



MINISTRY OF FINANCE, PLANNING AND  
ECONOMIC DEVELOPMENT

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

30<sup>TH</sup> JUNE 2024

**CENTRAL GOVERNMENT  
ACCOUNTANT GENERAL'S OFFICE**





# THE CONSOLIDATED BOARD OF SURVEY REPORT FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2024

Central Government

Accountant General's office

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## PREAMBLE

In accordance with section 32(4) of the Public Finance Management Act, Cap 171, the Accountant General is mandated to appoint an annual Board of Survey for each vote, to be conducted after the close of business on the last working day of the financial year or before the commencement of business on the first day of the new Financial Year.

Board of survey serves as a critical mechanism for ensuring accountability and transparency in public asset management through the physical verification of assets against the asset registers. This process confirms the accuracy of recorded data and the physical existence of Government assets.

Since July 2022, significant reforms have been introduced to enhance the effectiveness of the board of survey, including

**Revision of the Chart of Accounts**, increasing asset categories from 13 to 64 thereby improving granularity of asset classification

**Upgrade of the Integrated Financial Management System (IFMS)** to enable automated updates of asset registers, thereby strengthening real-time tracking and accountability.

These reforms have significantly supported the verification of the Government's asset portfolio and mark a major milestone in Uganda's transition to Accrual Accounting.

To further support this process, the Accountant General's Office has issued revised reporting templates and undertaken targeted capacity building interventions. These measures aim to address long-standing challenges such as the absence of key information on high value assets, delays in disposing of obsolete assets, and limited implementation of past survey recommendations.

The theme for this year's exercise "**complete and Up-to-Date Asset Registers**" underscores the Government's commitment to maintaining accurate and reliable asset data. The total value of Government's Asset portfolio has increased from UGX 77.9 trillion to UGX 105 trillion representing a 26.6% increase. This growth is attributed in part to the successful upload of historical asset data for 118 Central Government votes onto the IFMS. Accordingly, the focus of this year's Board of Survey was on validating the uploaded asset registers.

However, the exercise revealed two key challenges across 123 Central Government votes:

1. Donated assets not reflected in the Asset registers;
2. Cases of Dual ownership of assets.

A targeted clean-up exercise has been prioritized in the FY2024/2025 work plan to resolve these issues.

Looking ahead, the Accountant General's office, in close collaboration with Accounting Officers, will continue with efforts to ensure completeness and accuracy of the asset registers. Accounting officers are implored to fully utilize the Asset Management Guidelines, available on the Ministry of Finance, Planning and Economic Development website ([www.finance.go.ug](http://www.finance.go.ug)).

The office commends all Accounting Officers who actively supported the successful coordination and execution of this year's Board of Survey. As part of a culture of continuous improvement, all votes are urged to fully implement recommendations from the previous Board of Survey cycle.

The Accountant General's Office remains committed to providing continued support and technical guidance to address emerging challenges in public asset management.

For God and My Country.



Stephen Ojambo

**FOR . ACCOUNTANT GENERAL**

## EXECUTIVE SUMMARY

### CONSOLIDATED BOARD OF SURVEY REPORT

#### 1.0 Background

##### 1.1 Introduction

A Board of Survey is a critical component of public financial management, particularly in Government Entities. The key importance of a Board of Survey is to ensure accountability in the management of public resources by providing an independent review of assets, liabilities, and expenditures. It helps to ensure that public assets are properly managed, maintained and disposed of in accordance with established policies and guidelines. Board of Survey helps to build public trust by demonstrating a commitment to transparency. In addition, the Board of survey identifies and assesses potential risks to mitigate financial losses and ensure that adequate controls are in place through recommendations.

By providing accurate and reliable financial information, the Board of survey enables informed decision-making by management and stakeholders.

##### 1.2 Methodology

The Board of survey exercise was conducted in all Central Government Votes, this involved the examination and physical inspection of the Assets, Stores & Inventory, verification of Cash and Bank balances and Books of Accounts for the Financial Year ending 30<sup>th</sup> June 2024.

#### **Preparation Phase:**

The Accountant General appoints an annual Board of Survey for each vote to inspect all Government assets 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. The appointed teams are sensitized in order to efficiently and effectively conduct the exercise based on the terms of reference. The Board defines the objectives of the survey, including the scope, timeline, and expected outcomes.

### **Fieldwork Phase**

- i. The Board verified the existence, condition, unique Asset/ tag numbers and location of assets through observation, interviews and pictorial evidence. Templates as provided for in the Board of Survey guidelines were used as a tool for conducting the exercise. Data collected related to Fixed Assets, Cash & Bank balances, Inventory, Payables, Receivables and Subventions as at 30<sup>th</sup> June 2024.
- ii. The Board reviewed relevant documents, such as Asset Registers, Stores/Inventory records, maintenance logs, documents of ownership and financial records.
- iii. The Board conducted interviews with relevant personnel, such as asset custodians, finance officers, and procurement officers.
- iv. The Board of Survey teams conducted Entry and Exit meetings on the Board of Survey exercise with respective stakeholders that included Accounting Officers and other responsible Officers.

### **Analysis and Reporting Phase**

The Board analyzed the data collected, identified findings and made recommendations for improvement. Finally, individual and consolidated report were prepared detailing the findings, recommendations and conclusions.

### 1.3 Objectives of the Board of Survey Exercise

The objectives of the Board of survey exercise as stipulated in the Board of Survey guidelines 2023:

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

## 2.0 Findings of the Board of Survey exercise.

### 2.1 Submission of Board of Survey Reports for FY2023/2024

The Boards of Survey reports completed and submitted for consolidation were at 94% in FY2023/2024 which is an improvement from the previous FY2022/2023 at 87%; representing a 7% increment. Only 7 Votes did not submit in the year under review.

The improvement in the submission of the Board of Survey reports is attributed to the continuous board of survey sensitization and support provided to the entities throughout the financial year.



It should however be mentioned that, the Non-prioritization of the Board of Survey exercise and logistical challenges faced by some entities is still prevalent.

**Table 1: Board of Survey Submissions for Votes under Central Government**

STATUS OF THE CENTRAL GOVERNMENT BOARD OF SURVEY SUBMISSIONS							
		FY22/23			FY23/24		
	VOTES	TOTAL VOTES	SUBMISSIONS	%	TOTAL VOTES	SUBMISSIONS	%
1	MINISTRIES	23	19	83%	23	22	96%
2	AGENCIES	65	58	89%	67	63	94%
3	REFERRAL HOSPITALS	22	18	82%	22	21	95%
4	PUSATIs	13	13	100%	13	13	100%
	<b>TOTAL</b>	<b>123</b>	<b>108</b>	<b>88%</b>	<b>125</b>	<b>119</b>	<b>95%</b>

From the table above, it is observed that the Public Universities and Tertiary Institutions (PUSATIs) have continuously registered 100% submission of reports and indeed this could be attributed to the dedication of the constituted Board of survey teams in collaboration with the Accounting Officers.

## 2.2 Asset Portfolio

Public Assets are defined in the AMFG S.3 (1) as resources that are utilized by a Vote to deliver public services in line with their mandate. One of the key Board of Survey objective was to ascertain the Assets Portfolio of Government and plan for the future replacement or upgrading of existing assets

### 2.2.1 Findings on Fixed Assets

During the FY2023/2024, historical Assets data for 123 Votes was successfully migrated to the Fixed Assets Module on the IFMS with the exception of Uganda Revenue Authority and Science, Technology and Innovation. The Fixed Assets Module on the IFMS ensures real time update of Assets Registers. During this year's Board of survey, through validation of assets, it was discovered that

acquisitions during the year and historical data were not up to date as a result of;

- i. The Votes acquiring assets from the recurrent budget thus not updating the Asset Registers.
- ii. Purchase of Assets from wrong budget lines brings about mis-categorization of Assets in the Register.
- iii. Misstated values in the Asset register stemming from partial acquisitions, depreciation of Asset categories that do not require depreciation such as land, biological assets and Construction in progress (CIPs) among others.
- iv. Asset Registers overstated due to disposed assets, stolen, dual ownership that still exist in the register.
- v. Assets with negative values in the Asset Register

As Government aims at achieving up to date and complete Asset Registers, Accounting Officers are implored to continuously validate their Assets to ensure a true and fair representation of Government's Asset portfolio.

