	beds	8
	Printer dell	1

### OTHER ASSET FINDINGS

- i. Some items are in poor state and need repair.
- ii. Some items are in a poor state, old and beyond repair.
- iii. Some Items are not engraved

### STORES FINDINGS

- No Information on storage condition or records of stores was availed.

### CASH AND BANK FINDINGS

#### List of accounts reviewed by the board

Bank Account Name	Bank Name	Account Number	Bank Balance	Cashbook Balance	CUR
Lira DLG Agriculture Cluster DEV'T Project	Equity Bank	1029201423266	55,003,800	55,003,800	UGX
Lira DLG General Fund Account	KCB Bank	2290520624	46,497,101	46,497,101	UGX
Lira DLG Global Fund Account	DFCU Bank	1983501003375	3,850,891	3,850,891	UGX
Lira DLG UWEP Account	Stanbic Bank	9030013341345	1,148,198	1,148,198	UGX

### RECOMMENDATIONS

- The board that carried out the exercise made no recommendations for their findings.

## VOTE 532 – LUWEERO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	For easy identification of the district assets, engraving with district markings should be carried out to improve on their safety and usage. The Committee recommends that individual departments and lower local Governments provide an allocation in the budget to facilitate engraving of all District assets to ease identification and mitigation of possible losses.	The Accounting Officer is in the process of appointing an adhoc committee to carry out valuation of all assets without values that were acquired some years back through consultation with the Government valuer and the Accountant General.	Action on course
2	Assets Registers should regularly be updated to the current standard to give a true and fair picture of the District Assets.	All heads of departments and Lower local Governemnts have been oriented on the use of the new templates as advised by the Accountant General	A number of departments and units have updated their assets.
3	It is recommended that the District maintains safe custody of all the documents and also follows up the process of destruction of old documents that have lasted for aperiod of morethan 6 years as stipulated in Sec 2.2.6 of the Local Government Accounting Manual, 2007 as long as they are audited.	No action taken	The Accounting Officer should follow up on implementation of the recommendation.
4	Renovation of the District structures, completion of the District wall fence and Lower Local Governments structures should be taken as a priority to improve on the District outlook.	No action taken	The Accounting Officer should follow up on implementation of the recommendation.
5	The District should formulate a policy on maintenance of vehicles, plants and machinery to realise the intended objective of acquisition of the assets.	No action taken	The Accounting Officer should follow up on implementation of the recommendation.
6	All assets that were found non-functional should either be repaired or boarded off if there are beyond repair.	The process on disposal was initiated by the Accounting Officer, however implementation was delayed by the District on a resolution to make assessment of the assets proposed for disposal by a selected committee	The Accounting Officer should follow up on implementation of the recommendation.
7	Management should follow up with Mr. Oketayot Christopher (former Deputy CAO) on the laptop he did not handover.	No action taken	The Accounting Officer should follow up on implementation of the recommendation.
8	A standardized format of the asset register should be availed to all departments and Lower Local Governments.	Standard format availed to departments and Lower Local Governments.	All departments and units accessed the stanadard formats.

## **ASSET FINDINGS**

### **SUMMARY OF ASSETS**

- The vote availed no information on proof of ownership, condition or categories of Assets

### **List of unserviceable items recommended for disposal**

- There was no list of obsolete items attached.

### **OTHER ASSETS FINDINGS**

- i. It was generally observed that most of the Sub-Counties, Health units and departments tried to update their respective asset registers using the new asset templates as advised by the Accountant General but many lacked the values, tag numbers and dates of acquisition.
- ii. Luwero TC and Kamira Sub Counties own land which is registered, LLGSs and other units are seated on land that is owned by Buganda Kingdom and communities like churches and individuals.
- iii. Most of the District Motor vehicles and Motor Cycles were in old state and it is likely that that most of their book values had exceeded the depreciable value.
- iv. The perimeter wall at the District headquarters is still incomplete making it easy for trespassers and thieves to access the premise.
- v. Some Assets were found to be in a sorry state and therefore needed boarding off, however, user departments would prefer to use them yet there were no budget allocations for repair and maintenance. These have been identified under the unserviceable assets.
- vi. It was observed that none of the recommendations made by the board of survey for the previous year was implemented. Management sited failure to secure authority from the council as an adhoc committee was selected by the District Council to review the recommendations of the board of survey exercise. By close of the financial year 2020/21 the committee had not presented a report on their findings.
- vii. Kalagala Forest reserve is seated on 16 hectares, located in Kalagala Sub county was identified with scattered eucalyptus trees and newly planted bamboo trees. There is need for replacement with those affected by termites and safe guard of boundaries.
- viii. The District nursery bed seated on 3 acres located in Luwero Town Council is generally managed by private individuals and this undermines the objective of production of more seedlings for distribution to interested stakeholders in the District.

### **STORES FINDINGS**

- i. That where the balances agreed, they have been initiated in the asset register and that the assets on hand agreed with the register.
- ii. A continuous independent departmental check on the stock and asset balances has been carried out during the year by an officer other than the immediate stores in charge.

- iii. The store accommodation is fairly adequate. The condition of the stores to some extent need maintenance to suit the required standard. The items are stored in an efficient manner.
- iv. The assets are adequate, the conditions of the store is fair, managed in an efficient manner.

## CASH AND BANK FINDINGS

- i. The Board of survey team verified Bank balance, cash at hand and reconciliation for the accounts held by the district

**Table showing accounts reviewed by the board**

Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
Luwero District General Fund Collection	Stanbic	9030005822709	245,041,675	245,041,675	UGX
Luwero District Revenue Collection	BOU	00532016800000	0	0	UGX
Treasury Single Account (TSA)	BOU	00532528000000	0	0	UGX
Katikamu North HSD (PMCT)	Stanbic	9030005822180	0	0	UGX
Luwero District Scalingup HIV/AIDS	Stanbic	9030005824426	1,278	1,278	UGX
Luwero District Global Fund	Stanbic	9030004546570	275,344	286,392	UGX
Luwero District YLP Recovery	Stanbic	9030010067005	76,390	76,390	UGX
Luwero District UWEP Recovery	Stanbic	9030012808347	4,092,050	4,092,050	UGX
Makulubita S/C Collection A/C.	Centenary	3100018356	480,809	480,809	UGX
Makulubita S/C L.C.III Operation A/C.	Centenary	3100018363	112,880	112,880	UGX
Makulubita S/C DDEG A/C	Stanbic	9030012424891	2,682,182	1,891,129	UGX
Makulubita L.C.I	Stanbic	9030008004977	323	323	UGX
Luwero S/C DDEG	Stanbic	9030012457137	24,346,025	8,025	UGX
Luwero S/C L.C.III	Stanbic	9030005971003	4,709,112	29,112	UGX
Luwero S/C Collection A/C	Stanbic	9030005970392	2,563,475	3,475	UGX
Luwero S/C CAR	Stanbic	9030006341178	3,614	3,614	UGX
Luwero S/C LC1	Stanbic		146,160	146,160	UGX
Luwero S/C LC11	Stanbic		31,862	31,862	UGX
Kamira S/C DDEG	Stanbic	9030012464664	17,008,830	17,008,830	UGX
Kamira S/C Collection A/C.	Stanbic	9030005970449	192,491	192,491	UGX
Kamira S/C L.C.III A/C.	Stanbic	9030005971011	3,852	3,852	UGX
Kamira S/C Road Fund A/C.	Stanbic	9030006341291	2,625	2,625	UGX
Kamira TC Operation A/C	Stanbic	9030017721517	-1,618	-1,618	UGX
Kamira TC General Fund A/C	Stanbic	9030017721479	9,675	9,675	UGX
Katikamu S/C. Collection A/C	Centenary	3100018354	9,012,013	9,012,013	UGX
Katikamu S/C DDEG A/C.	Stanbic	9030012434870	8,199,506	3,691,371	UGX
Katikamu S/C Road Fund.	Centenary	3512100002	0	0	UGX
Katikamu S/C LC1 A/C	Centenary	3520600029	15,216	15,216	UGX
Katikamu S/C Development fund A/C	Centenary	3100018299	4,952,253	4844253	UGX
Butuntumula S/C L.III A/C.	Stanbic	9030005971038	3,341,719	2,806,244	UGX
Butuntumula S/C Road Fund A/C.	Stanbic	9030016272557	-689	-689	UGX
Butuntumula S/C Collection A/C.	Stanbic	9030005970406	976,754	976,754	UGX
Butuntumula S/C DDEG A/C	Stanbic	90300012424301	14,729,970	13,729,970	UGX
Luwero Town Council Collection A/C.	Stanbic	9030005971100	45,597,256	45,597,256	UGX
Luwero Town Council Operation A/C.	Stanbic	9030005971097	68,165,759	15,256,155	UGX
Luwero Town Council Property Rate.	DFCU	01983501007311	6,533,325	6,613,325	UGX
Luwero Town Council Road Fund.	DFCU	01963501007313	270,774	270,774	UGX
Luwero Town Council DDEG A/C	Stanbic	9030012529103	17,102,892	62,892	UGX
Luwero Town Council Local Councils	Stanbic	9030015953968	1,305,549	1,305,549	UGX

Wobulenzi T/C Collection A/C.	Centenary	3100018337	2,605,232	2,605,232	UGX
Wobulenzi T/C Operation A/C.	Centenary	3100018338	8,733,247	6,032,347	UGX
Wobulenzi Town Council Property Rate.	Centenary	3100018554	580,454	580,454	UGX
Wobulenzi T/C PAF FED Road Fund.	Stanbic	9030005971550	12,114,640	0	UGX
Wobulenzi T.C DDEG Account.	Stanbic	9030012554159	17,699,335	17,699,335	UGX
Wobulenzi TC LCI&II	Stanbic	9030015918801	1,637,318	1,637,318	UGX
Kalagala S/C Collection	Stanbic	9030005822040	206,666	206,666	UGX
Kalagala S/C L.C.III	Stanbic	9030005822032	136,940	136,940	UGX
Kalagala S/C DDEG	Stanbic	9030012424638	1,087,739	1,087,739	UGX
Kalagala S/C LC1 & 11	Stanbic	9030007857429	77,218	77,218	UGX
Kalagala Sub-County Road Fund.	Stanbic	9030004367021	99,495	99,495	UGX
Busiika TC General Fund	DFCU	01603658503071	819,378	819,378	UGX
Busiika TC Operation Account	DFCU	01603658503035	254,275	254,275	UGX
Kalagala HC1V	Stanbic	9030006383814	647,264	647,264	UGX
Bamunanika Sub-County Collection A/C.	Stanbic	9030005970430	40,405	40,405	UGX
Bamunanika Sub-County Operation.	Stanbic	9030005970988	646,861	646,861	UGX
Bamunanika Sub-County DDEG	Stanbic	9030012437985	4,041	4,041	UGX
Bamunanika Sub-County Road Fund	Stanbic	9030012801652	104,335	104,335	UGX
Nyimbwa Sub-County Collection.	Stanbic	9030006383709	27,933,940	27,859,599	UGX
Nyimbwa Sub-County Operation.	Stanbic	9030006383717	151,400	151,400	UGX
Nyimbwa Sub-County DDEG	Stanbic	9030012449568	13,497	13,497	UGX
Nyimbwa Sub-County Road Fund	Stanbic	9030004543075	141,859	141,859	UGX
Kikyusa S/C Collection	Stanbic	9030005970414			UGX
Kikyusa Operation Account.	Stanbic	9030005971046			UGX
Kikyusa DDEG	Stanbic	9030012450450			UGX
Kikyusa Town Council General Fund	Stanbic	9030017096213	5,432,399	3,356,387	UGX
Kikyusa Town Council Operation A/C	Stanbic	9030017096256	32,478,014	31,998,014	UGX
Zirobwe S/C Collection	Stanbic	9030006403327	26,343,069	26,343,069	UGX
Zirobwe S/C L.C.III	Stanbic	9030006403319	1,283,267	1,283,267	UGX
Zirobwe S/C DDEG	Stanbic	9030012437837	2,336	2,336	UGX
Zirobwe Town Council General Fund	Stanbic	9030017097732	53,442,633	53,442,633	UGX
Zirobwe Town Council Operation	Stanbic	9030017098720	41,940	41,940	UGX
Bombo Town Council Collection A/C	Stanbic	9030005823292	13,701,687	13,701,687	UGX
Bombo Town Council Operation A/C	Stanbic	9030005823306	518,914	518,914	UGX
Bombo Town Council Road Fund A/C	Stanbic	9030005823314	192,713	192,713	UGX
Bombo Town Council DDEG A/C	Stanbic	9030012573625	11,019	11,019	UGX
Bombo Town Council LC 1, LC II	Stanbic	9030006384153	9,980	9,980	UGX
Bombo Town Council Property Fund A/C	Stanbic	9030005878178	17,362	17,362	UGX
Luwero District Hospital	Stanbic	9030006383806	179,258,129	179,258,129	UGX

## RECOMMENDATIONS

- i. The Accounting Officer should appoint an adhoc committee to value all assets without values in the District and authorize departments and administrative units to allocate funds for engravement of all assets without tag numbers.
- ii. Management should make efforts to register all land that is being occupied by the administrative units otherwise the District risks encroachment and loss of the valuable land.
- iii. Valuation of all transport equipment's in sorry state should urgently be implemented in preparation of disposal of these assets.



- iv. Completion of the District wall fence should be taken as a priority to improve on the District outlook and safety of the District assets.
- v. The District should formulate a policy on maintenance of all assets that are repairable and others un repairable be availed for disposal by the Procurement and Disposal Unit as provided by the PPDA Act, 2007.
- vi. Management should follow up with the relevant stakeholders to ensure board of survey recommendations are implemented on time.
- vii. Boundary opening of Kalagala forest reserve land should be carried out and the replanting of clones be implemented.
- viii. Boundary opening of the District land occupied with District nursery should be carried out and the project be supported with additional resources to increase production for revenue generation and replanting

## VOTE 533 – MASAKA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Fencing of Health centers	Pending availability of funds	Only Bukoto centre was partly fenced from RBF funds
2	Security at the district premises	LDU took over at the district Headquarters	Security should be beefed up
3	Brokers to be chased away from lands office	Not done yet	
4	Rehabilitation of Kiyumba HC IV maternity	It was done in FY2020/21	

### ASSET FINDINGS

#### SUMMARY OF ASSETS

- The vote availed no information on proof of ownership, condition or categories of Assets.

#### List of unserviceable items recommended for disposal

S/n	Item description	Quantity
1	Metallic box	1
2	Delivery beds	3
3	Doors & window frames	4
4	Standing weighing scale	1
5	Mercury BP machine	1
6	Wall clock	1
7	Safe	1

### OTHER ASSET FINDINGS

- Trees at Kitabiro have over grown hence being a menace to passing clients.
- Platform for water tank at Kamulegu HC III was breaking away and could not support the tank with water.
- Four movable safes transferred from former finance building at Ssaza are kept outside the new offices at Katabiro.
- Masaka Vocational Rehabilitation Centre Kijjabwemi: There is no security personnel at the entry, former USDC staff is still in one of the staff quarters and carpentry & metal department do not have instructors.
- Kiyumba Health Centre IV: accommodation for staff is a problem and they are understaffed.

- vi. Bukoto HC III: They are understaffed, accommodation for staff is inadequate, the main block and toilets need repairs.
- vii. Buwunga HC III: They are understaffed, the facility is not fenced, staff accommodation is inadequate, no maternity bathrooms, no pit latrines for patients, OPD building needs repair, inadequate water tank, and needs electricity connection.
- viii. Mpugwe HC III: No waste pit for injections, the facility is not fenced, no maternity bathrooms, they are understaffed, inadequate staff facility, OPD building is small.
- ix. Bukeeri HC III: The facility is not fenced, inadequate accommodation for staff, the process of titling the land is in progress, and the main building is small.
- x. Kamulegu HC III: The facility is not fenced, the current basement is sinking and can no longer hold water, and they are understaffed.
- xi. Bukakata HC III: Accommodation for staff needs repair and the facility is not fenced.
- xii. Kyanamukaaka HC IV: They are understaffed, HSPE rain water harvesting tank needs replacement, construct a channel at the entrance of the maternity ward to prevent water flow in the theatre, need a mortuary building and there is no security personnel at the centre.

#### **STORES FINDINGS**

- No Information on storage condition or records of stores was availed.

#### **CASH AND BANK FINDINGS**

- i. Some of the sub county Bank accounts had debit balances.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Kiyumba HC IV	DFCU	01033500227197	2,447,634	2,447,634	UGX
2	Kyanamukaaka HC IV	DFCU	01033500228284	17,067,943	97,943	UGX
3	Buwanga HC III	DFCU	01033500227177	16,996,192	696,192	UGX
4	Bukeeri HC III	DFCU	01033500277159	4,150,242	4,150,242	UGX
5	Bukakata HC III	DFCU	01033500227128	8,420,357	223,157	UGX
6	Bukoto HC III	DFCU	01033500228561	7,825,145	7,825,145	UGX

7	Kamulegu HC III	DFCU	01033500228277	65,074	65,074	UGX
8	Mpugwe HC III	DFCU	01033500227201	9,093,338	9,093,338	UGX
9	Kyanamukaaka Sub county General fund	DFCU	01033500228163	5,753		UGX
10	Kyanamukaaka Sub county LC III	DFCU	01033500229793	1,051	1,051	UGX
11	Kyanamukaaka Sub county DDEG	DFCU	01033500229786	22,117,918	17,918	UGX
12	Kyanamukaaka Sub county community Access roads	DFCU	01033500007726	0	0	UGX
13	Kyesiige Sub county General fund	DFCU	01033500368759	31,492	31,492	UGX
14	Kyesiige Sub county LC III	DFCU	01033500371797	69,250	69,250	UGX
15	Kyesiige Sub county DDEG	DFCU	01033500371773	2,604,058	2,604,058	UGX
16	Kyesiige Sub county community Access roads	DFCU	01033500371735	0	0	UGX
17	Mukungwe Sub county General fund	DFCU	01033500228246	0	0	UGX
18	Mukungwe Sub county LC III	DFCU	01033500229281	0	0	UGX
19	Mukungwe Sub county DDEG	DFCU	01033500230683	0	0	UGX
20	Mukungwe Sub county community Access roads	DFCU	01033500202378	0	0	UGX
21	Bukakata Sub county general fund	DFCU	01033500229423	4,868.962	53,962	UGX
22	Bukakata Sub county LC III	DFCU	01033500199494	44,964	44,964	UGX

23	Bukakata Sub county DDEG	DFCU	01033500240604	23,274,998	170,367	UGX
24	Bukakata Sub county community Access roads	DFCU	01033500006828	0	0	UGX
25	Buwunga sub county general fund	DFCU	01033500228194	1,029,925	179,925	UGX
26	Buwunga sub county LC III	DFCU	01033500230728	0	150,000	UGX
27	Buwunga sub county DDEG	DFCU	01033500230735	0	0	UGX
28	Buwunga sub county community Access roads	DFCU	01033500004787	0	0	UGX
29	Kabonera sub county general fund	DFCU	01033500229430	422,979	422,979	UGX
30	Kabonera sub county LC III	DFCU	01033500229447	0	0	UGX
31	Kabonera sub county DDEG	DFCU	01033500229461	0	0	UGX
32	Kabonera sub county community Access roads	DFCU	01033500007740	0	0	UGX
33	Masaka District general fund	DFCU	01983501000414	22,123,049	22,123,049	UGX
34	Masaka District HIV/AIDS	DFCU	01983501000434	389,188	389,188	UGX
35	Masaka District Health donor	DFCU	01983501000435	0	0	UGX
36	Masaka District global fund	DFCU	01983501000437	4,795,658	4,795,658	UGX
37	Masaka District ACDP	DFCU	01033656640758	59,250	59,250	UGX
38	Masaka District YLP collection`	DFCU	01983501001796	104,425	104,425	UGX

39	Masaka District UWEP Recovery	DFCU	01983501001580	18,413,638	18,413,638	UGX
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## RECOMMENDATIONS

- i. The fences should be constructed at Health centres and Baines close land in Kitabiro.
- ii. Brokers outside the land office should be chased away
- iii. Over grown trees at Kitabiro should be harvested.
- iv. The 4 movable safes must be kept inside the katabiro building
- v. Kabonera and Mukungwe sub counties' accounts with credit balances accumulated bank charges need to be catered for.
- vi. Engrave all assets.

## VOTE 534 – 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	The process of boarding off was done and concluded	Some bidders failed to take up their offers
2	ICT equipment's including Desktop computers, photocopiers deemed unserviceable by the BOS team be disposed off	Advert was made for the disposal of these items	The process was halted due to irregularities
3	Motor cycles that were identified by the BOS team as unrepairable be disposed off	Motor cycles were advertised and boarded off	Some did not attract bidders and are due for re-advertisement
4	Assorted items at Masindi Hospital compound, containers and wards be disposed off	Advert was made for the boarded off but halted due to irregularities	The matter was forwarded to the Solicitor General for guidance/clearance
5	Expired drugs at the hospital and lower health facilities be retrieved and destroyed in line with MOH guidelines	Expired drugs were retrieved and taken for destructions by MOH	

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSETS	Qty
<b>BUILDINGS AND STRUCTURES</b>	
NON-RESIDENTIAL BUILDINGS	234
OTHER DWELLINGS	1
OTHER STRUCTURES	1
<b>LAND</b>	
FREEHOLD	146
<b>MACHINERY &amp; EQUIPMENT</b>	
CYCLES	34
ELECTRICAL MACHINERY	12
FURNITURE AND FITTINGS	5,049
HEAVY VEHICLES	14
LIGHT ICT HARDWARE	108
LIGHT VEHICLES	5
OFFICE EQUIPMENT	28
OTHER ICT EQUIPMENT (TVS, RADIOS, VIDEOS, DIGITAL CAMERAS, TELEPHONE SETS)	2

#### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO
1	Motorcycle	UG 2288M
2	Motorcycle	UG 2541M
3	Motorcycle	UG 2463M

4	Motorcycle	UDK 268Q
5	Motorcycle	UDQ 666U
6	Vehicle	UAH 200H
7	Vehicle	UG 2690R
8	Motorcycle	UG2585R

9	Vehicle	UG2691R
10	Vehicle	UG 0492Z
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
1	Old Resource Room tables and Chairs	
2	Chairs	10
3	Cautioned executive and 2 wooden	7
4	Wooden tables W.V.U.DSK	24
5	W.V.U. DSK	10
6	Wooden table	
7	Metallic	5
8	Barrels	3
9	Wooden chair	8
10	Generator - Lombardini Italy	
11	Iron sheets- pcs	11
12	Waiting Sofa Set Procured for Speaker's Office	
13	Filing Cabinet	
14	Office Fan (Amplex)	
15	Executive Chair	
16	Epson printer FINMAPII-MSD-DLG/PRT/12-05	

17	Photocopying machine F134402 -canon Education department	
18	Heavy duty Photocopy DLSP/MDLG/FY2008/09 & projector	
19	Photocopier Olivet d-Copia 2500 MF	
20	Printer HP Laser jet 1320	
21	Book shelf,	
22	UPS	
23	Fans	3
24	Monitor-DELL	
25	Document trays	4
26	One 3 Seater Sofa set	1
27	One Seater Sofa set	02
28	PRINTER HP LASERJET P2015	
29	Heavy duty Photocopy LGDP/MDLG/FY2007/08	
30	Printers-	06
31	DPU-HEWLETT PACKARD Laser Jet 11002) MDICDP/MLG	
32	HEWLETT PACKARD Laser Jet 5L	3

## OTHER ASSETS FINDINGS

- i. Over 95% of Masindi District Local Government pieces of land are encroached and not registered. There are no clearly demarcated boundaries of Government pieces of land since most of them are not surveyed
- ii. There is inadequate information/records on most pieces of land especially those in Sub-counties e.g. markets, health centers, etc.
- iii. Most of the District equipment are not labeled/engraved which makes it hard to be identified.
- iv. Some items were advertised for disposal but did not attract bidders. These exposes them to the risk of vandalism and loss.

## STORES FINDINGS

- i. The stores are well arranged and organized but with limited space, clearly separated between the serviceable and unserviceable items
- ii. The store balances agree with the ledger balances for the departmental stores.
- iii. The assets are adequate in good conditioned thus the assets are managed in an efficient manner.



## CASH AND BANK FINDINGS

- i. The BOS for cash and bank balances was successfully conducted on District Accounts including the Treasury Single Account (TSA).
- ii. The bank balances for all the district accounts had been fully reconciled with the cash book balances.
- iii. The Lower Local Governments (LLGs) Accounts were equally inspected for compliance in the close out of the financial business transactions.

**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 A/C	Barclays Bank	6003205957	21,642,418	21,642,418	UGX
2	Masindi District Revenue Col A/C	Bank of Uganda	005340168000000	0	0	UGX
3	Masindi District Treasury Single A/C	Bank of Uganda	005340528000000	0	0	UGX
4	Masindi District UWEP Recovery A/C	Centenary Bank	3100044198	2,827,140	2,827,140	UGX
5	Masindi YLP Revolving Recovery	Stanbic Bank	9030010983362	25,320,900	25,320,900	UGX
6	Masindi DLG ACDP	Centenary Bank	3100071423	116,217,000	116,250,000	UGX
7	Miirya Sub County Collection A/C	ABSA	0291025706	143,814	143,814	UGX
8	Miirya Sub-county General Fund A/C	ABSA	0291024599	1,095,784	1,095,784	UGX
9	Miirya Sub-County Road fund A/C	ABSA	6002471351	23,727	23,727	UGX
10	Miirya Sub-County LC1 A/C	ABSA	6002696582	685,112	685,112	UGX
11	Miirya Sub-County Parish A/C	ABSA	6002696574	22,819	22,819	UGX
12	Miirya Sub-county DDEG A/C	Centenary	3100049414	304,212	304,212	UGX
13	Bwijanga Sub County Collection A/C	Stanbic Bank	9030005634589	44,328,191	34,728,191	UGX
14	Bwijanga Sub-county General Fund A/C	Stanbic Bank	9030005634597	18,828	18,828	UGX
15	Bwijanga Sub-County Road fund A/C	ABSA Bank	6002459327	455,722	455,722	UGX

16	Bwijanga Sub-County LC1 A/C	Stanbic Bank	9030011234959	739,942	339,942	UGX
17	Bwijanga Sub-County LC11 A/C	Stanbic Bank	9030011235076	17,081	17,081	UGX
18	Bwijanga Sub-county DDEG A/C	Centenary Bank	3100049492	1,525,300	1,525,300	UGX
19	Kimengo S/C Collection A/C	ABSA	6004076441	4,175,597	0	UGX
20	Kimengo S/C General A/C	ABSA	6004078630	316,271	0	UGX
21	Kimengo S/C Road Fund A/C	ABSA	6002483694	15,000	0	UGX
22	Kimengo S/C LC 1 A/C	ABSA	6004076468	253,108	0	UGX
23	Kimengo S/C LC 11 A/C	ABSA	6004076476	456,331	0	UGX
24	Kimengo S/C DDEG A/C	Centenary	3100049415	400,069	0	UGX
25	Kijunjubwa Town Council operations	ABSA	6006737259	75,210	0	UGX
26	Kijunjubwa Town Council General Fund	ABSA	6006737267	169,749	0	UGX
27	Pakanyi Sub County Collection Account	Stanbic Bank	9030006238164	37,854,739	0	UGX
28	Pakanyi Sub County General Account	Stanbic Bank	9030006237540	404,436	0	UGX
29	Pakanyi Sub County L.C I Account	Stanbic Bank	9030006237559	560,641	0	UGX
30	Pakanyi Sub County L.CII Account	Stanbic Bank	9030006237359	96,623	0	UGX
31	Pakanyi Sub County DDEG Account	Centenary Bank	3100049282	11,408,893	0	UGX
32	Pakanyi Sub County Revenue Sharing Account	Stanbic Bank	9030010791862	2,022	0	UGX

## RECOMMENDATIONS

- i. All items listed as non-functional but unrepairable be disposed of in line with the main Board of Survey report since they had outlived their relevance to Masindi District Local Government.
- ii. All Government pieces of land should be surveyed and registered.

- iii. Expedite the process of destruction of expired drugs in Lower Health facilities to avoid the risk of expired drugs being administered to patients.
- iv. Old vehicles including motorcycles should be boarded off with special consideration to staff in order to ease movements while performing their official tasks
- v. 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.
- vi. Management should put in place internal mechanisms to ensure that all equipment (new and old) that belong to Masindi DLG is clearly labeled to be able to distinguish them.

## VOTE 535 – MAYUGE DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Dispose off over stayed items.	No items that were disposed off following the Board of Survey report of 2019/20	No disposal that was undertaken in FY 2020/21 due to Covid 19
2	Listed items were recommitted for board off.	Items recommended for boarding off remains priority for boarding off since no implementation were taken in the previous financial year.	Disposal of Assets should be undertaken as per the Board of survey recommendations.
3	Some Motorcycles not physically available for District use.	No physical count was possible.	A physical count should be facilitated by Heads of Departments.

### ASSET FINDING

#### SUMMARY OF ASSETS

ASSETS	Qty
<b>BUILDINGS AND STRUCTURES</b>	
RESIDENTIAL BUIDINGS	2
<b>LAND</b>	
FREEHOLD	1
LEASEHOLD	13
<b>MACHINERY &amp; EQUIPMENT</b>	
CYCLES	73
ELECTRICAL MACHINERY	13
FURNITURE AND FITTINGS	963
HEAVY VEHICLES	14
LIGHT ICT HARDWARE	96
LIGHT VEHICLES	10
MEDICAL	611
OFFICE EQUIPMENT	64
OTHER ICT EQUIPMENT (TVS, RADIOS, VIDEOS, DIGITAL CAMERAS, TELEPHONE SETS)	10
WATER VESSELS	1

#### List of unserviceable items recommended for disposal

ITEM	Qty
CHAIRS	3
COLD BOXES	8
CPU	11
FILLING CABINET	2
FOUR PRINTERS	1
FREZZER	1
FRIDGES	14

GPS	2
INVENTOR	1
KEY BOARD	3
MONITOR	10
MOTORCYCLE	3
MOTORVEHICLE	3
OPERATING TABLE	1
PATIENT TABLE	1
PRINTERS	9
REFRIGERATOR	1
SOLAR PANELS	1
TELEVISION	1
THREE MONITORS	1
UPS	3

### OTHER ASSET FINDINGS

- i. The Asset Register is well maintained

### STORES FINDINGS

- i. Entity lacks storage space.

### CASH AND BANK FINDINGS

- i. The team observed that all seven (7) accounts were reconciled as per the guidelines in respect to the Treasury Accounting Instructions on cash.

### Table of accounts reviewed by the board

BANK ACCOUNT NAME	BANK NAME	ACCOUNTNUMBER	BANK BALANCE	CASHBOOK BALANCE	CUR
MAYUGE DISTRICT NATIONAL PALM OIL PROJECT	DFCU BANK	01533658582883	0	0	UGX
MAYUGE DISTRICT REVENUE COLLECTION ACCOUNT	BANK OF UGANDA	005350168000000	0	0	UGX
MAYUGE DISTRICT TREASURY SINGLE ACCOUNT	BANK OF UGANDA	005350528000000	0	0	UGX
MAYUGE DISTRICT WOMEN ENTERPRENEURSHIP ACCOUNT	STANBIC BANK	9030012093364	1,000,000,000,000	0	UGX
MAYUGE DISTRICT WOMEN ENTERPRENEURSHIP RECOVERY ACCOUNT	STANBIC BANK	90300121107802	0	0	UGX
MAYUGE DISTRICT YOUTH LIVELIHOOD REVOLVING ACCOUNT	STANBIC BANK	9030010344483	280,013	0	UGX
MAYUGE DLG GENERAL FUND ACCOUNT	DFCU BANK	01983501007340	150,338,565	0	UGX

## **RECOMMENDATIONS**

- i. Mayuge District should consider increasing funds to facilitate the survey team to carry out a comprehensive check on all the assets of the vote.
- ii. Chief Administrative Officer should facilitate the disposal process to be under taken.
- iii. Inventory Officers at Health Centres IVs should work closely with Health Centre II and III in their respective health sub districts in updating asset registers.
- iv. There is need for capacity building among the existing Inventory officers at Health centres IVs on their mandates also recruitment of an Inventory Officer at Mayuge HC IV should be prioritized.
- v. Construction of both a maternity and general ward at Kityerera HC IV should be prioritized too. The facility admits quite a large number of patients and has a large catchment population with just five beds in the general ward and 14 beds in the maternity ward.

## VOTE 536 – 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.	Same Sectors have adhered to asset inventory maintenance save for annually depreciation.	Sectors need to be reminded of this obligation but there is still needed 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 40s and have not been worked on for all these years.	Processed started on, awaiting approval from the parliament.	
3	Sector heads should endeavor to initiate the process of disposal of unserviceable and obsolete assets, in order to avoid vandalisation of these assets.		
4	As observed in the FY2018/19 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. Transfers could also be made to teaching institution for obsolete vehicles for learners.	No action yet	This need to be handled immediately.
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 to assets inspected as required by the new formats of asset inspection and verification.	A team of five officers has been constituted and verification of assets in all departments done.	

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
<b>LAND AND BUILDINGS</b>				
Land				
Building	71	2	2	67
<b>TRANSPORT EQUIPMENT</b>				
Aero plane	0	0	0	0
Station Wagon	0	0	0	0
Pickup	26	9	10	7
Saloon	0	0	0	0

Motorcycle	172	152	0	20
Trailer\Truck	3	3	0	0
EarthMoving Equipment\Tractor	13	10	3	0
Omnibus	0	0	0	0
<b>ICT EQUIPMENT</b>				
Desktop Computers	30	20	1	9
Global Positioning System	2	0	0	0
Laptop	20	19	1	0
Printer	39	30	2	7
Projector	4	1	0	3
Scanner	1	1	0	0
Server	1	1	0	0
Station User License	0	0	0	0
Tablet / IPad	0	0	0	0
Uninterrupted Power Supply (UPS)	23	17	0	6
<b>OFFICE EQUIPMENT</b>				
Detecting Machine	0	0	0	0
Generator	2	2	0	0
Passport Reader	0	0	0	0
Photo Copier	7	3	1	3
Projector	4	1	0	3
Radio Calling System	0	0	0	0
Survey Equipment	0	0	0	0
Water Tank	2	2	0	0
<b>MACHINERY</b>				
Air Conditioner	0	0	0	0
Automatic Weather Station	0	0	0	0
Bakery Production Line	0	0	0	0
Blue Print Machine	0	0	0	0

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO
1	Toyota Hillux	UAA 102Z
2	Mitsubishi	UAA 511E
3	Nissan	UG 1882M
4	Nissan	UG 2267M
5	MotorCycle-Suzuki	UG 0348R
6	MotorCycle-Suzuki	UG 0362R
7	MotorCycle-Suzuki	UG 0363R
8	MotorCycle-Suzuki	UG 0351R
9	BMK	UG 2895M

10	BMK	UG 2990M
11	BMK	UG 2893M
12	BMK	UG 2896M
13	BMK	UG 3259M
14	BMK	UG 2895M
15	BMK	UG 2897M
16	BMK	UG 2890M
17	BMK	UG 2894M
18	BMK	UG 2892M
<b>OTHER ITEMS</b>		



S/N	ITEM DESCRIPTION	QUANTITY
19	Roofing tiles	
20	District Residential Houses	
21	Non-Residential Houses	

22	Land	
23	Hero Puch LG-0102-30	
24	Desktop	9
25	Projector	2
26	Printers	7

## OTHER ASSETS FINDINGS

- i. The works Department comprises the roads, mechanical, water and housing sections which are all housed in the Works yard at the district headquarters. These buildings were in different states of disrepair and urgent attention is needed to have them repaired, more especially the workshop that needs to be re-roofed, including the District Store building. Further it was noted that there were roofing tiles 1450no. that were removed from Education/Planning unit block in the FY2013/14 that have never been disposed of to date.
- ii. The 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.
- iii. The District buildings that previously housed the district headquarters but are now rented out to the public. These are located on Republic Street in Mbale Municipality. They are also in disrepair and need urgent rehabilitation.

## STORES FINDINGS

- i. The Premises housing the production sector received a face lift as some renovation was carried out during the FY 2016/2017 till then. An inventory of the assets was done as at 30th June 2021 and verified by the survey team. There were some obsolete and unserviceable stores in the department.

## CASH AND BANK FINDINGS

- i. The District is operating three Bank accounts in DFCU Mbale Branch, two in Bank of Uganda; One Treasury Single Sub Account and Mbale DLG Revenue collection. The details of the Bank Balances and the cash book balances as at 30th June 2021.

**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	Bank Of Uganda	005360528000000	0		UGX
2	Mbale DLG General Fund	DFCU Bank	01983501004693	352,374,765		UGX
3	Mbale YLP Revolving Fund	DFCU Bank	01983501005261	3,139,047		UGX
4	Mbale UWEP Recovery Account	DFCU Bank	01983501006270	38,423,859		UGX
5	Mbale District Revenue Collection Account	Bank Of Uganda	005360168000000	0		UGX

**RECOMMENDATIONS**

- i. 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.
- ii. The District staff residential buildings are in a sorry state of disrepair. There is need to dispose of 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 40s and have not been worked on for all these years
- iii. Sector Heads should endeavor to initiate the process of disposal of unserviceable and obsolete assets, in order to avoid vandalisation of these assets.
- iv. 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. Transfers could also be made to teaching institution for obsolete vehicles for learners.
- v. 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 537 – MBARARA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Obsolete Motor vehicles and other assets recommended for boarding off should be boarded off.	Assets were disposed of in FY 2020/21	Done

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
<b>Buildings And Structures</b>	
Information Communication Technology Network Lines	14
Irrigation And Drainage Channels	3
Non-Residential Buildings	3,674
Other Buildings Other Than Dwellings	19
Other Dwellings	105
Other Structures	69
Pipelines And Sewerage Network	117
Power Lines	1
Residential Buidings	708
Roads And Bridges	42
Stations And Plants	1
Water Plants	43
<b>Land</b>	
Customary	281
Freehold	2,004
Leasehold	107
<b>Machinery &amp; Equipment</b>	
Aircrafts	5
Cycles	5,296
Electrical Machinery	1,604
Furniture And Fittings	31,020
Heavy Ict Hardware	6
Heavy Vehicles	689
Laboratory And Research & Appliances	303
Light Ict Hardware	6,231
Light Vehicles	1,432
Medical	9,122
Musical Instruments	1
Office Equipment	2,495
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	689

Other Transport Equipment	5
Television And Radio Transmitters	3
Water Vessels	54
<b>Minerals And Energy Resources</b>	
Energy Resources	14
Minerals	5
<b>Other Fixed Assets</b>	
Computer Databases	2
Computer Software	12
Copy Rights And Neighbouring Rights	4
Cultivated Animals	2
Cultivated Plants	33
Other Intellectual Property Products	1
<b>Other Natural Resources</b>	
Other Natural Resources	23
<b>Other Naturally Occurring Assets</b>	
Other Water Resources	22
Swamps And Wetlands	1
<b>Weapon's Systems</b>	
Classified Assets	6
Non-Classified	408

### List of unserviceable items recommended for disposal

Item	Qty
Doors	3
Adult Mattresses	1
Autoclave	1
Baby Weigh Scale	1
Battery	1
Cagiva	2
Chair	4
Cpu-Dell	2
Cpu-Ibm	1
Crest Tank	1
Delivery Beds, Metallic	1
Desktop Computer	1
Dialing	1
Double Cabin Pick Up	2
Dozer-Octoba	1

Executive Chairs	1
Ford Ran Er	1
Generator	1
Generator (Audit Grounds-Hqtrs	1
Honda	3
Honda Jhl 125	1
Jialin	2
Jialing	6
L, Honda	1
Lawn Moore	1
Missing	1
Mitsubishi	1
Mitsubishi L 200	2
Money Safe Box	1
Monitor(Ibm)	2
Monitor(Lenovo)	1

Oxygen Concentrator	1
Patient Beds, Metallic	1
Pead. Mattresses	1
Power Back Up	1
Printer	1
Printer(Hp)	2
Refrigerator	1
Safe	1
Solar Regulator	1
Suzuki	9
Suzuki Ts185er	1
Telephone Receiver	2
To Ota Hillux	2
Toyota Hillux	1

Toyota Hillux Nissan Hard Bod	1
Type Writer	1
Ug2018e	1

Ups	3
Wheel Chair	1
Window	1

Yamaha	11
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## OTHER ASSET FINDINGS

- i. The assets register on the IFMS-FAM is not uploaded.
- ii. There are several obsolete items that need to be disposed of

## STORES FINDINGS

- No Information on storage condition or records of stores was availed

## CASH AND BANK FINDINGS

- i. The survey entailed Cash and Bank balances of three (4) Bank accounts held by the entity.
- ii. Copies of the Bank Certificates and Bank Reconciliations were attached in the report.

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
Mbarara District Global Fund Account	6912100003	Bank Of Uganda	6,540	6,540	UGX
Mbarara District Ylp Recovery	1983501006540	Stanbic Bank	1,341,750	1,341,750	UGX
Mbarara DLG General Collections A/C	9030013029198	Stanbic Bank	285,064,600	285,064,600	UGX
Mbarara DLG Women Enterprise Fund	9030012524020	Stanbic Bank	4,911,397	4,911,397	UGX

## RECOMMENDATIONS

- The board that carried out the exercise made no recommendations for their findings.

## VOTE 538 – MOROTO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

- The vote availed no information on what the previous recommendations were or evidence that they were followed up.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings Other Than Dwellings	43
Dwellings	159
Structures	2
Land	40
Information, Computer And Telecommunications Equipment	197
Other Machinery And Equipment (Other Than Transport Or Ict Equipment)	676
Transport Equipment	204
Non-Classified	8

#### List of unserviceable items recommended for disposal

Item	Qty.
Agriculture Tractor	2
Agriculture Tractor Grading Blades	1
Central Processesing Unit (Cpu)	1
Central Processesing Unit (Cpu) - Acer	1
Central Processesing Unit (Cpu) - Hp	2
Cpu	1
Desktop Computer - Acer	3
Desktop Computer - Compaq	4
Desktop Computer - Dell	6
Desktop Computer - Gateway	1
Desktop Computer - Hp	1
Desktop Computer - Hp 1950 G	1
Desktop Computer - Ibm	3
Desktop Computer - Lenovo	1
Filling Cabinets	5
Fridges	1
Gas Cylinders	1
Honda Motor Cycle	1
Laptop Computer - Toshiba	2
Laserjet Printer - Hp 1100	3
Laserjet Printer - Hp 1320	3
Laserjet Printer - Hp 4050	1

Laserjet Printer - Hp Hewlet 1100	1
Laserjet Printer - P1006	1
Laserjet Printer - Pro 400dn	1
Mitsubishi Pickup	1
Mitsubishi Tipper Lorry	1
Motor Cycle	50
Motor Cylce	1
Motor Vehicle	20
Motoro Vehicle	1
Pedestrian Roller	1
Petrol Generator - Yamaha	1
Photo Copying Machine	3
Photo Copying Machine - Np 6216/R 3035 N	1
Radio Call - Cordan	1
Radio Call Units	1
Stand Fan	1
Tractor Trailor	2
Type Writer	1
Ups - Compaq	2
Ups - Eaton	1
Ups - Ras	1
Wall Clock	4

## OTHER ASSET FINDINGS

- i. Most Assets are not engraved
- ii. The Asset register is well maintained and up to date

## CASH AND BANK FINDINGS

- i. The team observed that all six accounts were reconciled as per the guidelines in respect to the Treasury Accounting Instructions on cash.

**Table showing accounts reviewed by the board**

Account Name	ACCOUNT NUMBER	BANK NAME	BANK BALANCE	CASHBOOK BALANCE	CUR
Not Indicated	6310500004	Centenary Bank	29,603,500	0	UGX
Not Indicated	6310500017	Centenary Bank	191,183,692	191,183,692	UGX
Not Indicated	9030009137636	Stanbic Bank	4,123,855	4,123,855	UGX
Not Indicated	6312200457	Centenary Bank	0	0	UGX
Not Indicated	6312200456	Centenary Bank	7,621,193	7,621,193	UGX
Not Indicated	9030012224345	Stanbic Bank	39,308,021	39,308,021	UGX
Not Indicated	9030009659977	Stanbic Bank	93,913,450	93,913,450	UGX
Not Indicated	6310500044	Centenary Bank	0	0	UGX
Not Indicated	3100046768	Centenary Bank	4,767,650	0	UGX
Not Indicated	3100046767	Centenary Bank	5,000	0	UGX
Not Indicated	6312100002	Centenary Bank	4,900	0	UGX
Not Indicated	6310500240	Centenary Bank	0	0	UGX

## RECOMMENDATIONS

- i. There was no disposal of district assets in the previous six financial years. The list of items for disposal still remains the same with additions of a few more.

## **VOTE 539 – MOYO DISTRICT LOCAL GOVERNMENT**

### **Follow up on Previous Recommendations**

- The vote availed no information on what the previous recommendations were or evidence that they were followed up.

### **ASSET FINDINGS**

#### **SUMMARY OF ASSETS**

- The vote availed no information on proof of ownership, condition or categories of Assets.

#### **OTHER ASSET FINDINGS**

- i. Being a new District, the District lacks comprehensive operation and maintenance plan
- ii. There are a lot of assets at the Sub Counties and Health Facilities outdated and beyond maintenance
- iii. Most Government assets are not engraved at the Sub Counties and Health Facilities except at the District Head Quarters.

#### **STORES FINDINGS**

- i. Stock cards are not in place
- ii. All Accountable Stationeries were used up as at 30<sup>th</sup> June 2020

#### **CASH AND BANK FINDINGS**

- The vote availed no information as to whether the cash and bank balances reconciled.

#### **RECOMMENDATIONS**

- i. Vote Controllers should always ensure timely utilization of all funds to avoid accumulation of un-presented cheques by the close of the Financial Year.
- ii. All unserviceable items should be boarded off after a competent Valuer has given actual value
- iii. The District should put a system of retrieving unserviceable items from the hands of the staff.



- iv. There is need to have store for the District with ample space, ventilation and security.
- v. The District must make deliberate effort to equip the only Health Centre (RHINO CAMP) IV that also serves as District General Hospital as per now.
- vi. All assets register at level of the District, Health Facilities and Sub Counties be improved through regular updates
- vii. There must be a policy on use of Government Vehicles, Motorcycles and other Equipment owned by the District.
- viii. All outdated assets be valued before disposed of whether scraps
- ix. The District must make deliberate effort that all Assets and Equipment are engraved at both Sub Counties and Health Facilities even those donated by Development Partners.

## VOTE 540 – MPIGI DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

- The vote availed no information about what the previous recommendations were or evidence that they were followed up.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

- The vote availed no information on proof of ownership, condition or categories of Assets.

#### List of unserviceable items recommended for disposal

S/N	ITEMDESCRIPTION	REG.NO
1	Printer	Mpigi LGDP
2	Computer Table	MPIGI LGDPH 2003/04
3	UPS	MPIGI DLC
4	UPS	
5	UPS	LGDPH/DIA/UPS/58
6	UPS	9702AY00M571700194

7	Printer	FINMAPLG/PRT/8-01
8	Printer	CNM 9H6KH40
9	Motor cycle	UG1387R6
18		
OTHER ITEMS		
S/N	ITEMDESCRIPTION	QUANTITY
19	1 Office chair	

### OTHER ASSETS FINDINGS

- It was observed that the ART clinic at Mpigi health was not youth friendly. Assets meant for the youth which were provided by Naguru teenage centre including musical and sports equipment were not in use due to lack of space.
- The air conditioner in the laboratory at Mpigi health centre was not functioning to the expectation which affects the functionality of the equipment in the laboratory.
- The fire extinguishers too were not functional due to lack of maintenance / servicing
- As the case was in the previous year's board of survey, Mpigi health centre IV has a lot of disposable assets especially hospital beds occupying space which would have been used for other purposes.
- Although Mpigi health centre IV has inadequate office space, it was observed that there are buildings which are abandoned but required minor repair e.g the old maternity ward. Other buildings in use were also in good condition including the OPD, the general ward, staff houses and others.

- vi. Mpigi health centre IV received equipment to operationalize the theatre, but at the time of board of survey the equipment had not been engraved, installed and put to use.
- vii. Mpigi health centre had obsolete equipment which were occupying space and losing value.
- viii. It was noted that most of the extension staff do not hand over the motor cycles to the Sub Country Administration on transfer to another station. This makes it difficult to trace them, which makes follow up difficult.
- ix. Much as the lower local governments had assets which required disposal as per the previous board of survey report the district was unable to dispose assets in the previous financial year. The assets mainly constituted old motorcycles.
- x. As a result of decentralization of the board of survey exercise, the work became enormous thus requiring more time.

#### **STORES FINDINGS**

- i. The internal controls in line with stores were adequate to safe guard the assets from being mismanaged.
- ii. The district had a central district store which was in conducive condition but the lower local governments lack such facilities, items are stored at departmental level.
- iii. The district stores have a lot of old non reusable printed accountable stationery which was recommended for disposal.
- iv. There are no mechanisms for determining the maximum stock quantities and the re order levels which may result into stock outs leading to poor service delivery especially in health centres.

#### **CASH AND BANK FINDINGS**

- The vote availed no information as to whether the cash and bank balances were reconciled.

#### **RECOMMENDATIONS**

- i. The in charge of Mpigi health centre for should ensure that the equipment in the theatre is operationalized.

- ii. There is still need to plan for the general uplift of Mpigi health centre IV buildings in order to provide more space and improve the general working conditions of the health workers.
- iii. Management needs to seek authority from ministry of health to allow the district to obsolete assets which are occupying the space in Mpigi health centre IV.
- iv. The district should engage Buganda land board on matters concerning Buganda land occupied by the District, lower local governments and other government agencies to ensure lower local governments and other government facilities get land titles.
- v. The district should come up with a disposal plan to integrate all the disposable assets in the same time engage services of the government Valuer to attach value on assets for disposal in accordance with the local government public procurement and disposal of public assets regulations.
- vi. Vote controllers at various levels should ensure that the asset registers of their respective entities are updated to depict a true picture of the organizations asset position.
- vii. All entities should formulate asset maintenance plans and ensure adequate budgetary allocations in respect of asset maintenance
- viii. Management is advised to ensure that the hand over on transfer of staff are done effectively.
- ix. Entities should design mechanisms to ensure stock is maintained at appropriate levels to avoid over stocking and stock outs. This should be done through determining the maximum, minimum and the recorder stock levels.
- x. Management should ensure that all the vehicles are not in god condition are parked in a central parking for their safety.
- xi. Internal controls towards asset management should be strengthened at works department. Scrap and old equipment occupying offices should be boarded off as recommended.
- xii. Lower local governments should allocate a room for stores to ensure proper storage of inventory.

## VOTE 541 – MUBENDE DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Board off all assets recommended for disposal to avoid vandalism	Obsolete assets have been disposed of	
2	Update the asset register	Circular written to all heads of department to send in their respective asset registers	CFO urged to build capacity of heads of departments.
3	Prioritize repair and maintenance of grounded vehicles	Budgetary provision availed to ensure the repairs	
4	Set a clear policy on inter-department lending and borrowing of items and equipment	District technical planning committee to share the policy draft prepared by the district engineer for eventual acceptance.	To be operationalized once it is approved by DTPC
5	Prioritize the storage space for documents and other assets by gazetting storage space and rooms	Departments have allocated space	

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings And Structures	
Buildings Other Than Dwellings	44
Dwellings	30
Land	3
Information, Computer And Telecommunications Equipment	117
Other Machinery And Equipment (Other Than Transport Or Ict Equipment)	76
Transport Equipment	106
Non-Classified	15

#### List of unserviceable items recommended for disposal

- There was no list of obsolete items attached

#### OTHER ASSET FINDINGS

- Most of the vehicles are depreciating steadfast leading to high costs of maintenance
- There is encroachment on water bodies and other natural resources owned by the vote.
- Improvements have been done on the building hosting the health and education departments.

- iv. 200metre road stretch leading to the district have been raised to tarmac level to improve movement to the district headquarters.
- v. Some assets that were disposed of and paid for are still at the vote, especially, motor vehicles.
- vi. There is need to replace the asbestos iron sheets at the production office and Kaweeri HCII.
- vii. The asset register is not up-to-date and not on the IFMS-FAM.

### STORES FINDINGS

- i. There is enough security at the works yard enabling safety of all heavy duty equipment.
- ii. Though improvements have been made on the works stores, they are still using one store for receipting everything including human food, livestock feeds, seeds etc

### CASH AND BANK FINDINGS

- i. Obtaining certificates of bank balances is still a challenge because they are unavailable by closure of the financial year.

### Table showing accounts reviewed by the board

Account Name	Bank Name	Account Number	Bank Balance	Cashbook Balance	Cur
Mubende District General Fund	Centenary Bank	8912100171	46,457,767	46,457,767	UGX
Mubende District Local Government Eft Cash Account	Centenary Bank	8912100051	31,750	31,750	UGX
Mubende District Revenue Collection	Bank Of Uganda	5410168000000	0	0	UGX
Mubende District Revolving Fund	Centenary Bank	8912100173	81,976	81,976	UGX
Mubende District Uwep Recovery Fund	Centenary Bank	8912100189	67,630	67,630	UGX
Mubende DLG ACDP	Centenary Bank	3100071887	95,750	95,750	UGX
Mubende DLG TSA	Bank Of Uganda	5410528000000	0	0	UGX

## **RECOMMENDATIONS**

- i. Engrave all newly procured assets.
- ii. Update the asset register with all necessary information and upload it on the system.
- iii. Obsolete assets should be disposed of.
- iv. Maintain vehicles not beyond a certain number of years to reduce the maintenance costs.
- v. Items disposed of and paid for should be removed from the premises.
- vi. Asset management should be paramount with the help of the Asset Management Framework and Guidelines as issued by the Accountant General

## VOTE 542 – 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 taken	Action has been taken on recommendations made by the board of survey 2020/2021
2	District medical stores recommended for renovation or reconstruction	Action was taken	Done
3	Engraving of all district and sub county items like machinery and furniture	Most items were engraved but very few not yet engraved	Work in progress
4	Securing land tenure on Kabakas land for the old lands building	Action was taken	Done
5	Departments to come up with asset registers	Action was taken	Done
6	Need for formal hand over of Kasawo town council by sub county	Action was taken	Done
7	Following up on land given by Buganda land board to seta namuganga	Action was taken	Done
8	Namuganga SC to board off UG 2033R,UG 2203R AND UG 0369R	Action was taken	Done
9	To board off new mattresses given to health centers and not in use	Action was taken	Done
10	Relocate UPDF personnel from ICT offices	Action was taken	Done

### ASSET FINDINGS

#### SUMMARY OF ASSETS

- The vote availed no information on proof of ownership, condition or categories of Assets.

#### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO
1	Motor vehicle	LG 0031-36
<b>OTHER ITEMS</b>		
	ITEM DESCRPTION	QUANTITY
2	Key board	2
3	computers	8
4	printers	5
5	monitor	2
6	APC inverter	1

7	Wooden chairs	15
8	CPU	1
9	Tables	5
10	Air conditioner	1
11	Fire extinguisher	1
12	examination	3
13	adapter	1
14	Type writer	6



15	Desk phone	1
16	Filing cabin	1
17	Photo copier	2
18	ladder	1
19	Theatre bed	1

20	Wall fan	1
21	Woolen carpet	1
22	fan	1
23	novex	1
24	Notice board	2

## OTHER ASSETS FINDINGS

- i. Land titles and plots for district, sub-counties and local government was verified
- ii. Majority of motor vehicles, motor cycles, and road maintenance equipment need repair.
- iii. Most departments at the district do not have an updated asset register
- iv. Unserviceable items were identified and recommended for disposal accordingly

## STORES FINDINGS

- i. There is limited storage space
- ii. Stores were generally clean and organized

## CASH AND BANK FINDINGS

- i. Bank and cash book balances were well reconciled as at 30/6/2021

### Table showing accounts reviewed by the board

S/N	Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1.	Muwrp	Dfcu	01983501007305	27,101	27,101	UGX
2.	Treasury Single Account	Bank Of Uganda	005420528000000	00	00	UGX
3.	General Fund Account	Dfcu	01983501007306	8,379,960	8,379,960	UGX
4.	Uwep-Project	Dfcu	01253655934447	4,046,762	4,046,762	UGX
5.	Youth Livelihood Programme-Recovery	Dfcu	01983501007302	17,165,633	17,165,633	UGX

6.	Nakifuma-Nagalama T/C General Fund	Dfcu	01253655923140	30,679	30,679	UGX
7.	Katosi T/C General Fund	Dfcu	01253615562921	13,561	13,561	UGX
8.	Ntenjeru Kisoga T/C General Fund	Dfcu	01253655517471	24,755,909	24,755,909	UGX
9.	Nama S/C General Fund	Stanbic	9030006340414	54,784,208	54,784,208	UGX
10.	Kasawo S/C General Fund	Dfcu	01983501003760	5,187,856	5,187,856	UGX
11.	Ntunda S/C General Fund	Centenary	3100026092	13,168,398	13,168,398	UGX
12.	Kimenyedde S/C General Fund	Dfcu	01983501003773	16,255,276	16,255,276	UGX
13.	Nabaale S/C General Fund	Dfcu	0198350103755	31,794	31,794	UGX
14.	Seeta Namuganga General Fund	Stanbic	9030005872250	20,005,723	20,005,723	UGX
15.	Nagoje S/C General Fund	Stanbic	9030005879255	16,452	16,452	UGX
16.	Kyampisi S/C General Fund	Dfcu	01983501003753	32,996,187	32,996,187	UGX
17.	Koome S/C General Fund	Dfcu	01983501003775	24,339,550	24,339,550	UGX
18.	Mpatta S/C	Dfcu	01983501003765	11,023,061	11,023,061	UGX
19.	Nakisunga S/C Local Revenue A/C	Stanbic	9030004872633	2,077,294	2,077,294	UGX
20.	Kasawo T/C General Fund	Centenary	3100060052	781,984	781,984	UGX
21.	Namataba T/C General Fund	Centenary	3100060017	6,164,259	6,164,259	UGX
22.	Mukono General Hospital Account	Stanbic	9030017601279	206,475,046	206,475,046	UGX
23.	Mukono District Revenue Collection A/C	Bank Of Uganda	005420168000000	00	00	UGX
24.	Nakisunga S/C General A/C	Stanbic	9030005872641	56,979,119	56,979,119	UGX
25.	Npunge S/C General Fund	Bank Of Baroda	95100200000093	0	0	UGX

## RECOMMENDATIONS

- i. Engraving of items should be carried out for all departments at the district, sub counties and town council
- ii. The district should start using IFMS to improve on asset management
- iii. All unserviceable items recommended for disposal in FY2016/2017 and 2017/2018

- iv. Are still there. they should be disposed off
- v. There is need for all departments in the district to ensure that an updated asset register is available
- vi. Regular servicing and maintenance of vehicles, machines and motor bikes to be prioritized so as to reduce on costs of repair and maintenance
- vii. All heads of departments and lower local government should adhere to the new assets management framework
- viii. Community resource center needs to be revamped in order to support the youth adequately, LDUs occupying the premise should be relocated to water department in order to create space for youth interaction and counselling sessions at the resource facility
- ix. There was confiscation of government equipment like transport equipment. Therefore, management need to design clear policies and ensure they are adhered to concerning possession of government property

## VOTE 543 – NAKAPIRIPIT DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Six(6) vehicles ,four(4) motorcycle forty (42) solar panels and various furniture were recommended for disposal	The matter has been taken to council for approval	On going

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSETS	QTY
BUILDINGS OTHER THAN DWELLINGS	3
DWELLINGS	1
INFORMATION, COMPUTER AND TELECOMMUNICATIONS EQUIPMENT	44
OTHER MACHINERY AND EQUIPMENT (OTHER THAN TRANSPORT OR ICT EQUIPMENT)	68
TRANSPORT EQUIPMENT	96
BIOLOGICAL ASSETS	1

#### List of unserviceable items recommended for disposal

ITEM	QTY
SOLAR BATTERIES	46
TREES	78
FORD RANGER PICKUP	2
GRADER	1
HERO BICYCLES	6
M/CYCLE	1
PHOTOCOPIER	1
PRINTER	1
SOLAR PANNELS	1
SUKUKI MARUTI STATION WAGON	1
TOYOTA HILUX	1
TOYOTA HILUX PICK UP	1
TOYOTA HILUX PICKUP	1
YAMAHA AG	2

### OTHER ASSET FINDINGS

- i. The Asset register is not up to date since most items are not engraved.

### STORES FINDINGS

- i. Not adequate space for stores

- ii. The condition of the store is very bad and most items are obsolete, rotten and wasted

### **CASH AND BANK FINDINGS**

- i. The team observed that all thirty-six accounts were reconciled as per the guidelines in respect to the Treasury Accounting Instructions on cash.

### **Table showing accounts reviewed by the board**

- There was no information on account or Bank names attached.

### **RECOMMENDATIONS**

- i. The board has recommended disposal of all unserviceable items.

### **Pictorial**



## VOTE 544 – 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	Undertake in Fy 2021/2022
2	Board off vehicles which were grounded/ not cost effective to repair	None was boarded off	Undertake in Fy 2021/2022
3	Repair other equipment which were not in good working condition.	A few were repaired	Undertake in Fy 2021/2022
4	Board off Equipment which were not functional/not cost effective to repair	None was boarded off	Undertake in Fy 2021/2022
5	Replace assets that had become obsolete	A few were placed	Undertake in Fy 2021/2022
6	Procure more assets for some departments	A few were procured	Undertake in Fy 2021/2022
7	Renovate some buildings/structures that were dilapidated.	None was renovated	undertake in Fy 2021/2022

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
<b>LAND AND BUILDINGS</b>				
Buildings				
District Administration Blocks	11			
Water Office Block	1			
District Health Block	1			
District Drug Store	1			
Mechanical Workshop	1			
EARS Administrative Block	1			
EARS Staff Houses	1			
Production Hall	1			
District Fisheries Office	1			
District Commercial Block	1			
Road Sector Offices	1			
<b>OFFICE BLOCKS</b>	2			

OPD Blocks (Health Centres)	36			
Theater	2			
Maternity wings	8			
ART Clinic Blocks	8			
<b>RESOURCE CENTRES</b>	<b>3</b>			
Class room blocks	200			
staff houses-Schools	50			
Staff houses-Health Centers	20			
<b>TRANSPORT EQUIPMENT</b>				
Station Wagon	2	1	0	1
Double Cabin Pickup	25	6	4	15
Motorcycles	151	15		
Wheel Loader	1			
Plant Carrier	1			
Tipperr	3	0	0	1
<b>FUNITURE AND FITTINGS</b>				
Office Chairs	67	67	0	0
Tables	163	163	0	
Book Shelves	6	6	0	0
Filing Cabins	227	227	0	0
Visitors Chairs	27	27	0	0
<b>ICT EQUIPMENT</b>				
Desktop Computers	80	40	30	10
Television set	1	1	0	0
Laptop	1	1	0	0
Printer	6	5	0	1
Projector	2	2	0	0
Scanner	2	2	0	0
Server	1	1	0	0
Binding Machine	1	1	0	0
Tablet / IPad	1	1	0	0
Uninterrupted Power Supply (UPS)	50	20	10	20
Photocopier	6	3	0	3
<b>MEDICAL EQUIPMENTS</b>				
Microscopes	1			0
Cryo Gum Machines	1			0
Oxygen Concentrator	1			0

Varginal Specula graves medium	2			0
Varginal Specula Large	1			0
Dressing forceps	3			0
Lithomy bed 72cm x 20cm	1			0
Stool	1			0
Gallipit Stanless	1			0
Examination Couches	6			0
Drip Stands	20			0
Weighing scale baby	20			0
Mattresses	80			0
Instrument cupboard	4			0
BP mercury stethoscope slerilizer	5			0
Strerilizer (Electrict)	1			0
Cheatle Fraps	1			0
Sponge holding forceps non smooth	13			0
Tissue forceps	20			0
Bowl stainless	50			0
Kidney basing/dishes(size24 cm0	90			0
Clinical thermometers	10			0
Rubish bins charge	100			0
Plastic buckets	150			0
Angle poise lamp	4			0
Adult mouth gag	2			0
Varginal speculum(Casco/Gra ves)	3			0
Tenaculum Valsellum	1			0
Urine sound	1			0
Minilaparotomy set	1			0
Non scalpel vasectomy kit	1			0
Galliport atainless steel	1			0
Straight artery forcep	1			0
Ambilical Scissor	1			0
Episiotomy	1			0
Stitch scissor	1			0
vaginal specular	1			0



Neddle hoting forceps	1			0
Dissecting forceps straigh 150mm	1			0
Dissecting forceps 155mm	12			0
Neddle holder	3			0
Fetoscope	2			0
Suction apparatus	1			0
Laryngoscope	1			0

### List of items recommended for disposal

ITEM DESCRIPTION	REG.NO
M/cycle	LG 0029-37
M/cycle	LG 0030-37
M/cycle	LG 0031-37
M/Cycle	LG 0042 37
M/Cycle	LG 0053-37
M/Cycle	LG 0054-37
M/cycle	UG 0497 M
M/cycle	UG 0506 M
M/cycle	UG 0370 M
M/cycle	UG 0250 M
M/cycle	UG 0254 M
M/cycle	UG 0491 M
M/Cycle	UG 0014 R
M/Cycle	UG 0563 E
M/Cycle	UG 1476 E
Mitsubishi Pick up	UG 0924 A
Hilux Double cabin	UAJ 241 X
M/Cycle	UA 1029
M/Cycle	UA 1127

M/Cycle	UV 1415
M/Cycle	UV 1696
M/Cycle	UV 1740
M/Cycle	UV 1726
M/Cycle	UV 1690
M/Cycle	UG 0807A
M/Cycle	UG 0296 A
M/Cycle	UG 0295 A
M/Cycle	Honda 125 XL.UG 1646 S
D/Cabin P/Up	UG 2718 R
M/Cycle	UET 012
D/Cabin	UG 0376 F
D/Cabin	UAA 209 Z
M/Cycle	Yamaha DT 125 DEO 2X-066508 UDR 013 Y
M/Cycle	Honda
M/Cycle	Yamaha AG
M/Cycle	UG 1395 R
Motorcycle - Honda	UFG 779G
ITEM DESCRIPTION	QUANTITY
Carpet	
Fan	
Laptop DELL	

Computer set Dell	
Printer HP LaserJet	
Stabilizer	
Sahara Nissan	
Office chairs	2
computer sets	2
Printers	2
Computer set	
Desk top computer (monitor	
Yamaha DT 125	
Dell computer Laser jet printer	
Electronic kettle	
Color printer	
Radio call	
Lower molars	3
Fan	
Fan	
Computer set	
Lap top	

### OTHER ASSETS FINDINGS

- The vote availed no information on proof of ownership, condition or categories of assets.

### STORES FINDINGS

- The stores are well secured by the Accounting Officer.
- The stocks are well arranged, clearly separated between the serviceable and unserviceable articles.

## CASH AND BANK FINDINGS

- i. The survey cross – checked Bank and cash balances on the Nine (9) accounts operated by Nakasongola District Local Government. The team also noted that there was no cash at hand during the survey.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance At 30 June 2021	Cashbook Balance At 30 June 2021	CUR
1	Nakasongola DLG Global Fund	Post Bank	21100000166	528,925	528,925	
2	Nakasongola DLG Mild May H1	Post Bank	21100000147	89,226	89,226	
3	Nakasongola DLG YLP Dist Projec	Post Bank	21100000481	25,430	25,429	
4	Nakasongola DLG District YLP R	Post Bank	21100000558	6,764.70	6,764.70	
5	Nakasongola District UWEP Fund	Post Bank	21100000657	195	195	
6	Nakasongola District UWEP R	Post Bank	21100000682	1,319,047.50	1,319,047.50	
7	Nakasongola DLG General Fund	Post Bank	21100000610	256,008,511	256,008,511	
8	Nakasongola DLG USFP	Post Bank	21100000780	253,454	253,454	
9	Nakasongola DLG UNICEF	Post Bank	21100000758	21,944	21,944	

## RECOMMENDATIONS

- i. Repair vehicles and other items which are not in good working condition
- ii. Board off vehicles and other items which are grounded/not cost effective to repair
- iii. Replace assets that had become obsolete
- iv. Renovate some buildings/ structures that were dilapidated
- v. Maintain an up to date Asset register

## VOTE 545 – NEBBI DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Board of survey recommendations should be implemented.	Valuation of the assets recommended for disposal has been done by the chief government valuer.	The process of disposal requires a lot of time that the disposal could be accomplished within the financial year.
2	Fire extinguishers should regularly be serviced	Servicing being done	The last service was done on 24 <sup>th</sup> August 2021 and the date for the next service is 24 <sup>th</sup> August.
3	Updated fixed assets register should be put in place for easy monitoring	Asset register being updated	All departments have made submission pending compilation by finance department.
4	Regular inspection of stores to avoid loss, misuse and wastage, pilferage and damage of inventory	Quarterly inspection being done	Budget has been provided in the financial year 2021/2021 for quarterly monitoring and inspection of stores at all levels.
5	New assets should be put into use and consideration should be made to increase the level of assets for efficient service delivery	Assets issued to the users	The new assets have been issued to the help facilities
6	Obsolete items should be centrally kept for proper management before their disposal	No action taken	The assets are with the departments

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
<b>LAND AND BUILDINGS</b>				
Land	26	26	0	0
Building	216	101	115	
<b>TRANSPORT EQUIPMENT</b>				
Aero plane	0	0	0	0
Station Wagon	10	2	3	5
Pickup	30	6	9	15
Saloon	0	0	0	0
Motorcycle	368	186	157	25
Trailer\Truck	8	3	5	0
Earth Moving Equipment\Tractor	11	5	5	1
Omnibus	0	0	0	0

<b>ICT EQUIPMENT</b>				
Desktop Computers	165	41	98	26
Global Positioning System	2	2	0	0
Laptop	48	30	16	2
Printer	86	25	30	31
Projector	5	4	1	0
Scanner	7	4	1	2
Server	4	2	2	0
Station User License	0	0	0	0
Tablet / IPad	39	39	0	0
Uninterrupted Power Supply (UPS)	64	30	09	25
<b>OFFICE EQUIPMENT</b>				
Detecting Machine	0	0	0	0
Generator	17	13	0	4
Passport Reader	0	0	0	0
Photo Copier	19	3	7	9
Projector	5	4	1	0
Radio Calling System	12	0	0	12
Survey Equipment	0	0	0	0
Water Tank	36	26	6	4
<b>MACHINERY</b>				
Air Conditioner	1	1	0	0
Automatic Weather Station	0	0	0	0
Bakery Production Line	0	0	0	0
Blue Print Machine	0	0	0	0

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO
1	Mitsubishi	UG0037M
2	land rover	UG0066R
3	Isuzu	UG0657R
4	Isuzu	UG0660R
5	Toyota	UM0079
6	Nissan Hard body	UG0366F
7	Tata	UG1128A

8	Toyota Hilux	UG3426M
9	Ford Ranger	UG2707R
10	Nissan Hard body	UG1841A
11	Nissan Hard body	UG1846A
12	Mitsubishi	UG0453S
13	Ford Ranger	UG0211Z
14	Honda XL	UG2009E
15	M/Vehicles & Cycle scraps	

### OTHER ASSETS FINDINGS

- i. The state of the office blocks has deteriorated that require major renovation.
- ii. Disparity in the label/engravement on the actual assets and the ones in the asset register. However, there are also many assets that are not labeled/ engraved.

- iii. Security for public assets is highly being emphasized with provision of perimeter fences around government facilities.
- iv. Items recommended for disposal have still contained to remain with the user departments.
- v. Most of the assets lack records of their dates of acquisition.

### STORES FINDINGS

- i. A complete check was made that where the balances agreed, they were initialed in the stores ledgers and that the inventories on hand agreed with the ledger.
- ii. The store accommodation is not adequate.
- iii. The condition of the store in other places are good but for the main store is bad state it requires construction of a new facility.
- iv. The items are in an efficient manner and the assets are not adequate since some office stall require space and equipment.

### CASH AND BANK FINDINGS

- i. The Board of survey team verified Bank balance, cash at hand and reconciliation for the accounts held by the district.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Nebbi District Global Fund	Centenary	7612100034	7,615	7,615	UGX
2	Nebbi District Local Government Icb Health	Centenary	7612100046	725	725	UGX
3	Nebbi District Health Service Account	Stanbic	9030006247414	1,909	1,909	UGX
4	Nebbi District Unicef	Stanbic	9030005715724	1,295,412	1,295,412	UGX
5	Nebbi District Youth Livelihood Recovery	Stanbic	9030009990657	3,290,100	3,290,100	UGX
6	Nebbi District Multi- Sectoral Food Security & Nutrition	Stanbic	9030001261360	42,451,710	42,451,710	UGX
7	Nebbi District Uwep	Stanbic	9030011818950	60,495	60,495	UGX
8	Nebbi District Democratic Governance Facility	Stanbic	9030017163565	4,592	4,592	UGX
9	Nebbi District Uwep Recovery	Stanbic	9030013011981	19,160,356	19,160,356	UGX
10	Nebbi District Agricultural Cluster Development Project	Stanbic	9030015602006	58,735,483	58,735,483	UGX
11	Nebbi District Sanitation Fund	Stanbic	9030013758769	1,899	1,899	UGX

## **RECOMMENDATIONS**

- i. Board of survey recommendations should be implemented.
- ii. Disperities on the label/engravemnet on the assets should be reconciled.  
Management should also plan for a major engravement/ labeling of the assets.
- iii. Council should plan for construction of the main store.
- iv. Council should plan for major renovation of the office blocks.
- v. Separation of new, part- torn, unserviceable items should be done

## VOTE 546 – NTUNGAMO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	The committee recommends engravement of all district assets for safety and identification of all government assets and should be budgeted for	Ongoing	Ongoing
2	The committee recommends boarding of all unserviceable items that belong to the district since they are old	Ongoing	Ongoing

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSETS	Qty
BUILDINGS OTHER THAN DWELLINGS	48
DWELLINGS	10
LAND	50
INFORMATION, COMPUTER AND TELECOMMUNICATIONS EQUIPMENT	111
OTHER MACHINERY AND EQUIPMENT (OTHER THAN TRANSPORT OR ICT EQUIPMENT)	282
TRANSPORT EQUIPMENT	234
CLASSIFIED ASSETS	2

#### List of Items recommended for disposal

- There was no list of obsolete items attached.

#### OTHER ASSET FINDINGS

- Most of the assets at the district HQ and lower local government are not engraved.
- The board of survey observed that most entities did not have updated asset register.
- Peugeot pickup LG 003-31 and motorcycle Reg No .UG 0512-M and other items like 1 operation bed are in bad condition.
- The recommendation of the previous board of survey have never been implemented.
- We found out expired drugs in Itojo outside stores in a verandah packed in wooden container

## STORES FINDINGS

- i. We found out expired drugs in Itojo outside stores in a verandah packed in wooden container

## CASH AND BANK FINDINGS

- i. Bank balance that exists at the end of the financial year were already committed and authority sought as at 30<sup>th</sup> June 2021.

**Table of Accounts reviewed by board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cashbook Balance	Cur
1	Abindu Primary	Stanbic Bank	9030012137337	0	0	UGX
2	Abindu Primary School	Stanbic Bank	9030007708725	0	0	UGX
3	Namthin	Stanbic Bank	9030007709489	0	0	UGX
4	Namthin Primary Schoo	Stanbic Bank	9030012154452	0	0	UGX
5	Nebbi Mc Imprest Account	Stanbic Bank	9030012250451	0	0	UGX
6	Nebbi Mc Property Rate	Centenary Bank	7610500004	0	0	UGX
7	Nebbi Mc Uwep Recovery Account	Centenary Bank	7612100051	0	0	UGX
8	Nebbi Mc Youth Livelihood Fund	Centenary Bank	7612100053	0	0	UGX
9	Nebbi Mc Youth Livelihood Fund	Centenary Bank	7612100054	0	0	UGX
10	Nebbi Mcabindu Division Capital Development	Stanbic Bank	9030012308492	0	0	UGX
11	Nebbi Mcabindu Division Operation	Stanbic Bank	9030012308549	0	0	UGX
12	Nebbi Mcabindu General Collection	Stanbic Bank	9030012256301	0	0	UGX
13	Nebbi Mccentral Capital	Stanbic Bank	9030012309030	0	0	UGX
14	Nebbi Mccentral Division General Collection	Stanbic Bank	9030012259653	0	0	UGX
15	Nebbi Mccentral Division General Collection	Stanbic Bank	9030012309154	0	0	UGX
16	Nebbi Mcthatha Division Capital Dev't	Stanbic Bank	9030012308123	0	0	UGX
17	Nebbi Mcthatha Division General Collection	Stanbic Bank	9030012259564	0	0	UGX
18	Nebbi Mcthatha Division General Operation	Stanbic Bank	9030012308085	0	0	UGX
19	Nebbi Municipal Council General Funds Collections Account	Stanbic Bank	9030012189566	0	0	UGX
20	Nebbi Primary School	Stanbic Bank	9030007707753	0	0	UGX



21	Nebbi Primary School (PTA)	Centenary Bank	3201293129	0	0	UGX
22	Nebbi Town	Stanbic Bank	9030006247406	0	0	UGX
23	Nebbi Town Secondary School	Centenary Bank	7610400039	0	0	UGX
24	Nebbi Town Secondary School	Stanbic Bank	9030006294293	0	0	UGX

## **RECOMMENDATIONS**

- i. The committee recommends engravement of all district assets for safety and identification of all government assets and should be budgeted for
- ii. The committee recommends boarding off of the all the unserviceable assets

## VOTE 547 – PADER DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Disposing of motor vehicles.	No action taken	The assets should be disposed off as recommended by board members.
2	Disposing of motor cycles.	No action taken	The assets should be disposed off as recommended by board members.
3	Disposing of old computers.	No action taken	The assets should be disposed off as recommended by board members.
4	Disposing of old spares of borehole.	No action taken	The assets should be disposed off as recommended by board members.
5	Disposing of used tyres.	No action taken	The assets should be disposed off as recommended by board members.
6	Lost asset (motor cycles)	No action	Matter with police
7	Loss of IFMS computers	No action	Matter with police
8	Loss of solar plate from Pader HCIII	No action	Matter with police

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSETS	Qty
BUILDINGS OTHER THAN DWELLINGS	246
DWELLINGS	150
STRUCTURES	1
LAND	36
INFORMATION, COMPUTER AND TELECOMMUNICATIONS EQUIPMENT	59
OTHER MACHINERY AND EQUIPMENT (OTHER THAN TRANSPORT OR ICT EQUIPMENT)	1,002
TRANSPORT EQUIPMENT	144
BIOLOGICAL ASSETS	1
NON-CLASSIFIED	2

#### List of unserviceable recommended by the board

Item	Qty
50 Broken Desks	50
Affinity Ii Bed	1
Batteries For Solar 71	1
Bed	1
Book Shelf	1
Computer Monitor 373	1
Computer Monitor White 56	1
Connecting Rods 78	1
Cpu	2
Fan Ampex	1
Filing Cabinet	4

Filling Cabinet	1
Ford Ranger	2
Four Stances Pit Latrine Block(02)	2
Fridge	1
G 1 Connected Cylinder	1
G 12u Connented To Water Tanks 320	1
G 1u2 Plpe	1
Hinda Xl125	1
Honda	2
Honda Brazil	1
Honda Cg 125	1
Honda Trail	5

Honda Xl1255	1
Isuzu	1
It Was For Grader	1
Jailing	4
Jialing	1
Kangaroo Bed	1
Land Cruiser	1
Latop	3
Metalic Scraps Water Yards 16	1
Metallic Book Shelve	1
Monitor	2
Monitor Molg/Lgdp/1029	1

Motorized Pump 40	1
Nissan Hard Body	6
Pedestal	1
Photocopier	2
Photocopiers	1
Placenta Pit	1
Printer	1
Pump Heads	1
Rain Harvesting Tank	1
Rain Water Harvesting Tanks	2
Sanyu Screen	1
Screen	1
Sibir Freezer	1
Solar Pannel	1
Spoiled Safe For Office	2

Sprayer Nack Scak Not Use	1
Susuki Tf15	1
Suziki Tf 125	1
Suzuki	1
Suzuki Changoi	1
Suzuki Jingchent	1
Suzuki Tf 125	1
Suzuki Tf125	2
Suzukitf 125	1
Szuki-Tf-125	1
Third Piate	1
Third Plate	10
Three Seaters Desks	50
Three Seaters Desks	62
Toyota Hilux Double Cabin White In Colour	1

Donated By World Food Programmer	
Toyota Land	1
Toyota Land Cruiser	2
Used Tyres	1
Water Tank	17
Water Tank Plastic	4
Wheel Chair	2
White Freezer	1
Yamaha	13
Yamaha Ag 100 Motor Cycle	1
Yamaha Ag100	5
Yamaha Dt 125	1
Yamaha Dt 125 1	1
Yamaha Dt125	3
Yamahah Ybr 125g 1	1

## OTHER ASSET FINDINGS

- i. Inadequate recording of some assets received in the District. This affects mostly assets donated to the District departments by donors for which such items were not entered in the store hence record of such assets would be lacking at the time of inspection.
- ii. Land Titling of all District Land. Most of the District Land at both the Higher Local Government and Lower Local Governments have no land titles. This makes the District at a risk of losing such valuable assets due to land disputes.
- iii. A number of Government structures require rehabilitation but have not been included in the Operation and Maintenance plan for example the Teachers' resource Center and Staff houses at schools, Health Centers and Sub County Administration
- iv. Departmental Asset registers are not being regularly updated. This risks Departmental Assets to theft or lose. The District lacks an Asset Management Policy.
- v. A number of items require disposal
- vi. Inadequacy of internal control to eliminate theft or fire, losses or damage, wastage and misuse of assets as evidenced by fire burning a packed single cabin land cruiser

- vii. Understaffing in health centers and Inadequate accommodation in primary schools that were visited
- viii. Community around Aringa primary school out rightly rejected and chased away parish chief and other stakeholders who wanted to take measurement around school. The Primary school also has issues of its foundation bodies which is deterring school development.

## STORES FINDINGS

- i. The District fleet are not properly safeguarded. The packing area needs to be improved
- ii. Inadequate space in the stores. There is mixing of Medical supplies and non-medical supplies.

## CASH AND BANK FINDINGS

**Table showing accounts reviewed by the board**

Account Name	Bank Name	Account Number	Bank Balance	Cashbook Balance	CUR
Achol Pii Army Sss	Dfcu	01403500548281	0	0	UGX
Achol Pii Army Sss Use	Stanbic	903000576195	0	0	UGX
Acholi Bur Hcii	Dfcu	0140351571213	14,322,636	14,322,636	UGX
Acholi Ranch Ps	Stanbic	903000624798	2,785,304	2,785,304	UGX
Acholibur General Fund	Stanbic	9030007016920	11,983,283	11,983,283	UGX
Acholibur Sub County Development Fund	Stanbic	9030005860244	17,799,260	17,799,260	UGX
Acholibur Sub County	Stanbic	9030005812118	22,917	22,917	UGX
Agago Refregees Camp P/S	Dfcu	014011465911	6,015,000	6,015,000	UGX
Agago Refregees Camp P/S	Stanbic	903000624704	6,200,000	6,200,000	UGX
Agora Primary School	Stanbic	903000624348	84,553	84,553	UGX
Akalikongo Ps	Stanbic	903000946736	450,000	450,000	UGX
Amilobo H/Cii	Dfcu	01403500208000	531,917	531,917	UGX
Angagura Ps	Stanbic	903000622930	32,504	32,504	UGX
Angagura Sub Ddeg	Stanbic	9030005604086	521,945	521,945	UGX
Angagura Sub Gen Fund	Stanbic	9030007016580	6,802,315	66,802,315	UGX
Angagura Sub Lrr	Stanbic	9030005604094	6,401	6,401	UGX
Angole Hcii	Dfcu	01403618459770	0	0	UGX
Aruu Falls Ps	Stanbic	903000791759	3,187,457	3,187,457	UGX
Atanga Sub Ddeg	Stanbic	9030005860414	5,293	5,293	UGX

Atanga Sub Gen Fund	Stanbic	9030007034031	1,105,693	1,105,693	UGX
Atanga Sub Lrr	Stanbic	9030005828464	2,720	2,720	UGX
Awere Hciii	Dfcu	01403500206116	120,000	120,000	UGX
Awere Sub Car	Dfcu	01403656856410	0	0	UGX
Awere Sub Ddeg	Dfcu	01403555224689	2,275,874	2,275,874	UGX
Awere Sub Gen Fund	Dfcu	014103551634886	5,098,433	5,098,433	UGX
Awere Sub Lrr	Dfcu	01403555224641	0	0	UGX
Bolo Hciii	Dfcu	01403500208062	100,000	100,000	UGX
Dlg General Fund	Dfcu	01403500715577	59,409,792	59,409,792	UGX
Dure Hcii	Dfcu	01403551571189	513,751	513,751	UGX
Jupa Primary Sch	Stanbic	903000673756	2,700,000	2,700,000	UGX
Kilak Corner P/S	Stanbic	903000623120	8,116,356	8,116,356	UGX
Lagile Hciii	Dfcu	01403500208079	100,000	100,000	UGX
Laguti H/Cii	Dfcu	01403500208048	1,080,060	1,080,060	UGX
Laguti S/C Gen. Collection Account	Stanbic	9030005862417	1,957,089	1,957,089	UGX
Laguti S/C Gen. Fund	Stanbic	9030007080386	60,617	60,617	UGX
Laguti S/C Lgdp	Stanbic	9030005862425	28,337,935	28,337,935	UGX
Lapul Hciii	Dfcu	01403618409395	6,636,756	6,681,031	UGX
Lapul Sub County	Stanbic	9030007017587	2,183	25,183	UGX
Lapul Sub County Alim Hcii	Dfcu	014003500244541	536,983	587,008	UGX
Lapul Sub County Ddeg	Stanbic	9030005862263	6,357,426	6,421,826	UGX
Lapul Sub County Gen Fun	Stanbic	9030005862271	229,396	275,414	UGX
Lapul Sub County Road	Stanbic	9030010613573	3,367	301,967	UGX
Latanya Sub County Lgmsdp	Stanbic	9030005604118	50,189	50,189	UGX
Latanya Sub County Revenue	Stanbic	9030005604132	1,348,891	1,348,891	UGX
Latanya Sub Couty Gen Fund	Stanbic	903007014928	44,847,928	44,847,928	UGX
Latianya Hciii	Dfcu	014035571272	566,950	566,950	UGX
Latigi Hcii	Dfcu	01403657618817	571,507	571,507	UGX
Lawire Hcii	Dfcu	01403552510370	517,702	567,727	UGX
Ogago Hcii	Dfcu	01403500244527	39,014	39,014	UGX
Ogom Ps	Stanbic	903000623945	5,098,733	5,098,733	UGX
Ogom Sub County Car	Dfcu	01403553188716	0	0	UGX
Ogom Sub County Ddeg Account	Dfcu	01403553188293	782,283	782,283	UGX
Ogom Sub County General Fund	Dfcu	01403551633674	684,942	684,942	UGX
Ogom Sub Cty Car	Dfcu	01403553188716	0	0	UGX
Ogom Sub Cty Ddeg	Dfcu	01403535188293	782,263	282,263	UGX
Ogom Sub Cty Gfa	Dfcu	01403551633674	684,942	684,942	UGX

Ogom Sub Cty Lrr	Dfcu	1403553188752			UGX
Ogom Subcounty Revenue	Dfcu	01403553188752	5,066	5,066	UGX
Oguta Hcii	Dfcu	01403500208093	46,019	46,019	UGX
Ongany Bar Dyang P/S	Stanbic	9030012004073	0	0	UGX
Oryang Hcii	Dfcu	01403553243554	4,043,082	4,043,082	UGX
Pader District Single Treasury Account	Bank Of Uganda	5470528000000	0	0	UGX
Pader Dlg Prelnor	Dfcu	01403554300087	1,018,159	1,018,159	UGX
Pader Dlg Unicef Account	Dfcu	9030005862344	0	0	UGX
Pader Sub County Ddeg	Stanbic	9030013240883	277,485	277,485	UGX
Pader Sub County Gen Fund	Stanbic	9030007035658	476,021	476,021	UGX
Pader Sub County Revenue	Stanbic	9030005781999	118,798	118,798	UGX
Paiula Hcii	Dfcu	01403503128015	652,082	652,082	UGX
Pajule Hciv	Dfcu	01403500244480	4,142,493	4,142,493	UGX
Pajule Sub County Car	Stanbic	90300010616157	1,251	1,251	UGX
Pajule Sub County Ddeg	Stanbic	9030005812193	24,664,062	24,664,062	UGX
Pajule Sub County Gen Fund	Stanbic	903007017390	64,331	64,331	UGX
Pajule Sub County Lrr	Stanbic	9030005812193	30,116	30,116	UGX
Pakeyo H/Cii	Dfcu	01403553127991	557,082	557,082	UGX
Porogali Hcii	Dfcu	014035	512,797	512,797	UGX
Puranga Hcii	Dfcu	01403500208055	9,060,805	9,060,805	UGX
P Puranga Hcii Uranga Sub Cty Ddeg	Stanbic	9030005862336	1,803,297	1,803,297	UGX
Puranga Sub Cty Gfa	Stanbic	9030007016122	4,525,067	4,525,067	UGX
Puranga Sub Cty Lrr	Stanbic	9030005862328	1,660,555	1,660,555	UGX
Puranga Sub Cty Ogonyo Hcii	Dfcu	01403500244503	769,566	769,566	UGX
Wipolo H/Cii	Dfcu	01403551499609	525,883	525,883	UGX
Ylh Recovery	(Blank)	(Blank)	13,654,000	13,654,000	UGX

## RECOMMENDATIONS

- i. The packing area needs to be improved and guarded.
- ii. The District should consider constructing another store or identifying another space to work as a store for non-Medical supplies.
- iii. Management should enforce record management
- iv. Management should enforce titling of all Government land

- v. Management should ensure that all Government facilities at HLG and LLG are planned and incorporated for in the Operation and maintenance Plan
- vi. Management should enforce regular updates of Assets register
- vii. The CAO should spear head the development of the Asset Management Policy.
- viii. The Assets recommended for Disposal by the members of the Board of Survey should be incorporated in the District Asset Disposal Plan.
- ix. Managements are advised to strengthen the internal Control system
- x. Management are advised to recruit guard to protect district fleet at the yard.
- xi. Management are advised to allocate motor cycle to staff who do not have motor cycle instead of duplicating to the same officer.