**Table 2: Comparison of total Number of Assets by Category and Major Category)**

	FY 2022/2023	FY 2023/2024
ASSET CATEGORY	TOTAL COST	TOTAL COST
NATURALLY OCCURRING ASSETS	57,895,260,438,759	47,620,920,684,326
BUILDINGS AND STRUCTURES	15,405,430,347,087	21,538,937,806,159
MACHINERY AND EQUIPMENT	4,460,991,739,791	5,368,089,177,613
OTHER <i>FIXED</i> ASSETS	229,678,584,475	492,869,369,152
VALUABLES	5,706,000	5,706,000
WEAPONS SYSTEMS	0	30,529,348,412,972
<b>Grand Total</b>	<b>77,991,366,816,112</b>	<b>105,550,171,156,222</b>

The Category of Naturally occurring Assets in the table above refers to Land, Minerals, Oil and natural gas. These Assets are also referred to as non-produced Assets. Similar to the category of "Other Fixed Assets" that includes; *Biological*

assets, Intellectual property products, Intellectual Property rights. Goodwill and marketing assets, both the naturally occurring Assets and other fixed assets are not depreciated.

**Table 3: Total Number of Assets by Category and Cost (Minor 1 Category)**

ASSET CATEGORY	TOTAL UNITS	TOTAL COST
AIRSPACE	2	10,156,929
BIOLOGICAL ASSETS	1,521	276,990,678,684
BUILDINGS OTHER THAN DWELLINGS	5,416	3,870,822,666,361
CLASSIFIED ASSETS	1,821	30,529,348,412,972
DWELLINGS	1,508	544,987,369,992
GOODWILL AND MARKETING ASSETS	2	1,684,501,664
ICT EQUIPMENT	102,223	1,316,638,298,425
INTANGIBLE ASSETS	24	1,332,155,881
INTELLECTUAL PROPERTY PRODUCTS	290	212,152,179,760
INTELLECTUAL PROPERTY RIGHTS	1	296,687,400
LAND	3,222	12,022,328,068,316
LAND IMPROVEMENTS	389	15,767,449,413
MINERALS AND ENERGY RESOURCES	49	35,577,460,009,500
NON CULTIVATED BIOLOGICAL	5	690,000,000
NON CULTIVATED NON BIOLOGICAL	31	18,829,620,638
OTHER INTELLECTUAL PROPERTY	42	1,745,321,644
OTHER MACHINERY AND EQUIPMENT	293,440	940,468,801,714
STRUCTURES	13,315	17,107,360,320,393
TRANSPORT EQUIPMENT	34,972	3,110,982,077,492
VALUABLES	17	5,706,000
WATER RESOURCES	2	270,673,062
<b>Grand Total</b>	<b>458,292</b>	<b>105,550,171,156,240</b>

As observed from the above table, the highest assets value is represented under structures (Roads & Bridges) with 2,758,094,680,310 constituting 37.4% of Government's Asset portfolio.

The assets data reported in the above table is composed of Historical Asset data and data captured in the Assets Registers from FY2022/2023.

The votes have been undergoing a rigorous activity of validating all Historical Asset Data within their respective Assets Registers. The Accountant General's Office has compiled the responses with the aim of rectifying any exceptions on the Register. This will ensure that government has a comprehensive Assets Register that can be used for adequate decision making at vote and national level.

#### 2.2.1.1 LAND

Accounting Officers are required to maintain detailed information in order to identify and account for Government land. The details include, but are not limited to the following; *legal description, title deed details, acquisition information, number of acres/ hectares, Value per acre/hectare, Fair market value, Geographical information and Location.*

The continuous challenge is that majority of the land included in the Asset Registers is not titled which makes it susceptible to encroaching.

**Table 4: Cost and Units of Land per category (Historical Asset data prior to June 2022)**

S/N	ASSET CATEGORY	TOTAL UNITS	TOTAL COST
1	Agricultural land	289	3,557,859,226,004
2	Dumping Site	2	1,232,330,000
3	Hospital Land	24	21,276,000,000
4	Industrial Land	34	389,922,833,880
5	Landing Sites	1	76,837,000
6	Mining Land	17	19,171,000,000
7	Office Land	1,431	6,540,508,417,236
8	Recreation Land	9	45,467,830,369
9	Residential Land	56	25,516,000,001
10	Road Land	148	30,424,957,861
11	School Land	5	65,366,700,000
12	Taxi Parks	2	73,040,000,000
<b>Grand Total</b>		<b>2,018</b>	<b>10,769,862,132,351</b>

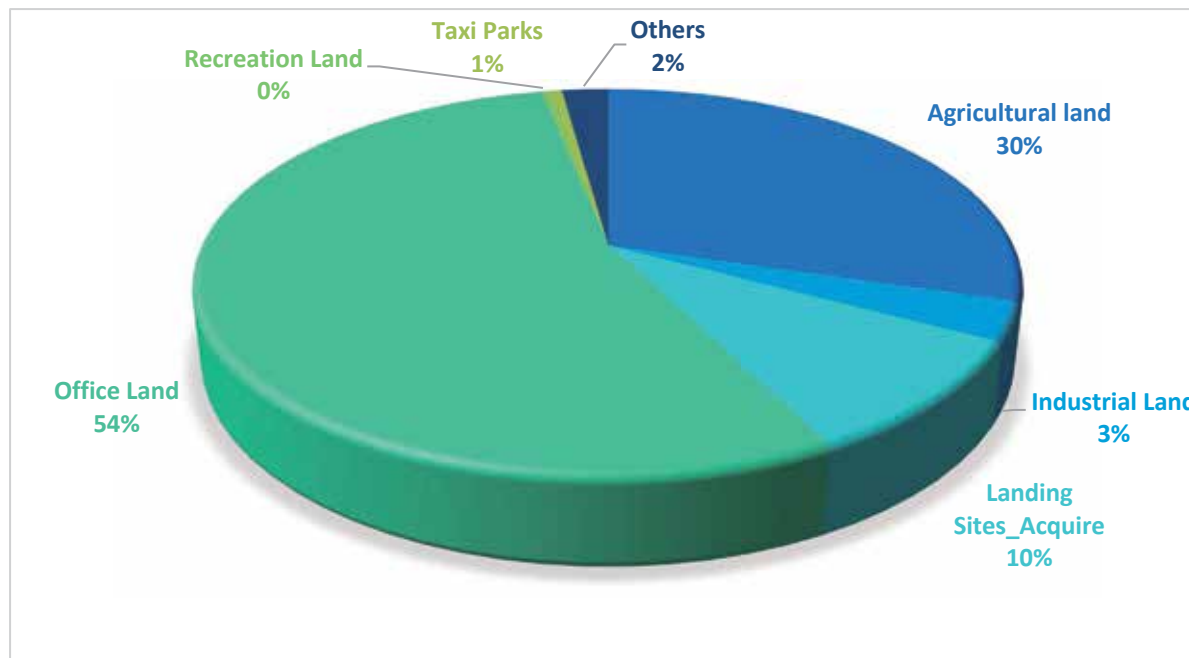
The units indicated in the table above are not reflective of the correct unit of measure of land.

The table below shows the Land acquired over the two financial years; 2022/2023 and 2023/2024 respectively.

**Table 5: Cost and Units of Land acquired from 2023 to 2024**

S/N	ASSET CATEGORY	TOTAL UNITS	TOTAL COST
1	Abattoir Land_Acquire	31	309,071,948
2	Agricultural land Acquire	947	29,590,924,133
3	Dumping Sites Acquire	1	33,000,002
4	Industrial Land Acquire	2	27,500,000
5	Landing Sites Acquire	63	1,155,516,194,136
6	Mining Land Acquire	1	215,373,631
7	Office Land Acquire	113	25,000,551,846
8	Office Land Trans	36	37,647,058,576
9	Recreation Land Acquire	5	990,863,413
10	Residential Land Acquire	1	125,000,000
11	School Land Acquire	4	3,010,398,280
<b>Grand Total</b>		<b>1,204</b>	<b>1,252,465,935,965</b>

**Figure 1: Percentage of Government Land utilized in accordance to category.**



The illustration above shows that 54% of the Government land is utilized for offices. The other categorization of land is utilized for agriculture, School premises, mining and industrial activity, hospitals, residential and recreational

purposes. With the aid of the IFMS, Government is currently able to distinguish land that is purchased in the current financial year of operation and the land that was historical assets data within the Asset Registers. However, initiatives are now being put to standardize the units of measure and the correct values of the land in the long-run.