**VOTE 548 - PALLISA DISTRICT LOCAL GOVERNMENT**

**NO REPORT SUBMITTED**



**VOTE 549 - RAKAI DISTRICT LOCAL GOVERNMENT**

**NO REPORT SUBMITTED**

## VOTE 550 – RUKUNGIRI DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Boarding of obsolete Assets and items	No action was taken	There is an urgent need to dispose of all obsolete Assets

### ASSET FINDINGS

#### SUMMARY OF ASSETS

- The vote availed no information on proof of ownership, condition or categories of Assets.

#### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO
1	Motorcycles Jialing	UG 1467 E
2	Motorcycles	UG 1366E
3	Motorcycles YAMAHA 125 DT	UG 1302E
4	Motorcycles SUZUKI 125	UBF 070
S/N	ITEM DESCRPTION	QUANTITY
19	Laptop computer	
20	Photocopying Machine	
21	Type writers	

22	Fax machines	
23	Telephone Set	
24	Public Address system	
25	Generator	
26	Deep freezer	
27	Calculators	
29	Wall clock	
30	Duplicating machine	

### OTHER ASSETS FINDINGS

- No Information on other asset findings was availed

### 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 District Decentralized Account	Stanbic Bank	0140070888201	34,094,488	34,026,654	UGX
2	Rukungiri District YLP Recoveries	Centenary Bank	5110500016	83,401,530	92,546,280	UGX
3	Rukungiri District UWEP	Stanbic Bank	9030013133106	30,206,800	23,578,200	UGX
4	Rukungiri District Global Fund		5112100041	3,738,468	3,738,176	UGX
5	Project Accounts			14,735,975	83	UGX

## RECOMMENDATIONS

- i. No action was taken to almost all the previous Board of survey recommendations. Therefore, the management should ensure that all those recommendations made by boards of survey (BOS) Committees are always adhered to.
- ii. Most of the assets are not engraved. Therefore, there is need for engravement of all major assets for proper identity
- iii. It is very hard/ impossible to ascertain the date of purchase for most of the assets since they have been in existence for a long time more than the people occupying offices.
- iv. 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 stake holders' identity them easily.

## VOTE 551 – SEMBABULE DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendations	Action taken and 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	An inventory of all property has been developed though not yet complete. The DEO has been directed by MOES to compile and have schools asset registers and inventories	The program on developing the inventories at schools has not been completed. The DEO to expedite the process when schools reopen.
2	All land with District investments need to be titled	The titling of the existing land is ongoing with some already with titles as per attached copies	Much chunk of land has not been titled. The accounting officer to ensure land is titled.
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 mechanical Engineer still lacks financial support to carry out the activity.	The mechanical Engineer attributes the error to the vehicle users who take directly to the Garages.
4	When changing hands, the mechanical engineer should be informed for easy follow up of vehicles/Motorcycles.	This has not been done for years.	The Accounting officer to ensure compliance with handing over/taking over of offices.
5	There is need to always find out whether vehicles/Motorcycles are in the right hands to avoid mismanagement.	Support to the Mechanical Engineer should be put into consideration	Regular reporting should be enhanced by the Mechanical Engineer
6	Servicing of motor vehicles and motorcycles should be ensured by the engineer (mechanical) for proper maintenance.	The pre and post inspection reports are made few vehicles which pass through the Engineers office.	This has been implemented on some vehicles that go right channels
7	Vehicles taken to garages should not over stay there to avoid them being vandalized	Vehicles which had overstayed in garages with no value attached were brought back to the District	The remained vehicles had some attachments by the mechanics and would not be brought back without a payment

9	The District needs to identify space for parking unserviceable vehicles and motorcycles	The planning for construction of a park yard at the District headquarters is underway for this current year.	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
10	The Sub-county Chiefs need to begin the titling process of government land in their areas of jurisdiction.	All sub county budgets have a component of land Titling for the current year	The process of titling requires availability of essential equipment by the surveyors. Therefore AO should plan to acquire these instruments.
11	All government property should be engraved	There is a budget for procuring an engraving machine for the District	The suppliers have to engrave their supplies before delivery. The machine has not been procured.

## ASSET FINDINGS SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
<b>LAND AND BUILDINGS</b>				
Land	690	69	0	0
Building	26	16	9	1
<b>TRANSPORT EQUIPMENT</b>				
Aero plane	0	0	0	0
Station Wagon	2	0	0	0
Pickup	15	3	8	4
Saloon	0	0	0	0
Motorcycle	91	45	24	22
Trailer\Truck	7	4	2	1
Earth Moving Equipment\Tractor	8	4	3	1
Omnibus	0	0	0	0
<b>ICT EQUIPMENT</b>				
Desktop Computers	48	32	12	4
Global Positioning System	1	1	0	0
Laptop	24	20	9	0
Printer	26	19	6	1

Projector	3	3	0	0
Scanner	3	2	1	0
Server	0	0	0	0
Station User License	0	0	0	0
Tablet / IPad	1	1	0	0
Uninterrupted Power Supply (UPS)	27	22	4	1
<b>OFFICE EQUIPMENT</b>				
Detecting Machine	0	0	0	0
Generator	1	1	0	0
Passport Reader	0	0	0	0
Photo Copier	5	1	3	1
Projector	0	0	0	0
Radio Calling System	0	0	0	0
Survey Equipment	0	0	0	0
Water Tank	0	0	0	0
<b>MACHINERY</b>	0	0	0	0
Air Conditioner	0	0	0	0
Automatic Weather Station	0	0	0	0
Bakery Production Line	0	0	0	0
Blue Print Machine	0	0	0	0
<b>Other Physical Assets</b>				
Furniture and fittings	464	39	0	503
Classified Assets	0	0	0	0
Cultivated Assets	0	0	0	0
Others	0	0	0	0
	0	0	0	0
<b>Non-Physical Assets Other</b>				
Cultivated Assets	0	0	0	0
Natural Occurring Assets	0	0	0	0
Intangible-NonProduced Asset	0	0	0	0
	0	0	0	0
<b>Other Assets</b>	0	0	0	0
Classified Assets	0	0	0	0
Cultivated Assets	0	0	0	0

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO
1	Grader Komatsu	LG0010-43
2	Nissan Hardbody	LG0043-43
3	Toyota Hilux	UAA-575F
4	Dump Truck Mitsubishi	LG 0012-43
5	Fiat Hitachi	LG 0014-43
6	Changlin Motor Grader	LG 0001-43
7	JMC pickup	LG 003-103
8	Dump Truck Mitsubishi	LG0013-43
9	Dump Truck Mitsubishi	LG0042-43
10	Suzuki Jimny	UAA 049Y

11	Dump Truck FAW	LG 0002-103
12	Motorcycle	UG 3162M
13	Motorcycle (BMK)	UG 2460M
14	Motorcycle	UG 0853M
15	Motorcycle	UG 0895A
16	Motorcycle	UG 0281A
17	Motorcycle	LG 0020-43
18	Generator (Mosa 10KVA)	20529999014
19	Motorcycle Jialing	UG 1481M
20	Fridge	

### OTHER ASSET FINDINGS

- i. Departments and Lower Local Governments have not bothered to update their assets Registers.
- ii. A number of Assets are not engraved and the initial cost is not on record.
- iii. Some of the departmental vehicles and motorcycles are not pre inspected before taking them to the garages for mechanical repairs.
- ii. Lack of documents for the due for boarding off assets, eg Ministry equipment and vehicles.
- iii. Some officers have taken advantage of lack of storage space and kept some assets at their homes E.g. Motor cycles and Laptops.
- iv. There is no budget to facilitate the boarding off processes and collection of motor vehicle, cycle log books.
- v. The team has also observed that the district has no culture of budgeting for maintaining of Assets.
- vi. Vehicles that would be serviced have been vandalized in the garages to scrap or no value due to some costs attached.
- vii. There was a challenging observation where much of the land purportedly owned by the entity do not have titles of ownership

## STORES FINDINGS

- i. There is no park yard and enough storage facility at the district headquarters.
- ii. Some assets that are procured by the district and donated to the district do not go through stores and hence no record.

## CASH AND BANK FINDINGS

**Table showing bank accounts reviewed by the board**

S/N	Account Name	Bank Name	Account Number	Bank Balance	Cashbook Balance	CUR
1	GLOBAL FUND ACC DFCU	Centenary bank	3100067726	46,550	46,550	UGX
2	CDC ACCOUNT-Stanbic	Stanbic Bank	0140024741101	1,718,466	1,718,466	UGX
3	Semb Dist YLP Recovery/Collection Account	Centenary bank	4010507302	17,911,685	17,911,685	UGX
4	SEMB DIST UWEP FUND	Centenary bank	3100067724	6,867,050	6,867,050	UGX
5	Semb Dist YLP project	Centenary Bank	4010507301	11,079	11,079	UGX
6	SEMB DLG UWEP RECOVERY	Centenary Bank	3100067723	5,790,100	5,790,100	UGX
7	GENERAL FUND ACCDFCU	Centenary Bank	3100067722	11,817,436	11,817,436	UGX
8	SEMBABULE DLG TSA A/C	DFCU Bank	005510528000000	0	0	UGX
9	Ntuusi Lower Council	Stanbic Bank	9030006335178	1,148	1,148	UGX
10	Ntuusi sub county LG General Fund	Stanbic Bank	'01033551724310	36,175	36,175	UGX
11	Ntuusi subcounty LGMSDP	Stanbic Bank	9030005715341	8,363,564	8,363,564	UGX
12	Ntuusi sub county Devt Fund	Stanbic Bank	9030006284093	38,914,822	38,914,822	UGX
13	Lwemiyaga Development	Stanbic Bank	9030006332764	280,028	280,028	UGX
14	Lwemiyaga SC Lower council	Stanbic Bank	9030005760002	2,914	2,914	UGX
15	Lwemiyaga DDEG Account	Stanbic Bank	9030005715333	15,605,533	625,533	UGX
16	Lwemiyaga Sub County LG General	Stanbic Bank	'01033551724277	9,590	9,590	UGX
17	Mateete SC General fund	DFCU Bank	'0103551724259	2,934	2,934	UGX
18	Mateete SC Lower council	Stanbic Bank	9030006332802	1,200	1,200	UGX
19	Mateete DDEG	Stanbic Bank	9030005715309	16,902,228	1,102,428	UGX
20	Mateete LC3 Dev Fund	Stanbic Bank	9030006332780	25,288	25,288	UGX
21	Kasambya HCII	Centenary Bank	310067808	8,399	8,399	UGX
22	Miteete HCII	Centenary Bank	310067804	299	299	UGX



23	Kayunga HCII	Centenary Bank	310067812	0	0	UGX
24	Kabundi HCII	Centenary Bank	310063813	75,636	75,636	UGX
25	Lugusulu sc General Fund	Stanbic Bank	'01033551724286	40,311,71	35,897,710	UGX
26	Lugusulu sub county LGMSDP	Stanbic Bank	9030005924161	4,217	4,217	UGX
27	Lugusulu sub county LC3	Stanbic Bank	903000633906	139,348	139,348	UGX

## RECOMMENDATIONS

- i. The Chief Administrative officer should enforce the Heads of departments, SAS and the in-charges of other administrative units to keep updated Asset registers
- ii. There should be an eared marked officer to continuously follow up on the asset's registers update.
- iii. Assets should be engraved after inspection and before supply
- iv. Departmental vehicles should always be pre inspected before they are taken to garages and post inspected after repairs
- v. The Accounting officer should endeavor to make a follow up on the Ministries and Agencies for documentation for Board off Assets especially vehicles
- vi. Vehicles should always be delivered with all the necessary documentation to easy the process of board off at the time.
- vii. There should be a budget at the district to collect all un serviceable items to be gathered at the district headquarters for boarding off
- viii. Management should committee itself to facilitate the process of boarding off.

## VOTE 552 – SIRONKO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Recommendation (s)	Action Taken	Remarks
1	Old items listed in the schedules Boarding off	Action taken	PDU to implement the Disposal - Some old Furniture was Donated New LLGs
2	District council to authorize Destruction of Accounting Documents which have overstayed mandatory six years	Not taken	To be presented in council this FY 2021/22
3	Stock of spoiled Metallic beds in HCs be disposed as scrap	Not-taken	PDU to implement recommendations of FY 2021/2022
4	Departments to update their Departmental Asset registers	Registers in place	Departments have Adhered to this recommendation
5	District to secure Land titles for Land Acquired for Development	Not taken	Inadequate budgetary Provision
6	Adherence to use of M/V log books	Partly in use	Adhered to - for the new M/Vehicles with operational Odometers
7	District to secure services of Land and Property valuer	Not taken	PDU to prequalify service providers in FY 2021/22

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSETS	Qty
BUILDINGS OTHER THAN DWELLINGS	93
DWELLINGS	7
LAND	62
INFORMATION, COMPUTER AND TELECOMMUNICATIONS EQUIPMENT	64
OTHER MACHINERY AND EQUIPMENT (OTHER THAN TRANSPORT OR ICT EQUIPMENT)	265
TRANSPORT EQUIPMENT	39

#### List of unserviceable items recommended for disposal

ITEM	QTY
Beds	1
Chair	1
Delivery bed	1
Delivery beds	1
Hand wash sink	1
Infant's beds	1
Motorcycle ug 2841m	1

Radio call hand set and system	1
Sterilizer	1
Tent	1
Tvs	1
Waste bin	1
Water filter	1
Weighing scale	1
Weighing scale( digital)	1

## OTHER ASSET FINDINGS

- i. Dates were missing when most of the district assets were procured.
- ii. The District Fleet management policy was not followed.
- iii. There is large stock of old Accounting Documents which occupy a lot of space.
- iv. The District operates the Integrated Financial management system which has improved on Reconciliation of Accounts on time.
- v. The District does not have a valuer to ascertain the value of its old assets like motorcycles, motor vehicles and district land.
- vi. District land titles were not in the custody of Chief Finance officer as Required.
- vii. The Administration building at Mutufu County Headquarters are getting Dilapidated over time.
- viii. Some Departmental Asset registers were not updated regularly

## STORES FINDINGS

- No Information on storage condition or records of stores was availed.

## CASH AND BANK FINDINGS

**Table showing accounts reviewed by the board**

BANK NAME	ACCOUNT NUMBER	BANK BALANCE	CASHBOOK BALANCE	CUR
DFCU BANK LIMITED	3136047	11,480,111	0	UGX
ORIENT BANK LIMITED	18822644010109	0	23,322	UGX
DFCU BANK LIMITED	1983501005408	0	0	UGX
DFCU BANK LIMITED	1983501005409	0	0	UGX
HOUSING FINANCE BANK LIMITED	800131107	0	0	UGX
BANK OF UGANDA	1983501006545	0	0	UGX
DFCU BANK LIMITED	1983501007911	3,788,525	8,843,125	UGX
DFCU BANK LIMITED	1113554832470	0	0	UGX

DFCU BANK LIMITED		0	27,835	UGX
DFCU BANK LIMITED		255,774	11,183,024	UGX

## RECOMMENDATIONS

- i. The old items listed in the schedules should be boarded off as soon as possible as their value keeps dropping.
- ii. District administration to secure titles for land acquired for Development purposes.
- iii. Fleet Management be improved by adhering to use of motor vehicle Log books.
- iv. The District Council should authorize Destruction of Accounting Documents like vouchers which have overstayed the mandatory period (six years).
- v. Stock of spoiled metallic beds and other scrap metals in Health Centers should be repaired or disposed as scrap.
- vi. The departments should update their asset registers regularly.
- vii. The District should secure services of land and property Valuer so that accurate values of District properties are ascertained in time.
- viii. The county administration offices at Mutufu be Renovated or demolished to pave way for other purposes.

## Pictorials



## VOTE 553 – SOROTI DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	The previous board of Survey team (2019/2020 FY) had only recommended some assets for Disposal which included; Motor vehicles, Motor cycles, Equipment & related items as stated in the previous report.	No action was taken in 2019/2020 FY due to COVID - 19 interruption and lockdown.	<ul style="list-style-type: none"> <li>▪ Management has made a follow up with MoFPED for permission to dispose of the items.</li> <li>▪ The board recommends for the disposal of the previously identified, seen and listed assets.</li> </ul>

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings And Structures	
Irrigation And Drainage Channels	2
Non-Residential Buildings	68
Residential Buildings	77
Land	
Freehold	110
Cycles	116
Electrical Machinery	7
Heavy Vehicles	3
Light Ict Hardware	129
Light Vehicles	14
Office Equipment	49
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	38
Non-Classified	17

#### List of unserviceable items recommended for disposal

Item	Qty
Birth Certificate	1
Bsa 125	1
Caterpillar Vibro Roller	1
Concrete Mixer	1
Dell Computer & Accessories	1
Desktop Computer & Accessories	7
Desktop Computers & Accessories	2
Fish Mongers License	1

Fish Movement License	1
Fish Movement Permits	1
Fishing License Forms	1
Fishing License Forms	2
Ford Ranger	1
Forest Receipts	1
General Receipts F14	1
Goods Received Notes	1
Hawker's License	1
I Pad	6

Identity Cards (Serial Number)	1
Identity Cards (Without Serial Numbers)	1
Issue Voucher Books	1
Isuzu Dump Truck	1
Isuzu Truck	1
Jailing	3
Jialing	2
Laptop	2
Laptop-Toshiba	1
Local Purchase Orders	1

Marriage Certificate	1
Medical Traditional License	1
Order Books	1
Printer	2
Printer Hp	5
Printer Hp Laser Jetp2015	1
Printer-Canon	1
Printer-Lpo	1

Produce License	1
Projector-Overhead	1
Quarrying License	1
Slaughter Permits	1
Stores Ledger(Schools)	1
Suzuki	3
Suzuki 125	4
Tailors License	1

Trading License Applications	1
Ups	2
Yamaha	6
Yamaha Dt	1
Yamaha Dt 125	1
Yamahadt	1
Yamahadt125	1
Yamaheag125	1

**OTHER ASSET FINDINGS**

- i. The Asset register was not up to date with some 2020/2021 FY assets not yet included in the district asset register. They were as well not engraved.
- ii. The board of survey did not see any tittles for the district land.
- iii. The members of the former district council had not yet returned the office iPad except five councilors.
- iv. 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.

**STORES FINDINGS**

- i. Inadequate storage space as manifested by some equipment and Machines/ motorcycles that have no space in the central store.
- ii. Some unserviceable motorcycles are not packed at the district central store and/or not packed at the district works yard for fear of being vandalized.
- iii. The Central stores building at the District’s Headquarters is in a bad state and is not spacious to accommodate all stores and needs re- arrangement, renovation and expansion or new construction and secured with a strong burglar proof door.
- iv. The health department store for drugs is a narrow container exposed to a lot of heat from the sun.

- v. Record keeping needs to be improved as 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 in that store.
- vi. It was very difficult to establish agreement of balances of physical stock and the ledger balances.
- vii. There were obsolete stocks especially outdated printed accountable stationery.
- viii. Most outstanding were the expired drugs found in the health department store.

### **CASH AND BANK FINDINGS**

- i. The TSA was updated and reconciled with the bank statements, evidence of Reconciliations was attached.
- ii. The cashbook and bank balances were properly reconciled as per the bank Statements.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cashbook Balance	CUR
1	Soroti District General Fund	Dfcu Bank Limited	1983501007692	20,163,715	20,163,715	UGX
2	Soroti District Revenue Collection	Housing Finance Bank Limited	0100397776	6,016,959	6,016,959	UGX
3	Soroti Dlg Acdp	Dfcu Bank Limited	01553657975864	0	0	UGX
4	Soroti Dlg Imprest	Dfcu Bank Limited	01983501008042	5,002,150	5,002,150	UGX
5	Soroti Dlg Uwep	Centenary Bank	4512200113	1,025	1,025	UGX
6	Soroti Dlg Ylp Projects	Dfcu Bank Limited	01983501000410	0	0	UGX
7	Gweri s/c DDEG	Centenary Bank	3100044456	29,993	21,993	UGX
8	Gweri s/c Operation	Centenary Bank	3100028304	20,728	20,728	UGX
9	Gweri s/c Collection	Centenary Bank	3100027760	10,455,902	10,455,902	UGX
10	Soroti s/c Operation A/C	Stanbic Bank	9030005797712	8,915		UGX
11	Soroti s/c Collections	Stanbic Bank	9030005644118	1,130,187	30,187	UGX
12	Soroti s/c DDEG	Centenary Bank	3100044382	1261154	886954	UGX

## **RECOMMENDATIONS**

- i. All district assets, old and new should be engraved with unique identification codes for easy identification and follow up in the asset register and utilization office.
- ii. The District Engineer should include the cost of engraving procured assets as an integral part of BOQs so that assets are received when properly labelled. Some new furniture was not marked.
- iii. The asset registers should be updated regularly by the concerned officers and prepare a comprehensive and complete register for better controls.
- iv. The board recommends the disposal of a number of obsolete assets as per list of unserviceable items to avoid further depreciation. Management should as well contact NMS on expired drugs.
- v. 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.
- vi. The district should develop an assets maintenance plan with guidance from the district engineer.
- vii. There should be an investigation of the Assets not seen by the board but are still in the district asset register.
- viii. 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.
- ix. There is a need to plan and construct a bigger and specious store to minimize wastage. Where new items are received in the stores or departments, their values should be ascertained and accordingly recorded in the register.



## VOTE 554 – TORORO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

- The vote availed no information on what the previous recommendations were or evidence that they were followed up.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

- The vote availed no information on proof of ownership, condition or categories of Assets.

#### List of unserviceable items recommended for disposal

- There was no list of obsolete items attached.

### OTHER ASSETS FINDINGS

- i. There is difficulty in ascertaining the values of the most items as the book values were not ready. There was also no proper mechanism of ascertaining the depreciation rates.
- ii. The claim was that some of these assets had been donations and the detailed records were not available at the department and sub-countries.
- iii. There seems to be a lot of vandalism of District vehicles and machinery at the works yard
- iv. The delay of boarding off obsolete items is making officers tired of the annual board survey exercise and they feel that it is a waste of time.
- v. Many of the district assets are not engraved. A format for engraving has been provided but the activity has not been done there. This is risky because it may cause difficulty in tracking the assets in event of loss

### STORES FINDINGS

- No information on storage condition or records of stores was availed.

### 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	Tororo District general fund collection Account	STANBIC	9030006249336	112,885,043	112,855,043	UGX
2	Tororo District live hood project Accounts	STANBIC	903000859899	96	96	UGX
3	Tororo District UWEP Recovery Accounts	DFCU Bank	01263554803159	8,469,600	84,69,600	UGX

4	Tororo District Fund Accounts	STANBIC	9030008598605	2,209,533	2,209,533	UGX
5	Tororo District Agriculture cluster Development Project Accounts	STANBIC	90300016984557	9,527	9,527	UGX
6	Tororo District hospital Cost Account	STANBIC	9030005633051	11,822,576	9,982,576	UGX
7	Tororo Hospital Accounts	STANBIC	9030005958703	14,545,127	13,536,287	UGX
8	Tororo District Hospital Sharing Accounts	STANBIC	9030012470591	10,297,358	9,497,358	UGX
9	Tororo District Treasury single Account	Bank of Uganda	005540528000000	0	0	UGX
10	Tororo District NUSAF3 Operation A/C	DFCU	01263554179405	1917	1917	

## RECOMMENDATIONS;

- i. Management should ensure that henceforth any new acquisition is fully recorded in detail so as to enhance tracking, knowledge of book values and determination of depreciation
- ii. The District Assets Register should be regularly updated. Heads department should keep updating the asset register in their Departments.
- iii. Management should make budget provisions for operations and maintenance of asset and physical properties
- iv. Officers should be cautioned against keeping Government assets in non-designated locations
- v. Engraving of all assets acquired using public funds should be prioritized and handled with seriousness it deserves
- vi. The board of survey should be adequately budgeted for and the funds processed in time to avoid team gambling with process.

## VOTE 555 – WAKISO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
<b>Headquarters:</b>			
1	A porter and an Inventory Management Assistant should be posted to the medical stores to assist the Inventory Management Officer.	Done	Done
2	The excess medical supplies (Phenytoin drugs) should be returned to National Medical Stores.	Done	Done
3	Management was advised to commence procedures of disposing off obsolete stock in the stores to create space.	No Findings Attached	No Findings Attached
4	Management was advised to automate stores management by using the assets module on the IFMIS to enable automatic updating of the Assets register.	Awaiting response	Management is urged to follow-up
5	The security at the Demonstration garden should be beefed up by recruiting Security guards and installation of security lights.	Installation is on going	Ongoing
6	A sign post should be provided at the Demonstration facility.	There is a provision in the budget for financial year 2021/2022	This should be given priority
7	All Assets in the Demonstration garden should be put to use to enable attainment of value for money.	Done.	Done
8	Operation and maintenance of the Demonstration facility should be given priority.	Has been budgeted for	Green house should be given priority
9	Automate management of Building plans to ease retrieving data and tracing of plans.	This was not done due to budgetary constraints.	This should be given priority
10	Conversion of the Lukwanga Solar powered piped water supply system to dual power usage where electricity and solar systems can be used concurrently boost production capacity and viability.	Not done due budgetary constraints	This should be given priority
11	The costs of the damaged Taps and pipes should be incurred by the Users.	Not done due to COVID 19 lock down which barred meetings	This should be given priority
<b>Katabi TC;</b>			
12	The Town Clerk of Katabi TC was advised to engage the Chief Administrative Officer on the issue of posting the second Askari to improve efficiency of security.	The second Askari assigned to the town council was posted to Kitala Health Center 11	
13	In a bid to improve on the security of the two Town Council double cabin pick Ups, the Town clerk was advised to ensure that these are comprehensively insured.	This was planned this financial year.	Ongoing.
14	Management was advised to ensure that all the Town council land titles are transferred into the Town council names.	The process is ongoing and so far one land title has been completed.	Ongoing
<b>WAKISO TOWN COUNCIL</b>			
15	To engrave all assets with unique Town Council codes as require by the law.	No Action	Not implemented

16	Disposal of motor cycle Reg No. 004355	No action taken	Not Implemented
17	Double cabin Reg No. LG 0017-109 is too old and has exceeded the required mileage of 250,000 kms and Town Clerk was advised to engage the Town Engineer to carry out a thorough assessment of the double cabin	The double cabin was serviced and in moveable condition.	Regular servicing is recommended.
<b>KAJJANSI TOWN COUNCIL.</b>			
18	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 short fall in revenue collection as a result of outbreak of COVID 19 which affected revenue collection.	To be procured in the financial year 2021/2022
19	Management is advised to process transfer of title of the land at Sekiwunga.	Management is in the process of acquiring the land title.	The process of the transfer will be finalized in the 2nd quarter of the FY 2021/22
20	Management is advised to value all existing properties to increase its revenue base.	Management has already valued all the existing and new properties and the valuation roll is out	Collection from the properties to start in the FY 2021/2022
21	Management is 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.
22	Management is advised to procure another double cabin pick up to improve on revenue collection	This has not been done due to limited resources.	To be budgeted for in the FY 2021/2022
23	Management is 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 in the FY 2021/2022
<b>KASANJE TOWN COUNCIL</b>			
24	Management is advised to gazette space to be used as a store	To be done this financial year 2022/2023	Management should ensure that funds are secured to construct a store
25	Management should ensure that Town council premises are fenced off in order to ensure safety of staff and property	Construction of the fence is ongoing	Management should monitor the construction to ensure its done efficiently and effectively
<b>KYENGERA TOWN COUNCIL</b>			
26	Engrave all Assets	Not yet	Will be done next F/Y
27	02 monitors and scanners	Items were boarded off	Done
28	Motorcycle Jialing Reg No.UG136M was also recommended for boarding off	Item was boarded off	Done

<b>KAKIRI TOWN COUNCIL</b>			
29	Management should construct a permanent store	Not yet done	Council is yet to extend the Administration Block which shall accommodate a permanent store.
30	Head of Finance should ensure a store register in place	Stores Ledger in place	Stores Ledger Posted to-date. See attachment
31	Management should arrange and organize items in the temporally store	Items were accordingly arranged in the temporally store.	Limited office space to accommodate Finance staff and stores.
32	The offices should be fenced to curtail intruders	Administration Block was Partially fenced with a chain-link.	
33	The council should construct a Parking yard its vehicles and other road	Not yet done.	Limited resource envelope to implement the project.
<b>NAMAYUMBA TOWN COUNCIL</b>			
37	The Town Clerk was advised to embark on processing the Town Council Land Tittle.	Ongoing	Ongoing
38	Management was advised to have the Town Council land fill fenced and boundaries demarcated.	The process of fencing and demarcating the land fill delayed due to limited resources as a result of the Covid-19 outbreak.	The town council should ensure that this is done as soon as possible
39	Management was advised to acquire a new double Cabin to replace the old one.	The new double cabin has not been acquired. Due to limited resources.	
<b>BUSSI SUBCOUNTY</b>			
40	Expedite acquisition of the land title	Land surveyed at Deed plan level.	Pursue the issue up to land Title
41	The sub-county should lobby the district and other donors to help with the transport problem by providing at least 4 motorcycles and a boat. This will go a long way in boosting movement on water and land at the island.	Acquired one new motor cycle UG-BOSS +100. LG0057-109.	A lot on this issue needs to be done.
42	Need for boat to be used on the idle engine	District bought a boat and its engine for the Sub-county	Sub-county should ensure that the idle engine is put to use.
43	Fencing of office premises	No action taken yet.	No action taken yet due to luck of local revenue.
<b>WAKISO SUB COUNTY.</b>			
44	Management is advised to engrave all assets with unique Sub-county code as required by the law.	All assets were engraved	Management is commended for acting
45	Security of the sub-county Headquarter premises should be improved	Police is now guarding the premises	Management is commended for taking necessary action
46	2 of the Classroom blocks and a Toilet at Bbria COU Ps which are in bad state should be renovated.	Toilets at Bbira CU PS have never been	This should be given priority in the subsequent years

		renovated due to lack of funds	
47	Teachers' houses at St Maria Gorreti Ps should be renovated.	Teachers houses at St. gorreti have never been renovated due lack of funds	This should be given priority in the subsequent years
<b>NAMAYUMBA SUBCOUNTY.</b>			
48	Engraving of Council Assets	Some assets were engraved and a few were not	The responsible officer was advised to do the needful
49	Maintaining of Assets Register	The Assets register is being maintained though some information is missing For instance no costs attached	
<b>MASULITA SUBCOUNTY</b>			
50	Engraving of Council Assets	Some assets were engraved and a few were not	The responsible officer was advised to do the needful
51	Maintaining and updating of Assets Register	The Assets register is being maintained, however, no costs are attached	The responsible officer was requested to make the necessary updates
52	The roads maintained by the Sub County to be captured in the Assets register	Some roads have been captured in the assets register but others are not included	The officer in charge was advised to make updates with all the required details
<b>KYADONDO EAST HEALTH SUB DISTRICT</b>			
53	Management at Kyadondo East Health sub District was advised to immediately put in place an up-dated Asset register.	No action taken	The In-charge is advised to seek guidance from CFO and the Town council on posting and updating the Asset register.
54	The In charge should request the Chief Administrative officer to post another security Guard to beef up security and also advised to follow up the theft case at Kasangati police station.	Not done	The In charge should write to the district requesting for an additional askari
<b>WAKISO HEALTH CENTER IV.</b>			
55	The Ministry of Health should be engaged to provide an ambulance and an ultra sound machine for the health facility.	No action taken	This should be given priority
56	The Health Centre should lobby partners for support in the construction of a waiting shade.	An extension was constructed by DAHZ international towards the end of last financial year	Management is commended for this commitment

## ASSET FINDINGS

### SUMMARY OF ASSETS

- The vote availed no information on proof of ownership, condition or categories of Assets

## **OTHER ASSET FINDINGS**

- i. Incomplete Asset registers which lack vital information like costs, dates of acquisition in all District Entities including Lower Local Governments and Health facilities.
- ii. Abuse of Government property by individuals this manifested itself at Manja land (Brick layers) Bugiri landing site (Squatters and sand miners) Kyampisi land
- iii. Idle Assets, that is majorly land at Manja, Bugiri, Kyampisi, Namayumba Town council market, Kajjansi Health Center Theatre, Busujja land meant for garbage disposal by Kakiri Town council and Kitala Bemba land at Katabi Town Council
- iv. Lack of clear boundaries for all District and Lower Local Governments land
- v. Delayed disposal of unserviceable items recommended for disposal in the previous board of survey

## **DISTRICT HEADQUARTERS**

- i. Lack of clear boundaries and degradation of Manja land. The proposed land for an abattoir still lies idle and is being subjected to degradation by brick layers furthermore, its boundaries are not clear thus being exposed to encroachment.
- ii. Land for the proposed District garbage disposal management demonstration at Kyampisi in Namayumba Town council measuring 2 acres was idle and highly threatened by encroachers who have been cutting trees and burning charcoal. Evidenced by photo below.
- iii. There are squatters who has marked boundaries and currently operating a fishing business on Bugiri landing site land. These two squatters claim to have been occupying this land at the time of purchase.
- iv. There is delayed disposal of unserviceable assets.
- v. Incomplete Asset registers. Lack of asset registers for land and buildings at Heath centers.

## **KATABI TOWN COUNCIL**

- i. Lack of clear boundaries of Town council land, this led to construction of Teachers' quarters at Bugiri primary school on other people's land measuring approximately

15 decimals and unclear boundaries on Plot 677 Block 438 at Abaita ababiri Market which has led to encroachment by vendors.

- ii. Land at Kitale Bemba Plot 1045 and Block 425, which was planned for Kitale Health center II is currently occupied by Uganda People Defense Forces.
- iii. Ministry of Works and Transport is currently constructing a modern landing pier at Gerenge landing site, this Development is likely to attract investments in the area.
- iv. Incomplete Asset register especially for Land and Buildings whose records lack values.
- v. The Red Honda 125 CC motor cycle (photo below) is grounded and beyond repair.

#### **KASANGATI TOWN COUNCIL**

- i. Inadequate physical protection of Council premises to Trespassers and thieves as the town council premises are not fenced.
- ii. Most Town council assets especially ICT equipment are not engraved thus being difficult to trace and highly exposed to theft

#### **KASANJE TOWN COUNCIL.**

- i. Kasanje Town Council assets are not engraved which exposes them to the risk of being stolen.
- ii. The Town Council motorcycles are not comprehensively insured which threatens the attainment of value for money.
- iii. The land title for Kasanje Town Council headquarters has been fully processed
- iv. Some of the motorcycles are very poor condition and they beyond repair
- v. The construction of a fence around Kasanje Town Council headquarters is going on.

#### **KYENGERA TOWN COUNCIL HEADQUARTERS**

- i. Most assets including Furniture, ICT equipment and other machinery are not engraved.
- ii. Council storage facilities are inadequate and have no register to monitor stock movements.
- iii. There are several assets like Cars, Furniture and Equipment which need to be sold off.
- iv. Many would be useful assets are not repaired

#### **KASENGE HEALTH CENTRE 11**

- i. No electricity supply to the Health Centre



- ii. The facility lacks land title/ownership
- iii. Many would be useful assets are not repaired

#### **NAKITOKOLO HEALTH CENTER 111**

- i. No land title/ownership
- ii. No water Tanks
- iii. All Assets are not engraved

#### **KAJJANSI TOWN COUNCIL.**

- i. The Town Council building came to a standstill as a result of land related issues.
- ii. Lack of physical development plan as a tool to control development in the Town Council.
- iii. Inadequate security for valuables like land titles and logbooks which are currently kept in metallic cabins instead of a safe

#### **KAKIRI TOWN COUNCIL**

- i. The condition of Administration Block is worsening; it needs repairs to prolong its life span.
- ii. New assets acquired by the Town Council are not engraved.
- iii. Unclear boundaries and a bigger number of squatters on the Town council Land for garbage disposal totaling to 10acreas.
- iv. Idle Property Land. The Town Council purchased 10acreas in 2008. However, due to the increase in settlement this purpose can't be served and NEMA had not yet approved it for the intended purpose.

#### **NAMAYUMBA TOWN COUNCIL**

- i. Lack of clear boundaries of Town council landfill at Nagulu measuring 8 Acres.
- ii. The Town Council Abattoir land at Kasanga along Namusisi Road needs to be fenced.
- iii. Incomplete Asset registers especially for Land and Buildings whose records lack values.
- iv. Land wrangles for land at Namayumba Cell hosting the Town council market and this asset has been idle for the last 10 years, this has accelerated wear and tear of this market.

#### **WAKISO TOWN COUNCIL.**

- i. Some of the Town Council Assets are not engraved. This is the case for Council furniture procured in the recent Financial Years.
- ii. Motor cycle Honda LG 004355 is worn out.
- iii. With the construction of the new Wakiso Daily Market Items such as doors, window and iron sheets have been extracted from the old structures.
- iv. Double cabin Pick-up LG 0017-109 is frequently breaking down.

#### **MENDE SUB-COUNTY**

- i. Some of the Sub County Assets are not engraved.
- ii. Security of the Sub-county head quarter premises is lacking.
- iii. Sub county Head quarter premises not fenced.

#### **BUSSI SUBCOUNTY.**

- i. It was observed that these assets were recorded in the asset registers
- ii. The team also ascertained the condition and status of the assets in review.

#### **WAKISO SUB COUNTY**

- i. Assets are not engraved.
- ii. 2 of the Classroom blocks and a Toilet at Bbira COU Ps are in bad state.
- iii. Teacher's houses at St Maria Gorreti Ps are in bad state.
- iv. Most of assets in Schools are not engraved.

#### **NAMAYUMBA H/C IV**

- i. The facility lacks an up dated asset register majorly for land and buildings.
- ii. The facility ambulance seen in the photo below is grounded and aged which makes it hard to maintain.

#### **WAKISO HEALTH CENTER IV.**

- i. Lack of an updated asset register.

#### **KAJJANSI HEALTH CENTER IV.**

- i. Newly renovated and refurbished theatre has not been to use since July 2020 due to absence of senior Medical officer (Surgeon).
- ii. The Facility land boundaries are being eroded by soil erosion and if this is not checked the security of buildings and other possessions are at a high risk.
- iii. The Facility lacks a complete asset register especially for land and buildings.

- iv. The Health unit is not fenced and thus high exposure to theft and destruction of assets.
- v. Most of the facility equipment including the newly acquired theatre equipment are not engraved.
- vi. The Facility lacks an incinerator.
- vii. The facility lacks a master plan to guide development yet it has a number of partners who are constructing different buildings at the Health Centre.

### STORES FINDINGS

- i. Inadequate archiving space for old documents, stock and no register to monitor stock movements.

### CASH AND BANK FINDINGS

- i. The books of accounts 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 Sub-county as at 30th June 2021

**Table of accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cashbook Balance	CUR
1	WD Council Imprest	Centenary Bank	3410500141	154,893	154,893	UGX
2	WD Property Tax Fund	Centenary Bank	3410500016	609,324	609,324	UGX
3	Wakiso District Global Fund TB	Centenary Bank	3410500027	1,650	1,650	UGX
4	Wakiso District UWEP Recovery Account	Centenary Bank	3410500197	9,883,265	9,883,265	UGX
5	Wakiso District Mild may Grant	Centenary Bank	3410500112	3,190	3,190	UGX
6	The Challenge Initiative	Centenary Bank	3100059311	3,375	3,375	UGX
7	WD Council Revenue Collection	Centenary Bank	3410500054	21,067,923	21,067,923	UGX
8	Wakiso District Youth Livelihood	Centenary Bank	3410500182	3,228	3,228	UGX
9	Wakiso District Youth Revolving Fund	Centenary Bank	34105000181	2,617,810	2,617,810	UGX
10	Wakiso District UWEP Women Enterprises	Centenary Bank	3410500196	9,514,593	9,514,725	UGX

11	WD Market Rent	DFCU Bank	01983501006034	6,471,593	6,471,593	UGX
12	Kasangait Town Council General Fund	Equity Bank	1004200873842	29,925,204.76	29,925,204.76	UGX
13	Kasangait Town Council Property Rates	Equity Bank	1004200873841	28,005,227.95	28,005,227.95	UGX
14	Kasangait Town Council Treasury	Equity Bank	1004200873839	11,516,456.70	4,436,456.7	UGX
15	Kasangait Town Council DDEG	Equity Bank	1004200873840	1,693,039	34,810	UGX
16	Katabi T/C General Fund	Centenary Bank	3100007911	43,043,9806	31,207,187	UGX
17	Katabi T/C Treasury	Centenary Bank	3100007913	6,327,438	112,370	UGX
18	Katabi TC Roads	Centenary Bank	3100007915	10,727,906	127,906	UGX
19	Katabi T/C DDEG	Centenary Bank	3100007912	824,138	80,494	UGX
20	Katabi T/C Property rates	Centenary Bank	3100007914	59,321,076	48,406,515	UGX
21	Kyengera Town Council Property Account	Centenary Bank	2810500014	99,972,827	99,972,827	UGX
22	Kyengera Town Council DDEG Account	Centenary Bank	2810500015	246,510	246,510	UGX
23	Kyengera Town Council Roads Account	Centenary Bank	2810500016	384,938	10,744,041	UGX
24	Kyengera Town Council General Account	Equity Bank	102200873885	74,267,221	77,371,081	UGX
25	Kyengera Town Council Treasury Account	Equity Bank	102200873886	60,164,165	60,164,165	UGX
26	Kakiri Sub county Collection	Centenary Bank	3410500175	1,008,701	1,008,701	UGX
27	Kakiri Sub county LC 111	Centenary Bank	3410500171	14,105	14,105	UGX
28	Kakiri Sub county CDD	Centenary Bank	3410500089	1,037	1,037	UGX
29	Kakiri Sub county LGMSD	Centenary Bank	3410500168	63,995	63,995	UGX
30	Kakiri Sub county Improvement of Roads Account	Centenary Bank	3410500094	48,427	48,427	UGX
31	Kakiri Sub county 5% Account	Centenary Bank	3410500170	119,319	119,319	UGX
32	Kakiri Sub county LC1 25%	Centenary Bank	3410500169	59,926	59,926	UGX
33	Wakiso Town Council General Fund A/C	Centenary Bank	3410500008	4,841,397	0	UGX
34	Wakiso Town Council Operations A/C	Centenary Bank	3410500105	1,751,652	0	UGX
35	Wakiso Town Council Property Rates	Centenary Bank	3410500009	11,779,100	0	UGX
36	Wakiso Town Council Development Grant II	Centenary Bank	3410500021	14,508,011	0	UGX

37	Wakiso Town Council Development Fund	Centenary Bank	3410500020	25,250	0	UGX
38	Wakiso Town Council Roads Conditional	Centenary Bank	3410500023	81,618,101	0	UGX
39	Wakiso Town Council cells and Wards 25%	Centenary Bank	3100062283	7,987,755	0	UGX

## RECOMMENDATIONS

- i. The Chief Administrative Officer is advised to ensure that valuation of all high value asset is undertaken in all District entities.
- ii. The Chief Administrative Officer is advised to ensure that all Government institutions land is fenced.
- iii. To assign lower local governments to monitor all pieces of district land in their jurisdiction and give periodical reports to the Chief Administrative officer.
- iv. Erection of sign posts on all District pieces of land to combat encroachment.
- v. The Chief Administrative officer is advised to encourage Lower Local Governments to emulate Katabi Town council strategy of soliciting funding from Ministry of works and transport to construct a landing pier at Gerenge landing site
- vi. The Chief Administrative Officer is advised to undertake Boundary opening for all District and Lower Local Government land to enable effective land management.
- vii. The Accounting Officer is advised to commence disposal procedures for all the unserviceable assets in the District.

## DISTRICT HEADQUARTERS

- i. Boundary opening for all District and Lower Local Government land to enable effective land management.
- ii. Fencing all the District land will combat encroachment and abuse.
- iii. To assign lower local governments to monitor all pieces of district land in their jurisdiction and give periodical reports to the Chief Administrative officer.
- iv. Engagement of alleged squatters and illegal developers at Bugiri landing site.
- v. Erection of sign posts on all District pieces of land to combat encroachment.
- vi. The Accounting Officer is advised to commence disposal procedures for all the unserviceable assets in the District.

- vii. The Accounting Officer is advised to equip Health facility in charges with asset register posting skills.
- viii. The Accounting officer is advised to ensure that all high value assets are valued to enable accurate recording in financial statements.
- ix. The Accounting officer is advised to commence disposal procedures of all old documents as required by law.

#### **KATABI TOWN COUNCIL**

- i. The Town clerk is advised to survey and fence off land at Bendegere and Abaita ababiri Market land
- ii. The Town clerk is advised to liaise with the Chief Administrative officer to ensure that all the high value assets are valued.
- iii. The Town Clerk is advised to liaise with the Chief administrative Office to meet the Uganda Peoples Defense Forces leadership to forge away on modalities of utilization of Kitala Bemba land currently occupied by the Army.
- iv. The Town Council is advised to ensure proper land use at Gerenge landing site to enable increase in revenue accruing from expected investments as a result of the modern landing pier.
- v. The Town Clerk is advised to ensure that purchase of the piece of land at Bugiri which was encroached on during construction of staff quarters at Bugiri Public School is finalized as soon as possible.
- vi. The grounded Red Honda 125 CC motor cycle should be boarded off.

#### **KASANGATI TOWN COUNCIL**

- i. The Town clerk is advised to budget and provide for archiving facilities of all old financial documents and approved plan.
- ii. The Town is advised to ensure that all Town assets are engraved with unique numbers.
- iii. Management is advised to ensure that the process of acquiring the land title for the town council headquarters is completed before the financial year ends

#### **KAKIRI TOWN COUNCIL**

- i. Engaging the Government valuer to value and ascertain the current value of all Town Council Land.

- ii. The Town Clerk should liaise with the Chief Administrative Officer-Wakiso to engage the District surveyor to open boundaries of the 10 acres of Land at Kamuli purchased for Garbage disposal.
- iii. The Town Council Technical Planning Committee should convene and come up with alternative projects to be carried out at Kamuli or else commence NEMA approval procedures for garbage disposal.
- iv. Management should carry out major repairs on the Town Council Administration block to prolong its lifespan.
- v. Management should prioritize procurement of a metallic safe to safeguard its sensitive documents.

#### **KAJJANSI TOWN COUNCIL**

- i. The Town Council is advised to procure a safe to ensure safe custody of council assets and all valuable items.
- ii. There is a need to procure another double cabin pick up to improve on revenue collection.
- iii. Management is advised to ensure that the process of transferring the land title for the town council headquarters is completed before the financial year ends
- iv. Management is advised to procure land for garbage disposal

#### **KASANJE TOWN COUNCIL**

- i. All town council assets should be engraved because of security related concerns
- ii. All town council motorcycles should be comprehensively insured
- iii. The town council center should be disposed of through Wakiso Procurement and Disposal Unit because they are beyond repair
- iv. The town council should construct a store to safely keep town council property
- v. Management should work hard to ensure that the land title for Kasanje town council headquarters is processed.

#### **MASULITA TOWN COUNCIL**

- i. There is a need for construction of perimeter fence at Kiziba H/C 111
- ii. The management should work on the construction of the store at Kiziba H/C 111
- iii. The management should procure the pallet and update stock cards at Kiziba H/C 111

- iv. There is need for construction of perimeter fence at Kanzize Health Centre II
- v. The management should work on the construction of the store at Kanzize Health Centre II
- vi. The management should procure the pallet and update stock cards at Kanzize Health Centre II

**WAKISO TOWN COUNCIL.**

- i. Management is advised to engrave all assets with unique Town Council codes as required by the law.
- ii. The motor cycle Reg No. 004355 should be disposed of.
- iii. Items extracted from the old structures of Wakiso Central Daily Market should be disposed of.
- iv. Management is advised to budget and procure a new double cabin.
- v. Management should seek ways of disposing of the impounded wheel barrows
- vi. Management is advised to dispose of the empty drums.

**NAMAYUMBA TOWN COUNCIL**

- i. The Town clerk is advised to survey and fence off land at Kasanga along Namusisi Road.
- ii. The Town clerk is advised to liaise with the Chief Administrative officer to ensure that all the high value assets are valued.
- iii. The Town Clerk is advised to ensure that the land tittle for Busaku Land housing the Namayumba Town Council Administration block is secured.
- iv. The Town Council is advised to commence the approval process for the use of Land fill at Nagulu by NEMA.
- v. The Town council should undertake administrative mechanism to address the land disputes for the market land at Namayumba cell.
- vi. The Town Council was advised to ensure that its motorcycle YAMAHA 125CC white is boarded off

**KYENGERA TOWN COUNCIL**

- i. Management should ensure that stores register is in place to monitor movement
- ii. Management should endeavor to engrave all Town Council Assets.
- iii. Management should to endeavor to sell off all unutilized assets



- iv. Management should ensure that a Substantive Assistant Inventory Management Officer is recruited.
- v. Management should ensure that repair is done on all assets that are faulty but can be functional if repaired

#### **BUSSI SUBCOUNTY**

- i. Designate/construct a storeroom for safe custody of valuable assets.
- ii. Fencing of office premises.
- iii. Separate latrine for boys and for girls at Bussi primary school and St Mark Bulenge.
- iv. Solar panels for schools
- v. Land titling of schools
- vi. Repairing of solar panels at Bussi Seed Secondary school.

#### **KAKIRI SUBCOUNTY**

- i. SACAO noted that 2021/2022 budgeted for construction of an extension of Out Patients Department at LUBBE H/C 11.
- ii. SACAO noted that they are in the process of acquiring the land title in 2021/2022 at Kasoozo H/C 11
- iii. The In-charge should approach SACAO for immediate intervention on issues of renovation at Magoggo H/C 11.
- iv. SACAO was advised to ensure that all assets are engraved.

#### **WAKISO SUBCOUNTY**

- i. Management is advised to engrave all assets with unique Sub-county code as required by the law.
- ii. 2 of the Classroom blocks and a Toilet at Bbria COU Ps which are in bad state should be renovated.
- iii. Teachers' houses at St Maria Gorreti Ps should be renovated.

#### **MENDE SUBCOUNTY**

- i. Management is advised to engrave all assets with unique Sub-county code as required by the law.
- ii. Security of the sub-county Headquarter premises should be improved.
- iii. The Headquarters should be fenced.

#### **KYADONDO EAST HEALTH SUB-DISTRICT**

- i. The in charge is advised to seek technical guidance on posting and updating the asset register.
- ii. The in charge is advised to ensure that an independent stock dating committee is put in place carryout periodical stock counts to enhance stores control.
- iii. The facility ambulance should be repaired.
- iv. The unserviceable items should be boarded off as soon as possible.

#### **NAMAYUMBA HEALTH CENTER IV**

- i. The in charge is advised to seek technical guidance on posting and updating the asset register.
- ii. The in charge is advised to ensure that an independent stock dating committee is put in place carryout periodical stock counts to enhance stores control.
- iii. The facility ambulance should be repaired.
- iv. The in charge is advised to ensure that an independent stock dating committee is put in place carryout periodical stock counts to enhance stores control.

#### **WAKISO HEALTH CENTER IV**

- i. The in charge is advised to solicit for funds from stake holders to construct an adequate store
- ii. The in charge should complete the process of preparation of a master plan to guide development.
- iii. The in charge is advised to seek technical guidance on posting and updating the asset register.
- iv. The in charge is advised to ensure that an independent stock dating committee is put in place carryout periodical stock counts to enhance stores control.

#### **KAJJANSI HEALTH CENTER IV**

- i. The in charge is advised to liaise with the Chief administrative officer to ensure that a Senior Medical officer (Surgeon) is posted to the health Centre to man the facility theatre and thus effective service delivery.
- ii. The in charge is advised to provide for intervention from stake holders and also solicit for technical support from the district on the best alternative of combating soil erosion which has affected the land boundary.

- iii. The in charge should seek for technical skills from the District and Town council on updating and completing the asset register for land and buildings.
- iv. The in charge is advised to solicit for funds from stake holders for fencing the facility and constructing an incinerator.
- v. The in charge is advised to engrave all assets including the newly acquired theatre equipment.
- vi. The in charge should solicit for funds and technical support from the District and other stakeholders to prepare a master plan to guide development and attracting partners

## VOTE 556 – 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.	Clearance have been sought from the line Ministries with no feedback.	The MoLG has requested for the copy of communication to the line Ministry to make follow up on behalf of local Govts,
2	Council to allocate more funds for completion of the perimeter wall.	District headquarter perimeter wall partially constructed.	The fence work has begun in phased manner starting in 2020/2021 FY annual budget.
3	Land acquired for the District Development Activities should be titled, labeled, including i.e primary schools, Health centers.	The District is currently processing title deed for 18 institutional lands.	With support from DINU/UNCDF Additional 5 institutional pieces of land have been planned for titling in this FY 2020/2021.
4	Management should ensure all assets are labelled for easy identification.	The Implementation of this recommendation has not been visible.	Most assets have remained unlabeled with exception of ongoing procurement.
5	Department heads should establish assets register to keep track of their assets for planning purposes.	Most departments are creating assets registers with exception of education and administration departments.	The department of Education and Administration should take up assets management action planning as priority.
6	Council to prioritize construction of district store house.	The replacement of ceiling has been undertaken with the entire renovation of the Administration block.	The leakages seen require replacement of iron sheets.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings And Structures	
Non-Residential Buildings	6
Land	
Freehold	81
Cycles	162
Electrical Machinery	41
Furniture And Fittings	343
Heavy Vehicles	12
Light Ict Hardware	168
Light Vehicles	41

Office Equipment	56
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	23

### List of unserviceable items recommended for disposal

Item	Qty				
Ag100 Yamaha	3	Motorcycle	1	Toyota Hilux	1
Bajaj	1	Nissan Hard Body	1	Toyota Ranger	1
Computers (12)	1	Nissan Terrano	1	Xl Honda	3
Hilux Vigo	1	Printers (08)	1	Yamaha	1
Jialing	5	Ranger	1	Yamaha Ag100	1
Land Rover T,D	1	Suzuki	6	Yamaha Dt	2
Mate Bmk80	1	Suzuki Marot	4	Yamaha Motorcycle	1
Motor Vehicle	1	Tata Double Cabin	1	Yamaha YBR	1
		Toyota Double Cabin	6	Ybr125	4

### OTHER ASSET FINDINGS

- i. Most of the District assets are not engraved
- ii. The Asset register is well maintained and up to date

### STORES FINDINGS

- i. Entity does not have multipurpose District store for keeping supplies and other deliverables.

### CASH AND BANK FINDINGS

- i. The team observed that all twenty-seven accounts were reconciled as per the guidelines in respect to the Treasury Accounting Instructions on cash.

### Table showing accounts reviewed by the board

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
Lodonga Health Centre	3200119060	Centenary Bank	1,853,885	0	UGX
Lodonga Health Centre Iii	1920400151	Centenary Bank	30,028,829	0	UGX
Lodonga Health Centre Iv	2020016824	Centenary Bank	3,905,317	0	UGX
Midigo Health Centre Iv	9030006872106	Stanbic Bank	7,428,393	0	UGX
Yumbe District Acdp	9030016306613	Stanbic Bank	16,500	0	UGX
Yumbe District Easy Project	9030014751881	Stanbic Bank	94,508	0	UGX

Yumbe District General Fund	9030006393585	Stanbic Bank	15,938,026	0	UGX
Yumbe District Global Fund	9030011783081	Stanbic Bank	1,692,156	0	UGX
Yumbe District Icb	9030005163641	Stanbic Bank	1,358,892	0	UGX
Yumbe District Nusuf3 Operation	1983501004503	Dfcu Bank Limited	0	0	UGX
Yumbe District Nusuf3 Sub Project	1983501004502	Dfcu Bank Limited	0	0	UGX
Yumbe District Revolving Fund Recovery	9030011082083	Stanbic Bank	3,688,650	0	UGX
Yumbe District Uganda Sanitation Fund	9030013827779	Stanbic Bank	230,911	0	UGX
Yumbe District Umfsnp	9030012809173	Stanbic Bank	9,196,503	0	UGX
Yumbe District Unfpa	9030006347192	Stanbic Bank	150,966	0	UGX
Yumbe District Unhcr	9030012808975	Stanbic Bank	8,040,110	0	UGX
Yumbe District Uwep Fund	9030012573196	Stanbic Bank	0	0	UGX
Yumbe District Uwep Recovery	9030012573226	Stanbic Bank	12,317,118	0	UGX
Yumbe District Who	700064963	Centenary Bank	0	0	UGX
Yumbe District Ylp Account	9030010736721	Stanbic Bank	60,729	0	UGX
Yumbe Dlg Drdip Subproject	1043615549920	Dfcu Bank Limited	0	0	UGX
Yumbe Dlg Drdip Subproject	1043615549939	Dfcu Bank Limited	0	0	UGX
Yumbe Dlg Excellence Fund	9030015284438	Stanbic Bank	0	0	UGX
Yumbe Dlg Health	9030011025748	Stanbic Bank	3,158	0	UGX
Yumbe Dlg Imprest Operation Account	9030016738394	Stanbic Bank	7,289,061	0	UGX
Yumbe Health Centre Iv	9030006872181	Stanbic Bank	189,485	0	UGX
Yumbe Hospital	9030005768143	Stanbic Bank	105,594,802	0	UGX

## RECOMMENDATIONS

- i. Department heads should establish assets register at departmental level to keep track of their assets for planning purposes.
- ii. Management should ensure all assets are labeled and engraved for easy identification.
- iii. Assets that are recommended for disposal should be disposed as suggested.
- iv. All Institutional lands for district development activities should be titled, labeled and demarcated.
- v. There is need to install fire extinguishers and CCTV cameras to help minimize on the security threats at the institutions.
- vi. The OPD, staff quarters rooms with cracks and leakages require intensive renovation or completely modern structures.
- vii. Some fair assets be disposed by donating to new Administrative units, schools, and interested staff as part of motivation.

**VOTE 557 - BUTALEJA DISTRICT LOCAL GOVERNMENT**

**NO REPORT SUBMITTED**



## VOTE 558 – IBANDA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken and Date	Remarks
1	Sixteen (16) armed office chairs made at the time the District started, need to be repaired urgently	Nil	Not yet repaired
2	The District Stores-Zasa Headquarters are congested with old non usable items that require to be disposed off	Nil	Not yet disposed off
3	The stores at Ishongororo Health Centre IV are small and inadequate to hold all the stocks.	Nil	Still there is a need to construct another store room
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 of.	Not done	Not done

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Land	
Freehold	7
Electrical Machinery	6
Furniture And Fittings	316
Heavy Vehicles	2
Light Ict Hardware	79
Light Vehicles	3
Medical	1
Office Equipment	38
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	3

#### List of unserviceable items recommended for disposal

- There was no list of obsolete items attached.

#### OTHER ASSET FINDINGS

- The Asset register is well maintained and up to date

#### STORES FINDINGS

- The store accommodation is not adequate.

- ii. The condition of the store is fairly good. and the items are stored in an efficient manner.
- iii. There are obsolete/unserviceable items as you are going to find out in the Report

### **CASH AND BANK FINDINGS**

- i. The team observed that all accounts were reconciled as per the guidelines in respect to the Treasury Accounting Instructions on cash.

#### **Table showing accounts reviewed by the board**

<b>Bank Account Name</b>	<b>Bank Name</b>	<b>Account Number</b>	<b>Bank Balance</b>	<b>Cashbook Balance</b>	<b>CUR</b>
Ibanda District General Fund	DFCU Bank Limited	1983501000110	114,547,559	115,703,309	UGX
Ibanda District Imprest Account	DFCU Bank Limited	1983501007199	106,892	106,892	UGX
Ibanda District Revenue Collections Account	Bank Of Uganda	5580528000000	0	0	UGX
Ibanda District Treasury Single Account	Bank Of Uganda	5580528000000	0	0	UGX
Ibanda District UWEP Recovery	DFCU Bank Limited	1623505134870	9,219,650	0	UGX
Ibanda District Youth Livelihood Revolving Fund	DFCU Bank Limited	1983501003089	1,672,505	9,219,650	UGX
Ishongororo Health Centre Iv	Centenary Bank	5212100024	25,699,994	1,672,505	UGX

### **RECOMMENDATIONS**

- i. Items for disposal clearly labelled and identified, process should be untaken.

**VOTE 559 - KAABONG DISTRICT LOCAL GOVERNMENT**

**NO REPORT SUBMITTED**

## VOTE 560 – ISINGIRO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

- The vote availed no information on what the previous recommendations were or evidence that they were followed up.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings And Structures	
Non-Residential Buildings	85
Land	
Freehold	177
Cycles	134
Electrical Machinery	2
Furniture And Fittings	98
Heavy Vehicles	10
Light Ict Hardware	118
Light Vehicles	26
Office Equipment	51
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	11

#### List of unserviceable items recommended for disposal

Item	Qty
Ford Ranger	1
Honda	2
Jailing 125	3
Monitor Lenovo	1
Nissan Hard Body	4
One Desk Top Lenovo	1

One Printer	1
Ranger Ford	1
Suzuki Samurai	1
Toyota Hilux	1
Yamaha 125	1
Yamaha 80	2

### OTHER ASSET FINDINGS

- There are some obsolete assets for disposal.

### STORES FINDINGS

- The store accommodation is adequate.
- The stores' condition is good. and assets are managed in an efficient manner.

## CASH AND BANK FINDINGS

- i. The team observed that all accounts were reconciled as per the guidelines in respect to the Treasury Accounting Instructions on cash.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cashbook Balance	CUR
1	Bugango T/C Collections	Dfcu Bank Limited	01481025098967	65,219	65,219	UGX
2	Bugango T/C Operations	Dfcu Bank Limited	01481025095508	45,155	45,155	UGX
3	Endiinzi Tc Administration	Centenary Bank	3100035367	1,995,655	3,125,842	UGX
4	Endiinzi Tc Cell	Centenary Bank	3100065241	48,083	48,083	UGX
5	Endiinzi Tc Collections	Centenary Bank	3100035365	247,756,862	2,428,825	UGX
6	Endiinzi Tc Ddeg	Centenary Bank	3100035366	552,641	36,353,592	UGX
7	Endiinzi Tc Property Rates	Centenary Bank	3100070475	136,950	2,678,950	UGX
8	Endiinzi Tc Road Fund	Centenary Bank	3100035368	22,847,248	222,847,248	UGX
9	Endiinzi Tc Wards	Centenary Bank	3100065242	3,419	3,419	UGX
10	Isingiro District Acdp Account	Dfcu Bank Limited	1483656536862	9,641,825	9,641,825	UGX
11	Isingiro District General Fund	Dfcu Bank Limited	1483500211233	60,599,907	60,599,907	UGX
12	Isingiro District Local Government	Dfcu Bank Limited	1483615837773	133,050	133,050	UGX
13	Isingiro District Multisector Food	Centenary Bank	5712100027	38,810,400	38,810,400	UGX
14	Isingiro District Uwep Recovery	Centenary Bank	5712100030	4,708,983	4,708,983	UGX
15	Isingiro District Youth Livelihood Recovery	Dfcu Bank	1483552772095	1,476,450	1,476,450	UGX
16	Isingiro T/C Administration	Centenary Bank	5712100007	21,552,023	3,866,226	UGX
17	Isingiro T/C Council Cells	Centenary Bank	3100068933	81,006	81,006	UGX
18	Isingiro T/C Council Wards	Centenary Bank	3100068932	93,921	93,921	UGX
19	Isingiro T/C Ddeg	Centenary Bank	5712100028	22,902,945	12,857,628	UGX
20	Isingiro T/C General Fund	Centenary Bank	5712100009	23,380,384	5,644,368	UGX

21	Isingiro T/C Property Rates	Centenary Bank	5712100005	34,485,727	20,182,822	UGX
22	Isingiro T/C Road Fund	Centenary Bank	5712100008	1,132,695	98,313	UGX
23	Isingiro District Imprest Bank Account	Dfcu Bank	1483554731001	29,787,566	29,787,566	UGX
24	Kabingo S/C Collection	Dfcu Bank	01481022798738	7,707,678	7,707,678	UGX
25	Kabingo S/C Consolidated Parishes	Dfcu Bank	01481022813611	0	0	UGX
26	Kabingo S/C Consolidated Villages	Dfcu Bank	01481024356554	0	0	UGX
27	Kabingo S/C Ddeg	Dfcu Bank	01481024382416	33,993,162	33,993,162	UGX
28	Kabingo S/C Operations	Dfcu Bank	01481022813596	11,512	11,512	UGX
29	Kabingo S/C Uwa	Dfcu Bank	01481026695192	83,958,446	8,395,846	UGX
30	Kabingo S/C Road Fund	Dfcu Bank	01481023775804	6,099,090	6,099,090	UGX
31	Kabuyanda Health Centre Iv	Dfcu Bank	01483500283890	32,435,097	32,435,097	UGX
32	Kabuyanda S/C Collection	Dfcu Bank	01123551531516	6,196,690	31,535	UGX
34	Kabuyanda S/C Consolidated Parishes	Dfcu Bank Limited	01121021581201	-182,076	-182,076	UGX
35	Kabuyanda S/C Consolidated Villages	Dfcu Bank Limited	01121021581326	0	0	UGX
36	Kabuyanda S/C Ddeg	Dfcu Bank Limited	01121024547527	36,798,674	36,798,674	UGX
37	Kabuyanda S/C Local Council	Dfcu Bank Limited	01121021581229	94,816	94,816	UGX
38	Kabuyanda S/C Road Fund	Dfcu Bank Limited	01123501003184	4,862,112	4,862,112	UGX
39	Kakamba Sub County Administration	Centenary Bank	571210024	22,076	22,076	UGX
40	Kakamba Sub County Ddeg	Centenary Bank	5712100026	30,903,517	30,903,517	UGX
41	Kakamba Sub County General Fund	Centenary Bank	5712100023	2,327,288	2,327,288	UGX
42	Kakamba Sub County Parishes	Centenary Bank	5712100032	5,401	5,401	UGX
43	Kakamba Sub County Road Fund	Centenary Bank	5712100025	9,046,382	9,046,382	UGX
44	Kakamba Sub County Villages	Centenary Bank	5712100031	40,236	40,236	UGX

45	Kamubeizi Town Council Collection	Dfcu Bank	01481026394071	50,642,160	50,642,160	UGX
46	Kamubeizi Town Council Operation	Dfcu Bank	01483656870669	4,832	4,832	UGX
47	Kikagate S/C Collections	Dfcu Bank	01483500929653	54,215,721	115,391	UGX
48	Kikagate S/C Consolidated Parishes	Dfcu Bank	01483500929899	0	0	UGX
49	Kikagate S/C Consolidated Village	Dfcu Bank	01483500929929	10,977	10,977	UGX
50	Kikagate S/C Ddeg	Dfcu Bank	01121024439501	33,281,312	32,739,312	UGX
51	Kikagate S/C Local Council	Dfcu Bank	01483500929905	13,754	13,754	UGX
52	Kikagate S/C Road Fund	Dfcu Bank	01983501003181	6,494,126	6,494,126	UGX
53	Kikagate T/C Cells	Centenary Bank	3100058757	24,037	24,037	UGX
54	Kikagate T/C Collections	Centenary Bank	3100056729	39,054	39,054	UGX
55	Kikagate T/C Development	Centenary Bank	3100058758	4,397	4,397	UGX
56	Kikagate T/C Operations	Centenary Bank	3100056730	44,450	44,450	UGX
57	Kikagate T/C Wards	Centenary Bank	3100058756	32,958	32,958	UGX
58	Masha S/C Collections	Dfcu Bank	01123500157827	7,648,876	4,602,601	UGX
59	Masha S/C Consolidated Parishes	Dfcu Bank	01273550358444	0	0	UGX
60	Masha S/C Consolidated Villages	Dfcu Bank	01273550358445	0	0	UGX
61	Masha S/C Ddeg	Dfcu Bank	01121024499910	21,645,218	21,645,218	UGX
62	Masha S/C Local Council Operations	Dfcu Bank	01123500157797	110,476	110,476	UGX
63	Masha S/C Revenue Sharing	Dfcu Bank	0127355358488	65,427,856	30,858,856	UGX
64	Masha S/C Road Fund	Dfcu Bank	01983501002556	138,434	138,434	UGX
65	Mbaare S/C Collection	Dfcu Bank	01983201003165	4,361,842	4,361,842	UGX
66	Mbaare S/C Consolidated Parishes	Dfcu Bank	01983501003169	0	0	UGX
67	Mbaare S/C Consolidated Villages	Dfcu Bank	01983501003168	0	0	UGX
68	Mbaare S/C Ddeg	Dfcu Bank	01983501005490	42,258,040	42,258,040	UGX
69	Mbaare S/C Operations	Dfcu Bank	01983501003166	1,190,863	1,190,863	UGX
70	Mbaare S/C Road Fund	Dfcu Bank	01983501002565	11,933	11,933	UGX
71	Ngarama S/C Collection	Dfcu Bank	01483500060039	6,804,875	4,037,700	UGX

72	Ngarama S/C Consolidated Parishes	Dfcu Bank	01483500061366	0	0	UGX
73	Ngarama S/C Consolidated Villages	Dfcu Bank	01483500061357	0	0	UGX
74	Ngarama S/C Ddeg	Dfcu Bank	01481024423087	22,989,709	17,017,779	UGX
75	Ngarama S/C Local Council	Dfcu Bank	01483500061278	24,223	24,223	UGX
76	Ngarama S/C Road Fund	Dfcu Bank	01483500693868	6,581,536	197,536	UGX
77	Nyakitunda S/C Collection	Dfcu Bank	01483500813655	5,985,325	5,985,325	UGX
78	Nyakitunda S/C Ddeg	Dfcu Bank	01481024430713	39,089,472	26,326,592	UGX
79	Nyakitunda S/C Operation	Dfcu Bank	01483008144090	0	0	UGX
80	Nyakitunda S/C Road Fund	Dfcu Bank	01483500697644	4,633,653	4,633,653	UGX
81	Nyamuyanja General Fund	Dfcu Bank	01483500769112	927,925	927,925	UGX
82	Nyamuyanja Health Centre Iv	Dfcu Bank	01483500220866	14,808,048	14,808,048	UGX
83	Nyamuyanja Sc Administration	Dfcu Bank	01483500789240	792,316	792,316	UGX
84	Nyamuyanja Sc Consolidated Parishes	Dfcu Bank	01483500780230	0	0	UGX
85	Nyamuyanja Sc Consolidated Villages	Dfcu Bank	01483500780247	0	0	UGX
86	Nyamuyanja Sc Ddeg	Dfcu Bank	01121024514389	35,773,385	35,773,385	UGX
87	Nyamuyanja Sc Road Fund	Dfcu Bank	01123500684811	8,545,520	8,545,520	UGX
88	Ruborogota S/C Consolidated	Dfcu Bank	01481022742720	0	0	UGX
89	Ruborogota S/C General Collection	Dfcu Bank	01481022742696	6,822,092	6,822,092	UGX
90	Ruborogota S/C Road Fund	Dfcu Bank	01481022742711	145,456	145,456	UGX
91	Ruborogota S/C Village Consolidated	Dfcu Bank	01481022742827	120,248	120,248	UGX
92	Rugaaga Health Centre Iv	Dfcu Bank	01483500222787	25,559,965	25,559,965	UGX
93	Rugaaga S/C Collections	Dfcu Bank	01273550358460	10,025,962	7,754,357	UGX
94	Rugaaga S/C Consolidated Parishes	Dfcu Bank	01273550358462	20,091	20,091	UGX



95	Rugaaga S/C Consolidated Villages	Dfcu Bank	01273550358463	36,874	36,874	UGX
96	Rugaaga S/C Ddeg	Dfcu Bank	01481024486882	22,187,384	22,187,384	UGX
97	Rugaaga S/C Operation	Dfcu Bank	01273550358465	33,466	33,466	UGX
98	Rugaaga S/C Road Fund	Dfcu Bank	01481024536141	0	0	UGX
99	Rugaaga S/C Uwa	Dfcu Bank	01481025088818	30,907,436	30,907,436	UGX

## RECOMMENDATIONS

- The board that carried out the exercise made no recommendations for their findings.

## VOTE 561 – KALIRO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken and 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 conduct regular inspection of the drug stores at all health centers  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 the district Headquarters	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.

## ASSET FINDINGS

### SUMMARY OF ASSETS

ASSETS	Qty
<b>LAND</b>	
FREEHOLD	7
<b>MACHINERY &amp; EQUIPMENT</b>	
CYCLES	83
ELECTRICAL MACHINERY	22
FURNITURE AND FITTINGS	329
HEAVY VEHICLES	9
LIGHT ICT HARDWARE	120
LIGHT VEHICLES	9
MEDICAL	108
OFFICE EQUIPMENT	22
OTHER ICT EQUIPMENT (TVS, RADIOS, VIDEOS, DIGITAL CAMERAS, TELEPHONE SETS)	9

### List of unserviceable items recommended for disposal

ITEM	Qty
MOTORCYCLE	1
MULTIPURPOSE PHOTOCOPIER	1
COMPUTER MONITOR	1
DESK TOP COMPUTERS	3
BICYCLE FOR THE DISABLED	1
CELTEL PHONE	1
DESK TOP COMPUTER	2
HP LAPTOP COMPUTER	1
HP LASERJET PRINTER KDLG-64-012-07	1
LG0033-16 SUZUKI MOTOR VEHICLE	1
MOTOR VEHICLE	1
MOTORCYCLE	13
OLD BDR, JIALING AND SACCO MOTOR CYCLES	1
OLD TYPE WRITERS	1
PHOTOCOPIER	1
PRINTER	2
PRINTER K.D.L.G- 06-02-64	1
SAFE	1

## OTHER ASSET FINDINGS

- i. The Asset register is well maintained and up to date
- ii. Most assets are not engraved

## STORES FINDINGS

- i. The store is organized and clean.
- ii. Stock cards are up to date.
- iii. Physical counting is done every end of Month.
- iv. Deliveries are not witnessed by either chairperson HUMIC or LC1.
- v. The drug store need to be expanded to ably accommodate all the drugs. There is also need to also construct a mortuary.

## CASH AND BANK FINDINGS

**Table showing accounts reviewed by the board**

S/N	Account Name	Bank Name	Account Number	Bank Balance	Cashbook Balance	CUR
1	Kaliro District Single Treasury A/C	Bank of Uganda	005610528000000	323,861	323,861	UGX
2	Kaliro District General fund A/C	DFCU	01983501004102	71,870,794	71,870,794	UGX
3	UWEP Recovery A/C	Stanbic Bank	9030013310393	1,428,827	1,428,827	UGX
4	YLP Recovery A/C	Tropical Bank	0110041128	10,649,900	10,649,900	UGX
5	Kaliro District Revenue Collection Ac	Bank of Uganda	005610168000001	0	0	UGX

## RECOMMENDATIONS

- i. All repairable assets which are not functional should be repaired such that service delivery is enhanced.
- ii. All assets should be entered in their respective assets register and which should be updated regularly when more are received, donated, or even bought. d) The then senior office supervisor (Mr. Wambuzi Joshua) should return the executive chairs he picked from the District for repair.

- iii. The drug inspector should conduct regular inspection of the drug stores at all health centers.
- iv. The drug inspector should make strict follow up of the health center I/C to ensure that stock cards are properly and regularly posted.
- v. 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.
- vi. 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.
- vii. The accounting officer should ensure that all assets are labeled, numbered, marked or engraved to avoid vandalism and further loss through theft.
- viii. The Chief executive and DHO should ensure that the essential drug's quantities increase to avoid long time stock outs.
- ix. The district should ensure that all its lands are leased to avoid encroachment.
- x. The in charges of Nawaikoke, Budomero and Nawampiti Health centres should improve on the posting of the stock cards to avoid drug misuse.
- xi. The expired drugs should be disposed off from stock as soon as possible.
- xii. 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.
- xiii. 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.
- xiv. The committee noted that the very old and mature trees around the district compound be disposed off and price tags will be put at the time of disposal.

## VOTE 562 – KIRUHURA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	For the items recommended for disposal, the district should expedite the process of disposal to avoid further deterioration and loss of value	Disposal process did not take place	Motor vehicles and other assets were to be disposed of.
2	The grounded vehicles and motorcycles are not secure and hence at a very high risk of vandalism. The district should provide a park yard.	District planned to construct a park yard way back, however the project never took place. Therefore it should be prioritized in the coming financial year.	District never implemented the activity. It should be given a priority
3	Most items are not engraved to ascertain their ownership and cannot be easily identified in case of theft. The board recommended that all items should be immediately engraved.	Engraving identified items did not take place.	The items should be engraved for their easy identity and safeguard
4	Urgent measures should be put in place to safeguard government/ public lands that are exposed to high risks of encroachment and grabbing.	Districts had planned to have at least 2 parcels of land secured with titling per quarter of every financial year. It should be implemented. All LLGs were to prioritize the above activity in their plans.	All public lands were identified. The district should go ahead and secure them with titles starting with the most vulnerable pieces. In the short run, have customary land registration to secure the government land.
5	Many old and dilapidated structures	Renovated and face lifted one old structure at Kiruhura HCIV	One structure was renovated and in good use
6	Some items were found either idle or broken down due to lack of repair. These items should be maintained to serve the intended purpose.	Some items were repaired for example district board room furniture	The identified assets were put back to their rightful use after repair
7	Kiruhura Health Centre IV lacks an operating table, air conditioner/fan and two stretchers to wheel patients.	Two stretchers were procured though not enough compared to increasing number of patients.	The theater should be air conditioned as previously recommended
8	Expired drugs should be disposed of immediately to avoid associated risks.	Not disposed of as recommended	The expired drugs should be dispatched for disposal.

**ASSET FINDINGS**  
**SUMMARY OF ASSETS**

Assets	Qty
Non-Residential Buildings	35
Leasehold	18
Cycles	11
Electrical Machinery	8
Furniture And Fittings	310
Heavy Vehicles	2
Light Ict Hardware	78
Light Vehicles	6
Medical	14
Office Equipment	16
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	9
Non-Classified	12

**List of unserviceable items recommended for disposal**

ITEM	Qty
COMPUTER	3
DOUBLE CABIN PICK UP	1
MOTOR CYCLE	1
PAPER SHREDER	1
PICK UP SINGLE CABIN	1
TOYOTA LAND CRUISER AMBULANCE	1

**OTHER ASSET FINDINGS**

- The vote availed no information on proof of ownership, condition or categories of assets.

**STORES FINDINGS**

- The store accommodation is not adequate. The condition of the store is fair. The items are stored in an efficient manner.

**CASH AND BANK FINDINGS**

- The survey entailed Cash and Bank balances of Bank accounts held by the entity.
- Copies of the Bank Certificates and Bank Reconciliations are attached herein the report.

**Table showing accounts reviewed by the board**

Account name	Bank name	Account number	Bank balance	Cashbook balance	Cur
Kiruhura DLG Collection Account	Dfcu Bank	1983501004944	8,723,958	8,723,958	UGX
Kiruhura DLG Global Fund/Hiv	Stanbic Bank	9030005830817	9,293,023	9,293,023	UGX
Kiruhura DLG Imprest	Dfcu Bank	1983501004945	1,901,159	1,901,159	UGX
Kiruhura DLG Women Entrepreneurship Recovery Account	Dfcu Bank	1613615758032	372,900	372,900	UGX
Kiruhura DLG Youth Livelihood Recovery Fund	Dfcu Bank	1613615757927	12,622,475	12,622,475	UGX
Kiruhura Hsd Phc Conditional Grant	Dfcu Bank	1983501009329	0	0	UGX
Kiruhura Single Treasury Account	Bank Of Uganda	5620528000000	0	0	UGX
Unicef Account	Dfcu Bank	19835010007593	0	0	UGX
Uwep Project Account	Dfcu Bank	1613504946746	0	0	UGX
Ylp Project	Dfcu Bank	1613504946968	0	0	UGX

**RECOMMENDATIONS**

- i. Kiruhura HC 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 procured to make dental section more operational.
- ii. District should renovate all old structures.
- iii. District to identify a conducive store for drugs other than the metal container and the space in the old structure at Kiruhura health center IV which is too small and old.
- iv. The team could not establish the initial cost of assets due to failure to obtain records tracing their costs.
- v. Newly procured items and those bought a few years ago are not engraved to ascertain their ownership and cannot be easily identified in case of misuse or theft. The board recommended that all items identified should be immediately engraved.
- vi. The District should assign a transport officer who would be responsible for updating fleet inventory for proper accountability and easy tracing.
- vii. Regular servicing and maintenance of computers should be give priority to avoid unnecessary breakdowns.
- viii. District should invest in securing government lands that are exposed to high risks of encroachment and grabbing.



- ix. Expired drugs should be disposed of immediately to avoid associated risks. The store almost filled up expired drugs thus worsening congestion.
- x. Some items were found either idle or broken down due to lack of repair. These items should be maintained to serve their intended purpose.
- xi. The district should secure a park yard for its fleet in order to provide safe custody of district motor vehicles, cycles, plants and other machinery at the headquarters.

**VOTE 563 - KOBOKO DISTRICT LOCAL GOVERNMENT**

**NO REPORT SUBMITTED**

## VOTE 564 – AMOLATOR DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Asset register should be updated regularly	An officer assigned the responsibility	Asset register updated quarterly.
2	Obsolete stores should be disposed of immediately	In process	Disposal should be done timely.
3	All district assets should be engraved before issue for use.	Some departments have taken it up while other assets are not engraved	Head of departments should ensure that all assets are engraved.
4	Most equipment are not well maintained and serviced	No action	The accounting officer should ensure that all equipment are well maintained and serviced.
5	The district lacked a general district store.	District store has been budgeted for	Construction to start any time within this financial year.a

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSETS	Qty
<b>BUILDINGS AND STRUCTURES</b>	
NON-RESIDENTIAL BUILDINGS	29
<b>LAND</b>	
CUSTOMARY	14
<b>MACHINERY &amp; EQUIPMENT</b>	
CYCLES	150
ELECTRICAL MACHINERY	5
HEAVY VEHICLES	13
LIGHT VEHICLES	21
MEDICAL	47

#### List of unserviceable items recommended for disposal

Item	Qty
Cupboard	1
Desktop computer	1
Executive chairs	2
Filing cabinet	3
Fridges	3
Generator	1
High swing chairs	20
High swing chairs& visitors	1
Laptop lenovo	1
Metallic cabinet	1
Motor vehicle jmc	1
Motor vehicle mitsubishi	1

Motor vehicle-ford ranger	2
Motor vehicle-land cruiser	1
Motor vehicle-toyota hillux	1
Motor vehicle-toyota hillux)	1
Motorcycle	3
Motorcycle ag	5
Motorcycle dt	3
Motorcycle jailing	2
Motorcycle suzuki	1
Motorcycle tvs	1
Motorcycle xl	2
Motorcycle yamaha	3

Motorcycle yamaha crux	1
Motorcycle yamaha dt	1
Office chair	1
Printers	1
Printers	3
Solar panel	1
Sprayer	1
Type writer	1
Tyres	1
Visitor chair	2

**OTHER ASSETS FINDINGS**

- The vote availed no information on proof of ownership, condition or categories of assets.

**STORES FINDINGS**

- No Information on storage condition or records of stores was availed.

**CASH AND BANK FINDINGS**

- The vote availed no information as to wether the cash and bank balances were reconciled.

**RECOMMENDATIONS**

- The board that carried out the exercise made no recommendations for their findings.

## VOTE 565 – AMURIA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	To board off all the recommended motor vehicles and motor cycles to be boarded off.	Motor vehicles and motor cycles boarded off except those that the ministries and NGO's are holding the log books.	Motor vehicles and motor cycles boarded off.
2	Heads of departments should maintain updated assets registers for ease of boards of surveys and for other official consultations	One centrally kept and updated Asset register in Finance department.	Departmental Asset register must be maintained and up dated
3	The district should have its own store for storage of its old assets as opposed to district assets like motorcycles lying around in various garages.	The District has constructed mechanized parking yard for safe of grounded assets.	District mechanized parking yard has been constructed.
4	Heads of departments should make it a priority to routinely service and manage their assets so as lengthen the life span of these assets.	Departments have taken up the initiative to budget for operation and maintenance of assets.	All departments have embraced the initiative of O & M in their Annual budgets and work plans
5	All Assets should be engraved clearly highlighting ownership and the user department	Newly procured Assets have been engraved	Management has implemented the recommendation.
6	Medical store should be renovated	The District medical store building was renovated with an extension of an office and containers for storage of drugs from NMS.	District Medical stores renovated.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

- The vote availed no information on proof of ownership, condition or categories of Assets.

#### List of unserviceable items recommended for disposal

ITEM DESCRIPTION	REG.NO
Honda XL	UG2238-R
Yamaha AG	LG0050-58
Motor cycle XL	UG2238R
Motor cycle YAMAHA AG 100	LG 0044-58
Nissan Double Cabin Pickup	UG0220Z

JMC Double Cabin Pickup	LG0004-007
FAW Truck	LG0003-007
Motorcycle Honda XL	UG-1990-E
Honda XL	UAC449-Y
Laptop Natural resources	Dell

Printer for works department	HP Printer
Computer Laptop	Laptop DPAC
Honda XL 125L for speakers office	LG0012-007
Honda XL 125 FOR THE District Youth Chairperson	UG-954Y

Yamaha DT motorcycle	No number plate
Yamaha motor cycle	UG2596A
<b>ITEM DESCRIPTION</b>	<b>QUANTITY</b>

solar batteries	3
Banquet chairs	20
Solar system comprising of 6 dry batteries of 12	

volts 200 Ah @ 20HR 10 panels	
Desk top computer	

## OTHER ASSETS FINDINGS

- i. The board of survey was carried out by a team of 5 officers nominated by the accounting officer and the exercise was concluded within a period of eight days involving consultations with heads of departments and verifying the conditions and state of the assets.
- ii. The district overall has fulfilled the recommendations of the previous financial year as stated below; Government Chief Valuer came to the district in March 2019 and inspected all the motor vehicles and motors cycles, costs attached to each asset and the items were eventually bought by the general public.
- iii. All departments are now having assets register that they keep on updating whenever the department acquires new assets.
- iv. Some of the like Council Hall has been renovated with lockable doors and windows.
- v. Previously assets that outlived their usefulness were left in an open area and this asset could easily be vandalized however, am happy to report that, the district took the advice of the previous board of survey by constructing a mechanized parking yard that is now housing most of the asset.
- vi. All the assets being acquired are being engraved clearly indicating the owners and the departments.

## STORES FINDINGS

- i. The medical stores that needs argent attention has been renovated with an extension of office room with the provision of a container for storage of drugs from NMS.

- ii. District council chambers that are under construction once complete will address most of the problems of storing district assets and office space that is currently a problem as some officers keep on sharing the offices.

#### **CASH AND BANK FINDINGS**

- The vote availed no information as to whether the cash and bank balances were reconciled.

#### **RECOMMENDATIONS**

- The board that carried out the exercise made no recommendations for their findings.