### 2.2.1.2 BUILDINGS AND STRUCTURES

This category of assets refers to Buildings (Residential Buildings, Buildings other than dwellings and Non-residential Buildings). The structures include Roads and Bridges, Airports and Airfields, Railways and subways, Oil pipelines & Reservoirs and other structures.

**Table 6: Cost and Units of Roads and Bridges**

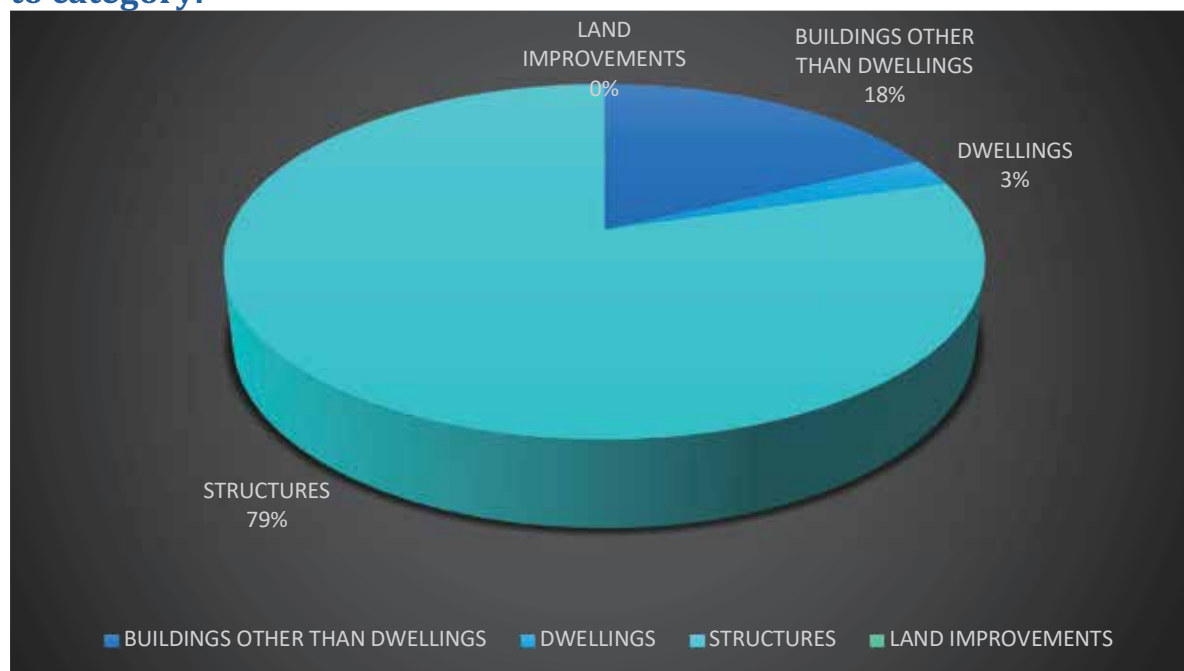
S/N	ASSET CATEGORY	TOTAL UNITS	TOTAL COST
1	Elevated Highways	19	79,939,429,992
2	Highways	2,095	3,055,735,094,613
3	Streets	8,949	12,322,002,562,355
<b>GRAND TOTAL</b>		<b>11,063</b>	<b>15,457,677,086,960</b>

**Table 7: Cost and Units of Buildings and other Structures**

S/N	ASSET CATEGORY	TOTAL UNITS	TOTAL COST
1	Airfields	12	51,827,132,613
2	Archives_Improve	7	1,603,795,493
3	Barracks	600	202,936,974,035
4	Boreholes	44	8,596,532,666
5	Build other than dwell_Acquire	982	325,130,258,961
6	Caravans_Acquire	7	62,300,000
7	Commercial Buildings	163	61,022,949,631
8	Dams	952	61,601,678,826
9	Disaster Recovery_Acquire	2	1,059,967,225
10	Distribution Pipelines_Acquire	6	6,867,846,390
11	Drainage Channel_Acquire	4	3,396,554,960
12	Faecal Slud Trea Plants	16	120,362,983
13	Fences	8	2,467,418,827
14	Flowlines	2	44,313,144,554
15	Heavy Rails	46	181,812,724,208

S/N	ASSET CATEGORY	TOTAL UNITS	TOTAL COST
16	Hospitals	482	440,705,703,195
17	Hotels and Restaurants	6	846,603,800
18	House Boats	1	180,000,000
19	Irrigation Channels	1	149,203,600
20	Libraries	14	1,896,174,751
21	Mobile Homes	5	19,747,150
22	Monorail	1	6,992,122,130
23	Network Lines	35	8,577,166,958
24	Office buildings	138,271	2,196,550,572,630
25	Other Land Improvement	6,032	12,221,690,853
26	Other Prin residences	156,892	227,180,284,871
27	Outdoor Sports	115	3,005,854,994
28	Pipelines	7	1,632,170,866
29	Ponds	5	423,339,473
30	Power Lines	19	174,405,566,088
31	Rack Rails	16	84,448,286,845
32	Schools	962	164,325,341,079
33	Sewers	14	12,738,407,809
34	Silos	6	4,776,780,586
35	Specialized Buildings	417	587,415,795,311
36	State lodges	785	86,625,851,963
37	Storage facilities	725	41,825,482,711
38	Structures_Pen	8	609,895,624
39	Warehouse and Industrial Build	61	71,645,452,961
40	Water Tanks	217	4,116,272,647
41	Water works	827	676,062,370,759
42	Waterways	154	319,064,938,173
<b>TOTAL</b>		<b>308,929</b>	<b>6,081,260,719,199</b>

**Figure 2: Percentage of Buildings and Structures utilized in accordance to category.**



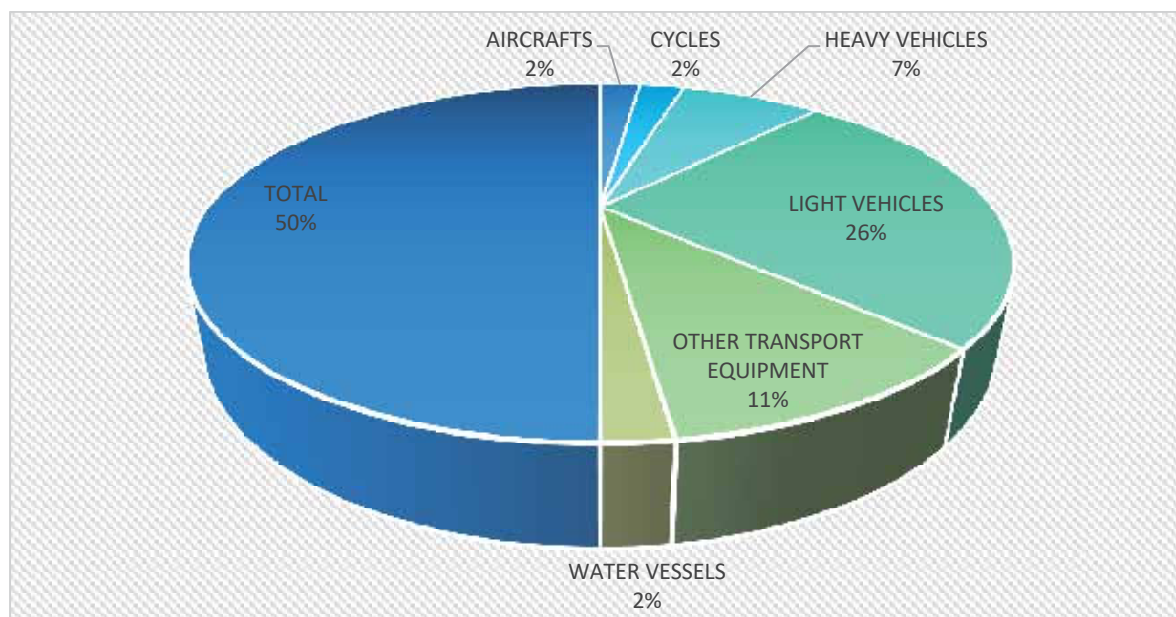
### 2.2.1.3 TRANSPORT EQUIPMENT

**Table 8: Cost and Units of Transport Equipment per category**

S/N	ASSET CATEGORY	TOTAL UNITS	TOTAL COST
1	AIRCRAFTS	12	132,127,501,783
2	CYCLES	21,181	144,895,871,951
3	HEAVY VEHICLES	1,961	458,170,034,897
4	LIGHT VEHICLES	15,097	1,578,243,715,307
5	OTHER TRANSPORT EQUIPMENT	1,826	665,792,104,828
6	WATER VESSELS	103	131,752,848,726
	<b>TOTAL</b>	<b>40,180</b>	<b>3,110,982,077,492</b>



**Figure 3: Percentage of Transport Equipment utilized in accordance to category.**



### 2.2.2 Findings on Cash and Bank Balances

This section is a summary of the cash and bank balances that were recorded at the end of the FY2023/2024. There is a noted increment in the bank balance from the previous FY2022/2023 and the year under review FY2023/2024; UGX 558,972,533,499 to UGX 1,100,324, 650, 417 respectively. The increment of the bank balances was probably attributed to the unique end of year activities that took place after the closure of the financial year which led to the delay in the transfer of funds back to the consolidated fund.