## VOTE 566 – 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	Work in progress	All departments had implemented their activities by 30th June 2021
2	Management should ensure that adequate storage facilities for documents are availed	Work in progress	management had acquired shelves for the stores unlike the central registry
3	All heads of departments/ sectors should consider maintaining separate asset registers for all assets	Work in progress	The assets register was centralized at the finance department
4	Management to expedite the boarding off the obsolete items	Work in progress	Management has written to the ministry over the same
5	The District Council should priorities the renovation of the old buildings and rent them out to generate local revenue	Work in progress	Renovation of Doctors house in Bubulo HCIV is ongoing
6	Management should expedite the formalization of tenancy arrangements with organizations/individuals occupying district buildings	Work in progress	A meeting with tenants was held and the process is still on going
7	Management to appoint officer or assign those duties to a substantively appointed officer for the safety of the District Assets.	Work in progress	Management had appointed a stores officer by the time of the survey

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings And Structures	
Other Dwellings	1
Land	
Freehold	31
Machinery & Equipment	
Cycles	38
Electrical Machinery	10
Furniture And Fittings	61
Heavy Vehicles	9
Light Ict Hardware	33
Light Vehicles	11
Medical	16
Office Equipment	12
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	5



### List of unserviceable items recommended for disposal

Item	Qty
Computer Sets	1
Ford Ranger	1
Generator	3
Honda	3
Honda Xl-125	1
Jailing	6
Jmc- Double Cabin Pick Up	1
Metallic Beds	1
Nissan	1
Pediatric Mattresses	1
Printers	1
Refrigerators	1

Solar Batteries	1
Suzuki	4
Television Screens	1
Television Set	1
Toyota	1
Toyota Hilux	2
Toyota Mini Bus	1
Tractor/ Carrier	1
Weighing Scales	2
Yamaha	13
Yamaha (Dt 125)	4
Yamaha -Ag	1

### OTHER ASSET FINDINGS

- The vote availed no information on proof of ownership, condition or categories of assets.

### STORES FINDINGS

- It was established that the district has a central functioning store in finance department and all departmental procurements were centrally managed by finance department
- It was observed that all departments had inadequate storage space, filling cabinets/shelves for storage of files and confidential documents
- The district maintains asset register that is updated as and when new assets arrive
- It was observed that the district has a number of obsolete items that are due for boarding off

### CASH AND BANK FINDINGS

- The district operates several bank accounts which include treasury single account, revenue collection account and general fund account etc

### Table showing accounts reviewed by the board

Account Name	Bank Name	Account Number	Bank Balance	Cashbook Balance	CUR
Bubulo Hciv	Orient Bank	(Blank)	6,147,773	0	UGX
Bugobero HC IV	Orient Bank	17679044010109	35,126,214	0	UGX
Manafwa Dlg Administration	(Blank)	(Blank)	86,613,912	0	UGX
Manafwa DLG Community Based	(Blank)	(Blank)	38,765	0	UGX
Manafwa DLG Education	(Blank)	(Blank)	1,839,564,145	0	UGX

Manafwa DLG Finance And Planning	(Blank)	(Blank)	90	0	UGX
Manafwa DLG General Fund	Bank Of Baroda	9504020000969	14,613,136	0	UGX
Manafwa DLG Health	(Blank)	(Blank)	103,392,420	0	UGX
Manafwa DLG Natural Resources	(Blank)	(Blank)	868	0	UGX
Manafwa DLG Production	(Blank)	(Blank)	61,989	0	UGX
Manafwa DLG Statutory Bodies	(Blank)	(Blank)	36,460	0	UGX
Manafwa DLG Technical Services	(Blank)	(Blank)	338,959	0	UGX
Manafwa DLG UWEP District Recovery	Bank Of Baroda	17679544010109	15,832,990	0	UGX
Manafwa DLG UWEP Projects	Bank Of Baroda	95040100007178	5,880,815	0	UGX
Manafwa DLG Youth Livelihood Projects	Orient Bank	95040100007177	1,313,500	0	UGX

## RECOMMENDATIONS

- i. The board recommended that management ensures that all departments maintain separate assets registers besides the central register for proper tracking and monitoring of usage of assets in the district.
- ii. 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 office
- iii. management should ensure that stores are provided with shelves or filling cabinets in which files are kept
- iv. Health units should provide separate storage for drugs and equipment. It was noted that Bubulo Health Centre IV had one store for both expired and non-expired drugs
- v. The Ministry should improve on the record and book keeping of the Inventory Management Unit.

**VOTE 567 - BUKWO DISTRICT LOCAL GOVERNMENT**

**NO REPORT SUBMITTED**

## VOTE 568 – MITYANA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Dispose of obsolete Assets	No action taken	District Council failed to pronounce itself on the disposal

### ASSET FINDINGS

#### SUMMARY OF ASSETS

- The vote availed no information on proof of ownership, condition or categories of Assets.

#### OTHER ASSET FINDINGS

- No Information on other asset findings was availed

#### STORES FINDINGS

- No Information on storage condition or records of stores was availed.

#### CASH AND BANK FINDINGS

- The vote availed no information as to whether the cash and bank balances were reconciled.

### RECOMMENDATIONS

- i. There are obsolete assets recommended for disposal.

## VOTE 569 – NAKASEKE DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Dispose all obsolete items	No action taken	To be done
2	Engrave all government assets	No action taken	To be done
3	Vigorous update of asset registers	No action	To be done
4	The district should budget for construction of a district store	Work in progress	To be done
5	In order to properly maintain vehicles, we recommend for usage of a vehicle maintenance policy	Partially done	To be done
6	Construction of a district yard	No action taken	To be done
7	Management should follow the procedure of destroying obsolete stock	No action taken	To be done
8	Conduct a massive exercise for identification of the district fleet of vehicles as soon as possible	No action taken	To be done

### ASSET FINDINGS

#### SUMMARY OF ASSETS

- The vote availed no information on proof of ownership, condition or categories of Assets.

#### List of unserviceable items recommended for disposal

- There was no list of obsolete items attached.

### OTHER ASSETS FINDINGS

- No Information on other asset findings was availed

### STORES FINDINGS

- No Information on storage condition or records of stores was availed.

### CASH AND BANK FINDINGS

- i. Bank and cash balances of all accounts operated by the district were checked and were reconciled as by the guidelines

**Table showing accounts reviewed by the board**

Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
Nakaseke Youth livelihood Program (YLP) Recovery Account	Stanbic Bank	9030011644979	32,655,591	32,655,591	UGX
Nakaseke DLG UWEP Enterprise Fund Recovery Account	Stanbic Bank	9030014525601	23,347,477	23,347,477	UGX
Nakaseke Global Funds for HIV,Malaria and TB	Post Bank	1630052000123	856,791	856,791	UGX
Nakaseke DLG General Fund A/C	Stanbic Bank	9030005823276	9,487,221	9,487,221	UGX
Nakaseke T.C PAF Account	Stanbic Bank	9030006288412	6,267,461	6,267,461	UGX
Nakaseke T.C Operation Account	Stanbic Bank	9030009540	43,609	43,609	UGX
Nakaseke T.C Collection Account	Stanbic Bank	9030009532	626,379	626,379	UGX
Nakaseke Core PTC	Stanbic Bank	9030005899159	1,666,747	1,708,147	UGX
Nakaseke PTC Cap. Grant	Stanbic Bank	9030005971461	247,986,240	248,052,940	UGX
Nakaseke PTC ICT	Stanbic Bank	9030005878267	5,322,731	5,364,131	UGX
Kapeeka LCIII	Stanbic Bank	9030005823683	456,765	456,765	UGX
Kapeeka Collection A/C	Stanbic Bank	9030005823705	3,849,959	1,636,417	UGX
Kapeeka LCI & LCII	Stanbic Bank	903001145808	2,406	2,406	UGX
Kapeeka HCIII	Stanbic Bank	9030007776615	74,527	74,527	UGX
Kapeeka Primary School	Stanbic Bank	9030001069968	238,976	238,976	UGX
Semuto sub-county collection	Stanbic Bank	9030005823829	602,911	94,551	UGX
Semuto sub-county LCIII	Stanbic Bank	9030005823721	53,732,055	50,312,055	UGX
Semuto sub-county LCI and LCII Administrative Units	Stanbic Bank	9030011701964	1,133,702	1,133,702	UGX
Kalege Health Centre II	Stanbic Bank	9030008004152	77,556	77,556	UGX
Kikandwa Health Centre II	Stanbic Bank	9030008004179	52,041	52,041	UGX
Kasangombe Sub-County Collection	Stanbic Bank	9030005823837	567,593	97,953	UGX
Kasangombe Sub-County LCIII Account	Stanbic Bank	9030005878240	2,398	2,398	UGX
BIDDABUGGYA HAELTH CENTRE III	Stanbic Bank	9030008003881	7,099,386	7,099,386	UGX
KYANGATTO H/C II	Stanbic Bank	9030007955447	723	723	UGX
Nakaseeta HC II	Stanbic Bank	9030008003911	35,801	35,801	UGX
Bulyake H/C II	Stanbic Bank	9030008004845	33,420	33,420	UGX
Kikamulo health centre III	Stanbic Bank	9030007955595	422,474	422,474	UGX
Kikamulo Sub-county A/C	Stanbic Bank	9030005823349	144,604	2,062,604	UGX
Kikamulo Sub-county Collection A/C	Stanbic Bank	9030005971054	24,399,585	99,585	UGX
KIWOKO TOWN COUNCIL COLLECTION A/C	Stanbic Bank	9030005747405	69,265,637	69,265,637	UGX
KIWOKO TOWN COUNCIL PROPERTY RATES A/C	Stanbic Bank	9030005731479	110,982	110,982	UGX
KIWOKO TOWN COUNCIL PAF A/C	Stanbic Bank	9030006341275	56,678	56,678	UGX
SEMUTO TC COLLECTION	Stanbic Bank	903000NAKASEK E DLG9575	1,183,421	1,278,832	UGX
SEMUTO TC OPERATIONS	Stanbic Bank	903000NAKASEK E DLG9567	9,881	9,881	UGX
SEMUTO HCIV A/C	Stanbic Bank	9030008006244	19,665,463	19,665,463	UGX
KALAGALA H/CII	Stanbic Bank	9030008006244	48,993	48,993	UGX
Wansalangi HCII	Stanbic Bank	9030008006643	51,593	51,593	UGX
Wakyato S/C Collection A/C	Stanbic Bank	903000582,3519	145,250	145,250	UGX
Wakyato S/C Operation A/C	Stanbic Bank	903000638,4144	52,957	52,957	UGX

KIGEGGE HEALTH CENTERII	Stanbic Bank	9030007858212	36,365.00	36,365.00	UGX
Mifunya Health center III	Stanbic Bank	9030016329230	171,743.00	171,743.00	UGX
Nakaseke sub-county collection	Stanbic Bank	9030005823373	28,801,169	315,626	UGX
Nakaseke sub-county LCIII	Stanbic Bank	9030006383857	68,004	23,531,791	UGX
Ngoma HCIV	Stanbic Bank	9030007621891	8,546,152	8,546,152	
Kinyogoga HCIII	Stanbic Bank	9030008006198	3,722,339	72,339	UGX
Kinyogoga S/C Collection A/C	Stanbic Bank	9030005823500	31,790	31,790	UGX
Kinyogoga S/C Operations A/C	Stanbic Bank	9030005878216	57,419	57,419	UGX
Kinoni S/C LCIII A/C	Stanbic Bank	9030006341216	40,607,732	37,607,232	UGX
Kinoni S/C Collection A/C	Stanbic Bank	9030005747472	167,157	(443,343)	UGX
Ngoma Sub county Collection Account	Stanbic Bank	9030005823330	10,849	10,849	UGX
Ngoma Sub county LCIII Development Fund	Stanbic Bank	9030005971062	(541)	(541)	UGX
Kito Sub county Collection Account	Stanbic Bank	9030005747456	532,480	62,480	UGX
Kito Sub county LCIII Development Fund	Stanbic Bank	9030005747448	83,487	33,487	UGX
Butalangu HCIII	Stanbic Bank	9030016431434	73,593	73,593	UGX
Butalangu T.C Road Fund	Stanbic Bank	9030005878208	9,443,660	38,660	UGX
Butalangu General Fund	Stanbic Bank	9030006341240	4,163,242	4,163,242	UGX
Butalangu Oprations A/C	Stanbic Bank	9030005823713	7,194,400	135,863	UGX
Nakaseke Technical Institute	Stanbic Bank	903001126815	92,126,477	92,126,477	UGX
Nakaseke Technical Institute	Centenary Bank	3100052088	2,116,690	2,116,690	UGX
Wakyato Health Center III	Stanbic Bank	90300008005426	73,277	73,277	UGX
Nakaseke Hospital Private Wing	Centenary Bank	351300186	95,185,840	5,841,140	UGX
Nakaseke Hospital PHC Account	Stanbic Bank	9030006403297	39,671,463	234,885	UGX
Nakaseke Blessed Seed Secondary School	Stanbic Bank	9030019250775	0	0	UGX
Ngoma TC Property Rates	Stanbic Bank	9030005866919	93,353	93,353	UGX
Ngoma TC Road Fund	Stanbic Bank	9030006341267	526,702	526,702	UGX
Ngoma T.C Operations A/C	Stanbic Bank	9030005747391	9,026,208	5,516,208	UGX
Ngoma T.C Collection Account	Stanbic Bank	9030005747383	130,304	130,304	UGX
Semuto Urban Roads	Stanbic Bank	9030006288498	57,082	57,082	UGX

## RECOMMENDATIONS

- The board that carried out the exercise made no recommendations for their findings.





M/Cycle, Honda CG125	LG 0012-71
M/Cycle, Yamaha	UAC 546-Donated by ACDI VOCCA
M/Cycle, Honda CG125	LG 0013-71
M/Cycle, Honda CG125	LG 0006-71
M/Cycle, Yamaha DT125	UAC 066Z
M/Cycle, Suzuki TF125	LG 0015-71
M/Cycle, Yamaha YBR	LG 0035-71
M/Cycle, Honda XL125S	For Prod. Dept.
M/Cycle, Yamaha YBR	LG 0036-71
M/Cycle, Yamaha YBR	LG 0038-71
M/Cycle, Yamaha YBR	LG 0042-71
M/Cycle, Yamaha YBR	LG 0040-71
M/Cycle, Yamaha DT 125	UAC 258N
Mitsubishi Canter	UAH 523K
<b>ITEM DESCRIPTION</b>	<b>QUANTITY</b>
Solar panels	17
Public address system	1
Office Cabinets	5
Deep water generator	1

1.25 GI water pipe	20
Steel doors	3
Steel gate	2
Angle bars for chain link fencing	30
H12 reinforcement bars	4
Chain links	3 rolls
Steel fabricated windows	3
Desktop computers	1
Office tables	1
Office chairs	3
CPU	2
Office tables	1
Office chairs	2
Metalic filing cabinets	4
Sony Camera	1
Office chairs	3
Dell desktop	1
Printers	1
Solar battery	8
Complete office desktop computer	1
Printers laser jet	3
Office chairs	1
Office chairs	2
Office tables	1
Office chairs	3
Metalic filing cabinets	2
Printer (hewlett packard 1131 and HP 1536dnf MFP)	1
Canon lide 100 scanner	1

Office chairs	4
Canon photocopier IR1024A	1
Book shelve	1
Office chairs	1
Printers	1
Metalic filing cabinets	1
Office chairs	1
Solar batteries	28
Old engine block UG 0508 Z	1
Old engine complete LG 0055-71	1
Office chairs	13
Book shelves	1
Office tables	5
Used grader blade	5
Old engine for water pump D3.207-0400177	1
Generator liter petter 07001318LPW14A81	1
HP Lesser Jet Painter	1
Dell Laptop Computer	1
U3 Modified GI Riser Water	4
Public Notice Board	2
Office tables with 3 Drawers	1

## OTHER ASSETS FINDINGS

- No Information on other asset findings was availed

## STORES FINDINGS

- No Information on storage condition or records of stores was availed.

## CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

Bank Account Name	Bank Name	Account Number	Bank Balance	CashBookBalance	CUR
Amuru District General Fund	DFCU	01093500727822	106,139,628	106,139,628	UGX
Amuru District Unicef	Stanbic bank	9030006348644	1,669	1,669	UGG
Amuru District PRELNOR	KCB	2203280794	362,041	362,041	UGX
Amuru District UNDP	Centenary	7510500451			UGX
Amuru District UWEP entrepreneurs	KCB	2290273597	10,735	10,735	UGX

Amuru District NUSAF III operation	KCB	2203280778	13,608	13,608	UGX
Amuru District UWEP recovery	KCB	2290273635	26,079,350	26,079,350	UGX
Amuru District NUSAF III sub project	KCB	2203280786	2,849,962	2,849,962	UGX
Amuru District Global Fund	Centenary	7510500444			UGX
Amuru District YLP sub project	Centenary	7510500445			UGX
Amuru District YLP recovery	Centenary	7510500446			UGX
Amuru District CAIIP II	Centenary	7510500449			UGX
Amuru district PRELNOR project	KCB	2203280794	362,041	362,04	UGX
ACDP	KCB	2290874884	1,500,017	1,500,017	UGX

## RECOMMENDATIONS

- The board that carried out the exercise made no recommendations for their findings.

## VOTE 571 – BUDAKA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	All the un serviced stores should be boarded off together with the balances for the previous year`s already valued.	The district is in process of inviting the government valuer and the mechanical engineer to assess the assets.	After valuation the district will be in position to board off the assessed assets.
2	The 3 motor cycles previously used by the former sub-county chief Kolyabu Boom Stephen, Wairagala George, the former Commercial Officer the late Mwanika Anthony Should be retrieved and brought back to the district.	Kolyabu Boom Stephen brought back the motorcycle On the date of 07/10/2020. Wairagala George brought back on 13/11/2020 Motor cycle of the Late Mwanika Anthony is not yet brought but efforts are made to recover it from where it is.	Efforts are in place to recover the remaining motorcycle which belonged to the late Mwanika Anthony

### ASSET FINDINGS

#### SUMMARY OF ASSETS

- i. The vote did not populate the Summary of Asset Form

#### OTHER ASSET FINDINGS

- i. All Assets were maintained and recorded in stores Ledgers but however some assets need boarding off as per the recommendations in board of survey report June 2021.
- ii. The new format asset register has been updated on the system under fixed Manual entry and fixed assets mass addition
- iii. Asset register is now fully updated.

#### STORES FINDINGS

- i. Entity lacks storage space.
- ii. The store lacks lockable facilities.
- iii. The store lacks parking yard for absolute assets for example Motor vehicles and motorcycles
- iv. Store has absolute inventory which needs disposing of
- v. Stores ledgers tally with stock cards.

## CASH AND BANK FINDINGS

- i. The entity has 132 accounts that were reviewed.
- ii. The cashbooks duly ruled and balanced as at 30<sup>th</sup> June 2021 of all the 132 accounts.

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	Cur
Lyama Sub county collection account	3500774383	NOT GIVEN	50,050,786	50786	UGX
Lyama Sub county operation account	3500774352	NOT GIVEN	48,446,382	6,382	UGX
Lyama Sub county road fund account	3501178450	NOT GIVEN		-	UGX
Lyama Sub county Health centre III	01113500825726	NOT GIVEN	-	-	UGX
Lyama Sub county seed school	3100016720	NOT GIVEN	2,061,353	2,061,353	UGX
Nakisenye Primary School	9030005744864	NOT GIVEN	3,329,343	3,329,343	UGX
ST Peters Primary school	01111010370394	NOT GIVEN	2,178,387	2,178,387	UGX
Suni Primary school	9030005793792	NOT GIVEN	2,569,544	2,569,544	UGX
Kaderuna Sub county collection account	01113500801157	NOT GIVEN	34,824	34,824	UGX
kaderuna Sub county operation account	01113500301096	NOT GIVEN	76,473	76,473	UGX
kaderuna Sub county road fund account	01113500705349	NOT GIVEN	39,675	39,675	UGX
kaderuna Primary School	9030005794926	NOT GIVEN	0	0	UGX
Kiryolo Primary School	9030005794918	NOT GIVEN	2,117,762	2,117,762	UGX
Kaderuna Secondary school	NA	NOT GIVEN			UGX
Kebula Primary school	903000716934	NOT GIVEN	2,117,762	2,117,762	UGX
Kebula Health Centre II	01113500837286	NOT GIVEN	0	0	UGX
Mugiti Sub county collection account	0800073673	NOT GIVEN	17,322	17,322	UGX
Mugiti Sub county operation account	0800073691	NOT GIVEN	28,240	28,240	UGX
Mugiti sub county road fund account	0800073683	NOT GIVEN	0	0	UGX
Mugiti primary school	9030005744945	NOT GIVEN	2,035,689	2,035,689	UGX
Mugiti Health Centre III	01113554058078	NOT GIVEN	45414	45414	UGX
Bwibere Primary school	903000579806	NOT GIVEN	2,914,862	2,914,862	UGX
Kakoli sub county collection account	01983501005721	NOT GIVEN	7,851	7,851	UGX
Kakoli sub county operation account	01983501005720	NOT GIVEN	0	0	UGX
Kakoli Primary school	NA	NOT GIVEN	0	0	UGX
Nyanza Primary school	NA	NOT GIVEN	0	0	UGX
Nansanga sub county collection account	01113500843034	NOT GIVEN	0	0	UGX
Nansanga Sub county operation account	1113500683777	NOT GIVEN	0	0	UGX
Nansanga Sub county road fund account	0111350075349	NOT GIVEN	0	0	UGX

Nansanga P/S Account	9030005793733	NOT GIVEN	2341321	0	UGX
Bulumba P/S account	0111010370424	NOT GIVEN	1,030,933	0	UGX
Idudi P/S Account	9030005793776	NOT GIVEN	2,119,687	0	UGX
Nansanga HCIII	0111350499009	NOT GIVEN	0	0	UGX
Kameruka Sub county collection account	0800073733	NOT GIVEN	100,035	0	UGX
Kameruka Sub county operation account	0800073779	NOT GIVEN	4784747	0	UGX
Bupuchai Primary school	9030005745070	NOT GIVEN	5,087	0	UGX
Nanzala Primary school	9030007119428	NOT GIVEN	4,681	4,681	UGX
Kameruka Primary school	9030005794950	NOT GIVEN	17,595	0	UGX
kameruka seed school	3112300002	NOT GIVEN	65000	0	UGX
Kamonkoli sub county collection account	0800073889	NOT GIVEN	58,678	58,678	UGX
Kamonkoli Sub county operation account	0800073863	NOT GIVEN	87,281	87,281	UGX
Kamonkoli Sub county road fund account	0800073879	NOT GIVEN	-3	-3	UGX
Jami P/S account	9030007169611	NOT GIVEN	2,010,200	2,010,200	UGX
Mivule P/S account	0140047272502	NOT GIVEN	1,755,032	1,755,032	UGX
Katira sub county collection account	0800073626	NOT GIVEN	49,134	49,134	UGX
Katira sub county operations account	0800073637	NOT GIVEN	67,508	67,508	UGX
Katira sub county road fund account	08000079466	NOT GIVEN	0	0	UGX
Kerekerene P/S account	9030005793717	NOT GIVEN	0	0	UGX
Katira P/S account	0111101199506	NOT GIVEN	0	0	UGX
Kadatumi P/S account	9030005793628	NOT GIVEN	0	0	UGX
Katira HCIII account	01113500837576	NOT GIVEN	15,066,867	15,066,867	UGX
Kerekerene HCIII account	01113500082781 2	NOT GIVEN	19,387,103	19,387,103	UGX
Budaka sub county collection account	01113500779982	NOT GIVEN	217,772	217,772	UGX
Budaka Sub county operation account	01113500782364	NOT GIVEN	0	0	UGX
Budaka Sub county road fund account	01113500782319	NOT GIVEN	0	0	UGX
Budaka Sub county parishes A/C	0111355418452	NOT GIVEN	0	0	UGX
Sapiri Primary school A/C	1000024158	NOT GIVEN	3480000	3480000	UGX
Gadumire P/S account	90030005794039	NOT GIVEN	2098481	2098481	UGX
Kyali P/S A/C	01111010370462	NOT GIVEN	1,838,938	1,838,938	UGX
Nabiketo P/A account	01111010370387	NOT GIVEN	1,118,000	1,118,000	UGX
Sapiri Health H/C III	01113500811811	NOT GIVEN	16450000	16450000	UGX
Iki-iki Town Council General Fund	0800138778	NOT GIVEN	35,898	35,898	UGX
Iki-iki Town Council Operations	0800138788	NOT GIVEN	0	0	UGX
Iki-iki integrated primary school	9030005744104	NOT GIVEN	1951029	1951029	UGX
Iki- iki township primary school	9030005794853	NOT GIVEN	0	0	UGX
Budaka town council general fund A\C	1632201000665	Post Bank	0	0	UGX

Budaka town council general fund A\C	9030005689596	Stanbic Bank	85614	85614	UGX
Budaka Town Equalization account	9030016436193	NOT GIVEN	98287	98287	UGX
Budaka town council urban Road A\C	9030016436207	NOT GIVEN	636392	99392	UGX
Bugwere High School Namirembe	9030005793318	NOT GIVEN	54149843	54374800	UGX
Bugwere High School Namirembe	9030005686988	NOT GIVEN	3931	49991	UGX
Namirembe day and boarding primary school	9030005744856	NOT GIVEN	3267257	3267257	UGX
Bugwere High School Namirembe	3100016739	NOT GIVEN	147921	160571	UGX
Namengo boys day and boarding primary school	9030007169514	NOT GIVEN	1686668	1686668	UGX
ST.Clare Girls Day and Boarding Primary School	903000718960	NOT GIVEN	8504419	0	UGX
Budaka FHP primary school	9030005793636	NOT GIVEN	3156997	3156997	UGX
Budaka Health Centre IV	01113500823302	NOT GIVEN	28715346	28715346	UGX
Kamankoli T/C collection account	0800139514	NOT GIVEN	9380	9380	UGX
Kamankoli T/C operation account	0800139521	NOT GIVEN	25969	25969	UGX
Kamankoli Mixed P/S account	9030005794845	NOT GIVEN	351516	351516	UGX
Nyanza health Centre	NA	NOT GIVEN	26811747	26811747	UGX
Nyanza II P/S	9030006488527	NOT GIVEN	0	0	UGX
Kamankoli College Development Account	90300005794128	NOT GIVEN	0	0	UGX
Kamankoli College PTA account	90300057396666	NOT GIVEN	0	0	UGX
Kamankoli college BOG account	90300057125	NOT GIVEN	0	0	UGX
Naboa sub county collection account	01113500800877	NOT GIVEN	30483	30483	UGX
Naboa sub county Operation account	01113500808971	NOT GIVEN	109319	109319	UGX
Naboa sub county road fund account	01113501054318	NOT GIVEN	345068	345068	UGX
Naboa primary school	9030005793644	NOT GIVEN	0	0	UGX
Naboa SS	9030005744716	NOT GIVEN	0	0	UGX
Lupada primary school	903000712019	NOT GIVEN	0	0	UGX
Naboa Health Centre III	NA	NOT GIVEN	0	0	UGX
Nangeye Primary school	9030005794896	NOT GIVEN	0	0	UGX
Naboa Parents Primary school	9030005744287	NOT GIVEN	0	0	UGX
Kadimikoli sub county collection account	01983501006092	NOT GIVEN	0	0	UGX
Kadimikoli sub county operation account	01983501006093	NOT GIVEN	0	0	UGX
Kadimukoli primary school	NA	NOT GIVEN	2922521	2922521	UGX
Namuyago P/S account	0930007169387	NOT GIVEN	1994368	1994368	UGX
Sekulo P/S	9030005794888	NOT GIVEN	1378235	1378235	UGX
Iki-iki sub county Operation account	0800073946	NOT GIVEN	1529243	-827876	UGX
Iki-iki sub county collection account	0800073987	NOT GIVEN	993073	993073	UGX
Iki-iki sub county road fund account	0800073913	NOT GIVEN	-8.19	-8.19	UGX
Kadenge primary school	9030007168119	NOT GIVEN	3124896	3124896	UGX

Bugolya primary school	9030007168119	NOT GIVEN	3124896	3124896	UGX
Tademeru sub county operations account	01983502006095	NOT GIVEN	0	0	UGX
Butove primary school	0930005794101	NOT GIVEN	2299787	2299787	UGX
Wairagala primary school	01111010370400	NOT GIVEN	2338866	2338866	UGX
Lingole primary school	9030005745178	NOT GIVEN	1910605	1910605	UGX
Butove Health centre II	NA	NOT GIVEN	118832	118832	UGX
Kabuna sub county collection account	01983501006094	NOT GIVEN	0	0	UGX
Kabuna sub county operations account	01983501006096	NOT GIVEN	0	0	UGX
Kabuna Primary school	9030007168054	NOT GIVEN	1643798	1643798	UGX
Kaperi primary school	0111101370431	NOT GIVEN	2279452	2279452	UGX
Kachomo sub county collection account	01113551641530	NOT GIVEN	5727	5727	UGX
Kachomo sub county operation account	0113551641521	NOT GIVEN	252866	252866	UGX
Kachomo sub county road fund account	01113551641558	NOT GIVEN	0	0	UGX
Bulalaka primary school	NA	NOT GIVEN	941875	941875	UGX
Bulangira primary school	NA	NOT GIVEN	1424922	1424922	UGX
Kotinyanga primary school	NA	NOT GIVEN	1802781	1802781	UGX
ST. Kalori primary school	NA	NOT GIVEN	1624939	1624939	UGX
Kodir Primary school	NA	NOT GIVEN	1870361	1870361	UGX
Kachomo primary school	NA	NOT GIVEN	0	0	UGX
Kaderuna Health Centre III	NA	NOT GIVEN	0	0	UGX
Kameruka Health Centre II	0111300818933	NOT GIVEN	198248	198248	UGX
Lerya Primary School	NA	NOT GIVEN	40085	40085	UGX
Bugoola primary school	NA	NOT GIVEN	1867	1867	UGX
Iki-iki SS	NA	NOT GIVEN	0	0	UGX
Kachomo Town council General Fund A\C	01111118143985	NOT GIVEN	0	0	UGX
Kachomo Town council Operation A\C	NA	NOT GIVEN	0	0	UGX
Kachomo Town council Uganda road Fund account	NA	NOT GIVEN	0	0	UGX

## RECOMMENDATIONS AS OF JUNE 2021

- i. All the unserviceable assets in the stores as indicated in the report should be boarded off.
- ii. The chief mechanical engineer of Works and government valuer should be requested to value the items proposed for boarding of.
- iii. Kachomo town council should start managing books of accounts

## VOTE 572 – OYAM DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

- i. The vote availed no information on about what the previous recommendations were or evidence that they were followed up.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings Other Than Dwellings	21
Dwellings	6
Structures	6
Land	4
Information, Computer And Telecommunications Equipment	129
Other Machinery And Equipment (Other Than Transport Or Ict Equipment)	253
Transport Equipment	91
Intellectual Property Products	6
Intellectual Property Rights	4
Other Natural Resources	7
Water Resources	2
Non-Classified	1

#### List of unserviceable items reviewed by the board

Item	QTY		
Computer Set In Art	1	Solar Batteries In Art	4
Theatre Window Frames	14	Steam Under Pressure Autoclave	4
Broken Beds	18	420x620x1320mm	2
Wooden Doors	19	490x1200mm Top	1
Filing Cabinets	2	4-Stroke	4
Lawn Mowers	2	Wooden Tables	5
Plastic Chairs With Arm Rests	2	Old Iron Sheets	53
Visitors Chairs	2	Filing Cabinet	8
Water Tanks	2	800x1700mm High	1
Wheel Chairs	2	Assorted Timber Pieces	1
Wooden Cupboard In Art	2	Beds (2 Pieces)	2
Seater Cushioned Chair Made Out Of Reeds	3	Bicycle	1
Seater Sofa Chair	3	Bicycles (2 Pieces)	2
Trays	3	Bitumen Drums (40 Pieces)	1
Wooden Drug Shelves	3	Blue Bucket In Art	1
Cupboards	4	Blue In Colour	1
Old Metallic Doors	4	Boiler/ Sterilizer	1
		Bore Hole Handle	1



Bore Hole Pipes (17 Pieces)	17
Bore Hole Rods (12 Pieces)	12
Chair With Cushion	1
Chasis No. Mnbuse409w76056	1
Chassis No. Deo2x-058687	1
Chassis No. F471056984	1
Computer Table	1
Crest Tank	3
Crest Tank (4 Pieces)	1
Desk Top Computer	2
Desk Top Computer Set	3
Domestic Fridge Sumsung	1
Door Shutters (3 Pieces)	1
Dump Truck Jiefang	1
Eng. No. 3tt-181444	1
Eng. No. Ca6110a-4b	1
Eng. No. Lbpke12	1
Eng. No. Wlat966365	1
Examination Bed	1
Executive Chair	4
Fan Vento	1
Filling Cabinets	2
Ford Ranger	1
Generator	3
Grinding Mill	1
Heavy Duty Generator (Lister Petter)	1
Heavy Duty Photocopier And Printer	1
High Dexon	1
High Rexel	1
Honda Xl 125	1
Hp 17" Screen	1
Hp Printer	1
Hp Printer In The Laboratory	1
Iron Bars 10mm (10 Pieces)	1
Laminated Boards	1
Land Crusher Toyoya	1
Lap Top Computer	1
Motor Cycle Honda	1
Motor Cycle Honda 125	1
Motor Cycle Honda Lgl 125	1
Motor Cycle Honda Xl	2

Motor Cycle Jeiling	2
Motor Cycle Jialing	2
Motor Cycle Simba	3
Motor Cycle Simba Tekken	13
Motor Cycle Suzuki Tf 125	1
Motor Cycle Yamaha	2
Motor Cycle Yamaha Ag 100	1
Motor Cycle Yamaha Bmk	1
Motor Cycle Yamaha Dt	5
Motor Cycle Yamaha Dt 125	2
Motor Cycle Yamaha Ybr	4
Office Chair	1
Old Spray Pump	1
Olivetti D-Copia 2500mf	1
Open Book Shelves	1
P30005d	1
Petrol Engine	1
Pick-Up 2005	1
Pick-Up Ford Ranger, 2008	1
Pick-Up Toyota Hilux	1
Pipes & Rods (4 Pieces)	1
Plastic Office Trays 2 -Levels	1
Plastic Office Trays 3 -Levels	1
Printer	3
Printer Hp	1
Printer Hp Laserjet	2
Screens (7 Pieces)	7
Solar Batteries (9 Pieces)	9
Solar Panels (8 Pieces)	8
Sony Tv Screen (1 Piece)	1
Stappling Machine	1
Sterilizers (3 Pieces)	3
Toyota Hilux Double Cubin	1
Toyota Land Cruser	2
Tv Screen	1
Uak650z	1
Water Pump Engine	1
Weighing Scale	1
Weighing Scale (1 Piece)	1
Weighing Scale Hqus (Tipple Beam)	1
Wheel Chairs (2 Pieces)	2

White In Color	1
Wooden Book Shelve	1
Wooden Table 650x1200mm Top	1
Wooden Table With Drawers	1

Yamaha	1
Yamaha 4.5 Kw	1
Yamaha Ag 100	5

### **OTHER ASSET FINDINGS**

- i. Assets Register not updated nor fully completed
- ii. There is one Assets Register for the District Departments
- iii. Most district Assets not engraved
- iv. District Assets are in the custody of persons who no longer work with the district. and yet tracking them is very difficult
- v. Losses of Assets not documented
- vi. There is no substantive Inventory Management Officer
- vii. Most of the public land not titled

### **STORES FINDINGS**

- i. About 30% of the stock is obsolete
- ii. The store room is inadequate and not organized
- iii. The store person carries out stores checks on a quarterly basis
- iv. The store balances agree with the ledger balances
- v. 80% of the stores have been inspected by the team
- vi. Most grounded and unserviceable Assets are not in the District Stores

### **CASH AND BANK FINDINGS**

- i. The team observed that all thirty-six accounts were reconciled as per the guidelines in respect to the Treasury Accounting Instructions on cash.

**Table showing accounts reviewed by the board**

Bank Account Name	Bank Name	Account Number	Bank Balance	Cashbook Balance	CUR
Aber Sub-County Ddeg	Stanbic Bank	9030012436091	14,521	0	UGX
Aber Sub-County Development	Kcb Bank	2201178895	9,180	0	UGX
Abok Sub-County Ddeg	Bank Of Africa	04639210007	63,483	63,483	UGX
Abok Sub-County Development	Dfcu Bank Limited	01983501002061	3,902,400	3,902,400	UGX
Acaba S/C Ddeg	Bank Of Africa	04639240004	22,840	22,840	UGX
Acaba Sub-County Dev't Account	Housing Finance Bank	1200040441	7,996,005.62	3,252,005	UGX
Aleka Sub-County Ddeg	Bank Of Africa	04639180005	7,234	7,234	UGX
Aleka Sub-County Development	Dfcu Bank Limited	01983501002088	5,452,026	5,452,026	UGX
Anyeke Health Centre Iv	Housing Finance Bank	1200039961	48,458,162	48,353,402	UGX
Iceme Sub-County Ddeg	Bank Of Africa	0463920001	183,969	0	UGX
Iceme Sub-County Development	Kcb Bank	2201422664	43,550	0	UGX
Kamdini Sub-County Development	Housing Finance Bank	1200061462	8,546	8,546	UGX
Loro Sub-County Ddeg	Bank Of Africa	04639160004	1,597,722	1,597,722	UGX
Loro Sub-County Development	Housing Finance	1200040409	148,269	148,269	UGX
Loro Sub-County Revenue A/C	Bank Of Africa	06300280019	0	0	UGX
Minakulu Sub-County Development	Kcb Bank	22012347778	31,089	31,089	UGX
Myene Sub-County Ddeg	Bank Of Africa	04639220003	94,085	94,085	UGX
Myene Sub-County Development	Dfcu Bank Limited	01983501002067	435,859	435,859	UGX
Ngai Sub-County Ddeg	Bank Of Africa	04639230008	8,879,193	2,148,453	UGX
Ngai Sub-County Development	Dfcu Bank Limited	01983501002569	1,668,538	846,538	UGX
Otwal Sub-County Ddeg	Bank Of Africa	04639250009	16,323,982	16,323,982	UGX
Otwal Sub-County Development	Dfcu Bank Limited	01983501002282	903,572	903,572	UGX
Oyam Dlg Acdp	Dfcu Bank Limited	01053657866733	36,175	0	UGX
Oyam Dlg Fiefoc2	Dfcu Bank Limited	01983501007640	0	0	UGX
Oyam Dlg General Fund	Dfcu Bank Limited	01983501002597	14,039,663	14,039,663	UGX

Oyam Dlg Global Fund	Kcb Bank Uganda	2201419574	686,112	686,112	UGX
Oyam Dlg Imprest	Dfcu Bank Limited	01053657777059	0	0	UGX
Oyam Dlg Local Revenue Collection	Bank Of Uganda	005720168000001	0	0	UGX
Oyam Dlg Tsa	Bank Of Uganda	005720528000000	0	0	UGX
Oyam Dlg Uwep Recovery	Housing Finance Bank	1200113141	1,087,700	1,087,700	UGX
Oyam Dlg Ylp Recovery	Housing Finance Bank	1200063484	2,297,950	2,484,950	UGX
Oyam T/C Ddeg	Bank Of Africa	04639190001	0	79,526	UGX
Oyam T/C General Collection A/C	Dfcu Bank Limited	01983501003706	0	101,312	UGX
Oyam T/C Operations A/C	Dfcu Bank Limited	01983501002387	0	24,079	UGX
Oyam T/C Paf Urban Roads	Dfcu Bank Limited	01983501000593	0	102,294	UGX
Oyam Unicef	Dfcu Bank Limited	01053500253965	0	0	UGX

## RECOMMENDATIONS

- i. The Assets Register should be regularly updated and completely filled in
- ii. Each department should have its updated Assets Register
- iii. The Accounting Officer should ensure that all District Assets are engraved
- iv. Accounting Officer to recover all government Assets that are in custody of persons who no longer work with the district
- v. Heads of Departments should ensure that all loses of Assets are recorded and properly documented
- vi. The Accounting Officer should collect and store all unserviceable assets in the district store
- vii. The Accounting Officer should dispose all unserviceable assets to avoid further loss of the assets
- viii. The Accounting Officer should ensure that all public land is titled

## VOTE 573 – ABIM DISTRICT LOCAL GOVERNMENT.

### Follow up on Previous Recommendations

- i. The vote availed no information on about what the previous recommendations were or evidence that they were followed up.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

- The vote availed no information on proof of ownership, condition or categories of Assets.

#### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO
1	Yamaha	UG 0503 Y
2	Yamaha	LG 0003001
3	Yamaha for Morulem S/C	LG 0019-70
4	Yamaha AG100	LG 0020-70
5	Yamaha AG100	LG 0022-70
6	Yamaha AG100	
8	Yamaha AG100	
9	Yamaha AG100	LG 0043-70
10	Motor cycle Yamaha	LG 0044-70
12	DT 125	LG 0021-70

13	Motor cycle Yamaha AG100	LG 0020-70
14	Generator Petter leister	
15	12 solar panels	
16	Motor cycle Honda XL125 belonging to Community based Services	LG 0001-70
17	Delivery Bed	
18	1 generator	
19	3 office tables	
20	3 Office chairs	
21	1 camera	

### OTHER ASSETS FINDINGS

- i. There are a number of obsolete assets that require disposing. These were more pronounced in the laundry, dental and orthopaedic unit of the Hospital with most of the operation tools being obsolete, old model, unserviceable as there are no longer spare parts in the market.
- ii. Some Immovable assets like buildings need urgent renovation or else lose value and function, this include falling ceilings, dangerously exposed wirings as a result of vandalism of wall sockets and Broken windows. This was most pronounced in Health units of Alerek and Nyakwae Health center III mostly the old Maternity for Nyakwae HC III.
- iii. There is ICT Equipment, mostly Computers which are reported to be functional yet they are not being used, yet other units do not have computers, these need to be reallocated.

- iv. Some medical equipment is considered non-functional because they are not serviced, for example many of the digital Seca weighing scales are not functional simply because their batteries are dead and need replacement. Others which remain in this state for a long time eventually get eaten up by rust and cockroaches.
- v. Some dilapidated and rusted assets were still being used for very sensitive health operations in Health units when it was evident that some were in the District stores and other units had excess not being used.
- vi. Some medical assets new and unused are present in Units where they are not supposed to be in, for example Electronically operated cardiac beds in Nyakwae HC III which may lose value before they are put to use, the electric components might get destroyed due to exposure.
- vii. Assets, mostly vehicles in garages in Kampala and Lira with unknown conditions not retrieved though recommended by previous boards of survey still not retrieved by the time of this board of survey
- viii. There has been improvement in the land registration for Land Assets though some Land assets acquired for government investments still do not have deed plan numbers, date of acquisition, no information on initial costs and have no land titles.

## **STORES FINDINGS**

- i. Storage of obsolete and scrap items are very poor, this does not only put them to risk of loss but also are a safety and health hazard. In the hospital for example, the section behind the store cannot be cleaned/mowed.
- ii. In some Health facilities broken down equipment are stored in Toilets meant for mothers in the maternity.
- iii. Register of inventories are not kept in the recommended formats by most of the units, and units under them this makes tracking of the items overtime very difficult, besides determining the original cost and the current value becomes almost impossible.

- iv. Most of the items in the inventories do not have reference numbers, are not engraved and date of acquisition not known.

### CASH AND BANK FINDINGS.

**Table showing accounts reviewed by the board**

Bank Account Name	Bank Name	Account Number	Bank Balance	Cashbook Balance	CUR
Abim District General Fund Account	DFCU	01163500365666		27,340,291	NA
Abim District DINU Account	DFCU	01163657466269			NA
Abim Hospital Account	DFCU	01163500273497	36,461,930	850,013	NA
Nyakwae Sub County General Fund Account	DFCU	01163500232739			NA
Nyakwae HC III Account	DFCU	01163500232975	10,526,882	10,526,882	NA
Pupu Kamuya HC II Account	DFCU	01163500232951	99,041	99,041	NA
Oretha HC II Account	DFCU	01163500232968	111,569	111,569	NA
Opopongo HC II	DFCU	01163500232982			NA
Nyakwae Sub County Administration A\C	DFCU	0116355452754			NA
Nyakwae Sub County DDEG Account	DFCU	01163554572806			NA
Morulem Sub County General Fund Account	DFCU	1163500235976			NA
Obolokome Health Center II	DFCU	1163500244145			NA
Morulem PNFP Hospital Account	DFCU	1163500279246			NA
Adea Health Center II	DFCU	1163500235952			NA
Katabok Health center II	DFCU	1163500235969			NA
Morulem Sub County Administration A\C	DFCU				NA
Morulem Sub County DDEG Account	DFCU				NA
ALerek Sub County General Fund Account	DFCU	1163500233125			NA
Alerek HC III Account	DFCU	1163500233156	5,195,714	5,195,714	NA
Alerek Sub County Administration Account	DFCU	1163500233125	31,937,749	31,937,749	NA
Alerek Sub County DDEG Account	DFCU		9,339,763	9,339,763	NA
Abim Sub County General Fund Account	DFCU	1163500235907	60,008,849	8,849	NA
Arembwola HC II Account	DFCU	1163657409796	44,225	44,225	NA
Atunga HC II	DFCU		47,013	47,013	NA
Kanu PNFP Hospital	DFCU	1163500252829			NA
Amita HC II	DFCU				NA
Abim Sub County Administration Account	DFCU		7,137,544	6,877,544	NA
Abim Sub County DDEG Account	DFCU		52,961,711	17,435,406	NA
Lotuke Sub Collection Account	DFCU	01163500245951	30,138,030	138,030	NA
Orwamuge HC III Account	DFCU	01163500235884	00	00	NA
Gangming HC II Account	DFCU	01163500235860	00	00	NA
Lotuke Sub County Administration Account	DFCU	01163554557940	5,869,703	67,708	NA
Lotuke Sub County DDEG Account	DFCU	01163554557986	26,606,811	26,606,811	NA
Awach Sub County General Fund Account	DFCU	01163554016841	2,056,617	2,056,617	NA
Awach Sub County Administration Account	DFCU	01163504545194	9,242,978	26,378	NA
Awach Sub County DDEG Account	DFCU	01163504545158	35,862,999	23,396,001	NA
Awach health Center II	DFCU	01163500235877	32,595	32,595	NA
Magamaga Sub County General Fund A\C	DFCU	1163554016832			NA
Koya Health center II	DFCU	1163500233187			NA

Wilella Health center II	DFCU	1163500233019			NA
Magamaga Sub County DDEG Account	DFCU				NA
Magamaga Sub County Administration A\C	DFCU				NA

## RECOMMENDATIONS

- i. Timely reconciliation of stock cards.
- ii. Constant update of inventories and in the recommended formats.
- iii. Stop the practice of storing obsolete and unusable items within the store or in useful facilities such as toilets as was observed in Nyakwae HC III and Orwamuge HC III
- iv. undertake a deliberate effort to update the District Asset register including at every unit of service delivery
- v. Do proper entry of Assets in the register including all details such as, brand, make, serial number, batch number, manufacturer, date of acquisition, initial cost, **expected life time for disposal,**

## Items for disposal





## VOTE 574 – NAMUTUMBA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Toyota vigo registration no. Lg-0012-78	Services of chief mechanical engineer requested on 7 <sup>th</sup> april 2021	Action not yet taken by the chief mechanical engineer
2	All motorvehicles and cycles recommended for disposal to be disposed of.	Disposed off	Disposed off

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSETS	Qty
BUILDINGS OTHER THAN DWELLINGS	17
STRUCTURES	28
LAND	19
INFORMATION, COMPUTER AND TELECOMMUNICATIONS EQUIPMENT	86
OTHER MACHINERY AND EQUIPMENT (OTHER THAN TRANSPORT OR ICT EQUIPMENT)	251
TRANSPORT EQUIPMENT	79
BIOLOGICAL ASSETS	6

#### List of unserviceable items recommended for disposal

Item	Qty.
Grass Crashing Machine	1
Ladder	1
Book Shelf	1
Bicycles	10
Boxes Of Register Books	10
Chairs From Health	3
Iron Sheets	50
Motorcycle Uba 030z	1
Motorcycle Uba 032z	1
Motorcycle Uda 527u	1
Uac 187z	1

### OTHER ASSET FINDINGS

- i. The Asset Register is updated regularly for easy management.
- ii. Engravement of some assets is still lacking

### STORES FINDINGS

- i. The District has sufficient storage space but will need to expand in the future.

## CASH AND BANK FINDINGS

- i. The team observed that all forty-seven accounts were reconciled as per the guidelines in respect to the Treasury Accounting Instructions on cash except for a few that don't have bank details.

**Table showing accounts reviewed by the board**

ACCOUNT NUMBER	BANK NAME	BANK BALANCE	CASHBOOK BALANCE	CUR
1983501003270	(blank)	0	0	UGX
95060200000659	BANK OF BARODA	0	0	UGX
95060200000661	BANK OF BARODA	21,525,252	21,525,252	UGX
95060200000657	BANK OF BARODA	11,450	11,450	UGX
1983501003873	(blank)	0	0	UGX
95060200000660	BANK OF BARODA	0	0	UGX
95060200000658	BANK OF BARODA	14,450	14,450	UGX
95060200000664	BANK OF BARODA	22,924	22,924	UGX
95060200000667	BANK OF BARODA	112,177	112,177	UGX
95060200000651	BANK OF BARODA	58,251	58,251	UGX
95060200000653	BANK OF BARODA	98,089	98,089	UGX
95060200000663	BANK OF BARODA	72,896	72,896	UGX
95060200000668	BANK OF BARODA	141,414	141,414	UGX
95060200000665	BANK OF BARODA	51,942,767	51,942,767	UGX
95060200000669	BANK OF BARODA	5,238,714	5,238,714	UGX
95060200000662	BANK OF BARODA	248,650	248,650	UGX
95060200000666	BANK OF BARODA	5,114	5,114	UGX
95060200000694	BANK OF BARODA	14,650	14,650	UGX
95060200000693	BANK OF BARODA	112,611	112,611	UGX
95060200000692	BANK OF BARODA	16,650	16,650	UGX
95060200000655	BANK OF BARODA	1,193,810	1,193,810	UGX
95060200000677	BANK OF BARODA	0	0	UGX
95060200000674	BANK OF BARODA	1,193,810	1,193,810	UGX
95060200000675	BANK OF BARODA	16,650	16,650	UGX
95060200000654	BANK OF BARODA	112,611	112,611	UGX
95060200000676	BANK OF BARODA	14,650	14,650	UGX
95060200000696	BANK OF BARODA	0	0	UGX
95060200000652	BANK OF BARODA	16,228	16,228	UGX
95060200000685	BANK OF BARODA	207,462	207,462	UGX
95060200000686	BANK OF BARODA	856,667	856,667	UGX
95060200000687	BANK OF BARODA	0	0	UGX
95060200000684	BANK OF BARODA	2,172,407	2,172,407	UGX
(blank)	(blank)	200,000	200,000	UGX
(blank)	(blank)	50,000	50,000	UGX
(blank)	(blank)	50,000	50,000	UGX

(blank)	(blank)	50,000	50,000	UGX
(blank)	(blank)	50,000	50,000	UGX
(blank)	(blank)	60,000	60,000	UGX
95060200000656	BANK OF BARODA	20,433	20,433	UGX
95060200000678	BANK OF BARODA	28,250	28,250	UGX
95060200000680	BANK OF BARODA	11,600	11,600	UGX
95060200000679	BANK OF BARODA	0	0	UGX
95060200000681	BANK OF BARODA	0	0	UGX
95060200000650	BANK OF BARODA	153,244	153,244	UGX
95060200000671	BANK OF BARODA	87,410	87,410	UGX
95060200000672	BANK OF BARODA	0	0	UGX
95060200000670	BANK OF BARODA	844,290	844,290	UGX

### **RECOMMENDATIONS**

- i. The District needs to take on the engravement exercise to avoid asset loss and mismanagement.

**VOTE 575 - DOKOLO DISTRICT LOCAL GOVERNMENT**

**NO REPORT SUBMITTED**

## VOTE 576 – BULIISA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

- i. The vote availed no information on about what the previous recommendations were or evidence that they were followed up.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty.
Buildings And Structures	
Non-Residential Buildings	190
Other Buildings Other Than Dwellings	9
Land	
Customary	6
Leasehold	2
Machinery & Equipment	
Cycles	54
Furniture And Fittings	224
Heavy Vehicles	4
Laboratory And Research & Appliances	84
Light Ict Hardware	3
Light Vehicles	14
Office Equipment	2
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	3

#### List of unserviceable items recommended for disposal

Item	Qty
2 Classroom Block	3
2 Classroom Block & Office	1
2 Photo Copiers	2
2 Stance Vip Latrine	6
2 Stance Vip Latrine On Staff House	4
2 Stances	2
3 Classroom Block	3
3 Printers	3
3 Stance Vip Latrine	2
4 Stance Vip Latrine	7
5 Stance Vip Latrine	12
50 Rods	50
Bmk 80 - Motor Cycle	1

Computer	1
Cup Boards	1
Faw Damper Truck	1
Filing Cabinet	1
Filing Cabinets	1
Ford Raner D/Cabin Pickup	1
Honda Brazil 125 - Motor Cycle	1
Honda Cg125-Motor Cycle	1
Infant Wormer	1
Jailing 125 - Motor Cycle	1
Jailing 125 - Motor Cycle	2
Jailing 125-Motor Cycle	1

Jmc D/Cbin Pickup	1
Kitchen On Staff House	1
Land Cruiser Station Wagon	1
Office Block	1
Old Replaced L/Veh Tyres	1
Old Replaced W/Loader Tyres	1
Opd	1
Oxygen Concentrator	1
Selves	1
Sofa Set	1
Suzuki Tf - Motor Cycle	1
Suzuki Tf 125 - Motor Cycle	3
Twin Staff House	2

Used Borehole Pipes	2
Yamaha - Motor Cycle	1

Yamaha Dt - Motor Cycle	1
Yamaha Dt 125 - Motor Cycle	5

Yamaha Ydr125-Motor Cycle	1
Yamaha-Motor Cycle	1

## OTHER ASSET FINDINGS

- No Information on other asset findings was availed

## STORES FINDINGS

- No Information on storage condition or records of stores was availed.

## CASH AND BANK FINDINGS

### Table showing accounts reviewed by the board

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
Biiso Sc Collection	9030001941819	Stanbic Bank	4447	4447	UGX
Biiso Sc Ddeg	9030012730267	Stanbic Bank	27011	27011	UGX
Biiso Sc General	9030002002324	Stanbic Bank	2382	2382	UGX
Biiso Sc Lc I	9030016722412	Stanbic Bank	1463	1463	UGX
Biiso Sc Lc Ii	9030016721920	Stanbic Bank	46370	-1e+12	UGX
Biiso Sc Revenue Sharing	9030007559684	Stanbic Bank	2889	2889	UGX
Biiso Sc Road Fund	9030005755871	Stanbic Bank	2598	2598	UGX
Bugoigo H/C Ii	9030006300161	Stanbic Bank	0	0	(BLANK)
Buliisa Dist. General Fund Account	9030005689189	Stanbic Bank	43496072	43496072	UGX
Buliisa Dist. General Hosp. Account	9030009278892	Stanbic Bank	44953771	44953771	UGX
Buliisa Dist. Uwep Rcovery Account	9030014903037	Stanbic Bank	10522473	10522473	UGX
Buliisa Dist. Ylp Recovery Account	9030011361934	Stanbic Bank	8847333	8847333	UGX
Buliisa General Hospital	9030009278892	Stanbic Bank	44953771	44953771	UGX
Buliisa Health Centre Iv	9030009859429	Stanbic Bank	14135170	14135170	UGX
Buliisa Sc Collection	9030005739461	Stanbic Bank	17666	17666	UGX
Buliisa Sc Ddeg	9030012721470	Stanbic Bank	2858258	2858258	UGX
Buliisa Sc General	9030005739445	Stanbic Bank	61082	61082	UGX
Buliisa Sc Lc1	9030005739496	Stanbic Bank	2252	2252	UGX
Buliisa Sc Lc11	9030005739453	Stanbic Bank	10099	10099	UGX
Buliisa Sc Revenue Sharing	9030007513444	Stanbic Bank	7373	7373	UGX
Buliisa Sc Road Fund	9030004118978	Stanbic Bank	65549	65549	UGX

Butiaba Health Centre Iii	9030006300064	Stanbic Bank	0	0	(BLANK)
Butiaba S/C Collection	9030008303583	Stanbic Bank	2756	2756	UGX
Butiaba S/C Ddeg	9030012922816	Stanbic Bank	47654	47654	UGX
Butiaba S/C General	9030008308453	Stanbic Bank	21884	21884	UGX
Butiaba S/C Parish	9030008308372	Stanbic Bank	15141	15141	UGX
Butiaba S/C Revenue Sharing	9030007631846	Stanbic Bank	1296814	1296814	UGX
Butiaba S/C Road Fund	9030008298253	Stanbic Bank	2701	2701	UGX
Butiaba S/C Village	903008308305	Stanbic Bank	24168	24168	UGX
Kigwera Hc 11	903006300048	Stanbic Bank	100000	100000	UGX
Kigwera Sc Collection	9030005756072	Stanbic Bank	41249	41249	UGX
Kigwera Sc Ddeg	9030012882195	Stanbic Bank	3586	3586	UGX
Kigwera Sc General Fund	9030005756064	Stanbic Bank	30162	30162	UGX
Kigwera Sc Lc1	9030005756099	Stanbic Bank	28577	28577	UGX
Kigwera Sc Lc11	9030005755102	Stanbic Bank	18701	18701	UGX
Kigwera Sc Revenue Sharing	9030010769883	Stanbic Bank	1303	1303	UGX
Kigwera Sc Roads	9030005786540	Stanbic Bank	130455	130455	UGX
Kihungya Sc Collection	9030000858314	Stanbic Bank	42893	12893	UGX
Kihungya Sc Ddeg	9030012754573	Stanbic Bank	770971	30792	UGX
Kihungya Sc General Fund	9030000859817	Stanbic Bank	12459	12459	UGX
Kihungya Sc Lc1	9030016867178	Stanbic Bank	8462	8462	UGX
Kihungya Sc Lc11	6002693796	Absa Bank	0	0	(BLANK)
Kihungya Sc Roads	9030012777042	Stanbic Bank	33107	33107	UGX
Ngwedo Sc Collection	9030005739461	Stanbic Bank	3430	3430	UGX
Ngwedo Sc Ddeg	9030012721470	Stanbic Bank	16541	16541	UGX
Ngwedo Sc Lc I	9030005739496	Stanbic Bank	47401	47401	UGX
Ngwedo Sc Lc Ii	9030005739453	Stanbic Bank	30571	30571	UGX
Ngwedo Sc Revenue Sharing	9030007513444	Stanbic Bank	86628	86628	UGX
Ngwedo Sc Road Fund	9030004118978	Stanbic Bank	162571	162571	UGX
Ngwedo Scgeneral	9030005739445	Stanbic Bank	35441	35441	UGX

## RECOMMENDATIONS

- The board that carried out the exercise made no recommendations for their findings.

## VOTE 577 – 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	Done	Done
2	Loss of Government assets should be followed	Recoveries are now being made on lost items	Ongoing
3	Titling of all government Lands	Titling is on going	Ongoing
4	Disposal of assets recommended for Board off	Assets have been collected and are ready for Disposal after assessment by Chief Government Valuer.	Ongoing

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty.
Buildings And Structures	
Other Dwellings	1
Land	
Freehold	31
Machinery & Equipment	
Cycles	38
Electrical Machinery	10
Furniture And Fittings	61
Heavy Vehicles	9
Light Ict Hardware	33
Light Vehicles	11
Medical	16
Office Equipment	12
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	5

#### List of unserviceable items recommended for disposal

Item	Qty
Vehicle JMC	1

#### OTHER ASSET FINDINGS.

- i. 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.



- ii. 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.
- iii. Poor management of physical infrastructure in place especially VIP Latrines at Rural Growth Centers, Primary Schools and Health Centers.
- iv. Inadequate funds to maintain some of the movable and non-movable assets by entities

### STORES FINDINGS

- i. 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 most Lower Level Health units.

### CASH AND BANK FINDINGS

- i. The team observed that all five accounts were reconciled

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
Maracha District General Fund	9030005609827	Stanbic Bank	294,816,316	294,816,316	UGX
Maracha District Global Fund	700065131	Housing Finance Bank	3,994,700	3,994,700	UGX
Maracha District Uwep Recovery	22900498297	KCB Bank Uganda	20,243,800	20,243,800	UGX
Maracha District YLP Revolving	1983501004728	DFCU Bank Limited	1,115,027	1,115,027	UGX
Maracha DLG ACDP	3100061401	Centenary Bank	20,646,350	20,646,350	UGX

### RECOMMENDATIONS

- i. The District Council should prioritize Construction of a Store at the District Headquarters and Lower Local Governments while other Government facilities such as Health Centers, Primary Schools, and Secondary Schools should improvise storage facilities to effectively manage Government Assets.

- ii. Pallets should be provided for in all the stores for effective management, beginning with the District Central and Medical stores.
- iii. 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.
- iv. The newly acquired assets should be engraved and provide capacity building for Inventory Management Officers.
- v. 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.
- vi. The District Council should construct a shed to safely keep the all the movable Assets like the Government Vehicles, Motorcycles and other movable assets
- vii. Accounting Officer should ensure all assets are kept in safe stores

### **Pictorial**



**VOTE 578 - BUKEDEA DISTRICT LOCAL GOVERNMENT**

**NO REPORT SUBMITTED**

## VOTE 579 – BUDUDA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

- The vote availed no information on about what the previous recommendations were or evidence that they were followed up.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
<b>Buildings And Structures</b>	
Non-Residential Buildings	48
Other Structures	1
<b>Machinery &amp; Equipment</b>	
Cycles	106
Heavy Vehicles	3
Light Vehicles	19
Electrical Machinery	19
Furniture And Fittings	188
Light Ict Hardware	75
Medical	113
Office Equipment	51
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	3
Non-Classified	10

#### List of unserviceable assets recommended for disposal

Item	Qty
Assorted Scrap	1
Desk Top-4wrrg2j	1
Desktop Computer	2
Desktop Computer And Printer	1
Double Cabin Ug 2947r	1
Hp Printer 1320	1
Laptop Computers Cosmio & 2 Dell Inspron 9400	1
Laptop- Toshiba	1
Motorcycle Scrap	1

#### OTHER ASSET FINDINGS

- i. The team reviewed the previous Board of Survey Report 2019/20 and established that some of the Recommendations made there in were not implemented like boarding off of some items recommended for disposal & engravement of some district assets.

- ii. Most buildings were found to be in sound condition but Natural Resources Department, hospital staff quarters and district staff buildings are still in bad condition.
- iii. There were no records in place to show the value of land, buildings, stores and other assets through damage or accident or abnormal wear and tear as required in regulation 92 LGFAR (2007) in most departments.
- iv. There is poor record management in Human Resource Department due to inadequate space and filling cabinets

### STORES FINDINGS

- i. 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.

### CASH AND BANK FINDINGS

- i. Seven accounts presented and properly reconciled

**Table showing accounts reviewed by the board**

Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
Bududa Dlg General Fund Account	Equity Bank	1014200929682	14,793,781	25,650,000	UGX
Bududa District Revenue Collection A\C	Bank Of Uganda	009770168000001	0	0	UGX
Bududa District Tssa	Bank Of Uganda	005790528000000	0	0	UGX
Health Services Account	Equity Bank	1014200691101	0	290,000,000	UGX
Uwep Project A/C	Equity Bank	-	640,000	640,000	UGX
Uwep Recovery	Equity Bank	1014200889520	10,696,400	26,037,500	UGX
Ylp Recovery A/C	Dfcu Bank	1983501002620	330,213	26,619,813	UGX

### RECOMMENDATIONS

- i. A system for renovation of public buildings should be put in place to offset costs of wear and tear, damage and accidents.
- ii. The District should put in place alternative place for stores which is suitable in site and security in order to safeguard the assets.

- iii. 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
- iv. Recommendations for the previous board of surveys should always fully be implemented The district should procure filing cabinets for Human Resource office and equip all the offices of the executive members with the necessary furniture
- v. The district should procure LOCKABLE filing cabinets for Human Resource office and equip all the offices of the executive members with the necessary furniture

## VOTE 580 – LYANTONDE DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Dispose obsolete items.	Not done	To be disposed off
2	Most assets are not engraved.	Not yet done.	To be implemented FY 2019/2020

### ASSET FINDINGS

#### SUMMARY OF ASSETS

- The vote availed no information on proof of ownership, condition or categories of assets

#### List of unserviceable items recommended for disposal

S/N	Item description	Reg.no
1	Jialing	NA
2	Suzuki	NA
3	Jialing	NA
4	Jialing	NA
5	Honda	LG 0007-77
6	Yamaha	LG 0020-77
7	Suzuki	NA
8	Suzuki	UG 1914A
9	Suzuki	LG 0022-77
10	Yamaha	NA
11	Suzuki	NA
12	Suzuki	NA
13	Suzuki	NA
14	Jialing	NA
15	Jialing	NA
16	Jialing	NA
17	Yamaha	NA
18	Yamaha	LG 0004-70

19	Yamaha	UG 1626S
20	Yamaha	LG 0007-77
21	Yamaha	UBA 022Z
22	Yamaha	UG 1834R
23	Yamaha	UG 2315R
<b>OTHER ITEMS</b>		
S/N		
24	Tyres	32
25	Engine	04
26	Chassis	01
27	Cutting Edge	assorted
29	Gear Box	01
30	Network Switch Case	01
31	Tool Box	01
32	Books	assorted
33	Borehole Pipe	38
34	Bore Scrap	05
35	Fridge	02

### OTHER ASSETS FINDINGS

- No Information on other asset findings was availed

### STORES FINDINGS

- The store at the headquarter is small and lacks shelves.

### 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	Stanbic	9030001317312	4,567,864	4,567,864	UGX
2	Lyantonde Hospital	Stanbic	9030006380459	78,524,745	78,524,745	UGX
3	Lyantonde UWEP Revolving Fund	Centenary	3100036418	9,117,050	9,117,050	UGX

4	Lyantonde YLP Revolving Fund	DFCU	01983501008274	22,231,863	22,231,863	UGX
5	Lyantonde District	Centenary	3100036408	5,560	5,560	UGX

## RECOMMENDATIONS

- i. All items identified for disposal should be valued and disposed of.
- ii. All new and old items both items should be engraved as soon as possible.
- iii. Government land should be surveyed and secured.
- iv. The district should gazette a place for storing obsolete items.
- v. The district parking yard should be maintained.



**VOTE 581 - AMUDAT DISTRICT LOCAL GOVERNMENT**

**NO REPORT SUBMITTED**

## VOTE 582 – BUIKWE DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Head of department should assign a focal person responsible for departmental assets to keep records	HOD to take note	Assignments have been made by the HOD
2	Najja subcounty chief endeavor to recover the missing ICEIDA laptop	CAO to make a follow up	No action
3	Need for the district, hospital and lower local governments to provide fire extinguishers and lightening conductors to protect both stores and other buildings. It's been observed that many are close to each other.	CAO, Hospital administrator and SASs to take action	Few entities have taken action.
4	BoS recommended increase in budget allocation towards operations and maintenance on buildings, motor vehicles and cycles.	CAO & HoD to take action	Limited funds
5	Management should plan for both parking and mechanic yard	CAO& district engineer to take action	Action not fulfilled
6	Both district headquarters and Kawolo hospital to develop the designated space as parking and mechanical service yard for vehicles their responsible to.	CAO & Hospital administration to take action	Not yet made
7	Suzuki Motor cycles number UDX 149Y, UAC 688U, which were meant to be, disposed of in FY 2016/2017 and no evidence of them having disposed of. Therefore, the process to dispose them of should kick-start.	SAS of Najja to be reminded by CAO about the recommendation	Reminder was made
8	The Accounting Officers need to provide protective gears to the personnel who work in the stores.	HoDs & CAO to take action	Not yet
9	There is a need for the District, Kawolo Hospital and Sub-Counties to engrave their respective assets.	CAO, Hospital... & SAS to take action	Many of the assets engraved.
10	There is a need for Accounting Officers to provide security lights and night security guards to all government offices to ensure safety of their properties.	<ul style="list-style-type: none"> <li>• Approached Police Officer deployment</li> <li>• Bulbs installed</li> </ul>	Buikwe O.C in charge.  Bulbs installed
11	There is a need for the Financial Controllers to update Asset Registers as required by the regulations.	CFO to implement	Partially implemented
12	In the Board of Survey report for the Financial year 2016/2017, it was observed that a number of government properties went missing for example two laptops for water department, one for education, one for Health and one for	Reported to Lugazi Police – file reference 65/22/12/206 (Laptop for Education Dept.)	Report submitted to CAO for action

	Ngogwe and Najja Sub-counties, we recommend that the Chief Administrative Officer act on the above.		
13	The Board of Survey Committee established that the inventory of bicycles in the sub counties is missing. So, there is a need for the Senior Assistant Secretary - chief to make a follow-up on these bicycles to be put to rightful use.	SASs to take action	CAO to make a follow up
14	On 10 <sup>th</sup> December 2018, Wamala Haruna – Hospital Administrator Kawolo reported a case of theft of four oxygen cylinders valued at 1,600,000/=by a Guard – inquiries still ongoing. The Chief Administrative Officer should act.	Reported to Lugazi Police Station	CAO to make a follow up
16	The District Headquarters, Kawolo Hospital and the 4 sub counties should endeavor to create space for Archives to decongest the district central registry.	CAO, SAS and Hosp. to take action	Action partially achieved
17	<b>Ssi Subcounty, there is need to:</b>		
18	To renovate and add staff quarters especially at Ssi H/C III	DHO to act	CAO should allocate funds to renovate staff quarters for H/ C III
19	To provide enough Office space especially Production and Health Department.	SAS should act	Action not yet taken
20	<b>Najja Sub-county, the board recommended;</b>		
21	The District Procurement & Disposal unit to dispose off unserviceable items recommended by the Board FY 2018/2019.	<b>Wrote to CAO requesting for action.</b>	<b>There is need for CAO to act.</b>
22	The Sub-County Chief should follow up the ICEIDA Laptop, which the Former sub county Chief failed to handover after being transferred from Najja Sub-county since the Senior Assistant Secretary has failed to recover as of the previous recommendation the committee now recommends the Chief Administrative Officer to take charge and recover the Laptops.	<b>Sub county chief wrote to CAO to take action.</b>	<b>Waiting for response from CAO</b>
23	To engrave assets for easy identification and proper management especially Makindu Health Centre Assets.	<b>The assets were engraved</b>	<b>All assets at the Sub County and Makindu were engraved.</b>
24	To provide Offices to Public Health Officer & Secretary	No action taken	Responsible officers to act

25	The District should service and operationalize the rice meal at matale	No action taken	Action should be taken
26	District should add more motorcycles to lower staff for efficiency in travels	No action taken	The sub-county should be prioritized for more motorcycles
27	<b>Ngogwe Sub-county</b>		
28	Sub-county assets need to be engraved so that they easily be identified.	All sub-county assets were	Assets engraved
29	The District Procurement and Disposal Unit should dispose of unserviceable items.	No action taken	
30	There is need for need to update assets register	Assets registered	Register is uptodate.
31	All government aided schools need to be fenced	Some schools were fenced	Fencing of schools is still ongoing.
32	Sub-county has no title for its land	Process of land title acquisition is ongoing.	Not yet acquired.
33	The District Procurement and Disposal unit to dispose-off unserviceable items recommended by the board FY 2018/19	No action taken	The concerned officers should take action.
34	There is urgent need for the Town Council to repair JMC Double Cabin LG 0011-015 for effective service delivery.	Repairs was made	Some repairs were carried out on JMC Double Cabin,
35	For safety of Council Assets, the Town Council should engrave all its assets	No action taken	The Town Clerk/Accounting Officer to take note.
36	There is also urgent for the Town Council to repair a computer in Town Engineer's Office and a laptop in the Office of Head of Finance.	No action taken	The responsible officer to take note.
37	The Town Council to acquire land titles of the two market lands at Buikwe Central and Lweru B.	No action taken	The responsible officer to take note.
38	Since the Town Council bought land, there is a need to construct Office Administration Block to create enough office space for its staff.	No action taken	Action officers to take note.
39	The District Procurement and Disposal unit to dispose of all items recommended for disposal FY 2018/2019	No action taken	Action should be taken

40	There is a need to procure bookshelves/cabinets for Office of CDO to avoid congestion of files/documents	No action taken	The responsible officers to act.
41	In Nkokonjeru Town, more office space should be created to accommodate staff,	Renovated office block to accommodate Human Resource, Records, Town Agents and Chairperson LC III offices	More office renovations still needed
42	Town Council to obtained land titles for its land	Land titles obtained	Land titles available in store

## **ASSET FINDINGS**

### **SUMMARY OF ASSETS**

- The vote availed no information on proof of ownership, condition or categories of assets

### **OTHER ASSET FINDINGS**

- All Assets were maintained and recorded in stores Ledgers but however some assets need bounding off as per the recommendations in board of survey report June 2021.
- The New format asset management have been updated on the system under fixed Manual entry and fixed assets mass addition.
- Asset register is now fully updated.

### **STORES FINDINGS**

- Entity lacks storage space.
- The store lacks lockable facilities.
- The store lacks parking yard for absolute assets for example Motor vehicles and motorcycles
- Store has absolute inventory which needs disposing off
- Stores ledgers tally with stock cards.

## **CASH AND BANK FINDINGS**

- The vote availed no information as to whether the cash and bank balances were reconciled.

## **RECOMMENDATIONS AS OF JUNE 2021**

- i. IT officer should prepare a quarterly report on all IT equipment's to the attention of the CAO and the next BOS.
- ii. Plastic files should be recommended for submission to the registry
- iii. IT officer should support registry in proper storage of most vital information especially in use of an electronic system
- iv. All Schools and health facilities should establish registers for all assets at their entities and copies provided to Head of Departments.
- v. Town Clerks and Sub-County Chiefs should follow-up on Schools and Health Facilities assets with reports submitted to the Chief Administrative Officer
- vi. Timely preparation and Submission of the asset register for uploading in the system by the Chief Finance Officer.
- vii. Chief Administrative Officer should assign the mechanical Engineer to verify on the status of all motorcycles especially at health facilities.
- viii. Chief Administrative Officer should invite the Chief government Valuer to Value all assets recommended for disposal
- ix. Chief Administrative Officer and Sub-county chiefs should follow up to recover the lost motorcycle in Najja
- x. Entities should gazette rooms/areas as storage facilities for store of government's assets.
- xi. Entities should reserve funds and fence all their premises to reduce theft of government assets

- xii. All departments that received new assets should endeavor to engrave them as soon as possible
- xiii. Heads of Departments should be able to follow up and account for all the prevailing assets in their respective departments
- xiv. All lost properties in different entities and Lower Local Government should be followed up and Accounting Officer should take action.
- xv. The Accounting Officer -BDLG should write to all Head of Departments to follow up on all officers riding motorcycles without permits.
- xvi. Mechanical Engineer should validate all information related to fleet in the District and reports to CAO for action
- xvii. All fleet that has not been inspected and assessed by the Mechanical Engineer should not be recommended for disposal for this Board of Survey
- xviii. Mechanical Engineer should liaise with Ministry of works to Jointly assess the faulty Motor grader LG0002-015 and forward recommendations to the District (Accounting Officer)

**a. NAJJA SUB-COUNTY**

- xix.** The District Procurement & Disposal unit to dispose of unserviceable items recommended by the Board FY 2019/2020.
- xx. The Sub-County Chief should follow up the ICEIDA Laptop, which the Former sub county Chief failed to handover after being transferred from Najja Sub-county since the Senior Assistant Secretary has failed to recover as of the previous recommendation the committee now recommends the Chief Administrative Officer to take charge and recover the Laptops.
- xxi. To provide Offices to Public Health Officer & Secretary.
- xxii. Accounting officer advised to engrave all their assets.

- xxiii. The Accounting Officer of Najja Sub-County should endeavor to pay Twenty-Two million shillings (22million) which the sub county still owes property owners over the land on which the Sub County positions the sub county offices in Kizaala Village in order to ascertain full ownership and possession of this land as well securing the land title.
- xxiv. To complete the sub county headquarters for better expansion in stores and office space



## VOTE 583 – BUYENDE DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1.	Boarding off a number of motorcycles, vehicles and many other items in the main store as per list.	Chief Government valuer and chief mechanical engineer had been contacted and officers were assigned responsibility to support the district during the valuation exercise.	The valuation process and conclusion of the disposal process greatly disrupted by numerous lock downs due to COVID-19 pandemic

### ASSET FINDINGS

#### SUMMARY OF ASSETS

- The vote availed no information on proof of ownership, condition or categories of Assets.

#### List of unserviceable items recommended for disposal

S/N	Description of Asset	Qty
1	Used borehole pipes	160
2	Motorcycle Honda Jailing	UG 1598R
3	Motorcycle Honda	UG 1534R
4	Motorcycle Honda	UG 1679A
5	Motorcycle Honda	UG 1525A
6	Motorcycle Honda	UDA 284U
7	Motorcycle Honda	UBA 125Z
8	Motorcycle Honda	LG 0004 027
9	Used borehole items	
10	Safe(no key)	1
11	Double Cabin JMC ISUZU	LG-0003-027
12	Double Cabin JMC ISUZU	LG-00006-027
13	Double Cabin pick-up	LG-0112-16

14	Double Cabin Nissan Hard body Ambulance	UG 2184 M
15	Boat engine Yamaha 25 HP	1
16	Solar Batteries	12
17	Battery	1
18	UPS	3
19	Bp Machine	1
20	Used metallic & Wooden doors and windows	Old & not use
21	Vehicle tyres	46
22	Timber	10
23	Motorcycle Jialing	UG 1528E
24	Motorcycle Jialing	UG 2815R

### OTHER ASSETS FINDINGS

- Asset register has no costs and most land is not surveyed

### STORES FINDINGS

- Headquarters stores stock taking is done weekly whereas kidera HCiv is daily.
- There are obsolete items in both stores.
- Storage room for both is inadequate but Kidera HC IV has bad lighting.

## CASH AND BANK FINDINGS

- i. The entity presented 5 accounts that were reconciled.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Buyende Dist.YLP Project A/C	Centenary Bank	3100037731	12,558	12,558	UGX
2	Buyende Dist.YLP Recovery A/C	Finance Trust Bank	302253000040	448,825	448,825	UGX
3	Buyende Dist.General Fund A/C	Centenary Bank	3100037903	74,906,403	74,906,403	UGX
4	Buyende Dist.YLP Women Enterp.Recovery A/C	Finance Bank	302253000044	140,850	140,850	UGX
5	Kidera Health Centre	Centenary Bank	6410500103	590,343	590,343	UGX

## RECOMMENDATIONS

- i. Dispose of obsolete items.
- ii. Provide sufficient storage room and lighting in stores.
- iii. Utilize summary of assets forms.

## VOTE 584 – KYEGEWA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	All scraps listed in the report should be boarded off to allow space and necessary replacements	01 July 2020	Action to be taken in FY 2021/2022
2	All district land titles should be updated and kept in one place	01 July 2020	some titles still missing
3	Procurement of an engraving machine in the district	01 July 2020	most assets including even the newly acquired are not engraved
4	All public buildings should be included in the asset register	01 July 2020	the district has budgeted for land
5	All sub-county land titles should be processed to avoid encroachment	01 July 2020	priority has been taken in titling land in FY 2021/2022
6	All the old non-functional cars and motorcycles should be boarded off	01 July 2020	no valuation made

### ASSET FINDING

#### SUMMARY OF ASSETS

Assets	Qty
Buildings And Structures	
Non-Residential Buildings	96
Land	
Freehold	12
Cycles	50
Electrical Machinery	39
Furniture And Fittings	442
Heavy Ict Hardware	2
Heavy Vehicles	12
Laboratory And Research & Appliances	11
Light Ict Hardware	210
Light Vehicles	7
Medical	375
Office Equipment	66
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	42
Television And Radio Transmitters	1
Energy Resources	7
Computer Databases	1
Computer Software	5
Other Water Resources	16

### List of unserviceable items recommended for disposal

Item	Qty
Computer Monitor	1
Farm Tractor Trailer	1
Generator	1
Generator (Agalsa 11kva)	1
Heavy Motor Vehicle- Grader CGH	1
Iron Sheets	180
Iron Sheets	25
Iron Sheets	68
Lap Top Dell	1
Laptop	1
Laptop(Hp)	2

Metallic Beds	28
Metallic Beds	8
Motorcycle Jailing	1
Printer	2
Printer Hp Laserjet1320	1
Printer Hp Laserjetp3005d	1
Solar Inverter	1
Type Writer Linear 98	1
Type Writers	2
Use Grader Blades And Teeth	1
Used Tyres	1
Yamaha Dt	3

### OTHER ASSET FINDINGS

- i. Most assets are not engraved thus putting them at risk of loss.
- ii. Assets at the sub county level and health facilities do not cost prices.
- iii. There are also non uniform assets registers held by the different entities.

### STORES FINDINGS

- i. The district lacks storage space.

### CASH AND BANK FINDINGS

- i. The team observed that all fiftythree accounts were reconciled as per the guidelines in respect to the Treasury Accounting Instructions on cash.

### Table showing accounts reviewed by the board

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
Bugogo Hc li	3100034692	Centenary Bank	103093	103093	UGX
Bujubuli Hciii	5610500154	Centenary Bank	83823	83823	UGX
General Collections	3100034727	Centenary Bank	2504010	2504010	UGX
General Collections	3100034732	Centenary Bank	1441824	7143	UGX
General Collections	5610500118	Centenary Bank	92923046	1066400	UGX
General Collections	5610500128	Centenary Bank	2232142	1889	UGX
General Collections	5610500138	Centenary Bank	84473	84473	UGX
General Collections	5612300010	Centenary Bank	124966	124966	UGX
General Collections	8912100019	Centenary Bank	1580138	1580138	UGX
General Collections	8912100023	Centenary Bank	58707	58707	UGX
General Fund	8912100001	Centenary Bank	3517364	3517364	UGX

General Fund	8912100064	Centenary Bank	1722358	1672358	UGX
Hapuuyo Health Centre Iii	5610500164	Centenary Bank	59372	59372	UGX
Kakabara Hc Iii	3100034691	Centenary Bank	72988	72988	UGX
Karwenyi Hcii	5610500160	Centenary Bank	233085	233085	UGX
Kasule Hc Iii	3100034690	Centenary Bank	131524	131524	UGX
Kazinga Hcii	5610500153	Centenary Bank	106828	106828	UGX
Kishagazi Hcii	5610500158	Centenary Bank	92828	92828	UGX
Kyegegwa Community Radio	3100044200	Centenary Bank	17499324	6580524	UGX
Kyegegwa District Drdip Operational	3100051088	Centenary Bank	19925	19925	UGX
Kyegegwa District Drdip Sub Projects	3100051083	Centenary Bank	3152	3152	UGX
Kyegegwa District Uwep Enterprise Fund	3100044129	Centenary Bank	6900	6900	UGX
Kyegegwa District Uwep Recovery	3100044130	Centenary Bank	9778385	8426685	UGX
Kyegegwa Dlg Acdp	3100071308	Centenary Bank	119200	119200	UGX
Kyegegwa Dlg Imprest	3100065619	Centenary Bank	16111107	16111107	UGX
Kyegegwa Dlg Unhcr	3100054034	Centenary Bank	250198	250198	UGX
Kyegegwa Dlg Unicef	9030005684438	Stanbic Bank	0	0	UGX
Kyegegwa Dlg-Ylp Recovery	8912100175	Centenary Bank	4845795	3675795	UGX
Lci And Ii	8912100065	Centenary Bank	62625	62625	UGX
Migamba Hcii	5610500194	Centenary Bank	264298	264298	UGX
Migongwe Hc Ii	3100071591	Centenary Bank	157125	157125	UGX
Mukondo Hcii	5610500478	Centenary Bank	97975	97975	UGX
Operations	3100034726	Centenary Bank	101936	101936	UGX
Operations	3100034731	Centenary Bank	375524	429801	UGX
Operations	5610500119	Centenary Bank	81601	138247	UGX
Operations	5610500126	Centenary Bank	633459	703712	UGX
Operations	5610500137	Centenary Bank	2053847	2053847	UGX
Operations	5612300009	Centenary Bank	179614	179614	UGX
Operations	8912100018	Centenary Bank	106023	106023	UGX
Operations	8912100022	Centenary Bank	240530	240530	UGX
Operations	8912100063	Centenary Bank	127336	127336	UGX
Phc Kigambo Hcii	5610500163	Centenary Bank	50890	50890	UGX
Property Tax Fund	8912100179	Centenary Bank	276545	335545	UGX

Road Fund	3100034950	Centenary Bank	90733	90733	UGX
Road Fund	5610500440	Centenary Bank	42353	42353	UGX
Road Fund	5610500452	Centenary Bank	5195	5195	UGX
Road Fund	8912100032	Centenary Bank	0	0	UGX
Road Fund	8912100036	Centenary Bank	10370	10370	UGX
Road Fund	8912100040	Centenary Bank	4133	4133	UGX
Road Fund	8912100047	Centenary Bank	2865	2865	UGX
Road Fund	8912100062	Centenary Bank	3874	3874	UGX
Ruhangire Hcii	5610500159	Centenary Bank	136900	136900	UGX
Urban Discretionary	8912100190	Centenary Bank	2377266	2077266	UGX

**RECOMMENDATIONS**

- i. There is need for engraving machine in the district and to ensure that all the assets are properly marked before they leave store.
- ii. All assets need to pass through the stores before going to the beneficiaries even when they are picked by the beneficiaries from development partners.
- iii. There is need for the district to develop a standard assets register using the recommended IFMS format for all the entities within the district to adopt.
- iv. All should be valued to ascertain their true values.

**Pictorial**

**Assets for disposal**



## VOTE 585 – LAMWO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

- The vote availed no information about what the previous recommendations were or evidence that they were followed up.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

- The vote availed no information on proof of ownership, condition or categories of assets.

#### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG No.		
1	Double Cabin Pick(Toyota Hilux)	LG0072-22		GCMRSIHZ/Chassis No JTEBOIJ901031316
2	Single Cabin Pick up	LG0099-22	17	Isuzu Pick up Eng. No 4JAI-148066/Chassis No MPATF354HBH550317
3	Land Cruiser ( box body)	UDG505	18	Honda XL 125 Red Eng. No Li255E5753395
4	Double cabin pick up ( Nissan hard body)	UG2245M	19	Yamaha AG 100 RED
5	ISUZU Single cabin pick up	UDN896	20	Yamaha AG 100 RED
6	Land cruiser box body	LG0022-22	21	Yamaha AG 100 RED Eng. No. 3HA-149054
7	Double cabin pick up (Toyota HILUX)	LG0029-22	22	Yamaha DT125 Eng. No 3TT-165317
8	Maruti Suzuki Gypsy Ambulance	UG3509M	23	Yamaha DT125 White (NUMAT) DE02X-045485
9	Maruti Suzuki Gypsy Ambulance	UG3501M	24	Yamaha AG 100 RED Eng. No 3HA-158687/Chassis 3HA-159000 ( Donated by UNICEF)
10	Maruti Suzuki Gypsy Ambulance	UG3504M	25	J Red Colour
11	Maruti Suzuki Gypsy Ambulance	UG0445M	26	Yamaha DT 125 White Eng DE02X-077104/Chassis 3TT-199853
12	Single cabin pick up ( Toyota Hilux)		27	Yamaha DT 125 White Eng DE02X-077080/Chassis 3TT-199830
13	Isuzu JMC Pick up white ( Ministry of Local Govt)	LG0003-065		
14	Isuzu JMC Pick up white ( Ministry of Local Govt)	LG0005-065		
15	White Generator (DFCU)			
16	Land cruiser Eng. NoHZJ105R-	LG0143-22		

28	Yamaha DT 125 White Eng. DE02X- 0782527/Chassis 3TT- 201006	UDX221Y
29	Yamaha DT 125 White Eng. DE02X- 078202/Chassis 3TT- 200951	UDX 288Y
30	Yamaha DT 125 White Eng DE02X- 078206/Chassis 3TT- 200955	UDX 227Y
31	Yamaha DT 125 White Eng DE02X- 078209/Chassis 3TT- 200958	UDX 291Y
32	Suzuki White	UAC 681U
33	Suzuki White	UDA 045 U
34	Suzuki White	UAC 680 U
35	Suzuki White	UDA 457 U
36	Suzuki White	UAC 682 U
37	Suzuki White	UDA 455 U
38	Suzuki White	UDA 461 U
39	Suzuki White	UDA 459 U
40	Yamaha DT 125 White	
41	Yamaha DT 125 white	UG 0585 Z
42	Public address system	
43	Hospital Beds	
44	Examination Beds	
45	Delivery Beds	
46	Worn out Tires	
47	Metalic Gates	
48	Chain Links	
49	Hospital screen frames	
50	Yamaha XTZ125 (White) Eng No E3N2E-01974/ Chassis No LBPKE179000003847	LG0020-065
51	Yamaha YBR 125 G (blue) Eng No	LG 0027-065

	JYM154FMI*14054770* Chassis No LBPKE1352F0043324	
52	Yamaha XTZ125 (White) Eng No E3N2E- 019732//Chassis No LBPKE179000003841	LG 0019-065
53	Yamaha Ag 100( red) Eng No 3HA137550/ Chassis No 3HA137625	LG 0103-22
54	Yamaha DT 125 (White) Eng No 3TT199852/ Chassis No DE02X056581	UDM 602 V
55	Generator Lister Pettter (white) S/n 07029694LPW3A27	
56	Honda XI 125 Red (Eng.No: Li255E5753395)	UG 2988R
57	Yamaha DT 125	UAD 740 U
58	Yamaha Dt 125 White	UDR 540 Y
59	Yamaha Dt 125 White	UAC 426 Z
60	Yamaha Dt 125 White	UG 0806 R
61	Suzuki Tf 125 White	UG 2209 A
62	Yamaha DT 125 White	UG 0586 Z
63	Yamaha DT 125 White	UG 0587 Z
64	Yamaha DT 125 White	UG 0588 Z
65	Yamaha DT 125 White	UG 0589 Z
66	Yamaha DT 125 White	UG 0590 Z
67	Yamaha DT 125 White	UG 0591 Z
68	Yamaha DT 125 White	UG 0592 Z
69	Yamaha DT 125 White	UG 0593 Z
70	Yamaha DT 125 White	UDX 173 Y
71	Yamaha DT 125 White	UDX 221 Y
72	Yamaha DT 125 White	UDX 170 Y
73	Yamaha DT 125 White	UDX 117 Y
74	Yamaha DT 125 White	UDX 178 Y
75	Yamaha DT 125 White	UDX 219 Y
76	Yamaha DT 125 White	UDX 113 Y
77	Yamaha XTZ125 (Blue)	LG 0017-065
78	Suzuki 125 White	UG 0139 Z



79	Yamaha YBR 125 G (Blue)	LG 0013-065
80	Yamaha DT 125 White	LG 0033-065

81	Yamaha DT 125	LG 0034-065
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### OTHER ASSETS FINDINGS

- No Information on other asset findings was availed

### STORES FINDINGS

- The health facilities stores were stocked with medicine, medical equipment and Personal Protective Gears
- The District store has new and few worn-out pump parts, mattresses, paints, basin, buckets, vaccine carriers, flip chart boards, new motorcycle, new tyres for grader/dumper, grounded motor cycles and worn out tyres
- There were no store balances at the time of survey exercise.