The table below shows the Bank and cash balances as at 30<sup>th</sup> June 2024.

**Table 9: Cash and Bank Balances in UGX as at 30<sup>th</sup> June 2024.**

Bank Name	Bank Balance as at 30th June 2023	Cashbook Balance as at 30th June 2023	Bank Balance as at 30th June 2024	Cashbook Balance as at 30th June 2024	Currency
ABSA BANK UGANDA LIMITED	3,436,291,605	2,879,955,357	19,451,388,596	20,555,619,823	UGX
BANK OF AFRICA UGANDA LIMITED	48,452,585,193	48,709,875,852	1,410,379,844	1,856,626,508	UGX

Bank Name	Bank Balance as at 30th June 2023	Cashbook Balance as at 30th June 2023	Bank Balance as at 30th June 2024	Cashbook Balance as at 30th June 2024	Currency
BANK OF BARODA	17,246,612	17,246,612	1,345,668,949	1,345,668,949	UGX
BANK OF INDIA	0	0	12,550,000	12,550,000	UGX
BANK OF UGANDA	241,812,169,264	234,555,602,798	538,335,737,385	411,823,222,020	UGX
CAIRO BANK	0	0	35,060,632	200,209,618	UGX
CENTENARY RURAL DEVELOPMENT BANK LIMITED	144,295,143,489	142,793,176,267	273,863,418,110	273,842,254,157	UGX
CITIBANK UGANDA LIMITED	0	0	23,153,050	23,153,050	UGX
DFCU BANK LIMITED	18,371,615,793	21,745,313,231	18,296,122,742	17,424,971,946	UGX
DIAMOND TRUST BANK	0	0	5,412,834,032	5,432,293,457	UGX
ECOBANK UGANDA LIMITED	1,735,400	179,548,249	649,365,728	746,562,333	UGX
EQUITY BANK UGANDA LIMITED	0	0	1,686,220,245	1,686,220,245	UGX
EXIM BANK LIMITED	0	0	187,086,792	187,086,792	UGX
FINANCE TRUST BANK	0	0	48,117,456	48,117,456	UGX
GT BANK	0	0	374,570,339	374,614,364	UGX
GUARANTY TRUST BANK (UGANDA) LTD	0	0	2,277,882,620	2,277,882,620	UGX
HOUSING FINANCE BANK	4,405,661,724	4,107,264,323	13,738,222,694	14,148,619,494	UGX
I&M BANK	701,634,347	701,634,347	3,498,685,113	3,639,757,570	UGX
KCB BANK UGANDA LIMITED	415,533,227	409,952,038	2,800,528,692	2,800,528,692	UGX
Post Bank	30,101,633	28,480,419	9,324,506,200	9,324,506,200	UGX
STANBIC BANK UGANDA LIMITED	89,060,635,673	73,580,974,898	167,865,444,294	154,569,907,592	UGX
STANDARD CHARTERED BANK UGANDA LIMITED	7,831,046,326	11,800,607,560	13,807,388,839	13,998,840,566	UGX
UNITED BANK OF AFRICA	76,261,003	86,176,449	25,880,318,065	25,880,318,065	UGX
<b>TOTAL</b>	<b>558,907,661,289</b>	<b>541,595,808,400</b>	<b>1,100,324,650,417</b>	<b>962,199,531,517</b>	<b>UGX</b>

As illustrated from the table above, it can be observed that Bank of Uganda, Centenary Bank and Stanbic Bank held the largest deposit balances by the end of the FY 2023/2024.

**Table 10: Cash and Bank Balances in Foreign Currency as at 30<sup>th</sup> June 2024.**

Bank Name	Bank Balance as at 30th June 2024	Cashbook Balance as at 30th June 2024	Currency
ABSA BANK UGANDA LIMITED	267,793	267,783	USD
	103,515	103,515	EUR
	109,924	109,924	GBP
BANK OF UGANDA	143,259,955	141,714,436	USD
	5,000,945	5,000,945	EUR
CENTENARY RURAL DEVELOPMENT BANK LIMITED	241,496	241,496	USD
CITIBANK UGANDA LIMITED	221,182	221,182	USD
DFCU BANK LIMITED	74,814	73,604	USD
HOUSING FINANCE BANK	254,029	253,673	USD
I&M BANK	450	450	USD
STANBIC BANK UGANDA LIMITED	1,335,102	1,335,102	USD

### 2.2.3 Findings on Inventory

Assets classified as inventory are current assets (items held for not more than one year) which are often held in a warehouse or Stores;

- i. to be consumed or distributed in the rendering of Government services.
- ii. Held for sale or distribution in the ordinary course of operations when services are provided and issued as required.

Inventory can include; goods purchased or produced by Government that are distributed to third parties for no charge or nominal charge and sundry items.

In the year under review, it was observed that management of stock for most entities was still a manual process which was time consuming and prone to errors. The Officers at Vote level lack sufficient understanding of what falls under the categorization of inventory. The data pertaining to the condition, quality and Book values of the inventory have a lot of gaps and inaccuracies.

**Despite the shortcomings in the inventory management, Government of Uganda envisages an Inventory Management process to deal with the**

processes of creating and updating inventory items, Planning and forecasting of inventory items, Order Fulfillment/Replenishment, Stock Issues and Period end processing and Reporting. The GoU Inventory Management System should be able to satisfy the inventory management processes within the Government of Uganda (GoU).

The table below displays the categories of inventory items and their respective balances as at 30<sup>th</sup> June 2024.

**Table 11: Categories of the Inventory Items and balances as at 30<sup>th</sup> June 2024.**

CATEGORY	Value (FY2022/2023)	Value (FY2023/2024)
Clothing, Cleaning Materials and Office Consumables	1,590,283,006	14,301,965,212
Computers, Computer Consumables and Accessories	2,392,016,241	120,743,651,022
Construction, Plumbing and Fire Fighting Equipment	103,397,772,678	29,841,492,114
Drugs, Laboratory Equipment and Medical Sundries	28,495,118,348	63,769,532,816
Electrical Equipment	1,479,915,229	1,820,487,945
Foodstuffs	25,416,238	118,080,888
Fuel and Lubricants	3,530,187	395,014,740
Motor Vehicles Spares	675,240,940	11,209,218,901
Office Furniture	25,476,720	3,896,490,987
Office Stationery	10,146,029,212	9,365,969,908
Office Tools and Equipment	4,417,217,590	4,591,504,687
Others	32,832,754,327	27,495,168,371
Printers, Printer Consumables and Accessories	1,605,815,359	808,642,302
Unspecified	38,704,707,878	9,071,405,717
<b>TOTAL</b>	<b>225,791,293,953</b>	<b>297,428,625,610</b>

From the table above, it can be observed that the biggest percentage of Inventory falls in the category of Computers, Computer Consumables and Accessories Construction.