### CASH AND BANK FINDINGS

#### Table showing accounts reviewed by the board

Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
Lamwo DLG Education & Sports	DFCU	01143551516836	37,725,935	N/A	UGX
Lamwo DLG Works	DFCU	01143500261975	29,505,872	N/A	UGX
Lamwo DLG Health	DFCU	01143500261951	27,970,191	N/A	UGX
Lamwo District Board & commission Account	DFCU	01143554353982	33,269	N/A	UGX
Lamwo Dist.Prodn & Marketing	Stanbic	9030005873184	Nil	N/A	UGX
Lamwo District PRELNOR	Stanbic	9030012296141	1,439,350	N/A	UGX
Lamwo DLG Natural Resources	DFCU	01143500261968	9,610,308	N/A	UGX
Lamwo DLG Managemet & Service delivery	DFCU	01143500126656	103,912,341	N/A	UGX
Lamwo DLG DINU PROJECT	DFCU	01143657473700	Nil	10,302,250	UGX

## **RECOMMENDATIONS**

- i. Engravement and proper leveling of all the assets in the District
- ii. There should be proper handling and servicing of the movable assets
- iii. There is need to construct a standard storage facility for the District to avoid vandalization of district asset
- iv. The district should ensure that all sub counties, health facilities and schools have standard and timely update their asset register following the prescribed standard format as per accounting manual 2007
- v. The district should obtain copy of all institutional Land titles and agreements offered or donated by any parties to avoid conflicts (Madi Kiloc HCII)

## VOTE 586 – OTUKE DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Accounting officer should ensure that all government property held by public officers are engraved.	not indicated	not indicated
2	All unregistered vehicles to be registered by the Accounting Officer.	not indicated	not indicated
3	Accounting Officer should ensure that all Public land are demarcated, registered and titled.	not indicated	not indicated
4	HOD should budget for engraving property whenever they plan to procure.	not indicated	not indicated
5	Accounting Officer to ensure that Government Valuer inspects all property due for disposal and disposal done timely in order to reduce on further depreciation of the items.	not indicated	not indicated

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings Other Than Dwellings	24
Information, Computer And Telecommunications Equipment	126
Other Machinery And Equipment (Other Than Transport Or Ict Equipment)	254
Transport Equipment	62

#### List of unserviceable items recommended for disposal

Item	Qty
1 Photocopier	1
1 Printer	1
1 Solar Kit	1
2 Solar Battery	2
Assorted Office Furniture	1
Assorted Timbers	1
Climb Slider	1
Galvanised Pipes	1
Hydro Foam	1
Metallic Posts	1
Motor Cycle	6
Motor Vehicle	6

## OTHER ASSET FINDINGS

- No Information on other asset findings was availed

## STORES FINDINGS

- No Information on storage condition or records of stores was availed.

## CASH AND BANK FINDINGS

**Table showing accounts reviewed by the board**

Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
Not Indicated	1630043000041	Stanbic Bank	10,179,911	10,179,911	UGX
Not Indicated	9030006242064	Stanbic Bank	906,508	906,508	UGX
Not Indicated	1093500278812	Stanbic Bank	25,715,595	25,715,595	UGX
Not Indicated	198350100526	Dfcu Bank	18,107,230	0	UGX
Not Indicated	1983501005024	Dfcu Bank	2,836,820	0	UGX
Not Indicated	1983501005205	Dfcu Bank	0	37,258	UGX
Not Indicated	1093554683740	Dfcu Bank	128,438,053	0	UGX
Not Indicated	14008707920	Stanbic Bank U	700,000	700,000	UGX
Not Indicated	1630043000043	Stanbic Bank	707,721	707,721	UGX
Not Indicated	9030004057545	Stanbic Bank	3,418,706	3,418,706	UGX
Not Indicated	90300006242498	Stanbic Bank	8,966,559	8,966,559	UGX
Not Indicated	1093554766502	Dfcu Bank Limited	3,689,970	3,689,970	UGX
Not Indicated	1983501009166	Dfcu Bank Limited	12,309,933	35,564,458	UGX
Not Indicated	1983501009165	Dfcu Bank Limited	61,210	5,793,285	UGX
Not Indicated	1093504678650	Dfcu Bank Limited	29,082,175	35,564,458	UGX
Not Indicated	1983501001568	Dfcu Bank Limited	7,547,642	69,733	UGX
Not Indicated	9030006388641	Stanbic Bank	1,045,982	1,045,982	UGX
Not Indicated	1093657782778	Dfcu Bank Limited	13,475	13,475	UGX
Not Indicated	903000624218	Stanbic Bank	1,635,546	1,635,546	UGX
Not Indicated	9030006287882	Stanbic Bank	2,558,420	2,558,420	UGX
Not Indicated	1093655522914	Dfcu Bank Limited	14,266,489	0	UGX
Not Indicated	1983501005925	Dfcu Bank Limited	1,019,846	0	UGX
Not Indicated	1983501005926	Dfcu Bank Limited	0	0	UGX
Not Indicated	1093504632714	Dfcu Bank Limited	4,988,020	0	UGX
Not Indicated	1983501008369	Dfcu Bank Limited	0	0	UGX
Not Indicated	9030006288617	Stanbic Bank	3,293,428	3,293,428	UGX
Not Indicated	1983501009171	Dfcu Bank Limited	8,012,598	8,012,598	UGX
Not Indicated	9030006242250	Stanbic Bank	6,896,107	6,896,107	UGX
Not Indicated	1983501009168	Dfcu Bank Limited	3,793,566	3,793,566	UGX
Not Indicated	1983501009169	Dfcu Bank Limited	3,787,834	1,061,634	UGX

Not Indicated	1093554698946	Dfcu Bank Limited	170,299,286	151,418,546	UGX
Not Indicated	140086809801	Stanbic Bank Uganda Limited	2,753,404	2,753,404	UGX
Not Indicated	1093500278813	Stanbic Bank Uganda Limited	24,248,448	24,248,448	UGX
Not Indicated	1093657966307	Dfcu Bank Limited	44,128,275	42,938,275	UGX
Not Indicated	1983501009172	Dfcu Bank Limited	0	0	UGX
Not Indicated	9030006242129	Stanbic Bank Uganda Limited	1,030,000	1,030,000	UGX
Not Indicated	9030006148386	Stanbic Bank Uganda Limited	3,293,159	3,293,159	UGX
Not Indicated	9030006288684	Stanbic Bank Uganda Limited	896,481	896,481	UGX
Not Indicated	9030006242056	Stanbic Bank Uganda Limited	3,000,900	3,000,900	UGX
Not Indicated	1093655556373	Dfcu Bank Limited	6,322	6,322,586	UGX
Not Indicated	1092594688879	Dfcu Bank Limited	37,332,354	18,033,614	UGX
Not Indicated	1983501005473	Dfcu Bank Limited	1,549,100	600,000	UGX
Not Indicated	1983501005475	Dfcu Bank Limited	0	0	UGX
Not Indicated	1983501005478	Dfcu Bank Limited	542,771	396,778	UGX
Not Indicated	9030006288633	Stanbic Bank Uganda Limited	963,529	963,529	UGX
Not Indicated	9030006288811	Stanbic Bank Uganda Limited	555,689	555,689	UGX
Not Indicated	1093655553367	Dfcu Bank Limited	17,637,835	17,637,835	UGX
Not Indicated	1983501005479	Dfcu Bank Limited	89,368,684	12,973,684	UGX
Not Indicated	1983501005471	Dfcu Bank Limited	36,407	13,878,407	UGX
Not Indicated	1093604618764	Dfcu Bank Limited	20,653,541	20,653,541	UGX
Not Indicated	1693657782750	Dfcu Bank Limited	30,000	30,000	UGX
Not Indicated	1093656263939	Dfcu Bank Limited	0	0	UGX
Not Indicated	1983501007803	Dfcu Bank Limited	172,401,117	172,401,117	UGX
Not Indicated	1093500055727	Dfcu Bank Limited	322,093,126	322,093,126	UGX
Not Indicated	1093500055727	Dfcu Bank Limited	174,507,907	157,644,747	UGX
Not Indicated	7571720008	Bank Of Africa Uganda Limited	0	0	UGX
Not Indicated	7572130006	Bank Of Africa Uganda Limited	0	0	UGX
Not Indicated	17918734010110	Orient Bank Limited	0	0	UGX
Not Indicated	2290166014	Kcb Bank Uganda Limited	820,076	820,076	UGX

Not Indicated	1093500033038	Dfcu Bank Limited	8,103,706	8,103,706	UGX
Not Indicated	9030006242552	Stanbic Bank Uganda Limited	1,290,634	1,290,634	UGX
Not Indicated	140063463001	Stanbic Bank Uganda Limited	2,426,300	2,426,300	UGX
Not Indicated	9030006242145	Stanbic Bank Uganda Limited	704,382	704,382	UGX
Not Indicated	9030006240606	Stanbic Bank Uganda Limited	50,630,762	50,630,762	UGX
Not Indicated	9030008165601	Stanbic Bank Uganda Limited	20,507,823	20,507,823	UGX
Not Indicated	9030006288688	Stanbic Bank Uganda Limited	853,951	853,951	UGX
Not Indicated	9030006288609	Stanbic Bank Uganda Limited	3,114,459	3,114,459	UGX

## RECOMMENDATIONS

- The board that carried out the exercise made no recommendations for their findings.

## VOTE 587 – ZOMBO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Work on previous recommendations not worked on	No action was taken	
2	Track lost assets and take action	No action was taken	
3	Improve on storage facilities	No action was taken	
4	Dispose of expired drugs	No action taken	

### ASSET FINDINGS

#### SUMMARY OF ASSETS

- The vote availed no information on proof of ownership, condition or categories of assets.

#### List of unserviceable items recommended for disposal

Item	Reg.no
Pick up double cabin	UG 1129A
Mini bus (mazda)	UG 1122A
Motor cycle	LG-0012-111
<b>OTHERS</b>	<b>QUANTITY</b>
Cash boxes	2
Office desks	2
Timber frames	27
Metal door frames	2
Timber window shutters	3
Ply woods	20
Tents	3
Ordinary office chairs	2
Dell laptop computer	1
Hp printer	2
Desk top computers	2
projectors	2
Hp laser jet printers	2
Lenovo laptop	1
ups	1

### OTHER ASSETS FINDINGS

- No Information on other asset findings was availed.

### STORES FINDINGS

- Most stores had proper records
- Health store had some expired drugs
- Storage space is not enough

## CASH AND BANK FINDINGS

- i. All bank and cash book balances were duly reconciled as at 30/6/2021

### Table showing accounts reviewed by the board

Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
Zombo Dlg General Fund	Centenary	3100062771	12,777,585	0	UGX
Zombo Dlg Imprest	Centenary	3100062772	17,762,799	0	UGX
Zombo Dlg Dinu Project	Centenary	3100067823	35,880,575	0	UGX
Zombo Dlg Ylp Project	Centenary	6712100005	54,326,550	0	UGX
Zombo Dlg Ylp Recovery	Centenary	6712100008	5,118,310	0	UGX
Zombo Dlg Nusaf 3 Operations	Centenary	6712100016	2,763	0	UGX
Zombo Dlg Uwep Project	Centenary	6712100026	10,975	0	UGX
Zombo Dlg Sanitation Fund	Centenary	3100049447	872	0	UGX
Zombo Dlg Uwep Recovery	Centenary	3100038796	29,913,970	0	UGX
Zombo Dlg Health Unicef	Stanbic	9030005969882	48,219	0	UGX
Zombo Dlg Nusaf 3 Projects	Centenary	6712100017	A/C Closed		UGX

## RECOMMENDATIONS

- The board that carried out the exercise made no recommendations for their findings.



## VOTE 588 – ALEBTONG DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Furniture and fittings, ICT not engraved be engraved properly while scrap and obsolete ones be disposed	Not engraved and obsolete and scraps not disposed	Not done
2	Motorcycle with non-staff be retrieved and relocated to those without any means of transport.	Not retrieved	Not done
3	All scraps and obsolete items be disposed off	Not disposed	The process is still on going

### ASSET FINDINGS

#### SUMMARY OF ASSETS

- The vote availed no information on proof of ownership, condition or categories of Assets.

#### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO
1	Yamaha DT 125	LG 0026 004
2	Yamaha YBR 125G	LG 0004-004
3	JINGCHENG	LG0009-004
4	Yamaha YBR 125G	LG002-004
5	Yamaha DT 125	LG 0027-004
6	Yamaha DT 125	LG003-33
7	Honda C.G	LG0122-26
8	Motorcycle (Jialing)	LG 0014-004
9	Yamaha DT 125	UG 0614Z
10	Yamaha AG 100	LG 0014- 004
11	Scooter yellow)	UDD306R
12	Motorcycle (Scooter)	UG 2635
13	Yamaha AG 100	LG 00015-26
14	Honda XL 125	UG 3029R
15	Jingcheng (Jialing)	UG 1938R
16	Suzuki TF125	UG1064A

17	Yamaha DT125	UDX 066Y
18	Yamaha DT125	277Y
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
19	GeneratorEng.No ES22D5 Chasis no. C081051335	
20	Solar Battery	
21	Printer	
22	Desktop Computer	
23	Old bicycle frames	
24	Metallic windows	
25	Metallic Door	
26	Water Pipes	
27	Water pump	
29	Photocopier	
30	Call box	

### OTHER ASSETS FINDINGS

- The entity has a lot of unserviceable asset which require disposal

### STORES FINDINGS

- All the stores at the sub countries do not maintain ledgers
- The stores are inadequate and are not well organized

## CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	CashBook Balance	CUR
1	Alebtong District Revolving Fund A/C	Bank of Africa	04554060018	36,431,307	0	UGX
2	Alebtong UWEP Recovery A/C	KCB	2290567094	54,796,997	0	UGX
3	Alebtong General Fund A/C	DFCU	01053500038906	123,532,180	0	UGX
4	Alebtong District Treasury A/C	Bank of Uganda	005880528000000	1,493,165,618	0	UGX
5	Alebtong District Revenue Collection	Bank of Uganda	005880168000001	0	0	

## RECOMMENDATIONS

- The board that carried out the exercise made no recommendations for their findings.

## VOTE 589 – BULAMBULI DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	The district authorities should devise mechanisms of disposing of all obsolete items in time to try to salvage value from these items.	Some were disposed & some remained	There is need to write to ministry of works for valuation of assets.
2	Management should explore all avenues to have values attached, as this will help in giving a true picture of the worth of assets owned by the entity.	No action taken	There is need to write to ministry of works for valuation of assets.
3	The excel format recommended by Accountant General should be adopted by the district authorities for submission of the assets report and for the subsequent upload of the assets master data on the IFMS.	Ongoing	The recommended format has been rolled out although the master data has not been uploaded.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

- The vote availed no information on proof of ownership, condition or categories of Assets.

#### OTHER ASSET FINDINGS

- i. Asset register is now fully updated.
- ii. The entity has a number of assets under construction.
- iii. Under natural assets, the entity has some oil deposits and at exploration stage, its only reconnaissance that is done.
- iv. There some assets deemed unserviceable and a divestment plan has been put in place to dispose them.

#### STORES FINDINGS

- i. District stores lack adequate storage space.
- ii. Store has obsolete inventory that needs disposing of.
- iii. Stores not well organized.

### **CASH AND BANK FINDINGS**

- The vote availed no information as to whether the cash and bank balances were reconciled.

### **RECOMMENDATIONS**

- i. Many unserviceable assets should be worked on before value is lost.
- ii. Management should prioritize the wellbeing of district stores.
- iii. The finance Team constituted to manage the asset register should expedite the process of adjusting necessary changes as way of updating it.
- iv. Management should write to ministry of works for valuation of assets

## VOTE 590 – BUVUMA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Boarding off of assets 2019 - 2020	A few items were boarded off in January 2021	double cabin UAA 932X
2	Completion of the new administration block to ease on office space challenge	Construction is still on going at finishing stage (tiling and painting stage). June 2021	Building is expected to be completed by Q1 of 2021/2022
3	Provision of adequate and appropriate store space at the district since most store items are kept in boxes strewn around.	Some shelves have been put for the books but not adequate	3. old water pipes
4	To Engrave all district assets	Some space has been allocated for store on the new administration block. Dec 2020	Management should prioritise store space for store items and records on the new admin block.
5	To secure land titles for all building assets	Management submitted the applications to the commissioner lands for approval. January 2019	Management should follow up.
6	To improve hygiene and sanitation	There was some improvement and there is constant water supply	Management to draw attention to proper disposal of pampers and sanitary pads and mineral water bottles
7	Materials that remained on the IFMIS installation should be stored safely away	The materials( tubes, conduits and pipes) were not stored away, they are still lying in the boardroomjuly 2021	Management to take note

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings And Structures	
Non-Residential Buildings	46
Other Buildings Other Than Dwellings	10
Other Dwellings	1
Other Structures	29
Pipelines And Sewerage Network	1
Residential Buildings	3
Land	

Leasehold	1
Machinery & Equipment	
Cycles	33
Electrical Machinery	3
Furniture And Fittings	147
Heavy Vehicles	10
Light Ict Hardware	64
Light Vehicles	7
Medical	271
Office Equipment	19
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	1
Water Vessels	6
Cultivated Plants	19
Other Natural Resources	7
Other Water Resources	4

#### **OTHER ASSET FINDINGS**

- No Information on other asset findings was availed

#### **STORES FINDINGS**

- i. Inadequate and inappropriate storage space/facility at District for store items and financial documents as cabinets with financial books of accounts and vouchers were broken down and eaten by termites. Books are still kept in boxes.
- ii. There were a lot of un-engraved assets causing high security threat to district assets. Since last board of survey, Management has endeavored to engrave assets and offices however; some assets are not yet engraved
- iii. Power supply at the district headquarters has improved due to IFMIS system that has generator and power cable network to the other buildings.
- iv. There is poor operation and maintenance of assets and equipment. Many of the old IT equipment were not serviced especially desk tops, other assets with minor repairable faults like broken chairs, faulty cabin locks and low batteries in clocks were not repaired or replaced since last board of survey.

- v. Some assets like laptops, motorcycles and others were not viewed as officers claimed to having taken them for repairs or servicing but there were no written evidences authorizing officers to take assets away from station.
- vi. Hygiene and Sanitation – there is improvement in sanitation as all toilets had running water, and a new 6 stance waterborne toilet is being constructed on the production block. However, there was lack of disposal facility for sanitary pads and pampers for ladies and nursing mothers. Solid waste especially mineral water bottles were found lying around the compound
- vii. Land titles and plans for all building assets at the district were not viewed however land survey is in progress. District Land titling is at deed mutation level and a site plan is being processed
- viii. Health Centre IV has lots of new medical equipment not in use because of inadequate power supply to run the equipment.
- ix. Most of the gadgets cannot run on the solar power and generator that’s provided e.g. the hot air oven sterilizer, blood bank fridge for the theatre, water bath and a centrifuge for lab etc.
- x. The cost of most district assets is not known or reflected as many of these assets are allocations from the Central government and donations from organizations.
- xi. The ART-clinic and Laboratory new building complex at Buvuma Health centre IV was completed and in use
- xii. Verification of assets is done at the end of the FY, so assets that happen to go missing in the course of the financial Year and are not reported by the users, may be hard to trace.
- xiii. Drug store is currently using large stones for pallets.
- xiv. All Mogas Gas Cylinders used in cold chain and in District Vaccination Services (DVS) activities have been recalled as all Health centers have been installed with solar panels for cold chain power purposes

- xv. It was observed that there was no ramp or steps on the OPD building making it difficult to access

### CASH AND BANK FINDINGS

- i. The team observed that all Seven (7) bank accounts were reconciled as per the guidelines in respect to the Treasury Accounting Instructions on cash.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
Buvuma District Local Government General Fund	01983501004066	DFCU Bank	11,377,809	11,377,809	UGX
Buvuma District Local Government Global Fund	01983501002702	DFCU Bank	0	0	UGX
Buvuma District Local Government Imprest Account	01253657549890	DFCU Bank	42,666	42,666	UGX
Buvuma District Local Government Muwrp	01983501002766	DFCU Bank	82,194	82,194	UGX
Buvuma District Local Government Nopp	1253656569046	DFCU Bank	0	0	UGX
Buvuma District Local Government Uwep Recovery	01253554850290	DFCU Bank	8,000,049	8,000,049	UGX
Buvuma District Local Government Ylp Recovery	01983501004791	DFCU Bank	9,350,633	9,350,633	UGX

### RECOMMENDATIONS

- i. Efforts should be made to complete the administration block so as to provide adequate office space for the officers
- ii. Management should provide adequate and appropriate store space for District assets and documents. Termites and vermin should be controlled by some vermicide's and rodenticides
- iii. Assets should be engraved as they come in.
- iv. Management should support and ensure that the generator is well fueled and in use so that the officers can have power to do their work throughout at all times



- v. Management should operationalize the operation and maintenance policy approved by district council and repair assets with at least minor faults like replacing old batteries in a wall clock.
- vi. Written authority signed by CAO should always be given to officers when taking assets away from station.
- vii. Management should work with the health and environment departments to provide a disposal area or pit for sanitary pads and pampers.
- viii. Management should secure land ownership of the district land and building plans
- ix. Management has procured new sets of kitchen utensils, - laptops and furniture all their costs should be properly indicated in the asset register.
- x. The HCIV should offer improved lab services
- xi. System should be put in place to trace missing assets.
- xii. Drug store should get wooden pallets so as to keep the drug boxes off the ground
- xiii. Cold chain should continue to operate as expected
- xiv. A rump should be put at the OPD building to ease on the movement of patients who enter that building for health service

## VOTE 591 – GOMBA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Boarding off of obsolete transport equipments	Request for clearance was tendered	Reserve prices were obtained.  now disposal process is in progress
2	Boarding off of a pedestrian roller	Request for clearance was tendered	Reserve price was obtained  Disposal process in progress

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
<b>LAND AND BUILDINGS</b>				
Land	23 hactares	23 hactares		
Building	70	70	10	
<b>TRANSPORT EQUIPMENT</b>				
Aero plane				
Station Wagon				
Pickup	22	1	20	1
Saloon				
Motorcycle	56	53	2	1
Trailer\Truck	3		2	1
Earth Moving Equipment\Tractor	5		4	1
Omnibus				
<b>ICT EQUIPMENT</b>				
Desktop Computers	34	21	13	
Global Positioning System	2	2		
Laptop	13		13	
Printer	23		23	
Projector	2	2		
Scanner	4	4		
Server	1	1		
Station User License				
Tablet / iPad				
Uninterrupted Power Supply (UPS)	5	5		
<b>OFFICE EQUIPMENT</b>				
Detecting Machine				
Generator	9		8	1

Passport Reader				
Photo Copier	01		01	
Projector	01		01	
Radio Calling System				
Survey Equipment				
Water Tank	21		21	
<b>MEDICAL EQUIPMENT</b>				
<b>Microscope</b>	6		6	
<b>MACHINERY</b>				
Air Conditioner	2		2	
Disc plough	4		4	
Maize sheller	01		01	
Blue Print Machine				

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO
1	Motor vehicle	UG 187M
2	Motor grader	LG-001-29
3	Dump truck	LG 0002-029
4	Pick up	UAS 626W
5	Pick up	LG 0083-34
6	Pick up	UG 0419E
7	Motor cycle	UG 0544Y
8	Motor cycle	UG 0029-34
9	Motor cycle	LG 0138-34
10	Motor cycle	UDU 0138-34
11	Motor cycle	UBA 092Z
12	Motor cycle	UG 0131R
13	Motor cycle	UG 0149-34

14	Motor cycle	LG 0162-34
15	Motor cycle	LG 0154-34
16	Motor cycle	LG 0150-34
17	Motor cycle	UG 01513R
18	Motor cycle	UG 1318R
	Motor cycle	UG 01513R
	Motor cycle	UG 1850R
	Motor cycle	UG 1852R
	Motor cycle	LG-0004-029
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
19	Pedestrian roller	1
20	generator	1
21		

### OTHER ASSETS FINDINGS

- i. Most land in the district is not titled
- ii. The district head quarter is not fenced exposing it to the risk of theft
- iii. Most assets are not engraved
- iv. Newly constructed facilities are not sufficiently equipped to enable them offer services to the community
- v. Medical equipment at health facilities are not serviced on schedule.
- vi. Generators at health facilities are not serviced on schedule
- vii. Health facilities have general lack of water resources to effectively offer health services to the community

- viii. Maternity ward at kifampa health facility visited were in a sorry state and require rehabilitation
- ix. Transport equipment requires a lot of attention by management. Most of transport equipment reviewed is subject to misuse and lack a clear maintenance schedule.
- x. The district head quarter block is un finished
- xi. The district lacks sufficient parking yard for vehicles and other equipment

## STORES FINDINGS

- i. The district stores are inadequate to store all kinds of functional and nonfunctional assets.

## CASH AND BANK FINDINGS

- i. All bank and cash balances were verified and reconciled as at 30/6/2021 as evidenced by presence of bank certificates

**Table showing accounts reviewed by the board**

Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
Gomba district general fund	Housing finance	217253000002	425,730,429	425,730,429	UGX
Gomba district UWEP recovery	Housing finance	217253000063	293,500	293,500	UGX
Gomba district youth livelihood project	Housing finance	217253000013	1,370,838	1,370,838	UGX
Gomba youth payment fund	Housing finance	217253000018	3,314,150	3,314,150	UGX
Gomba district UWEP women district fund	Housing finance	217253000062	1,780,552	1,780,552	UGX
Gomba district youth project fund	Housing finance	217253000010	1,523,000	1,523,000	UGX
Gomba district LG imprest	Housing finance	217253000030	40,167,313	40,167,313	UGX
Maddu-SC collection	Housing finance	217253000027	2,217,774	3,217,774	UGX
Maddu-SC LC 111	Housing finance	217253000040	135,125	135,125	UGX
Maddu SC LGMSDP	Housing finance	2172583000039	337,774	337,774	UGX
Maddu SC road fund	Housing finance	217253000038	84,989	84,989	UGX
Mpenja SC collection	Housing finance	217253000028	2,753,917	2,753,917	UGX
Mpenja SC LGMSDP	Housing housing	217253000045	45,880	45,880	UGX
Mpenja SC LC111	Housing finance	217253000044	101,566	101,566	UGX
Kabulasoke SC collection	Housing finance	217253000029	2,262,141	2,262,141	UGX
Kabulasoke SC L/C 111	Housing finance	217253000050	88,500.5	88,500.5	UGX
Kabulasoke SC LGMSDP	Housing finance	217253000030	87,768	87,768	UGX
Kabulasoke LC 1	Housing finance	217253000053	88,556	88,556	UGX
Kabulasoke LC 11	Housing finance	217253000051	77,991	77,991	UGX
Kyegonza SC collection	Housing finance	217253000031	386,160	386,160	UGX
Kyegonza SC LC 111	Housing finance	217253000033	195,155	195,155	UGX
Kyegonza SC LGMSDP	Housing finance	217253000043	210,289	210,289	UGX
Kyegonza SC road fund	Housing finance	217253000032	63,823	63,823	UGX
Kyegonza SC LC 1	Housing finance	217253000034	3,475,035	3,475,035	UGX
Kyegonza SC LC 11	Housing finance	217253000036	793,470	793,470	UGX
kanoni TC General fund	Housing finance	217253000025	923,763	923,763	UGX

Kanano TC General purpose	Housing finance	217253000026	88,500	88,500	UGX
Kanoni TC LGMSDP	Housing finance	217253000055	163,244	163,244	UGX
Kanoni TC road fund	Housing finance	217253000057	186,620	186,620	UGX
Maddu TC General fund	Housing finance	217253000064	253,282	253,282	UGX
Maddu TC operations	Housing finance	217253000066	1,552,550	1,552,550	UGX
Maddu HSDPHC	NA	9012100042	32,135,623	32,135,623	UGX
Kanoni HC 111	NA	9020600095	20,016,542	20,016,542	UGX
Kifampa H/C 111	NA	9020600081	10,841,561	10,841,561	UGX
Kyayi HC 111	NA	3201401937	49,228	49,228	UGX
Mpenja H/C 111	NA	9020600085	63,057	63,057	UGX
Mgomanene H/C 111	NA	9020600086	6,788,775	6,788,775	UGX
Mamba H/C 111	NA	9020600094	4,325,999	4,325,999	UGX
Kabulasoke SC road fund	Housing finance	217253000054	56,929	56,929	UGX
Mpenja SC road fund	Housing finance	217253000048	31,000	31,000	UGX
Kisozi H/C 111	NA	9020600093	5,547,509	5,547,509	UGX

## RECOMMENDATIONS

- i. Asset register need to be updated regularly.
- ii. Accounting officers at lower government should give financial support to health units to enable them account for funds disbursed to them
- iii. The district need to hasten the process of surveying all district land
- iv. All district assets should be engraved
- v. Store personnel at health units need to update stock records regularly
- vi. If fencing off of health facilities is costly the district should explore the possibility of demarcating boundaries of facilities using concrete erected demarcations
- vii. All district staff who received new transport equipment should hand over old ones
- viii. Storage facilities at the district should be expanded
- ix. Existing storage facilities require burglar proofing to prevent theft of valuables stored in those stores

## VOTE 592 – KIRYANDONGO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	All serviceable articles which are available should be boarded off after a competent government valuer has given actual value	Not conclusively done.	Emphasize that the recommendation be put in action. The procurement and disposal unit should plan for disposal of the assets.
2	The district should put in place systems of retrieving unserviceable items in the hands of staff.	Not conclusively done.	Emphasize that the recommendation be put in action.
3	The store office door and window louver should be provided with burglar proof.	The district store constructed.	The district has constructed a store though not yet in use.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings And Structures	
Non-Residential Buildings	7
Land	
Customary	13
Cycles	56
Electrical Machinery	66
Furniture And Fittings	1,171
Heavy Vehicles	6
Light Ict Hardware	64
Light Vehicles	24
Office Equipment	19
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	22

#### List of unserviceable items recommended for disposal

Item	Qty
Assorted Scrap In The Hospital	1
Changlin Motor Grader	1
Ford Everest	1
Isuzu Dmax	1
Jmc Pickup	2
Mitshubishi Double Cabin	2
Motorcycle	2
Motorcycle Yamaha	1

Suzuki Tf	1
Toyota Helix	1
Tractor Solanice	1

### OTHER ASSET FINDINGS

- No Information on other asset findings was availed

### STORES FINDINGS

- The store has been constructed but is not in use.

### CASH AND BANK FINDINGS

- The team observed that all seven (7) accounts were reconciled as per the guidelines in respect to the Treasury Accounting Instructions on cash and Bank balances.

### Table showing accounts reviewed by the board

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
Kdlg Kibanda Sub Health A?C	9030005877325	Stanbic Bank	4,742,220	4,742,220	UGX
Kdlg Private Wing A/C	9030013438861	Stanbic Bank	64,191,157	64,191,157	UGX
Kdlg UMFSNP A/C	9030012887042	Stanbic Bank	19,294,539	19,294,539	UGX
Kdlg UWEP Recovery A/C	(Blank)	Stanbic Bank	4,233,183	4,233,183	UGX
Kdlg Youth Livelihood Recovery Acct(Post Bank)	1630045000070	(Blank)	14,096,426	14,096,462	UGX
Kiryandongo DLG General Funds Account	9030005877295	Stanbic Bank	15,661,049	15,661,049	UGX
Kiryandongo DLG Treasury Single Account	005920528000000	Bank Of Uganda	0	0	UGX
Kiryandongo General Hospital	9030005877333	Stanbic Bank	4,328,858	4,328,858	UGX

### RECOMMENDATIONS

- Every Department and cost center should develop and update regularly the departmental assets Register to help track the status of assets under their custody as per the approved format approved by MOFPED.
- Measures should be put in place to track, prevent/ eliminate losses, wastage and misuse of assets.
- Timely implement the board of survey recommendations especially on disposal.

- iv. The district to develop operation & maintenance plan for proper management of assets and property.
- v. Expedite the utilization of the newly constructed district store.
- vi. Dispose assets early before they lose value completely.
- vii. Establish mechanical workshop for assessing and doing minor servicing of the district fleet.
- viii. Develop a trucking mechanism for motorcycle for motor cycles given to individual staff for government work.



**VOTE 593 - LUUKA DISTRICT LOCAL GOVERNMENT**

**NO REPORT SUBMITTED**

## VOTE 594 – NAMAYINGO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Management should follow up on all previous recommendations made to ensure implementation.	No Action	
2	All assets especially furniture that belongs to Buyinja sub county should either be returned to the LLG headquarters or disposed of since there are no longer in use by the district in council hall due to newly procured furniture.	Some of the items were identified and allocated to be transferred to the sub county of Buyinja	Buyinja sub county was given authority to pick the assets from the district
3	Two boats donated to the district by Gavi were left under control of coxswains with neither budget line from the district to repair them nor service the engine. Management should ensure that this is revised.	Not done	DHO is to follow up to ensure this is complied with
4	Two table forms each in CAOs office and the office of district chairperson are non-functional at least by the time of the survey, yet they exist on some letter heads of the district. They should be assessed for possible repairs or replacement		
5	Most of the LLGs do not have safe places not even strong rooms for storage of entity funds (cash) which risks them. There should be plans to solve this problem for future safety of funds.	Not implemented	To be implemented
6	The registry does not have a motorcycle for dispatching mails to different offices as well as LLGs. This delays the dispatch process due to hardships in accessibility of concerned officers. There should therefore be plan to procure a motorcycle for the unit, in the FY 2021/2022	There was allocation made for a motorcycle (LG 0027-088) donated by Iceland under Namayingo District Development Project for Fishing communities (NDDP-FC) to central registry in FY 2020/2021	Done
7	The district has no archive office which put records in unsafe custody such as procurement documents for previous financial years currently in the office of the inspector of schools, some piled up documents in the central stores among others.	Lobbying was done for provision of archive space in the new education block under construction under NDDP-FC in FY 2020/21	Done

8	Need to engrave all assets of the entity to improve on their security	Most departments have considered engraving at departmental level. Newly acquired assets donated to the district as preprogram support under NDDP-FC that were assembled were all engraved, education planned to engrave furniture and other equipment in FY 2021/22	Good progress registered
9	Assets either purchased by the district or received as donations should be allocated or put to their intended use not later than a quarter instead of staying in the central stores for long time, a case in point ,by the time of the survey , ICT equipment & other assets received by the entity for UWEP focal point person have spent more than two years in the central store	Assets acquired are always allocated to user departments, case in point most of those donated under NDDP-FC SAGE OPM (motorcycle for audit and revenue unless for cases of limited space and safety such as Public address system for district council hall	Done
10	The district should gazette a specific place for parking for all locomotives grounded and in bad mechanical conditions to enable better tracing and management.	The board never noticed any such arrangements at a time of conducting this survey	This should be given priority by management
11	Many grounded motor vehicles and motorcycles reportedly in various garages should be traced and retrieved to the district headquarters parking yard .These included but not limited to Suzuki TF 125 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.	The motorcycles no UG 0841A, UDA 122U Yamaha DT , UG 360A and UG 2653R Honda were traced and brought back to the stores	Motorcycle no UG 2378R Honda not yet compiled. Management should trace and return this motorcycle to stores.
12	A laptop reportedly purchased by the former secretary DSc was not seen in the DSC premises at a time of taking stock of the assets. This should be traced by management	Not seen	Management should consider implementing this recommendation
13	Many ICT equipment were reported to be for repair and therefore not seen by the board for example the Toshiba in the CAOs office. These	Not seen	To be followed up

	should be followed up by management to ensure that clear record of such and all assets in whatever state is maintained		
14	Most of the land on which government entities like schools health centers and LLG headquarters is not titled. There should be a developed systematic plan by the natural resources Department for titling all land at least each FY	Most LLGs have budgeted for titling of their land before implementation of any new projects on such land in FY 2021/22, Buyinja sub county and Bumoli Health unit acquired and their titles brought to chief administrative office for custody	The rest of the sub counties should be followed up for proper management.

## ASSET FINDINGS

### SUMMARY OF ASSETS

Assets	Qty
Buildings Other Than Dwellings	5
Dwellings	7
Land	15
Information, Computer And Telecommunications Equipment	84
Other Machinery And Equipment (Other Than Transport Or Ict Equipment)	15
Transport Equipment	36

### List of items for disposal

- There was no list of obsolete items attached

### STORES FINDINGS

- No Information on storage condition or records of stores was availed.

### CASH AND BANK FINDINGS

- 27 accounts were presented with their certificates attached but as to whether these were reconciled information on this wasn't availed.

### Table showing accounts reviewed by the board

Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
Not Indicated	9030012302702	Stanbic Bank	63,794	0	UGX
Not Indicated	9030012302664	Stanbic Bank	689,278	0	UGX
Not Indicated	9030012302680	Stanbic Bank	87,416	0	UGX

Not Indicated	3100050882	Centenary Bank	47,941	0	UGX
Not Indicated	9030012302656	Stanbic Bank	207,144	0	UGX
Not Indicated	3100029523	Centenary Bank	246,081	0	UGX
Not Indicated	3100029524	Centenary Bank	664,500	0	UGX
Not Indicated	3100029521	Centenary Bank	2,430	0	UGX
Not Indicated	4610500143	Centenary Bank	64,275	0	UGX
Not Indicated	4610500144	Centenary Bank	5,777	0	UGX
Not Indicated	9030012276124	Stanbic Bank	278,388	0	UGX
Not Indicated	9030012276248	Stanbic Bank	30,002	0	UGX
Not Indicated	9030012276396	Stanbic Bank	735,689	0	UGX
Not Indicated	1983501001278	Dfcu Bank Limited	0	0	UGX
Not Indicated	1983501003819	Dfcu Bank Limited	0	0	UGX
Not Indicated	1983501006133	Dfcu Bank Limited	63,527	0	UGX
Not Indicated	1983501006134	Dfcu Bank Limited	29,585	0	UGX
Not Indicated	1983501006135	Dfcu Bank Limited	9,407	0	UGX
Not Indicated	1983501006136	Dfcu Bank Limited	0	0	UGX
Not Indicated	3100029514	Centenary Bank	1,286,777	0	UGX
Not Indicated	9030013145805	Stanbic Bank	60,200,891	0	UGX
Not Indicated	1983501009208	Dfcu Bank Limited	1,377,087	0	UGX
Not Indicated	9030012292677	Stanbic Bank	18,578	0	UGX
Not Indicated	9030012292685	Stanbic Bank	587,355	0	UGX
Not Indicated	1983501002207	Dfcu Bank Limited	40,168	0	UGX
Not Indicated	1983501007852	Dfcu Bank Limited	208,500	0	UGX

## RECOMMENDATIONS

- i. The board of survey team should be able to document findings and recommendation and not just print attachments.

## VOTE 595 – NTOROKO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Priotise on constructing more buildings to accommodate staff without office rooms.	No action	Construction activity will begin in this financial year
2	Continue lobbying for more wage to recruit more technical staff to improve staffing gap	Action was taken	More wage was received.and the district has improved staffing from 40% to 70%
3	All government land should be titled	Work in progress	Some lands have already been titled like district land in budiba trading centre, and land housing district head quarters.
4	Lightening arrestors should be put on all district buildings	No action done	Limited funds
5	All obsolete items should be disposed off	No action done	This was hindered by the outbreak of covid 19
6	More furniture should be procured	Work in progress	This activity is ongoing, office of chief administrative office has already procured some furniture for the district council hall.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

- The vote availed no information on proof of ownership, condition or categories of Assets.

#### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO
1	Nissan patrol	UG 1192R
2	Pick up	UG 2279M
3	Motor cycle	UG 2606R
4	Motor cycle	UG 2149A
5	Motor cycle	Not given
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
19	Engine boat	1
20	Photo copier	1
21	Printer	3
22	Wooden chairs	3
23	Executive chairs	3
24	Metallic carbines	1
25	Old batteries	2
26	Tyres	2
27	Tent	1
29	Generator	1
30	Desktop computer	1

### OTHER ASSET FINDINGS

- Most of the wooden chairs and metallic carbines have grown old
- No updated asset register especially at departmental level

- iii. There is need to dispose of assets that are in poor state
- iv. District main building not renovated
- v. Some district assets are not engraved
- vi. Most of district land don't have titles
- vii. No lightening arrestors on most of district buildings
- viii. There are few office rooms to accommodate staff

### **STORES FINDINGS**

- i. Ntoroko district lacks enough storage space

### **CASH AND BANK FINDINGS**

- i. It was observed all district accounts were fully reconciled as per the guidelines in respect to the Treasury Accounting Instructions on cash.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Ntoroko DLG General fund	BOU	05543630006	2,586,306	2,586,306	UGX
2	Ntoroko DLG imprest account	BOU	0556976005	76,980,700	76,980,700	UGX
3	Ntoroko DLG LEGS account	BOU	05570580006	00	00	UGX
4	Ntoroko DLG UNHCR account	BOU	05570570000	40,725	40,725	UGX
5	Ntoroko DLG UNICEF account	ABSA	6002711255	185,483	185,483	UGX
6	Ntoroko dlq youth livelihood account	KCB	2203112174	21,305	21,305	UGX
7	Ntoroko DLG UWEP recovery account	KCB	2290410918	43,207	43,207	UGX

### **RECOMMENDATIONS**

- i. The district should priotise construction of more office rooms for the staff without offices
- ii. All land owned by government should be legally owned by titling
- iii. There is need for the district to plan and put in place lightening arrestors on the district buildings
- iv. All government assets should be engraved to easy identification

- v. The district should plan to procure new furniture because the increased staff don't have enough furniture
- vi. Asset register should be updated.
- vii. There is need for renovation of district headquarters main building
- viii. The assets recommended for disposal should be assembled and the process expedited.



## VOTE 596 – SERERE DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Engraving of entity Assets.	LLGs advised to engrave all assets in their custody.	New assets not yet engraved
2	Disposal of the old, scrap, obsolete and unserviceable Assets.	Not undertaken for items previously certified for disposal by the Chief Government Valuer.	Awaiting asset disposal
3	Regular maintenance of assets and equipment.	Not undertaken especially for motor vehicles, beds and other assets in Health Centre IVs.	Awaiting administrative action

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Land	3
Information, Computer And Telecommunications Equipment	81
Other Machinery And Equipment (Other Than Transport Or Ict Equipment)	69
Transport Equipment	12

#### List of unserviceable items recommended for disposal

- There was no list of obsolete items attached.

#### OTHER ASSET FINDINGS

- i. Much of public land in lower local governments (parish lands) are not titled and this poses high risk of encroachment and loss of such lands to unscrupulous individuals and above all raising the district's level of domestic arrears in handling land related matters.
- ii. Lower local governments keep assets registers that are inconsistent with the templates recommended under guidelines for conducting board of survey activities, 2019. This posed a challenge in reconciling the existing asset registers with required data capture templates, hence, delay in compiling the board of survey report earlier than expected.
- iii. The exercise was successfully carried out. The board of survey team however noted laxity to consider and implement the recommendations made by the

previous boards of survey particularly in engraving (mostly in LLGs) and disposal of obsolete organizational assets district-wide

## STORES FINDINGS

- i. All stores across lower local governments and higher local government except those in health facilities inspected were unfit for purpose i.e. they were congested, dirty, some bore the smell of bat droppings, many lacked burglar proofing and some harbored owls. In general, regular inspections and management were not exhibited in the stores
- ii. There is need to plan for building investments including their stores rather than improvising on storage space.

## CASH AND BANK FINDINGS

- i. The BOS for cash and bank balances was successfully conducted on district accounts including the treasury single account (TSA).
- ii. The bank balances for all the district accounts had been fully reconciled with the cash book balances.
- iii. The lower local governments (LLG) accounts were equally inspected for compliance in the close out of the financial business transactions.

**Table showing accounts reviewed by the board**

Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
Not Indicated	1553555014488	Dfcu Bank Limited	0	615,000	UGX
Not Indicated	1553555014512	Dfcu Bank Limited	9,785	9,785	UGX
Not Indicated	1553555014682	Dfcu Bank Limited	2,898,317	27,067	UGX
Not Indicated	1983501000944	Dfcu Bank Limited	317,110	317,110	UGX
Not Indicated	1983501000948	Dfcu Bank Limited	95,203	95,203	UGX
Not Indicated	1983501000960	Dfcu Bank Limited	350,479	350,479	UGX
Not Indicated	1983501000970	Dfcu Bank Limited	3,275,307	93,010	UGX
Not Indicated	1983501005397	Dfcu Bank Limited	1,719,531	-2,438,348	UGX
Not Indicated	1983501006376	Dfcu Bank Limited	555,623	555,623	UGX
Not Indicated	3100028465	Centenary Bank	7,829,422	1,610,000	UGX
Not Indicated	1553555014628	Dfcu Bank Limited	58,139	58,139	UGX
Not Indicated	1983501000940	Dfcu Bank Limited	6,169,113	3,273,113	UGX

Not Indicated	1983501000946	Dfcu Bank Limited	555,822	555,822	UGX
Not Indicated	1983501000950	Dfcu Bank Limited	53,812,804	54,601,804	UGX
Not Indicated	1983501000957	Dfcu Bank Limited	3,842,220	3,842,220	UGX
Not Indicated	1983501000966	Dfcu Bank Limited	616,811	-7,189	UGX
Not Indicated	1983501006375	Dfcu Bank Limited	9,177,459	9,177,459	UGX
Not Indicated	3100028428	Centenary Bank	785,249	-134,947	UGX
Not Indicated	1983501000961	Dfcu Bank Limited	6,201,600	6,201,600	UGX
Not Indicated	198350100965	Dfcu Bank Limited	40,785	40,785	UGX
Not Indicated	1983501000962	Dfcu Bank Limited	41,578,475	41,578,475	UGX
Not Indicated	1983501000963	Dfcu Bank Limited	987,243	987,243	UGX
Not Indicated	1983501000964	Dfcu Bank Limited	0	0	UGX
Not Indicated	1553555014673	Dfcu Bank Limited	42,488	42,488	UGX
Not Indicated	1983501000945	Dfcu Bank Limited	45,195	45,195	UGX
Not Indicated	1983501000952	Dfcu Bank Limited	121,701	121,701	UGX
Not Indicated	1983501000958	Dfcu Bank Limited	0	0	UGX
Not Indicated	1983501000967	Dfcu Bank Limited	21,129	21,129	UGX
Not Indicated	1983501006380	Dfcu Bank Limited	2,663,564	2,095,223	UGX
Not Indicated	3100028425	Centenary Bank	834,112	834,112	UGX
Not Indicated	1553555014497	Dfcu Bank Limited	243,203	243,203	UGX
Not Indicated	1983501000942	Dfcu Bank Limited	119,432	830,000	UGX
Not Indicated	1553555014530	Dfcu Bank Limited	8,114,156	252,406	UGX
Not Indicated	1553555014707	Dfcu Bank Limited	685,616	253,616	UGX
Not Indicated	1983501000947	Dfcu Bank Limited	395,400	395,400	UGX
Not Indicated	1983501000969	Dfcu Bank Limited	1,836,763	86,763	UGX
Not Indicated	1983501001776	Dfcu Bank Limited	4,582,689	1,052,689	UGX
Not Indicated	1983501005398	Dfcu Bank Limited	0	0	UGX
Not Indicated	1983501006378	Dfcu Bank Limited	13,950,449	1,030,449	UGX
Not Indicated	9030006341356	Stanbic Bank	8,403,134	0	UGX
Not Indicated	1551026267917	Dfcu Bank Limited	158,241	158,241	UGX
Not Indicated	1983501000941	Dfcu Bank Limited	13,552,845	52,845	UGX

## RECOMMENDATIONS

- i. All items procured should be engraved (for those not yet engraved) for easy location, identification and ownership by the district local government.
- ii. There is need to recruit assistant inventory management officers in urban councils of kadungulu and kidetok for proper record keeping and management of assets and inventories and they should be closely supervised to ensure that best practices of stores management are upheld for smooth flow and easy tracking of stores records.

- iii. Office space should be provided for assistant inventory management officers and should be equipped with computer systems for asset data management and dedicated space be reserved for storage of assets both functional and non-functional as opposed to the current situation for entities with assistant inventory management officers operating in limited space as both office and store.
- iv. The district administration needs to 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 vehicles.
- v. 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 of.
- vi. There is need by all lower local governments to keep and maintain asset registers in consistency with the templates provided in the guidelines for conducting board of survey.
- vii. There is need for lower local governments to acquire and maintain stores ledgers so as to effectively measure and ascertain balances of stores and ledgers kept.
- viii. There is need to make follow up on assets that are not declared by officers who have either retired or still in service for continuity of use by other officers taking over office.

## Pictorial



## VOTE 597 – KYANKWANZI DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

- The vote availed no information on the previous recommendations or evidence that they were followed up.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of Assets Good and in use	No. of Assets Fair Condition
<b>LAND AND BUILDINGS</b>			
Building	8	8	
<b>TRANSPORT EQUIPMENT</b>			
Pickup	13		
Motorcycle	73		
Trailer\Truck	5	5	
Earth Moving Equipment\Tractor	6	6	
<b>ICT EQUIPMENT</b>			
Global Positioning System	1	1	
Laptop	15	15	
Printer	24	16	8
Projector	2	2	
Scanner	4	2	
Uninterrupted Power Supply (UPS)	1	1	
<b>OFFICE EQUIPMENT</b>			
Generator	2	2	
Photo Copier	2	2	
Projector	2	2	
Water Tank	1	1	

### List of unserviceable items recommended for disposal

- There was no list of obsolete items attached.

### OTHER ASSETS FINDINGS

- The vote availed no information on proof of ownership, condition or categories of assets.

### STORES FINDINGS

- 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.
- The store accommodation is not adequate.
- The condition of the store is bad.

- iv. The items are not stored in an efficient manner.
- v. That where the balances agreed, they have been initialed in the stores ledgers and that the inventories on hand agreed with the ledger

#### **CASH AND BANK FINDINGS**

- The board availed no information as to whether the cash and bank balances were reconciled.

#### **RECOMMENDATIONS**

- The board that carried out the exercise made no recommendations for their findings.

## **VOTE 598 – KALUNGU DISTRICT LOCAL GOVERNMENT**

### **Follow up on Previous Recommendations**

- The vote availed no information on the previous recommendations or evidence that they were followed up.

### **ASSET FINDINGS**

#### **SUMMARY OF ASSETS**

- The vote availed no information on proof of ownership, condition or categories of assets.

#### **List of unserviceable items recommended for disposal**

- There was no list of obsolete items attached.

### **OTHER ASSET FINDINGS**

- i. Asset register was attached however nothing documented regarding the condition of the assets

### **STORES FINDINGS**

- No Information on storage condition or records of stores was availed.

### **CASH AND BANK FINDINGS**

- The vote availed no information as to whether the cash and bank balances were reconciled.

### **RECOMMENDATIONS**

- i. All head teachers of government school 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.
- ii. Functionality status of community water sources should be compiled and submitted by the Works department for inclusion in the Board of Survey Report.

## VOTE 599 – LWENGO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Constitute a committee to control the use of vehicles and guidelines for their safety including the road unit machinery received	No action	Committee not yet constituted
2	Recruit Assistant Inventory Management Officers at health centers is a critical issue	No action	
3	Immediate disposal of identified properties/items.	Recommended vehicles disposed of 12th March 2021	
4	Engraving property should be given utmost attention to avoid their mismanagement.	No action	
5	Secure land titles for all government land in the District urgently.	No action	
6	Dispose of Scrap items	Some were disposed	
7	There is need to have uniform assets Registers in all lower management units.	No action	
8	Funds for acquiring land titles in Lower Local Governments where they don't exist should be budgeted for.	No action	

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings And Structures	
Non-Residential Buildings	3
Freehold	2
Cycles	43
Electrical Machinery	5
Furniture And Fittings	3
Heavy Vehicles	12
Laboratory And Research & Appliances	2
Light Ict Hardware	68
Light Vehicles	19
Medical	13
Office Equipment	24
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	10

#### LIST OF UNSERVICEABLE ITEMS RECOMMENDED FOR DISPOSAL

Item	Qty
Ambulance	1
Amplifier	1
Caiip Maize Mill	1
Compute R	1
Computer Dell	1

Motorcycle	6
Photocop Ying Machine Canon Bg 6317	1
Photocopier	1
Printer	2
Safe	2



## **OTHER ASSET FINDINGS**

- i. The district had an updated manual assets register. However, an updated IFMS asset register was submitted for upload onto IFMS system.
- ii. All land pieces have titles though one of seven acres is in process of being developed.
- iii. Buildings were in good condition and fully occupied except the new administration block was at 95% completion.
- iv. Transport equipment available were few especially motor-vehicles. Departments without motor-vehicles include; Community, Natural resources, Planning, Audit and trade which affect their operations.
- v. Machinery present requires routine maintenance especially the road unit equipment to avoid regular breakdowns.
- vi. Need for more ICT equipment, specifically laptops in different departments and regular maintenance of the existing ones. Departments that require new laptops include, Administration, Finance, Education, Community, Natural resource and statutory.
- vii. Furniture was engraved except for the newly acquired furniture and fittings under works, Planning, Health and Statutory.
- viii. Absence of electricity in the district vaccine store was also a challenge to cold chain supplies storage
- ix. Assets register in Lower Local Governments: The assets register in place were being managed manually and there were no uniform asset registers whereby some used black books. Some of the items that were to be disposed of still exist on the assets register pending their disposal. Many of the assets in use are not engraved for example furniture

## STORES FINDINGS

- i. The supplies were recorded well on the stock cards as and when received and issued. The stores were well organized and maintained at the time of inspection though managed by one qualified staff whereby her absence hinders effective service delivery.
- ii. In the three Sub-Health Districts, there was no qualified staff in charge of stores instead only assignment to whoever is available by the Facility In charges, for example Kiwangala H.C IV, Lwengo H.C IV and Kyazanga H.C IV. This makes the work very difficult mainly in recording of the received and issued stores.
- iii. Stores in Lower Local Governments: There were no systematic storage facilities where by many items were kept in offices and council halls.
- iv. Limited storage space among health center IVs for example Kyazanga H.C IV and Kiwangala H.C IV which leads to congestion of drugs and other medical supplies.
- v. No specific storage space for expired drugs among the health center IVs and this may bring threats to human life when taken unknowingly like at Kyazanga HCIV.
- vi. No substantive inventory managers at all the three health centers which leads to poor inventory management activities as a result activity over load.
- vii. No preventive mechanism to eliminate damage of inventories at all health center IVs facilities such as fire extinguishers like at Kiwangala and Kyazanga HCIVs.
- viii. Inadequate transport means were still a challenge for the three healthy center IVs which hinders efficient delivery of services like patient referrals and transportation of related medical supplies. The motor vehicle of Lwengo HCIV was being shared with Kiwangala HCIV
- ix. Absence of refrigerators in all the health facility stores made storage of crucial cold chain supplies difficult.
- x. Absence of electricity at Lwengo health center IV store which may affect good drug storage, proper drug recording and accidents due to poor sight.

## CASH AND BANK FINDINGS

- i. The Cash books were properly updated and reconciled with the information from the respective bank statements and bank certificates.
- ii. Kyazanga and Kiwangala Heath Sub-Districts had two operational Bank Accounts each and Lwengo HCIV had only one operational Account

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
Katovu Town Council General Fund	216253000070	Finance Trust Bank	360,154	360,154	UGX
Katovu Town Council Operations	216253000071	Finance Trust Bank	11,162	11,162	UGX
Kinoni Town Council General Fund	216253000025	Finance Trust Bank	36,069,377	36,069,377	UGX
Kinoni Town Council Operations	216253000028	Finance Trust Bank	38,233	38,233	UGX
Kinoni Town Council Property Rates	216253000026	Finance Trust Bank	425,663	185,663	UGX
Kisekka Sub County General Fund	216253000067	Finance Trust Bank	46,193	46,193	UGX
Kisekka Sub County Lci & li	216253000069	Finance Trust Bank	46,545	46,545	UGX
Kisekka Sub County Lciii	216253000068	Finance Trust Bank	10,853,331	83,331	UGX
Kiwangala Hc Iv	216253000034	Finance Trust Bank	22,796	22,796	UGX
Kiwangala Hc Iv Rbf	01983501006385	Dfcu Bank	18,746,330	18,746,330	UGX
Kkingo Sub County General Fund	216253000064	Finance Trust Bank	2,392,955	2,392,955	UGX
Kkingo Sub County Lc Iii	216253000065	Finance Trust Bank	106,415	106,415	UGX
Kkingo Sub County Lci & li	216253000066	Finance Trust Bank	65,683	65,683	UGX
Kyazanga Hciv	216253000042	Finance Trust Bank	39,776	39,776	UGX
Kyazanga Hciv Rbf	01983501007796	Dfcu Bank Limited	22,814,881	22,814,881	UGX
Kyazanga Sub County General Fund	216253000058	Finance Trust Bank	4,127,768	525,300	UGX
Kyazanga Sub County Lc Iii	216253000059	Finance Trust Bank	4,745,639	32,485	UGX
Kyazanga Sub County Lci & li	216253000060	Finance Trust Bank	98,692	98,692	UGX
Kyazanga Town Council General Fund	216253000075	Finance Trust Bank	3,502,032	124,532	UGX
Kyazanga Town Council Operations	216253000076	Finance Trust Bank	254,448	254,448	UGX
Kyazanga Town Lci & li	216253000077	Finance Trust Bank	861,769	200,519	UGX
Kyazanga Town Property Rates	216253000079	Finance Trust Bank	69,825	69,825	UGX
Kyazanga Town Road Fund	216253000078	Finance Trust Bank	34,380,695	187,778	UGX
Lwengo District General Fund	216253000010	Finance Trust Bank	62,197,699	62,197,699	UGX
Lwengo District Revenue Collection	005990168000001	Bank Of Uganda	0	0	UGX

Lwengo District Scaling Up Hiv	216253000012	Finance Trust Bank	88,500	88,500	UGX
Lwengo District Tsa	005990528000000	Bank Of Uganda	0	0	UGX
Lwengo District Uwep Recovery	216253000023	Finance Trust Bank	18,610,300	18,610,300	UGX
Lwengo District Ylp Recovery	216253000021	Finance Trust Bank	6,205,401	6,205,401	UGX
Lwengo Hc Iv	216253000031	Finance Trust Bank	169,647	169,647	UGX
Lwengo Sub County General Fund	216253000061	Finance Trust Bank	1,703,661	113,661	UGX
Lwengo Sub County Lci & Ii	216253000063	Finance Trust Bank	91,290	91,290	UGX
Lwengo Sub County Lciii	216253000062	Finance Trust Bank	155,279	155,279	UGX
Lwengo Town Council General Fund	216253000047	Finance Trust Bank	29,665,959	708,625	UGX
Lwengo Town Council Operations	216253000048	Finance Trust Bank	432,322	432,322	UGX
Lwengo Town Council Property Rates	216253000051	Finance Trust Bank	880,552	880,552	UGX
Lwengo Town Council Road Fund	216253000050	Finance Trust Bank	424,030	335,510	UGX
Malongo Subcounty General Fund	216253000052	Finance Trust Bank	45,898	45,898	UGX
Malongo Subcounty Lc Iii	216253000053	Finance Trust Bank	41,002	41,002	UGX
Malongo Subcounty Lci & Ii	216253000054	Finance Trust Bank	0	0	UGX
Ndagwe Sub County General Fund	216253000055	Finance Trust Bank	11,126	11,126	UGX
Ndagwe Sub County Lci & Ii	216253000057	Finance Trust Bank	0	0	UGX
Ndagwe Sub County Lciii	216253000056	Finance Trust Bank	7,474,114	34,114	UGX

## RECOMMENDATIONS

- i. Upload the asset register on the system
- ii. Dispose of obsolete assets
- iii. Have a standard asset register across all departments
- iv. Employee qualified store keepers.
- v. Provide adequate storage facilities in the Health Centers

## VOTE 600 – BUKOMANSIMBI DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

- The vote availed no information on the previous recommendations or evidence that they were followed up.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Total
<b>Buildings And Structures</b>	
Non-Residential Buildings	32
Residential Buidings	2
<b>Land</b>	
Customary	6
<b>Machinery &amp; Equipment</b>	
Cycles	48
Heavy Vehicles	9
Light Vehicles	16
Electrical Machinery	32
Furniture And Fittings	865
Heavy Vehicles	9
Light Ict Hardware	98
Medical	313
Office Equipment	36
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	12
Non-Classified	26

#### List of unserviceable assets recommended for disposal

Item	Qty
1 Air Cleaner	1
1 Bulb Syringe	1
1 Delivery Bed	1
1 Gallipot	1
1 Honda Xl Motorcycle	1
1 Old Chair(Swivel) **	2
1 Piece Of Brake Disks**	1
1 Pressure Plate**	1
2 Printer (Hp Laser Jet)	2
1 Printer(Hp Laser Jet) **	1
1 Screen	1
1 Set Of Brake Shoes**	1
1 Set Of Vehicle Pads**	1
1 Stethoscope	1
1 Stretcher	1
1 Wall Clock	1
1 Watch Clock	1
1 Weighingscales(Babies)	1
1 Yamaha Dt 125 Motorcycle	1
13 Brake Shoes**	13

16 Buckets Tips**	16
2 End Bits**	2
2 Fork Selectors**	2
Mesu Gears**	2
Used Grader Batteries**	2
Tyres( Used)	28
Brake Wheel Cylinder**	3
Cartenbrades**	3
Rippers**	5
Bearings**	8
Auto Crave	1
Benches With Head Rest	4
Big Office Table	1
Centrifuge	1
Changlin / 713	1
Computer Monitor	2
Computer Monitor (Dell)**	1
Cupboard	2
Cupboardwithout A Lock	1
Dell Cpu	1
Dell Ups	1
Examination Beds	4

Examination Light	1
Faw	1
Fridge	1
Gas Cooler-6kg	1
Hb Machine	1
Honda Kl	1
Honda Xl	1
Hp Desk-Jet	1
Isuzu Tougher	1
Jialing	1
Jialing 125	2
Jmc	1
Keyboard	1
Laptop Dell	2
Metallic Filing Cabinet	1
Metalliccabinet	1
Motorcycle	2
Motorcycles Jialing (Jhi25l	3
Nissan Caravan Ambulance	2
Nissan Double Cabin	1
Office Metallic Chairs	2
Photocopier	1

Photocopier/Printer	1
Plastic Chairs	19
Printer Hp Laser Jet 4250	1
Screen ( Blue In Color)	1
S-Ln107- Prmgs	1
Suzuki Tf 125	1

Thermometers	1
Toyota Hilux	1
Trays	1
Trucks Old Tyres( Used)	22
Un-Interrupted Power Supply (Ups)	1

Vehicles	7
Yamaha Dt	1
Yamaha Dt 125	3
Yamaha Generator	1

## OTHER ASSET FINDINGS

- i. The Town Council procured one acre of land and needs to expedite the transfer of the title into Town Council names.
- ii. The management of equipment and tools is a challenge due to their mobility within office.

## STORES FINDINGS

- i. In our opinion, management of stores and stock of Town Council assets and equipment is a serious problem due limited office space.

## CASH AND BANK FINDINGS

- i. The team observed that all accounts were reconciled as per the guidelines in respect to the Treasury Accounting Instructions on cash.

### Table showing accounts reviewed by the board

Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
Bigasa H/C III	-	1033500227076	6,713,792	50,792	UGX
Bigasa Sub County Carf	-	1033500748612	0	0	UGX
Bigasa Sub County Ddeg	-	1033554393670	32,655	32,655	UGX
Bigasa Sub County General Fund	-	1033600229319	203,605	203,605	UGX
Bigasa Sub County Lcii	-	1033500225269	0	0	UGX
Bukomansimbi District Unicefaccount	-	3100024911	0	0	UGX
Bukomansimbi Tc Access Roads	-	10335000111300	1,277,298	67,698	UGX
Bukomansimbi Tc General Fund	-	1033500058650	36,452	36,452	UGX
Bukomansimbi Tc Lgmsd	-	10335000115384	34,378	34,378	UGX
Bukomansimbi Tc Operation Ac	-	1033500096654	43,498	43,498	UGX
Butenga H/C Iv	-	1033500227083	8,230,033	230,033	UGX
Butenga Sub County Lc Iii	-	1033500232137	13,333,697	395,093	UGX
Butenga Sub County Carf	-	1033500004152	74,964	74,964	UGX
Butenga Sub County Ddeg	-	1031024412823	0	0	UGX
Butenga Sub County General Fund	-	1033500229340	0	0	UGX
Community Based Services	-	30090578	128,571	52,027	UGX
Council And Statutory Bodies	-	1031023487811	113,748	113,748	UGX
District Discretionary Equalization Grant(Ddeg)	-	1031024385431	7,453,922	33,922	UGX
District Headquarter Construction	-	1031024386591	0	0	UGX
Education And Sports	-	1033500104463	244,342,816	45,413,295	UGX

Finance And Planning	-	1033500058645	1,364,753	64,753	UGX
General Fund	-	1033500018823	5,118,506	30,050	UGX
Global Fund	-	1033553872392	481,889	481,889	UGX
Health Care Services	-	1033500072973	119,216	119,216	UGX
Kagoggo H/C li	-	1033500227090	13,908	13,908	UGX
Kibinge Sub County Lc lii	-	1033500739559	79,626	79,626	UGX
Kibinge Sub County Carf	-	1033500005739	0	0	UGX
Kibinge Sub County Ddeg	-	1031024412878	93,479	93,479	UGX
Kibinge Sub County General Fund	-	1033500228222	22,020	22,020	UGX
Kigangazi H/C li	-	1033500227069	4,314	4,314	UGX
Kisojo H/C li	-	1033500406543	13,493	13,493	UGX
Kitanda H/C lii	-	1033500227111	5,392,318	100,518	UGX
Kitanda Sub County Carf	-	1033500022004	7,838,065	81,265	UGX
Kitanda Sub County Ddeg	-	1033504393652	74,280	74,280	UGX
Kitanda Sub County General Fund	-	1033500229298	294,328	294,328	UGX
Kitanda Sub County Lciii	-	1033500225276	184,684	184,684	UGX
Korean Foundation For Internationalhealth Care (Kofih)	-	1031025566918	65,000,347	65,000,347	UGX
Management Support Servicesaccount	-	1033500072946	40,501	40,501	UGX
Mirambi H/C lii	-	1033500227104	33,425	33,425	UGX
Natural Resources	-	1031023487875	109,012	109,012	UGX
Production And Extension Services	-	1033500072964	184,245	184,245	UGX
Rakai Health Sciences Programme	-	1033555268609	0	0	UGX
Tb Project Account	-	1033617898680	24,164,287	22,955,799	UGX
Trade And Industry And Localeconomic	-	1033617619481	11,038,236	38,236	UGX
Uwep Entrepreneurship Recovery	-	1033555268663	36,850	36,850	UGX
Works And Technical Services	-	1031023487884	95,472,463	193,234	UGX
Youth Livelihood Project Revolvingfund Recovery	-	1031023487769	0	0	UGX

## RECOMMENDATIONS

- i. All the items be engraved following the Government of Uganda Management Framework and Guidelines new format (2020).
- ii. Some item that included transport equipment need to be disposed of.

## VOTE 601 – MITOOMA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Efforts to complete the district drug stores should be put in place.	The district stores were completed.	Drug stores are already in use
2	Efforts should be put in to have all the pieces of public land registered hence allocations should be made every financial year.	3 pieces of land were surveyed and registered	More funds should be availed to this activity to avoid land encroachers and grabbers.
3	Obsolete or un-serviceable items/articles should be disposed	Attempt to dispose off items was made (Adhoc BOS, and valuation reports from Chief Government Valuer and Ministry of Works were obtained.	The process should be expedited to have the items disposed off.
4	Private motor vehicles should not be allowed to park at the Health Centre IV for security reasons.	Private motor vehicle parking was stopped.	
5	Kabale Regional workshop should come and assess the non-functional medical equipment for decision making	The activity was done and some were serviced and are now functional.	The un-serviceable equipment should be disposed off
6	The political wing should be marked for easy identification and accountability.	The political wing was marked.	

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings And Structures	
Information Communication Technology Network Lines	1
Cycles	36
Electrical Machinery	3
Furniture And Fittings	235
Heavy Ict Hardware	1
Heavy Vehicles	7
Light Ict Hardware	37
Light Vehicles	11
Medical	867
Office Equipment	4
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	2
Television And Radio Transmitters	1
Non-Classified	95



### List of unserviceable items recommended for disposal

Item	No.
Bucket Teeth	18
Cushioned Office Chairs	1
End Bits	4
Grader Blades	21
Laptop	2
Motor Cycle	1
Motor Vehicle	1
Motor Vehicle Jmc	1
Motor Vehicle(Nissan Hard Body)	1

Motorcycle	14
Motorcyclen Yamaha	1
Motor-Grader Changlin-China 713	1
Printer	1
Printers	5
Radio Call Mast	1
Used Batteries	5
Used Tyres	28
Yamaha Generators	2

### OTHER ASSET FINDINGS

- i. The assets are found and managed at departmental level. Each department has an asset register which is regularly updated that feeds into the district asset register.
- ii. It was further noted that some of the assets are not engraved and this puts such assets at a risk of being misplaced and or stolen.

### STORES FINDINGS

- i. The District Central Stores accommodation/space is inadequate though the condition of the stores is fairly good.
- ii. The team established that the drugs stores at Drugs stores at Mitooma Health Centre IV accommodation is inadequate and lacks some facilities for handling drugs. NMS should always be notified to collect expired drugs timely.
- iii. The new medical store at the district headquarters is operational with adequate space. However, it was observed that some offices are operated from the same building without partitions from the drug sections. The team recommends that offices should be clearly separated from the drug section by erecting a clear partition.

### CASH AND BANK FINDINGS

- i. The balances indicated on the bank certificates added up to UGX 11,423,508= sending to the credits of the accounts on 1<sup>st</sup> July, 2021.

**Table showing accounts reviewed by the board**

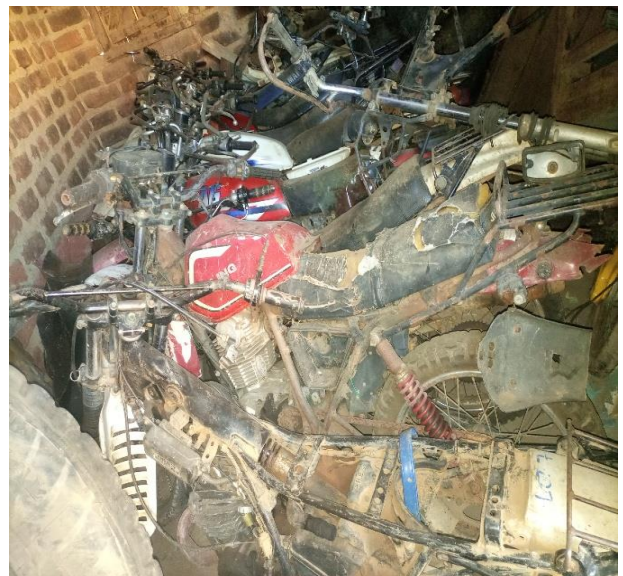
Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
General Fund	9030005706814	Stanbic Bank	213,853	213,853	UGX
Mitooma DLG Imprest Account	90300016753903	Stanbic Bank	9,332,410	9,332,410	UGX
Mitooma DLG Revolving Fund Recovery Account	3100038493	Centenary Bank	1,470,100	1,470,100	UGX
Mitooma DLG UWEP Revolving Fund	3100049511	Centenary Bank	262,650	262,650	UGX
Uwep Enterprise Fund	6512100013	Centenary Bank	144,495	144,495	UGX

**RECOMMENDATIONS**

- i. The asset register on IFMS should be up-dated to reconcile with physical assets of the vote as established by the Board of Survey.
- ii. Efforts should be put in place to have all the pieces of public land registered hence allocations should be made every financial year both at higher and lower local government levels but in the meantime live boundary marks should be established.
- iii. To avoid running out of space and development in an un-coordinated manner, there is need to have a site lay out plan for the developments at health centre IV.
- iv. Efforts to build the district central stores should be put in place to create more space.
- v. Fire extinguishers should be serviced regularly to be used in case of fire outbreak.
- vi. There is need to erect lightening conductor on the building to guard against the impacts of lightning strikes.
- vii. All the assets should engraved
- viii. Quarterly stock taking of assets should be conducted.
- ix. General renovation of structures at the district headquarters.
- x. Office supervisor should be recruited to perform his duties.
- xi. There should be general renovation of the building including the departments and staff quarters.

- xii. The main gate should be constructed to allow security personnel regulate exit and entry of people and automobiles
- xiii. The obsolete radio-call mast and other equipment at the center should be removed from the compound and disposed off.
- xiv. Environmental audit should be carried out on the incinerator to assess its operations and effectiveness.
- xv. There should have a site lay out plan for the health center to guide development at the center.
- xvi. All the assets should be engraved for easy identification.
- xvii. 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.
- xviii. All the blocks should be marked for easy identification, transparency and accountability.
- xix. Covid-19 isolation rooms should be independent and isolated from other rooms which are being used for non-Covid-19 patients.
- xx. Efforts to construct a spacious drug store should be put in place.

**Pictorial**



## VOTE 602 – RUBIRIZI DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Boarding off of obsolete vehicles and motorcycles	No action taken	Recommended for boarding off again
2	Boarding off of obsolete stationary	No action taken	Work in progress
3	Engraving all items	No action taken	Work in progress
4	Establishment of asset registers at departmental levels	Partially done	Work in progress
5	Fencing of Rugazi HCIV and security	No action taken	Work in progress

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
<b>LAND AND BUILDINGS</b>				
Land	125.75 hactares			
Building	85	85		
<b>TRANSPORT EQUIPMENT</b>				
Pickup	10	9	1	
Motorcycle	38	30		8
Trailer\ Truck	3	3		
Earth Moving Equipment\ Tractor	5	5		
<b>ICT EQUIPMENT</b>				
Desktop Computers	48	45	2	1
Global Positioning System	2	1		1
Laptop	17	16		1
Printer	25	24	1	
Projector	3	2	1	
Scanner	2	2		
Server	1	1		
Tablet / iPad	1	1		
Uninterrupted Power Supply (UPS)	3	2		1
<b>OFFICE EQUIPMENT</b>				
Generator	4	4		
Photo Copier	2	2		
<b>MEDICAL EQUIPMENT</b>				
Anesthetic machine	1	1		
Cbc machine	1	1		
microscope	1	1		

Operating table	1	1		
Oxygen concentrator	2	2		
<b>MACHINERY</b>				
Automatic Weather Station	1	1		

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO
1	Motor cycle	545Y
2	Motor cycle	UBA 200Y
3	Motor cycle	UAC 387U
4	Motor cycle	UDA 019U
5	Motor cycle	UDA 084U
6	Motor cycle	UG 1482R
7	Motor cycle	UG 511R
8	vehicle	UG 502E
9	Motor cycle	UG 1140R
10	Motor cycle	UG 1139R

11	Double cabin	LG 0003-101
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRIPTION	QUANTITY
12	Electric refrigerators	7
13	Laptop	1
14	Batteries	
15	Computer	1
16	Obsolete stationary	1
17	Wooden shutters	1
18	Global positioning system	1
19	Un interrupted power	1

### OTHER ASSETS FINDINGS

- i. The district does not have updated asset register.
- ii. Most of the assets are not engaged
- iii. Lugazi health centre IV has no ambulance to cater for emergencies.
- iv. There is no fence on government property which makes it prone to insecurity
- v. Staff quarters are very old and dilapidated

### STORES FINDINGS

- i. The district lack enough storage
- ii. All store cards in stores were updated

### CASH AND BANK FINDINGS

- i. All bank and cash balances were reconciled as at 30/6/2021

### Table showing accounts reviewed by the board

Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
Rubirizi Dlg General Fund Account	Bank Of Africa	02526230005	317,629,378	317,629,378	UGX
Rubirizi Youth Livelihood Revolving Account	Bank Of Africa	02539750002	1,877,250	1,877,250	UGX
Rubirizi Dlg Uwep Recovery	Bank Of Africa	02548610003	4,835,882	4,835,882	UGX

## **RECOMMENDATIONS**

- i. Establish departmental asset registers and ensure they are updated
- ii. Engrave all government property
- iii. Board off all assets in poor conditions as recommended by board of survey team
- iv. An ambulance should be provided to the health center
- v. All government property should be fenced
- vi. Staff houses at Rugazi HC IV should be renovated
- vii. More support staff for the health center should be recruited.

## VOTE 603 –NGORA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

- The vote availed no information on the previous recommendations or evidence that they were followed up.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings And Structures	
Non-Residential Buildings	237
Water Plants	1
Freehold	85
Cycles	84
Electrical Machinery	32
Furniture And Fittings	298
Heavy Vehicles	13
Light Ict Hardware	39
Light Vehicles	22
Medical	95
Office Equipment	37
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	17
Water Vessels	1

#### List of unserviceable items recommended for disposal

Item	Qty
50 Seater Tent	1
Beds	1
Lorry	1
Metallic Chairs	1
Milk, Water Dispenser	1
Motorcycle	27
Motorcycles	1
Office Chairs	1
Pick Up Truck	4
Pickup	1
Plastic Chairs	1
Staffroom Chairs	1
Water Pump 1	1

## **OTHER ASSET FINDINGS**

- i. It is evident that Government has attempted to equip the institutions to address specific needs however, in many Government departments including Lower Local Governments, some assets were non-functional as result of high cost of maintenance. In addition to the above, even the equipment, vehicles and motorcycles that were recommended for disposal previously are still in the custody of the user departments without proper care.
- ii. Effort in constructing permanent structures in most of Government has been attempted except that some structures are not fit for purpose, for example 4 in one Teachers Houses in Schools.
- iii. Related to buildings, there is no maintenance plan as evidenced by dilapidated structures and other units suffering from differed maintenance as noticed in Ngora FredaCarr Hospital, StaffHouse in Ngora Girls P/S and other traditional institutions.
- iv. A number of Institutions lacked independent Ownership of land and for institutions with surveyed Land, it is under the founding bodies, for example the church.
- v. Land encroachment in some Institutions was reported and the issue is before Courts of law.
- vi. The committee could not conclusively establish the acreage of land owned by government in Ngora District Local Government because quite a big number of Institutions had not surveyed their Land and the information captured in

## **STORESFINDINGS**

- i. The Inventories in most institutions were not prepared/updated as it was noticed that some assets were not included in their respective asset records.
- ii. Unserviceable items were packed in some of the stores without a record and expired drugs still on display yet almost all the institutions lacked space to accommodate additional supplies.



## CASH AND BANK FINDINGS

- i. Cash Books in a number of institutions were not up dated and in addition, bank statements obtained from some institutions indicated that funds were not fully utilized by the end of the financial year.
- ii. In regards to preparing books of accounts, most vote controllers in the Lower Local Government lacked knowledge in preparing books of accounts.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
Agirigiroi Primary School	9030001609563	Stanbic Bank	1187273	1187273	UGX
Agogomit Primary School	9030001765824	Stanbic Bank	5294767	3680117	UGX
Agolitom Primary School	9030001609237	Stanbic Bank	5291716	5291716	UGX
Agu Health Center Iii-Phc	9030005749386	Stanbic Bank	10899996	-152805	UGX
Agule Omiito Primary School	9030001764518	Stanbic Bank	5604473	5604473	UGX
Ajeluk Health Center Iii-Phc	9030005697386	Stanbic Bank	16337074	16337074	UGX
Ajeluk Primary School	9030001764976	Stanbic Bank	3494074	3494074	UGX
Akeit Primary School	9030001764224	Stanbic Bank	5640721	5640721	UGX
Akisim Primary School	9030001609334	Stanbic Bank	5969433	5969433	UGX
Akubui Primary School	9030001765751	Stanbic Bank	4047747	4047747	UGX
Amugagara Primary School	9030001715894	Stanbic Bank	5858704	5858704	UGX
Angod Primary School	9030001720707	Stanbic Bank	3879831	3879831	UGX
Apama Primary School	9030000434514	Stanbic Bank	5657276	5657276	UGX
Atoot Primary School	9030001609849	Stanbic Bank	4315926	4315926	UGX
Bkc Dem Primary School	(Blank)	Stanbic Bank	2364074	2364074	UGX
Gawa Primary School	9030001667229	Stanbic Bank	5226060	5226060	UGX
Kamodokima Primary School	9030001764550	Stanbic Bank	5054169	5054169	UGX
Kapir Health Center Iii-Phc	903000567394	Stanbic Bank	4887261	4887261	UGX
Kapir Primary School	9030001716254	Stanbic Bank	4274907	4274907	UGX
Kapir Subcounty 50% Revenue Account	9030005695375	Stanbic Bank	74965497	3841847	UGX
Kapir Subcounty Collection Account	9030005696053	Stanbic Bank	90803	90803	UGX
Kobwin Health Center Iii-Phc	9030005748495	Stanbic Bank	9750	9750	UGX
Kobwin Primary School	9030001609407	Stanbic Bank	6963451	6963451	UGX
Kobwin Seed Secondary School Collection	9030005750325	Stanbic Bank	70174115	409000	UGX

Kococwa Primary School	9030001609822	Stanbic Bank	4775983	4775983	UGX
Kodike Primary School	9030001764496	Stanbic Bank	6214509	6214509	UGX
Koile Primary School	9030001610448	Stanbic Bank	5564623	5564623	UGX
Kokodu Primary School	9030001667792	Stanbic Bank	4312512	4312512	UGX
Kokong Primary School	9030001765913	Stanbic Bank	3232662	3232662	UGX
Koloin Primary School	9030000849129	Stanbic Bank	4787694	4787694	UGX
Kopege Primary School	9030001667873	Stanbic Bank	3647304	3647304	UGX
Kumelprimary School	9030001764461	Stanbic Bank	2712546	2712546	UGX
Moru Kakise Primary School	9030001716211	Stanbic Bank	4795276	4795276	UGX
Mukura Health Center Iii-Phc	9030005697416	Stanbic Bank	20180455	20180455	UGX
Mukura Memorial Secondary School	4710600026	Centenary Bank	9954	9954	UGX
Mukura Okunguro Primary School	9030001666389	Stanbic Bank	4572368	4572368	UGX
Mukura Primary School	9030001715878	Stanbic Bank	7427848	7427848	UGX
Mukura Senior Secondary School	9030005495162	Stanbic Bank	50388889	50388889	UGX
Mukura Subcounty 50% Revenue Account	9030005694883	Stanbic Bank	26041347	4793860	UGX
Mukura Subcounty Collection Account	9030005696150	Stanbic Bank	8873343	7407093	UGX
Ngora Boy's Primary School	9030001610454	Stanbic Bank	6218095	6207095	UGX
Ngora District Imprest Account	3100049088	Centenary Bank	12628959	12628959	UGX
Ngora District Maternity Unit-Phc	9030005748525	Stanbic Bank	21939194	21939199	UGX
Ngora District Treasury Single	6030528000000	Bank Of Uganda	0	0	UGX
Ngora District Uwep Recovery Account	3100030176	Centenary Bank	4390100	4390100	UGX
Ngora Dlg General Fund Account	3100049089	Centenary Bank	95739859	95739859	UGX
Ngora Dlg Revolving Fund Recovery Account	4710500282	Centenary Bank	475150	475150	UGX
Ngora Freda Carr Hospital - Donor	3100030152	Centenary Bank	947700	947700	UGX
Ngora Freda Carr Hospital Delegated Account	9030005695685	Stanbic Bank	60926036	60926036	UGX
Ngora Freda Carr Hospital Userfee Account	9030005694905	Stanbic Bank	19319826	19319826	UGX

Ngora Girl's Primary School	9030001716262	Stanbic Bank	10347193	10347193	UGX
Ngora Girls Sss-Collections	9030005749920	Stanbic Bank	39983199	39983199	UGX
Ngora Health Centre Iv Phc Account	9030005697424	Stanbic Bank	35301789	3501789	UGX
Ngora High School	9030005694921	Stanbic Bank	1890993	1890993	UGX
Ngora High School	9030005799596	Stanbic Bank	2500798	2500798	UGX
Ngora Okoboi Primary School	9030001764488	Stanbic Bank	2932043	2932043	UGX
Ngora Subcounty 50% Revenue Account	9030005695405	Stanbic Bank	44634760	9030269	UGX
Ngora Subcounty Collection Account	9030005696037	Stanbic Bank	5965979	5965979	UGX
Ngora Town Council Ddeg Account	3100048708	Centenary Bank	12120	12120	UGX
Ngora Town Council General Fund	3100048706	Centenary Bank	14682	14682	UGX
Ngora Town Council Land Fees Accounts	4710500191	Centenary Bank	14827	14827	UGX
Ngora Town Council Operations Account	3100048705	Centenary Bank	17510	-4392090	UGX
Ngora Town Council Works And Tech Srvs	3100048707	Centenary Bank	2335	-469181	UGX
Ngora Town Ship Primary School	9030001609598	Stanbic Bank	4981	4981	UGX
Nyamongo Primary School	9030001764313	Stanbic Bank	5626288	5626288	UGX
Odwarat Primary School	9030001720787	Stanbic Bank	3879831	3879831	UGX
Okoboi Primary School	9030001764488	Stanbic Bank	2932043	2932043	UGX
Oluwa Pry School	9030001667768	Stanbic Bank	5808912	5808912	UGX
Omaditok Primary School	90300016667318	Stanbic Bank	6199142	6199142	UGX
Omiito Primary School	9030001764518	Stanbic Bank	5604473	5604473	UGX
Ongeerei Primary School	9030001764372	Stanbic Bank	4477796	4477796	UGX
Onyede Primary School	9030001667296	Stanbic Bank	4614143	4614143	UGX
Opot Primary School	9030001764305	Stanbic Bank	5657260	5657260	UGX
Oteten Primary School	9030001764305	Stanbic Bank	3725598	3725598	UGX
Puna Primary School	9030009063977	Stanbic Bank	5353875	5353875	UGX
St Aloysius Primary School	(Blank)	Stanbic Bank	5139318	5139318	UGX
St Gusta Kosim Primary School	9030001766340	Stanbic Bank	3701870	3701870	UGX
Tididiek Okorom Primary School	9030001720472	Stanbic Bank	5984417	5984417	UGX
Tilling Primary School	9030001716068	Stanbic Bank	5021258	5021258	UGX

## RECOMMENDATIONS

- i. The Government has to come up with an effective strategy and maintenance plan for investments made in Government Institutions.
- ii. There is need to rehabilitate dilapidated structures.
- iii. Demolish structures that are unsafe especially in Ajeluk P/S, Ngora Girls P/S and St. Aloysius Core PTC among others.
- iv. Each department should provide and regularly update a record of use and maintenance of their equipment and transport facilities.
- v. Departments should embrace asset tagging and engraving.
- vi. The assets that have been recommended for boarding off must be disposed immediately. The relevant Ministries should plan for early disposal of unserviceable items and Construct adequate space for storage to cater for supplies. Schools and some health units should be helped on how to dispose expired reagents and drugs
- vii. The records officers especially in the Lower Units should be trained on how to align their records systematically.
- viii. Capacity building of vote controllers should be initiated and done at the beginning of each financial year.
- ix. The Institutions should independently Survey their land and obtain Land Tittles in the names of the institutions with support from Government. The District with the assistance of the Lands Officer, help in securing of land particularly those with issues before Courts of law like Kococwa Primary School in Kobwin Sub County, which had 10 acres and now remaining with only two acres.