#### 2.2.4 Findings on Payables

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

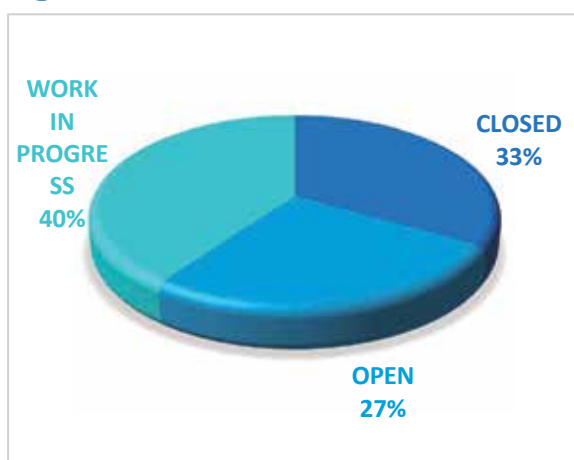
**Table 12: Balances of Payables relating to Assets.**

S/N	Category	Assets relating to Payables	Amount FY 2022/2023	Amount FY 2023/2024
1	Ministries	Land and PPE	464,447,578,554	243,743,524,886
2	Agencies	Land and PPE	588,101,200,288	940,657,111,771
3	PUSATIs	Land and PPE	1,723,832,807	2,007,321,540
4	Referral Hospitals	Land and PPE	133,860,350	66,575,268
	<b>TOTAL</b>		<b>1,054,406,471,999</b>	<b>1,186,474,533,465</b>

### 2.3 Summary of Findings on previous Recommendations

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

**Figure 4:**



Category of Issues	No.
Closed	114
Open	92
Work in progress	137
<b>Grand Total</b>	<b>343</b>

### 3.0 Challenges

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

**Table 14: Trend of Challenges faced during the Board of Survey exercise**

Challenge	FY2021/2022	FY2022/2023	FY2023/2024
Failure to implement BoS recommendations	Recurring Challenge	Recurring Challenge	Recurring Challenge
Non-submission of BoS Reports	Recurring Challenge	Recurring Challenge	Recurring Challenge
Late reconciliations of cash and bank balances.	Recurring Challenge	Recurring Challenge	Recurring Challenge
Incomplete Asset Registers - Votes neither update Asset Registers with new Assets nor remove disposed Assets from the Register.	Recurring Challenge	Partially resolved	Automatic update of Assets Registers resolved. Removal of disposed Assets from the Register is pending.
Assets lacking Values especially Land and Buildings	Recurring Challenge	Partially resolved	Partially resolved
Non-update of Stores records	Recurring Challenge	Recurring Challenge	Recurring Challenge
Maintenance of Manual Asset Registers	Recurring Challenge	Completely resolved	Completely resolved
Non-disposal of obsolete Items	Recurring Challenge	Recurring Challenge	Recurring Challenge

## 4.0 Recommendations

**Table 15: Status of recommendations implemented during the Board of Survey exercise in FY2023/2024.**

#	Issue	Status of Implementation in FY2022/2023	Status of Implementation in FY2023/2024
1.	Implementation of recommendations made by the Board of Survey to ensure proper Asset Management.	Low Implementation.	Low Implementation.
2.	Continuous sensitization of the Board of survey guidelines	Implemented	Implemented
3.	Votes to ensure that Assets are maintained with complete and up to date information.	Work- in progress	Votes to ensure that Assets are maintained with complete and up to date information.
4.	Timely update of the Stores records with the correct information.	Low Implementation.	Low Implementation.
5.	Votes should request for a Certificate of balance in a timely manner to enable timely reconciliation.	Partially implemented.	Partially implemented.

### Current Recommendations

1. All the assets that are due for disposal should be identified a disposal plans should be in place to avoid holding assets that are out of use.
2. The land that belongs to Government should be titled to avoid future encroachers & disputes.
3. The Votes should Provide or Improve on storage space for assets.
4. Inventory management Officers management should consider use of simple inventory management system for ease of work.

5. Votes should engrave the assets with more permanent encryptions/codes to avoid fading.
6. Formal handover process of the assets donated to the Votes with sufficient information for taking ownership so that these assets are included in the receiving entity's asset register.
7. Vote should find a comprehensive disposal process for the old assets and ensure that these assets are retired from the Asset register on IFMS.
8. Items in the stores that are earmarked for repair should be repaired immediately to avoid further wear and tear.
9. Management needs to ensure that the ad-hoc board of survey for the disposal items earmarked for disposal is completed in time to avoid issue of storage space since storage space running out of storage space and instead office premises are used to store obsolete items.
10. The Votes need to prepare a detailed Divestment plan highlighting all areas of restocking/ reimbursement and disposal of Assets.
11. All Votes should conform to the gazzeted engraving format as per the asset management frame guidelines.
12. Votes with Biological assets should endeavor to include all the biological assets in Asset Register for upload on the IFMS system.



## APPENDICES

### APPENDIX 1: VOTE REPORTS

#### MINISTRIES

#### 001 OFFICE OF THE PRESIDENT

##### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Partition the store so as to increase storage space so that it's easier to manage inventory and also minimize the risks of damaging highly delicate items in the stores	The activity has been carried out.	This has been done
2	Improve on the ventilation in stores for better aeration	This has not been done	Pending release of funds
3	The vote should create enough space for assets ready for disposal	This is being done. We acquired a 40ft container for storage of carpets and functional chairs	This is on going
4	Office of the President should identify and title all land that belongs to it to avoid future encroachments and disputes and to be able to use it for future developments like office blocks	This is ongoing	This is on going
5	The biological assets (cattle & tress) should be included in the asset register as categorized per the new chart of accounts	Management wrote and got a response from MoLHUD nominating a government valuer to determine the Value of the cattle and trees at NALI Kyankwanzi a team has been set up to help execute this activity in consultation with Office of the President	This is on going
6	Identify all the assets that are due for disposal and have a disposal plan to avoid holding assets that are out of use.	Management constituted an ad hoc Board of Survey that has inspected and attached reserve prices to each item	RESOLVED

## ASSET FINDINGS

### Findings

1. The asset register is duly up to date and the historical data had been submitted to treasury for cleanup and upload
2. The newly acquired assets are update in the asset management module and fully engraved
3. An ongoing Ad hoc survey is ongoing where the obsolete items are being disposed of such as cars, this stems from the previous year's board of survey recommendations

### Other Findings

#### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land and buildings	48	NIL	NIL
2	Transport equipment's	317	NIL	NIL
3	ICT Equipment's	1083	NIL	NIL
4	Office equipment's	266	NIL	NIL
5	Furniture and fittings	2714	NIL	NIL

#### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	D/Cabin Pickup	UG 4287C
2	D/Cabin Pickup	UG 3333C
3	D/Cabin Pickup	UG3338C
4	D/Cabin Pickup	UG3332C
5	D/Cabin Pickup	UG4209C
6	D/Cabin Pickup	UG4654C

## STORES FINDINGS

1. The team reviewed the general condition of the stores, safety, organization, stock issuance procedures and control procedures for the inventories.

2. The vote has a main store at head office in which they keep stationery, furniture, tools, consumables and old items. We further visited the stores at National Leadership Institute (NALI).
3. The vote uses a Manual stock ledger book to receive, issue, and update stock.
4. The items are well organized and well categorized in their various categories
5. The store doesn't have adequate space since it currently serves two entities, the Ministry of Kampala and the office of the president
6. The entity uses both a stock card system and a ledger which is reconciled daily for bookkeeping and record purposes, this enables the storekeeper to have updated records
7. The store cards were fully up to date and were matching with the ledgers that the storekeeper maintains in the inventory system

## CASH AND BANK FINDINGS

1. Reviewed the balances held as of 30th June 2023, the bank certificates, and bank reconciliations of bank balances against each cash book.
2. The team observed that the accounts were properly reconciled and reconciliation statements were prepared every month.
3. The bank certificates held at year-end agreed with the balances as shown in the bank statements.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	PRESIDENTS OFFICE TREASURY SINGLE SUB ACCOUNT	BOU	000010058000001	0	0	UGX
2	PRESIDENTS OFFICE-NTR	BOU	000010168000001	0	0	UGX

## RECOMMENDATIONS

1. The Asset Register should include all the biological assets and uploaded on the IFMS system.
2. Identify all the assets that are due for disposal and have a disposal plan to avoid holding assets that are out of use.

3. The Office of the president should identify and title all the land that belongs to it to avoid future encroachers & disputes
4. The biological assets (cattle & trees) should be brought in the asset registers as categorized per the new chart of accounts.
5. More storage space is required for proper custody of the entity's assets /inventories.
6. The board further recommends that the inventory management system should be given priority to ease the workload on the inventory officers

## 002 STATE HOUSE

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The assets register on the IFMS fixed assets module should be comprehensively updated to capture the legacy assets.	The assets were uploaded onto the IFMS during the year.	Legacy assets now captured on the fixed assets module.
2	There is need for more space in the store.	A container was purchased to create more space for stores.	More space was created for the store.
3	The obsolete items and all unserviceable assets should be disposed of to avoid further deterioration.	Disposal process partially commenced.	The firms to carry out the activity are still under vetting. The process will be carried out this year.

### ASSET FINDINGS

#### Findings

1. The asset register on IFMS has been comprehensively updated.
2. There were obsolete and unserviceable assets mainly motor vehicles at the state house garage and scrap items that need to be disposed.

#### Other Findings

#### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND			32,915,813,470
2	BUILDINGS			46,516,631,700
3	FURNITURE AND FITTING			1,388,420,272
4	MACHINERY			349,433,919

### STORES FINDINGS

1. State House has one store at the headquarters and other stores at the state house garage.
2. All the stores were well organized with items placed in the shelves and pallets although there is need for more store space.
3. The store records are properly reconciled and regularly updated.

4. The stores were neat but needs better aerations.
5. The internal controls of the vote are adequately in line with the accounting standards.
6. Some vehicles are grounded due to malfunction and accidents.

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

1. The survey entailed cash and bank balances of three bank accounts held by state house as at 30 June 2024.
2. All bank accounts operated by the entity are included in the financial statement and their respective reconciliation done and reconciliation statements are prepared on a monthly basis.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Medicines and health services delivery monitoring state house		000020088000007	0	0	UGX
2	Classified/foreign remittances		000020148000002	0	0	UGX
3	Science, technology, and innovation operations		000020148000003	0	0	UGX
4	M/S State House Kawumu Tannery		1100244426	1,310,945,804	1,310,945,804	UGX

#### **RECOMMENDATIONS**

1. The obsolete items and all unserviceable assets should be disposed of to avoid further deterioration.
2. Improvements should be made on storage spaces to avoid overcrowding of items in the stores.

## 003 OFFICE OF THE PRIME MINISTER

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Dispose of all items that were recommended for disposal in the previous survey.	The process of disposal is being initiated.	WORK IN PROGRESS
2	Officers with fixed asset responsibilities on IFMS require refresher training on the module functionality.	No training was done.	OPEN
3	Plans should be under way to construct large store premises that are adequate for the volume of inventories the entity requires.	Management resolved that this handle in the phase three after the construct of the perimeter wall and paving of the parking yard compound.	OPEN
4	There is a need to construct a perimeter wall with a gate at OPM stores in Namanve.	The construction works phase one is ongoing.	WORK IN PROGRESS
5	Fast track connection of the Namanve stores to hydroelectric power.	This is part of the ongoing works and power will be connected after the construction of the perimeter wall.	WORK IN PROGRESS
6	Flood prevention and mitigation measures need to be put in place by improving the drainage system, back filling the store yard and creation of a permanent yard surface.	The construction works phase one is ongoing.	OPEN
7	A clear strategy for the management of assets acquired through NUSAF and other projects once the projects expire needs to be alone.	The process of disposal of the assets through donation is being initiated.	OPEN
8	There should be a formal handover of the assets created to the districts with sufficient information for them to take up ownership and include these assets in the register.	No Action taken	OPEN
9	The OPM should liaise with line ministries such as Ministry of Education, Ministry of Water and Ministry of health to ensure effective equipping and staffing is done at local Governments, to utilize the assets created under the DRDIP funded projects, to enable government deliver public services.	No Action taken	OPEN
10	The hydra form machines in Panyadoli should be donated to government technical institutions that are providing skilling education.	The plan is underway for the donation to government technical institutions that are providing skilling education	OPEN
11	The land in Hoima and Kayunga should be secured by acquiring a land title. As well	The process for securing land titles for	OPEN

	the wrangle on land in Kasese should be resolved.	Hoima and Kayunga land will be initiated in the current F/Y 2024/25.	
12	Re-equip the FEED THE KARAMOJA project at Namalu prisons farm with adequate tractors.	No Action taken.	OPEN

## ASSET FINDINGS

### Findings

1. The vote occupies the office of the president's offices where they only have user rights. The other offices are at the Old Pastel Building, the Refugee Desk and Headquarters at Old Kampala, and the Development Response to Displacement Impacts Project (DRDIP) at Ruth Towers.
2. The vote also maintains regional offices and coordinates several direct and partner projects and subventions nationwide.
3. The vote uses barcode tag on all its assets, and these easily peel off during the cleanup of the assets. Therefore, some assets have missing tags and are unidentifiable as OPM assets.
4. Panyadoli Bududa and Bunambutye Bulambuli resettlement camps have 108 and 309 resettlement houses in good condition. Bunambutye settlement also has a school, however, power is yet to be connected.
5. There are nine hydra-form machines in Kiryadongo and nine in Gulu used for brick-making during the construction of the refugee houses. These are rusty and damaged as they have been in open space for a long time.
6. The vote has several pieces of furniture that are damaged and were identified as obsolete in previous years but are yet to be disposed of, and these are consuming space.
7. There are old residential buildings and an ICT block in Gulu with dilapidated walls and rotting ceilings, one of which belongs to the Development Initiative for Northern Uganda (DINU) project.
8. The vote has ten tractors at Namalu prisons farm, eight of which are unserviceable and for disposal. The remaining two tractors meant to support the prisons farm in cultivating the 500 hectares are not enough.



9. The vote also has produced assets(cattle) at National Agricultural Research Organization (NARO) -Nabwin in Moroto. These are in good condition and guarded from cattle rustlers.
10. Additionally, the dryland integrated development project in Karamoja has idle houses and offices that have not been maintained, these are in bushes.
11. The Gulu regional office has a nonfunctional generator and a broken generator house that has been out of use.
12. The equipment at the Usalama radio station in Adjumani is in good condition, and the radio station is operational. This was a donation from UNHCR to government, however ownership is not yet transferred.
13. The vote has assets, such as vehicles, currently used by districts under rights of use. Streamlining ownership through a complete handover process or another method is necessary to simplify maintenance processes and disposal.
14. The vote also has vehicles that are both in fair condition and those that need repair. Others were grounded due to major mechanical issues like engine knocks and accidents.
15. Some assets' wear and tear are not due to use but poor storage. A case point is the generator and ox ploughs at Namanve stores kept outside in the open.
16. Assets recommended for disposal in the previous board of survey of FY2022/23 were not disposed of.

### Other Findings

S/N	Item	Units	Amounts
1	Payables	22	1,187,044,801

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land	20		
2	Building	17		
3	Transport	871		

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
4	ICT	664		
5	Office	42		
6	Machinery	23		
7	Furniture and fittings	827		

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	QUANTITY
1	Tractor	7
2	Double cabin pickup	16
3	Trailer	3
4	Land cruiser	1
5	Ford ranger	1
6	Tata lorry	2
7	Harrows	1
8	Maize Sheller	1
9	Walking tractor	1
10	Generator elemex	1
11	FAW trailer	1
12	Nissan patrol	1

### STORES FINDINGS

1. The vote storage system is managed centrally from the central store. The National Emergency Stores in Namanve Industrial & Business Park, with two separate sites. The entity's store records are maintained centrally, and inventories are distributed to all OPM offices and other stakeholders nationwide.
2. Two inventory officers maintain the stores at Namanve Industrial and Business Park. The stores are understaffed, with three vacant positions of Senior inventory officer and two assistant inventory officers.
3. The store spaces on both premises (owned and rented) are small and congested and have food and non-fixed items, including iron sheets, maize flour, beans, and agricultural equipment. The store organization needs to be improved by setting up shelves.
4. The store ledgers are used to monitor stock movement in and out of the stores.

5. The store records sampled reflected an accurate figure of the physical stock balances.
6. The rented premises at Namanve were inaccessible by the team due to unpaid rental arrears. The team could neither confirm the stock of items in the store nor their condition.
7. The vote is currently erecting a perimeter well around the Namanve stores.