## VOTE 604 – NAPAK DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

- The vote availed no information on the previous recommendations or evidence that they were followed up.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Land	
Land	18
Machinery & Equipment	
Information, Computer And Telecommunications Equipment	71
Other Machinery And Equipment (Other Than Transport Or Ict Equipment)	165
Transport Equipment	163
Weapon's Systems	
Non-Classified	2

#### List of unserviceable items recommended for disposal

Item	Qty.
Bajaj Boxer 100	4
Ford Ranger	1
Honda Cgl 125	3
Honda Cgl125	3
Honda Xl 125	1
Honda Xl125	4
Jincheng 125	1
Suzuki Samurai	1
Suzuki Tf 125	3
Suzuki Tfs125	1
Toyota Hilux	1

Tvs-Max	1
Yamaha Ag 100	7
Yamaha Ag100	9
Yamaha Dt	7
Yamaha Dt 125	7
Yamaha Dt125	4
Yamaha Xtr	1
Yamaha Ybr	2
Yamaha Ybr 125	1
Yamaha Ybr125	1
Yamahaag100	1

### OTHER ASSET FINDINGS

- It's observed that there is frequent breakdown of vehicles & motorcycles, and repairs are always expensive due to inefficiency of the service providers and mechanical department. There is therefore need to identify & engage serious service providers to ensure quality is adhered.

- ii. It's observed that there is mismatch between records from stores and Assets possessed by individuals. We recommend that CAO's office takes lead in allocation process of this transport equipment.
- iii. Most of the furniture in Planning department were found old & some broken yet if repaired their life span would increase, there is need therefore to collect all broken furniture and be taken for repair and need to plan for purchase of new furniture.
- iv. Need to review the purchasing orders for ascertaining the price of acquiring Land at the district headquarters.
- v. There is need for backstopping/training of LLGs on need for Board of survey reports and their formats and should be considered as a routine activity. Most of the LLGs reports lacked the pictorial view for survey findings.
- vi. Most items at LLGs were not traceable and were kept at individuals houses and there is need to engage OC-Mechanics carry individual investigations of staffs possessing Assets.
- vii. It's observed that most of recommendations that BoS team comes up with previously are never implemented and management needs to take action.

### STORES FINDINGS

- i. The team observed that the current storage / filling system in the department is challenging due to inadequate space.

### CASH AND BANK FINDINGS

- i. The district has 22 bank accounts with cash balances with no bank balances

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
Napak District Accountability A/C	3100036888	Centenary Bank	0	0	UGX
Napak District Administration A/C	3100036880	Centenary Bank	0	0	UGX
Napak District Council A/C	3100037131	Centenary Bank	0	0	UGX
Napak District Dinu A/C	3100067841	Centenary Bank	0	36,727,746	UGX
Napak District Education A/C	3100036884	Centenary Bank	0	0	UGX

Napak District General Fund A/C	3100036863	Centenary Bank	0	138,201,599	UGX
Napak District Global Fund (Gavi) A/C	6310500046	Centenary Bank	0	3,830,350	UGX
Napak District Health A/C	3100036886	Centenary Bank	0	0	UGX
Napak District Natural Resource A/C	6310500025	Centenary Bank	0	0	UGX
Napak District Nusaf3 -Operations A/C	3100037457	Centenary Bank	0	0	UGX
Napak District Nusaf3 Sub Projects A/C	6312200446	Centenary Bank	0	118	UGX
Napak District Pastoral Resilience Project A/C	3100037477	Centenary Bank	0	10,567	UGX
Napak District Production & Marketing A/C	3100036885	Centenary Bank	0	0	UGX
Napak District Sanitation Fund A/C	3100050326	Centenary Bank	0	0	UGX
Napak District Social Development A/C	6310500021	Centenary Bank	0	0	UGX
Napak District Unicef A/C	3100036892	Centenary Bank	0	0	UGX
Napak District Uwep Operations A/C	6312100007	Centenary Bank	0	11,018	UGX
Napak District Uwep Recovery A/C	6312100013	Centenary Bank	0	1,425,640	UGX
Napak District Works And Technical Services A/C	3100036882	Centenary Bank	0	0	UGX
Napak District Ylp Operation A/C	6310500237	Centenary Bank	0	5,322	UGX
Napak District Ylp Recovery A/C	6312100004	Centenary Bank	0	749,395	UGX
Napak District Ylp Sub Projects A/C	6310500238	Centenary Bank	0	11,825	UGX

## RECOMMENDATIONS

- i. A budget for engraving of equipment should be allocated to avoid loss of Government property due to lack of identity.
- ii. A number of items were found Non-functional like Yamaha AG100 Motor Cycles donated by UNICEF under the greater Moroto including the photocopier, and computers that are currently so expensive to repair. The board recommends that such items be boarded off and amount be allocated for new items of the current technology.
- iii. There is Need to review the purchasing orders for ascertaining of price and date of acquiring the equipment's of the health department as most items missed initial cost and date of purchase

- iv. There is need to budget for suspension files and storage boxes for the Central Registry. Most of ICT (computers & printer) equipment's under HRM needs engravement.
- v. There is need to dispose of the expired documents at PDU for the FY 2010/11 to FY 2013/14.
- vi. Safety of all government equipment should be increased as some of the items were reported as missing due to stealing. Need for allocation of a budget to cater for security personnel, motivational allowance to ensure day and night security.
- vii. There is need for registration of private Land developers which is a challenge within the natural resources department equipment
- viii. Some of the Administrative units & Institutions land lack documentations in terms of Ownership, recommend LLGs to plan and budget for processing of land titles



## VOTE 605 – KIBUKU DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	All district assets to be engraved with unique identification codes	No action was taken	The assets were not engraved as recommended during the previous board of survey report.
2	Asset registers to be updated regularly	Efforts are in place to update the asset register	The LG assigned an account to be in charge assets
3	Management to repair and maintain office chairs, tables, workstations and notice boards in the District	NO action was taken on the repairs	Heads of Department have been directed to make provisions in their budgets for the repair of Chairs and tables.
4	Management to procure and install Fire extinguishers in all the buildings.	No action was taken	The Budget desk has been directed to provide for the procurement of fire extinguishers for the registry, store and CAO's Office
5	Management to facilitate the central Registry with more equipment to ensure safety of records.	The Local Government procured additional bookshelves for the registry	Done
6	The board recommended disposal of a number of obsolete assets as per attached list of unserviceable assets.	The recommended assets were boarded off	Done
7	The board also recommended that the District Local Government should renovate/rehabilitate the council building.	Plans to renovate the council block were on going.	Ongoing

### ASSET FINDINGS SUMMARY OF ASSETS

Assets	Qty
Land	
Freehold	6
Machinery & Equipment	
Cycles	39
Electrical Machinery	9
Furniture And Fittings	162

Heavy Vehicles	6
Light Ict Hardware	105
Light Vehicles	17
Medical	21
Office Equipment	31
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	10
Other Transport Equipment	1

**List of unserviceable items recommended for disposal**

Item	Qty
Cold Box	1
Dell Desk Top	1
Dell Desktop	1
Emergence Theater Light	1
Examination Carrier	1
Fax Machine	1
Hospital Screens	1
Hp Laser Jet Printer	1
Patient Trolleys	1
Printer	4
Projector	1
Refrigerator	1
UPS	2

**OTHER ASSET FINDINGS**

- i. The council building that houses the planning unit, store and the political wing is still in a very bad state. The walls and ceiling are cracked and the roof was warped. The water borne toilets at the works block and the council building need to be operationalized.
- ii. The board also motor grader chaglin registration number LG -0001-052 and the dump truck registration number LG – 0002 – 052 had been parked for three financial years despite the board’s recommendations for repairing those units.
- iii. Although some district assets were engraved, the codes did not have the unique identification numbers and some assets were not engraved at all and this brings a challenge in the identification of these assets since most of them resemble.

- iv. There were no fire extinguishers on most of the District buildings.
- v. Some assets like motorcycles could not be physically verified especially at the sub counties during the survey.
- vi. The board noted that most of the sub counties lacked land and they were therefore operating in rented premises. These included Buseta, Tirinyi, Kirika, Bulangira, Kakutu, Kadama, Lwatama, Kasasira, Goli goli and Kenkebu sub counties.
- vii. The board also found out that apart from Kibuku Town council, the rest of the government institutions had not titled their land.
- viii. The board noted that there were some incomplete construction projects at the district headquarters (Planning Department Block), Kituti sub county headquarters, Kibuku Sub county headquarters,
- ix. Kibuku Town council Administration block was incomplete and had cracks
- x. The ceiling of the administration block at Kibuku sub county headquarters had collapsed.

## **STORES FINDINGS**

- No Information on storage condition or records of stores was availed

## **CASH AND BANK FINDINGS**

- i. Kibuku District General Fund Account (A/C Number 01273550355290 DFCU Bank) had a closing balance of shillings 123,493,069 as reflected by the cash book and the bank certificate of balances as at 30<sup>th</sup>/6/2021.
- ii. Kibuku District UWEP Collection Account (Account Number 01293554806581 DFCU Bank) had a closing balance of shillings 4,228,150.
- iii. Kibuku District YLP recovery account (Account Number 01293554806581) had a closing balance of shillings 4,864,975
- iv. The other accounts were TSA and Kibuku District Revenue Collection Account held in the Bank of Uganda had zero balances.

## CASH AND BANK FINDINGS

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
Bulangira Sub County Collection Account	1273550356156	DFCU	0	0	UGX
Bulangira Sub County Collection Account	1273550356157	DFCU	0	0	UGX
Bulangira Town Council General Fund A/c	42844344010109	Orient Bank	4,892	4,892	UGX
Bulangira Town Council Operation Account	42802944010109	Orient Bank	11,575	11,575	UGX
Buseta Sub County Collection Account	012735554446	DFCU	293,803	293,803	UGX
Buseta Sub County Operation Account	1273550453101	DFCU	0	0	UGX
Goli Goli Sub County Collection Account	1293555102835	DFC	393,604	393,604	UGX
Goli Goli Sub County Operation Account	1293555102853	DFCU	8,386	8,386	UGX
Kabweri Sub County Collection Account	1273550356251	DFCU	0	0	UGX
Kabweri Sub County Operation Account	1273550356252	DFCU	0	0	UGX
Kadama Sub County Collection Account	1273550358418	DFCU	244,699	244,699	UGX
Kadama Sub County Operation Account	1273550358421	DFCU	0	0	UGX
Kadama Town Council General Fund A\c	42698544010109	Orient Bank	11,300	11,300	UGX
Kadama Town Council Operation Account	42793144010109	Orient Bank	9,550	9,550	UGX
Kagumu Sub County Collection Account	1273550356214	DFCU	0	0	UGX
Kagumu Sub County Operation Account	1273550356210	DFCU	0	0	UGX
Kakutu Sub County Collection Account	1293555101483	DFCU	281,547	281,547	UGX
Kakutu Sub County Operation Account	1293555101438	DFCU	0	0	UGX
Kibuku General Fund Account	1273550355290	DFCU	123,493,069	123,493,069	UGX
Kibuku Sub County Collection Account	1273550356406	DFCU	43,015	43,015	UGX
Kibuku Sub County Operation Account	1273550452837	DFCU	74,250	74,250	UGX
Kibuku Town Council Ddeg Account	1273550356218	DFCU	86,120	86,120	UGX
Kibuku Town Council General Fund A\c	1273550356215	DFCU	104,594	104,594	UGX
Kibuku Town Council General Purpose A\c	1273550356216	DFCU	344,071	-100,429	UGX
Kibuku Town Council Urban Roads Account	1273550356217	DFCU	132,590	132,590	UGX
Kibuku Tsa Account	(Blank)	Bank Of Uganda	0	0	UGX
Kibuku Uwep Recovery Account	1293554806581	DFCU	4,864,975	4,864,975	UGX
Kibuku Ylp Recovery Account	9030011216226	Stanbic Bank	4,228,150	4,228,150	UGX
Kirika Sub County Collection Account	1273550356549	DFCU	287,051	287,051	UGX
Kirika Sub County Operation Account	1273550356518	DFCU	0	0	UGX
Kituti Sub County Collection Account	1293555102622	DFCU	0	0	UGX
Kituti Sub County Operation Account	12935551022640	DFCU	0	0	UGX
Lwatama Sub County Collection Account	1273555102677	DFCU	0	0	UGX
Lwatama Sub County Operation Account	12735555102668	DFCU	0	0	UGX

Nabiswa Sub County Collection Account	12933555102738	DFCU	0	0	UGX
Nabiswa Sub County Operation Account	1293555102701	DFCU	0	0	UGX
Nandere Sub County Collection Account	1293555103126	DFCU	0	0	UGX
Nandere Sub County Operation Account	1293555103153	DFCU	0	0	UGX
Nankodo Sub County Collection Account	1293555102914	DFCU	290,300	290,300	UGX
Nankodo Sub County Operation Account	12935551029923	DFCU	0	0	UGX
Tirinyi Town Council General Fund Account	42698044010109	Orient Bank	2,075	2,075	UGX
Tirinyi Town Council Operation Account	42793244010109	Orient Bank	500	500	UGX

## RECOMMENDATIONS

- i. All District assets should be engraved with unique identification codes for easy identification.
- ii. Asset registers should be updated regularly.
- iii. There is need to repair and maintain office chairs, tables, workstations and notice boards in the District.
- iv. Fire extinguishers should be procured and installed in all the buildings.
- v. The board recommended disposal of a number of obsolete assets as per attached list of unserviceable assets.
- vi. The District Local Government should consider renovating the council buildings.
- vii. The district local government should consider completing all the uncompleted buildings.
- viii. The district local government should also prioritize the process of acquiring land titles for all its land.
- ix. The district to prevail over the sub counties so that they acquire land.
- x. The district local government should also urgently recruit an Assistant Inventory Management Officer to manage the district stores.
- xi. Management should deliberate repair and maintain all the vehicles machinery under its mandate.

## VOTE 606 – NWOYA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

- The vote availed no information on the previous recommendations or evidence that they were followed up.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings Other Than Dwellings	24
Information, Computer And Telecommunications Equipment	126
Other Machinery And Equipment (Other Than Transport Or Ict Equipment)	254
Transport Equipment	62

#### List of unserviceable items recommended for disposal

Item	Qty
Isuzu Double Cabin	1
Mitsubishi Double Cabin Pickup	1
Motocycle Tvs Red In Color	1
Motorcycle Jailing Honda	1
Motorcycle Suzuki	1
Nissan Hard Body	1
Nissan Hard Body Double Cabin Pick Up	1
Pickup Double Cabin	1
Toyota Double Cabin	1
Toyota Land Cruiser	1

### OTHER ASSET FINDINGS

- The Asset register is attached but no documentation on condition of assets was availed.

### CASH AND BANK FINDINGS.

#### Table showing accounts reviewed by the board

Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
Not Indicated	1630043000041	Stanbic	10,179,911	10,179,911	UGX
Not Indicated	9030006242064	Stanbic Bank	906,508	906,508	UGX
Not Indicated	1093500278812	Stanbic Bank	25,715,595	25,715,595	UGX
Not Indicated	198350100526	Dfcu Bank Limited	18,107,230	0	UGX
Not Indicated	1983501005024	Dfcu Bank Limited	2,836,820	0	UGX

Not Indicated	1983501005205	Dfcu Bank Limited	0	37,258	UGX
Not Indicated	1093554683740	Dfcu Bank Limited	128,438,053	0	UGX
Not Indicated	14008707920	Stanbic Bank	700,000	700,000	UGX
Not Indicated	1630043000043	Stanbic Bank	707,721	707,721	UGX
Not Indicated	9030004057545	Stanbic Bank	3,418,706	3,418,706	UGX
Not Indicated	90300006242498	Stanbic Bank	8,966,559	8,966,559	UGX
Not Indicated	1093554766502	Dfcu Bank Limited	3,689,970	3,689,970	UGX
Not Indicated	1983501009166	Dfcu Bank Limited	12,309,933	35,564,458	UGX
Not Indicated	1983501009165	Dfcu Bank Limited	61,210	5,793,285	UGX
Not Indicated	1093504678650	Dfcu Bank Limited	29,082,175	35,564,458	UGX
Not Indicated	1983501001568	Dfcu Bank Limited	7,547,642	69,733	UGX
Not Indicated	9030006388641	Stanbic Bank	1,045,982	1,045,982	UGX
Not Indicated	1093657782778	Dfcu Bank Limited	13,475	13,475	UGX
Not Indicated	903000624218	Stanbic Bank	1,635,546	1,635,546	UGX
Not Indicated	9030006287882	Stanbic Bank	2,558,420	2,558,420	UGX
Not Indicated	1093655522914	Dfcu Bank Limited	14,266,489	0	UGX
Not Indicated	1983501005925	Dfcu Bank Limited	1,019,846	0	UGX
Not Indicated	1983501005926	Dfcu Bank Limited	0	0	UGX
Not Indicated	1093504632714	Dfcu Bank Limited	4,988,020	0	UGX
Not Indicated	1983501008369	Dfcu Bank Limited	0	0	UGX
Not Indicated	9030006288617	Stanbic Bank	3,293,428	3,293,428	UGX
Not Indicated	1983501009171	Dfcu Bank Limited	8,012,598	8,012,598	UGX
Not Indicated	9030006242250	Stanbic Bank	6,896,107	6,896,107	UGX
Not Indicated	1983501009168	Dfcu Bank Limited	3,793,566	3,793,566	UGX
Not Indicated	1983501009169	Dfcu Bank Limited	3,787,834	1,061,634	UGX
Not Indicated	1093554698946	Dfcu Bank Limited	170,299,286	151,418,546	UGX
Not Indicated	140086809801	Stanbic Bank	2,753,404	2,753,404	UGX
Not Indicated	1093500278813	Stanbic Bank	24,248,448	24,248,448	UGX
Not Indicated	1093657966307	Dfcu Bank Limited	44,128,275	42,938,275	UGX
Not Indicated	1983501009172	Dfcu Bank Limited	0	0	UGX
Not Indicated	9030006242129	Stanbic Bank	1,030,000	1,030,000	UGX
Not Indicated	9030006148386	Stanbic Bank	3,293,159	3,293,159	UGX
Not Indicated	9030006288684	Stanbic Bank	896,481	896,481	UGX
Not Indicated	9030006242056	Stanbic Bank	3,000,900	3,000,900	UGX
Not Indicated	1093655556373	Dfcu Bank Limited	6,322	6,322,586	UGX
Not Indicated	1092594688879	Dfcu Bank Limited	37,332,354	18,033,614	UGX
Not Indicated	1983501005473	Dfcu Bank Limited	1,549,100	600,000	UGX
Not Indicated	1983501005475	Dfcu Bank Limited	0	0	UGX
Not Indicated	1983501005478	Dfcu Bank Limited	542,771	396,778	UGX
Not Indicated	9030006288633	Stanbic Bank	963,529	963,529	UGX
Not Indicated	9030006288811	Stanbic Bank	555,689	555,689	UGX

Not Indicated	109365553367	Dfcu Bank Limited	17,637,835	17,637,835	UGX
Not Indicated	1983501005479	Dfcu Bank Limited	89,368,684	12,973,684	UGX
Not Indicated	1983501005471	Dfcu Bank Limited	36,407	13,878,407	UGX
Not Indicated	1093604618764	Dfcu Bank Limited	20,653,541	20,653,541	UGX
Not Indicated	1693657782750	Dfcu Bank Limited	30,000	30,000	UGX
Not Indicated	1093656263939	Dfcu Bank Limited	0	0	UGX
Not Indicated	1983501007803	Dfcu Bank Limited	172,401,117	172,401,117	UGX
Not Indicated	1093500055727	Dfcu Bank Limited	322,093,126	322,093,126	UGX
Not Indicated	1093500055727	Dfcu Bank Limited	174,507,907	157,644,747	UGX
Not Indicated	7571720008	Bank Of Africa	0	0	UGX
Not Indicated	7572130006	Bank Of Africa	0	0	UGX
Not Indicated	17918734010110	Orient Bank Limited	0	0	UGX
Not Indicated	2290166014	Kcb Bank Uganda Limited	820,076	820,076	UGX
Not Indicated	1093500033038	Dfcu Bank Limited	8,103,706	8,103,706	UGX
Not Indicated	9030006242552	Stanbic Bank	1,290,634	1,290,634	UGX
Not Indicated	140063463001	Stanbic Bank	2,426,300	2,426,300	UGX
Not Indicated	9030006242145	Stanbic Bank	704,382	704,382	UGX
Not Indicated	9030006240606	Stanbic Bank	50,630,762	50,630,762	UGX
Not Indicated	9030008165601	Stanbic Bank	20,507,823	20,507,823	UGX
Not Indicated	9030006288688	Stanbic Bank	853,951	853,951	UGX
Not Indicated	9030006288609	Stanbic Bank	3,114,459	3,114,459	UGX

## RECOMMENDATIONS

- i. Procurement and disposal unit needs to craft modalities for disposal of transport equipment and other obsolete assets specified in the disposal sheet (page 209).
- ii. Accumulated losses specified on page 214 may not be recovered now and therefore the need to write them off Asset register.
- iii. Department Asset registers should be updated on a quarterly or annual basis.
- iv. Land sitting Government assets should have legal land ownership documents, thus, the responsible officers should therefore interest themselves in the document processes.
- v. Vehicles that have parked for long in Gulu garages should be towed back to the district H/Q to minimize future losses.



## VOTE 607 – KOLE DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The unserviceable items recommended for disposal	CAO's office wrote to Ministry of Works & Transport seeking for government valuer	No government valuer was sent by Ministry of Works & Transport to conduct assets valuation to date.
2	The losses of Assets were identified including the other once of the previous years.	All lost assets were reported to police	Follow up is being done by the office of the CAO
3	Assets that needs major repairs and maintenance were identified	The budget line for O & M were included in the budget	Repairs ongoing
4	Office space for stores needed rehabilitation	The budget line was included in the district budget	Rehabilitation of the district stores was done

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
<b>LAND AND BUILDINGS</b>				
Land	21	21	0	0
Building	21	21	0	0
<b>TRANSPORT EQUIPMENT</b>				
Station Wagon	2	2	0	0
Pickup	13	8	2	3
Motorcycle	75	50	0	25
Trailer\Truck	4	4	0	0
Earth Moving Equipment\Tractor	4	3	1	0

<b>ICT EQUIPMENT</b>				
Desktop Computers	50	50	0	0
Global Positioning System	1	1	0	0
Laptop	18	18	0	0
Printer	25	25	0	0
Projector	2	2	0	0

Scanner	5	5	0	0
Server	1	1	0	0
Station User License	3	3	0	0
<b>OFFICE EQUIPMENT</b>				
Generator	3	2	1	0
Projector	2	2	0	0
Survey Equipment	2	2	0	0
Water Tank	14	14	0	0
<b>MEDICAL EQUIPMENT</b>				
Air Compressor		1	0	0
Anesthetic Machine	1	1	0	0
Auto Refractor Machine	1	1	0	0
Bedside Monitor	2	2	0	0
Bronchoscopy	1	1	0	0
Emo Machine	1	1	0	0
Incubator	1	1	0	0
Microscope	2	2	0	0
Operating Table	1	1	1	0
Oxygen Concentrator	2	2	1	0
Ultra Sound Machine	1	1	0	0
<b>MACHINERY</b>				
Air Conditioner	1	1	0	0
Communication Network System	1	1	0	0
Incinerator	7	7	0	0

### List of unserviceable items recommended for disposal

Item	Engraved Code/ Reg. No,
Executive office chairs (2)	-
Double cabin pick up	LG 0121 02
Double cabin pick up	LG 0150 02
Double cabin pick up (Nissan Navara)	LG 002 058
Power Stabilizers (2)	KDLG/UPS/06 and 07
Motorcycle XL 125	UG 3037 R
Incubator (Baby & Adult)	-
Filling cabinet (3)	-
Motorcycle (BMK)	LG 4944 M
Hospital beds (2)	-
Delivery bed	-

Motorcycle (BMK)	-
Motorcycle (BMK)	-
Motorcycle	UG 2427 R
Motorcycle	UG 1382 R
Motorcycle	LG 0166 02
Motorcycle	UG 1930 A
Motorcycle	UCW 187 A
Motorcycle	LG 0138 02
Motorcycle	LG 2679 R
Motorcycle	UG 1378 R
Motorcycle	UG 0160 02
Motorcycle	UG 0605 0
Motorcycle	-

Motorcycle	UG 0604 0
Motorcycle	-
Motorcycle	-
Motorcycle	-
Motorcycle	LG 0162 02

Motorcycle	UG 2330 R
Motorcycle	UG 0165 02
Motorcycle	UDA 971 A
Motorcycle	LG 0138 02
Motorcycle	UG 2770 R

### OTHER ASSETS FINDINGS

- The vote availed no information on proof of ownership, condition or categories of assets.

### STORES FINDINGS

- No Information on storage condition or records of stores was availed.

### CASH AND BANK FINDINGS

#### Table showing accounts reviewed by the board

Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
Kole District Treasury Single Sub Account	Bank Of Uganda	00607052800000 0	0	0	UGX
Kole District Revenue Collection Account	Bank Of Uganda	00607016800000 1	0	0	UGX
Kole DLG General Fund Ac	Bank Of Africa	04623850007	794,457	794,457	UGX
Kole DLG Youth Livelihood Recovery	Housing Finance	1200063278	95,525	95,525	UGX
Kole DLG UWEP Recovery	Bank Of Africa	04602900014	105,878	105,878	UGX
Kole DLG ACDP Account	Bank Of Africa	04662230005	145,455	145,455	UGX

### RECOMMENDATIONS

- The board that carried out the exercise made no recommendations for their findings.

## VOTE 608 – BUTAMBALA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

- The vote availed no information on the previous recommendations or evidence that they were followed up.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

- The vote availed no information on proof of ownership, condition or categories of Assets.

#### List of unserviceable items recommended for disposal

S/N	Item Description	Reg.No
1	Toyota Hiace Van	Uae 390x
2	X Ray Macchine	But/Health/570 And 569
3	Ultra Sound Scan	But/ Health/ 571
4	Ips For The Ultra Scan	But/Health/572
5	Filling Cabinet	Bdlg/Fcb/002
6		
7	Desktop	Npa/Undp/Sifsdp/ But/C-05
8	Computer Set	But/Health/644
9	Printer	But/Health/645
10	Chairs	But/Health/646
11	Changlin-Motor Grader	Lg001-025
12	Pick Up Jmc	Lg 0005-025
13	D-Cabin Ford Ranger	Lg- 0176-36
14	Toyota Hilux D- Cabin	Ug 0633m
15	Komatsu- Motor Grader	Lg 0059-34
16	Honda Motorcycle	Uda 738z
17	D-Cabin Ford Ranger	Lg-0174-34
18		
<b>Other Items</b>		
S/N	Item Description	Quantity
19	Iron Sheets From Gombe Hospital (Asbestol) And Other Items After Renovation	759
20	Ridges	135

21	Old Electricity Pipes	85
22	Old C-Stans	12
23	Old Basins	10
24	Toilet Sits	4
25	Metalic	26
26	Desks	10
27	Window Frames	18
29	Solar Panel	24
30	X Ray Equipment	1
31	Type Writer	1
32	Cup Boards	3
33	Desks	20
34	Cup Boards	2
35	Small Hcwm Bins Opd	3
36.	Metalic Height Measure In The Dispensary	1
37.	Voltage Stabilizer In The Lab	1
38.	Metalic Filling Carbins In The Art Clinic	1
39.	Wooden Height Measure In The Art Clinic	1
40.	Small Hcwm Bins Postnatal	3
41.	Cupboard	1
42.	Water Tanks In Poor Condition	2
43.	Generator	2

## OTHER ASSETS FINDINGS

- The vote availed no information on proof of ownership, condition or categories of assets.

## STORES FINDINGS

- No Information on storage condition or records of stores was availed.

## CASH AND BANK FINDINGS

- There are 48 bank accounts with cash and bank balances

**Table showing accounts reviewed by the board**

Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
Butambala Dlg General Fund	Stanbic Bank	9030005626330	836464	0	UGX
Butambala District Uwep District Recovery	Centenary Bank	3100035702	24525	0	UGX
Butambala Dlg Conditional Grant Health A/C	Stanbic Bank	9030005921790	30978	30978	UGX
Butamala Dlg Gombe Hospital Private A/C	Stanbic Bank	9030005873729	3121	3121	UGX
Kalamba Subcounty	Stanbic Bank	9030005873		173	UGX
Kalamba Subcounty Road Fund A/C	Stanbic Bank	9030005681	7326	7326	UGX
Kalamba Subcounty Ddeg A/C	Stanbic Bank	9030005921162	2763	2763	UGX
Kalamba Subcounty Collection A/C	Stanbic Bank	9030005874571	103061	103061	UGX
Kalamba T/C Operational A/C	Stanbic Bank	9030017769390	1000	1000	UGX
Kalamba T/C Collection A/C	Stanbic Bank	9030017769269	47774	4774	UGX
Kibibi Subcounty Su County Collection A/C.	Stanbic Bank	9030005874601	1237057	1237057	UGX
Kibibi Subcounty Dded A/C	Stanbic Bank	903005921189	1682370	28122502	UGX
Kibibi Subcounty Road Fund A/C	Stanbic Bank	9030005910993	271462	271462	UGX
Kibibi Subcounty Lc3 A/C	Stanbic Bank	9030005873699	43261	43261	UGX
Budde Subcounty Road Fund A/C	Stanbic Bank	9030004174541	57052	57052	UGX
Budde Subcounty Ddeg A/C	Stanbic Bank	9030005921952	2962034	2962034	UGX
Budde Subcounty Lc3 A/C	Stanbic Bank	9030005873788	277736	277736	UGX
Budde Subcounty Collection A/C	Stanbic Bank	9030009102417	132195	132195	UGX
Bulo Subcounty Lc3 Development Fund A/C	Stanbic Bank	9030005873869	67368	67368	UGX
Bulo Subcounty Ldgp li A/C	Stanbic Bank	9030005921030	(719756)	28286221	UGX
Bulo Subcounty	Stanbic Bank	9030010184605	190044	190044	UGX
Bulo Subcounty Road Fund A/C	Stanbic Bank	9030005874687	1979	1979	UGX
Ngando Subcounty Ddega A/C	Stanbic Bank	9030005920905	282329	282329	UGX
Ngando Subcounty Road Fund A/C.	Stanbic Bank	9030005681641	86502	86502	UGX

Ngando Subcounty Collection A/C	Stanbic Bank	9030008911753	401	401	UGX
Ngando Subcounty Lciii A/C	Stanbic Bank	9030005873893	23423	23423	UGX
Ngando Hcii Phc	Centenary Bank	3100049881	25648	25648	UGX
Ngando Hcii Rbf	Stanbic Bank	9030007875109	19518	19518	UGX
Kitimba Hc Iii Phc	Centenary Bank	3100049634	793146	793146	UGX
Kitimba Hc Iii A/C	Stanbic Bank	9030001040374	6769	6769	UGX
Epicenter Hcii	NA	98030001044030	442	442	UGX
Epicenter Hcii Senge	Centenary Bank	3100049676	772073	772073	UGX
Kyabadazza Hcii	Centenary Bank	3100049882	771598	771598	UGX
Kyabadazza Hcii Phc	Stanbic Bank	9030001040293	4150	4150	UGX
Ssenyomo P/S	Stanbic Bank	9030001133704	64565	64565	UGX
Mitwetwe P/S	Stanbic Bank	9030001141480	1073566	1073566	UGX
Kasoso P/S	Stanbic Bank	9030001135480	3284	3284	UGX
Butawuka	Stanbic Bank	9030001135480	3284	3284	UGX
Lukalu Umea	Stanbic Bank	9030001134603	4606961	4606961	UGX
Kibugga P/S	Stanbic Bank	9030000986207	2746129	2746129	UGX
Kasoso P/S	Stanbic Bank	9030001135456	143319	143319	UGX
Kyerima Umea P/S	Stanbic Bank	9030001034803	41669	2085067	UGX
Butakuwa Umea P/S	Stanbic Bank	9030001135480	2085067	2085067	UGX
Ntolomwe P/S	Stanbic Bank	9030000986371	412041	-	UGX
Bwebukya Umea P/S	Stanbic Bank	9030001135146	13141714	13141714	UGX
Mabanda C/S P/S	Stanbic Bank	9030001037233	38800	38800	UGX
Mabanda C/U	Stanbic Bank	9300011350549	13425	13425	UGX
Bunyenyeye P/S	Stanbic Bank	9030001081682	12618	12618	UGX

## RECOMMENDATIONS

- The board that carried out the exercise made no recommendations for their findings.

## VOTE 609 – SHEEMA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	There is need to keep proper records of all district lands and keep updated valuation reports	Done	The district has a land inventory record
2	Emphasis should be put on implementation of board of survey recommendations	Partially done	Not all recommendations were implemented
3	The district and lower local governments need to carry out valuation and engrave all assets belonging to them	Partially done	Not all assets were engraved
4	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
5	Old vehicles and motorcycles should be boarded off	Not done	Old assets especially vehicles to be disposed
6	There is need to prioritize the demarcation and survey of all district lands	On going	Some lands especially in parishes are not properly demarcated
7	Some health centers are not fenced off which is a security issue. there is need to fence off all health centers to ensure security of people and assets	Partially done	Few health centers are not fenced
8	The stock cards in health center stores and district stores should be well organized and filled appropriately for easy identification	Done	Stock cards are now well organized and labelled
9	The district should plan and budget to carry out renovation and completion of 2 staff house and community hall in Shuuku health center 4 to save them from further deteriorations the finishing works in their construction was not completed	Not done	The renovation should be taken as a priority
10	The national medical stores should organize to dispose off the expired drugs in the district hospital and health centers	Not done	Such expired drugs occupy space and should be disposed
11	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
12	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
13	There is an urgent need to renovate the old building at Kyangyenyi health center iii	Not done	The health facility should be renovated
14	The district should plan and budget to install electricity in health center s of Kyeibanga, Kasaana and others in need to enable them function properly.	Not done	Power should be extended to the health facility
15	The district should organize an orientation training for both the 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	Staff orientation should be taken as a priority
16	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	In progress	The lease process should be speeded up by relevant authorities

## ASSET FINDINGS

### SUMMARY OF ASSETS

Assets	Qty
Buildings Other Than Dwellings	3
Land	1
Information, Computer And Telecommunications Equipment	59
Other Machinery And Equipment (Other Than Transport Or Ict Equipment)	226
Transport Equipment	62
Minerals And Energy Resources	2
Biological Assets	2

### List of unserviceable items recommended for disposal

- No assets were listed for disposal.

### OTHER ASSET FINDINGS

- The vote availed no information on proof of ownership, condition or categories of assets.

### STORES FINDINGS

- No Information on storage condition or records of stores was availed.

### CASH AND BANK FINDINGS

#### Table of accounts reviewed by the board

Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	Cur
Not Given	3100038302	Centenary Rural Bank	2,209,621	2,209,621	UGX
Not Given	6510500222	Centenary Rural Bank	51,626	51,626	UGX
Not Given	6510500162	Centenary Rural Bank	32,766	32,766	UGX
Not Given	6510500164	Centenary Rural Bank	7,436	7,436	UGX
Not Given	6510500165	Centenary Rural Bank	92,024	92,024	UGX
Not Given	6510500163	Centenary Rural Bank	257,163	257,163	UGX
Not Given	6510500202	Centenary Rural Bank	1,241	1,241	UGX
Not Given	9030012701909	Stanbic Bank Uganda Limited	1,535,948	1,535,948	UGX
Not Given	9300012239903	Stanbic Bank Uganda Limited	77,413	77,413	UGX
Not Given	9030012825462	Stanbic Bank Uganda Limited	21,550	21,550	UGX
Not Given	9030012453816	Stanbic Bank Uganda Limited	30,033	30,033	UGX
Not Given	9030012406192	Stanbic Bank Uganda Limited	46,091	46,091	UGX
Not Given	6510500179	Centenary Rural Bank	1,732	1,732	UGX
Not Given	6510500177	Centenary Rural Bank	12,615	12,615	UGX
Not Given	6510500178	Centenary Rural Bank	4,278	4,278	UGX
Not Given	6510500176	Centenary Rural Bank	8,733	8,733	UGX



Not Given	6510500175	Centenary Rural Bank	3,468	3,468	UGX
Not Given	9030009210023	Stanbic Bank Uganda Limited	2,468	2,468	UGX
Not Given	9030012685695	Stanbic Bank Uganda Limited	0	0	UGX
Not Given	9030009124577	Stanbic Bank Uganda Limited	44,043	44,043	UGX
Not Given	9030005658008	Stanbic Bank Uganda Limited	20,293	20,293	UGX
Not Given	9030005656698	Stanbic Bank Uganda Limited	5,324	5,324	UGX
Not Given	9030005652056	Stanbic Bank Uganda Limited	375,906	375,906	UGX
Not Given	9030012230256	Stanbic Bank Uganda Limited	2,196,519	2,196,519	UGX
Not Given	9030005652315	Stanbic Bank Uganda Limited	389	389	UGX
Not Given	9030009147704	Stanbic Bank Uganda Limited	1,557	1,557	UGX
Not Given	9030005652625	Stanbic Bank Uganda Limited	891	891	UGX
Not Given	9030005751259	Stanbic Bank Uganda Limited	379,371	379,371	UGX
Not Given	90300136211720	Stanbic Bank Uganda Limited	917,882	917,882	UGX
Not Given	9030013617022	Stanbic Bank Uganda Limited	28,516	28,516	UGX
Not Given	9030013621518	Stanbic Bank Uganda Limited	417,191	417,191	UGX
Not Given	9030013619025	Stanbic Bank Uganda Limited	3,874	3,874	UGX
Not Given	9030013618983	Stanbic Bank Uganda Limited	291,328	291,328	UGX
Not Given	9030005969939	Stanbic Bank Uganda Limited	1,667	1,667	UGX
Not Given	9030009113753	Stanbic Bank Uganda Limited	3,464	3,464	UGX
Not Given	9030009165370	Stanbic Bank Uganda Limited	561	561	UGX
Not Given	9030005658089	Stanbic Bank Uganda Limited	79,535	79,535	UGX
Not Given	9030007235324	Stanbic Bank Uganda Limited	63,275	63,275	UGX
Not Given	9030010514656	Stanbic Bank Uganda Limited	36,333	36,333	UGX
Not Given	9030006346471	Stanbic Bank Uganda Limited	1,821,116	1,821,116	UGX
Not Given	9030005698579	Stanbic Bank Uganda Limited	158,202	158,202	UGX
Not Given	9030006346153	Stanbic Bank Uganda Limited	37,143	37,143	UGX
Not Given	9030006346161	Stanbic Bank Uganda Limited	4,688	4,688	UGX
Not Given	9030013619475	Stanbic Bank Uganda Limited	1,030	1,030	UGX
Not Given	9030013620910	Stanbic Bank Uganda Limited	3,587	3,587	UGX
Not Given	9030013617030	Stanbic Bank Uganda Limited	61,039	61,039	UGX
Not Given	9030013621429	Stanbic Bank Uganda Limited	145,147	145,147	UGX
Not Given	9030007250133	Stanbic Bank Uganda Limited	5,860	5,860	UGX
Not Given	930007250583	Stanbic Bank Uganda Limited	410	410	UGX
Not Given	9030011418863	Stanbic Bank Uganda Limited	520	520	UGX
Not Given	9030010914654	Stanbic Bank Uganda Limited	3,420	3,420	UGX
Not Given	9030010914859	Stanbic Bank Uganda Limited	9,164	9,164	UGX
Not Given	9030010914557	Stanbic Bank Uganda Limited	51,947	51,947	UGX
Not Given	9030010914727	Stanbic Bank Uganda Limited	2,601	2,601	UGX
Not Given	930011418863	Stanbic Bank Uganda Limited	20,609	20,609	UGX
Not Given	9030010914654	Stanbic Bank Uganda Limited	38,327	38,327	UGX
Not Given	9030010314859	Stanbic Bank Uganda Limited	92,789	92,789	UGX
Not Given	9030010914557	Stanbic Bank Uganda Limited	42,670	42,670	UGX

Not Given	9030010914727	Stanbic Bank Uganda Limited	38,114	38,114	UGX
Not Given	9030012843843	Stanbic Bank Uganda Limited	408,642	408,642	UGX
Not Given	9030012244494	Stanbic Bank Uganda Limited	176,626	176,626	UGX
Not Given	90300154558592	Stanbic Bank Uganda Limited	28,474	28,474	UGX
Not Given	9030012349032	Stanbic Bank Uganda Limited	371,234	371,234	UGX
Not Given	9030012391101	Stanbic Bank Uganda Limited	118,467	118,467	UGX

## RECOMMENDATIONS

- The board that carried out the exercise made no recommendations for their findings.

## VOTE 610 – BUHWEJU DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/n	Previous recommendations	Action taken	Remarks
1	Recruitment of Inventory manager officers for the district, Health centres 111's of Burere, Bihanga and karungu for proper stores management	No recruitment was done	Needs to be done
2	Disposal of Motor vehicle Reg NO LG0008-014 and motorcycle Reg UG0938/M for Burere HC111	No action taken	Needs to be done
3	Repair of Health Centre 1V Medical stores ceiling	No action taken	Needs to be done
4	Construction of a district modern Parking Yard	No action taken	Needs to be done
5	Installation of main Entrance Gate for the district	No action taken	Needs to be done
6	Connection of IFMS generator for its functionality	Installation was done	Needs to be done
7	Renovation of staff houses at Burere health centre111 and construction of VIP latrine	Planned for implementation in 2021/2022 FY	Needs to be done

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
<b>Buildings And Structures</b>	
Non-Residential Buildings	43
Other Dwellings	6
Freehold	64
Heavy Vehicles	9
Light Vehicles	10
Furniture And Fittings	1022
Light Ict Hardware	46
Medical	58
Office Equipment	19
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	3
Water Vessels	2
Energy Resources	2

#### List of unserviceable items recommended for disposal

Item	Qty
Motor Vehicle	2
Motorcycle	2

### OTHER ASSET FINDINGS

- i. The assets need to be updated on the system

## STORES FINDINGS

- i. All stores of health centers 111's are under management of Nursing officers a factor that leads to poor management of stores
- ii. The ceiling in female maternity ward is still not worked on.
- iii. The ceiling for Bihanga Hc111 medical stores is in poor state.
- iv. The team observed that there is limited store space at Burere HC111
- v. There are few shelves in the health Centre IV medical stores. Some boxes of medicines are piled on the floor.
- vi. 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.
- vii. There is no gate at the main entrance of the district headquarters. This puts government vehicles and other assets at security risk.
- viii. The team observed a challenge of limited office space, wards and clinical rooms at Mushasha HC111 and Engaju HC111 which is due to stalled construction of health 111 structures under UGIFT.

## CASH AND BANK FINDINGS

- i. The team observed that all the accounts were reconciled as per the guidelines in respect to the Treasury Accounting Instructions on cash.

**Table showing accounts reviewed by the board**

Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
Burere Hciiii	Stanbic Bank	9030006242463	5,337,007	5,337,007	UGX
Burere S/C General Fund	Stanbic Bank	9030005602342	14,897,571	137,573	UGX
Burere Sub-County Collections A/C	Stanbic Bank	9030005602873	173,576	173,576	UGX
Bwoga Hcii	Stanbic Bank	9030007354303	11,621	11,621	UGX
Engaju Health Centre Ii	Stanbic Bank	9030007067940	6,224,140	44,140	UGX

Engaju Sub-County Collections Account	Stanbic Bank	9030005856700	14,533	14,533	UGX
Engaju Sub-County Community Access Roads	Stanbic Bank	9030010680068	7,803	7,803	UGX
Engaju Sub-County General Fund Account	Stanbic Bank	9030005646277	11,826,423	60,999	UGX
General Fund	Stanbic Bank	9030005656752	8,445,044	8,445,044	UGX
Karungu H/Centre Iii	Stanbic Bank	9030006286924	63,006	63,006	UGX
Karungu S/C Collections	Stanbic Bank	9030005657023	587,150	587,150	UGX
Kashenyi-Kajani Town Council General Fund A/C	Stanbic Bank	9030013701600	604,238	604,238	UGX
Kashenyi-Kajani Town Council Operations	Stanbic Bank	9030013701554	33,548	33,548	UGX
Kashenyi-Kajani Town Council Road Fund Account	Stanbic Bank	9030013705970	108,969	108,969	UGX
Kiyanja Health Centre Ii	Stanbic Bank	9030007068262	67,594	67,594	UGX
Kyeyare Hc11	Stanbic Bank	9030007351169	1,199	1,199	UGX
Nsiika Tc Feeder	Stanbic Bank	9030005698196	10,388,328	0	UGX
Nsiika Tc Gen. Collection	Stanbic Bank	9030005698161	21,291	0	UGX
Nsiika Tc Operational	Stanbic Bank	9030005698188	3,804,505	0	UGX
Nyakashaka General Fund A/C	Stanbic Bank	9030015305478	36,581,000	36,581,000	UGX
Nyakashaka T/C Lower A/C	Stanbic Bank	9030015309945	750,998	750,998	UGX
Nyakishana S/C Collections	Stanbic Bank	9030005645572	118,366	118,366	UGX
Nyakishana S/C General Fund	Stanbic Bank	9030005645521	11,106,977	118,780	UGX
Rushabya Hc111	Stanbic Bank	9030007840984	823	823	UGX
Rwanyamabare Hc11	Stanbic Bank	9030006549208	2,617	2,617	UGX
Rwengwe S/C Collections	Stanbic Bank	9030005656884	138,212	138,212	UGX
Rwengwe S/C General Fund	Stanbic Bank	9030005656728	18,761,201	18,761,201	UGX

## RECOMMENDATIONS

- i. Inventory management officer for district be recruited for proper stores management as well as all Health center 111's
- ii. Motor vehicle Toyota Reg No LG 0008-014 and Hilux Toyota LG 0252-06 be disposed off since they are grounded.
- iii. Motorcycle Yamaha AG Reg UG0938/M at Burere HC111 should be disposed off
- iv. Health Centre 111 ceiling for Bihanga medical stores needs repair so as to protect medicines from intensive heat.
- v. There is need for the district to construct a modern parking yard.
- vi. There need for installation of main entrance gate at the district so as to offer security to district assets and properties.
- vii. Installation of Electricity to CBS office, Natural resource office and council Hall for proper office management.

## PICTORIAL



## VOTE 611 – AGAGO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	For proper management of stores, there is need to re-arrange goods by category or types.	Goods were arranged according to types, categories. Bags of cement were arranged and laid on its own pallets.	Consistency on the recommendations.
2	The bags of cement report meant for road works which has become obsolete requires immediate disposal since its continued storage is no longer of value.	All obsolete cements in work stores are used to fill potholes.	Bags of cement were used up as per previous committee recommendations.
3	The committee also recommends for provision of proper storage facility to safeguard the works board room further damages.	Yet to be improved on.	Recommendation was not handled.
4	On cash and Bank balances, the committee recommends for timely utilization of funds. If possible, balance on accounts should be by the closure of every financial year.	Partly done.	Needs for more improvement.
5	All district assets should be properly engraved to safeguard against theft or personalizing them by dishonest staff/stakeholders.	Process completed for district headquarters land and other LLG units but not yet all and registration of unregistered land in progress.	District assets need to be engraved by the supplier or donors and titling all government lands by SAS's
6	The process for acquisition of land title for the district headquarter should be expeditiously concluded. The same should apply to the sub-county and all other institutions like schools and health facilities.	But not for all lower administrative units.	Recommendation partly not implemented.
7	The district should re-consider adding more land for future development especially at the district headquarters.	No Action taken	Recommendation being implemented in phases.
8	Department should plan to acquire decent, durable and adequate office furniture to ensure their working environment is conducive.	Partly done.	Implemented
9	The district council and administration blocks should be renovated. Council block requires replacement of broken window glasses, servicing of fans and repainting while administration requires replacement of windows which allow rain water to enter and cause destruction in the office.	Partly done.	Implementation is in progress
10	The committee instituted to draft the ICT policy should conclude with process of drafting the ICT policy to ensure proper use of ICT equipment.	Activity planned for and budgeted by all department	Action not yet implemented.
11	The district should come out with an operation and maintenance plan for assets to ease tracking of records of break down and services. This will save the district unnecessary misstatement of cost by service providers.	Not Implemented.	Not implemented
12	On inspection of assets and inventories; this committee further recommends for disposal of the following assets based on their contribution and records of regular repairs.	Recommendation not implemented	Not implemented

## ASSET FINDINGS

### SUMMARY OF ASSETS

Assets	Total
<b>Buildings And Structures</b>	
Non-Residential Buildings	20
Information Communication Technology Network Lines	2
<b>Machinery &amp; Equipment</b>	
Cycles	82
Heavy Vehicles	13
Light Vehicles	15
Electrical Machinery	17
Furniture And Fittings	345
Light Ict Hardware	88
Office Equipment	40
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	9

### List of unserviceable assets recommended for disposal

Item	Qty
Computer Desktop	1
Desk Top Computers	1
Double Cabin	2
Filling Cabinet	3
Fuso Dump Truck	1
Gas Cylinder	1
Inverter	1
Isuzu Double Cabin	1
Mitsubishi Pajero(Production)	1
Motor Vehicle Tyres	1
Motorcycle Dt Yamaha	29
Motorcycle Suzuki	1
Nisan Patrol-(Cbs)	1

Nissan Hard Body(Production)	1
Office Chair	2
Printer	5
Printer Hp Laser Jet	1
Safe	1
Scraps	1
Solar Batteries	2
Solar Panel	1
Suzuki Maruti (Health)	1
Television Screen	1
Toyota Double Cabin(Numat)	1
Toyota Hilux (Statutorybody)	1
Tractor	1

### OTHER ASSET FINDINGS

- i. The district currently has twenty-four 24 vehicles allocated to different departments however, ten are currently grounded and they need proper assessment before they can be taken for major repairs although others have become liabilities to the district and therefore should be boarded off.
- ii. The committee ascertained that there are 61 motorcycles in running conditions distributed to the staff in the district but these motorcycles lack maintenance records and or log books.



- iii. Many departments are in dire need of new office furniture except health department which is fairly equipped
- iv. Most of the assets procured or supplied are not engraved hence exposing them to the risk of being personalized by those currently using them. To this, we recommend for immediate engraving of all district properties for ease of identification.
- v. All the departments have computers though some of them are not being put to proper use. For instance, there are idle computers in Education department which have never been used ever since the time of their acquisition.
- vi. The committee also found that the district apparently has no functional internet system and yet most of tasks are internet bound.
- vii. The district headquarters is situated on a piece of land measuring 102 x 200 meters bought using startup funds. The land was surveyed and the title has been acquired. However only few lower local governments have acquired the titles for land, making it risky for major investments.
- viii. We also observed that the district doesn't have operation and maintenance plan for assets. Chances are that the service providers can exploit the district in terms of overcharging for services and supplies.
- ix. Currently there are office blocks at the district headquarters which are in use but these buildings are not well furnished.
- x. The district has Two 2 graders, one roller and a wheel loader both supplied by Ministry of Works to support roads network. The graders are all out of use due to mechanical problems. The district has also acquired three new tractors for marketing associations that are being used by group of farmers at the lower local government but proper maintenance plans are not properly laid down.
- xi. The Asset register is well maintained and up to date

## STORES FINDINGS

- i. The store at the Health Department has a well-functioning storage records as compared to the general stores where some used up inventories are in stock but without clear records.
- ii. The arrangement of items in the stores are still demanding. There is still more need for improvement for instance, some perishable stock seen at health stores were just laid on the floor which makes it easier for spoilage in case of water logging.
- iii. We also found some old assets and or inventories piled up at stores in work department such as used vehicle Tyres, motorcycles which should be considered for disposal to create space for storage.

## CASH AND BANK FINDINGS

- i. With the introduction of the IFMS, the Imprest account being operationalized has no fund balance as at 30<sup>th</sup> June 2021. Advances for routine works has been channeled to individual accounts. The committee therefore did not find cash at hand. Reconciliation from project accounts reveals the balance of UGX.22, 266,974.

### Table showing accounts reviewed by the board

Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	Cur
Agago District UWEP YLP Recovery Project	DFCU Bank	01213655651687	13,718,650	13,718,650	UGX
Agago DLG DINU Account	Bank Of Africa	06848900004	118,931	118,931	UGX
Agago DLG General Fund A\C	DFCU Bank	01213501071087	4,815,813	4,815,813	UGX
Agago DLG Prelnor Project A\C	DFCU Bank	01213554265687	5,197	5,197	UGX
Agago DLG YLP Revolving A\C	Bank Of Africa	06803520015	3,608,383	3,608,383	UGX

## RECOMMENDATIONS

- i. In order for proper management of district assets, there is need to construct a large storage facilities and recruit new inventory management officers.
- ii. On cash and Bank balances, the committee recommends for timely utilization of funds according to guidelines.
- iii. All district assets should be properly engraved to safeguard against theft or personalizing them by dishonest staff/stakeholders.

- iv. The district and sub counties should acquire land titles and plans for all government lands and building for government institutions like schools and health facilities.
- v. The district should plan to acquire more land for future development especially at the district headquarters.
- vi. Departments should plan to acquire decent, durable and adequate office furniture to ensure their working environment is conducive.
- vii. The district should come out with an operation and maintenance plan for assets to ease tracking of records of break down services. This will save the district from unnecessary misstatement of cost by service providers.
- viii. This committee further recommends for repairs damaged assets and disposal that are beyond repairs.

## VOTE 612 – KWEEN DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	The accounting officer should get adequate store room for stores office	The District Store has been Constructed (Phase II completed-roofed and doors and windows put)	Completion of construction of district store has been Planned for FY 2020/21
2	Urgent need to complete the boarding of used up assets	No action taken	Need to dispose off. If need be explore all alternative disposal methods and follow up with ministry of works for government valuers
3	Need for all furniture to be placed in the right user departments	No action taken	Inadequate office space and furniture has contributed to shared furniture amongst departments
4	Need to engrave all items	Engraving was done but few items missed out and new assets	All Items should be properly engraved and placed in respective offices

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings Other Than Dwellings	83
Land	4
Information, Computer And Telecommunications Equipment	62
Other Machinery And Equipment (Other Than Transport Or Ict Equipment)	174
Transport Equipment	114
Intellectual Property Products	1

#### List of unserviceable items recommended for disposal

Item	Qty
Dell Desktop Computer And Accessories Andprinter Kwe/Lg/Cao/01	1
Dell Lap Top	1
Dell Laptop	3
Dell Laptop Computer	2
Dell Laptop Latitude Core I5	1
Double Carbin Pickup Isuzu	1
Double Carbin Pickup Nissan	2

Executive Old Chair	1
Generator-Honda	2
Motor Cycle	2
Motor Cycle Suzuki	1
Motor Cycle Jinchang	1
Motor Cycle Yamaha Dt	1
Motorcycle	4
Motorcycle Ymaha Mate	1
Used Tyres	1

## OTHER ASSET FINDINGS

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

## STORES FINDINGS

- i. The committee inspected and tested the stores and found that records were properly maintained and reconciled.
- ii. 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.
- iii. There were some vehicles to be boarded off in the previous financial year and have 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

- i. The team reviewed and verified the cash and bank balances as at 30th June 2021, as per the guidelines in respect to the Treasury Accounting Instructions on cash.

### Table showing accounts reviewed by the board

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
Fiefoc2 Kween District Local Government	9030012209052	Stanbic Bank	81,123	81,123	UGX
Kween District Collection A/C	9030005664992	Stanbic Bank	42,802,132	42,802,132	UGX
Kween District Uwep Recovery Account	9030013986044	Stanbic Bank	28,188,000	28,188,000	UGX
Kween Dlg Ylp Recovery Account	9030011700631	Stanbic Bank	0	0	UGX

## RECOMMENDATIONS

- i. There is need to board off the used up assets
- ii. There is need for all furniture to be put in the right user Departments.
- iii. There is need to complete engraving of all items e.g. furniture, printers and so on.
- iv. The redundant desktop computers should be collected from departments and kept in one central point in order to ensure their safety

## VOTE 613 – KAGADI DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	District headquarter land should be surveyed	Land surveyed	The Omukama of Bunyoro Kitara had been the previous owner
2	That each department procures and updates their Assets registers to keep an updated inventory.	Done but used old format in recording assets	There is need to adopt new electronic format from MoFPED for recording assets
3	Obsolete assets were recommended for Board off	Government valuer contacted; Procurement process is still ongoing delays were due to limitations in low local revenue collections and increase in COVID 19	Activity carried forward towards this FY2020/2021  Due to the high bureaucratic process from the Centre in terms of approval and resources involved
4	There should be a deliberate effort to engrave all District assets	Individual Departments are continuing to have Engraving of their sector assets but activity is still curtailed by costs.	The District should procure and train one staff member on how to use the engraving machines to reduce on Engraving costs
5	District Accountant, and the Senior hospital Administrator be included on the board of survey team so as to adequately cover financial matters as per new board of survey guidelines	District Accountant, and the Senior hospital Administrator	Even the District inventory Officer was co-opted on the team due to his vital role in documenting and keeping records of government assets
6	District t Head Quarters/land be fenced off	The activity is still hampered by costs.	Budget cuts failed the budgeting of item hence Carried forward 2021/2022FY

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings And Structures	
Non-Residential Buildings	8
Residential Buildings	1
Freehold	7
Cycles	18
Electrical Machinery	1
Furniture And Fittings	168
Light Ict Hardware	47
Light Vehicles	8
Medical	5
Office Equipment	15
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	3
Other Transport Equipment	1

## List of unserviceable items recommended for disposal

Item	Qty
Abacavir/Lamivudine 60/30 Mg	1
Aciclovir Tabs	1
Adrenaline Inj	1
Aminiphyline Inj	3
Amoxycilin Caps Bp 250 Mg	1
Amphotericine B Inj	1
Assorted Scrap	2
Atropine Inj	1
Azithromycin 500mg	1
Bendrofluazide Tabs	1
Ceftriaxone Inj	1
Cepremycin Inj	1
Clotrimazole 100 Mg	1
Diazepam Inj	1
Ephedrine Inj	1
Fluconazole 50mg	1

Folic Acid 5 Mg	1
Gentamycin Inj	1
Hydralazine Inj	1
Hydrocortisone Cream	1
Hydrocortisone Inj	1
Inj Aminiphyline	1
Inj Atropine	1
Inj Diazepam	1
Iv Cannular G 22	1
Iv Metronidazole 100 Mls	1
Kanamycine Inj	1
Lamivudine Tabs 60 Pk	1
Lamivudine/Zidovudine/Nevirapine 30/60/50mg	1
Lamivudine/Zidovudine/Nevirapine Tabs 60 Pk	1

Lamivudine/Zidovudine/Nevirapine 30/50/60 mg	1
Levofloxacin Inj	1
Lopinavir/Ritonavir 200/50mg	1
Metoclopramide Inj	1
Motor Vehicle Pickup Navara Brown In Colour	1
Nevirapine 50mg	1
Promethazine Tabs	1
Rifampicine Isoniazid Pyrazinamide	1
Salbutamol Inhaler	1
Salbutamol Tabs	1
Streptomycin Inj	1
Suxamethonium Inj	1
Tenofovir/Lamivudine 300/300 Tabs	1
Tractor With Trailer	1
Vitamin A Caps	1

## CASH AND BANK FINDINGS

### Table showing accounts reviewed by the board

Sn	Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
1	Kagadi District Uwep Enterprise Fund	6612100020	Centenary Bank	118,370	118,370	UGX
2	Kagadi District General Fund A/C	6612100001	Centenary Bank	43,623,824	43,623,824	UGX
3	Kagadi District Revenue Collection A/C	6840168000001	Bank Of Uganda	0	0	UGX
4	Kagadi District Tssa	6840528000000	Bank Of Uganda	0	0	UGX
5	Kagadi District Uwep Recovery A/C	6612100021	Centenary Bank	1,429,500	1,429,500	UGX
6	Kagadi District Ylp Project A/C	6612100016	Centenary Bank	9,395	9,395	UGX
7	Kagadi District Ylp Recovery	6612100017	Centenary Bank	12,200	12,200	UGX

## Other Asset Findings

- i. The Board of Survey team in consultation with the respective Heads of department identified assets that had served their useful life and these have been recommended for boarding off. However, there is need to technically determine their current value

before boarding off. This includes assorted scrap at both district headquarters and Kagadi Hospital.

- ii. The book value of some assets was not captured; since some departmental heads could not tell their value at the time of acquisition. It is recommended therefore that all departments should keep an updated and complete asset register.
- iii. A few other Assets, were identified for repair, they need to be technically assessed to determine their viability for repair.
- iv. The complex bureaucratic process of the mother ministries has highly hindered the boarding off of some scrap and other assets due as it requires a lot of technicalities.
- v. The district has a major construction of Kagadi Town Council that is ongoing as seen in the photos attached.

### **Stores Findings**

- i. Poor storage facilities at the district headquarters. A broken down container serves as room for storage as seen in the photo attached.
- ii. The store at Kagadi Hospital is in good shape and caters for both medical and non-medical equipment and/or items.

### **PICTORIALS**

Scrap Nissan Navarra due for disposal



New kagadi town council head offices under construction





**VOTE 614 - KAKUMIRO DISTRICT LOCAL GOVERNMENT**

**NO REPORT SUBMITTED**

## VOTE 615 – OMORO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

- The vote availed no information on about what the previous recommendations were or evidence that they were followed up.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

- The vote did not populate the Summary of Asset Form

#### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO				
1	Motor vehicle	UG 3514M		25	Medicine roller	2
2	Motor vehicle	UG 2965R		26	Tape stands	4
3	Motor vehicle	UG 1874M		27	Wheel chair	1
4	Motor vehicle	LG 0003-09		28	Paraffin stove	4
5	Motor cycle	LG 0049-09		29	Tent stands	10
6	Motor cycle	UBA 336Z		30	Examination coaches	1
7	Motor cycle	UG 1971E		31	Wooden examination bed	1
8	Motor cycle	UDX 097X		32	Patients mattresses	12
9	Motor cycle	UBA 118Z		33	Pediatric height board	1
10	Motorcycle	UG 059Z		34	Metal frame	10
11	Motor cycle	LG 011-09		35	Stretches	6
12	Motor cycle	Ug3616 M		36	Wooden lockers	5
13				37	Weighing scales	5
14				38	pool table	1
<b>OTHER ITEMS</b>				39	Wooden windows	6
S/N	ITEM DESCRIPTION	Qty		40	Plastic water container	1
13	Engine	1		41	Wooden window frames	2
145	Generator	1		42	Assorted wooden furniture	20
15	Used tyres	63		43	Wooden benches	4
16	Assorted book shelves			44	Delivery Coach	1
17	Assorted used borehole pump stats			45	Height boards	2
18	Impounded timbers	60		46	Water tanks	4
19	Medical trays	2		47	Mowing machine	1
20	Wooden chairs	4		48	Wheel barrows	4
21	Delivery bed	4		49	Office tray	1
23	Iron sheets	34		50	Filling Cabinets	6
24	Patient roller	2				

#### OTHER ASSETS FINDINGS

- Some items are not registered in the asset register.
- Some items for repair have outlived their lifespan.
- Houses at the health facility need repair and renovation e.g. Bobi HCIII Out Patient Department

- iv. Non declaration of assets by some departments like motorcycles at the homes of staff whose state could not be verified

#### STORES FINDINGS

- i. The District store is too congested which limited movement within.
- ii. Inadequate office space as assets belonging to a given department were found to be other departments.

#### CASH AND BANK FINDINGS

- i. All bank accounts of the district were checked, verified and reconciled as at 30/6/2021

**Table showing accounts reviewed by the board**

Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
Omoro DLG General Fund	DFCU	01093554253044	5,766,844	194,524	N/A
Omoro DLG NUSAF 3 Operation	DFCU	01093554326492	3,627,497	138,094	N/A
Omoro DLG NUSAF 3 Project	DFCU	01093554326465	3,349	3,349	N/A
Omoro DLG Council & Statutory Bodies	DFCU	01093554326483	3,542,974	23,974	N/A
Omoro DLG Administration	DFCU	01093554323024	281,605,036	119,866	N/A
Omoro DLG Education and Sports	DFCU	01093554326474	801,502,743	407,959,624	N/A
Omoro District Local Gov,t. Natural Resources	Housing finance	1400071462	52,877.61	52,877.61	N/A
Omoro District Local Gov,t. Production & Marketing	Housing finance	1400071453	90,384,864.16	146,452.16	N/A
Omoro District Local Gov,t. PRELNOR	Housing finance	1400075262	4,407,455.68	1,005,455.68	N/A
Omoro District Health	KCB	2290558095	992,799,589	136,171	N/A
Omoro DLG Works and Technical Services	KCB	2290558109	6,191,375	5,538	N/A
Omoro District Community Based Services	KCB	2290558087	90,077,562	77,562	N/A
Omoro DLG Youth Livelihood	orient	36248234010110	38,695,200	38,695,200	N/A
Omoro District Unicef	Stanbic	9030013435722	0	0	N/A
Omoro District UWEP Loan Recovery	KCB	2290684031	922,258	922,258	N/A
Omoro District Global Fund	KCB	2290580678	41,742	41,742	N/A
Omoro DLG UWEP A/C	orient	29489134010110	4,981,475	4,981,475	N/A
Omoro DLG Youth Livelihood-Fund Recovery	orient	42192144010110	9,748,475	9,748,475	N/A
Omoro District DDEG	stanbic	9030013811708	3,487,739	95,638	N/A
OMORO DLG ACDP	KCB	2291477552	17,689,000	2,436,516	N/A

Omoro District DINU	KCB	2290978027	308,935,376	319,888,281	N/A
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## RECOMMENDATIONS

- i. The District store should be organized and all heads of departments should ensure that all items in the store for their departments that are meant for distribution should be given out within the given period.
- ii. All departments should register and declare all the assets in their departments and those keeping other assets at home should bring them back to the office for assessment and further recommendation.
- iii. Motorcycles in the store that cannot be repaired should be boarded off to empty the store.
- iv. Vehicles in the yard should be repaired before their conditions deteriorate e.g. at St Josephs' Garage and Koro Police Station (Parking Yard).
- v. Some health facility staff houses and offices need repair and renovation

**VOTE 616 - RUBANDA DISTRICT LOCAL GOVERNMENT**

**NO REPORT SUBMITTED**

## VOTE 617 – NAMISINDWA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken	Remarks
1	The old obsolete assets/Equipment's should be disposed off	Not Done	Not Done
2	Management has an asset register in place but not so comprehensive	Not Done	Not Done
3	The District should construct a parking yard and put in place a site for management of district fleet as provided for in the Uganda Government Standing Orders 2010.	Not Done	Not Done
4	The department of finance should identify space where procured items can be stored and managed so that consumption pattern can be tracked.	Not Done	Not Done

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings Other Than Dwellings	25
Information, Computer And Telecommunications Equipment	33
Other Machinery And Equipment (Other Than Transport Or Ict Equipment)	46
Transport Equipment	42

#### List of unserviceable items recommended for disposal

Item	Qty.
Yamaha Motor Cycle	2
Double Cabin Pickup	1
Double Pickup	1
Honda Motor Cycle	1
Jailing Motor Cycle	1

Laptop	1
Motor Cycle Suzuki	1
Printers	1
Refrigerator	1
Suzuki Motor Cycle	2
Yamaha Motor Cycle	10

#### OTHER ASSET FINDINGS

- i. The District did not have an updated register for District land and buildings therefore getting the required information was tedious.
- ii. It was identified that the District did not have a depreciation policy for the assets; this makes it difficult to establish the exact value of the items.
- iii. The district should make arrangements to immediately board-off the un-repairable items.

- iv. The District does not have central parking yard in place for vehicles and motor cycles. This may lead to abuse/Misuse of vehicles and motorcycles by some staff. Most spoiled and unused motor cycles are parked in unauthorized places.
- v. Management did not implement last financial year 2019/2020 board of survey recommendations.

### STORES FINDINGS

- No Information on storage condition or records of stores was availed.

### CASH AND BANK FINDINGS

- i. Namisindwa District Local Government has 17 bank accounts with both cash and bank balances
- ii. The board observed that the un-presented cheques were too many amounting to Sh.2, 142,998,441. This could be attributed to late implementation of activities by the Heads of departments.
- iii. The board noted that the Department failed to implement all its planned activities and had Sh. 43,491,333, unspent balance on its account
- iv. The Department had sent back un-spent balance of Sh. 687,597,016, to the consolidated fund.

**Table showing accounts reviewed by the board**

Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
Namisindwa DLG Admn	95040200001013	Bank Of Baroda	389,601	0	UGX
Namisindwa DLG CBS	95040200001016	Bank Of Baroda	371,458	371,458	UGX
Namisindwa DLG EDUC	155030001	Diamond Trust Bank	1,485,998,739	9,000	UGX
Namisindwa DLG FIN	95040200001015	Bank Of Baroda	440,564	440,564	UGX
Namisindwa DLG GEN	95040200001010	Bank Of Baroda	52,075	52,075	UGX
Namisindwa DLG Health	2290874839	Kcb Bank	118,111,840	299,776	UGX
Namisindwa DLG Natural Resource	155041001	Diamond Trust Bank	4,925,644	107,644	UGX
Namisindwa DLG Nusaf 3	2290710474	Kcb Bank	688,532	88,532	UGX

Namisindwa DLG Nusaf 3 Operation	2290710466	Kcb Bank	139,215	139,215	UGX
Namisindwa DLG Production	2290874612	Kcb Bank	48,491,333	43,491,333	UGX
Namisindwa DLG Statutory	95040200001012	Bank Of Baroda	2,351,455	6,488	UGX
Namisindwa DLG UWEP	2290637696	Kcb Bank	36,506	36,506	UGX
Namisindwa DLG UWEP Recovery	2291004840	Kcb Bank	371,761	371,761	UGX
Namisindwa Dlg Works &Tech Svc	2290874612	Kcb Bank	480,500,032	17,942	UGX
Namisindwa DLG YLP	22906967726	Kcb Bank	92,616	92,616	UGX
Namisindwa DLG YLP Recovery	2290874647	Kcb Bank	37,430	37,430	UGX

## RECOMMENDATIONS

- i. The District should put in place an updated land and building register.
- ii. The Chief Administrative Officer should ensure that the District develops a clear depreciation policy.
- iii. The District engineering department should have asset register in place to aid the district to ascertain all the assets in place and their date of acquisition
- iv. The department of finance should identify space where procured items can be stored and managed so that consumption pattern can be tracked.
- v. The Heads of departments should be guided on how to implement their planned activities especially capital projects early.
- vi. The money should be taken back to the consolidated fund and management makes a follow-up for the funds to be re-voted.
- vii. The District should make a follow-up to ensure that the money is re-voted to vote 617.
- viii. Management should take the recommendations of board of survey seriously.



## VOTE 618 – PAKWACH DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

- The vote availed no information on previous recommendations or evidence that they were followed up.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings Other Than Dwellings	1
Land	19
Information, Computer And Telecommunications Equipment	61
Other Machinery And Equipment (Other Than Transport Or Ict Equipment)	41
Transport Equipment	27
Biological Assets	1
Non-Classified	10

### List of unserviceable items recommended for disposal

- The vote availed no information on proof of ownership, condition or categories of assets.

### OTHER ASSET FINDINGS

- i. The Asset register is well maintained and up to date

### STORES FINDINGS

- i. Stores ledgers were looked through to certain whether the book balances tallied with physical balance and stock in the store

### CASH AND BANK FINDINGS

- i. The members checked the all the cash books, bank statements, bank reconciliation statements to determine correctness of the closing balance.
- ii. The establishment of the physical cash and bank balance as at close of the financial year 2020/2021

### Table showing accounts reviewed by the board

Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
Amor H/C 11	9030007678117	Stanbic Bank	61,425	61,425	UGX
Pacero Hc	9030007678222	Stanbic Bank	27,809	27,809	UGX
Pacego Rural Growth Centre Water Supply	2110049000060	Post Bank	81,558	81,558	UGX

Pachora Hcii	3100040895	Centenary Bank	4,016,451	0	UGX
Pakia Hc Iii	9030006247929	Stanbic Bank	10,651,143	10,651,143	UGX
Pakwachi Helath Centrwe 111	9030006248240	Stanbic Bank	3,369,672	3,369,672	UGX
Pakwach Hc Iv	9030006248623	Stanbic Bank	53,178,317	53,178,317	UGX
Pakwach Sc Development	9030006404560	Stanbic Bank	65,369	65,369	UGX
Pakwach Sc General Fund	9030006404641	Stanbic Bank	1,628,836	1,628,836	UGX
Pakwach Sc Uwa Rs	9030007822838	Stanbic Bank	18,542	18,542	UGX
Pakwach Tc Collection	903000645508	Stanbic Bank	2,883,499	2,883,499	UGX
Pakwach Tc Pool	9030006404587	Stanbic Bank	231,260	231,260	UGX
Pakwach Tc Ddeg	9030006404692	Stanbic Bank	282,220	282,220	UGX
Panyago Sc General Fund	9030006404633	Stanbic Bank	50,103,710	50,103,710	UGX
Panyago Sc Operational	9030006404579	Stanbic Bank	1,436,370	1,436,370	UGX
Panyago Sc Parish	2110049000061	Post Bank	1,181,210	1,181,210	UGX
Panyigoro Hc	9030007678230	Stanbic Bank	11,295,286	11,295,286	UGX
Panyigoro Hc Iii	9030007678230	Stanbic Bank	360,453	360,453	UGX
Panyango Sc Village	2110049000062	Post Bank	7,574,959	7,574,959	UGX
Panyango Sc Water Board	2110049000059	Post Bank	144,545	144,545	UGX
Paroketo Hc Ii	9030007678044	Stanbic Bank	19,127	19,127	UGX
Pakwach Tc Urban Road	9030006404463	Stanbic Bank	77,867	77,867	UGX
Alwi Hc Iii	9030007678141	Stanbic Bank	0	0	UGX
Mukale Hcii	9030007211952	Stanbic Bank	0	0	UGX
Wadelai Hc Iii	9030007678214	Stanbic Bank	61,680	0	UGX
General Fund	9030015727143	Stanbic Bank	83,727	0	UGX
Water & Satitation Board	9030011513858	Stanbic Bank	302,096	0	UGX
Pokwero Hc Iii	9030007924746	Stanbic Bank	13,211,853	13,211,853	UGX
Fualwonga Hc Ii	9030007678303	Stanbic Bank	10,037,666	10,037,666	UGX
Nyariegi Hc Ii	9030006405346	Stanbic Bank	3,986,207	3,986,207	UGX

## RECOMMENDATIONS

- i. Engraving of facility assets to distinguish them from outside assets. This includes the office chairs, desks filing cabinets etc.
- ii. Broken, bad conditioned items are supposed to be replaced and disposed respectively
- iii. Additional structure should be built for the increasing number of patients to create more rooms.

## VOTE 619 – BUTEBO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Item to be disposed of. Light duty truck (LG 0008-099) Double Cabin (LG 0082-40), Double cabin (UG- 1849M) , Double Cabin(UG-2954R)	Recommendation not implemented 20 August 2020	The items should be disposed off

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Non-Residential Buildings	6
Other Dwellings	2
Freehold	14
Cycles	34
Electrical Machinery	2
Furniture And Fittings	214
Heavy Vehicles	8
Light Ict Hardware	70
Light Vehicles	12
Medical	2
Office Equipment	34
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	6

#### List of unserviceable items recommended for disposal

Item	Qty
Door Frames	5
Door Shutters	19
Double Cabin Pickup	1
Fridges	4
Gmc	1
Iron Sheet 3m(26)	40
Iron Sheets1.5(26g)	80
Light Duty Truck	1
Old Used Mv Tyres	1
Solar Batteries	2
Solar Stand	1
Solar System	2
Window Frames	1

#### OTHER ASSET FINDINGS

- The vote availed no information on proof of ownership, condition or categories of assets.

#### STORES FINDINGS

- The general store is adequate but lacks shelves, palates, and aeration.

- ii. Butebo health center store not adequate

## CASH AND BANK FINDINGS

- i. The team observed that all Twelve (12) bank accounts were reconciled as per the guidelines in respect to the Treasury Accounting Instructions on cash.

### Table showing accounts reviewed by the board

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
Butebo District Local Government Community	0800131972	Housing Finance Bank Limited	1,109,696	1,109,696	UGX
Butebo DLG Administration	3100-048948	Centenary Bank Limited	951,000	6,923,832	UGX
Butebo DLG Education	800131982	Housing Finance Bank	230,525,881	86,551,651	UGX
Butebo DLG Environment And Natural Resource	0800131954	Housing Finance Bank	7,282	7,282	UGX
Butebo DLG Finance And Planning	3100048947	Centenary Bank	628,149	628,149	UGX
Butebo DLG General Fund A/C	31000482666	Centenary Bank	98,755,975	98,755,975	UGX
Butebo DLG Health Centre Iv	9030005640732	Centenary Bank	54,732,407	54,697,907	UGX
Butebo DLG Health Department	3100048949	Centenary Bank	2,091,850	2,091,850	UGX
Butebo DLG Nusaf Iii Operations	01293615897580	Dfcu Bank Limited	159,004	562,036	UGX
Butebo DLG Production Department	0800131941	Housing Finance Bank	75,619	75,619	UGX
Butebo DLG Sanitation	3100064173	Centenary Bank	4,025	4,025	UGX
Butebo DLG Works Department	0800131966	Housing Finance Bank	87,358	542,844	UGX

## RECOMMENDATIONS

- i. Unserviceable items to be boarded off.
- ii. There is need to Construct stores for medical at the hospital.
- iii. Due to Capacity gap in finance department, there is a need for continuous training especially in preparation of Bank reconciliations statements.
- iv. Land at the District Headquarters Should be surveyed.
- v. Provide theatre equipment to allow the health workers do their work.
- vi. Shelves should be provided in the general store.

## VOTE 620 – RUKIGA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	The committee recommended to dispose of all scrap medical equipment and beds and 3 motor vehicles and 4 motorcycles.	They were not disposed of because the procurement process was affected by COVID 19 lock down.	These assets that were no longer used should be disposed of during the F/Y 2021/2022 the list of assets to disposed of is attached.
2	Updated inventory registers kept should be detailed and comprehensive.	Inventory registers have been updated	They should keep uniform formats as is prescribed in statutory instructions 2017
3	Staff especially in the health centers needs capacity building (mentorship) on how to keep an inventory of assets/stores.	Kamwezi and Mparo Health centre iv now have inventory assistants	Training of health unit in charges and inventory assistant to be done in second quarter 2021/2022
4	The board of survey team recommends that six motor vehicles and eight motorcycles be disposed of.	They were not disposed of because the procurement process was affected by COVID 19 lock down.	These assets that were no longer used should be disposed of during the F/Y 2021/2022 the list of assets to disposed of is attached.
5	Kashambya Health Center III has no latrine for patients and ANC ward is very old in bad state and needs to be repaired.	4 stance pit latrine have been constructed and is already now being used	Done

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings Other Than Dwellings	6
Land	19
Information, Computer And Telecommunications Equipment	49
Other Machinery And Equipment (Other Than Transport Or Ict Equipment)	186
Transport Equipment	59

#### List of unserviceable items recommended for disposal

Item	Qty
Delivery Bed	1
Delivery Bed Base	1
Flashing Jar	1
Metallic Basin	1
Metallic Stecher Frame	1

Microscope	1
Red Bucket	1
Vacuum Extractor	1
Water Sink	1
Water Stand (Washing Facility Stand)	1
Weighing Scale	1

Old Doors Wooden(Metallic)	1
Iron Sheets	12
Old Beds (Metallic)	16
Feotal Scope	2
Height Board Pieces	2
Incomplete Delivery Bed	2

Metallic Small Bowels	2
Old Chairs (Metallic)	2
Solar Fridges	2
Wooden Boxes	2
Side Bed Supporters	24
Water Gutters (Metallic)	25
Beds Adults	3
Benches	3
Bowel Covers	3
Bowels Metallic	3
Hand Wash Stands	3
Metallic Jags	3
Metallic Trays	3

Tables	3
Wooden Strechers	3
Bed Stands	31
Bed Flames	33
Cartens Screens (Metallic)	4
Motorcycles Yamaha	4
Water Pipes	4
Weighing Height Scales	4
Scwooden Boxescreen Flames	5
Metallic Water Pipes	50
Drip Stands	6
Office Chairs	6

Lamp Holders	7
Mattresses	8
Plastic Dustbins	8
Motor Vehicle	1
Motor Vehicle Double Cabin Pick Up	2
Motor Vehicle Double Cabin Pick Up Isuzu	1
Motor Vehicle Double Cabin Pick Up Mitsubishi 1996	1
Motor Vehicle Double Cabin Pick Up Toyota	1
Patient Rockers	1

## OTHER ASSET FINDINGS

- i. The test checks of the assets showed that the assets on hand agreed with the assets register.
- ii. Update inventory registers are not kept and where there is an attempt they are not detailed and comprehensive.
- iii. The board of survey observed that unserviceable items are increasing and they occupy a lot of space especially in health centers and they need to be sold so that the space can be used for service delivery.
- iv. Mparo health center iv have only one latrine and the staff houses are very old with major cracks which needs to repaired and the kitchen for the in patients is also in poor conditions needs to repaired.
- v. Some of the recommendations of the previous board of surveys were not implemented for instance boarding off of scrap, old beds in health centers and old vehicles and this was due to COVID 19 outbreak which delayed the procurement process.

## STORES FINDINGS

- i. The Board of survey team observed that there is a general weakness in inventory management and taking charge of inventory at stores
- ii. Most health centers lack proper stores for absolute items like old mattresses, broken metallic beds, old wooden doors, iron sheets and other hospital related articles. They were stored in rooms and corridors

## CASH AND BANK FINDINGS

- i. The team observed that all accounts were reconciled as per the guidelines in respect to the Treasury Accounting Instructions on cash.

### Table showing accounts reviewed by the board

Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	Cur
Not Given	1543555049420	DFCU Bank	64,954,519	64,954,519	UGX
Not Given	1543618108566	DFCU Bank	0	0	UGX
Not Given	1045200951108	Equity Bank	45,424	45,424	UGX
Not Given	1045200951112	Equity Bank	23,800	23,800	UGX
Not Given	1045200951109	Equity Bank	77,472	77,472	UGX

## RECOMMENDATIONS

- i. All stores' articles, assets which have been recommended to be boarded off or disposed of should be sold off through the appropriate method approved by contracts committee.
- ii. Updated inventory registers kept should be detailed and comprehensive.
- iii. Staff especially in the health centers needs capacity building (mentorship) on how to keep an inventory of assets/stores.
- iv. The board of survey team recommends that four motor vehicles and eight motorcycles be disposed of.

- v. Health in-charges should undergo regular mentorship on management skills like managing of health staff is critical for service delivery.
- vi. Kashambya Health Center III has no latrine for patients and ANC ward is very old in bad state and needs to be repaired.
- vii. One of the wards at Bukinda Health Center III has major clacks and needs to be repaired.
- viii. The team recommended the wooden doors at district health stores to be replaced by metallic doors.
- ix. There is a need to plan and build a latrine at Mparo H/C IV and Kyogo H/CIII.

## Pictorial

New Kashambya Health Centre III



Motor vehicle to be disposed off





## VOTE 621 – KYOTERA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

Previous Recommendation(s)	Action Taken & Date	Remarks
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	
All district land titles should be updated and kept in one place ie District Cashier.	Land titles are kept with the Chief Financial Officer	Done
The Cao should make an urgent follow up on the Kasaali Veterinary Land Title where the District Headquarters are going to be located	The follow up was carried out at MAAIF, however the Land Title was not obtained	
Cao's Office should follow up on the process of getting land title for Kyotera play ground	The District land was surveyed and application is pending approval by the land board.	
All Sub-County land titles should be processed to avoid encroachment on such land.	All Sub counties were surveyed. Application for a title for Nangoma will be handled in the second quarter of FY 2021/22	Ongoing
The old, nonfunctional vehicles and motorcycles should be boarded off.	No action taken	
District departments and hospital administration should make sure that all assets are kept safe, labelled and well maintained.	Some assets were labelled	

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Non-Residential Buildings	17
Cycles	50
Furniture And Fittings	68
Heavy Vehicles	7
Light Ict Hardware	34
Light Vehicles	14
Office Equipment	11
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	1

### List of unserviceable items recommended for disposal

Item	Qty
Adult Matress	1
Auto Clave	1
Basins	1
Bp Machine	1
Children Matres	1
Computer Set	1
Cuscos	1
Deep Freezer	1
Electric Boiler	1
Filling Cabinet	1
Lamp	1

Metalic Rockers	1
Ritter Examination	1
Scanner	1
Small Plastic Dustbins	1
Stools	1
Thermotic Drainage Pump	1
Thoracic Pump	1
U/S Machine	1
Water Heater	1
Weighing Scale (Adults)	1
Wheel Chair	1

### OTHER ASSET FINDINGS

- i. Some of the authorized Motorcycle riders and drivers lacked valid driving permits
- ii. Some vehicles and motorcycles are very old and not functioning hence need replacement.
- iii. Public land owned by sub counties, Health Units and Schools lacked authentic land title which may lead to encroachment on such land.
- iv. All scrap items and vehicles which were recommended for boarding off last financial year were not boarded off.

### STORES FINDINGS

- No Information on storage condition or records of stores was availed.

### CASH AND BANK FINDINGS

- i. All Bank Accounts are active and balance were properly reconciled

### Table showing accounts reviewed by the board

Bank Account Name	Bank Name	Account Number	Bank Balance	Cashbook Balance	CUR
Kakuuto Hc Iv	Stanbic Bank	9030005716542	1,138,483	288,483	UGX
Kalisizo Hospital	Stanbic Bank	903005716518	1,897,537	1,705,537	UGX
Ktotera Dlg Ddeg	Centenary Bank	3100048598	16,972,392	41,543	UGX
Ktotera Dlg Statutory Bodies	Centenary Bank	3100048603	59,982	2,382	UGX
Kyotera Administration	Centenary Bank	3100048601	1,774,492	674,492	UGX
Kyotera Dlg Community	Centenary Bank	3100048602	1,301,677	51,677	UGX
Kyotera Dlg Education	Centenary Bank	3100048600	821,999,397	546,926,602	UGX
Kyotera Dlg Finance	Stanbic Bank	9030013720220	121,671	5,271	UGX

Kyotera Dlg General Fund	Centenary Bank	3100048305	65,678,344	1,561,530	UGX
Kyotera Dlg Health	Stanbic Bank	9030013768586	623,640,180	445,557,166	UGX
Kyotera Dlg Land Managemnt	Centenary Bank	3100048721	2,089,345	2,089,345	UGX
Kyotera Dlg Natrual Resources	Centenary Bank	3100048597	1,008,683	108,683	UGX
Kyotera Dlg Production	Centenary Bank	3100048593	15,327,367	69,867	UGX
Kyotera Dlg Production Acdp	Centenary Bank	310007164	7,989,750	82,250	UGX
Kyotera Dlg Technical	Centenary Bank	9030013720040	11,409,142	41,534	UGX
Kyotera Dlg Trade, Idustry And Local Economic Developemnt	Centenary Bank	3100071271	18,500	18,500	UGX
Kyotera Dlg Uwep Recovery	Centenary Bank	3100054176	16,717,740	16,717,740	UGX
Kyoteral Dlg Ylp Recovery	Centenary Bank	3100052001	5,538,050	5,538,050	UGX

## RECOMMENDATIONS

- i. 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.
- ii. The old, non – functional vehicles and motorcycles should be boarded off.
- iii. All District staff driving vehicles and motorcycles should have valid driving permits. The mechanical Engineer should ensure that staff without driving permits are not allowed to drive.
- iv. District departments and hospital administration should make sure the all assets are kept safe labelled and well maintained

## VOTE 622 – BUNYANGABU DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	There is need for training of health center in-charges on maintenance of proper record keeping (Financial and Non-financial).This ought to be done by the respective Sub County Accountants	Communication was made by the CAO	The Sub county /Town Council Accountants have not yet assisted in book keeping, There is a lot still desired
2	Records officers mostly in Health Units require refresher training and close supervision and monitoring	Some training was done.	There is fair improvement
3	All administrative units in the district like Sub counties, Health centers and departments 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.	Communication was made by CAO and data submitted by a few entities.	More remainders to be made
4	Sub Counties and Health Centre's should start on land Title Processing	Communication was made by CAO	Land title processing On going eg Kabahango HC III and Rubona HCII
5	There is need for modern fireproof equipment cabins and safes for safe custody of the indispensable documentation and petty cash	Not implemented	Not implemented, planned for 2021/2022
6	Health unit management Committees need to be more proactive in monitoring and supervision to ensure that their recommendations are implemented	Communication was made by CAO	Some improvement registered
7	Responsible Officers should endeavor to engrave assets and avail initial costs of the Assets.	Communication was made by CAO	Some improvement was registered

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Residential Buidings	41
Freehold	51
Cycles	10
Electrical Machinery	4
Furniture And Fittings	134
Light Ict Hardware	70
Light Vehicles	10
Office Equipment	11
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	5

### List of unserviceable items listed for disposal

Item	Qty
Computer	2
Double Cabin Hilux	1
E-Ranger Ambulance-Not Functional	1
Honda Motorcycle(110cc)	1
Iron Sheets	1
Keyboard	2

Laptop	2
Monitor	1
Motor Cycle	12
Motorcycle	9
Printer	1
Yamaha Ag	3

### OTHER ASSET FINDINGS

- i. Most health centers lack good record keeping practices and proper maintenance facilities like better shelves/cupboards.
- ii. Sub county buildings and health facilities lack lightening Arrestors and yet, it's a government policy requirement on risk/emergency management
- iii. Some Records Officers' are lacking in their roles and duties. Others are overwhelmed by other assignments, which compromises performance on their core values
- iv. The Asset register is well maintained and up to date A few assets still not engraved and lack detailed information on initial cost. Some headquarter department's still lack office furniture.