## CASH AND BANK FINDINGS

The Board conducted a survey on the bank balances for the twenty-four (24) bank accounts held by OPM and observed that all cash books were dully posted and, all the bank statements duly reconciled. The accounts held by the vote are as below;

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Strengthening Monitoring Capacities in Uganda Public Sector	Bank of Uganda	000030088000049	295,858,740	295,858,740	UGX
2	Dry Land Integrated Development Project in Karamoja	Bank of Uganda	000030088000050	0	0	UGX
3	Office of The Prime Minister-Directorate of Refugees (Local Settlement)	Bank of Uganda	000030088000052	1,726,336,320	1,726,336,320	UGX
4	OPM-Eu Karamoja Civil Works	Bank of Uganda	000030088000053	17,457,604	17,457,604	UGX
5	Uganda Nutrition Action Plan (UNAP) - OPM	Bank of Uganda	000030088000054	3,441,000	3,441,000	UGX
6	OPM - Nusaf 3 District Support	Bank of Uganda	000030088000055	0	0	UGX
7	OPM - Nusaf 3 Institutional Support	Bank of Uganda	000030088000056	0	0	UGX
8	Strengthening Community Resilience to Climate Change	Bank of Uganda	000030088000057	1,662	1,662	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
	and Disaster Risks In Uganda					
9	OPM –Dr Dip District Support	Bank of Uganda	000030088000058	5,479,443,024	5,479,443,024	UGX
10	OPM –Dr Dip Institutional Support	Bank of Uganda	000030088000059	264,103,602	264,103,602	UGX
11	Development Initiatives for Northern Uganda	Bank of Uganda	000030088000060	12,572,436	12,572,436	UGX
12	National Information Platform for Nutrition Project	Bank of Uganda	000030088000061	495,175,923	495,175,923	UGX
13	Comprehensive Refugee Response Framework (CRRF)	Bank of Uganda	000030088000062	269,093,302	269,093,302	UGX
14	OPM Contingencies Fund	Bank of Uganda	000030088000063	287,726,810	287,726,810	UGX
15	OPM –Epaks Grant	Bank of Uganda	000030088000065	584,000	584,000	UGX
16	Northern Uganda Social Action Fund (NUSAF 2)	Bank of Uganda	000030088400003	0	0	USD
17	OPM - NUSAF 3 Designated	Bank of Uganda	000030088400006	0	0	USD
18	Strengthening Community Resilience to Climate Change and Disaster Risks In Uganda	Bank of Uganda	000030088400008	0	0	USD
19	Uganda Refugee Response Basket Fund	Bank of Uganda	000030088400009	0	0	USD
20	OPM- Dr Dip	Bank of Uganda	000030088400010	28,136.76	28,136.76	USD
21	OPM –Epaks Grant	Bank of Uganda	000030088400011	15	15	USD
22	Prime Minister's Office-NTR	Bank of Uganda	000030168000001	0	0	UGX
23	Salary Suspense Account	Centenary Bank	0100301023512	6,974,284,798	6,974,284,798	UGX
24	OPM – Disaster Resettlement Funds Accounts	Post Bank	4050026000001	9,324,506,200	9,324,506,200	UGX

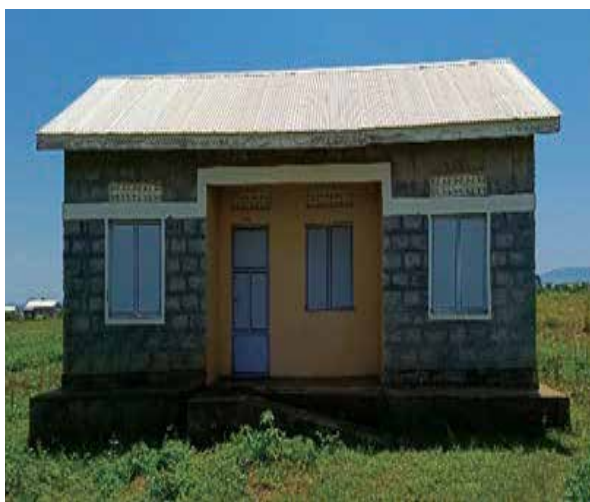
## RECOMMENDATIONS

1. OPM should find alternative methods of engraving the assets that are more permanent.
2. There old residential buildings and an ICT block in Gulu with dilapidated walls and rotting ceilings should be rehabilitated.
3. The hydra form machines should be repaired and used for income-generating activities. Additionally, these should be kept in a sheltered place to protect them from further damage.
4. There should be a formal handover process of the assets donated to the districts with sufficient information for taking ownership so that these assets are included in the receiving entity's asset register.
5. The vote should find a comprehensive disposal process for the old assets and further ensure that these assets are retired from the register.
6. Dispose of the generator at Gulu regional office.
7. The vote should spearhead the transfer process for the radio station and also provide guidance on the revenue collected from the station.
8. There is a need to provide a resource envelope to Namalu prisons farm to enable them maintain the equipment provided by OPM effectively.
9. Fast track connection of the Namanve stores to hydro-electric power.
10. Dispose of tractors and trailers that are due for disposal at the Namalu prisons farm.
11. The vote should construct large store premises adequate for the volume of inventories the entity acquires.
12. Re-equip the Feed the Karamoja project at Namalu prison farm with adequate tractors.
13. The vote should setup metallic shelves in the Namanve stores to improve on organization and storage of inventory.
14. There is need to connect water and power to Bunambutye settlement.



## PICTORIAL







## 004 MINISTRY OF DEFENCE AND VETERAN AFFAIRS

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	More skilled staff in inventory management required in Magamaga	Action not taken	Management advised that training plans be made for FY 2024/2025
2	The old iron sheets used as wall extensions and roofs in Magamaga should be replaced	Action not taken	Advised that the old iron sheets used as wall extensions and roofs should be replaced to help address the issue associated with the leaking roof.
3	Officers in charge of inventory at GMH require refresher training	Action not taken yet	Management should follow up on the training schedule for the officers.
4	Ongoing disposal process of obsolete items should be expedited	Action taken	The disposal process is in the last stage
5	Management should construct logistics stores for 1 <sup>st</sup> Division Kakiri and 4 <sup>th</sup> Division Gulu	Action not taken	Management should expedite the construction of stores for 1 <sup>st</sup> Division Kakiri and 4 <sup>th</sup> Division Gulu
6	All stores should be provided with sufficient lighting to enable officers to execute their duties all the time	Action not taken	Management should improve on the lighting system to ease the work of staff, especially during an emergency loading and offloading at night
7	The stores should be equipped with CCTV cameras	Action not taken	Management advised on the installation of CCTV
8	Pallets should be acquired especially for Kakiri stores and Magamaga	Action was taken; some pallets were provided	Advised management to procure more pallets to decongest stores
9	The pharmacy in the GMH should be connected to the standby generator	Action not taken	Recommendation for procurement of stand-by generators, since it is crucial for the hospital
10	Doors on the clothing store Magamaga should be replaced	Action taken on some doors	Recommendation for the remaining affected doors to be replaced
11	More stores should be constructed in Magamaga	Action not taken	One store for food rations has been completed
12	More residential buildings needed for Magamaga	Action not taken	Management should expedite the construction of residential buildings to help on the security of staff that are now renting on the suburbs outside the Magamaga expanse
13	A hands-on training should be conducted for the inventory management staff at the Ministry	Action not taken	Management should follow up with Accountant General's office to schedule training for the officers.



S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
14	A bigger store should be constructed at the Ministry head office	Action taken	Construction is ongoing
15	Regular inspections of the stores should be conducted to ensure the inventory is well managed.	Action taken	Frequent inspection of Asset is recommended, quarterly is ideal to ensure proper maintenance of and availability of Asset, to reduce obsolete and loss of assets

## ASSET FINDINGS

### Findings

#### Other Findings

S/N	Item	Units	Amounts
1	Payables	18	162,331,422,818
2	Receivables	1	672,000,000

## STORES

1. located in an old structure.
2. The stock cards were available and updated with the correct balances.
3. The shelves were neat and well organized.

### GIO Store

1. This is located in an old structure.
2. The stock cards were available and updated.
3. The shelves were neat and well organized.

### Expendables Store

1. This is located in an old structure.
2. The stock cards were available and updated with the correct balances.
3. Highly stacked boxes of items e.g. sanitary pads, which spoil the packages/ boxes.

### Clothing Store

1. Located in an old structure.
2. The stock cards were available and updated.
3. The shelves were neat but over packed with items due to limited space.
4. No lighting in the stores.