### STORES FINDINGS

- i. There is lack of proper and modern drug and record storage facilities like fire proof cabins.

### CASH AND BANK FINDINGS

- i. Some Sub Counties use one Cash Books for a multiple of years. This is centrally to the required government accounting procedures. It is also a great risk should the books get misplaced, lost or accidentally burnt.

### Table showing accounts reviewed by the board

Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
Buheesi Ddeg Ac	1300095888	Housing Finance Bank	50,311	50,311	UGX
Buheesi General Ac	1300056332	Housing Finance Bank	35,742	35,742	UGX
Bunyangabu Revenue Ac	622016800001	United Bank For Africa	100,000	100,000	UGX

Bunyangabu Ylp Ac	906000272	United Bank For Africa	94,004	94,004	UGX
Bunyangau Generalfund	1300072344	Housing Finance Bank	8,493,785	8,493,785	UGX
Kabonero Hc 111	1300029822	Housing Finance Bank	0	0	UGX
Kabonero S/C General Ac	1300034432	Housing Finance Bank	0	0	UGX
Kabonero S/C Operational Ac	1300045508	Housing Finance Bank	1,000,000	1,000,000	UGX
Kacuucu H/C Phc Fund	1300029851	Housing Finance Bank	157,569	157,569	UGX
Kahango Hc 111 Phc	1300029789	Housing Finance Bank	79,653	79,653	UGX
Kahondo Hc 11	114668332200	Dfcu Bank	0	0	UGX
Kakinga Phc And Rbf	1300036289	Housing Finance Bank	6,746,880	6,746,880	UGX
Kasungayanja Hc Iii	(Blank)	Housing Finance Bank	0	0	UGX
Kateebwa Phc Ac	130002904	Housing Finance Bank	106,493	106,493	UGX
Kibiito Hc Iv Phc Ac	1300029833	Housing Finance Bank	0	33,743,850	UGX
Kiboota Primary School	960002984	United Bank For Africa	0	0	UGX
Kiyombya Ddeg Fund	1300095958	Housing Finance Bank	16,505,415	16,505,415	UGX
Kiyombya Hc Iii Phc Ac	1300029797	Housing Finance Bank	199,340	199,340	UGX
Kiyombya Hc Operational	1300029414	Housing Finance Bank	49,604	49,604	UGX
Kiyombya Sc Operational	1300045488	Housing Finance Bank	102,632	102,632	UGX
Kyeya Primary School	960003240	United Bank For Africa	0	0	UGX
Mujunju Nutrition Ac	1300061413	Housing Finance Bank	0	0	UGX
Mujunju Primary School	960003233	United Bank For Africa	0	0	UGX
Ntanda Primary School	960003073	United Bank For Africa	0	0	UGX
Rwimi Hc Iii		Housing Finance Bank	101,901	101,901	UGX
Rwimi Primary School	960003097	United Bank For Africa	0	0	UGX
Rwimi S/C Ddeg Ac	1300096202	Housing Finance Bank	0	0	UGX
Rwimi S/C General Fund	1300050671	Housing Finance Bank	14,746,215	14,746,215	UGX
Rwimi S/C Operational	1300050653	Guaranty Trust Bank.	103,622	103,622	UGX
UWEP AC	906000290	United Bank For Africa	2,462,930	2,462,930	UGX

## RECOMMENDATIONS

- i. There is need for modern fireproof equipment cabins and safes for safe custody of the indispensable documentation and petty cash
- ii. Health unit management Committees need to be more proactive in monitoring and supervision to ensure that their recommendations are implemented
- iii. The District should gazette a parking yard for all damaged/non-functional equipment's as most of them are scattered in different entities

- iv. Responsible Officers should endeavor to engrave assets and avail initial costs of the Assets.
- v. All Sub Counties and Health Centre's should embrace the land Title Processing activity to avoid future land encroachment
- vi. More Office furniture should be purchased (Headquarter).
- vii. There is need for training of health center in-charges on maintenance of proper record keeping (Financial and Non-financial). This ought to be done by the respective Sub County Accountants.
- viii. All administrative units in the district like Sub counties, Health centers and departments 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.

## VOTE 623 – NABILATUK DISTRICT LOCAL GOVERNMENT

### Follow up on previous Recommendations

- The vote availed no information on the previous recommendations or evidence that they were followed up.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Freehold	4
Cycles	22
Electrical Machinery	7
Furniture And Fittings	35
Laboratory And Research & Appliances	82
Light Ict Hardware	34
Light Vehicles	8
Office Equipment	17
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	5
Non-Classified	1

#### List of unserviceable items recommended for disposal

- There was no list of obsolete items attached.

#### OTHER ASSET FINDINGS

- Departments don't maintain departmental and project asset registers
- Assets procured and donated during the financial year have not been engraved

#### STORES FINDINGS

- Stores lacked some key documents for proper operations of stores e.g. issue vouchers; stores ledgers were not enough to capture all stores transaction
- Lack of office space for inventory officer
- Expired drugs were found in the HCIV drug store, the said drugs have not been collected by National Medical Stores
- Obsolete items beyond repairs were also found in stores



## CASH AND BANK FINDINGS

- i. The cash balances were properly reconciled with the bank balances but not supported by bank reconciliations and bank certificates.
- ii. The district maintains 21 bank accounts. The team inspected the bank statements, and the bank reconciliation statements.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
Commercial Services	9030016545669	Stanbic Bank	242,472	242,472	UGX
Nabilatuk DLG Administration	3100056091	Centenary Bank	12,310,811	250,589	UGX
Nabilatuk DLG CBG	3100056100	Centenary Bank	17,158,608	38,608	UGX
Nabilatuk DLG DDEG	3100056099	Centenary Bank	51,283,961	3,761,946	UGX
Nabilatuk DLG Education	3100056095	Centenary Bank	717,769,594	2,010,304	UGX
Nabilatuk DLG GAVI	9030016252178	Stanbic Bank	584,542	84,542	UGX
Nabilatuk DLG Health	3100056094	Centenary Bank	52,489,596	66,551	UGX
Nabilatuk DLG Natural Resources	3100056097	Centenary Bank	721,768	62,018	UGX
Nabilatuk DLG Production	3100056093	Centenary Bank	8,167,813	60,653	UGX
Nabilatuk DLG Social Development	3100056098	Centenary Bank	244	244	UGX
Nabilatuk DLG Unicef	9030014956998	Stanbic Bank	3,298,345	3,298,345	UGX
Nabilatuk DLG UWEP Enterprise Fund	9030014956947	Stanbic Bank	0	0	UGX
Nabilatuk DLG UWEP Recovery	9030014956939	Stanbic Bank	1,189,272	1,189,272	UGX
Nabilatuk DLG Works	3100056096	Centenary Bank	333,385,060	1,698,667	UGX
Nabilatuk DLG Youth Livelihood Fund	9030014956963	Stanbic Bank	4,210,488	110,488	UGX
Nabilatuk LG DLG Accountability	3100056092	Centenary Bank	2,240,910	246,903	UGX
Nabilatuk LG General Fund	3100056090	Centenary Bank	84,889,282	121,013	UGX
Nabilatuk Nusaf 3 Operation	9030014956920	Stanbic Bank	33,833,019	2,189,795	UGX
Nabilatuk Nusaf 3 Projects	9030014956971	Stanbic Bank	122,970	122,970	UGX
Nabilatuk Youth Livelihood Fund Recovery	9030014956955	Stanbic Bank	19,257	19,257	UGX
Statutory Bodies	9030016545693	Stanbic Bank	1,403,877	176,077	UGX

## RECOMMENDATIONS

- i. There is need for stores to have all the documentations procured so as to record all stores transactions
- ii. District to complete the construction of the proposed stores space and office space to accommodate the inventory officers

- iii. Heads of Departments to update and maintain assets register for the departments and projects
- iv. All newly purchased and donated furniture, ICT equipment, laptops and printers to be engraved
- v. 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.
- vi. Obsolete assets in stores should be boarded off in accordance with the PPDA Act and guidelines

## VOTE 624 – BUGWERI DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Building of bigger and secure stores.	Plans are underway to setup stores to accommodate assets and stock.	Recommendations forwarded to district council for consent
2	All district assets and inventories should be engraved.	Some have been engraved.	CAO has written to all relevant officers to ensure the recommendation is upheld.
3	District land office to intervene in search for the missing land title for Buyanga Sub County.	District land board intervention was done in may2021	Land title was secured
4	All cashbooks in schools and health centers to be updated and reconciled.	Chief Financial Officer to write to sub counties to assist schools and health facilities in maintaining cash books	Apparently most of the schools and health facilities have tried to maintain their books as a better practice.
5	Recruitment of more technical officers across all departments at the district	District to plan for recruitment of staff after securing a service commission.	Plans are underway to have staff brought on board recruitment is done

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
Land	92	92	0	0
Building	329	318	0	11
Pickup	7	0	0	0
Motorcycle	18	9	0	9
Desktop Computers	65	62	0	3
Laptop	36	34	1	1
Printer	10	9	0	0
Projector	3	3	0	0
Tablet / IPad	3	3	0	0
Uninterrupted Power Supply (UPS)	3	3	0	0
Detecting Machine	1	1	0	0
Air Conditioner	1	1	0	0

#### List of unserviceable items recommended for disposal

- There was no list of obsolete items attached.

#### OTHER ASSETS FINDINGS

- Board of Survey committee realized that government of Uganda and its partners have equipped Bugweri district local government with at least 55% of the necessary assets and inventories though there is need more.

- ii. Board of Survey committee discovered that most of the district land is not surveyed and titled.
- iii. Board of Survey team discovered that almost 98% of the assets and inventories in the district are not engraved of which 30% are just labeled and 2% is engraved.
- iv. Value Records; many of the assets, inventories don't have proper records of their value and this covers almost 80%

## STORES FINDINGS

- i. Board of Survey committee realized that most of the district stores are very small and inadequate for instance Busesa Health Centre IV Store.
- ii. The board of survey team discovered that the district headquarters don't have a store and only uses the district registry of which it is also in a sorry state.
- iii. The board of survey committee discovered that there is no specific maintenance criteria of the government assets and inventories in the district e.g motorcycles, vehicles, type writers, safe, filling cabin, furniture and many others.

## CASH AND BANK FINDINGS

**Table showing accounts reviewed by the board**

Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
Bubbala Primary School	Stanbic Bank	9030006508250	60,014	60,014	UGX
Bunalwenyi C.O.G Primary School	Stanbic Bank	9030006411591	0	0	UGX
Butende Primary School	Stanbic Bank	9030006507963	5,360,000	5,360,000	UGX
Kagamba Good Hope Primary School	Stanbic Bank	9030001522751	56,009	56,009	UGX
Ibaako Primary School	Stanbic Bank	9030006507971	1,653	1,653	UGX
Ibulanku Primary School	Stanbic Bank	9030006459640	16,920	16,920	UGX
Idudi Primary School	Stanbic Bank	9030006459098	3,509,340	3,509,340	UGX
Kalalu Primary School	Stanbic Bank	9030006458164	56,032	56,032	UGX
Kigulambo Primary School	Stanbic Bank	9030006458660	69,529	69,529	UGX
Lubira Primary School	Stanbic Bank	9030001566120	69,824	69,824	UGX
Makandwa Primary School	Stanbic Bank	9030006458393	35,078	35,078	UGX
Makuuti Primary School	Stanbic Bank	9030005864019	55,614	55,614	UGX
Mpiita Primary School	Stanbic Bank	9030006508072	50,679	50,679	UGX
Nabweya Primary School	Stanbic Bank	9030001472193	55,210	55,250	UGX
Naigombwa Primary School	Stanbic Bank	9030006459063	9,431	9,431	UGX
Nakivumbi Primary School	Stanbic Bank	9030006458318	55,210	40,250	UGX
Naluswa Primary School	Stanbic Bank	90300058385	50,014	50,014	UGX
Namunyumya Mixed Primary School	Stanbic Bank	9030006459039	5,941,000	5,941,000	UGX
Nawampendo Primary School	Stanbic Bank	9030006458369	3,205,950	3,205,950	UGX
Nkombe Primary School	Stanbic Bank	9030006458407	3,460,013	3,460,013	UGX
Walutaba Primary School	Stanbic Bank	9030001465189	55,614	55,614	UGX

Buwaabe Primary School	Stanbic Bank	9030006458245	6,348,038	6,348,038	UGX
Busesa Mixed Primary School	Stanbic Bank	9030006458113	13,522,336	13,522,336 2	UGX
Busiimo Primary School	Stanbic Bank	9030006458113	50,274	50,274	UGX
Bupala Parents Primary School	Stanbic Bank	9030006870774	60,014	60,014	UGX
Buniatole Primary School	Stanbic Bank	9030006507718	6,000	6,000	UGX
Bulyansime Primary School	Stanbic Bank	9030006458237	702,735	682,6`0	UGX
Bulyansime Muslim Primary School	Stanbic Bank	903000157650	65,000	61,040	UGX
Bubenge Primary School	Stanbic School	9030006507807	218,718,723	218,718,72 3	UGX
Naitandu Primary School	Stanbic Bank	9030006458652	58,697	58,697	UGX
Nkuutu Memorial PTA A/C	Stanbic Bank	9030015487452	173,424	173,424	UGX
Nkuutu Memorial S.S Capitation Grant A/C	Stanbic Bank	9030005627817	86,608,394	70,332,234	UGX
Bishop Willigers S.S Namunyumya	Centenary Bank	3100030563	42,795,980	5,000,000	UGX
Bugweri DLG Community Based Services a/c	Centenary Bank	3100056166	91,985,673	111,673	UGX
Bugweri DLG Education a/c	Stanbic Bank	9030014951732	286,502,913	21,162	UGX
Bugweri DLG Works and technical services a/c	Stanbic Bank	9030015099983	281,149,939	289,736	UGX
Bugweri DLG UWEP a/c	Stanbic Bank	9030015099517	2615422	115422	UGX
Bugweri DLG Health a/c	Stanbic Bank	9030014951708	6,652,866	165,004	UGX
Bugweri DLG Administration a/c	Centenary Bank	3100056163	30,052,123	123,123	UGX
Bugweri DLG General fund a/c	Centenary Bank	3100056164	717,091,019	100,850	UGX
Bugweri DLG Production a/c	Centenary Bank	3100056162	40,014,612	60,912	UGX
Bugweri DLG Finance and Planning a/c	Centenary Bank	3100056165	24793623	61286	UGX
Bugweri DLG Natural resources	Centenary Bank	3100056167	42,000	42,000	UGX
Bugweri DLG DDEG a/c	Centenary Bank	3100056172	29,806,291	157,332	UGX
Bugweri DLG ACDP a/c	Centenary Bank	3100071843	11,283,350	7,450	UGX
Igombe s/c Collection alc	DFCU Bank	01983501004286	15,922	15,922	UGX
Igombe s/c Road fund a/c	DFCU Bank	01983501004286	00	00	UGX
Igombe s/c 5% and 25% a/c	DFCU Bank	01983501004288	58,290	58,290	UGX
Igombe s/c Rehabilitation a/c	DFCU Bank	01983501004287	9,299	9,299	UGX
Igombe s/c LGMSDP a/c	DFCU Bank	01983501003260	564,496	64,496	UGX
Namalemba Gen Fund A/C	DFCU Bank	01983501006420	74,284	74,284	UGX
Namalemba LCIII Development A/C	DFCU Bank	01983501006421	116,784	116,784	UGX
Namalemba LGMSDP	DFCU Bank	01983501003245	46,079	46,079	UGX
Makuutu S/C LGMSDP A/C	DFCU Bank	01983501004244	00	00	UGX
Makuutu S/C Gen Fund A/C	DFCU Bank	01983501005337	(18350)	(18350)	UGX
Makuutu S/C LC III Development A/C	DFCU Bank	01983501005336	(9329)	(9329)	UGX
Ibulanku S/C LGMSDP A/C	DFCU Bank	01983501003247	8,551,739	170,239	UGX
Ibulanku S/C Development A/C	DFCU Bank	01983501006416	49,643	49,643	UGX
Ibulanku S/C General Fund A/C	DFCU Bank	01983501006415	44,225	44,225	UGX
Bugweri T/C General A/C	Centenary Bank	3100056171	33,336	33,336	UGX

Bugweri T/C Operational A/C	Centenary Bank	3100056170	170,522	170,522	UGX
Bugweri T/C DDEG A/C	Centenary Bank	3100056169	1,049	1,049	UGX
Bugweri T/C Road Fund A/C	Centenary Bank	3100056168	141,514	141,514	UGX
Buyanga S/C Collection A/C	DFCU Bank	01983501004283	00	00	UGX
Buyanga S/C Rehabilitation A/C	DFCU Bank	01983501004284	00	00	UGX
Buyanga S/C 5% and 30% A/C	DFCU Bank	01983501004281	00	00	UGX
BUyanga S/C Road A/C	DFCU Bank	01983501007975	00	00	UGX
Buyanga S/C LGMSDP A/C	DFCU Bank	01988501003246	3,904,000	50,000	UGX
Iduudi T/C General Fund A/C	Centenary Bank	3100076696	5,443,900	5,443,900	UGX
Iduudi T/C Operation A/C	Centenary Bank	3100076710	198,958	198,958	UGX
Busembatia T/C Collection A/C	DFCU Bank	01983501007336	12,652	12,652	UGX
Busembatia T/C Expenditure A/C	DFCU Bank	01983501007338	00	00	UGX
Busembatia T/C Road Fund A/C	DFCU Bank	01983501007337	1,323	1,323	UGX
Busembatia T/C LGMSDP A/C	DFCU Bank	01983501003248	13,946,228	12,819,360	UGX
Lubira Health Centre III	DFCU Bank	01981021004	96,389		UGX
Bubenge Health Centre II	DFCU Bank	01981021004912	56,426	56,426	UGX
Makuutu Health Centre III	DFCU Bank	0198121004932	42,113	42,113	UGX
Namalemba Health Centre II	DFCU Bank	0198121000781	23,500	23,500	UGX
Nkombe Health Centre II	DFCU Bank	01981021004959	48,179	48,179	UGX
Busembatia Health Center III	DFCU Bank	0198121004933	355,594	355,594	UGX
Bwigula Health Center II	DFCU Bank	0198121004954	60,051	60,051	UGX
Kasozi Health Center II	DFCU Bank	0198121007965	184,137	184,137	UGX
Idinda Health Centre II	DFCU Bank	0198121004915	57,466	57,466	UGX
Namunyumya Health Center II	DFCU Bank	019812004916	84,185	84,185	UGX
Igombe Health Center III	DFCU Bank	019812004913	37,423	37,423	UGX
Nsale Health Center II	DFCU Bank	019812004914	69,642	69,642	UGX

## RECOMMENDATIONS

- The board that carried out the exercise made no recommendations for their findings.

## VOTE 625 – KASANDA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The office Supervisor was advised to ensure all items labelled.	Labeling was partly done	
2	Repair of grounded vehicles and equipment.	Repairs were partly done.	
3	Labelling of district offices for easy identification.	Labelling of offices was done.	Done

### ASSET FINDINGS

#### SUMMARY OF ASSETS

- The vote availed no information on proof of ownership, condition or categories of Assets.

#### List of unserviceable items recommended for disposal

S/N	Item description	Reg. No.
1	Motorcycle Honda CG	LG 00050-35
2	Motorcycle Jeiling	UG 1849R
3	Motorcycle (Yamaha)	UDX 086Y
4	Examination beds	
5	Motor cycle	Ug 17399a(Suzuki)
6	Motor cycle	UG 4103M(Yamaha)
7	Office Type writer	
8	Plastic Chairs	
9	Plastic Tank at Kiduukulu	
10	Office table at Kiduukulu P/S	
11	Weigh scale for adults at Nyanzi H/C	
12	Wall clock at Myanzi H/C III	
13	Drio stand at Myanzi H/C iii	
14	Weghing scale bags for infants at kasaana H/C ii	
15	Suzuki Maruti	UG 4045M

16	Suzuki Maruti	UAA 077
17	Nisan double cabin	UG 4086M
18	Weighing Machine Adult	CDC/MUG/KKMHC II
19	Electric Autoclave	
20	Dell Monitor	MOH/UHSSP/MTR/0670-B
21	Dell printer	MOH/UHSSP/PR/0826
22	Operation Table	1650
23	Generator(Honda)	USAID/AIM/12731
24	Weighing Scale	UH/555(RGT 160)
25	Oxygen Cylinder	UHSIP
26	Motor vehicle Nissan Double cabin	LG 0081-35
27	Mitshubish- Tipper	LG- 002-35
28	Nissan Hard Body	UG 2221M
29	Rolling chair	
30	Maroon benches	
31	Metalic filling cabins	
32	Type writer	
33	Motorcycle	
34	Fridge	

## OTHER ASSETS FINDINGS

- i. It was observed that management had not disposed of assets such as vehicles, iron sheets from OPD, delivery beds, oxygen concentrator and fridge.
- ii. That the district has No Findings Attached of government valuer to attach correct book values to all assets, building, plant and machinery either donated or procured to ease use, maintenance and disposal process.
- iii. Some assets in the district are not engraved hence making it difficult for identification. Maintenance of grounded vehicles and equipment had not been fully done.

## STORES FINDINGS

- i. Findings indicated that the store room was inadequate for Kiganda HCIV and Kassanda HCIV and the district was organized though there is need for more space.
- ii. Stores were well organized for Kassanda Town Council, Manyogaseka sub-county, Kiganda sub-county, Kalwana sub-county, Myanzi sub-county and Nalutuntu sub-county.
- iii. Store for Makokoto sub-county, Bukuya sub-county and Kitumbi sub-county were adequate though there is need to procure burglar proofs and more padlocks stock taking be done on a monthly basis.

## CASH AND BANK FINDINGS

- i. The survey cross – checked Bank and cash balances were balanced and signed off. The team also noted that there was no cash at hand during the survey.

**Table showing accounts reviewed by the board**

Bank Account Name	Bank Name	Account Number	Bank Balance	CashBook Balance	CUR
Kassanda DLG Health Services	Stanbic Bank	9030015176872	738,616,176	628,975,236	-
Kassanda DLG- Education and Community based services.	Centenary Bank	3100057417	339,082,023	295,625,531	-
Kassanda DLG-UWEP Enterprises Fund	Stanbic Bank	90300151782220	3,194,696	724,696	-
Kassanda DLG- UWEP Recovery	Stanbic Bank	9030015178158	10,020,815	11,190,815	-



Kassanda DLG-Youth Livelihood Fund	Stanbic Bank	9030015178115	1752	1,752	-
Kassanda DLG- Youth livelihood Recovery	Stanbic Bank	9030015178204	3,530,186	3,530,186	-
Kassanda DLG- Works and Technical services	Centenary Bank	3100057625	132,570,483	8,181,312	-
Kassanda DLG Production and Marketing Services.	Stan Bic	9030015178050	13,790,767	522,310	-
Kassanda DLG General Fund	Centenary Bank	3100056273	98,560,145	46,286,727	-
Kassanda DLG- ACDP	Centenary Bank	3100071904	2,613,250	113,250	-
Kassanda DLG Natural Resources & Statutory Bodies	Centenary Bank	3100057418	28,581,192	131,192	-
Kassanda DLG Operations	Centenary Bank	3100056276	5,551,481	17,399	-

## RECOMMENDATIONS

- i. Members of the Board recommended boarding off some items that do not give value.
- ii. That the management strictly follow recommendations of previous report
- iii. That management should survey government land and as such reduce on encroachment leading to incurring litigation costs.
- iv. Consult 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 process.
- v. Regular inspection of stores at the district, health facilities and sub-county should be done to avoid loss, misuse, wastage, pilferage and damage of assets and inventory.
- vi. The district, sub counties and health facilities should maintain complete and updated fixed register, capturing all acquisitions, upgrade and disposal.
- vii. Branding all offices and engraving all office assets for easy identification. Management must ensure safety of assets, all assets should be engraved and changes in location of assets should be recorded and asset registers updated accordingly.

## VOTE 626 – KWANIA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	All obsolete items should be disposed off	No action taken	Covid 19 outbreak hindered the process
2	A new storage space should be constructed	No action taken	No action taken on construction of new storage space ,however the process is to commence in financial year 2021-2022.this was partly due to limited funds
3	Asset register should be upgraded	No action taken	Upgrading of assets register has not been implemented, the institute should seek guidance from accountant general's office on how to mitigate data from excel format to IFMS asset management module.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Information, Computer And Telecommunications Equipment	52
Other Machinery And Equipment (Other Than Transport Or Ict Equipment)	124
Transport Equipment	48
Non-Classified	30

#### List of unserviceable items recommended for disposal

Item	Qty
Borehole Heads	3
Borehole Pipes	13
Borehole Rods	19
Computer Cpu	1
Jmc Double Cabin	1
Motor Cycle	2
Motorcycle Engine	1

Old Tyres	15
Photocopier	1
Solar Accessories	1
Toyota Ford	1
Toyota Mitsubishi	1
Toyota Mitsubishiengine	1
Toyota Prado	1
Vehicle (Ambulance)	1

### OTHER ASSET FINDINGS

- i. The stock is recorded in various stock cards and a proper record is kept for each item
- ii. The asset register is up to date though the entity is not using IFMS method.
- iii. The buildings are in very good condition.

- iv. The entity owns motor vehicles and all are well maintained
- v. The institute has 97 acres of land with buildings and enough space for expansion.

### STORES FINDINGS

- i. The stores are congested though have fair organization in them
- ii. The store has items of both the institute and other projects
- iii. The stock is recorded in various stock cards and a proper record is kept.
- iv. Some stores like at head office have leakages, poorly ventilated this is bad because it endangers life of officers working there.

### CASH AND BANK FINDINGS

- i. The team observed that all accounts of Kwanja district were reconciled as per the guidelines in respect to the Treasury Accounting Instructions on cash.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
Aduku Town Council Administration Ac	9030015748892	Stanbic Bank	0	4,432	UGX
Aduku Town Council Paf	9030005795639	Stanbic Bank	0	437,075	UGX
Aduku Town Counsel Ddeg Ac	9030015749031	Stanbic Bank	0	6,668,537	UGX
Aduku Towncounsel General Ac	903006337618	Stanbic Bank	0	557,233	UGX
Aduku Towncounsel Operational Ac	903006337561	Stanbic Bank	0	119,589	UGX
Kwanja D.L.G Acdp	9030016957134	Stanbic Bank	784	784	UGX
Kwanja D.L.G Administration	9030014981720	Stanbic Bank	810,719	810,719	UGX
Kwanja D.L.G Commercial & Trade	9030014981496	Stanbic Bank	57,255	57,255	UGX
Kwanja D.L.G Community Development	9030014981453	Stanbic Bank	120,282	120,282	UGX
Kwanja D.L.G Ddeg	9030015300077	Stanbic Bank	216,364	216,364	UGX
Kwanja D.L.G Education	9030014981852	Stanbic Bank	297,951	297,951	UGX
Kwanja D.L.G General Fund Account	9030014974473	Stanbic Bank	66,700	66,700	UGX
Kwanja D.L.G Health	9030014981615	Stanbic Bank	150,046	150,046	UGX
Kwanja D.L.G Local Council	9030014981690	Stanbic Bank	68,568	68,568	UGX
Kwanja D.L.G Natural Resources	9030014981887	Stanbic Bank	141,700	141,700	UGX
Kwanja D.L.G Nusaf 3operation A/C	9030015932480	Stanbic Bank	440,674	440,674	UGX
Kwanja D.L.G Nusaf 3project A/Cs	9030015932510	Stanbic Bank	0	0	UGX
Kwanja D.L.G Production & Marketing	9030014981771	Stanbic Bank	326,562	326,562	UGX
Kwanja D.L.G Road Fund	9030014974465	Stanbic Bank	1,255,147	1,255,147	UGX

Kwania D.L.G Water	9030014981631	Stanbic Bank	3,580,170	3,580,170	UGX
Kwania D.Lg Finance And Planning	9030014981569	Stanbic Bank	38,582	38,582	UGX
Kwania Feeder Road	9030014981917	Stanbic Bank	11,490	11,490	UGX
Kwania Operational	9030014981828	Stanbic Bank	73,660	73,660	UGX
Kwania Uwep	9030014981488	Stanbic Bank	90,065	90,065	UGX
Kwania Uwep Recovery	9030014974474	Stanbic Bank	90,065	90,065	UGX
Kwania Youth Fund	9030014981933	Stanbic Bank	0	0	UGX
Youth Livelihood Recovery	9030014981968	Stanbic Bank	80,665	80,665	UGX
Chawente S/C Ddeg	90300151886266	Stanbic Bank	123,027	123,027	UGX
Chawente Operational	9030015186282	Stanbic Bank	16,192	16,192	UGX
Chawente Development	9030006339661	Stanbic Bank	13,287	13,287	UGX
Chawente Road Fund	9030008028760	Stanbic Bank	1,405	1,405	UGX
Nambieso Sub County Development	9030006339653	Stanbic Bank	3,932	3,932	UGX
Nambieso Sub County Ddeg	9030015186193	Stanbic Bank	9,690,335	9,690,335	UGX
Nambieso Sub County	9030007728599	Stanbic Bank	1,801	1,801	UGX
Nambieso Sub County	9030015157444	Stanbic Bank	4,753	4,753	UGX

## RECOMMENDATIONS

- i. Dispose all dilapidated assets
- ii. The institute should construct more store space for proper storage
- iii. Recruit more staff to run store.
- iv. Improve on store conditions through renovating and providing better shelves, installing fire extinguishers for emergency against fire outbreak.
- v. Ensure all obsolete assets are boarded off in accordance to government procedures as recommended in the previous board of survey.
- vi. The assets and store team should always consult the support officers from accountant general office in case of any challenge.

## VOTE 627 – KAPELEBYONG DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The Finance staff should post and reconcile books of accounts promptly	None	Implement recommendation
2	Departments should put in place asset registers	None	Implement recommendation
3	Construct proper stores for efficient storage of assets	None	Implement recommendation

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
<b>LAND AND BUILDINGS</b>				
Land	821.5935 acres	801.0935	20.5	Nil
Building	53	52	1	Nil
<b>TRANSPORT EQUIPMENT</b>				
Pickup	10	07	03	Nil
Motorcycle	60	51	04	05
<b>ICT EQUIPMENT</b>				
Desktop Computers	13	11	00	02
Global Positioning System				
Laptop	22	22	00	
Printer	21	19	Nil	02
Projector	02	02	Nil	Nil
Server	01	01	Nil	Nil
Tablet / iPad	17	17	Nil	Nil
Uninterrupted Power Supply (UPS)	05	05	Nil	Nil
<b>OFFICE EQUIPMENT</b>				
Generator	05	03	Nil	02
Water Tank	05	04	Nil	01
<b>MACHINERY</b>				
Air Conditioner	01	01	Nil	Nil

#### List of unserviceable items recommended for disposal

OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
1	Office chair	
2	Water tank	
3	Motor cycles (Honda)	
4	Motor cycle TVS	
5	Printer	

6	Filling cabinet	
7	Executive Chair	
8	Executive Chair	
9	Lawn mower	
10	Generator	
11	Filling cabinet	
12	Desktop monitor	

13	Computer power store	
14	Type writer	
15	Printer laser jet p1102	
16	Generator	
17	Mower machine	
18	Small filling cabinet (small)	
19	Small filling cabinet (small)	
20	Agro processing Machinery	5
21	TVS motor cycle	
22	Motor cycle Jialing	

24	Motor cycle	
25	Filling cabinet	
26	Filling cabinet	
27	CPU Dell .computer and key board	
28	Solar Batteries	2
29	Office cash Box	
30	Hallow(mills)	
31	5000 litre water tank	

### OTHER ASSETS FINDINGS

- i. The vote availed no information on proof of ownership, condition or categories of assets.

### STORES FINDINGS

- i. The store balance agrees with the ledger balances
- ii. It should have been quarterly but due to less facilitation, it's done annually.
- iii. There is no district store
- iv. The district currently does not have any obsolete stock

### CASH AND BANK FINDINGS

- i. The Board of survey team verified Bank balance, cash at hand and reconciliation for the accounts held by the district.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Kapelebyong DLG General Bank	DFCU	01553616178093	106,989,611	7,124,533	UGX
2	Kapelebyong DLG Youth Livelihood recovery	DFCU	01553616799823	706,325	19,391,175	UGX
3	Kapelebyong DLG UWEP recovery	DFCU	01553616799966	7,559,150	481,200	UGX
4	Acowa S/C collections account	DFCU	01983501007468	624,575	624,575	UGX
5	Acowa S/C operations account	DFCU	01983501007466	54,622	54,622	UGX
6	Acowa HCIII	DFCU	01983501008041	3,723,838	3,723,838	UGX
7	Acowa S/C Acowa HCIII CDC TASO	DFCU	0155102578630	3,723,838	323,877	UGX
8	Acowa S/C Angerepo HCII	DFCU	01981021010855	136,075	136,438	UGX
9	Acowa S/C Ajeleik HCII CDC TASO	DFCU	01551025783427	60,494	60,494	UGX
10	Akoromit Subcounty General Collection	DFCU	01983501007436	1,936,260	1,936,260	UGX
11	Akoromit Subcounty Operations	DFCU	01983501007437	1,565,366	1,565,366	UGX
12	Kapelebyong S/C Collections	DFCU	01983501007423	5,231,596	4,231,596	UGX
13	Kapelebyong S/C Operations	DFCU	01983501007422	988,687	5,687	UGX

14	Kapelebyong S/C Amaseniko HCII	DFCU	01981021010627	2,145,681	145,681	UGX
15	Kapelebyong S/C Nyada HCII	DFCU	01981021011290	14,010	14,010	UGX
16	Okoboi Health Centre II	DFCU	01981021010856	26,799	26,799	UGX
17	Kapelebyong Town Council Operations	DFCU	01553656329509	0	0	UGX
18	Kapelebyong Town Council Collections	DFCU	01551026256540	380,940	380,940	UGX
19	Kapelebyong Town Council Road Fund	DFCU	01553658324331	96,100	96,100	UGX
20	Obalanga HCIII	DFCU	01981021010609	545,721	545,721	UGX
21	Alito HCII	DFCU	01981021010609	1,102,175	1,102,175	UGX
22	Obalanga S/C Operations	DFCU	01983501005392	30,038,313	482,500	UGX
23	Obalanga S/C Collections	DFCU	01983501005390	48,860,422	53,043,903	UGX
24	Obalanga HCIII CDC TASO	DFCU	01551025783737	284,226	284,226	UGX
25	Okungur S/C Operations	DFCU	01983501008048	6,810,61	6,810,617	UGX
26	Okungur S/C Collections	DFCU	01983501008047	0	0	UGX
27	Airabet Health Center II	DFCU		45,257	45,257	UGX
28	Aeket Health Center II	DFCU	01981021010617	20,199	20,199	UGX
29	Agonga Health Center II	DFCU	01981021011297	32,058	32,058	UGX

## RECOMMENDATIONS

- i. All assets acquired must be engraved to avoid loss of Government property
- ii. Finance staff should post and reconcile books of accounts promptly
- iii. Departments should put in place asset registers
- iv. The district at both higher and lower local governments should plan for and construct stores for efficient storage of assets.

## VOTE 628 – KIKUUBE DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken	Remarks
1	All those items that were found obsolescent and or grounded the Board of Survey recommends they are boarded off.	Done	Done.
2	All LLG must undertake proper bank reconciliation in tandem with the guidelines enshrined in the Local Governments Financial and Accounting Manual of 2007 (Section 6.4.2.6 Bank reconciliation)	Done	Practice should be maintained
3	All stores (both at district and LLG) must be kept tidy and safe.	No action	All stores (both at district and LLG) must be kept tidy and safe.
4	Establishment of the value of assets acquired from central government and other donors, and subsequently update the asset register with the costs.	No action taken	Important to establish the value of assets acquired by central government and other donors, to update the asset register with the costs.
5	The district ought to undertake registration of all public land especially the acquired land for the district headquarters.	No action taken	Important to title the land to avoid encroachers.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Non-Residential Buildings	47
Freehold	61
Cycles	30
Electrical Machinery	1
Furniture And Fittings	116
Light Ict Hardware	39
Light Vehicles	8
Medical	71
Office Equipment	17
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	1
Non-Classified	6



### **List of unserviceable items recommended for disposal**

- No assets were listed for disposal.

### **OTHER ASSET FINDINGS**

- i. The district procured 10 acres of land at a cost of two hundred million but it is not titled.
- ii. Many government facilities in the district were situated on unregistered land.
- iii. Kabwoya and Kiziranfumbe sub counties secured land for markets.
- iv. The district had received four motor vehicles three used ones from GAAP, USAID and UNHCR.
- v. The district received three brand new motorcycles two from central government to support; revenue mobilization and internal audit and one from UNHCR for education activities.
- vi. The district lacked a maintenance and service plan for motor able.
- vii. Health sector had two batches (old and new) of motorcycles. The old batch could have been recommended for boarding off but was still serviceable however one has been recommended for board off.
- viii. Two motorcycles that were secured through the GAVI & World Bank projects respectively were confirmed lost or stolen from the users.
- ix. All those items that were found obsolescent and or grounded (see findings), the Board of Survey recommends they are boarded off.

### **STORES FINDINGS**

- i. The stores both at Lower Local Government and District Headquarters were found cluttered and inadequate.
- ii. Some of the district assets were found not engraved.
- iii. Almost all government institutions in the district lacked proper asset registers.

## CASH AND BANK FINDINGS

- i. The bank balances for all the district accounts had been fully reconciled with the cash book balances.
- ii. It was established that all Lower Local governments prepared bank reconciliation in accordance with the guidelines enshrined in the Local Governments Financial and Accounting Manual of 2007.
- iii. Most of the health centers and several primary schools were not keeping cash books.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
5% Account	9030006335798	Stanbic Bank	9,540	9,540	UGX
Bugambe Hc Iii	9030007880137	Stanbic Bank	8,011,263	0	UGX
Bugambe Sc Dev't	9030006335488	Stanbic Bank	159,218	159,218	UGX
Bugambe Sc Lgmsd (Ddeg)	9030006337871	Stanbic Bank	42,357	42,357	UGX
Bugambe Sc Revenue A/C	9030006337324	Stanbic Bank	109,765	109,765	UGX
Bugambe Ss Account (Centenary)	3100041728	Centenary Bank	12,876	0	UGX
Bugambe Ss Account (Stanbic)	9030006337413	Stanbic Bank	110,226,229	0	UGX
Bugoma Pri School	9030003105015	Stanbic Bank	6,747	0	UGX
Buhimba Hc Iii	9030007880250	Stanbic Bank	17,921,171	0	UGX
Buhimba Sc Dev't	9030006335461	Stanbic Bank	14,433	14,433	UGX
Buhimba Sc Lgmsd (Ddeg)	9030006337839	Stanbic Bank	1,911,060	1,911,060	UGX
Buhimba Sc Revenue Coll. A/C	9030006337308	Stanbic Bank	30,587	30,587	UGX
Buhimba Ss	3100041728	Centenary Bank	27,885	0	UGX
Buhimba Ss	9030006287459	Stanbic Bank	13,350,189	0	UGX
Buhimba Tc Dev (Ddeg) A/C	9030013696666	Stanbic Bank	10,458,717	10,458,717	UGX
Buhimba Tc General Fund A/C	9030013696380	Stanbic Bank	13,176	13,176	UGX
Buhimba Tc Operations A/C	9030013696712	Stanbic Bank	694	694	UGX
Buhimba Tc Works A/C	9030013696690	Stanbic Bank	3,134,150	3,134,150	UGX
Buhimba Technical	9030011167429	Stanbic Bank	25,054,575	0	UGX
Buhuka Health Centre	9030006660893	Stanbic Bank	105,162	105,162	UGX
Buhuka Pri School	9030003059420	Stanbic Bank	5,921,036	0	UGX
Bujalya Hc Iii	9030007880528	Stanbic Bank	5,000,320	0	UGX
Bujugu Hc Iii	9030007880099	Stanbic Bank	22,545	0	UGX
Bukinda P7 Sch. Upe	9030003011452	Stanbic Bank	553,132	0	UGX
Ibanda Primary Shool Upe	121085376601	Stanbic Bank	283,894	0	UGX
Kabwoya Drdip	9030017433678	Stanbic Bank	40,325,038	0	UGX
Kabwoya Hc Iii	9030007879996	Stanbic Bank	26,102	0	UGX

Kabwoya Hc Iii Drdip A/C	9030016206635	Stanbic Bank	0	0	UGX
Kabwoya Primary Upe	9030003105473	Stanbic Bank	419,832	0	UGX
Kabwoya Sc Development A/C	9030006287513	Stanbic Bank	39,217	39,217	UGX
Kabwoya Sc General Collection	9030006337200	Stanbic Bank	101,368	101,368	UGX
Kabwoya Sc Lgmsd (Ddeg)	9030006337855	Stanbic Bank	460,452	460,452	UGX
Kabwoya Ss	3201331533	Stanbic Bank	0	0	UGX
Kabwoya Ss	9030006388786	Stanbic Bank	22,475,949	0	UGX
Kaigo Primary School	9030003105430	Stanbic Bank	21,645	0	UGX
Kamusunsi Pri School	9030003105162	Stanbic Bank	315,094	0	UGX
Kaseeta Hc Iii	9030007880013	Stanbic Bank	10,159,847	0	UGX
Kaseeta Primary	9030003105481	Stanbic Bank	1,032,873	0	UGX
Kasonga Hc Iii	9030007880048	Stanbic Bank	0	0	UGX
Kasonga Primary Sch. Upe	9030003104639	Stanbic Bank	2,179,956	0	UGX
Katanga P/S	9030003059560	Stanbic Bank	771,142	0	UGX
Kayera Muslim Primary School	9030003104477	Stanbic Bank	1,194,871	0	UGX
Kibararu Primary School	9030003104434	Stanbic Bank	1,959,216	0	UGX
Kichompyo Hc Ii	9030016173516	Stanbic Bank	5,146	0	UGX
Kigaaya Bcs Primary School	90300313013226	Stanbic Bank	2,797,989	0	UGX
Kigaaya Cou Primary	9030003104736	Stanbic Bank	360,470	0	UGX
Kihangi Ps	9030007830717	Stanbic Bank	383,539	0	UGX
Kikoboza Primary Upe	9030003105341	Stanbic Bank	312,458	0	UGX
Kikonda	9030003104825	Stanbic Bank	246,513	0	UGX
Kikuube Bcs P/S	9030003011096	Stanbic Bank	11,380	0	UGX
Kikuube Dlg Acdp	9030015011660	Stanbic Bank	182,346	182,346	UGX
Kikuube Dlg Administration Account	9030015006365	Stanbic Bank	37,131,716	2,254,716	UGX
Kikuube Dlg Community Development	9030015011466	Stanbic Bank	6,092	6,092	UGX
Kikuube Dlg Drdip Operations	9030015980183	Stanbic Bank	22,340,984	22,090,732	UGX
Kikuube Dlg Education Account	9030015011172	Stanbic Bank	301,779,185	106,919,463	UGX
Kikuube Dlg Finance, Planning & Audit	9030015006527	Stanbic Bank	4,011,198	1,011,198	UGX
Kikuube Dlg General Fund	9030014958311	Stanbic Bank	41,781,674	6,781,674	UGX
Kikuube Dlg Health	9030015011660	Stanbic Bank	82,494,404	23,594,240	UGX
Kikuube Dlg Natural Resources	9030015011288	Stanbic Bank	1,583,013	83,013	UGX
Kikuube Dlg Production Account No	9030015092083	Stanbic Bank	5,355,766	-5,308,005	UGX
Kikuube Dlg Statutory Bodies	9030015004117	Stanbic Bank	9,530,881	927,281	UGX
Kikuube Dlg Unhcr	9030015716281	Stanbic Bank	4,381,775	4,381,775	UGX
Kikuube Dlg Works	9030015011598	Stanbic Bank	59,996,298	1,320,802	UGX
Kikuube Hc Iv	9030006239896	Stanbic Bank	16,240,164	0	UGX
Kikuube Tc Ddeg A/C	9030015072589	Stanbic Bank	9,537	9,537	UGX
Kikuube Tc General Fund A/C	9030015072554	Stanbic Bank	518,793	518,793	UGX
Kikuube Tc Operations A/C	9030015072570	Stanbic Bank	25,272	25,272	UGX

Kikuube Tc Roads A/C	9030015072570	Stanbic Bank	50,199	50,199	UGX
Kinakyeitaka Primary School	9030003059390	Stanbic Bank	1,853,798	0	UGX
Kirimbi Pri School	9030003011460	Stanbic Bank	344,177	0	UGX
Kisaaru Primary School Upe	903000310465	Stanbic Bank	660,200	0	UGX
Kisambo Primary School	9030003105317	Stanbic Bank	635,408	0	UGX
Kisenyi Primary Shool	9030003104590	Stanbic Bank	490,148	0	UGX
Kisiiha Hc Iii	9030007880374	Stanbic Bank	5,042	0	UGX
Kisiiha Primary Shool	9030003104876	Stanbic Bank	2,955,249	0	UGX
Kitondoora Primary School	9030003105414	Stanbic Bank	313,471	0	UGX
Kitoole Hc Iii	9030007880196	Stanbic Bank	3,236	0	UGX
Kitoole Pri Sch	9030003105139	Stanbic Bank	4,180,638	0	UGX
Kiziranfumbi Sc Dev't	9030006335437	Stanbic Bank	55,403	55,403	UGX
Kiziranfumbi Sc Lgmsd (Ddeg)	9030006337898	Stanbic Bank	9,143,787	9,143,787	UGX
Kiziranfumbi Sc Revenue A/C	9030006337358	Stanbic Bank	1,024,904	1,024,904	UGX
Kiziranfumbi Ss (Centenary)	3202128369	Centenary Bank	424,365	0	UGX
Kiziranfumbi Ss (Stanbic)	9030006287440	Stanbic Bank	26,084,680	0	UGX
Kyabaseke Pri Upe School	9030003104787	Stanbic Bank	332,974		UGX
Kyangwali Hc Iv	9030007880412	Stanbic Bank	60,282,838	60,282,838	UGX
Kyangwali Sc 25%	9030006335801	Stanbic Bank	14,833	14,833	UGX
Kyangwali Sc Development	9030006335488	Stanbic Bank	465,199	465,199	UGX
Kyangwali Sc Lgmsd (Ddeg)	9030006337847	Stanbic Bank	841	841	UGX
Kyangwali Sc Revenue	9030006337316	Stanbic Bank	344,345	344,345	UGX
Kyarubanga Primary School	9030003105104	Stanbic Bank	354,258	0	UGX
Kyebitaka P/S Upe	90300078799937	Stanbic Bank	298,317	0	UGX
Kyeihoro Hc Iii	9030006169081	Stanbic Bank	100,755	0	UGX
Lucy Bisereko Hc Iii	9030007880966	Stanbic Bank	617	0	UGX
Muhwiju Hc Iii	9030007879988	Stanbic Bank	22,745	0	UGX
Muhwiju Pri School	9030003105376	Stanbic Bank	1,800,000	0	UGX
Mukabara Hc Iii	9030007880560	Stanbic Bank	14,479,763	0	UGX
Munteme Collage	3201332692	Centenary Bank	21,340	0	UGX
Munteme Collage	3202303801	Centenary Bank	17,564	0	UGX
Munteme Collage	9030006287505	Stanbic Bank	9,871,143	0	UGX
Munteme Ps	9030003105090	Stanbic Bank	689,487	0	UGX
Musaijamukuru P/S Upe	9030003105147	Stanbic Bank	56,500	0	UGX
Ngogoma Primary Upe	9030003011436	Stanbic Bank	269,908	0	UGX
Ngurwe Primary School	9030007830938	Stanbic Bank	705,572	0	UGX
Nsozi H/C Iii	9030008393671	Stanbic Bank	8,473,002	0	UGX
Nsozi Primary School	9030003059374	Stanbic Bank	17,345	0	UGX
Nyawaiga Upe	9030003105740	Stanbic Bank	323,189	0	UGX
Omugo Bisereko P/S Upe	9030003105546	Stanbic Bank	2,632,686	0	UGX
Revenue Collection	903000633730	Stanbic Bank	30,587	0	UGX

Ruguse Primary School	9030003104523	Stanbic Bank	912,713	0	UGX
Rusaka Primary School Upe	9030003104655	Stanbic Bank	453,623	0	UGX
Rwemisanga Primary School	9030003104264	Stanbic Bank	345,517	0	UGX
Rwemparaki Primary School Upe	9030003061840	Stanbic Bank	366	0	UGX
Sebigoro Hc Iii	9030007880005	Stanbic Bank	10,322,466	0	UGX
Sir Tito Winyi Primary Sch Upe	9030003105716	Stanbic Bank	533,775	0	UGX
St Anatoli Karama	9030007704177	Stanbic Bank	3,295,830	0	UGX
St Jude Rwentahi	9030003105635	Stanbic Bank	21,034	0	UGX
Tontema Primary School	9030003104663	Stanbic Bank	4,925,166	0	UGX
Wambabya Hc Ii	9030007635329	Stanbic Bank	329,419	0	UGX
Wambabya Primary School Upe	9030007635329	Stanbic Bank	600	0	UGX

## RECOMMENDATIONS

- i. All the health centers and primary schools ought to keep cash books and maintain all the relevant/mandatory financial records.
- ii. All stores (both at district and LLG) must be kept tidy and safe.
- iii. Establishment of the value of assets acquired by central government and other donors, and subsequently update the asset register with the costs.
- iv. All government establishments in the district ought to acquire and properly maintain asset registers in the prescribed manner.
- v. The district ought to undertake registration of all public land especially the acquired land for the district headquarters.

**VOTE 629 - OBONGI DISTRICT LOCAL GOVERNMENT**

**NO REPORT SUBMITTED**

## VOTE 630 – KAZO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	For the items recommended for board off, the district should expedite the process of disposal to avoid further deterioration and loss of value	Not done	Not done
2	The grounded vehicles and motor cycles are not secure and hence at very high risk of vandalism. The district should provide a park yard.	Not done	Not done
3	Urgent measures should be put place to safeguard government/public lands that are exposed to high risks of encroachment and grabbing.	Titling of public land both at the district and sub counties was budgeted for and implemented.	Done

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings Other Than Dwellings	32
Land	14
Information, Computer And Telecommunications Equipment	29
Other Machinery And Equipment (Other Than Transport Or Ict Equipment)	42
Transport Equipment	39

#### List of unserviceable items recommended for disposal

Item	Qty
Old Ironsheets	111
Dell Crtmonitor	1
Desktopcomputer	3
Faw Tipper	1
Money Safe	1
Motorcycle	8
Motorcycle /Jiansy	1
Motorcycle/Jialing	1
Motorcyclehonda 125	1
Nissan Doublecabin Pick Up	1
Toyota Double Cabin Pickup	1
Toyota Doublecabin Pick Up	1

### OTHER ASSET FINDINGS

- i. The team could not establish the initial cost of assets due to failure to obtain records tracing their costs. Also some assets have been donated to the district and thus could not know the price

## STORES FINDINGS

- i. Kazo district has no medical stores. Medicines are stored in the council hall which is not designed to stores medicines.
- ii. The district lacks an adequate store.

## CASH AND BANK FINDINGS

- i. The team observed that all accounts for the district were reconciled as required and evidenced by bank certificates and cash book balances.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
Kazo DLG Community Based services	3100068027	Centenary Bank	52,265,387	91,687	UGX
Kazo DLG Finance	3100068057	Centenary Bank	2,821,921	17,321	UGX
Kazo DLG Health	3100068066	Centenary Bank	397,951,845	169,198,193	UGX
Kazo DLG Naturalresources	3100068113	Centenary Bank	2,750,044	30,044	UGX
Kazo DLG Trade Industry & local	3100068030	Centenary Bank	25,048	25,048	UGX
Kazo DLG UWEP recovery	3100072729	Centenary Bank	6,948,850	6,948,850	UGX
Kazo DLG Worksand Water	3100068117	Centenary Bank	284,890,549	25,761,075	UGX
Kazo DLG YLP recovery	3100072735	Centenary Bank	8,400	8,400	UGX
Kazo DLG Administration	3100068112	Centenary Bank	41,382,254	33,348	UGX
Kazo DLG Collections	3100065177	Centenary Bank	1,803,250	731,950	UGX
Kazo DLG Education	3100068144	Centenary Bank	435,903,320	95,052,511	UGX
Kazo DLG Internal Audit Kazo DLG In	3100068070	Centenary Bank	1,063,050	437,050	UGX
Kazo DLG Planning	3100068114	Centenary Bank	6,975,904	42,704	UGX
Kazo DLG Production	3100068026	Centenary Bank	5,016,866	16,866	UGX
Kazo DLG Statutory Bodies	3100068116	Centenary Bank	3,843,677	60,677	UGX

## RECOMMENDATIONS

- ii. Construction of a standard district medical store and general stores for other item.
- iii. A motor vehicle/ motor cycle use policy should be designed and operationalized
- iv. Construction of a parking yard with restricted access to prevent vandalism



- v. 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.
- vi. The district should develop an asset maintenance plan. Regular servicing and maintenance of government assets should be given priority to avoid unnecessary breakdowns
- vii. The operating table in the theatre was damaged and difficult to use, a new table should be bought.
- viii. Health Centre IV lacks dental hand forceps, a complete dental chair with delivery cart, scaling instruments and hand pieces. Board recommends that they be purchased.
- ix. The District should lift the face of Kazo Health Centre IV by renovating and upgrading the old structures/buildings.
- x. All newly procured items should be engraved immediately for easy tracking, identification and safety.
- xi. Transport Officer should have an inventory of all motorcycles in the district for proper accountability and easy tracing.
- xii. Urgent measures should be put in place to recover and secure government/public lands that are exposed to high risks of encroachment and grabbing.
- xiii. Expired drugs should be disposed of immediately to avoid associated risks.
- xiv. Some items were found either idle or broken down due to lack of repair. These items should be repaired to serve the intended purpose.

## VOTE 631 – RWAMPARA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

- The vote availed no information on the previous recommendations or evidence that they were followed up.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings Other Than Dwellings	36
Structures	2
Land	36
Information, Computer And Telecommunications Equipment	14
Other Machinery And Equipment (Other Than Transport Or Ict Equipment)	132
Transport Equipment	14
Minerals And Energy Resources	3

#### List of unserviceable Items recommended for disposal

Item	Qty
Lorry Tipper (Faw)	1

### OTHER ASSET FINDINGS

- i. The District doesn't have a well maintained asset register.
- ii. The assets need to be clearly categories and specified for easy identification

### STORES FINDINGS

- No Information on storage condition or records of stores was availed.

### CASH AND BANK FINDINGS

- i. The cash book, duly ruled off and balanced, and signed by the team and the Bank certificates reflected the balance (s) as at the close of business on the 30<sup>th</sup> June 2021.

## Table of accounts reviewed by the board

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	Cur
Admin& Fin	3100068057	Centenary Bank	245,712,301	6,288,817	UGX
Bugamba Collections	1983501006387	Dfcu Bank	473,364	150,369	UGX
Bugamba Hc Iv		Stanbic Bank	15,055,237	12,945	UGX
Bugamba Sc Lc	1983501006386	Dfcu Bank	0	0	UGX
Bugamba Sc Lgdpii	1983501006382	Dfcu Bank	16,504,425	3,439,345	UGX
Bugamba Sc Parishes	1983501006384	Dfcu Bank	0	0	UGX
Bugamba Sc Villages	1983501006383	Dfcu Bank	0	0	UGX
Buteraniro Nyeihanga Tc General Find	1123656082422	Dfcu Bank	3,431,288	3,431,288	UGX
Buteraniro Nyeihanga Tc Llc	1123616438719	Dfcu Bank	4,688,823	188,823	UGX
Buteraniro Nyeihanga Tc Tresuary	1123656200912	Dfcu Bank	14,242,576	170,576	UGX
Community Based	4857970002	Bank Of Africa	889,320	452,477	UGX
Education	9030016457492	Stanbic Bank	95,256,506	1,896,508	UGX
General Fund	3100065494	Centenary Bank	2,954,418	2,954,418	UGX
Health Services	9030016457638	Stanbic Bank	336,537,234	290,493	UGX
Kinoni Hc Iv		Dfcu Bank Limited	20,491,980	36,981	UGX
Kinoni Tc Ddeg	500111372	Housing Finance Bank	409,209	409,209	UGX
Kinoni Tc General Fund	4857440000	Bank Of Africa	28,200,235	4,141,780	UGX
Kinoni Tc Ll Council	500111354	Housing Finance Bank	0	245,000	UGX
Kinoni Tc Operation	4857450005	Bank Of Africa	88,963	89,563	UGX
Kinoni Tc Road Fund	500111366	Housing Finance Bank	265,871	265,871	UGX
Mwizi Kabura Tc Gf	1123656082389	Dfcu Bank	0	0	UGX
Mwizi Kabura Tc Llc	1123656485416	Dfcu Bank	0	0	UGX
Mwizi Kabura Tc Treasury	1123656180317	Dfcu Bank	0	291,694	UGX
Mwizi Sc Consolidated Parish	Non - Functional	Dfcu Bank	0	0	UGX
Mwizi Sc Consolidated Village	Non - Functional	Dfcu Bank	960,000	960,000	UGX
Mwizi Sc Collection	1983501007832	Dfcu Bank	88,918,300	3,197,829	UGX
Mwizi Sc Lgdp	1983501007828	Dfcu Bank	26,475,466	238,460	UGX
Mwizi Sc Operations	1983501007831	Dfcu Bank	3,238,413	921,174	UGX
Ndejja Sc Collection	1983501004342	Dfcu Bank	10,936,197	832,244	UGX
Ndejja Sc Consolidated Parish	1983501004338	Dfcu Bank	997,186	177,186	UGX
Ndejja Sc Consolidated Villages	1983501004340	Dfcu Bank	4,985,934	225,934	UGX
Ndejja Sc Lc Operation	1983501004341	Dfcu Bank	3,665,926	163,112	UGX

Ndeija Sc Lgdp/Ddeg	1983501004337	Dfcu Bank	21,387,271	632,179	UGX
Production ,Mkt& Comm Svs	9030016457212	Stanbic Bank	29,299,483	3,516,896	UGX
Rugando Sc Collection	1983501005527	Dfcu Bank	2,449,443	2,449,443	UGX
Rugando Sc Consolidated Parish	1983501005525	Dfcu Bank	427,071	427,071	UGX
Rugando Sc Consolidated Villages	1983501005528	Dfcu Bank	2,135,367	2,135,367	UGX
Rugando Sc Lc Operation	1983501005530	Dfcu Bank	52,671	52,671	UGX
Rugando Sc Lgdp/Ddeg	1983501005529	Dfcu Bank	12,922,108	6,682,108	UGX
Rweibog Tc Treasury	112365631778	Dfcu Bank	0	0	UGX
Rweibogo Tc Gen Fund	1123656075015	Dfcu Bank	367,510	367,510	UGX
Statutory Bodies	9030016457395	Stanbic Bank Uganda	6,551,054	2,103,399	UGX
Uwep Recovery	4857710006	Bank Of Africa	5,015,872	5,741,002	UGX
Works, Water& Natural Resources	903001768702	Stanbic Bank	409,685,606	232,683	UGX
Ylp Recovery	4857700000	Bank Of Africa	7,060,925	597,924	UGX
General Fund	3100065494	Centenary Bank	2,945,418	2,945,418	UGX

## RECOMMENDATIONS

- i. 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.
- ii. There is need to process land titles for all district/ public lands.
- iii. Some health centers are not fenced off which is a security issue. There is need to fence off all health centers to ensure security of people and assets.
- iv. The stock cards in health center stores, and the district stores should be well organized and filled appropriately for easy identification.
- v. The national medical stores should organize to dispose off the expired drugs in health centers.
- vi. Old vehicles and motorcycles should be boarded off.
- vii. 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.

- viii. The district and lower local governments need to carry out valuation and engrave all assets belonging to them.
- ix. There is an urgent need to establish a parking lot at the district headquarters to avoid vehicles parked in a scattered manner.
- x. The District should as a policy request all Lower Local governments to record government land and arrange for their surveying to avoid loss to encroachers
- xi. The District should plan to have a central registry as the files are not organized in the office of the Human resource.
- xii. The District should plan to have a store where things like the Generator, slashing machine could be kept
- xiii. 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.

## VOTE 632 – KITAGWENDA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

- The vote availed no information on the previous recommendations or evidence that they were followed up.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

- The vote availed no information on the previous recommendations or evidence that they were followed up.

#### List of unserviceable items recommended for disposal

- There was no list of obsolete items attached

### OTHER ASSETS FINDINGS

- The vote availed no information on proof of ownership, condition or categories of assets

### STORES FINDINGS

- No Information on storage condition or records of stores was availed.

### CASH AND BANK FINDINGS

- The district has 126 bank accounts with bank and cash balances

#### Table showing accounts reviewed by the board

Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
Kitagwenda Dlg Works	Centenary Bank	3100068273	29,893,457	7,013,457	UGX
General Fund Account	Centenary Bank	3100067144	2,650,759	2,650,759	UGX
Uwep Enterprise Fund	Centenary Bank	3100071642	2,405,718	1,814,718	UGX
Youth Livelihood Fund Recovery Account	Centenary Bank	3100071640	163,525	163,525	UGX
Health	Centenary Bank	3100068271	1,040,357	344,407	UGX
Uwep Recovery	Centenary Bank	3100071643	84,750	84,750	UGX
Kitagwenda District General Administration	Centenary Bank	3100068255	776,211	776,211	UGX
Kitagwenda District Acdp	Centenary Bank	3100071745	76,023,100	40,136,100	UGX
Kitagwenda District Community Based Services	Centenary Bank	3100068277	6,936,232	126,232	UGX
Kitagwenda District Ddeg Fund	Centenary Bank	3100068275	320,266	320,266	UGX
Kitagwenda District Education Fund	Centenary Bank	3100068275	17,216,499	558,101	UGX
Kitagwenda District Natural Resources	Centenary Bank	3100068270	2,980,990	230,990	UGX

Kitagwenda District Production	Centenary Bank	3100068269	33,220,657	33,180,657	UGX
Kitagwenda District Statutory Bodies	Centenary Bank	3100068276	1,901,367	151,367	UGX
Kitagwenda District Ntara Health Iv	Stanbic Bank	903005804697	43,472,661	43,472,661	UGX
Kitagwenda District Ntara Health Centre Iv Baylor	Finance Trust.	403253000065	293,300	293,300	UGX
Kitagwenda District Mahyoro Hcii	Stanbic Bank	9030005642107	13,042,294	13,042,294	UGX
Kitagwenda Dlg Works	Centenary Bank	3100068273	29,893,457	7,013,457	UGX
General Fund	Centenary Bank	3100067144	2,650,759	2,650,759	UGX
Uwep Enterprise Fund.	Centenary Bank	3100071642	2,405,718	1,814,718	UGX
Youth Livelihood Fund Recovery	Centenary Bank	3100071640	163,525	163,525	UGX
Health A/C	Centenary Bank	3100068271	695,950	344,407	UGX
Uwep Recovery	Centenary Bank	3100071643	84,750	84,750	UGX
Kitagwenda District General Administration	Centenary Bank	3100068255	776,211	776,211	UGX
Kitagwenda District Acdp	Centenary Bank	3100071745	76,023,100	40,136,100	UGX
Kitagwenda District Community Based Services	Centenary Bank	3100068277	6,936,232	126,232	UGX
Kitagwenda District Ddeg Fund	Centenary Bank	3100068275	320,266	320,266	UGX
Kitagwenda District Education Fund	Centenary Bank	3100068275	17,216,499	558,101	UGX
: Kitagwenda District Natural Resources	Centenary Bank	3100068270	2,980,990	230,990	UGX
Kitagwenda District Production	Centenary Bank	3100068269	33,220,657	33,180,657	UGX
Kitagwenda District Statutory Bodies Account	Centenary Bank	3100068276	1,901,367	151,367	UGX
Kitagwenda District Ntara Health Iv Sub District	Stanbic Bank	903005804697	43,472,661	43,472,661	UGX
Kitagwenda District Ntara Health Centre Iv Baylor	Finance Trust.	403253000065	293,300	293,300	UGX
Kitagwenda District Kakasi Hcii	Stanbic Bank	9030005635003	17,735	17,735	UGX
Kitagwenda District Buhanda Hc Ii Account	Stanbic Bank	9030005642166	292	292	UGX
Kitagwenda District Rwenjaza Hc Ii Fund Account	Stanbic Bank	9030007025849	0	0	UGX
Kitagwenda District Kicheche Hc Iii	Stanbic Bank	9030005635003	17,735	17,735	UGX
Kitagwenda District Nyabbani Hc Iii Baylor Account	Finance Trust	403253000069	188,700	188,700	UGX

Kanara Sub County Lgmsd Account	Finance Trust Bank	403253000052	91,177	91,177	UGX
Kanara Sub County General Collection Account	Finance Trust Bank	403253000051	108,003.85	108,003.85	UGX
Kanara Sub County Operations Account	Finance Trust Bank	403253000050	92,551.15	92,551.15	UGX
Kanara Sub County Lower Council Account	Finance Trust Bank	403253000049	87,046	87,046	UGX
Nyabbani Sub County Lgmsd Account	Stanbic Bank	9030005798883	4,138.00	4,138.00	UGX
Nyabbani Sub County Collection Fund Account	Stanbic Bank	90300005803119	4,374.00	4,374.00	UGX
Nyabbani Subcounty Lc3	Stanbic Bank	90300005753952	13,540.00	13,540.00	UGX
Nyabbani Sub County Lower Council Account	Stanbic Bank	9030005803127	2,839.00	2,839.00	UGX
Mahyoro Sub County Collection Account	Stanbic Bank	9030005803216	494,908	494,908	UGX
Mahyoro Sub County Lgmsd Account	Stanbic Bank	9030005805715	6,810,982	6,810,982	UGX
Mahyoro Sub County Lc111 Account	Stanbic Bank	9030005754789	632,626	632,626	UGX
Kanara Hc Ii Account	Stanbic Bank	9030007025555	13,325,483	13,325,483	UGX
Kitagwenda Town Council Ddeg Account	Centenary Bank	3100067150	222,723	222,723	UGX
Kitagwenda Town Council Lower Local Council Account	Centenary Bank	3100067145	72,200	72,200	UGX
Kitagwenda Town Council Operations Account	Centenary Bank	3100067146	20,072	20,072	UGX
Kitagwenda Town Council General Fund Account	Centenary Bank	3100067149	797,809	797,809	UGX
Kitagwenda Town Council Works Account	Centenary Bank	3100067151	20,392,726	20,392,726	UGX
Kabujogera Town Council General Fund Account	Stanbic Bank	90300015058101	35,882	0	UGX
Buhanda Sub County Lgmsd Account	Stanbic Bank	9030006236358	53,710	53,710	UGX
Buhanda Sub County Local Council Iii Account	Stanbic Bank	9030005651505	44,922	44,922	UGX
Buhanda Sub County Lci & Lcii Account	Stanbic Bank	9030005651513	45,704	45,704	UGX
Buhanda Sub County Collection Account	Stanbic Bank	9030005651491	248,289	17,289	UGX
Buhanda Sub County Collection Account	Stanbic Bank	9030005651491	640,251	640,251	UGX
Ntara Sub County Lc Iii Account	Stanbic Bank	9030005754843	40,496	40,496	UGX
Ntara Subcounty Lgmsd Account	Stanbic Bank	9030006235939	189,930	189,930	UGX
Ntara Sub County Collection Account	Stanbic Bank	9030005803100	14,048	14,048	UGX
Ntara Sub County Lower Councils Account	Stanbic Bank	9030005803194	0	0	UGX



Kicheche Sub County Lgmsd Account	Stanbic Bank	9030006236064	7,410,010	7,410,010	UGX
Kicheche Sub County Lc Iii Account	Stanbic Bank	9030005754185	30,078	30,078	UGX
Kicheche Sub County Lower Councils Account	Stanbic Bank	9030005804611	10,153	10,153	UGX
Kicheche Sub County Collection Account	Stanbic Bank	9030005803208	229,870	229,870	UGX
Bukurungo Town Council General Fund Account	Centenary Bank	3100076674	11,777	11,777	UGX
Bukurungo Town Council Operations Account	Centenary Bank	3100076677	6,275	6,275	UGX
Mahyoro Town Council General Account	Centenary Bank	3100076668	93,650	93,650	UGX
Mahyoro Town Council Operations Account	Centenary Bank	3100076673	71700	71700	UGX
Kakasi Sub County Lower Council General Fund Account	Centenary Bank	3100076689	56,000	56,000	UGX
Kakasi Sub County Lower Councils Lciiii Account	Centenary Bank	3100076670	7,000	7,000	UGX
Rwenjaza Sub County Lower Councils Account	Centenary Bank	3100076646	38,050	38,050	UGX
:Rwejaza Sub County Lower Councils Account	Stanbic Bank		4,150	4,150	UGX
Ruhunga Sub County Lower Councils General Fund Account	Centenary Bank	3100076681	25,900	25,900	UGX
Ruhunga Sub County Lower Councils Account	Centenary Bank	3100076693	6,050	6,050	UGX
Kitagwenda District Kakasi Hcii Account	Stanbic Bank	9030005635003	17735	17735	UGX
Kitagwenda District Buhanda Hc Ii Account	Stanbic Bank	9030005642166	292	292	UGX
Kitagwenda District Rwenjaza Hc Ii Fund Account	Stanbic Bank	9030007025849	0	127,200	UGX
Kitagwenda District Kicheche Hc Iii Account	Stanbic Bank	9030005635003	17735	17735	UGX
: Kitagwenda District Nyabbani Hc Iii Baylor Account	Finance Trust	403253000069	188700	188700	UGX
Kanara Sub County Lgmsd Account No:	Finance Trust Bank	403253000052	91,177	91,177	UGX
Kanara Sub County General Collection Account	Finance Trust	403253000051	108,003.85	108,003.85	UGX
Kanara Sub County Operations Account	Finance Trust Bank	403253000050	92,551.15	92,551.15	UGX
Kanara Sub County Lower Council Account	Finance Trust Bank	403253000049	87046	87046	UGX
Nyabbani Sub County Lgmsd Account	Stanbic Bank	9030005798883	4138	4138	UGX
: Nyabbani Sub County Collection Fund Account	Stanbic Bank	90300005803119	4374	4374	UGX

Nyabbani Subcounty Lc3 Account	Stanbic Bank	90300005753952	13540	13540	UGX
Nyabbani Sub County Lower Council Account	Stanbic Bank	9030005803127	2,839.00	2,839.00	UGX
: Mahyoro Sub County Collection Account	Stanbic Bank	9030005803216	494908	494908	UGX
Mahyoro Sub County Lower Councils Account	Stanbic Bank	9030005803224	45,521	45,521	UGX
Mahyoro Sub County Lgmsd Account	Stanbic Bank	9030005805715	6,810,982	6,810,982	UGX
Mahyoro Sub County Lc111 Account	Stanbic Bank	9030005754789	632,626	632,626	UGX
Kanara Hc Ii Account	Stanbic Bank	9030007025555	13,325,483	13,325,483	UGX
Kitagwenda Town Council Ddeg Account	Centenary Bank	3100067150	222723	222723	UGX
Kitagwenda Town Council Lower Local Council Account	Centenary Bank	3100067145	72200	72200	UGX
Kitagwenda Town Council Operations Account	Centenary Bank	3100067146	20072	20072	UGX
Kitagwenda Town Council General Fund Account	Centenary Bank	3100067149	797,809	797,809	UGX
Kitagwenda Town Council Works Account	Centenary Bank	3100067151	20,392,726	20,392,726	UGX
Kabujogera Town Council General Fund Account	Stanbic Bank	90300015058101	35882	0	UGX
: Kabujogera Town Council Operations Account	Stanbic Bank	9030015058187	6,518	6,518	UGX
Buhanda Sub County Lgmsd Account	Stanbic Bank	9030006236358	57310	57310	UGX
Buhanda Sub County Local Council Iii Account	Stanbic Bank	9030005651505	4492	4492	UGX
Buhanda Sub County Collection Account	Stanbic Bank	9030005651491	248,289	17,289	UGX
Buhanda Sub County Collection Account	Stanbic Bank	9030005651491	640,251	640,251	UGX
Ntara Sub County Lc Iii Account	Stanbic Bank	9030005754843	40,496	40,496	UGX
Ntara Subcounty Lgmsd Account	Stanbic Bank	9030006235939	189,930	189,930	UGX
Ntara Sub County Collection Account	Stanbic Bank	9030005803100	14,048	14,048	UGX
: Ntara Sub County Lower Councils Account	Stanbic Bank	9030005803194	0	0	UGX
: Kicheche Sub County Lgmsd Account	Stanbic Bank	9030006236064	7,410,010	7,410,010	UGX
Kicheche Sub County Lc Iii Account	Stanbic Bank	9030005754185	30,078	30,078	UGX
Kicheche Sub County Lower Councils Account	Stanbic Bank	9030005804611	10,153	10,153	UGX
Kicheche Sub County Collection Account	Stanbic Bank	9030005803208	229,870	229,870	UGX
Bukurungo Town Council General Fund Account	Centenary Bank	3100076674	11,777	11,777	UGX

Bukurungo Town Council Operations Account	Centenary Bank	3100076677	6,275	6,275	UGX
Mahyoro Town Council General Account	Centenary Bank	3100076668	93,650	93,650	UGX
Mahyoro Town Council Operations Account	Centenary Bank	3100076673	71,700	71,700	UGX
: Kakasi Sub County Lower Council General Fund Account	Centenary Bank	3100076689	56,000	56,000	UGX
Kakasi Sub County Lower Councils Lciii Account	Centenary Bank	3100076670	7,000	7,000	UGX
Rwenjaza Sub County Lower Councils Account	Centenary Bank	3100076646	38,050	38,050	UGX
Rwejaza Sub County Lower Councils Account	Stanbic Bank		4,150	4,150	UGX
Ruhunga Sub County Lower Councils General Fund Account	Centenary Bank	3100076681	25,900	25,900	UGX
: Ruhunga Sub County Lower Councils Account	Centenary Bank	3100076693	6,050	6,050	UGX

## RECOMMENDATIONS

- i. There is need to fast track the completion of the District main administration block
- ii. Disposal of old and absolute government assets should be made a priority.
- iii. Fencing of District Headquarters should be prioritized.
- iv. Engraving of all government assets should be prioritized.
- v. Responsible officers should prioritize the purchase of furniture in all departments at the district.
- vi. There is need for follow up on Kitagwenda Kamwenge-Dura quarry boundary issues to trigger loyalties
- vii. All asset registers need to be updated on a regular basis especially in sub-counties schools and health facilities
- viii. There is need to have a physical layout plan for Ntara HC IV as most buildings are being constructed.
- ix. All town councils should have physical development plans to guide development and construction infrastructure.

- x. 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.
- xi. There is also need to train Health Centre In-charges and school Head-teachers in financial management and record keeping.

## VOTE 633 – MADI-OKOLLO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

- The vote availed no information on the previous recommendations or evidence that they were followed up.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings Other Than Dwellings	40
Dwellings	19
Structures	2
Land	3
Information, Computer And Telecommunications Equipment	32
Other Machinery And Equipment (Other Than Transport Or Ict Equipment)	467
Transport Equipment	60

#### List of Unserviceable items recommended for disposal

Item	Qty
Beds	2
Bicycle	1
Book Selves	3
Deep Freezer	1
Delivery Beds	2
Double Cabin	1
Examination Beds	2
Examination Coach	1
Hand Tractor	1
Hand Washing Facility	3

Infant Beds	2
Microscope	1
Motorcycle	16
Solar Batteries	6
Solar Panels	5
Sterilizer	4
Theater Operating Table	1
Trolley Table	1
Trolley	1
White Board	1

### OTHER ASSET FINDINGS

- Being a new District, the District lacks comprehensive operation and maintenance plan
- There are a lot of assets at the Sub Counties and Health Facilities outdated and beyond maintenance
- Most Government assets are not engraved at the Sub Counties and Health Facilities except at the District Head Quarters.

## STORES FINDINGS

- i. Stock cards are not in place
- ii. All Accountable Stationeries were used up as at 30<sup>th</sup> June 2020

## CASH AND BANK FINDINGS

- i. The team observed that all forty-eight accounts were reconciled as per the guidelines in respect to the Treasury Accounting Instructions on cash.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
Anyiribu S/Cty General Fund Account	1983501005144	(Blank)	1,965	1,965	UGX
Anyiribu S/CTY LGDP II Account	1983501005142	(Blank)	75,573	75,573	UGX
Anyiribu S/CTY Road Fund	700064243	(Blank)	5,291	5,291	UGX
Ewanga S/CTY LGDP II Account	9030013915929	Stanbic Bank	17,549,099	17,549,099	UGX
Ewanga S/Cty General Fund Account	9030013625637	Stanbic Bank	5,585	5,585	UGX
Ewanga S/Cty Operation Account	9030013626072	Stanbic Bank	4,091	4,091	UGX
Ewanga S/Cty Road Fund	9030013915880	Stanbic	4,091	4,091	UGX
Inde Town Council Development Account	1043617843565	(Blank)	51,528,403	51,528,403	UGX
Inde Town Council General Fund Account	700127522	(Blank)	230,000	230,000	UGX
Inde Town Council Operations Account	700127533	(Blank)	15,512,165	15,512,165	UGX
Madi Okollo District Local Government General Fund	700128761	(Blank)	103,309,285	103,309,285	UGX
Madi Okollo District Local Government(Unhcr)	3100071013	Centenary Bank	31,907	31,907	UGX
Madi Okollo District Local Government(UNHCR) A/C	9030016488037	Stanbic Bank	18,472,010	18,472,010	UGX
Madi Okollo DLG ACDP	3100075784	Centenary Bank	368,250	368,250	UGX
Madi Okollo DLG DDEG	700128759	(Blank)	43,593,226	587,598	UGX
Madi Okollo DLG DRDIP Operational	3100071006	Centenary Bank Limited	321,335	321,335	UGX
Madi Okollo DLG DRDIP Sub Project	3100071007	Centenary Bank Limited	42,064,600	42,064,600	UGX
Madi Okollo DLG Finance & ADM	9030016470596	Stanbic Bank	505,943	505,943	UGX
Madi Okollo DLG NUSAF3 Operational	3100070945	Centenary Bank	67,908	67,908	UGX
Madi Okollo DLG NUSAF3 SUB Projects	700128804	(Blank)	34,450	34,450	UGX
Madi Okollo DLG Uganda Road Fund	700128761	(Blank)	183,843	183,843	UGX
Madi Okollo DLG Uwep Enterprise	700128429	(Blank)	151,401	151,401	UGX

Madi Okollo Dlg Uwep Recovery	(Blank)	(Blank)	1,849,200	1,849,200	UGX
Madi Okollo Dlg Works & Technical Services	3100071007	Centenary Bank	183,843	183,843	UGX
Madi Okollo DLG YLP Fund	700128823	(Blank)	0	0	UGX
Madi Okollo DLG YLP Recovery	700128412	(Blank)	112,100	112,100	UGX
Offaka S/Cty Road Fund Account	1043500388146	(Blank)	29,596	29,596	UGX
Offaka S/Cty Collection Account	1983501004977	(Blank)	79,766	79,766	UGX
Offaka S/Cty General Fund A\c	1043500222424	(Blank)	2,159,983	2,159,983	UGX
Offaka S/Cty LGDP II Account	1983501005178	(Blank)	63,923	63,923	UGX
Ogoko S/Cty LGDP II Account	1983501005166	(Blank)	19,319,043	19,319,043	UGX
Okollo S/Cty General Fund Account	9030006343685	Stanbic Bank	190,355	190,355	UGX
Okollo S/Cty LGDP II Account	9030006393488	Stanbic Bank	2,138,261	2,138,261	UGX
Okollo S/Cty Road Fund Account	1043500223632	(Blank)	0	0	UGX
Pawor S/Cty General Fund Account	1043500127141	(Blank)	999,729	999,729	UGX
Pawor S/Cty LGDP II Account	1983501005187	(Blank)	65,393,202	65,393,202	UGX
Pawor S/Cty Road Fund Account	1043500127134	(Blank)	0	0	UGX
Rhino Camp S/Cty General Fund Account	1983501005148	(Blank)	25,314	25,314	UGX
Rhino Camp S/Cty General Fund Account	1983507004962	(Blank)	197,017	197,017	UGX
Rhino Camp S/CTY LGDP II A\c	1983501005148	(Blank)	39,992,957	39,992,957	UGX
Rhino Camp S/Cty Road Fund A\c	1043500223649	(Blank)	678,523	678,523	UGX
Rigbo S/Cty General Fund A\c	1983501005126	(Blank)	748,497	748,497	UGX
Rigbo S/Cty General Fund A/c	9030006342832	Stanbic Bank	10,808	10,808	UGX
Rigbo S/Cty LGDP II Account	1983501005153	(Blank)	1,412,938	1,412,938	UGX
Rigbo S/Cty Road Fund Account	1983501005192	(Blank)	0	0	UGX
Ullepi S/Cty General Fund A\c	1043500220527	(Blank)	186,991	186,991	UGX
Ullepi S/Cty Lgdp li Account	1983501005150	(Blank)	17,367,738	17,367,738	UGX
Ullepi S/Cty Road Fund Account	1043500223656	(Blank)	1,614,736	1,614,736	UGX

## RECOMMENDATIONS

- i. Vote Controllers should always ensure timely utilization of all funds to avoid accumulation of un-presented cheques by the close of the Financial Year.
- ii. All unserviceable items should be boarded off after a competent Valuer has given actual value
- iii. The District should put a system of retrieving unserviceable items from the hands of the staff.
- iv. There is need to have store for the District with ample space, ventilation and security.
- v. The District must make deliberate effort to equip the only Health Centre (RHINO CAMP) IV that also serves as District General Hospital as per now.
- vi. All assets register at level of the District, Health Facilities and Sub Counties be improved through regular updates
- vii. There must be a policy on use of Government Vehicles, Motorcycles and other Equipment owned by the District.
- viii. All outdated assets be valued before disposed of whether scraps
- ix. The District must make deliberate effort that all Assets and Equipment are engraved at both Sub Counties and Health Facilities even those donated by Development Partners.



## VOTE 634 – KARENGA DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

- The vote availed no information on what the previous recommendations were or evidence that they were followed up.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

- The vote availed no information on proof of ownership, condition or categories of Assets.

#### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG No.			
1	Vehicle Toyota for Community Based Department	UAK 622K	15	Doors	
2	Ford Ranger for Administration-Offered by Kaabong District	LG0035-36	16	Mattresses	
3	Generator – Lister Peter	SLG1840-0902036/LP W4027-F2D12061	17	Karenga HCIV Main Gate	
4	Old Iron sheets from Old latrines		18	Motorcycles – Yamaha for CDO’s Office and Honda – Bonagagwale	AG-100
5	Electric Tally Counter		19	Desktop Computer and Printer HP LaserJet mf143	
6	5000 Black Crestank		20	Motorcycles – Yamaha AG-100	UEN 025K
7	Metallic Chairs with Cushion		21	YAMAHA FOR FORMER NAADS	UDT 191Y
8	Solar panels installed in the staff quarters and OPD unit		22	Honda XTZ for KALIP	
9	BP Machine		23	Generator - 6.0KVA	
10	Radio Communication set 2007		24	Motorcycles – Yamaha AG-100 and HONDA	
11	Patients Screens		25	YBR for Production. No. number plate	
12	Weighing Scales for Toddlers		26	Iron sheets	
13	Suzuki Maruiti Vehicle		27	Desktop computer	
14	Gold star Batteries		28	Printer	
			29	Yamaha DT-100 DONATED by KALIP	
			30	Yamaha XTZ Donated by ACF	
			31	Yamaha AG-100	

## OTHER ASSET FINDINGS

- The vote availed no information on proof of ownership, condition or categories of assets.

## STORES FINDINGS

- Stock card are not properly balanced/updated.
- The office of CFO is being used as a store and it's too congested with many Human Resource staff files
- There was evidence of issue of articles used
- There were no Unserviceable assets found in the store

## CASH AND BANK FINDINGS

**Table showing accounts reviewed by the board**

Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
Karenga DLG General Fund	-	9030016293147	43,163,952	4,836,048	-
Karenga DLG Administration	-	9030016293376	173,721,567	(8,738,443)	-
Karenga DLG Finance	-	9030016293627	21,218,044	(4,695,336)	-
Karenga DLG Education	-	9030016294062	407,062,372	356,598,314	-
Karenga DLG Community Based Services	-	9030016294216	2,869,550	869.550	-
Karenga DLG Commercial Services	-	9030016294712	1,190,900		-
Karenga DLG statutory bodies	-	9030016294895	20,370,383	(6,164,724)	-
Karenga DLG NUSAF3 Operation	-	9030016670897	2,964,784	90.684	-
Karenga DLG Production	-	9030016293759	24,122,694	28.894	-
Karenga DLG NUSAF3 Sub Projects Account	-	9030016670897	467.463	467.463	-
Karenga DLG YLP Recovery	-	9030017357270	50	0	-
Karenga DLG UWEP Recovery	-	9030017357130	9,032,637	0	-
Karenga DLG Natural Resources	-	9030016294356	2,273,473	261.993	-

Karenga dlq works	-	9030016293805	28,348,669	47.809	-
Karenga HCIV	-	9030099772242	1,851,182	104.882	-
Karenga Sub County	-	0140075125602	13,062,608	3,635,108	-
Lokori Sub County	-	9030012244508	21,577,806	8,131,210	-
Kawalakol Sub County general Fund	-	0140012804301	55,121,190	54.450	-
Kapedo Sub County Revenue Accounts	-	0140075408601	66,347,018	13,683,431	-
Sangar Sub County general Fund acct	-	9030012244664	7,861,250	61.250	-
Lobalangit Sub County general fund	-	0140099849801	38,564,952	166.918	-
Karenga Town Council operations acc	-	9030016335044	103.835	103.835	-
Karenga Town general Fund	-	9030016334781	180.987	180.987	-

## RECOMMENDATIONS

- i. Vote controllers should always ensure timely utilization of all funds to avoid accumulation of un-presented cheques by the closure of the financial year.
- ii. Books of accounts should be regularly posted/updated and heads of department should be able to crosscheck
- iii. All un-presented cheques should be recorded into the cash books and CFO should carry out routine checks with departmental accounts on cash book reconciliations
- iv. Departments should critically handle issues related to assets registers.
- v. Over Expenditures in some votes should be avoided at all costs
- vi. Karenga Health center IV should trace and return to station the missing motorcycle
- vii. Service providers and other activity cheques should be drawn immediately to avoid issue of un presented cheques
- viii. There is need to introduce the issue of vote books to avoid over expenditures in votes

## VOTE 635 – KALAKI DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Health stores need re-arrangement and provision of tags	No action taken	
2	All health facilities have spoilt equipment that require repair or disposal.	No action taken	The equipment are still being kept redundant.
3	The board noted damaged inverters and batteries in Bululu, Otuboi & Apapai Health centres that need repair.	No action taken	The batteries and inverters are still are still not repaired/disposed
4	Generally, most of the assets/ items are not engraved. Recommended that the items should engraved.	No action taken	Items aren't yet engraved.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings And Structures	
Buildings Other Than Dwellings	6
Dwellings	1
Land	
Land	6
Machinery & Equipment	
Information, Computer And Telecommunications Equipment	49
Other Machinery And Equipment (Other Than Transport Or Ict Equipment)	596
Transport Equipment	29

#### List of unserviceable items recommended for disposal

Item	Qty
Double Cabin Pick-Up Nissan	1
Isuzu Demarks	1
Isuzu D-Max	1

#### OTHER ASSET FINDINGS

- The vote availed no information on proof of ownership, condition or categories of assets

#### STORES FINDINGS

- No Information on storage condition or records of stores was availed.

## CASH AND BANK FINDINGS

- i. The bank and cash books were reconciled and certificates attached.

### Table showing accounts reviewed by the board

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
Apapai Car	147355129944	Dfcu Bank	150,983	150,983	UGX
Apapai General Fund	1473551819627	Dfcu Bank	104,353	104,353	UGX
Apapai Hc-Iii	1473500240583	Dfcu Bank	1,663,881	1,663,881	UGX
Apapai Operation	1473500187602	Dfcu Bank	182,867	182,867	UGX
Bululu Hc-Iii	1473552474591	Dfcu Bank	4,189,069	4,189,069	UGX
Bululu S/C General Fund	1473500239686	Dfcu Bank	46,038	46,038	UGX
Bululu S/C Operation	1473500239693	Dfcu Bank	31,759	31,759	UGX
Kakure Hc-Iii	1473500239959	Dfcu Bank	62,961	62,961	UGX
Kalaki Car	1473500150064	Dfcu Bank	258,972	258,972	UGX
Kalaki District Natural Resources	1473657448722	Dfcu Bank	25,753	25,753	UGX
Kalaki Dlg Works	1473657448768	Dfcu Bank	74,370	74,370	UGX
Kalaki Dlg Admin/Finance	1473657599789	Dfcu Bank	0	0	UGX
Kalaki Dlg Cbs	1473657441813	Dfcu Bank	50,034	50,034	UGX
Kalaki Dlg Education	1473657448777	Dfcu Bank	55,052	55,052	UGX
Kalaki Dlg Global Fund	1473658245900	Dfcu Bank	186,000	186,000	UGX
Kalaki Dlg Health	1473657448704	Dfcu Bank	1,440,523	1,440,523	UGX
Kalaki Dlg Nusaf3 Operation	1473657613478	Dfcu Bank	323,903	323,903	UGX
Kalaki Dlg Production	1473657478273	Dfcu Bank	4,575,612	4,575,612	UGX
Kalaki Dlg Sanitation	1473658532268	Dfcu Bank	160,000	160,000	UGX
Kalaki Dlg Statutory Bodies	1473657600438	Dfcu Bank	52,000	52,000	UGX
Kalaki Dlg Taso	1473658245867	Dfcu Bank	289,575	289,575	UGX
Kalaki Dlg Trade, Ind.& Led	1473657448740	Dfcu Bank	53,817	53,817	UGX
Kalaki S/C General Fund	1473500239589	Dfcu Bank	639,698	639,698	UGX
Kalaki S/C Operation	1473500239600	Dfcu Bank	39,819	39,819	UGX
Otuboi Hc-Iii	1473500239918	Dfcu Bank	5,815,616	5,815,616	UGX
Otuboi S/C General Fund	1473500239790	Dfcu Bank	576,742	576,742	UGX
Otuboi S/C Operation	1473500239783	Dfcu Bank	57,469	57,469	UGX

## RECOMMENDATIONS

- i. Accounting officers should ensure that all the assets are engraved.
- ii. The works vehicle registration number, LG 0003-39 should be disposed of.
- iii. The double cabin pick-up Nissan registration UAR 004L should be boarded off.

- iv. The double cabin pick-up Isuzu Demarks registration number LG0012-039 should be boarded off.
- v. Accounting officers should ensure that assets register book are acquired and utilized accordingly.
- vi. Expired drugs in all the health units should be disposed.
- vii. The dilapidated maternity kitchen in Anyara HC III should be destroyed.
- viii. OPD latrine in Anyara HC III should be rehabilitated.
- ix. The non-functional solar batteries in Anyara HC III and other health units should be disposed.
- x. The damaged solar power controller inverter and lighting bulbs in Anyara HCIII should be replaced.
- xi. The spoilt binocular microscope and monocular microscope in Anyara HCIII and Otuboi HCIII should be replaced.
- xii. The spoilt Electronic infant weighing scale in Anyara HCIII should be replaced.
- xiii. The parish Chiefs house in Apapai needs to be rehabilitated.
- xiv. The motor cycle registration number UG2935M in Ocelakur HCII needs to be boarded off.
- xv. The pit latrine at SACAOs residence in Otuboi Town council needs to be handed over to the users.
- xvi. The veterinary Laboratory at Otuboi Town Council should be operationalized.
- xvii. Staff houses in Bululu HCIII urgently need to be rehabilitated.
- xviii. In Bululu HCIII OPD needs expansion, Maternity and Laboratory need rehabilitation

## VOTE 636 – TEREGO DISTRICT LOCAL GOVERNMENT

### Follow up on Previous Recommendations

- The vote availed no information on what the previous recommendations were or evidence that they were followed up.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Non-Residential Buildings	219
Residential Buildings	86
Freehold	67
Cycles	42
Electrical Machinery	19
Furniture And Fittings	566
Light Ict Hardware	36
Light Vehicles	7
Medical	3
Office Equipment	20
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	16
Computer Software	1

#### List of unserviceable items recommended for disposal

Item	Qty
Desktop Computer	1
Metallic Filing Cabinet	1
Small Executive Chair	1
Wooden Filing Cabinet	1
Wooden Office Chair	1
Old Tyres	16
Cushioned Chairs	2
Wooden Desks	4
Duplicating Machine	1
Motor Cycle	3

### OTHER ASSET FINDINGS

- The Asset register is not well updated and not all Assets are engraved.

### STORES FINDINGS

- Storage space is adequate.

## CASH AND BANK FINDINGS

- i. The team observed that all twenty-four (24) accounts were reconciled as per the guidelines in respect to the Treasury Accounting Instructions on cash.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
Bileafe Sub County Account	9030006292401	Stanbic Bank	2,392	2,392	UGX
Bileafe Sub County Ddeg Account	1983501005118	Dfcu Bank	3,033,771	3,033,771	UGX
Bileafe Sub County Lgdp Ll Account	1983501005117	Dfcu Bank	335,919	335,919	UGX
Bileafe Sub County Operations Account	9030016497397	Stanbic Bank	25,315	25,315	UGX
Bileafe Sub County Road Fund Account	1043500223663	Dfcu Bank	0	0	UGX
Odupi Sub County General Fund	9030005713977	Stanbic Bank	44,785	44,785	UGX
Odupi Sub County Operations Account	90300017010122	Stanbic Bank	3,006	3,006	UGX
Odupi Sub County Road Fund Account	19835010057119	Dfcu Bank	12,536	12,536	UGX
Terego District Local Government Administration Account	9030017568891	Stanbic Bank	10,847,378	10,847,378	UGX
Terego District Local Government Community Services Account	3100075651	Centenary Bank	112,090	112,090	UGX
Terego District Local Government Drdip Operational Account	3100078528	Centenary Bank	41,002,208	41,002,208	UGX
Terego District Local Government Drdip Sub Project Account	3100078529	Centenary Bank	1,414,382,862	1,414,382,862	UGX
Terego District Local Government Education And Sports Account	1043618382821	Dfcu Bank	2,010,875	2,010,875	UGX
Terego District Local Government Finance And Planning Account	9030017568972	Stanbic Bank	434,697	434,697	UGX
Terego District Local Government General Fund Account	9030017568425	Stanbic Bank	262,507	262,507	UGX
Terego District Local Government Health Services Account	3100075650	Centenary Bank	20,124,823	20,124,823	UGX
Terego District Local Government Production & Marketing Account	1043618382894	Dfcu Bank	9,792,480	9,792,480	UGX
Terego District Local Government Statutory Account	3100075653	Centenary Bank	10,420,223	10,420,223	UGX
Terego District Local Government Unicef Account	700142428	Housing Finance Bank	677,972	677,972	UGX
Terego District Local Government Works & Technical Services Account	1043618382760	Dfcu Bank Limited	3,986,425	3,986,425	UGX

## RECOMMENDATIONS

- The board that carried out the exercise made no recommendations for their findings.



# MUNICIPAL COUNCILS

## VOTE 752 – ENTEBBE MUNICIPALITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Purchase new furniture for departments	To be purchased in FY2020/21	Funds were not sufficient to purchase the furniture
2	Engrave all furniture and Office equipment	Items still in condition were engraved	
3	Dispose of all obsolete assets	Not yet disposed	To be effected

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSETS	Qty
<b>BUILDINGS AND STRUCTURES</b>	
NON-RESIDENTIAL BUILDINGS	19
RESIDENTIAL BUILDINGS	16
<b>LAND</b>	
FREEHOLD	29
<b>MACHINERY &amp; EQUIPMENT</b>	
CYCLES	15
ELECTRICAL MACHINERY	10
FURNITURE AND FITTINGS	77
HEAVY VEHICLES	10
LIGHT ICT HARDWARE	19
LIGHT VEHICLES	4

#### List of unserviceable items recommended for disposal

Item	Qty
Cabinet	1
Cupboard	1
Desk	2
Furniture in community based services	1
Furniture in deputy mayor's office	1
Garbage skips	1
Iron sheets	1
Laboratory metallic boxes	1

Laboratory metallic tables	1
Mattresses	1
Metallic bed	1
Metallic trays	1
Office chairs	1
Old tyres	1
Other beds	1
Speaker's chair	1
Waste bins	1

## OTHER ASSET FINDINGS

- i. Entebbe MC Offices are inaccessible to persons with disabilities
- ii. Offices need to be furnished.
- iii. There are obsolete assets that need to be disposed of.
- iv. Some land is not titled
- v. A number of council fleet are poorly managed

## STORES FINDINGS

- No Information on storage condition or records of stores was availed.

## CASH AND BANK FINDINGS

**Table showing accounts reviewed by the board**

Bank account name	Bank name (lov)	Account number	Bank balance	Cashbook balance	Cur
EMC DIVISION A - COLLECTION	STANBIC BANK UGANDA LIMITED	9030005916053	-13,628,881	90,267	UGX
EMC DIVISION A - LC1 COLLECTION	STANBIC BANK UGANDA LIMITED	9030005966913	217,170	217,170	UGX
EMC DIVISION A - LC11 COLLECTION	STANBIC BANK UGANDA LIMITED	9030005966921	2,831	2,831	UGX
EMC DIVISION A - LGDP 11	STANBIC BANK UGANDA LIMITED	9030005966174	385,615	386,249	UGX
EMC DIVISION A - OPERATION	STANBIC BANK UGANDA LIMITED	9030005916517	175,123	175,496	UGX
EMC DIVISION A - PROPERTY TAX	STANBIC BANK UGANDA LIMITED	9030005831139	248,694	249,103	UGX
EMC DIVISION A - TAX RESERVE	STANBIC BANK UGANDA LIMITED	9030009437834	451,254	451,996	UGX
EMC DIVISION B - COLLECTION	STANBIC BANK UGANDA LIMITED	9030005916061	-1,272,203	2,684,517	UGX
EMC DIVISION B - LCI COLLECTION	STANBIC BANK UGANDA LIMITED	9030005819538	4,579	4,579	UGX
EMC DIVISION B - LCII COLLECTION	STANBIC BANK UGANDA LIMITED	9030005819481	3,970	3,970	UGX
EMC DIVISION B - LGDP II	STANBIC BANK UGANDA LIMITED	9030005966166	1,864,408	1,777,008	UGX
EMC DIVISION B - OPERATION	STANBIC BANK UGANDA LIMITED	9030005968576	513,573	1,364,073	UGX
EMC DIVISION B - PROPERTY TAX	STANBIC BANK UGANDA LIMITED	9030005787784	175,826	122,926	UGX
EMC DIVISION B - TAX RESERVE	STANBIC BANK UGANDA LIMITED	9030005966832	3,747,532	3,575,032	UGX
EMC TSA	BANK OF UGANDA	004020528000000	0	0	UGX

## **RECOMMENDATIONS**

- i. All properties at the Division offices should be engraved with codes provided.
- ii. Receptions need to be established at all division council offices.
- iii. Revamp the offices' interior.
- iv. Make offices accessible to persons with disabilities.
- v. Follow up on certificates of titles deposited with UNRA
- vi. Dispose of all obsolete assets
- vii. Process land titles for the untitled land.
- viii. Recruit a fleet/transport officer to manage the fleet.

**VOTE 757 - KABALE MUNICIPALITY**

**NO REPORT SUBMITTED**

## VOTE 762 - MOROTO MUNICIPALITY

### Follow up on Previous Recommendations

S/N	Previous recommendation(s)	Action taken & Date	Remarks
1	All unserviceable items listed in the previous Board of Survey Report were recommended for boarding off.	Government Valuer was invited	Government valuer to come to the ground and value the items so that they are boarded off in order to decongest the store and the yard.
2	Some Lands were recommended for fencing.	Some was fenced eg. Public Library Land.	The remaining lands to be fenced and developed to avoid people encroaching it.
3	Buildings in poor conditions to be renovated.	Renovation is taking place on some for example the Town Clerks' House.	The remaining buildings to be renovated too.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings Other Than Dwellings	25
Dwellings	101
Structures	2
Land	39
Information, Computer And Telecommunications Equipment	74
Other Machinery And Equipment (Other Than Transport Or Ict Equipment)	280
Transport Equipment	48
Non-Classified	8

#### List of unserviceable items recommended for disposal

Item	Qty
Assorted Old Iron Sheets	1
Assorted Pipes And fittings	1
Binding Machine	1
Car	1
Desktops	1
Disc Plough	1
Double Cabin Pickup	1
Fuel Pump	1
Fuel Tank	1
Laptop	3
Monitor	1
Motorcycle	8
Office Tables	1
Old Car Batteries	1
Old Vehicle Spareparts	1

Old Vehicle Tyres	1
Payroll Printer	1
Photocopying Machine	1
Photocopying machine	1
Power Stabilizer	2
Printer	4
Road Master King bicycle	1
Sofa Set	1
Solar Batteries	1
Solar Panels	1
Tractor	1
Tractor Trailer	1
Water Pumps	1
Welding Plant	1
Wooden bookshelves	1

## OTHER ASSET FINDINGS

- The vote availed no information on proof of ownership, condition or categories of assets

## STORES FINDINGS

- No Information on storage condition or records of stores was availed.

## CASH AND BANK FINDINGS

- The survey entailed Cash and Bank balances of the accounts held by the entity however, copies of the Bank Certificates and Bank Reconciliations were not attached in the report

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
DDEP	01983501004777	Dfcu Bank	3,059,576	162,875	UGX
Goma Division Council General A\C	01983501004061	Dfcu Bank	141,412,146	207,147	UGX
Goma Division Council General Fund	01983501004060	Dfcu Bank Limited	4,390,675	5,210,785	UGX
Goma Division Council Lgmsd A\C	9030005917882	Stanbic Bank	36,448,473	191,073	UGX
Mukono Central Division General Account	01983501004778	Dfcu Bank	113,747	-21,666,553	UGX
Mukono Central Division General Fund	01983501004779	Dfcu Bank	3,565,633	520,033	UGX
Mukono Central Division Local Council A\C	9030008837251	Stanbic Bank	209,812	209,812	UGX
Mukono Mc General Fund	01253555018484	Dfcu Bank	2,968,636	0	UGX
Mukono Mc Tsa	004220528000000	Bank Of Uganda	0	0	UGX
Mukono Mc Uwep	065903360002	Bank Of Africa	1,076,925	0	UGX
Mukono Mc Youth Project	202252000026	Finance Trust Bank	0	0	UGX

## RECOMMENDATIONS

- The board that carried out the exercise made no recommendations for their findings.

## VOTE 764 – TORORO MUNICIPALITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken	Remarks
1	Boarding off of Tractor Trailer, Cesspool Emptyer Tank, and Motorcycle JH125LIII- Reg No.UG 2825 R, Motorcycle Honda XL UDK 292Q, and Motorcycle JH125 Reg No. UG 1291 R, ISUZU Lorry Reg no. LG 0031-45, Motorcycle JH125-D25 Reg No. UG 3346M	No action taken	The entity did not advertise for disposal due to the outbreak of the COVID 19 pandemic.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings Other Than Dwellings	8
Land	12
Information, Computer And Telecommunications Equipment	64
Other Machinery And Equipment (Other Than Transport Or Ict Equipment)	355
Transport Equipment	25

#### List of unserviceable items recommended for disposal

Item	Qty
wooden Cupboard	1
Office Chairs	15
24" Tv And Decoder	1
Desk Top Computers With Accessories	3
Floor Carpets	3
Conference Tables	4
Cesspool Emptyer	1
Isuzu Lorry	1

Motorcycle	1
Motorcycle-Honda	2
Motorcycle-Jialing	2
Motorcycle-Mate	1
Motorcycle-Xl Honda	1
Motorcycle-Yamaha	1
Printer Machine With Accessories	1
Tractor Trailer	1

### OTHER ASSET FINDINGS

- i. The Asset register is well maintained and up to date though some assets require engraving.

### STORES FINDINGS

- i. The Municipal has adequate storage space.

## CASH AND BANK FINDINGS

- i. The team observed that all fourteen accounts were reconciled as per the guidelines in respect to the Treasury Accounting Instructions on cash though one account didn't have bank details.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
Bison Health Center Iii Account	9030005958716	Stanbic Bank	15,111,311	15,111,311	UGX
Kasoli Health Center Ii	(Blank)	(Blank)	0	0	UGX
Kyamwinula Health Center Ii Account	9030004362585	Stanbic Bank	2,344	2,344	UGX
Mudakori Health Centre Unit Iii Account	9030005905078	Stanbic Bank	12,002,870	12,002,870	UGX
Police Health Unit Ii	9030005905043	Stanbic Bank	6,708	6,708	UGX
Serena Health Center Ii	9030005905027	Stanbic Bank	6,962	6,962	UGX
Tmc Western Division Collection Account	9030005632209	Stanbic Bank	10,575,724	10,575,724	UGX
Tmc Western Division Operation Account	9030005632195	Stanbic Bank	9,581,646	9,581,646	UGX
Tororo Municipal Council E/D Collection Account	9030005632217	Stanbic Bank	4,620,759	4,620,759	UGX
Tororo Municipal Council E/D Operation Account	9030005632187	Stanbic Bank	108,435,034	108,435,034	UGX
Tororo Municipal Council General Fund	1263552520678	Dfcu Bank	5,516,974	5,516,974	UGX
Tororo Municipal Council Imprest Account	1263552824282	Dfcu Bank	0	0	UGX
Tororo Municipal Council Uwep Recovery Account	9030013010446	Stanbic Bank	5,910,980	5,910,980	UGX
Tororo Municipal Council Youth Livelihood Recovery Account	1263554170705	Dfcu Bank	16,375	16,375	UGX

## RECOMMENDATIONS

- i. All assets should be engraved for easier tracking and maintenance



## VOTE 770 – KASESE MUNICIPALITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Provision of adequate storage with necessary facilities	Action pending	Action pending
2	Timely disposal of stocks	Action pending	Action pending
3	Installation of culvert crossings on strategic points along the roads	Action pending	Action pending
4	Recruitment of stores personnel and building capacity of the incumbents	Action pending	Action pending
5	Heads of Departments' should ensure all cash books are updated by 15 <sup>th</sup> of every subsequent month	Action pending	Action pending
6	Finance staff at KMC should mentor the accountants on how to prepare reconciliations as per the guiding law	Action pending	Action pending
7	Health unit Incharge should be encouraged to utilize the division finance staff when preparing books of accounts	Action pending	Action pending
8	Head teachers of all schools should be encouraged to engrave and register all furniture and equipment in the stores.	Action pending	Action pending
9	Municipal head office should provide support to schools administration and health centers enable them have fixed asset registers	Action pending	Action pending
10	Contractors should unseal the man hole to Kigoro PS, install shutters in the ladies toilet.	Action pending	Action pending

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings Other Than Dwellings	6
Land	21
Information, Computer And Telecommunications Equipment	33
Other Machinery And Equipment (Other Than Transport Or Ict Equipment)	796
Transport Equipment	16

#### List of unserviceable items recommended for disposal

Item	Qty
Del Pentium 3	1
Hp Compaqd530	1
Intel Atom Cpu N2800	1
Rolling Machine	1
Type Writers	1

## OTHER ASSET FINDINGS

- i. The Asset register is well maintained and up to date
- ii. Most of the cost centres did not have updated records by the end of the month although the degree of preparedness for the exercise varied from one cost centre to another. This lack of preparedness generally dragged the pace of the exercise
- iii. Since schools were closed due to COVID 19, accessing the required information was challenging since the responsible officers were scattered with many out of the municipality
- iv. The May flood of river Nyamwamba utterly erased Bulembia and Katiri primary schools hence leading to loss of their non- electronic records and assets.

## STORES FINDING

- i. The storage facilities are inadequate

## CASH AND BANK FINDINGS

- i. Generally, the books of accounts, list of inventory and asset registers in most Health centers II's and primary schools did not conform to the guidelines stipulated in the finance and accounting act.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
Buhunga Primary School Capitation Grant	9030007384245	Stanbic Bank	567,332	567,332	UGX
Bulembia Primary School	9030007507142	Stanbic Bank	5,347,616	5,347,616	UGX
Kamaiba Primary School	9030007383877	Stanbic Bank	886	886	UGX
Kanyangeya Primary School	9030007229339	Stanbic Bank	2,747,997	2,747,997	UGX
Kasese Mc Bulembia Division General Fund Account	9030006338444	Stanbic Bank	4,530,911	4,530,911	UGX
Kasese Mc Bulembia Division Lgmsd Account	9030001623299	Stanbic Bank	2,416	2,416	UGX
Kasese Mc Bulembia Division Management Account	9030006338487	Stanbic Bank	72,875	72,875	UGX
Kasese Mc Central Division Capital Account	9030006291375	Stanbic Bank	2,392	0	UGX
Kasese Mc Central Division Cdd Account	9030005829363	Stanbic Bank	43,948	0	UGX
Kasese Mc Central Division General Fund Account	9030006338436	Stanbic Bank	1,383,671	0	UGX
Kasese Mc Central Division Lgmsd Account	9030005829355	Stanbic Bank	63,913	0	UGX

Kasese Mc Central Division Lower Local Council Account	9030005639963	Stanbic Bank	150,174	0	UGX
Kasese Mc Central Division Management Account	9030006338428	Stanbic Bank	705,438	0	UGX
Kasese Mc Central Division Property Tax Account	9030006076660	Stanbic Bank	0	0	UGX
Kasese Municipal Council General Fund Account	9030006338347	Stanbic Bank	96,984,699	96,984,699	UGX
Kasese Municipal Council Health Center Iii	9030002553847	Stanbic Bank	42,708,454	42,708,454	UGX
Kasese Municipal Council Imprest Account	3100048363	Centenary Bank	62,072,199	62,072,199	UGX
Kasese Municipal Council Uwep Project Account	1512100011	Centenary Bank	10,800	10,800	UGX
Kasese Municipal Council Uwep Recovery Account	1512100010	Centenary Bank	71,475	71,475	UGX
Kasese Municipal Council Youth Live Hood Project Account	60004435506	Absa Bank	0	0	UGX
Kasese Municipal Council Youth Live Hood Recovery Account	6004435492	Absa Bank	736,391	736,391	UGX
Kasese Municipal Treasury Single Account	4200528000000	Bank Of Uganda	0	0	UGX
Kasese Primary School (Capitation Grant)	9030004138634	Stanbic Bank	930,527	930,527	UGX
Kasese Secondary School Administration Account	1510400057	Centenary Bank	21,152	21,152	UGX
Kasese Secondary School Bus Fund Account	1520416258	Centenary Bank	7,896,273	7,896,273	UGX
Kasese Secondary School Grants Account	9030006329445	Stanbic Bank	85,161,522	85,161,522	UGX
Kasese Secondary School Project Account	1520415477	Centenary Bank	1,467,512	1,467,512	UGX
Kasese Secondary School Pta Account	3100001496	Centenary Bank	966,771	966,771	UGX
Kasese Youth Polytechnic	9030006351181	Stanbic Bank	91,563,083	91,563,083	UGX
Katiri Primary School Capitation Grant	9030007229576	Stanbic Bank	728,192	728,192	UGX
Kigoro Primary School Capitation Account	9030007332709	Stanbic Bank	667,384	667,384	UGX
Kilembe Mines Hospital Bayor Account	1512300002	Centenary Bank	14,133,027	14,133,027	UGX
Kilembe Mines Hospital Centeplus Account	3200075500	Centenary Bank	6,754,281	6,754,281	UGX
Kilembe Mines Hospital Deegated Fund Account	9030006330109	N/A		124,659	UGX
Kilembe Mines Hospital Development Account	1512300005	Centenary Bank	4,329,864	4,329,864	UGX
Kilembe Mines Hospital General Fund Account	3100075459	Centenary Bank	152,371,799	152,371,799	UGX
Kilembe Mines Hospital General Fund Account	9030006331458	Stanbic Bank	826,737	826,737	UGX
Kilembe Mines Hospital Payment Account	9030006331431	Stanbic Bank	1,294,240	1,294,240	UGX
Kilembe Senior Sec School Grants Account	9030006329658	Stanbic Bank	57,490,784	57,490,784	UGX
Kilembe Senior Sec School Hostel Account	3100001471	Centenary Bank	2,357,013	2,357,013	UGX
Kilembe Senior Sec School Pta Pick Up	3100071155	Centenary Bank	3,571,550	3,571,550	UGX
Kirembe Health Center	9030002553936	Stanbic Bank	25,079	25,079	UGX
Kirembe Health Center Ii General Fund Account	9030002553936	Stanbic Bank	25,079	25,079	UGX

Kirembe Primary School	9030007384059	Stanbic Bank	621,696	621,696	UGX
Kmc Nyamwamba Division General Fund	9030006338452	Stanbic Bank	403,239	403,239	UGX
Kmc Nyamwamba Division Lower Local Council	9030005688093	Stanbic Bank	47,296	47,296	UGX
Kmc Nyamwamba Division Management	9030006338460	Stanbic Bank	-1,478,965	-1,478,965	UGX
Kmc Nyamwamba Division Usmid	9030005688107	Stanbic Bank	2,975,772	2,975,772	UGX
Kogere Primary School	9030007229320	Stanbic Bank	609,389	609,389	UGX
Kyanjuki Primary School Capitation Grant.	9030007332040	Stanbic Bank	654,237	654,237	UGX
Masule Primary School	9030007384520	Stanbic Bank	500,330	500,330	UGX
Mburakasaka Primary School Capitation Grant	9030007282264	Stanbic Bank	350,010	350,010	UGX
Misika Primary School	9030007384415	Stanbic Bank	453,288	453,288	UGX
Mt. Rwenzori Girls S.S Capitation	9030006234401	Stanbic Bank	13,035,701	13,035,701	UGX
Mt. Rwenzori S.S Pta Account	6000852153	Absa Bank	68,435	68,435	UGX
Mulongoti Primary School	9030007384458	Stanbic Bank	4,519,628	4,519,628	UGX
Nyakasanga Primary School Capitation	9030007384377	Stanbic Bank	5,471,810	5,471,810	UGX
Nyamwamba Primary School	9030007383915	Stanbic Bank	3,514,330	3,514,330	UGX
Railway Hc li	9030009309402	Stanbic Bank	0	0	UGX
Road Barrier P.S Capitation Grant.	9030002544244	Stanbic Bank	3,793,250	3,793,250	UGX
Rukoki Health Center Iv	9030002542748	Stanbic Bank	28,299,205	28,299,205	UGX
Rukoki Model Primary School.	9030007332024	Stanbic Bank	706,486	706,486	UGX
Sda Primary School	9030008389356	Stanbic Bank	569,702	569,702	UGX
St. Immaculate Katoke Primary School.	9030007384679	Stanbic Bank	3	3,393	UGX
St. Peter's Nyakasanga Primary School.	9030007332083	Stanbic Bank	7,041,038	7,041,038	UGX

## RECOMMENDATIONS

- i. All un-implemented recommendations from previous board of survey brought forward.
- ii. Finance department should provide the cost centers (Hospital and health centers, schools and division offices) with a standardized template for documentation of assets and inventory for consistency in recording.
- iii. The responsible offices should ensure that the various cost centers are prepared for the annual board of survey exercise prior to the appointment of the board of survey and the commencement of their works. This would enable timely completion of the task and minimize challenges of missing information.

## VOTE 772 – MUKONO MUNICIPALITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Renovate buildings	The OPD at Goma HCIII was painted	The staff house is not yet renovated.
2	Expand the waiting area at the OPD and maternity wing.	A permanent structure was constructed at the OPD	Waiting area at maternity wing is still lacking
3	Acquire more shelves and fix shutters at the existing shelves for storage building plans	Shutters not yet fixed and shelves not acquired yet	Team recommended that a budgetary provision be made in FY2022/23
4	Change the land use at the cemetery	No action taken	The MC has not yet acquired alternative land for the cemetery
5	Repair the roof at Nantabulirirwa HCII	The roof was repaired	Done
6	Renovate the staff house at Nantabulirirwa HCII	Staff house renovated	Done
7	Board off the Nissan Datsun UAB 075K	The disposal process was initiated	Ongoing

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty.
Buildings Other Than Dwellings	5
Dwellings	7
Land	15
Information, Computer And Telecommunications Equipment	84
Other Machinery And Equipment (Other Than Transport Or Ict Equipment)	15
Transport Equipment	36

#### List of unserviceable items recommended for disposal

ITEM	Qty.
Nissan datsun	1
Nissan terrano	1

### OTHER ASSET FINDINGS

- i. There is a motorcycle and lorry that are grounded and need repairs
- ii. The Nissan Terrano needs to be disposed of.
- iii. Staff House at Goma HC III is dilapidated

## STORES FINDINGS

- i. The store is untidy and poorly arranged.

## CASH AND BANK FINDINGS

**Table showing accounts reviewed by the board**

Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
Not Given	01983501004777	Dfcu Bank Limited	3,059,576	162,875	UGX
Not Given	01983501004061	Dfcu Bank Limited	141,412,146	207,147	UGX
Not Given	01983501004060	Dfcu Bank Limited	4,390,675	5,210,785	UGX
Not Given	9030005917882	Stanbic Bank	36,448,473	191,073	UGX
Not Given	01983501004778	Dfcu Bank Limited	113,747	-21,666,553	UGX
Not Given	01983501004779	Dfcu Bank Limited	3,565,633	520,033	UGX
Not Given	9030008837251	Stanbic Bank	209,812	209,812	UGX
Not Given	01253555018484	Dfcu Bank Limited	2,968,636	0	UGX
Not Given	004220528000000	Bank Of Uganda	0	0	UGX
Not Given	065903360002	Bank Of Africa	1,076,925	0	UGX
Not Given	202252000026	Finance Trust Bank Ltd	0	0	UGX

## RECOMMENDATIONS

- i. Dispose of all obsolete assets
- ii. The store should be partitioned.
- iii. The tata skip loader should be repaired.
- iv. Renovate the staff house.

## VOTE 773 – IGANGA MUNICIPALITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The in charge should ensure that the cash book is updated to track all incomes and expenditure of the health facility.	Partially updated	No comment
2	Items which are not in store need to be kept in an orderly safe way to avoid loss	No comment	No comment
3	Cash book was in place but not in use, thus the need to have active updated entries.	Filled but not complete and balanced	The account assistant attached to Iganga Prisons Health facility should give guidance to the facility in charge
4	A full inventory should be updated and kept in the format provided.	There was an inventory book opened.	This should continue in the format provided
5	Land occupied by the health facility need to be titled.	Land not yet titled.	The process of titling of the health center Land should be expedited.
6	Walugogo health Centre ii A full inventory should be updated and kept in the format provided.	Partially implemented	A full inventory should be kept updated
7	Walugogo health Centre ii Land occupied by the health facility need to be demarcated	Not yet out.	The process need to be expedited to foster development.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

- The vote availed no information on proof of ownership, condition or categories of assets

#### List of unserviceable items recommended for disposal

S/N	Item description	Reg.no
1	Motorcycle –jialing	UG 3211M
2	Binocular microscope	

3	1 Binocular microscope	
4	1 Fridge (Reagents)	

### OTHER ASSETS FINDINGS

- There is need to acquire land titles for most of the Land belonging to Iganga Municipal council to avoid encroachments.

- ii. There is need to follow up on the Land title for Iganga Municipal Primary school since it is not under the school management.

### STORES FINDINGS

- i. 75% of the stores inspected at schools, 90% at health centers, 75% at Divisions and 90% at headquarters. However, space for storage for most stores were not adequate.
- ii. There is need to increase the stores space at Iganga Municipal Council headquarters to minimize keeping engineering consumables like cement, Lime in the municipal Chambers. (Good enough, it is under construction). Health facilities like Iganga Municipal Health Centre III, Iganga Prisons Health center and Walugogo health Centre II lack stores for keeping equipment and other movable assets.
- iii. Most schools apart from Iganga High school had no clear store.

### CASH AND BANK FINDINGS

- i. Cashbook should always be balanced on monthly basis in all the government Entities.
- ii. The in charge of Iganga Municipal HCIII should ensure that the cash book is updated to track all incomes and expenditure of the health facility.

**Table showing accounts reviewed by the board**

Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
Iganga Municipal Health Centre III	DFCU	01981021004936	00	00	UGX
Iganga Prisons Health Centre	STANBIC	9030006169790	26,614	26,614	UGX
Walugogo Health Centre li	DFCU	9030006170314	26,280	26,280	UGX
Nakavule Health Centre li	The facility has not been accredited yet to receive PHC funds.				
Iganga Hall Uneb Account	STANBIC	9030005629925	21,818	21,818	UGX
Iganga High School Uneb Account	STANBIC	9030005679310	21,348	21,348	
Iganga High	STANBIC	9030005627736	0	0	UGX
Iganga High School Account	BANK OF BARODA	95060200000348	729.833	729.833	-
Iganga High School Development Account	CENTENARY	4810600044	38,480	38,480	-
Kasokoso Primary School	STANBIC	9030006457990	1,630,720	1,630,720	-
Nakavule primary school	STANBIC	9030006459721	6,421,778	6,421,778	-
Igamba Municipal council primary school	STANBIC	9030009506992	1,766,347	1,766,347	-



Iganga Municipal Council Primary school	STANBIC	9030006457907	0	0	-
Noor Islamic primary school	STANBIC	9030006458083	1,566,285	1,566,285	-
Bugumba Noor Islamic primary school	STANBIC	9030006871258	630,438	630,438	-
Buliigo primary school	STANBIC	9030006871177	41,453	41,453	-
DDEG	STANBIC	9030006234630	30,951	30,951	-
L/ C Account	DFCU	01983501004270	00	00	-
Property Tax	DFCU	01983501005362	90,011	90,011	-
Northern Division Operation Account	DFCU	01983501003910	41,661	41,661	-
Northern Division Collection account	DFCU	0198301004118	484,932	484,932	-
IMC Central Division Collection Account	CENTENARY	4812100007	2,298,429	2,298,429	-
LGMSDP Account (DDEG)	DFCU	0198351005348	55,101	55,101	-
General Collection Account	CENTENARY	4812100031	1,763,547	1,763,547	-
UWEP Recovery Fund	CENTENARY	3100057266	7,553,741	7,553,741	-
YLP RECOVERY	DFCU	01983501001775	5,321,565	5,321,565	-

## RECOMMENDATIONS

- i. Cashbook should always be balanced on monthly basis in all the government entities.
- ii. The in charge of Iganga Municipal HCIII should ensure that the cash book is updated to track all incomes and expenditure of the health facility.
- iii. There is need to protect the Land belonging to the Nakavule HC by titling.
- iv. Schools with vehicles should ensure that Asset register captures the chassis number, engine number, type and book value for motor vehicles /motorcycles as per the format.
- v. Update the asset register as per the format provided to capture the initial values.
- vi. There is need to clearly demarcate the land which belongs to the health facility separated from the barracks.
- vii. The in charge should ensure that a cash book is maintained to track all incomes and expenditure.

## VOTE 774 – MASINDI MUNICIPALITY

### Follow up on Previous Recommendations

Previous Recommendation(s)	Action Taken & Date	Remarks
Items such as Vehicles, Motorcycles and other equipment were recommended for disposal.	Ongoing	Ongoing.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings Other Than Dwellings	12
Dwellings	33
Land Improvements	19
Land	25
Information, Computer And Telecommunications Equipment	190
Other Machinery And Equipment (Other Than Transport Or Ict Equipment)	1,637
Transport Equipment	48
Non-Classified	302

#### List of unserviceable items recommended for disposal

Item	Qty
3in1 Photocopier	1
Bicycle	1
Calculator Citizen Ct-770	1
Chair	5
Delivery Bed (01)	1
Examination Couch	1
Generator Honda Gasoline	1
Height Measuring Tape	1
Hero Honda	1
Landline Office Phone	1
Laptop Acer	2
Laptop Dell	1
Metallic Dust Bin	1
Monitor Hp	1
Motocycle Suzuki	1
Motorcycle	4
Motorcycle Hero Honda	5
Motorcycle Honda	1
Motorcycle Jincheng	1

Motorcycle Yamaha Ybr	1
Nissan Navara Double Cabin	1
Office Chair	4
Old Safe	1
Panasonic Kx-Fp 218landlinesiemens Euroset 2005	1
Pedestrian Roller	1
Pick Up Jmc	1
Pine Trees	1
Plastic Chair	5
Plastic Chair	1
Plastic Chair Kenpoly	1
Plastic Chairs	2
Plastic Waste Bins	2
Printer Hp Laserjet P3005d	1
Printer Hp	1
Printer Hphp Laserjet P2035	1
Printer Hphp Laserjet P2055d	1

Printer Hphp Laserjet P3015	1
Printerhp Lasejet P2035	1
Sofa Set 3 Seater	1
Sofa Set1 Seater	2
Solar Panels	2
Solar Power Invertor	1
Solar Batteries	2
Solar Batteries	6
Solar Battery 2000wat	1
Solar Pannel	1
Table	2
Ups	1
Ups Apc	2
Waste Bins –Metallic	7
Water Tank	1
Weighing Scale (Adults)	1
Weighing Scale (Baby)	1
Wheel Barrow	5
Wooden Chairs	3

## OTHER ASSET FINDINGS

- i. Many items are not located in their respective departments and there are no preventive mechanisms in place to eliminate theft, losses or damage, wastage and misuse.
- ii. Many items/assets both at the Municipal Headquarters and Divisions are not engraved
- iii. Some items/assets have duplicated engraved numbers/codes and they are not systematic across departments.
- iv. The maintenance cost of Nissan Navara has become too high. It was observed that since the vehicle has over parked for many years, some of the parts might not be repairable any more hence high risk of losing the taxpayers money. It is recommended that the life span for government vehicles should at least be five years. However, for Nissan Navara it's over 10 years.

## STORES FINDINGS

- i. The municipal Council Main Store is disorganized with a lot of obsolete and unserviceable items that no longer add value to Council
- ii. The store at Central Division is untidy and poorly arranged.
- iii. The Municipal Council chambers do not portray the true picture of a venue where council meetings are held. It is currently being used as an extension of the Municipal store which makes it look disorganized, untidy and poorly arranged.

## CASH AND BANK FINDINGS

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
Masindi Municipal Council – Central Division Collection Account	8110500003	Centenary Bank	0	0	UGX
Masindi Municipal Council – Central Division General Fund Account	8110500017	Centenary Bank	7,115	0	UGX
Masindi Municipal Council – Central Division Operational Account	8110500006	Centenary Bank	142,505	142,505	UGX
Masindi Municipal Council – Central Division Tax Reserve Account	8110500043	Centenary Bank	1,623	1,623	UGX

Masindi Municipal Council – Karujubu Division Collection Account	8110500005	Centenary Bank	188,349	188,349	UGX
Masindi Municipal Council – Karujubu Division Ddeg Account	8110500086	Centenary Bank	12,384	12,384	UGX
Masindi Municipal Council – Karujubu Division General Fund Account	8110500015	Centenary Bank	7,452	7,452	UGX
Masindi Municipal Council – Karujubu Division Karujubu Division Account	8110500082	Centenary Bank	0	0	UGX
Masindi Municipal Council – Karujubu Division Local Council I Account	8110500013	Centenary Bank	4,356	4,356	UGX
Masindi Municipal Council – Karujubu Division Local Council Ii Account	81105000312	Centenary Bank	10,293	10,293	UGX
Masindi Municipal Council – Karujubu Division Operational Account	8110500014	Centenary Bank	11,798	11,798	UGX
Masindi Municipal Council – Kigulya Division Collection Account	8110500053	Centenary Bank	120,203	120,203	UGX
Masindi Municipal Council – Kigulya Division Ddeg Account	8110500087	Centenary Bank	15,745	15,745	UGX
Masindi Municipal Council – Kigulya Division General Fund Account	8110500050	Centenary Bank	50,240	50,240	UGX
Masindi Municipal Council – Kigulya Division Local Council I	8110500072	Centenary Bank	2,227	2,227	UGX
Masindi Municipal Council – Kigulya Division Local Council Ii	8110500071	Centenary Bank	12,066	12,066	UGX
Masindi Municipal Council – Kigulya Division Operational Account	8110500051	Centenary Bank	445,422	445,422	UGX
Masindi Municipal Council – Nyangahya Division General Fund Account	8110500027	Centenary Bank	42,605	42,605	UGX
Masindi Municipal Council – Nyangahya Division Local Council I Account	8110500029	Centenary Bank	2,223,126	2,223,126	UGX
Masindi Municipal Council – Nyangahya Division Local Council Ii Account	8110500030	Centenary Bank	791,218	791,218	UGX
Masindi Municipal Council – Nyangahya Division Operational Account	8110500028	(Blank)	839	839	UGX
Masindi Municipal Council – Central Division Ddeg Account	8110500089	Centenary Bank	67,922	67,922	UGX
Masindi Municipal Council – Central Division Local Council I	8110500007	Centenary Bank	29,037	29,037	UGX
Masindi Municipal Council – Central Division Local Council Ii	8110500008	Centenary Bank	39,277	39,277	UGX
Masindi Municipal Council General Fund Account	8110500060	Centenary Bank	275,071,826	0	UGX
Masindi Municipal Council Imprest Account	3100049292	Centenary Bank	31,163,595	0	UGX
Masindi Municipal Council – Nyangahya Division Collection Account	8110500004	Centenary Bank	297,888	297,888	UGX
Masindi Municipal Council – Nyangahya Division Ddeg Account	8110500089	Centenary Bank	3,600,409	3,600,409	UGX

Masindi Municipal Council Uwep Recovery Account	3100044997	Stanbic Bank	3,240,075	0	UGX
Masindi Municipal Council Youth Recovery Account	9030010868318	Stanbic Bank	4,739,434	0	UGX

## RECOMMENDATIONS

- i. The store should be renovated to keep the items in good condition.
- ii. The obsolete and unserviceable items should be disposed of. A clear methodology be put in place under the guidance of PDU to dispose of the obsolete items in the stores.
- iii. The PCDO should track the existence of all computers supplied by the British Council and National Library of Uganda.
- iv. 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.
- v. The furniture that belongs to ICT HUB should also be tracked by the head, community department.
- vi. The respective entities should earmark some funds in the budget under the asset management to cater for engraving of council assets. The Inventory Management officer should take charge in issuing codes to be engraved on the assets to the suppliers at the time of delivering the goods.
- vii. The Division in the meantime should create a room by partitioning the Community hall which can be used as a store in an orderly manner.

## VOTE 775 – NTUNGAMO MUNICIPALITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Items the unserviceable that is, list if items previous board of survey recommended for disposal. Adjustable chair, Laptop, container and computer	Items were not disposed off	Management did not act according to the Board's recommendation
2	The Finance Offices 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	Laptops were not allocated as recommended	Management did not act according to the board's recommendation

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings Other Than Dwellings	10
Land	16
Information, Computer And Telecommunications Equipment	16
Other Machinery And Equipment (Other Than Transport Or Ict Equipment)	30
Transport Equipment	10

#### List of Unserviceable items recommended for disposal

Item	Qty
Adjustable Executive Office Chair	1
Ccomputer Desk Top Dell	1
Computer Desk Top Pentium ® Dual Core 280ghz	1
Computer Monitor Compaq	1
Computer Set Desk Top Pentium (N) Cpu Dual Core Dell Optiplex 170 L	1
Container	1
Dell Desk Desk Top	1
Executive Table (Metalic And Grass	1
Intell Laptop Core 13 Dell	1
Laptop	1
Printer Hp Laser Jet P3005d	1
Single Gate Door	1
Filing Cabinet	3

## **OTHER ASSET FINDINGS**

- i. 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.
- ii. There is a missing laptop of dell belonging to statutory department that was purchased in recent years. The board was unable to trace it in the premises; this laptop was missing even from the previous board of survey.
- iii. It was also noted that another laptop of Toshiba belonging to finance department is missing. The board could not trace it anywhere on the premises, this laptop was also missing from the previous board of survey.
- iv. These entities have the habit of not maintaining the stores records or an inventory book. Ntungamo Municipal Council, Eastern Division, Western Division and all Health centres. Professionally as a result, values of stock at close of the business could not be ascertained.
- v. 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.
- vi. Asset ledgers are not maintained on a continuous basis. Assets ledgers in question are for Ntungamo Municipal Council Eastern, Western and Central divisions.
- vii. One pedestrian roller used in roads in works department is also missing on the premises.

## **STORES FINDINGS**

- No Information on storage condition or records of stores was availed.

## CASH AND BANK FINDINGS

Bank Account Name	Bank Name	Account Number	Bank Balance	Cashbook Balance	Cur
NTUNGAMO MUNICIPAL COUNCIL EASTERN DIVISION MANAGEMNT AND FINANCE	DFCU BANK LIMITED	1983501001030	7,058	7,058	UGX
NTUNGAMO MUNICIPAL COUNCIL CENTRAL DIVISION GENERAL FUND A/C	DFCU BANK LIMITED	1983501001026	35,878,972	77,973	UGX
NTUNGAMO MUNICIPAL COUNCIL CENTRAL DIVISION LGMSD	DFCU BANK LIMITED	1983501001028	0	601,925	UGX
NTUNGAMO MUNICIPAL COUNCIL DIVISION MANAGEMNT AND FINANCE	DFCU BANK LIMITED	3501001027	96,891	96,891	UGX
NTUNGAMO MUNICIPAL COUNCIL -EASTERN DIVISIO GENERAL FUND A/C	DFCU BANK LIMITED	1983501001029	2,815,924	2,815,924	UGX
NTUNGAMO MUNICIPAL COUNCIL EASTERN DIVISION (LGMSD)	DFCU BANK LIMITED	1983501000321	0	0	UGX
NTUNGAMO MUNICIPAL COUNCIL GENERAL FUND ACCOUNT	DFCU BANK LIMITED	198350100149	3,125,174	3,125,174	UGX
NTUNGAMO MUNICIPAL COUNCIL -HEALTH CENTRE IV	DFCU BANK LIMITED	1983501002327	32,130,412	32,130,412	UGX
NTUNGAMO MUNICIPAL COUNCIL REVOLVING FUND RECOVERY A/C	DFCU BANK LIMITED	1983501005608	13,232,497	13,232,497	UGX
NTUNGAMO MUNICIPAL COUNCIL UWEP ENTERPRISE FUND	DFCU BANK LIMITED	198350100321	0	0	UGX
NTUNGAMO MUNICIPAL COUNCIL UWEP RECOVERY A/C	DFCU BANK LIMITED	1983501009445	28,887,000	28,887,000	UGX
NTUNGAMO MUNICIPAL COUNCIL WESTERN DIVISION GENERAL FUND SA/C	DFCU BANK LIMITED	198350100159	21,488	21,488	UGX
NTUNGAMO MUNICIPAL COUNCIL WESTERN DIVISION LGMSD	DFCU BANK LIMITED	1983501000161	0	0	UGX
NTUNGAMO MUNICIPAL COUNCIL YOUTH PROJECT A/C	DFCU BANK LIMITED	1983501005609	0	0	UGX
NTUNGAMO MUNICIPAL COUNCIL WESTERN DIVISION MANAGEMENT AND FINANCE	DFCU BANK LIMITED	1983501000160	24,250	24,250	UGX
RUHOKO HEALTH CENTRE CENTRE III	DFCU BANK LIMITED	1983501002328	0	0	UGX

## RECOMMENDATIONS

- i. All obsolete assets should be disposed of immediately
- ii. Land belonging to the council should be protected by acquiring land titles



- iii. The finance officers should ensure daily posting of the books of accounts in order to achieve timely reporting of financial financing.
- iv. The finance officer should make sure that there is regular stock taking store and inventory records are always up to date.
- v. Missing laptops should be followed up by the Accounting to track their whereabouts.
- vi. Impounded machinery should be serviced and make services to the people at it is a mandate of council to do so.
- vii. Follow up should be done to ascertain where the pedestrian roller is.

## VOTE 776 – BUSIA MUNICIPALITY

### Follow up on Previous Recommendations

- The vote availed no information on the previous recommendations or evidence that they were followed up.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings Other Than Dwellings	72
Dwellings	6
Information, Computer And Telecommunications Equipment	51
Other Machinery And Equipment (Other Than Transport Or Ict Equipment)	174
Transport Equipment	20
Non-Classified	15

#### List of unserviceable items recommended for disposal

Item	Qty
1-Bicycles	1
Honda Motorcycle	1
Jialing Motorcycle	1
Jiefang Lorry	2
Motorcycle Honda	1
Pickup Nissan	2
School Bus	1
Stephill Generator.	1
Trailer-Tractor	1
Vegar Power System Generator	1
Yamaha Dt Motorcycle	1
Yamaha Motorcycle	1

### OTHER ASSET FINDINGS

- No asset findings were made except that assets agreed with what was in the register no information on condition or usage was availed.
- Review of the asset register during consolidation the assets were just listed with no costs or engraved codes.
- There is loss of an Acer laptop that was recorded and reported to police.

- iv. There were obsolete items identified i.e. 2 pickups, 2 lorries, 5 motorcycles, 1 bicycle, 2 generators, school bus and a tractor.

## STORES FINDINGS

- i. Store balances agreed with ledger balances this was established from the 100% stores check.
- ii. Store checks are made monthly.
- iii. The storage space is inadequate.

## CASH AND BANK FINDINGS

- i. The vote presented 12 accounts with reconciliations for eight accounts

**Table of Accounts reviewed**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
Busia Mc Challenge Initiate Project A\C	903004268242	Stanbic Bank	0	0	UGX
Busia Municipal Council Health Center Iv	9030005737655	Stanbic Bank	57,553,838	55,887,838	UGX
Ddeg Account	9030005746883	Stanbic Bank	80,663,631	7,240,631	UGX
Ddeg Account	9030005746921	Stanbic Bank	8,137,612	87,612	UGX
General Fund Account	9030005746751	Stanbic Bank	2,120,647	2,120,647	UGX
General Fund Account	9030005746867	Stanbic Bank	1,382,314	1,382,314	UGX
General Fund Account	9030005746905	Stanbic Bank	85	85	UGX
Operations Account	9030005746875	Stanbic Bank	39,362,705	3,113,499	UGX
Operations Account	9030005746913	Stanbic Bank	8,031,659	92,337	UGX
Property Rates Account	1983501004407	Dfcu Bank	555,238	555,238	UGX
Uwep Recovery Account	9030015601107	Stanbic Bank	411,922	411,922	UGX
Youth Livelihood Revolving Account	1983501002546	Dfcu Bank	1,241,450	1,241,450	UGX

## RECOMMENDATIONS

- The board that carried out the exercise made no recommendations for their findings.

## VOTE 777 – BUSHENYI-ISHAKA MUNICIPALITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Management to speed up the process of constructing some other offices as some officers are not accommodated in the current block	No action taken	This should be given priority
2	Replacement of old curtains in most of the offices	No action taken	This should be given priority
3	Replacement of old furniture	No action taken	This should be given priority
4	All operational vehicles in the yard to be repaired and serviced to avoid obsolescence.	No action taken	This should be given priority
5	Staff houses at Health Centre IV and in Tank Hill to be renovated as they are in a sorry state.	No action taken	This should be given priority

### ASSET FINDINGS

#### SUMMARY OF ASSETS

- The vote availed no information on proof of ownership, condition or categories of assets.

#### OTHER ASSETS FINDINGS

- i. The asset register is not complete as most of the assets lack cost value, description, location.
- ii. Most assets are not engraved

#### STORES FINDINGS

- No Information on storage condition or records of stores was availed.

#### CASH AND BANK FINDINGS

- i. The team observed that all four accounts were reconciled but we do not have the bank certificates.

#### RECOMMENDATIONS

- The board that carried out the exercise made no recommendations for their findings.

## VOTE 778 – RUKUNGIRI MUNICIPALITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Grounded vehicles and motorcycles to be disposed of.	Done	Done
2	Council to identify a spacious municipal store to accommodate the items	Done	Done
3	Council to ensure that there is budget for maintenance of assets and vehicles.	Done	Done

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings Other Than Dwellings	2
Dwellings	2
Land	16
Information, Computer And Telecommunications Equipment	62
Other Machinery And Equipment (Other Than Transport Or Ict Equipment)	140
Transport Equipment	25

#### List of unserviceable items recommended for disposal

Item	Qty
Type Writer	1
Gutter Cups	2
Gutters Plastic	4
173 Iron Sheetshelves And Full	1
Laptop	1
Metallic Gutters	16
Old Metallic Wheelbarrows (20) In Number.	1

One Computer	1
Ridges	26
Rolling Chairs	4
Timber (Plunks)	54
Trees –Medium Size They Are 10 In Number With An Average Price Of 60,000 Each.	1
Wheelbarrows	1
Wooden Fascia Boards	10
Wooden Windows	2

### OTHER ASSET FINDINGS

- i. The stores' condition is good.
- ii. They are managed in an efficient manner.
- iii. There are some obsolete assets.

### STORES FINDINGS

- i. The store accommodation is adequate, but needs thorough arrangement and organization.

## CASH AND BANK FINDINGS

- i. The team observed that all accounts were reconciled as per the guidelines in respect to the Treasury Accounting Instructions on cash.

**Table of Accounts reviewed**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
Eastern Division General Collection A/C	5112100011	Centenary Bank	268,557	268,557	UGX
Rukungiri Municipal Council General Fund Account	9030010823527	Stanbic Bank	47,582,274	47,582,274	UGX
Rukungiri Municipal Council Property Tax A\C	5112100039	Centenary Bank	2,039,342	2,039,342	UGX
Southern Division General Collection A/C	3100032583	Centenary Bank	9,726,167	9,726,167	UGX
Western Division General Collection A/C	5112100015	Centenary Bank	680,989	680,989	UGX

## RECOMMENDATIONS

- i. All identified unserviceable items should be disposed off
- ii. There is urgent need to identify a municipal store, the one at Rukungiri Health center IV is so congested with many items to be disposed of like, rolling chairs (damaged), rolling machine, type writers, and wheel barrows.
- iii. Council to ensure that there is budget for maintenance of assets and vehicles.

## VOTE 779 – NANSANA MUNICIPALITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken	Remarks
1	Unserviceable assets which were recommended for boarding off were disposed of while others are still pending awaiting valuation report.	Some assets were disposed off	Others assets still pending awaiting valuation report from the mechanical engineering department or clearance from the asset donor.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

- The vote availed no information on proof of ownership, condition or categories of assets.

#### List of unserviceable items recommended for disposal

- There was no list of obsolete items attached.

### OTHER ASSET FINDINGS

- Each of the inspected stations had an updated asset register but however it was noted that many of the newly acquired assets were not engraved and even those engraved didn't have any unique code to differentiate them from other similar items apart from source of funding & financial year procured.

### STORES FINDINGS

- Entity lacks storage space.

### CASH AND BANK FINDINGS

- Cash books were posted up-to-date; reconciled with their respective Bank statements and dully ruled off.

#### Table of showing accounts reviewed by the board

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
Busukuma Division Council Cells	1004200834358	Equity Bank	14,386,867	1,700,885	UGX
Busukuma Division Council Operations	1004200834381	Equity Bank	15,338,485	259,508	UGX
Busukuma Division Wards	1004200834404	Equity Bank	5,232,416	132,416	UGX
Gombe Division Council Cells	2410500029	Centenary Bank	8,329,280	29,280	UGX
Gombe Division Council Operations	2410500027	Centenary Bank	12,700,526	93,008	UGX

Gombe Division Wards	2410500028	Centenary Bank	151,181	151,181	UGX
Kawanda Health Centre	3100005281	Centenary bank	43,919,395	43,919,395	UGX
Kyadondo North Hsd	3410500138	Centenary Bank	408,560	408,560	UGX
Nabweru Division Council Cells	2410500024	Centenary Bank	696,366	696,366	UGX
Nabweru Division Council Operations	2410500022	Centenary Bank	106,777,620	104,607,620	UGX
Nabweru Division Wards	2410500023	Centenary Bank	737,749	737,749	UGX
Nabweru Health Centre	3100017940	Centenary Bank	23,346,256	23,346,256	UGX
Namulonge Health Centre Iii	3100003526	Centenary Bank	11,748,162	11,748,162	UGX
Nansana Division Council Cells	9336520008	Bank Of Africa	175,725	175,725	UGX
Nansana Division Council Operations	9336510006	Bank Of Africa	23,936,407	176,413	UGX
Nansana Division Wards	9336510002	Bank Of Africa	55,409	55,409	UGX
Nansana Mc Uwep Recovery	3100045031	Centenary Bank	19,002,125	19,002,125	UGX
Nansana Municipal Council General Fund	3410500189	Centenary Bank	3,526,050	3,526,050	UGX
Nansana Municipal Council Imprest	3100049136	Centenary Bank	103,588	103,588	UGX
Nansana Municipal Council Youth Livelihood Recovery	3100045034	Centenary Bank	2,971,510	2,971,510	UGX
Ttikalu Health Centre Iii	3100003519	Centenary Bank	29,852,667	29,852,667	UGX

## RECOMMENDATIONS

- i. All assets should be engraved with unique codes to differentiate each item from the other similar items.
- ii. Municipal Council should transfer all the land titles to bear the current status and land titling should be considered as a key priority.
- iii. The entity should have a fleet management policy in place.
- iv. All stations under Vote 779 should have a costed asset maintenance plan in place.



## VOTE 780 – MAKINDYE SSABAGABO MUNICIPALITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Ndejje and Bunamwaya division councils should strategize to acquire office premises of] their own	Ndejje Division acquired land in mutungo in FY 2020/21	Done
2	To put in place a security/ security armed Guard to improve upon the security of the municipal premises	The municipal council headquarters acquired services of a private security firm in FY 2020/21	Done
3	Fencing of some health centers should be taken as priority to enhance security	Chain link fence set erected at seguku health Centre 11 and natural fences at Nyanama moslem, and busabala primary schools in FY 2020/21	Other schools urged to priortize fencing in a phased manner
4	There is need to increase on the funding for the UPE grant to UPE schools so as to improve service delivery	Some schools got more slightly more funding compared to last FY.	However some schools that got more funds also had increased enrollment
5	To assist the manager for mutungo health center ii and seguku health centreii to secure a land tittle for its premises	Processing of the land tittles by the municipal planner is on going	Ongoing
6	To consider the upgrading of health Centre IIs to health center IIIs so as to effectively and efficiently improve on the services rendered to the community	This has been reflected in the municipal five year plan 2020-2025	Planned for
7	Some schools like Kigo prisons primary school and Lubugumu primary schools don't have enough staff quarters and staff toilets	Four stance latrine with urinals constructed at Kigo primary school in FY 2020/21 by Ndejje division	Done
8	Construction of more staff quarters at the health centers	Doctors house at ndejje health center iv improvised to accommodate two families .construction of more staff quarters prioritized in the municipal five year plan 2020-2025	Done
9	The health centers should be assisted to prepare and develop a 5 year health development plan	The municipal health department spearheaded the integration of health center priorities in the municipal five year development plan 2020-2025	Done
10	Some health Centre IIs need to be assisted with acquisition of solar power and fridges for their medical drugs	Service power installed at ndejje health Centre iv at maternity, OPD and theatre. This has been reflected in the municipal five year plan 2020-2025	Need to also connect all the fridges
11	There is need to put up new structures at the health Centre IIs to improve on service delivery	This was been prioritized and reflected in the municipal five year development plan 2020-2025	Ongoing
12	There is need to purchase an ambulance for Ndejje Health Center iv to improve on service delivery at the facility	This was been prioritized and reflected in the municipal five year development plan 2020-2025	Ongoing

## ASSET FINDINGS

### SUMMARY OF ASSETS

Assets	Qty
Buildings Other Than Dwellings	15
Land	2
Information, Computer And Telecommunications Equipment	19
Other Machinery And Equipment (Other Than Transport Or Ict Equipment)	400
Transport Equipment	11

### List of unserviceable items recommended for disposal

Item	Qty
Confrence Table	1

## OTHER ASSET FINDINGS

- i. It was observed that the assets were recorded in the asset registers and showed a schedule of the assets owned or controlled by the institution and the various establishments in the municipality.

## STORES FINDINGS

- No Information on storage condition or records of stores was availed.

## CASH AND BANK FINDINGS

- i. The team reconciled and observed that the books were posted and reconciled as per the local government finance and accounting regulation 2007.

### Table showing accounts reviewed by the board

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
Aggrey Memorial School Bunamwaya	9030006001318	Stanbic Bank	45,240,700	45,240,700	UGX
Bunamwaya Division Council Cells	2612100033	Centenary Bank	4,938	4,938	UGX
Bunamwaya Division Council Collection	3100001897	Centenary Bank	355,840	355,840	UGX
Bunamwaya Division Council Operations	3100007898	Centenary Bank	154,304	154,304	UGX
Bunamwaya Division Council Wards	2612100032	Centenary Bank	1,304	1,304	UGX
Bunamwaya Division Ddeg	3100064727	Centenary Bank	66,561,167	66,561,167	UGX
Bunamwaya Health Centre Ii	2112100004	Centenary Bank	124,003	124,003	UGX
Busabala Primary School	3200526849	Centenary Bank	677,656	677,656	UGX
Kibiri C.O.U Day & Boarding Primary School	3020453554	Centenary Bank	1,034,346	1,044,343	UGX
Kigo Lunnya Primary School	3200526796	Centenary Bank	983,479	993,929	UGX
Kigo Prisons Primary School	3420400538	Centenary Bank	870,634	889,958	UGX
Lubugumu Jamia High School	1000242795	Cairo Bank	74,599,434	73,779,774	UGX

Lubugumu Primary School	3420400534	Centenary Bank	1,480,388	1,494,042	UGX
Makindye Ssabagabo Municipal Council General Fund	2612100018	Centenary Bank	282,183	282,183	UGX
Makindye Ssabagabo Municipal Council Imprest	3100049245	Centenary Bank	6,632,203	6,632,203	UGX
Makindye Ssabagabo Municipal Council Loan Account	2612100001	Centenary Bank	0	0	UGX
Makindye Ssabagabo Municipal Council Property Rates 1(Massaja)	2612100019	Centenary Bank	2,417,770	2,417,770	UGX
Makindye Ssabagabo Municipal Council Property Rates 11(Bunamwaya)	2612100020	Centenary Bank	2,187,299	2,187,299	UGX
Makindye Ssabagabo Municipal Council Property Rates 111(Ndejje)	2612100021	Centenary Bank	5,213,336	5,213,336	UGX
Makindye Ssabagabo Municipal Council Uwep Enterprise Fund	3100044917	Centenary bank	633,925	633,925	UGX
Makindye Ssabagabo Municipal Council Uwep Recovery	3100044918	Centenary Bank	9,382,050	9,382,050	UGX
Makindye Ssabagabo Municipal Council Youth Livelihood Fund	3100044919	Centenary Bank	5,900	5,900	UGX
Makindye Ssabagabo Municipal Council Youth Livelihood Fund Recovery	3100044916	Centenary Bank	3,398,745	3,398,745	UGX
Masajja Division Council Cells	3100007904	Centenary Bank	72,590	72,590	UGX
Masajja Division Council Collection	3100007901	Centenary Bank	302,450	302,450	UGX
Masajja Division Council Lgmsdp	3100007910	Centenary Bank	8,522,457	64,660	UGX
Masajja Division Council Operations	3100007902	Centenary Bank	2,787,563	47,563	UGX
Masajja Division Wards	3100007903	Centenary Bank	21	21	UGX
Masajja Umea Primary School	3420400674	Centenary Bank	1,090,814	1,090,814	UGX
Munamwaya C/U Primary School	3200526890	Centenary Bank	1,211,941	1,211,450	UGX
Mutundwe Health Centre 11	2112100003	Centenary Bank	76,883	76,883	UGX
Mutungo Health Centre 11	3100003623	Centenary Bank	29,739	29,739	UGX
Mutungo Kitiko Primary School	3200526788	Centenary Bank	819,124	819,124	UGX
Namasuba Muslim Primary School	3420400532	Centenary Bank	1,453,131	1,543,131	UGX
Ndejje Catholic School	3420400635	Centenary Bank	1,807,355	1,807,355	UGX
Ndejje Division Council Collection	2612100026	Centenary Bank	25,280,250	25,280,250	UGX
Ndejje Division Council Cells	2612100029	Centenary Bank	2,575	2,575	UGX
Ndejje Division Council Operations	2612100027	Centenary Bank	20,867,876	21,397,876	UGX
Ndejje Division Council Ward	2612100028	Centenary Bank	15,501	15,501	UGX
Ndejje Health Centre Iv	9030005897008	Stanbic Bank	64,862,478	64,862,478	UGX
Nyanama Moslem Primary School	3420400631	Centenary Bank	736,514	736,514	UGX
Seguku Health Centre 11	2112100001	Centenary Bank	18,468	18,468	UGX
Sseguku Primary School	3420400549	Centenary Bank	1,236,951	1,236,951	UGX
St . Gyaviira Lweza Primary School	3420400571	Centenary Bank	621,826	621,826	UGX
St Kizito Pruiimary School Kibibi C/S	3420400632	Centenary Bank	958,974	958,974	UGX
St Pius Masajja Primary School	3020010441	Centenary Bank	1,425,958	1,425,958	UGX
St Theresa Catholic P/S Bunamwaya	3200316823	Centenary Bank	962,466	962,466	UGX

## **RECOMMENDATIONS**

- i. The municipal council should put in place a comprehensive fleet management policy.
- ii. There is need to digitalize data storage to ease retrieval.
- iii. The municipal council should expedite initiatives to process land tittles for all health units and schools apart from lubuguma and namasuba

## VOTE 781 – KIRA MUNICIPALITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	There is need to create more space for storage of Division properties.	Divisions have improvised some space for storage of items.	More space will be got in future.
2	The Head of Finance should ensure that he provides hands-on support in terms of book keeping, assets management to all Schools, Divisions and Health Centers.	Continuous hands on support has been provided during the year.	Refresher trainings will be required in future.
3	There is need to recruit stores assistants to properly manage and maintain the stores	Pending availability of funds.	Activities within stores have been allocated to personnel within the departments.
4	There is need to ensure that assets and plants are well maintained.	Scheduled maintenance of assets has been agreed on	Vehicles are serviced at every 4000 kilometers.
5	Land needs revaluation	Pending	Activity had not budgeted for.
6	Insurance of vehicles and plants should be done	Pending	Availability of funds
7	Boarding off of all assets that are not in use should be done.	Valuations have been done.	Work in progress.
	There's a need to engrave Council assets.	Pending availability of funds	Arrangements are underway now that Council has obtained a number of assets within the year.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings Other Than Dwellings	88
Dwellings	13
Not Specified In The Chart Of Accounts	1
Land	17
Information, Computer And Telecommunications Equipment	103
Other Machinery And Equipment (Other Than Transport Or Ict Equipment)	869
Transport Equipment	36
Non-Classified	2

### List of unserviceable items recommended for disposal

Item	Qty
Big Tank	1
Empty Drums	1
Flash Door	1
Iron Sheets	1
Kiosks	1
Metallic Door	1
Metallic Windows	1

Office Chairs	1
Old Gate	1
Old Tyres	1
Small Tank	1
Stand For Water Reserver	1
Washing Basin	1
Wooden Doors	1

### OTHER ASSET FINDINGS

- i. It was observed that the assets were recorded in the asset registers and showed a schedule of the assets owned or controlled by the institution and the various establishments in the municipality.

### STORES FINDINGS

- No Information on storage condition or records of stores was availed.

### CASH AND BANK FINDINGS

- i. The survey entailed Cash and Bank balances twenty (20) Bank accounts held by the Entity.

### Table showing accounts reviewed by the board

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
CELLS	9030011293955	Stanbic Bank	17,028	67,028	UGX
CELLS	9030011379728	Stanbic Bank	1,556,019	256,019	UGX
CELLS	9030011384500	Stanbic Bank	89,392	89,392	UGX
Collection	9030011286487	Stanbic Bank	4,171,590	0	UGX
Collection	9030011286584	Stanbic Bank	37,416,836	-87,988	UGX
Collection	9030011286622	Stanbic Bank	10,568,137	7,581,551	UGX
DDEG	3100027592	Centenary Bank	28,511,180	237,124	UGX
DDEG	3100027640	Centenary Bank	37,381,689	9,157,689	UGX
DDEG	4412100003	Centenary Bank	24,878,905	90,892	UGX
General Fund	9030011353486	Stanbic Bank -Kireka	276,540,107	276,540,107	UGX
Operations	9030011331709	Stanbic Bank	34,836,963	2,955,493	UGX
Operations	9030011331741	Stanbic Bank	19,276,496	4,226,496	UGX
Operations	9030011331776	Stanbic Bank	30,636,588	365,056	UGX

Property Fund	1203657120899	Dfcu Bank	207,846,194	207,846,194	UGX
Property Fund	6001063969	Absa Bank	165,934,753	165,934,753	UGX
Uwep Recovery	3100027642	Centenary Bank	31,607,800	31,607,800	UGX
Wards	9030011294099	Stanbic Bank	29,732	29,732	UGX
Wards	9030011379779	Stanbic Bank	1,710,251	210,251	UGX
Wards	9030011384462	Stanbic Bank	52,903	52,903	UGX
Youth Livelihood Programme Recovery	3100027644	Centenary Bank	3,806,100	3,806,100	UGX

**RECOMMENDATIONS**

- i. The board that carried out the exercise made no recommendations for their findings

**Pictorial**



## VOTE 782 – KISORO MUNICIPALITY

### Follow up on Previous Recommendations

- The vote availed no information on the previous recommendations or evidence that they were followed up.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings Other Than Dwellings	1
Land	1
Information, Computer And Telecommunications Equipment	22
Other Machinery And Equipment (Other Than Transport Or Ict Equipment)	10
Transport Equipment	15

### OTHER ASSET FINDINGS

- i. It was found out that the Municipal Council does not keep an updated assets register save for disaggregated lists that could only be got from the previous Board of Survey report and some relevant offices.
- ii. The books of accounts were found maintained per the Local Government financial and Accounting Regulations 2007 by all surveyed entities
- iii. Among notable redundant asset is a pickup Reg. NO. UAF 492 G which has been grounded for a long time.
- iv. A number of pavers totaling to 2,700 that were initially intended to be used at part entrance have been kept redundant at the Council Yard for long time.
- v. All divisions had no essential machines to use like transport means for all field staff and even office based staff.

### STORES FINDINGS

- i. Assets/items that had been recommended for boarding off in FY 2019/2020 report were still in store.
- ii. Properties that are at division Offices and do not belong to them should be documented.



## **CASH AND BANK FINDINGS**

- i. The vote availed no information as to whether the cash and bank balances were reconciled.

## **RECOMMENDATIONS**

- i. All registers at departmental levels should be consolidated into one
- ii. The Council needs to assign an Officer to be responsible (Inventory manager) for the assets register who will coordinate all the departments to keep the assets register updated
- iii. Municipal and Divisions should prioritize transport means for field officer if service delivery is to be effected.

## VOTE 783 – MITYANA MUNICIPALITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Dispose of obsolete items	No action taken	Not Done

### ASSET FINDINGS

#### SUMMARY OF ASSETS

- The vote availed no information on proof of ownership, condition or categories of assets.

#### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO
1	Motor cycle	UG 0275R
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
2	Broken beds	-

3	Laptop	1
4	Intercom phone	1
5	Solar batteries	-
6	Old wooden windwos	-

### OTHER ASSET FINDINGS

- Failure to implement board of survey recommendations for Financial years 2017/2018, 2018/2019 and 2019/2020
- Board of survey established that some vehicles under works and health departments have been grounded at the municipal headquarters for over 3 years. These include, Sonalika Tractor UG1660S, Tata Tipper FAW - UAR 028Y, Wheel Loader UAJ 928X, Motor cycle LG 001368. It was established that they are grounded due to mechanical problems and fortunately none was involved in any accident. Perhaps they stand high risk of physical deterioration and theft of valuable parts like batteries, wheels, lights etc.
- The team discovered that garbage skips recovered from Mityana Town are lying unusable in Municipal Council premises and stand risk of Loss, theft, physical deterioration and in addition to harboring dangerous reptiles like snakes and likewise, ponding water that collects in them will soon lead to their dilapidation and damage. Management must consider over turning these skips and finding a better storage space for them.
- We established that Kabule Health Centre III was re-roofed and the quality of work was very good. The Health facility is now in a more conducive state to serve Ugandans in Kabule and other neighboring places. However, we didn't see the old iron sheets which

were removed from the said Health facility. Therefore, Management should find the whereabouts of the iron sheets for appropriate action.

- v. Board of survey established that there are only three land titles in custody of Municipal treasury office. This is contrary to regulation 9(j) of the local governments financial and accounting regulations 2007, an accounting officer is required to ensure safe custody of all assets. However, some land titles are still held at divisions for instance that of Ttanda HC 11.
- vi. It was established that the Admissions/Ward section and maternity in Magala Health center Ttamu Division lacks drip stands and bed screens in maternity ward, they instead use wall nails to hold drips. Thus privacy, dignity and comfort of patients is also interfered with.
- vii. BoS also discovered that one container recovered during revenue operations before transition to municipal council, was abandoned in central division premises. The items found in this container include Generator, photocopier machine, Motorcycle - LG 001668, damaged chairs, 8 new bicycles and old/used stationery. Fortunately, the generator and photocopier were recommended for disposal in BoS reports of 2016/2017, 2017/2018 and 2018/2019 although no action has been taken.

## **STORE FINDINGS**

- i. The storage is not adequate however the condition of the store is good. The items are stored in an efficient manner.
- ii. There is obsolete Accountable stationary recovered from divisions whose serial numbers are exactly the same as those in stores, such stationery could not be issued and tracked during operations and therefore seized release of all old stationary for Financial year 2020/2021
- iii. The condition of the store is good.

## CASH AND BANK FINDINGS

- i. Report of the Board of Survey on Cash, Cashbook and Bank Balances held by Mityana Municipal Council assembled at the office of Principal Treasurer at the close of business on the date of 13/07/2021.
- ii. All cashbooks were duly ruled and balanced as at 30<sup>th</sup> June, 2021.
- iii. Funds were appropriately utilized by the end of financial year 2020/2021.
- iv. All Accounts were clearly reconciled with cashbooks and there were no differences identified.
- v. There was no cash, no sealed packages of notes and coins and no any cheques found in custody of Municipal Division offices.

**Table showing accounts reviewed by the board**

Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
Mityana Municipal Council General Fund		9030011315940	76,391,559	76,391,559	UGX
Mityana MC UWEP Enterprise Fund		3100046065	5,175,100	5,175,100	UGX
Mityana MC UWEP Enterprise Fund Recovery		3100052935	11,460	11,460	UGX
Mityana Municipal Council Youth Project Fund		3100046066	9,684,325	9,684,325	UGX
Mityana MC Youth Livelihood Fund Recovery		3100052934	5,200	5,200	UGX
Mityana Municipal Council Imprest Account		9030013833752	2,075	2,075	UGX
Mityana Municipal Council Property tax Account		9030016357455	0	0	UGX
Mityana Central Division Revenue account		9030011516067	963,532	963,532	UGX
Mityana Central Division Operations account		9030011516059	11,507,349	11,507,349	UGX
Mityana Central Division DDEG Account		9030016543232	13,749,327	0	UGX
Mityana Busimbi Division Operations		9030011516016	4,629,813	4,629,813	UGX
Mityana Busimbi Division Collection		9030011515990	4,036,423	4,036,423	UGX
Mityana Ttamu Division DDEG Account		9030011516032	1,955	1,955	UGX
Mityana Ttamu Division Operations Account		9030011516024	9,111	9,111	UGX
Mityana Ttamu Division Collections Account		9030011516040	17,866,234	17,866,234	UGX

## **RECOMMENDATIONS**

- i. The team therefore recommends that the accounting officer expedite the process of acquiring land titles for plots below and also ensure a centralized custody of all titles.
- ii. Management is advised to ensure that all Land titles including those at Divisions are under safe custody at the Municipal Headquarters.
- iii. Dispose all obsolete assets
- iv. BoS advises that money should be provided for maintenance of the grounded vehicles and render them operational.
- v. The BOS recommends that the Municipal Health Officer to provide the facility with enough drip stands and bed screens.
- vi. Asset Registers must be updated regularly and all Assets must have a maintenance plan.

## VOTE 784 – KITGUM MUNICIPALITY

### Follow up on Previous Recommendations

- The vote availed no information on the previous recommendations or evidence that they were followed up.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
<b>LAND AND BUILDINGS</b>				
Land		21		
Building		85		
<b>TRANSPORT EQUIPMENT</b>				
Pickup		5		2
Motorcycle		39		7
Trailer\Truck		2		1
Earth Moving Equipment\Tractor				
Omnibus		1		

#### List of unserviceable items recommended for disposal

- There was no list of obsolete items attached

### OTHER ASSETS FINDINGS

- Not all Assets are engraved and thus the need to clearly mark them for proper management and tracing.

### STORES FINDINGS

- There's need for more store space in schools
- The stock cards need to be used appropriately to ease location and proper management

### CASH AND BANK FINDINGS

- The Municipal operates 37 Accounts for schools and divisions and they were properly reconciled.

#### Table showing accounts reviewed by the board

Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
Pager Division Discretionary Development Account	Centenary Bank	74112100016	72,937	72,937	UGX
Pager Divisional Operational Account	Stanbic	9030016551049	28,057	28,057	UGX

Pager Division General Fund Collection Account	Stanbic	9030011788512	899,869	899,869	UGX
Central Division general fund collection Account	Stanbic Bank	9030011788261	5,345,806	5,345,806	UGX
Central Division Operations Account	Stanbic Bank	9030012269101	110,216	110,216	UGX
Central Division Discretionary Devt Equalisation Grant Account	Centenary Bank	7412100017	34,659,871	34,659,871	UGX
Pandwong Division General fund Collection Account	Stanbic Bank	9030011788210	1,561,443	-	UGX
Pandwong Division	Stanbic Bank	9030012313593	114,539	59,793	UGX
Pandwong Division Discretionary Devt Equalisation Grant Account	Centenary Bank	7412100018	21,714,538	-	UGX
Kitgum Municipal Council General Account	Stanbic Bank	903005811634	827,563	827,563	UGX
Kitgum Municipal Council imprest Account	Stanbic Bank	9030013773555	2,025,014	2,025,014	UGX
Kitgum Municipal Council Youth Livelihood Recovery.	Stanbic Bank	9030012496825	2,501	2,501	UGX
Kitgum Municipal Council UWEP Recovery	Stanbic Bank	9030012497147	225,417	225,417	UGX
Y.Y. Okot M.C	Stanbic Bank	903005811839	49,789,451	49,789,451	UGX
Y.Y. Okot M.C	Stanbic Bank	9030005959038	66,955,805	66,955,805	UGX
Y.Y. Okot M.C	Stanbic Bank	9030005814919	3,695,254	3,695,254	UGX
Kitgum Public School PTA Account	DFCU Bank	01141090601362	426,173	426,173	UGX
Kitgum Public School UPE Account	Stanbic Bank	9030000623392	16,978,233	16,978,233	UGX
Boarding Account	Kitgum SACCO	11-13368-5	200,800	200,800	UGX
Kitgum Technical Institute (USDP)	DFCU Bank	011413616104715	33,620,484	36,620,484	UGX
Kitgum Technical Institute (Grants)	Stanbic Bank	9030005811626	155,282,759	155,282,759	UGX
Kitgum Technical Institute (Projects)	Stanbic Bank	9030000767971	132,420,673	132,420,673	UGX
Kitgum Technical Institute	Centenary Bank	7410400038	401,518	437,168	UGX
Kitgum Core Primary Teachers College	Stanbic Bank	9030005811685	163,799,826	163,799,826	UGX
Kitgum Core Primary Teachers College	Stanbic Bank	9030005809117	55,902,524	55,902,524	UGX
Kitgum Core Primary Teachers College TDMS	Stanbic Bank	9030005812061	54,932,175	54,932,175	UGX
Kitgum Core Primary Teachers College OTR ACC	Stanbic Bank	9030005860945	1,441	1,1441	UGX
Ojuma Primary UPE Account	Stanbic Bank	9030003449253	19,324,359	19,324,359	UGX
Ojuma Primary UPE Account	Kitgum Cooperative	11-10469-9	535,100	535,100	UGX
Pandwong P/S PTA	Stanbic Bank	9030012573390	925,700	925,700	UGX
Pandwong P/S UPE	Stanbic Bank	9030006096130	11,746,114	11,746,114	UGX
St.Mary's Kitgum Boy's School UPE ACC	Stanbic Bank	9030007547268	12,911,605	12,911,605	UGX
St.Mary's Kitgum Boy's School PTA ACC	DFCU	01143500260518	25,315	25,315	UGX

St.Mary's Kitgum Boy's School Boarding ACC	Centenary Bank	7410400030	27,425	27,425	UGX
Kitgum Girl's Primary School-UPE ACC	Stanbic Bank	9030006150119	2,692,507	2,692,507	UGX
Kitgum Girl's Primary School-PTA ACC	Centenary Bank	01143500260518	37,737	37,737	UGX
Kitgum Girl's Primary School-Boarding ACC	Centenary Bank	7410400030	149,406	149,406	UGX

## RECOMMENDATIONS

- i. The stores person needs to do more stores inspection and report to the accounting officer.
- ii. Obsolete and grounded Assets need to be boarded of.
- iii. There's need to create more space for stores in schools, tertiary institutions and divisions.
- iv. Assets need to be engraved.



**VOTE 785 - KOBOKO MUNICIPALITY**

**NO REPORT SUBMITTED**

## VOTE 786 – MUBENDE MUNICIPALITY

### Follow up on Previous Recommendations

- The vote availed no information on the previous recommendations or evidence that they were followed up.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings Other Than Dwellings	6
Dwellings	24
Land	9
Information, Computer And Telecommunications Equipment	47
Other Machinery And Equipment (Other Than Transport Or Ict Equipment)	474
Transport Equipment	14

#### List of unserviceable items recommended for disposal

- i. There was no list of obsolete items attached

#### OTHER ASSET FINDINGS

- i. The thunder arrestor at Biwanga RC was stolen.
- ii. The road to Biwanga CU is in poor state.
- iii. The pavers at Lwemikomago HCIII were poorly laid
- iv. No labels on some of the projects.
- v. Access roads to Government facilities should be improved

#### STORES FINDINGS

- i. The balances in the store's ledger agreed with what was physically on ground.

#### CASH AND BANK FINDINGS

##### Table showing accounts reviewed by the board

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
Mubende Mc General Fund Acc.	9030012223535	Stanbic Bank	77,000	77,000	UGX
Mubende Mc Imprest	9030016458227	Stanbic Bank	11,589,249	11,582,269	UGX

Mubende Mc Property Tax	9030012751566	Stanbic Bank	16,609	16,609	UGX
Mubende Mc Uwep Recovery	8912000184	Centenary Bank	2,542,100	2,542,100	UGX
Mubende Mc Youth Livelihood Recovery	9030013507707	Stanbic Bank	129,750	129,750	UGX
Mubende South Division General Fund	9030012063163	Stanbic Bank	973,558	973,558	UGX
Mubende West Division General Fund	9030012063945	Stanbic Bank	75,556	75,556	UGX

## RECOMMENDATIONS

- i. Repair all roads in poor state.
- ii. Engrave all assets.

## VOTE 787 – KUMI MUNICIPALITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Dispose of assorted items	Not disposed	Assets not valued by Government valuer

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings Other Than Dwellings	6
Dwellings	1
Land	2
Information, Computer And Telecommunications Equipment	79
Other Machinery And Equipment (Other Than Transport Or Ict Equipment)	35
Transport Equipment	27

#### List of unserviceable items recommended for disposal

Item	Qty
Assorted Scrap	1
Bitumen Boiler	1
Cash Box Metallic	1
Chair Executive	1
Computer	1
Cushioned Executive Chairs	1
Keyboard (Dell)	1
Laptop (Toshiba)	1
Metallic Chair	2

Monitor (Dell)	1
Motorcycle	2
Office Fan	1
Pedestrian Roller	1
Photocopier	1
Printer	1
Tipper Lorry Jiefang	1
Vehicle Tyres	1
Water Fittings	1

### OTHER ASSET FINDINGS

- i. Kumi Municipal had its assets master uploaded on the IFMS, however the actual assets register wasn't printed off the system, and as such was not attached.
- ii. There were issues raised on some of the assets i.e. one of the laptops donated by NITA had not been accounted for by the time of the exercise, Engine of FAW truck that was dismantled, has not been put back since 2020.
- iii. All the land at Municipal wards is not titled and as such has no values attached.

- iv. Majority of municipal assets are not engraved, this has thus exposed them to vandalism and theft.
- v. There was a Payment made for a double cabin pick. This vehicle is yet to be delivered

### STORES FINDINGS

- i. The stores space is not adequate enough, this is majorly attributed to the large quantities of scrap being stored there.

### CASH AND BANK FINDINGS

- i. The cashbook and bank balances were properly reconciled as per the bank certificates and Statements.

**Table showing accounts reviewed by the board.**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
Kumi Mc North Division Discret	3100030173	Centenary Bank	9,009,376	3,380,376	UGX
Kumi Mc North Division General Fund	3100030171	Centenary Bank	1,897,164	219,164	UGX
Kumi Mc North Division Operations	3100030172	Centenary Bank	15,320,157	195,857	UGX
Kumi Municipal Council General Fund	(Blank)	Stanbic Bank	17,135,102	0	UGX
Kumi Municipal Council General Fund	307253000024	Finance Trust Bank	36,616,015	0	UGX
Kumi Municipal Council South Division Discret	3100030170	Centenary Bank	39,005	39,005	UGX
Kumi Municipal Council Uwep Project	4712100044	Centenary Bank	0	0	UGX
Kumi Municipal Council Uwep Recovery	4712100045	Centenary Bank	4,968,250	0	UGX
Kumi Municipal Council Ylp Revolving	3100049190	Centenary Bank	4,726,250	0	UGX
Kumi Municipal Council, South Division General Fund	3100030168	Centenary Bank	2,452,201	2,452,201	UGX
Kumi Municipal Council, South Division Operations	3100030169	Centenary Bank	31,694	-30,706	UGX

### RECOMMENDATIONS

- i. Management should in a timely manner have the Implementation of the BoS findings
- ii. Assets should be valued by the Government valuer, and also the exercise of engravement done.
- iii. The Town Clerk should task the inventory officer to avail the missing NITA laptop

- iv. The concerned officers should make a Follow up with supplier of the council pick up.
- v. The engineer should write a detailed report on the FAW tipper lorry whose engine was dismantled and never put back
- vi. Assorted scrap be disposed off to create space in the Municipal stores
- vii. Council should expedite the process of titling of all its land, as this will help avert the evils associated untitled land.

**VOTE 788 - LUGAZI MUNICIPALITY**

**NO REPORT SUBMITTED**

## VOTE 789 – KAMULI MUNICIPALITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Boarding off Jiefang- Vehicle LG 0003-045	Processing on going	Awaiting valuation report for Chief Government Valuer
2	Repair of trailer Reg. LG 0009-043 and servicing of tractor Reg LG 0008-043	Repair works complete	Tractor and trailer are being used to remove garbage from town.
3	Seven classroom block at Kamuli Township-renovation		Awaiting availability of funds
4	5 staff houses on Mutekanga road-renovation		Awaiting availability of funds
5	Filling cabinets replacement of locking system	Process on going	To be repaired in FY2021-2022
6	40 classroom desks at Kamuli Township Primary School	Done	Desks repaired/mended ready for use
7	Kamuli Municipal Council Administration block-renovation	Pending	Awaiting availability of funds
8	Servicing of FUSO Lorry UAK766T-Servicing	Work on going	Renovation has been done

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings Other Than Dwellings	1
Dwellings	5
Land	15
Information, Computer And Telecommunications Equipment	90
Other Machinery And Equipment (Other Than Transport Or Ict Equipment)	271
Transport Equipment	16

#### List of unserviceable items recommended for disposal

Item	Qty
Blower	1
Weighing scale	2
Grader	1
Printer	2



## OTHER ASSET FINDINGS

- i. The assets were adequate in good condition and managed in an efficient manner
- ii. The entity maintains a fixed assets register on the IFMS with only major categories of assets reflected however, it is not fully updated because the newly acquired assets have not yet been uploaded onto the system.
- iii. There are some obsolete assets which are clearly stated in the list of unserviceable items. Obsolete items aren't kept well, those on the floor are very disorganized, should be put separate from items in use.

## STORES FINDINGS

- i. The store was accorded a new space on the new office building.
- ii. There are no shelves in which to place the files, books and all other materials.
- iii. There were several old records which included records from Kamuli Town Council made the central store inaccessible

## CASH AND BANK FINDINGS

- i. The cash book was posted update and reconciled against the corresponding bank statement. It's upon this that we managed to verify the cash and bank balances.

### Table showing accounts reviewed by the board

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
Busota Health Centre III	9030007399625	Stanbic Bank	2,580	2,580	UGX
Kamuli Municipal Council General Collections	9030012266072	Stanbic Bank	22,807	22,807	UGX
Kamuli Municipal Council Southern Division	9030012266293	Stanbic Bank	197,011	197,011	UGX
Kamuli Municipal Council Southern Division	9030012266307	Stanbic Bank	235,704	235,704	UGX
Kamuli Municipal Council Southern Division Generalcollections	9030012266315	Stanbic Bank	2,131,220	2,131,220	UGX
Kamuli Township Primary School	9030005734133	Stanbic Bank	2,247,728	2,247,728	UGX
Kamuli Youth Centre Clinic	9030010770474	Stanbic Bank	7,145	7,145	UGX

## RECOMMENDATIONS

- i. The entity needs to plan for more storage facilities.

**VOTE 790 - KAPCHORWA MUNICIPALITY**

**NO REPORT SUBMITTED**

## VOTE 791 – IBANDA MUNICIPALITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
01	The board recommended for the sale of obsolete items like electric lamps and stands, solar light batteries in works department.	Still under procurement	Re-captured in the board of survey report FY2020/21
02	The board also recommended that all newly acquired items be engraved and registered in stores. Like newly acquired computers, printers and Laptops.	Engravement done	Advised to carry out thorough engravement for all new and old furniture.
03	The committee also recommended for the demarcation of lands waiting for titling.	Lands demarcated and process to acquire Land titles is on-going.	All pieces of land were captured using a GPS to ascertain their size and shape. All divisions were advised to start processing land titles. Titling also will stop encroachment from the neighbors.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings Other Than Dwellings	36
Land	58
Information, Computer And Telecommunications Equipment	37
Other Machinery And Equipment (Other Than Transport Or Ict Equipment)	279
Transport Equipment	21
Non-Classified	15

#### List of unserviceable items recommended for disposal

Item	Qty
08 Refuse Skips	1
Broken Metallic Beds	1
Calculators	1
Dust Bin	1
Electric Poles Lights (Stands)	25
Expired Street Parking Receipts	1
Former Towncouncil Old Computers	1
Laptop Batteries	1

Motor Cycle Bmkcd80-Imc	1
Motor Vehicle Batteries	1
Municipal Council Calendars	1
Scrap Computers	1
Speed Meter	1
T/F Motor Cycle	1
Tape Measure	1
Tillertractor	1

## OTHER ASSET FINDINGS

- i. Lack of enough furniture to accommodate the pupils.
- ii. There are no pit latrines for teachers hence teachers share with pupils
- iii. The school structures need to be renovated
- iv. The school does not have a water facility
- v. The school has structures that need to be completed
- vi. The gravity water at the school is not functional

## STORES FINDINGS

- No Information on storage condition or records of stores was availed.

## CASH AND BANK FINDINGS

- i. The books of accounts are not well posted / updated

### Table showing accounts reviewed by the board

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
Ibanda Municipal Council General Fund	3100032899	Centenary Bank	75,653,362	75,653,362	UGX
Ibanda Municipal Council Imprest Account	3100068296	Centenary Bank	7,265	7,265	UGX
Ibanda Municipal Council Property Rates	3100032908	Centenary Bank	447,239	447,239	UGX
Ibanda Municipal Council Uwep Recovery	3100045747	Centenary Bank	27,827,030	27,827,030	UGX
Ibanda Municipal Council Youth Livelihood Recovery	3100032910	Centenary Bank	13,109,035	13,109,035	UGX

## RECOMMENDATIONS

- The board that carried out the exercise made no recommendations for their findings

## VOTE 792 – NJERU MUNICIPALITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	There is need for recruitment for a dedicated stores personnel	No action taken	The personnel working in offices related to stores need some training as recruitment is awaited
2	Procurement Disposal Unit should initiate disposal for obsolete items	No Action taken	Board still maintains this recommendation

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty.
Buildings Other Than Dwellings	2
Land	1
Information, Computer And Telecommunications Equipment	7
Other Machinery And Equipment (Other Than Transport Or Ict Equipment)	7
Transport Equipment	5

#### List of unserviceable items recommended for disposal

Item	Qty
Garbage Skips	2
Jiefang Truck	1
Pickup	1

### OTHER ASSET FINDINGS

- i. The Asset Register is not updated or uploaded on the IFMS
- ii. Some of the items have not yet been engraved
- iii. There are some encroachers on Municipal Council Land meant for dumping

### STORES FINDINGS

- i. The entity has no stores manager. The officer assigned to the work as stores personnel is doing it as extra assignment and it hinders the quality of his work.

## CASH AND BANK FINDINGS

**Table showing accounts reviewed by the board**

<b>Bank Account Name</b>	<b>Account Number</b>	<b>Bank Name</b>	<b>Bank Balance</b>	<b>Cashbook Balance</b>	<b>CUR</b>
Njeru Municipal Council Uwep Recovery Account	431040027	Centenary Bank	140,550	140,550	UGX
Njeru Municipal Council Ylp Revolving Fund	3100026831	Centenary Bank	147,475	147,475	UGX
Njeru Municipalsal Council General Fund Account	431000004	Centenary Bank	42,569,233	42,569,233	UGX
Njeru Municipalsal Council Imprest Account	3100072244	Centenary Bank	5,530,079	5,530,079	UGX

## RECOMMENDATIONS

- i. An updated asset register should be maintained, updated and uploaded on the IFMS
- ii. Recruitment of a stores officer should be initiated
- iii. Efforts to complete the office building should be expedited so that a more permanent store is established
- iv. Actions on recommendations from boards of survey should be taken
- v. Responsible officers should ensure that all Municipal Council assets are engraved
- vi. Efforts should to secure all Municipal Council Land should be intensified

## VOTE 793 – APAC MUNICIPALITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	There is high need for council to initiate the process of Surveying all Land owned by Council to enable the land protected from intruders	Survey of Sludge drying bed land, Cemetery, Land, Bus and taxi park, Apac main Market Land and Abattoir Land had conducted in FY 2020/2021.	There is need to make follow-up on the titling of Administration Block since the deed plan is in place and Sludge drying bed land, Cemetery Land, Bus and taxi park, Apac main Market Land and Abattoir Land in FY 2021/2022
2	Administrations are encouraged to Engrave all the assets plus others to be procured in the current Financial year for easy identification.	All item procured under USMID and some under non-wage were engraved in FY2020/2021.	Done
3	The management are advised to lobby for more funds for the completion of newly started Administrative office block currently under construction	The fund for the constriction of newly office block has been put in the Budget of FY	Ongoing
4	The management should ensure that the missing items i.e. External Hard drive with Personal Secretary, Mouse from Procurement Unit, 5 wireless PCI Adapter, Wireless USD Adapter with IT officer, Engine for pick UG 2981R, among others to be recovered and brought to store for boarding off following the Rightful procedure.		The Town Clerk should report to the Committee on actions taken within 30 working days.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Dwellings	57
Land	34
Information, Computer And Telecommunications Equipment	141
Other Machinery And Equipment (Other Than Transport Or Ict Equipment)	205
Transport Equipment	55
Other Natural Resources	9
Non-Classified	35

#### List of unserviceable items recommended for disposal

- There was no list of obsolete items attached

## OTHER ASSET FINDINGS

- i. Engraving of assets should be taken serious for easy identification.
- ii. There is a weakness in land surveying.
- iii. All the Assets belonging to the Council were examined and their status verified and recommended for appropriate action.

## STORES FINDINGS

- i. Examined the Municipal Council Stores and all other stores and all items of value within the council premises. Items of value which are no longer of use were recommended for boarding off in accordance with Public Procurement and Disposal Act (PPDA)

## CASH AND BANK FINDINGS

- i. Accounts for projects were examined and their status verified and recommended for appropriate action.
- ii. Accounts for reconciled and unspent balances explained. Explanation should include the level of work done, level of performance and material on site.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
Amc Uwep.Fund A/C	9030012954017	Stanbic Bank	0	0	UGX
Amc.Community Based Services	9030012954092	Stanbic Bank	0	0	UGX
Amc.Uwep.Fund Recovery A/C	9030012954084	Stanbic Bank	5,400	5,400	UGX
Apac Mc Impress A/C	9030016629935	Stanbic Bank	10,636,321	10,636,321	UGX
Biashara Health Center li A/C	9030006285006	Stanbic Bank	0	0	UGX
Ddeg A/C	9030012400224	Stanbic Bank	0	0	UGX
Ddeg A/C	9030012565665	Stanbic Bank	11,005,959	11,005,959	UGX
Division Ddeg A/C	9030012564669	Stanbic Bank	4,561,148	4,561,148	UGX
Division Ddeg A/C	9030012565541	Stanbic Bank	4,000,010	4,000,010	UGX
Division General Fund A/C	9030012564820	Stanbic Bank	21,907	21,907	UGX
Division General Fund A/C	9030012565517	Stanbic Bank	2,838,136	2,838,136	UGX
Division Operational A/C	9030012564731	Stanbic Bank	539,231	539,231	UGX
Division Operational A/C	9030012565495	Stanbic Bank	2,915,916	2,915,916	UGX
Education A/C	9030012400372	Stanbic Bank	194,000	194,000	UGX
General Fund A/C	9030012339223	Stanbic Bank	165,532	165,532	UGX
General Fund A/C	9030012565770	Stanbic Bank	982	982	UGX
Health A/C.	9030012400429	Stanbic Bank	0	0	UGX
Maruzi Seed School A/C	9030006394603	Stanbic Bank			UGX



Operational A/C	9030012400305	Stanbic Bank	0	0	UGX
Operational A/C	9030012565703	Stanbic Bank	76,798	76,798	UGX
Production &Marketing	9030012400518	Stanbic Bank	0	0	UGX
Property Rate A/C	9030012400542	Stanbic Bank	0	0	UGX
Road Fund A/C	9030012400151	Stanbic Bank	0	0	UGX
Ylp.Fund A/C	9030012954033	Stanbic Bank	0	0	UGX
Ylp.Fund Recovery A/C	9030012954076	Stanbic Bank	4,706	4,706	UGX

## RECOMMENDATIONS

- i. Administrations are encouraged to Engraved all the unengraved assets plus others to be procured in the current Financial year for easy identification.
- ii. The management are advised to lobby for more funds for the completion of newly started Administrative office block currently under construction
- iii. The management should ensure that the missing items i.e. External Hard drive with Personal Secretary, Mouse from Procurement Unit, 5 wireless PCI Adapter, Wireless USD Adapter with IT officer, Engine for pick UG 2981R, among others to be recovered and brought to store for boarding off following the Rightful procedure
- iv. There is need to make a follow-up on the land under the process of Survey and initiate process of unsurveyed land.

## VOTE 794 – NEBBI MUNICIPALITY

### Follow up on Previous Recommendations

- The vote availed no information on the previous recommendations or evidence that they were followed up.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings Other Than Dwellings	1
Dwellings	2
Structures	9
Land	25
Information, Computer And Telecommunications Equipment	135
Other Machinery And Equipment (Other Than Transport Or Ict Equipment)	164
Transport Equipment	20
Minerals And Energy Resources	6
Intellectual Property Products	1

#### List of unserviceable items recommended for disposal

Item	Qty
Desk Top (Dell), Key Board, Monitor And Cpu	2
Drawing Board	1
Executive Chair	1
Executive Office Chair	1
Filing Cabinet (1)	1
Jialing (Ug 1942r)	1
Laptop (Dell)	2
Laptop Computer	1
Laptop Computer (Hp)	1
Laptop Dell	1
Lorry	1
Metallic Box	1
Nisan Pick Up	1
Office Chair	3

Office Chair	23
Office Chair	3
Office Desks	3
Office Desks	9
Office Fan	1
Printer Lase Jet (Hp)	1
Printer Lase Jet (Hp) Mil-32 Mfp	1
Reception Desk (1)	1
Safe	1
Sofa Set (1 Set)	1
Table	1
Tractor (Steyr)	1
Visitor's Benches	1
Visitors' Benches (2)	1
Wooden Cupboards And Shelves (10)	1
Wooden Desk	2

### OTHER ASSET FINDINGS

- Most assets are not engraved and sequentially referenced.
- Some land assets are partially paid for.

- iii. All assets recommended for disposal in the previous financial year 2019/2020 were not disposed.
- iv. Some asset recommended for disposal were repaired and are in good condition despite their low book values/ obsolescence.
- v. Most assets are not uploaded into the IFMS asset register.
- vi. Some staff who transferred their service to different entities did not handover all institution assets in their possession.
- vii. The streams are not demarcated and information on coverage was lacking.
- viii. School hosted by foundation bodies have no memorandum of understanding for the land they occupy.

### STORES FINDINGS

- i. The store has obsolete shelves.
- ii. Some obsolete assets were not transferred to the store and retained by user departments
- iii. The store has inadequate space with a weak door and poor lighting.

### CASH AND BANK FINDINGS

- i. The team observed that all accounts were reconciled as per the guidelines in respect to the Treasury Accounting Instructions on cash.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
Abindu Primary	9030012137337	Stanbic Bank	0	0	UGX
Abindu Primary School	9030007708725	Stanbic Bank	0	0	UGX
Namthin	9030007709489	Stanbic Bank	0	0	UGX
Namthin Primary Schoo	9030012154452	Stanbic Bank	0	0	UGX
Nebbi Mc Imprest Account	9030012250451	Stanbic Bank	0	0	UGX
Nebbi Mc Property Rate	7610500004	Centenary Bank	0	0	UGX
Nebbi Mc Uwep Recovery Account	7612100051	Centenary Bank	0	0	UGX
Nebbi Mc Youth Livelihood Fund	7612100053	Centenary Bank	0	0	UGX
Nebbi Mc Youth Livelihood Fund	7612100054	Centenary Bank	0	0	UGX
Nebbi Mcabindu Division Capital Development	9030012308492	Stanbic Bank	0	0	UGX
Nebbi Mcabindu Division Operation	9030012308549	Stanbic Bank	0	0	UGX
Nebbi Mcabindu General Collection	9030012256301	Stanbic Bank	0	0	UGX

Nebbi Mccentral Capital	9030012309030	Stanbic Bank	0	0	UGX
Nebbi Mccentral Division General Collection	9030012259653	Stanbic Bank	0	0	UGX
Nebbi Mccentral Division General Collection	9030012309154	Stanbic Bank	0	0	UGX
Nebbi Mcthatha Division Capital Dev't	9030012308123	Stanbic Bank	0	0	UGX
Nebbi Mcthatha Division General Collection	9030012259564	Stanbic Bank	0	0	UGX
Nebbi Mcthatha Division General Operation	9030012308085	Stanbic Bank	0	0	UGX
Nebbi Municipal Council General Funds Collections Account	9030012189566	Stanbic Bank	0	0	UGX
Nebbi Primary School	9030007707753	Stanbic Bank	0	0	UGX
Nebbi Primary School (PTA)	3201293129	Centenary Bank	0	0	UGX
Nebbi Town	9030006247406	Stanbic Bank	0	0	UGX
Nebbi Town Secondary School	7610400039	Centenary Bank	0	0	UGX
Nebbi Town Secondary School	9030006294293	Stanbic Bank	0	0	UGX

## RECOMMENDATIONS

- i. All assets should be engraved/Tagged in a logical manner with clear reference numbers and the engraving code included in the assets register.
- ii. Institutional land should be fully acquired, fenced, titled and land title register developed.
- iii. The Accounting Officer should dispose all assets recommended for disposal by the Board of Survey.
- iv. Operationalize the plan on maintenance policy of all assets.
- v. All asset should be incorporated into the IFMS asset register.
- vi. Follow up should be made on staff who left the entity with Municipal Council property.
- vii. Schools founded by religious bodies should generate Memorandum of Understanding between the schools and founders on issues of land ownership.
- viii. Water bodies and/or streams should be demarcated with concrete beacons to reduce encroachment by the surrounding community.
- ix. All obsolete assets should be transferred to the store.
- x. Spacious room should be designated for store and necessary facilities provided

## VOTE 795 – BUGIRI MUNICIPALITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Engraving of all Municipal Council Assets	Partial action was taken 12/12/2019	Adhere to compliance
2	Disposal site at Kirongero should be fenced	No action was 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 Asset Inventory Management Officer.	Some action was taken	Most of the assets were registered.
5	Procurement of modern office furniture	Partially done	Very few modern furniture was procured.
6	To provide a functional tap at the abattoir	A functional tap and a borehole were in place.	Clean and safe water thus good hygiene and sanitation.
7	To renovate a pit latrine in the taxi park	A pit latrine was renovated	Pit latrine was emptied.
8	To renovate a cracked curtain wall at Bugiri Bus park.	A curtain wall was constructed	Additional pit latrine was constructed.
9	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

#### SUMMARY OF ASSETS

Assets	Qty
Buildings Other Than Dwellings	13
Land Improvements	1
Land	16
Information, Computer And Telecommunications Equipment	53
Other Machinery And Equipment (Other Than Transport Or Ict Equipment)	61
Transport Equipment	10
Non-Classified	5

#### List of unserviceable items recommended for disposal

Item	Qty
Typewriters	2
Balcones	3
Windows And 20 Doors Wooden	6
Old Iron Sheets	102
Cycle Styling Machine	1
Motorcycle	1
Security Lamp From Trailer Park	1

## OTHER ASSET FINDINGS

- i. The Health Centre III construction works were complete and handed over and it was functioning normally
- ii. The Latrine walls of the Foundation block near National Water offices had developed serious cracks that looked dangerous in the near
- iii. The motor cycle registration number UG2935M in Ocelakur HCII needs to be boarded off.
- iv. The damaged solar power controller inverter and lighting bulbs in Anyara HCIII should be replaced.
- v. The spoilt binocular microscope and monocular microscope in Anyara HCIII and Otuboi HCIII should be replaced.
- vi. The veterinary Laboratory at Otuboi Town Council should be operationalized
- vii. The spoilt Electronic infant weighing scale in Anyara HCIII should be replaced.
- viii. The parish Chiefs house in Apapai needs to be rehabilitated.
- ix. One box fridge in Apapai HCIII should be repaired.
- x. The pit latrine at SACAOs residence in Otuboi Town council needs to be handed over to the users.

## STORES FINDINGS

- i. The generator Honda diesel No. C20-230/400 VGB10963IEC60989 should be repaired or if not repairable, it should be disposed of.

## CASH AND BANK FINDINGS

**Table showing accounts reviewed by the board.**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	CUR
Al-Jama P/S	4610400154	Centenary Bank	0	0	UGX
Bmc General Fun A/C	4610500121	Centenary Bank	26,275	26,275	UGX

Bmc Imprest A/C	3100068598	Centenary Bank	0	0	UGX
Bmc Property A/C	4610500122	Centenary Bank	267,904	267,904	UGX
Bmc Uwep Recovery A/C	4610500159	Centenary Bank	12,890	12,890	UGX
Bmc Ylp Recovery A/C	4610500134	Centenary Bank	10,515	10,515	UGX
Bmc-Ed- General Fund A/C	4610500126	Centenary Bank	799,466	799,466	UGX
Bmc-Ed-Ddeg A/C	4610500129	Centenary Bank	73,139	73,139	UGX
Bmc-Ed-Health Centre Iii	4610500132	Centenary Bank	50,465	50,465	UGX
Bmc-Ed-Lower Council A/C	3100056208	Centenary Bank	477	477	UGX
Bmc-Ed-Operation A/C	4610500127	Centenary Bank	4,811	4,811	UGX
Bmc-Wd-Ddeg A/C	4610500130	Centenary Bank	5,744	5,744	UGX
Bmc-Wd-General Fund A/C	4610500124	Centenary Bank	187,175	187,175	UGX
Bmc-Wd-Lower Council A/C	3100056209	Centenary Bank	0	0	UGX
Bmc-Wd-Operation A/C	4610500125	Centenary Bank	3,001	3,001	UGX
Bugubo Butambula P/S	4610400229	Centenary Bank	8,007	8,007	UGX
Bukooli College (Boarding)	3100029370	Centenary Bank	2,056,291	2,056,291	UGX
Bukooli College (Exam)	460400334	Centenary Bank	121,156	121,156	UGX
Bukooli College (Tuition)	3100029368	Centenary Bank	18,651	18,651	UGX
Bukooli College (Use)	9030005627914	Stanbic Bank	23,937,835	23,937,835	UGX
Bukooli Tech (Capitation)	9030005628481	Stanbic Bank	23,937,835	23,937,835	UGX
Bukooli Tech (Fees)	303202000144	Finance Trust Bank	71,375	71,375	UGX
Busanzi P/S (Upe & Local)	4620400134	Centenary Bank	11,154	11,154	UGX
Hindocho P/S (Local) A/C	4610400320	Centenary Bank	925	925	UGX
Hindocho P/S (U.P.E) A/C	3200855525	Centenary Bank	17,045	17,045	UGX
Waluwerere P/S (Local)	3100045326	Centenary Bank	26,209	26,209	UGX
Waluwerere P/S (Upel)	4610600007	Centenary Bank	26,209	26,209	UGX

## RECOMMENDATIONS

- i. The 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
- ii. All Municipal Council Primary Schools should be provided with more desks to meet the high growing number of Pupils.
- iii. The Municipal Council dumping site in Kirongero should be fenced to avoid encroachers and bushy grasses should be slashed and maintained regularly and instruct the ones digging on the land to stop after harvesting period.

- iv. 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.
- v. Security measures should be strengthened at Municipal Council buildings and Divisions' premises. Burglar proofed doors and windows should be installed at the Central Registry.
- vi. The Division councils should endeavor to procure land for the construction of their own office premises suitable for good working environment conditions to staff.
- vii. Bugiri Municipal Council Library sign post should be erected and also painted in its identification labels
- viii. Old furniture, equipment and old iron sheets which were removed from the Community Centre totaling to 102 should be disposed of.
- ix. The proposed land for Ndifakulya market should be developed by constructing market stalls for the market vendors since a public toilet is in place.
- x. A standard counter should be procured for the Central Registry for proper control and management of the Municipal Council Records



## VOTE 796 – SHEEMA MUNICIPALITY

### 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	Assets registers are being updated and their engravement is ongoing.	engravement in most of the institutions is limited by limited resources
2	The health centers and schools should be fenced to protect their assets, patients and schools.	Fencing of the health center is ongoing.	fencing of the institutions is limited by limited resources
3	Some health units' beds need to be repaired and broken furniture in all entities.	Repair and maintenance is continuously done.	Assets beyond repair are planned for disposal.
4	The accounts office should submit the list of items captured by the board of survey for the 2017/18,2018/19,2019/202 financial year.	The disposal plan has been prepared by the PDU awaiting approval by MEC	Covid-19 disrupted the disposal processes because of the presidential restrictions.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

- The vote availed no information on proof of ownership, condition or categories of assets.

#### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	QUANTITY
1	Batteries N100-12V	Not given
2	Rim spare parts	Not given
3	Small Tyres	Not given
4	Rim	Not given
5	Big Tyres- RZO	Not given
6	Slaying	Not given
7	Old cutting edges	Not given
8	Old cutting pieces	Not given
9	Woolen Capet	Not given

10	Printer 110 LaserJet	Not given
11	Power stabilizer	Not given
12	Printer	Not given
13	Silver stapling machine	
14	Metallic filling cabin	Not given
15	Desktop computer set	Not given
16	Typewriter	Not given
17	Wooden cupboard	Not given
18	Motorcycle jailing Honda	Not given

## OTHER ASSETS FINDINGS

- i. All assets in a bad state but repairable should be repaired to ensure to their longevity. This includes buildings, pit latrines and furniture in schools, divisions and health centers.

## STORES FINDINGS

- i. The stocks are well arranged, clearly separated between the serviceable and unserviceable articles.
- ii. The ministry of health, Sheema municipality and other implementing patterns should construct adequate stores at least at Kihunda health center III.

## CASH AND BANK FINDINGS

- i. All the cash books and bank reconciliations for bank accounts in the health centers and schools should be properly and timely prepared / kept.

**Table showing accounts reviewed by the board**

Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	Cur
Kagago Division General Fund A/C	Stanbic	90300012291581	8,826,476	4,994	-
Kagago Division Operationals A/C	Stanbic	90300012445872	12,296,472	54,472	-
Kagago Division Lower Local Council A/C	Stanbic	90300012651480	23,673	23,673	-
Kagago Division Ddeg A/C	Stanbic	90300012910559	1,331,980	737,065	-
Kashozi Division Operation A/C	Stanbic	90300012477049	1,022,915	47,915	-
Kagago Division General Fund A/C	Stanbic	90300012291417	2,534,877	4,100	-
Kashozi Division Lower Local Council A/C	Stanbic	90300012777964	195,735	195,735	-
Kagago Division Ddeg A/C	Stanbic	90300012778103	1,752	1,752	-
General Fund	Stanbic	9030012289919	908,102	57,673	-
Ddeg	Stanbic	9030013089441	1,638,069	138,069	-
Operations	Stanbic	9030012455517	7,470,947	783,708	-
Lower Local Council A/C	Stanbic	9030012949536	1,777,853	87,853	-
Kabwohe Division Operations	Stanbic	903001246865	3,074,740	176,740	-
Kabwohe Division Lower Local Councils	Stanbic	9030012784545	16,259,975	138,000	-
Kabwohe Division Ddeg	Stanbic	9030012784626	18,589,354	166,304	-
Kabwohe Division General Fund	Stanbic	9030012291433	8,524,312	386,243	-
Kiziba Hc li	Centenary	6510500201	14,610	14,610	-
Migina Hc li	Centenary	6510500200	34,010	34,010	-
Rwamujojo Hc li	Centenary	6512100009			-

Kyabandara Hc Ii	Centenary	651210008			-
Kitojo Hc Ii	Centenary	3100070312	44,044		-
Karera Hc Ii	Centenary	3100038488	21,674	21,674	-
Kashozi Hc Iii	Centenary	3100038489	7,050	7,050	-
Kibungo Girls Ss	Stanbic	9030005656574	16,890,700	450,000	-
Mushanga Mixed School	Stanbic	9030005656817	4,095,989	0	-
Kamabaare	Stanbic	9030007590503	856,753	0	-
Rweyeshera P/S	Stanbic	9030007442008	2,606,028	0	-
Itegyero P/S	Stanbic	9030007590996	12,326,154	12,326,154	-
Kikonko P/S	Stanbic	9030007590812	2,290,343	2,290,343	-
Butsibo P/S	Stanbic	90300089896	18,877,714	18,877,714	-
Kibutamo P/S	Stanbic	9030007487087			-
Rushozi P/S	Stanbic	9030007487193	1,646,109	0	-
Rushozi P/S	Jubilee	0795			-
Sheema Mc Ylp Recoveries A/C	Stanbic	9030013549256	5,330,550	5,330,550	-
Sheema Mc Uwep Recoveriers A/C	Stanbic	9030013716400	15,574,300	15,574,300	-
Sheema Mc General Fund	Stanbic	9030012110617	26,572,154	26,572,154	-

## RECOMMENDATIONS

- The board that carried out the exercise made no recommendations for their findings

## VOTE 797 – KOTIDO MUNICIPALITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Boarding of obsolete Assets and items	No action was taken	There is urgent need to dispose all obsolete and items

### ASSET FINDINGS

#### SUMMARY OF ASSETS

- The vote availed no information on proof of ownership, condition or categories of assets.

#### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO
1	Dump truck-Jiefang	LG-0029-23
2	Double cabin-Nissan	UG 1134 R
3	Photocopier	
4	Motor Cycle-Jailing	733 UDT
5	Motor Cycle-Jailing	
6	Motor Cycle-DT	LG 002323
7	Motor Cycle-YBR	LG 007923
8	Motor Cycle-AG 100	LG 004923

### OTHER ASSETS FINDINGS

- The Assets register is up-to-date and the assets on hand agreed with the assets register.
- Most Institution land are not registered and do not have land Titles hence some land have been encroached on.
- Schools have not had their land surveyed because of financial constraints.
- Assets are managed in an efficient manner.
- Most assets are not engraved and not indicated in the asset register.
- There are so many assets especially motorcycles held by Officers in their homes and not declared to the board of survey team.
- There are many assets that are obsolete and need to be boarded of or risk further depreciation.
- Most assets lack values and dates placed in service. This makes it difficult to ascertain their actual value.

## STORES FINDINGS

- i. Inventories were entered in the stores ledgers and the inventories on hand agreed with the ledger.
- ii. The stores balances agreed with the ledger balances
- iii. The store accommodation at headquarters is inadequate and items stored in an inefficient manner.
- iv. The stock cards were not organized but just thrown in shelves
- v. There is no designated Officer to manage the stores in most Institutions and Divisions.
- vi. There were expired drugs on the shelves in Kotido Health Centre IV Store.
- vii. Obsolete items are scattered in the corridor and Council hall.

## CASH AND BANK FINDINGS

- i. Most of the Administrative units had only bank balances; there was no cash at hand.
- ii. Cash books were duly ruled off, properly, updated and reconciled to their respective Bank statements. Other Books of accounts were posted to date, balanced and reconciled with the bank balances.
- iii. Eleven (11) Accounts comprising of Municipal Council, Divisions and other Government Institutions were reviewed by the Team.
- iv. Bank certificates and statements were availed to the Team and showed the bank balances indicated in the table below.
- v. All funds were duly utilized by the end of the financial year.

**Table showing accounts reviewed by the board**

Bank Account Name	Bank Name	Account Number	Bank Balance	CashBook Balance	CUR
Kotido municipal general fund account	Centenary Bank	3100036669	7,942,746	7,942,746	UGX
Kotido municipal uwep recovery account	Centenary Bank	3100050802	1,682,737	1,682,737	UGX
Kotido municipal south division operations account	Centenary Bank	3100044269	26,300,498	26,300,498	UGX

Kotido municipal south division general fund account	Centenary Bank	3100044268	2,752,884	2,752,884	UGX
Kotido municipal north division operations account	Centenary Bank	3100044273	15,170,176	15,170,176	UGX
Kotido municipal north division general fund account	Centenary Bank	3100044272	572,989	572,989	UGX
Kotido municipal central division general fund account	Centenary Bank	3100044266	8,613,244	8,613,244	UGX
Kotido municipal west division general fund account	Centenary Bank	3100044266	22,325	22,325	UGX
Kotido municipal west division operations account	Centenary Bank	3100044271	554,901	554,901	UGX
Kotido municipal youth livelihood recovery account	Centenary Bank	3100047710	125,720	125,720	UGX

## RECOMMENDATIONS

- i. There is need to engrave all assets not engraved for easy tracking.
- ii. There is need to carry out regular stock checks.
- iii. There is need to set aside funds to fast track the demarcation and survey of Municipal, Division and all government Institution land.
- iv. Need for a Budget provision for acquisition of land Titles for all Institutions that do not have Land Titles. There is need to fence all Institution land to reduce on encroachers.
- v. All obsolete Assets and items recommended for boarding off and verified by the committee and Chief Government valuer to be disposed.
- vi. There should be a proper and updated land inventory and assets register.
- vii. There is need to plan for operation and maintenance of assets.
- viii. There is need to renovate buildings in a sorry state for instance Panangara H/C III Maternity Ward, old Classroom blocks, Kotido Health Centre IV Maternity ward celling among others.
- ix. There is need to construct a shade for Vehicles and other machinery and equipment in the Municipal Headquarters.

## CITIES

### VOTE 851 – ARUA CITY

#### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The Town Clerk should task all Departments to prepare an up-to- date Assets Register.	Town Clerk directed Departments to prepare up-to-date Assets Register	Final Departmental Assets Register not yet complied
2.	Need to digitize the Assets Register / Inventory Management System for easy analysis and retrieval of information	Asset Register complied for upload and update to IFMS	Upload not yet done
3.	The Assets Registers should be updated to include annual depreciation to determine book value of all assets		
4.	The Office of the Town Clerk should fast track disposal of assets already recommended for board off as their continued stay within the premises causes loss of parts and makes the yard and stores untidy	Most Assets recommended for disposal were disposed through open auctioning	Disposal of Assets already done
5.	All stamps, sign posts, flags should be redesigned to match new entity credentials	New stamps with new Vote names and roles were made.	Sign posts and flags were being fabricated under City Branding Pilot Project
6.	All Portraits of the President should be replaced with the official updated portrait of the president.	No action taken since there was no provision in 2020/21 FY Budget	Planned in 2021/22 FY
7.	The Senior Office Supervisor should ensure all Assets (both newly acquired and old) are engraved for easy identity	Most Entity Assets were engraved	Done
8.	The Main Stores should be reorganized to easily identify out-of-use assets as well as archived documents and properties	Main store at City Head Quarter was organized following the disposal of obsolete assets	Done

#### ASSET FINDINGS

##### SUMMARY OF ASSETS

- The vote availed no information on proof of ownership, condition or categories of assets.

##### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO
1	JMC Isuzu	LG 0005 112
2	Tractor	LG 0008 112
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QTY

3	Assorted scraps (Beds, benches, mattresses, drip stand, trolleys)	
4	Assorted Expired Drugs	
5	Assorted Furniture (Office chairs, Tables)	
6	Bitumen Distributor	#22

## OTHER ASSETS FINDINGS

- i. All obsolete stock was disposed in May 2021.

## STORES FINDINGS

- i. All stores at the Arua Municipal Council Head Quarter were inspected, however due to inadequate space at the stores, some assets are kept within Departmental offices.
- ii. The Stores Person also has some additional roles in Finance, hence cannot check on the stores more frequently.
- iii. The storeroom is well organized; however, it is not adequate.

## CASH AND BANK FINDINGS

**Table showing accounts reviewed by the board**

Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
Arua Municipal Council General	DFCU	01983501003364	234674248	0	UGX
Arua MC YLP Recovery Account	DFCU	01983501005778	1,395,948	0	UGX
AMC Property Rates A/C	DFCU	01043500218858	4,016,582	0	UGX
Arua Municipal Council UWEP	Bank of Africa	03349040009	244,425	0	UGX

## RECOMMENDATIONS

- The board that carried out the exercise made no recommendations for their findings



## VOTE 852 – MBARARA CITY

### Follow up on previous recommendations

S/n	Previous recommendation (s)	Action taken & date	Remarks
1	Motor grader LG should be repaired	Done	A new grader required
2	Pick up LG2976R requires major repairs	Done	Now in good condition
3	Pickup LG 0002-127 requires major repairs	Done	Now in good condition
4	The road passing through kenkombe land should be relocated ,fenced and gates installed to limit access by unauthorized vehicles	The road was constructed ut the land is not yet fenced which makes it accessible by everybody	The road should be fenced and gates installedto protect it from un authorised vehicles and persons
5	Titles for untitled land should be processed.	Plot 35-39 buchunku bus parked was processed	Lands whose land titles hve not been processed should be worked on

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
<b>Buildings And Structures</b>	
Non-Residential Buildings	32
<b>Land</b>	
Freehold	22
Leasehold	23
<b>Machinery &amp; Equipment</b>	
Cycles	8
Heavy Vehicles	19
Light Vehicles	6
Electrical Machinery	2
Furniture And Fittings	24
Light Ict Hardware	1
Medical	29
Office Equipment	5
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	1

#### List of unserviceable items recommended for disposal

Item	Qty
Birth Certificates	1
Form 1b	1
Fuel Order Books	1
Lorry Stickers 20000	1
Lorry Stickers 40000	1
Market Dues	2
Market Dues 300	1

Market Dues 500	1
Pet Vaccination Certificates	1
Pickup Stickers 15000	1
Proprty Tax Demand Notice	1
Street Parking Coupons	1
Trading Licence Ass.Books	1
Trading Licence Books	1

## OTHER ASSET FINDINGS

- i. Some land is not titled
- ii. There is lack of a standard format for engraving city properties
- iii. City buildings need to be revalued
- iv. Some items are in obsolete state
- v. A temporary housing was constructed on Kakyera land by unauthorized people
- vi. Government land was being used for cattle and goat rearing
- vii. Part of boundary with north Ankole diocese was encroached by the diocese and fenced off
- viii. Some items are shifted from one office to another without authorization from accounting officer.

## STORES FINDINGS

- i. There is lack of proper storage space.
- ii. There is lack of enough security lights in store
- iii. There is poor drainage system

## CASH AND BANK FINDINGS

- i. All accounts were reconciled as per guide lines and reconciliations attached

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Biharwe Division Collection	Housing Finance Bank	500107072	5,161,795	11,146,095	UGX
2	Biharwe Division General Fund	Housing Finance Bank	500106939	598,756	343,300	UGX
3	Biharwe Division Operations	Housing Finance Bank	500106944	14,111,206	1,066,206	UGX
4	Kakiika Division Collections	Stanbic Bank	9030009606520	3,304,001	3,304,001	UGX
5	Kakiika Division Operations	Stanbic Bank	9030009606849	1,407,941	617,941	UGX
6	Kakika Div Discretionary Development Fund	Stanbic Bank	9030009606873	744,127	744,127	UGX
7	Kakika Div General Fund	Stanbic Bank	9030009769098	472,729	472,729	UGX

8	Kakoba Division Collection Ac	Housing Finance Bank	121130044400	17,237,789	17,257,789	UGX
9	Kakoba Division General Fund	Housing Finance Bank	500066893	95,801,450	78,111,533	UGX
10	Kakoba Division Lgmsd	Housing Finance Bank	121130188500	13,711,994	15,566,744	UGX
11	Kakoba Division Operations	Housing Finance Bank	500066902	33,735,696	15,141,896	UGX
12	Kamukuzi Division Collection	Housing Finance Bank	500060582	115,150	55,151	UGX
13	Kamukuzi Division Ddeg	Dfcu Bank Limited	198350102157	148,067	102,581	UGX
14	Kamukuzi Division General Fund	Housing Finance Bank	500078308	58,088,496	50,000	UGX
15	Kamukuzi Division Operations	Housing Finance Bank	500078298	396,811	329,311	UGX
16	Mbarara Municipal Counsel Uwep	Dfcu Bank Limited	1123004932992	0	0	UGX
17	Mbarara City General Fund	Housing Finance Bank	500121018	14,547,628	0	UGX
18	Mbarara City Property Tax	Centenary Bank	3100075901	34,800,992	0	UGX
19	Mbarara Mc Development Account	Housing Finance Bank	500090658	433,389,707	0	UGX
20	Mbarara Mc General Fund	Housing Finance Bank	500090676	35,852,640	0	UGX
21	Mbarara Municipal Counsel Uwep Recovery	Dfcu Bank Limited	1123554932381	1,099,075	0	UGX
22	Mmc Ylp Recovery	Dfcu Bank Limited	1983501007655	325,941	0	UGX
23	Mmc Youth Livelihood Programme	Dfcu Bank Limited	1983501003504	2,320,331	0	UGX
24	Nyakayojo Division Collections	Stanbic Bank	9030009591515	21,559,025	1,059,025	UGX
25	Nyakayojo Division Operations	Stanbic Bank	9030009591647	6,312,851	108,851	UGX
26	Nyakayojo General Fund	Stanbic Bank	9030009713084	30,882	30,822	UGX
27	Nyamitanga Division Collection	Housing Finance Bank	121130044600	1,954,373	1,954,373	UGX
28	Nyamitanga Division General Fund	Bank Of Baroda	95050200000307	26,975	102,367	UGX
29	Nyamitanga Division Operations	Bank Of Baroda	9550200000800	858,858	771,750	UGX
30	Nyamitanga Office Project	Bank Of Baroda	95050200000855	0	51,400	UGX
31	Nyamitanga Uddeg	Bank Of Baroda	95050200000693	30,400	48,800	UGX

## RECOMENDATIONS

- i. Boundaries of kenkombe land should be demarcated to avoid encroachers
- ii. There is need for permanent security person to man the area
- iii. The land should be fenced
- iv. Boundaries should be opened

- v. A custodian of kakyera land should be identified to ensure that land is utilized by authorized persons
- vi. Avenues of revenue generation from kakyera land should be exploited
- vii. There should be a standard format of engraving city properties
- viii. Items which are not engraved should be engraved
- ix. Items that need repair should be repaired
- x. Obsolete items should be disposed off
- xi. No item should be shifted from one office to another without authorization from accounting officer
- xii. Adequate storage space should be allocated for the general store for safe custody
- xiii. City engineer should make sure the yard space is organized and arranged
- xiv. Security lights should be installed in the yard to improve on both lighting and security
- xv. Ventilation should be improved on health center iv
- xvi. Pallets should be put in the store to raise drugs from the floor to avoid dampness

**VOTE 853 - GULU CITY**

**NO REPORT SUBMITTED**

## VOTE 854 – 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.	Items recommended for boarding off valued.	Only Motor vehicles were disposed of, however there is need to dispose of the remaining items.
2	Re roof classroom blocks with asbestos sheets at Main street primary school, Walukuba West Primary School and Jinja Army Boarding primary school	A classroom block at Main street primary school reroofed with iron sheets	Others to be provided for in the Council Budget
3	Provide adequate sanitation facilities in primary Schools	VIP latrines to be constructed at Mpumudde Estate, Kisima 2 and Walukuba west Primary School, Walukuba east, and Kirinya Prisons Primary school.	Other schools to be provided for in the next years council budget
4	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.
5	Reroof the leaking main hall at Head office	Main hall roof renovated	Painting to be done in the F/Y 2021/2022

### ASSET FINDINGS

#### SUMMARY OF ASSETS

- The vote availed no information on proof of ownership, condition or categories of assets.

#### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO
1	Motor Cycle (Jailing)	UG1810R
<b>OTHER ITEMS</b>		
S/N		QTY
1	Photocopier (MITA)	1
2	Photocopier (Canon)	1
3	Delivery Bed	1
4	Cardiac Bed	1
5	Delivery bed	1
6	Affront refrigerator	1
7	Philips Refrigerator	1
8	Weighing Scale	1

9	Spectrometer (Bio block)	1
10	Hot Air Oven Pick stone	1
11	Hot Plate	1
24	Incubator	1
25	Binocular Microscopes	2
26	Computer monitor	1
27	Central Processing Unit	1
28	Photocopier	1
29	Computer monitor	1
30	Central Processing Unit	1
31	Lap top	1

32	Central Processing Unit	1
33	Cushion chairs	3
34	Central Processing Unit	1
35	Photocopier	1
36	Fan	1
37	Computer monitor	1
38	Boiler	1
39	Computer monitor	1
12	Central processing Unit	1
13	Computer monitor	1
14	Computer monitor	2
15	Central processing unit	2
16	Key board	2
17	Computer monitor	2
18	Printer	2
19	Central processing unit	2

20	Photocopier	1
21	Printer	1
22	Computer monitor	1
23	Central processing unit	2
40	Printer	2
41	Binding machine	1
42	Photocopier	1
43	Photocopier	1
44	Printer	1
45		
46	Computer monitor	1
47	Central processing unit	1
48	Office chair	1
49	Fans	2
50	Photocopier	2
51	Computer monitor	1
52	Central processing unit	2
53	Typewriter	1

## OTHER ASSETS FINDINGS

- i. During the physical inspection of Council Assets, it was noted that the motor vehicles that all the Items identified for disposal had not been disposed of except for Motor vehicles, creating congestion in offices.
- ii. During this exercise it was noted that though some parts of council Land had been titled there is still need to survey all school land and process land titles to deter land grabbers.
- iii. Some of the buildings in all the Primary schools are in bad state requiring renovation while some schools do not have enough sanitation facilities.

## STORES FINDINGS

- i. Stock balances for Revenue Accountable Stationery, mainly revenue collection receipt books and Trading Licenses were examined and no discrepancies were noted at both Head Office and the Divisions.
- ii. It was noted that Jinja central market collects cash but does not have a safe making it insecure.

## CASH AND BANK FINDINGS

- i. During the exercise cash books, bank statements and certificates of balances were examined. All cash books had been balanced and reconciled for all the Schools, Divisions and Head Office.

**Table showing accounts reviewed by the board**

Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
Sale of Walukuba Housing Estate	Bank of Africa, Jinja	3020451003	35,197,587	35,197,587	UGX
Retention Benefit Scheme	Finance Trust Bank, Jinja	300253000049	836,804	836,804	UGX
Collection Account	Centenary Bank	3100027013	11,742,414	11,742,414	UGX
JMC Youth Livelihood Recovery Account	DFCU Bank, Jinja	01463554405160	3,100,475	3,100,475	UGX
Jinja municipal Council Women Enterprise Recovery account	DFCU Bank, Jinja	01983501001018	10,707,510	10,287,510	UGX
Jinja Central Division					
Collection Account	Centenary Bank	4315100003	844,827	844,827	UGX
Collection Account	Stanbic Bank	9030013333776	11,039	11,039	UGX
Operation Account	Centenary Bank	4315100004	274,204,598	274,204,598	UGX
Lower Council's Account	Bank of Baroda	95030200000967	1,152,083	1,152,083	UGX
Office Block Account	Tropical Bank	0020076534	331,700	331,700	UGX
Capital Account	Bank of Baroda	95030200000605	146,155	146,155	UGX
Source of the Nile Account	UBA	0606000060	1,639,353	1,639,353	UGX
DDEG Account	Standard Chartered Bank	0102000377900	2,475,147	2,475,147	UGX
Property Rates	Centenary Bank	4312100008	361,364	361,364	UGX
Jinja Central HC 111 PHC Account	Centenary Bank	3100051558	2,209,211	2,209,211	UGX
Walukuba / Masese Division					
Collection Account	Centenary Bank	3100027016	47,844	47,844	UGX
Operation Account	Centenary Bank	4315100006	3,169,306	(169,425)	UGX
Property Rates Account	Bank of Baroda	95030200000788	772,957	772,957	UGX
Lower Councils Account	Bank of Baroda	95030200000789	279,094	279,094	UGX
Collection Account	Stanbic Bank	9030013333814	126,140	126,140	UGX
DDEG Account	Bank of Baroda	95030200000150	NIL	NIL	UGX
Walukuba HC IV Account	Centenary Bank	3100051582	18,905,234	18,905,234	UGX
Kisiima HC II Account	Centenary Bank	3100051608	91,514	91,514	UGX
Masese III HC II	Centenary Bank	3100051588	1,014,418	1,014,418	UGX
Masese Port HC II	Centenary Bank	3100051606	1,139,690	1,139,690	UGX
Mpumudde Kimaka Division					
Collection Account	Centenary Bank	3100027018	101,507,754	173,639	UGX
Operation Account	Centenary Bank	3100027019	39,420,814	2,031,368	UGX
Property Rates Account	Centenary Bank	4312100006	313,359	313,359	UGX
Kimaka HC III	Centenary bank	03100051584	6,135,888	6,135,888	UGX
Mpumudde HC IV	Centenary bank	3100051559	20,784,024	20,784,024	UGX
Mpumudde Division DDEG	DFCU	01463500503686	16,718,148	16,718,148	UGX
Walukuba West Primary School					
Walukuba west P.S UPE Account	Bank of Baroda	95030100005877	8,363	8,363	UGX
Waluuba West P.S TOP UP Account	Tropical Bank	0020000783	88,030	88,030	UGX



MAGWA PRIMARY SCHOOL					
Magwa P.S TOP UP Account	Bank of Baroda	95030100003567	113,494	113,494	UGX
Magwa P.S UPE Account	Bank of Baroda	95030100002608	5,707,412	5,707,412	UGX
JINJA POLICE BARRACKS					
Jinja Police Barracks P.S TOP UP Account	Tropical Bank	0020093773	113,664	113,664	UGX
Jinja Police Barracks P.S UPE Account	Tropical Bank	0020021187	92,826	92,826	UGX
JINJA SDA PRIMARY SCHOOL					
Jinja SDA P.S TOP UP Account	Bank of Baroda	95030200000609	1,081,650	1,081,650	UGX
Jinja SDA P.S UPE Account	Bank of Baroda	95030100002428	44,457	44,457	UGX
KISIIMA 1 PRIMARY SCHOOL					
Kisiima 1 P.S Account	Bank of Baroda	95030100006286	76,918	76,918	UGX
KIRINYA PRISONS PRIMARY					
Kirinya Prisons P.S TOP UP Account	Bank of Baroda	95030100006171	34,571	34,571	UGX
Kirinya Prisons P.S UPE Account	Bank of Baroda	95030100003549	1,670,607	1,670,607	UGX
ST. GONZAGA PRIMARY SCHOOL					
ST. Gonzaga P.S TOP UP Account	Bank of Africa	30200382005	15,301	15,301	UGX
ST. Gonzaga P.S UPE Account	Bank of Baroda	95030100004697	34,697	34,697	UGX
ST. Gonzaga P.S Nursery Account	Bank of Africa	02003820028	NIL	NIL	UGX
KISIIMA 2 PRIMARY SCHOOL					
Kisiima 2 P.S Account	Bank of Baroda	95030100007568	70,629	70,629	UGX
MPUMUDDE ESTATE PRIMARY					
Mpumudde Estate P.S TOP UP Account	Tropical Bank	0020021028	22,684	22,684	UGX
Mpumudde Estate P.S UPE Account	Bank of Baroda	95030100004621	130,759	130,759	UGX
Mpumudde Estate P.S Project Account	Equity Bank	1027100934066	1,728,366	1,728,366	UGX
SPIRE ROAD PRIMARY SCHOOL					
Spire Road P.S UPE Account	Bank of Baroda	95030100005126	69,491	69,491	UGX
Spire Road P.S Project Account	Tropical Bank	0020248831	10,554,898	10,554,898	UGX
Spire Road P.S TOP UP Account	Tropical Bank	0020000333	142,652	142,652	UGX
UGANDA RAILWAYS PRIMARY SCHOOL					
Uganda Railways P.S UPE Account	Bank of Baroda	95030100004388	1,804,429	1,804,429	UGX
Uganda Railways P.S TOP UP Account	Bank of Baroda	95030100004553	1,031,549	1,031,549	UGX
MASESE CO EDUCATION PRIMARY SCHOOL					
Masese Co Education P.S TOP UP Account	Tropical Bank	0020130113	11,468	11,468	UGX
Masese Co Education P.S Development Account	Tropical Bank	2000367446	689,149	689,149	UGX
Masese Co Education P.S UPE Account	Bank of Baroda	95030100005306	112,799	112,799	UGX
Masese Co Education P.S Lunch Account	Tropical Bank	0020269197	11,048	11,048	UGX

Masese Co Education P.S Nursery Account	Tropical Bank	0020269208	NIL	NIL	UGX
LAKE SITE PRIMARY SCHOOL					UGX
Lake Site P.S TOP UP Account	Bank of Africa	300200408004	NIL	NIL	UGX
Lake Site P.S UPE Account	Bank of Baroda	95030100007553	101,179	101,179	UGX
Lake site P.S Development account	Bank of Africa	08004080009	NIL	NIL	UGX
JINJA ARMY BOARDING PRIMARY SCHOOL					UGX
Jinja Army Boarding P.S UPE Account	Tropical Bank	0020059346	3,122,556	3,122,556	UGX
Jinja Army Boarding P.S TOP UP Account	Bank of Africa	02041600005	76,244	76,244	UGX
					UGX
Mpumudde Methodist P.S UPE Account	Tropical Bank	0020021788	100,288	100,288	UGX
Mpumudde Methodist P.S TOP UP Account	Tropical Bank	0020021772	874,382	874,382	UGX
Mpumudde Methodist P.S Meal Account	Tropical Bank	0020242248	77,894	77,894	UGX
MAIN STREET PRIMARY SCHOOL					UGX
Main Street P.S UPE Account	Bank of Baroda	95030100005850	77,196	77,196	UGX
Main Street P.S TOP UP Account	Centenary Bank	3100026848	423,224	423,224	UGX
Main Street P.S Meals Account	Centenary Bank	3100026258	5,217,570	5,217,570	UGX
Main Street P.S Nursery Account	Bank of Baroda	95030100006258	7,718	7,718	UGX
Main Street P.S Project Account	Tropical Bank	0020221828	2,843,164	2,843,164	UGX
NARAMBHAI ROAD PRIMARY SCHOOL					UGX
Narambhai Road P.S TOP UP Account	Tropical Bank	00200030143	7,312,426	7,312,426	UGX
Narambhai Road P.S Meals Account	Tropical Bank	0020252316	1,424,880	1,424,880	UGX
Narambhai Road P.S UPE Account	Tropical Bank	00200016148	3,612,065	3,612,065	UGX
Narambhai Road P.S Project Account	DFCU Bank	0191021001147	2,562,693	2,562,693	UGX
WALUKUBA EAST PRIMARY SCHOOL					UGX
Walukuba East P.S TOP UP Account	Bank of Baroda	95030100003481	1,203,214	1,203,214	UGX
Walukuba East P.S Development Account	Bank of Baroda	95030100013453	973,952	973,952	UGX
Walukuba East P.S UPE Account	Bank of Baroda	95030100004363	6,785,793	6,785,793	UGX
Walukuba East P.S Nursery Account	Bank of Baroda	95030100012361	NIL	NIL	UGX
KIIRA PRIMARY SCHOOL					UGX
Kiira P.S Meals Account	DFCU Bank	01981021011268	2,977,274	2,977,274	UGX

Kiira P.S UPE Account	Bank of Baroda	95030100001578	5,844,024	5,844,024	UGX
Kiira P.S Top Up Account	DFCU Bank	01983501007985	8,024,015	8,024,015	UGX
VICTORIA NILE PRIMARY SCHOOL					UGX
Victoria Nile P.S TOP UP Account	Bank of Baroda	95030200000965	11,168,787	11,168,787	UGX
Victoria Nile P.S UPE Account	Bank of Baroda	95030100006940	6,418,439	6,418,439	UGX
Victoria Nile P.S Nursery Account	Orient	18450934020112	373,696	354,146	UGX
Victoria Nile P.S Project Account	Tropical Bank	0020052538	8,001,451	8,001,451	UGX
Victoria Nile P.S Lunch Account	Orient Bank	18450934010112	3,701,747	3,680,472	UGX
Victoria Nile P.S Boarding Section Account	Orient Bank	18450948030112	25,637,125	25,602,050	UGX
MPUMUDDE SEED SECONDARY SCHOOL					UGX
Mpumudde Seed School USE Account	DFCU	01981021001003	28,521,400	28,530,025	UGX
Mpumudde Seed School PTA Account	DFCU	01981021001022	108,801	108,801	UGX
Mpumudde Seed Secondary School	Centenary Bank	4310400044	4,080,485	4,091,485	UGX
WALUKUBA SEED SECONDARY SCHOOL					UGX
Walukuba seed school USE Account	Bank of Baroda	95030100013762	24,148,256	24,148,256	UGX
Walukuba Seed School P.T.A Account	United Bank of Africa	0611000079	4,417,474	4,417,474	UGX

## RECOMMENDATIONS

- i. All Items recommended for disposing off should be timely disposed of in order to attain a higher disposal value and avoid congestion in Offices.
- ii. Management should procure a safe for Jinja central market.
- iii. All council land that is not titled should be resurveyed and land titles be processed
- iv. Council should plan for renovation of classroom blocks including replacement of asbestos sheets with iron sheets.
- v. Construction of Toilets for primary schools should be planned for; in schools that have a stance pupil ratio that is higher than the recommended.

## VOTE 855 – FORT PORTAL CITY

### Follow up on Previous Recommendations

- The vote availed no information on the previous recommendations or evidence that they were followed up

### ASSET FINDINGS

#### SUMMARY OF ASSETS

- The vote availed no information on proof of ownership, condition or categories of assets.

#### List of unserviceable items recommended for disposal

ITEM DESCRIPTION	REG.NO
Toyota Hilux double cabin	LG 0085-14
Yamaha DT	LG 0087-14
Jailing	UG 0813Y
Honda	UG 0431R
Yamaha AG	UG 2980R
Jiefang tipper	LG 0086-14
OTHER ITEMS	
S/N	QTY
Tank	1
Records in sacks	1
Metallic boxes	58
Land holder fittings	300
conductors	5
Capacitors(big and small)	600
Office chairs	8

Office tables	8
Iron sheets from lugard toilet	23
CPU	6
monitors	3
Street light bulb holders	30
printer	1
Key board	1
tyres	4
Tyre reams	3
Engine block	1
pistons	4
Articulator for tractor	1
Pressure plate	1
Cylinder sleeves	4
Solar panels, poles and batteries	21

#### OTHER ASSETS FINDINGS

- Asset register is not updated.
- It was observed that IFMS computers, and other equipment were not engraved and their anti virus had expired. This puts these computers at risk.
- 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.
- It was not easy to ascertain the price value of the equipment assessed.

- v. The city council does not have archives to preserve articles and documents of historical value.
- vi. There is uncontrolled movement of furniture and computers across departments.

### STORES FINDINGS

- i. Inadequate storage space for drugs in kasusu health centre.
- ii. Some items in stores like beds for babies, pressure sterilizer should be taken to relevant health unit and be put in use.

### CASH AND BANK FINDINGS

- i. All bank accounts were checked. the team confirmed that all bank accounts were reconciled as at 30/6/2021

**Table showing accounts reviewed by the board**

Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
FPMC UWEP RECOVERY	HOUSING FINANCE	Not Given	2,118,500	2,118,500	UGX
FPMC GENERAL FUND	STANBIC	Not Given	14,390,117	14,390,117	UGX
FPMC USMID INFRASTRUCTURE	STANBIC	Not Given	3,322,309	3,322,309	UGX
FPMC YOUTH LIVELIHOOD	HOUSING FINANCE	Not Given	10,852,050	10,852,050	UGX
FPMC A/C	BANK OF UGANDA	Not Given	59,114,235	59,114,235	UGX

### RECOMMENDATIONS

- i. The board recommends boarding off of unserviceable items stored in municipal park yard.
- ii. Uncontrolled movement of furniture and computers from one department to another should be stopped.
- iii. All unengraved assets should be engraved.
- iv. The city council should open up archives to preserve articles and documents of historical value.
- v. The government valuer should be sought to assess items and give value for items recommended for disposal.
- vi. Storage space in health centres should be improved

## VOTE 856 – MBALE CITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date
1	Boarding off of vehicles- Industrial division council	N/A
2	Boarding off obsolete stock and inventories- Industrial division council	No action
3	Provision of new storage facility- Industrial division council	No action
4	Engraving of council property-Industrial division council	Some were engraved
5	Operation and maintenance plan of schools funded under SFG, NUSAF & PRDP	No budget in place
6	Schools to harvest rain water to reduce on bills by NWSC	A number of schools have acquired tanks for harvesting water
7	Repair office block-Wanale division council	Some painting was done but a lot is needed to be done
8	More furniture and office equipment needed- wanale division council	No action
9	Organise MCC stores, engrave council vehicles, operation and maintenance plan needed for school facilities-Mbale city council	No action
10	Dispose of obsolete items-Mbale city council	Some stock was donated to Mbale Municipal community Polytechnic
11	Schools to acquire tanks for harvesting water- Mbale city council	Mbale police p/s, North road P/s, Wambwa p/s, Wambogo Memorial, Namatala, Yoweri Museveni, Zesui, Namakwekwe, Wanambwa Doko, Mbale Municipal Community Polytechnic acquired tanks.
12	I.U.I.U p/s be renovated-Mbale city council	No action
13	Gangama P/S be renovated-Mbale city council	Some renovation has been done
14	UPE health centers and some city land have no titles-Mbale city council	Some schools were availed titles(North road, Busamaga, Jalilu, Mbale municipal community polytechnic)
15	Fence off all health centers-Mbale city council	Namakwekwe, Namatala Malukhu, Busamaga, and municipal HC III have been fenced off.
16	Re-roof and construct new toilets at compositing plant-Mbale city council	No action
17	All city land be surveyed and title deeds acquired- Mbale city council	Some have done this

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Land	33
Cycles	14
Electrical Machinery	42
Furniture And Fittings	363

Light Ict Hardware	62
Heavy Vehicles	13
Light Vehicles	4
Office Equipment	38

**List of unserviceable items recommended for disposal**

ITEM DESCRIPTION	REG.NO
Jiefang Tipper Lorry LG 0243-01	LG 0243-01
Jiefang Tipper Lorry LG 0222-01	LG 0222-01
Motorcycle Yamaha LG 0006-30	LG 0006-30
Motorcycle Yamaha 400 UBC	400 UBC
Mitsubishi Double Cabin UAB 227Z	UAB 227Z
OTHER ITEMS	
S/N	QTY
Generator SDMO	1
Brown Sofa Sets; 3 Seater, 2 Seater	2
6(Six) Seater Dinning Table	1
2(Two) Maroon Sofa Sets	1
21" Television LG, Decoder and Dish	1

Double bed(6" x 6")	1
Computer Monitor	1
Old Refrigerator	1
Old Photocopier	1
CPU's	5
Key Boards	2
Printer	1
Water Dispenser	1
Wall Fans	3
Chairs	3
Safe	1
Filing Cabinets	4
Stand Fan	1

**OTHER ASSET FINDINGS**

- i. City council main offices were renovated and refurbished with new furniture however the external look wasn't worked on.
- ii. Construction of perimeter wall wasn't completed
- iii. Public toilets outside the main office compound have remained un-renovated for years yet it is a public health need for clients and visitors.
- iv. Most of the plots on which council buildings are located don't have titles.
- v. Except North road PS, Busamaga PS, Jalilu Islamic and Mbale municipality community polytechnic the rest of the UPE schools don't have titles.
- vi. Namatala Health Center IV: Needs computer for data storage, medicine store is very small, as no operating table, operating movable lights and inadequate delivery beds.
- vii. Namakwekwe Heath Centre: Stock space is inadequate therefore expansion of the store required, placenta pit was full, does not have incinerators to handle medical waste which is thrown in an open space, maternity Ward needs more beds, the facilities need major renovation, no security lights, water tank is needed furniture for patients and the health Centre needs major repairs and renovations.
- viii. Makukhu Health Centre III: The store for drugs at the Health Centre are very small thus need expansion/new store, the placenta pit and medical waste pit were full

- hence need for new ones, does not have incinerators to handle medical waste and there was inadequate furniture for staff and patients in the Health Centre
- ix. The City Mortuary: Fridge locks were dismantled by a claimant of one of the dead persons, there is need of construction of a shade for unclaimed dead persons and no action taken on the previous recommendations.
  - x. The Refuse Dumping Site: there was no land title for dumping site, roof was blown off by wind, water tanks , perimeter and gate were vandalized, no access to the dumping site, building needs roofing, the iron sheet roof on the wind rows need to be replaced, the dumping site was filled up to entrance and electricity was disconnected, one water tank was destroyed by lightning , the other three water tanks were not on the site needs investigation, one door and some iron sheets were stolen from toilet, council needs perimeter wall at the dumping site to replace the chain link fence which frequently cut and stole, part of the composite site land has been encroached on and there is need to strengthen the public private partnership relationship for proper management of waste at the composite site.
  - xi. The Abattoir: city abattoir is dilapidated and needs major renovation, facility should be fenced with a perimeter wall, the compound be worked on with bitumen pavers and two gates be installed, the toilets were still in sorry state, Karamoja lane the major entrance for animals was closed, waste water flows from the neighbors into the abattoir compound, overhaul the drainage system, the facility needs water and electricity, COVID-19 standard operating procedures were not adhered to, slaughter blades needs to be replaced, replacement of some dangerous spots with bricks, the 3 entry gates should be repaired and access road be cleared off cleared off the banana plantation, need for fridge in the slaughter room and 2 boilers for destroying condemned beef, no action taken on previous recommendations.
  - xii. Mbale Central Market: need to open up and construct steps /stairs inside near the main gate on cathedral avenue for easy access of the customers to some stalls, the market was constructed without provision of space for garbage collection, some



- parts of the market require translucent iron sheets to improve on the lighting capacity, the sewage system on the first floor needs to be repaired.
- xiii. Bugwere Road Market: the market is in a sorry state and should be re-constructed to create confidence in the vendors to operate in it, garbage collection is a challenge, most vendors operate along Bugwere road and other roads especially those selling Irish potatoes, the market has no lockable gates to address security concerns, opening of drainage is required, the market needs leveling with marram, the toilets need major renovations and more additional stances should be constructed. The market land is surveyed.
  - xiv. Kumi Road Market: the market requires security lights, opening of drainage is required, big heaps of garbage in the market which should be addressed urgently, existing toilets need renovations and another one should be constructed, market needs leveling with marram, fencing (perimeter wall), installation of gate is required. Market land is surveyed.
  - xv. Soroti Road Market: needs security lights, toilets need renovation and more additional one is required, drainages need opening at this market in a water logged place, requires about 7 gates of different sizes, uncompleted stalls and lock up shops should be addressed urgently and leveling with murram. The market land is surveyed.
  - xvi. Busamaga Market: needs 5 gates in different sizes, culverts are required on Bufumbo road and Busamaga drive were gates are to be installed, there are heaps garbage that require urgent attention and water needs to be reconnected. The market land is unsurveyed
  - xvii. Land at Bunambutye: land required for the purpose of exchange with National Forest Authority located at Bulambuli District was not visited yet land was there and only waiting parliament to allow transaction to be completed on Plot 133 Bulambuli, Block 4 at Buluguya, Sironko (Bulambuli District) LRV3952-8 Volume 4012 Folio 7.
  - xviii. Kumi Road Taxi Park: Taxi Park was deserted and taxis are loading on Kumi road streets, public toilets require renovations and park needs leveling.

- xix. Mbale Bus Park: There are no security lights at the bus park and there is need to reconstruct the dilapidated park lane
- xx. City Court: premises need fencing and installation of gate for security purposes, court building and staff quarters need major renovations, compound needs pavers, power has been disconnected and needs to be re-connected, all the offices need furniture, need to have laptops and computers at the court for office work, holding cell, stores should be renovated.
- xxi. Mbale City Stadium: no action was taken on the previous recommendations, facility needs major renovations, management through his own initiative with pastor Bujingo Aloysius, the toilets were renovated and when the hall collapsed, he used his own initiative to renovate the hall without any assistance from council. Open space opposite shell Pallisa road and open space for storing materials on off south road should be measured and recognized as city property i.e. about 10meters by 50 meters approximate. The property has been encroached on by somebody who put up an illegal structure which needs to be demolished
- xxii. The security guard should be paid his wages which has accumulated since 2006
- xxiii. The board observed that the stadium is in a sorry state and needs urgent attention by Mbale City Council. The roof was destroyed and blown off by heavy storm, there is no water and electricity due to non-payment of the bills. Salt FM/Media renovated some toilets. It seems the parking Yard for the stadium was encroached on.
- xxiv. The stadium got a donation of ball net and a flag through friendship with Madoi (security guard).
- xxv. UPE Schools: Fencing and renovation of classrooms blocks at Gangama and Nabuyonga primary schools as per recommendation of the previous board of survey reports was done, Fencing of Doko Primary School was not completed, most of the school facilities constructed under various government programs (PRDP)and (NUSAF II) were in sorry state without any operation and maintenance plans and budget by either the schools, Mbale City Council and Division Councils, most UPE schools with waterborne toilets had no running water as the schools were unable to meet the cost of paying water bills. However,

some schools with water tanks are harvesting rain water, some schools need land for expansion i.e. Mayor Mbale Primary School, Bujoloto Primay School and Nkoma Primary School. Most UPE schools are not fenced and have no Title Deeds i.e. Nashibiso P/S, there are schools with asbestos roofs and there is need to replace the roofs with iron sheets especially Fairway primary school, inadequate toilet facilities i.e. North Road primary school, Busamaga p/s, marram in of the roads leading to Buyonjo primary school, more classrooms and sitting facilities needed at Buyonjo primary school and schools need to acquire tanks for harvesting rain water

## STORES FINDINGS

- i. Mcc has inadequate storage space.

## CASH AND BANK FINDINGS

**Table showing accounts reviewed by the board**

Bank Account Name	Bank Name	Bank Account Number	Bank Balance	Cash Book Balance	CUR
Mbale MC General Fund Collection A/C	Housing Finance	800073879	20432.39	20432.39	UGX
Mbale City UWEP Recovery A/C	Housing Finance	800073863	4486625	4486625	UGX
Mbale Municipal. Council YLP Recovery Fund A/C	Housing Finance	800110761	2209750	2209750	UGX
Mbale City General Fund Collection A/C	Housing Finance	800169475	78250	78250	UGX
Namakwekwe P/S PTA Account	Stanbic Bank	9030005790688	90919	90919	UGX
Namakwekwe P/S UPE Account	Stanbic Bank	9030005636891	7560512	7560512	UGX
Jalilu Islamic P/S PTA Account	Post Bank	1632201000569	36580	36580	UGX
Jalilu Islamic P/S UPE Account	Post Bank	1132201000315	5781609.27	5781609.27	UGX
Gangama P/S UPE Account	Stanbic Bank	9030007207580	1214419	1214419	UGX
Gangama P/S PTA Account	Stanbic Bank	3202370176	49020	49020	UGX
Gangama P/S Development Account	Centenary Bank	3120417966	40955	40955	UGX
Bujoloto P/S UPE Account	Stanbic Bank	9030005637456	1584440	1584440	UGX
Bujoloto P/S PTA Account	Housing Finance	800055897	0	0	UGX
IUIU P/S UPE Account	DFCU Bank	1111116886329	856255	856255	UGX
IUIU P/S PTA Account	DFCU Bank	1981021002256	2770	2770	UGX
Nkoma P/S UPE Account	Post bank	1132201000252	133873	133873	UGX
Nkoma P/S PTA Account	KCB Bank	2291306421	6124	6124	UGX

Nkoma P/S Development Fund Account	KCB Bank	2291306448	16350	16350	UGX
Wanambwa P/S UPE Account	Post Bank	1132201000173	1777317	1777317	UGX
Wanambwa P/S PTA Account	Post Bank	1632201000069	116750	116750	UGX
Wanambwa P/S Development Account	Post Bank	162201000632	88831	88831	UGX
Buyonjo P/S UPE Account	Post Bank	1132201000180	2273845	2273845	UGX
Buyonjo P/S PTA Account	Post Bank	1632201000049	41398	41398	UGX
North Road P/S UPE Account	Stanbic Bank	9030005741148	16312557	16312557	UGX
North Road P/S PTA Account	Bank Of Baroda	95040200000172	149189	149189	UGX
North Road P/S Bus/Transport Account	DFCU Bank	1981021002570	0	0	UGX
North Road P/S Development Account	DFCU Bank	1073500136446	462168	462168	UGX
Mayor Mbale P/S UPE Account	Stanbic Bank	9030001241760	2203082	2203082	UGX
Mayor Mbale P/S PTA Account	Stanbic Bank	9030001296670	1112	1112	UGX
Mayor Mbale P/S Development Account	Centenary Bank	3200473454	189076	189076	UGX
Busamaga P/S UPE Account	Stanbic Bank	9030007104005	4951489	4951489	UGX
Busamaga P/S PTA Account	KCB Bank	2202550771	566540	566540	UGX
Busamaga P/S Development Account	KCB Bank	2201758433	18950	18950	UGX
Zesui P/S UPE Account	Bank Of Baroda	95040100002800	8198403	8198403	UGX
Zesui P/S PTA Account	Bank Of Baroda	95040100002441	6491	6491	UGX
Zesui P/S Development Account	Bank Of Baroda	95040100007365	31091	31091	UGX
Nashibiso P/S UPE Account	DFCU Bank	1981021004478	6971925	6971925	UGX
Nashibiso P/S PTA Account	DFCU Bank	1981021002655	12930	12930	UGX
Nashibiso P/S Development Account	DFCU Bank	1981021009126	7863	7863	UGX
Fairway P/S Boarding Account	DFCU Bank	1983501002375	5260377	5260377	UGX
Fairway P/S Development Account	DFCU Bank	1981021003408	2367479	2367479	UGX
Fairway P/S PTA Account	Orient Bank	17295234010109	45014	45014	UGX
Fairway P/S UPE Account	Stanbic Bank	9030005739089	7149960	7149960	UGX
Boma P/S UPE Account	Post Bank	1132201000178	529776.63	529776.63	UGX
Boma P/S PTA Account	No Bank Account		0	0	UGX
Wambogo Memorial P/SUPE Account	Post Bank	1132201000174	17401	17401	UGX
Wambogo Memorial P/S PTA Account	Bank of Baroda	9540100003693	13966	13966	UGX
Doko P/S PTA Account	Stanbic Bank	90300072096328	873	873	UGX
Doko P/S UPE Account	Stanbic Bank	9030007207823	1613000	1613000	UGX
Yoweri Museveni P/S UPE Account	Post Bank	1132201000803	2228795	2228795	UGX
Yoweri Museveni P/S PTA Account	Post Bank	1132201000823	65806	65806	UGX
Namatata P/S UPE Account	Bank Of Baroda	95040200000335	2354278	2354278	UGX
Namatata P/S PTA Account	Bank Of Baroda	95040100006807	2	2	UGX

Namatala P/S Development Account	Bank Of Baroda	95040100006806	6	6	UGX
Nabuyonga P/S PTA Account	Centenary Bank	311030068567	6766802	6766802	UGX
Nabuyonga P/S UPE Account	Stanbic Bank	9030005637014	3975742	3975742	UGX
Nabuyonga P/S Capital Dev't Account	DFCU Bank	1111023119594	13441031	13441031	UGX
Nabuyonga P/S Development Account	Housing Finance Bank	800086175	4661290	4661290	UGX
Nabuyonga P/S Bus Operations Account	Equity Bank	1014201282673	445750	445750	UGX
Wambwa P/S UPE Account	Stanbic Bank	9030007054911	3311777	3311777	UGX
Wambwa P/S PTA Account	Post Bank	1632201000028	0	0	UGX
Maluku P/S UPE Account	Stanbic Bank	9030007055705	4296883	4296883	UGX
Maluku P/S PTA Account	Centenary Bank	3201653099	9700083	9700083	UGX
Elgon Nursery & P/S UPE Account	Stanbic Bank	9030005741369	0	0	UGX
Elgon Nursery & P/S PTA Account	Orient Bank	23512534010109	0	0	UGX
Umar & Yumbe Memorial P/S UPE Account	Bank Of Baroda	950401000058	802655	802655	UGX
Umar & Yumbe Memorial P/S PTA Account	Bank of Baroda	95040100003689	0	0	UGX
Mbale Police Wanyera P/S UPE Account	Stanbic Bank	9030001298126	9565189	9565189	UGX
Mbale Police Wanyera P/S PTA Account	Stanbic Bank	9030001298118	124	124	UGX
Mbale Police Wanyera P/S Development A/C	Housing Finance Bank	800056328	3953171.56	3953171.56	UGX
Mbale Police Wanyera P/S General Account	Bank of Baroda	950400008405	44772	44772	UGX
Mbale Municipal Community Polytechnic A/C	Stanbic Bank	9030005791013	31860949	31860374	UGX
Mbale Mun. Community. Polytechnic Parents A/C	Stanbic Bank	9030005791021	1554374	1554374	UGX
Mbale Community Polytechnic A/C	Stanbic Bank	9030005791048	2648088	2648088	UGX
Mbale Community Polytechnic PTA Account	Equity Bank	1014200692959	47800	47800	UGX
Namatala Health Centre IV	Stanbic Bank	9030005738643	41307717	41307717	UGX
Namakwekwe Health Centre III	Stanbic Bank	9030005738589	16891387	16891387	UGX
Busamaga Health Centre III	Stanbic Bank	9030005738600	0	0	UGX
Malukhu Health Centre III	Stanbic Bank	9030005738538	11309550	11309550	UGX
Mbale Municipal Health Centre III	Stanbic Bank	9030005738546	0	0	UGX
Wanale Division Collection Account	Stanbic bank	9030005740788	602295	602295	UGX
Wanale Division Operation Account	Stanbic bank	9030005740796	24458502	24458502	UGX
Wanale Division DDEG Account	Stanbic bank	90300014252532	507	507	UGX
Wanale Division Property Fund Account	Stanbic bank	9030005743434	38551	38551	UGX
Industrial City Division Collection A/C	Stanbic Bank	90300176619976	140620	140620	UGX
Industrial Division Operation A/C	Stanbic Bank	9030017620087	18919	18919	UGX

Industrial City Division UDDEG A/C	Housing Finance Bank	800169812	144043	144043	UGX
Industrial Division Council Collection A/C	Stanbic bank	9030005790017	182800	182800	UGX
Northern Division Collection A/C	Stanbic bank	9030005790068	2347	2347	UGX
Northern City Division Collection A/C	Stanbic Bank	90300017620842	545837	545837	UGX
Northern Division Council Operation A/C	Stanbic bank	9030005790122	2440	2440	UGX
Northern City Division Operation A/C	Stanbic Bank	90300017620907	45090690	45090690	UGX
Northern City Division DDEG Account	Housing Finance Bank	800169547	111052	111052	UGX

## RECOMMENDATIONS

- i. Renovate public toilets
- ii. Complete perimeter wall
- iii. Acquire titles for plots with council buildings as well as schools that don't have titles. In addition to acquiring titles for schools and health centres, these should be fenced off.
- iv. The taxi loading on Kumi road streets be relocated back to Kumi road taxi park
- v. Mbale Bus Park: building needs major repairs, re-locate all vendors operating in the bus to the markets to curb congestion in the park, temporary structures around the bus park should be demolished.
- vi. City UPE schools should prepare development and recurrent budgets to handle operations and maintenance of dilapidated buildings.
- vii. Schools should acquire tanks to harvest rain water.
- viii. I.U.I.U needs immediate attention its buildings are in a wetland cranks have developed and verandas are sinking in.
- ix. Address inadequate sanitation in most UPE schools.
- x. Namakwekwe health unit should be provided with a septic tank.
- xi. Health unit buildings should be renovated.
- xii. Medical stores infested with termites should be fumigated.
- xiii. Expand medical stores at all health units and provide incinerators for health units.
- xiv. Install new placenta pits.
- xv. Engrave all assets.

## VOTE 857 – MASAKA CITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Purchase new furniture for departments	To be purchased in FY2020/21	Funds were not sufficient to purchase the furniture
2	Engrave all furniture and Office equipment	Items still in condition were engraved	
3	Dispose of all obsolete assets	Not yet disposed	To be effected

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
<b>Buildings And Structures</b>	
Non-Residential Buildings	46
Residential Buildings	12
Other Dwellings	5
<b>Land</b>	
Freehold	9
<b>Machinery &amp; Equipment</b>	
Cycles	2
Heavy Vehicles	16
Light Vehicles	5
Light Ict Hardware	34
Office Equipment	10

#### OTHER ASSET FINDINGS

- The vote availed no information on proof of ownership, condition or categories of assets.

#### STORES FINDINGS

- No Information on storage condition or records of stores was availed.

#### CASH AND BANK FINDINGS

##### Table showing accounts reviewed by the board

Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
Katwe Butego LcIII	Tropical Bank	0030000676	22,209,385	22,209,385	UGX
Katwe Butego Lciii Collection Acc.	Tropical Bank	0030001548	29,698,855	29,698,855	UGX
Katwe Butego Phc Kirumba	DFCU	01033500010043	0	0	UGX
Katwe Butego Phc Kitabaazi	DFCU	01033500009133	64,818	64,818	UGX
Katwe Butego Property Tax	Tropical Bank	0030036484	5,170,270	5,170,270	UGX
Kimaanya Kyabakuza Collection Acc.	Dfcu	01033500200727	2,461,061	2,461,061	UGX

Kimaanya Kyabakuza Lci & Lcii Grants	DFCU	01033500225252	0	0	UGX
Kimaanya Kyabakuza Operation	DFCU	01033500200703	742,318	742,318	UGX
Kimaanya Kyabakuza Phc	DFCU	01033500011316	101,719	101,719	UGX
Kimaanya Kyabakuza Property Tax	DFCU	01033500236467	2,626,436	2,626,436	UGX
Lci & li Grants	Tropical Bank	0030000075	327,887	22,112	UGX
Masaka City Hall Project	BOA	02378540004	1,405,806,007	1,405,806,007	UGX
Masaka City Uwep Recovery	BOA	02348740006	0	0	UGX
Masaka Mc General Fund	DFCU	01033500195849	136,424,549	136,424,549	UGX
Masaka Mc Ylp Recovery	BOA	02331130008	0	0	UGX
Nyendo Ssenyange Collection	DFCU	01033501008841	13,953,596	13,953,596	UGX
Nyendo Ssenyange Lci & li	DFCU	01033501009026	0	0	UGX
Nyendo Ssenyange Operation	DFCU	01033501009062	28,472,937	28,472,937	UGX
Nyendo Ssenyange Phc	DFCU	01033500014474	2,800,433	2,800,433	UGX
Nyendo Ssenyange Property Tax	DFCU	0103350236450	26,630,231	26,630,231	UGX

## RECOMMENDATIONS

- The board that carried out the exercise made no recommendations for their findings.



## VOTE 858 - LIRA CITY

### Follow up on Previous Recommendations

- The vote availed no information on the previous recommendations or evidence that they were followed up.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
<b>Buildings And Structures</b>	
Non-Residential Buildings	35
<b>Land</b>	
Freehold	59
<b>Machinery &amp; Equipment</b>	
Cycles	17
Heavy Vehicles	8
Light Vehicles	5
Electrical Machinery	16
Furniture And Fittings	122
Heavy Vehicles	1
Light Ict Hardware	67
Office Equipment	17
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	2
Television And Radio Transmitters	1
Non-Classified	10

#### List of unserviceable items recommended for disposal

S/N	Item Description	Qty
1	Book Shelves	1
2	Book Shelves	1
3	Chairs	1
4	Cupboards	1
5	Desks	1
6	Desktop Computers	1
7	File Cabinets	1
8	Motorcycle	7
9	Office Chairs	1
10	Office Tables	1
11	Printer Hp P3005 Dn	1
12	Sofa Set	1
13	Solar Battery 2, Panel 3	1
14	Tables	1
15	Typewriter	1

## OTHER ASSET FINDINGS

- i. The Asset register is maintained, though it needs to be updated

## STORES FINDINGS

- i. The store accommodation is adequate but the condition of the store is not good as some of the inventories in the stores are obsolete stocks.

## CASH AND BANK FINDINGS

- i. Reconciliation statements and cash balances for Lira City accounts are system generated.

**Table showing accounts reviewed by the board**

Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
Adyel Division Ddeg	DTB	104284001	17,030,575	17,030,575	UGX
Adyel Division General Fund	KCB BANK	2291227289	0	0	UGX
Adyel Division Operation Account	KCB BANK	2291227297	292,601	292,601	UGX
Lira Central Division Ddeg	DTB	104225001	111,741	111,741	UGX
Lira Central Division Ddeg	DTB	104358001	162,325	162,325	UGX
Lira Central Division General Fund	KCB BANK	2291229206	9,193,167	9,193,167	UGX
Lira Central Division Operations	KCB BANK	2291229214	100,141	100,141	UGX
Lira Main Market Maintenance	KCB BANK	2290300950	25,882	25,882	UGX
Ojwina Division Ddeg	DTB	104360001	101,790,367	101,434,267	UGX
Ojwina Division General Fund A/C	KCB BANK	2291226525	18,629,270	18,629,270	UGX
Ojwina Division Operations A/C	KCB BANK	2291226517	411,393	411,393	UGX
Railways Division General Fund	KCB BANK	2291226797	20,826,195	12,813,227	UGX
Railways Division Operations	KCB BANK	2291226770	294,492	294,492	UGX
Adyel Division Ddeg	DTB	104284001	17,030,575	17,030,575	UGX

## RECOMMENDATIONS

- i. Council should fence of the area to avoid further encroachment.
- ii. Council should plan for titling of land
- iii. Disposal plan for asset disposal be prepared and approved
- iv. Accounting officer to liaise with the office of the Accountant General to ensure that all council assets are valued and /or revalued.

## VOTE 859 – SOROTI CITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Dispose of all obsolete items	Advertisement prepared	Awaiting funds availability to place advert on media

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings And Structures	
Non-Residential Buildings	50
Residential Buidings	23
<b>Land</b>	
Freehold	67
<b>Machinery &amp; Equipment</b>	
Cycles	19
Heavy Vehicles	11
Light Vehicles	6
Electrical Machinery	3
Light Ict Hardware	38
Office Equipment	27
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	12

#### List of unserviceable items recommended for disposal

Item	Qty
Audit	1
Cabinet	1
Cabinet	4
Computer	1
Computer	1
Computer	1
Computer	2
Computer	3
Computer Enforcement	1
Door	1
Double Decker Beds	2
Fire Extinguisher	1
Honda	1
Metallic	1

Metallic Door	1
Motor Cycle	23
Motor Vehicle	1
Motor Vehicle Uaa264z	1
Photocopier	2
Pipes	1
Plastic Tank	1
Tables	2
Toilet Sitting Pan	1
Tractor	1
Typewrite	3
Tyres Tractors(22 – 7r25 – 5)	1
Wash Bin	5

#### OTHER ASSET FINDINGS

- i. Soroti city maintains an asset register uploaded on the Fixed Asset Module on the IFMS, however not all asset categories had been uploaded.
- ii. It should as well be mentioned that the actual assets register wasn't printed of the system, and as such was not attached.

## STORES FINDINGS

- i. A record of various articles/items in the Stores were checked, counted, verified and recommendations put forward for further action and implementation.

## CASH AND BANK FINDINGS

- i. The closing bank balances are shown in the bank certificates of balance and Treasury Form 5 (Revised 2017) for figures on cash and bank balances as at the close of the business on the 30<sup>th</sup> June 2021.

**Table showing accounts reviewed by the board**

Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
Cdc/Taso Muni Health	Stanbic Bank	9030014231985	3,881	0	UGX
General Fund Collection A/C	Bank Of Uganda	9030005798824	2,153,069	0	UGX
Treasury Single Account	Centenary Bank	4130528000000	0	0	UGX
Uwep Project Account	Dfcu Bank	3100049261	8,000	0	UGX
Ylp Recovery	Stanbic Bank	1983501003050	7,138,970	0	UGX

## RECOMMENDATIONS

- i. After migrating the Entity to the fixed assets module, the officers concerned should seek support from Accountant Generals Office.
- ii. The assets at the; yard, city offices and other areas that were inspected and found to be in a poor state should be disposed of to avoid vandalism, as well as further wear and tear.

## PICTORIALS TAKEN DURING THE EXERCISE

**Old vehicles and assorted items recommended for disposal**



## VOTE 860 – HOIMA CITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Need to hire a valuer for the next board of survey to ascertain current values of assets after depreciation	No action taken	This could have helped to ascertain the values of the assets and the depreciation.
2	Management should ensure that all assets of the council are engraved	No action taken	This will improve on the security of the assets.
3	Fencing of all health centers, municipal headquarters to improve on the security of assets.	Sofar health centers have been fenced and karongo health center has been budgeted. The city head quarter wall fence is under construction	The city has improved on property security
4	Renovation and fencing of kibati compost plant.	This has been budgeted for in the current budget FY 2021/2022	Security of assets and manure will be safe
5	All transport equipment and ICT equipment should be regularly serviced to avoid heavy breakdown and services plan should be formulated.	Servicing of vehicles and ICT equipment is being done without a comprehensive service plan in place	Service plan could guide when the equipment are due for service to avoid wear and tear.
6	The mortuary structure and fence should be rehabilitated for better use.	The city mortuary was renovated and fenced at the end of the financial year.	

### ASSET FINDINGS

#### SUMMARY OF ASSETS

- The vote did not populate the Summary of Asset Form

#### List of unserviceable items recommended for disposal

- There was no list of obsolete items attached.

### OTHER ASSETS FINDINGS

- The vote availed no information on proof of ownership, condition or categories of assets.

### STORES FINDINGS

- No Information on storage condition or records of stores was availed.

### CASH AND BANK FINDINGS

- The city has 13 operational bank accounts.

#### Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Hcm General Fund Account	Dfcu Bank	01983501006370	50804143	50804143	UGX
2	Hoima Mc Usmid Development Account	Kcb Bank	2290723592	32915	32915	UGX
3	Hoima Mc Uwep Recovery A/C	Dfcu Bank	01133555340116	7097600	7097600	UGX

4	Hmc Revolving Funds Recovery Account	Dfcu Bank	01983501006371	229850	229850	UGX
5	Hoima Mc Capacity Building A/C	Dfcu Bank	01983501004909	0	0	UGX
6	Busiisi Division Collection Account	Dfcu Bank	01983501005183	10677	10677	UGX
7	Busiisi Division Operational	Dfcu Bank	01983501005180	491926	491926	UGX
8	Bujumbura Division General Account	Dfcu Bank	01133551708987	52304	52304	UGX
9	Bujumbura Division Operation Account	Dfcu Bank	01133551709348	41419	41419	UGX
10	Kahooro Division General Fund Account	Dfcu Bank	01133500241557	1183749	1183749	UGX
11	Kahooro Division Operation Account	Dfcu Bank	01133500393652	4464	4464	UGX
12	Mparo Division General Fund Account	Dfcu Bank	01133500394130	987390	987390	UGX
13.	Mparo Division Operation Account	Dfcu	01133500394130	0	0	UGX

## RECOMMENDATIONS

- i. There is need to train in charges of health centers in the asset register management.
- ii. Management should consider rehabilitation and fencing off kibati compost plant.
- iii. Schools have to develop a furniture maintenance budget as a number of furniture were found to have minor repairs and not in use.
- iv. There is need to engrave all assets of council to ensure safety.
- v. Electricity installation at all health centers since all have access to the electricity with ease.
- vi. There is need to formulate service plan all transport and ICT equipment to avoid heavy breakdowns due to delay servicing.
- vii. The old and unserviceable motorcycle at Busiisi and another at Bujumbura division should be transferred to the head quarter to boarded off
- viii. The material testing laboratory should be operationalized and the equipment installed and used to increase the municipal revenue sources and also avoid usage of weak materials in building and road constructions in the city.
- ix. Dumper lorry reg. no LG 0139-10, Tractor trail, Tata lorry reg no. UAR 018 Y, Dmax Isuzu pickup Reg No. LG 0263-10, pedestrian roller Model Y5Z08DB-1 No. 0111323, Motorcycle XL Reg no. UG2064R and Bitumen Boiler, were all recommended for disposal due to heavy mechanical breakdown.
- x. A Tata dumper lorry at Victoria spare motors should be brought back to the yard for disposal.