**Rations Store**

1. This is a newly constructed structure and the shelves are yet to be installed.
2. The stock cards were available and updated.
3. Due to limited space in other stores, this store is currently being used to store other items e.g. for mattresses.

**KIMAKA SENIOR COMMAND STAFF COLLEGE**

1. There is only one single store which was observed to be congested though well organized.
2. The ceiling is yet to be painted to remove the water leakages stains.
3. Obsolete items due for auctioning still in the store i.e. TV, refrigerator, furniture among others all in the same room.

**GULU 4<sup>TH</sup> DIVISION**

Generally, the following were observed

1. Lack of a repair workshop for minor repairs e.g. for welding, panel beating.
2. There's no standby generator for both the hospital and barracks.
3. No sheltered waiting area for the hospital/ laboratory.
4. No power stabilizer/ regulator for X-ray machine.
5. No biomedical repair workshop for the hospital.
6. No license for X-ray machine from the Atomic Council.

**Hospital Pharmacy**

1. The room is neatly arranged.
2. The stock cards are up to date.
3. The expired drugs are stored in the same room/ store.

**X-ray room**

1. X-ray printer films out of stock.
2. No voltage regulator for the X-ray machine.
3. The sliding door that is used to access the X-ray often gets off the rails in the process of opening it.

**Vehicle maintenance**

1. 1 lotted car from the previous Board of Survey is not yet sold off.
2. 4 troop carriers require major repairs.
3. The unit has no mobile workshop.

4. The unit has no staff van.

### **Sub depot (Stores)**

1. Store housed in a condemned building. The safety of the items and health of humans is at risk.
2. No fire extinguishers were seen inside and outside the stores.

### **Pharmacy**

1. Occasional stock-outs of mainly hypertensive medicines and antibiotics.
2. The pharmacy has sufficient space.
3. All stock cards were available and up to date.

### **Main Store/ pharmacy**

1. Access is restricted to necessary staff.
2. The store is spacious and is clean.

### **New store**

1. Being new, the store is still being organized.
2. It requires high rise shelves and pallets

### **Biomedical Unit**

1. Requires repair tools.
2. The recently supplied equipment was not engraved.
3. The office lacks sufficient furniture for the staff.
4. The unit lacks computers for the staff.

### **Logistics Unit**

1. A new heavy-duty laundry machine has been installed.
2. There is lack of storage facilities for clothes and food.
3. The store requires pallets to improve storage for the available items.
4. The kitchen is dilapidated and requires a complete overhaul.

### **Store for clothing, water, accommodation**

1. The store lacks pallets.
2. Mattresses, water cartons were placed on the floor

### **Oxygen plant**

1. The plant is currently working at half capacity because one compressor is faulty.

## **MODVA HEADQUARTER STORE**

1. There is an ongoing construction of a new store. All the available inventory items have been squeezed into a small store with limited space.
2. No stock cards were found at the existing store.

## **CASH AND BANK FINDINGS**

The vote does not have or run any bank accounts whatsoever in any bank as they transact through the Government of Uganda Treasury Single Account held at Bank of Uganda and managed by the Accountant General. Therefore, the survey didn't necessitate any Cash and Bank balances verification as there were no bank accounts held by the Ministry.

## **RECOMMENDATIONS**

1. The Ministry should dispose-off the items that are not in good condition to create space in the existing stores.
2. The Gulu stores in a condemned building.
3. The X-ray machine at 4<sup>th</sup> Division Gulu requires a license from the Atomic Council.
4. The health Centre at 4<sup>th</sup> Division Gulu requires a waiting shed for patients.
5. Acquire a standby Generator for 4<sup>th</sup> Division health center.
6. Grading of the 4<sup>th</sup> Division Health Centre by Ministry of Health.
7. Mobile workshop for the biomedical unit.
8. GMH Bombo kitchen is dilapidated and requires a complete overhaul.
9. Oxygen plant at GMG Bombo requires major repairs on one of the compressors.

## PICTORIAL







## 005 MINISTRY OF PUBLIC SERVICE

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Management needs to separate the store room from the electrical board to avoid the risk in case of a fire outbreak	The store room was decongested in the month of June 2024	Done
2	Management needs to board up the open pipe in the store or devise means to ensure that incase the pipe broke or there was a leakage there is adequate protection of stationery	No action taken as yet	Work in progress
3	Management needs to plan for and provide more storage space to avoid overcrowding in stores at the ministry	Management has provided alternative space at National Archive Center in the month of July 2024	Done
4	Management should plan for the disposal of obsolete items	Obsolete items were disposed of in the month of June 2024	Done
5	The entity should improve on the storage of items pending boarding off at the entity's headquarter	Management is planning to purchase pallets to improve on storage	Work in progress
6	Boarding off the unserviceable motor vehicles	Management disposed of unserviceable motor vehicles by donation	Done
7	The entity should follow up for upgrade of historical asset data onto the system	Data validation of historical asset data is ongoing	Work in progress

### ASSET FINDINGS

#### Findings

The team inspected the assets, and below are the findings.

1. The ministry maintains an updated asset register for its assets and are recorded at the time of their purchase.
2. Assets like motor vehicles maintained by the Ministry are in good condition and in use.
3. There are items earmarked for disposal. These are kept on the ground and could be damaged further.
4. The Ministry had chairs in the store that have been set aside for repair. These need immediate repair to avoid further wear and tear.

## Other Findings

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land	3	52,316,000,000	52,316,000,000
2	Building	11	22,175,070,025	22,165,688,696
3	Transport Equipment	50	7,743,298,850	7,191,043,465
4	ICT Equipment	341	1,194,991,202	1,556,209,294
5	Office Equipment	21	240,000,000	240,000,000
6	Medical Equipment	63	NIL	NIL

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	QUANTITY
	Office desk	8
	Desktop Computer	47
	UPS	9
	Laptop Computer	1
	Bookshelves	1
	Waiting Chairs	1

## STORES FINDINGS

1. The ministry maintains two stores: the inventory store and the store for unserviceable items.
2. The store maintains proper books for the inventory maintained. The ledgers are updated as and when items are received and issued.
3. The inventory store was in a sorry state.
4. There were no pallets and cabinets in the inventory stores, and most items were kept on ground.

## CASH AND BANK FINDINGS

1. The survey entailed cash and bank balances of three (3) Bank accounts held by the Ministry of Public Service as at 30<sup>th</sup> June 2024
2. The Board of Survey team verified the bank balances, cash at hand, and reconciliations of the accounts held by the Ministry. This was done by closely analyzing the reconciled cashbook balances against bank balances.



**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	MOPS JUSTICE AND ACCOUNTABILITY	BANK OF UGANDA	000050088000018	287,738,698	287,783,698	UGX
2	CIVIL SERVICE COLLEGE UGANDA	BANK OF UGANDA	000050088000017	0.00	0.00	UGX
3	PUBLIC SERVICE TREASURY SINGLE SUB ACCOUNT	BANK OF UGANDA	000050058000001	0.00	0.00	UGX

**RECOMMENDATIONS**

1. There is a need for pallets and cabinets in the stores for proper storage.
2. There are a few items in the store that are earmarked for repair. These should be repaired immediately to avoid further wear and tear.
3. There are assets recommended for disposal; the Ministry should initiate the process of disposing of these assets.
4. There is need to renovate the main inventory store
5. There is need to declutter the old pension records from the containers at the Ministry.
6. The Ministry should improve on the storage of items pending boarding off at the National Records and Archives Centre.
7. The obsolete and unserviceable items in the containers at the headquarters, Civil Service College and National Records and Archives should be boarded off.

## 006 MINISTRY OF FOREIGN AFFAIRS

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Management should ensure that all the items that were recommended for disposal in F/Yr. 2021/22 and F/Yr. 2022/23 are disposed of and taken off the Ministry premise.	An Adhoc BoS team was nominated by the AO to fast-track the disposal process.	Open
2	Management should follow up on the accident case that got the Ministry vehicle involved into, and ensure a conclusion is made on it before its Boarded off	Management followed up on this case and a police report was filed.	Closed
3	Management should liaise with the MOFPED for funding to develop a storage parking building so that all its vehicles are in centralized place.	Management is following up on this recommendation.	W.I.P
4	Management should liaise with the MOFPED assets department for guidance on how to ensure compliance with Government motor vehicle policy and replace the motor vehicles.	An Adhoc BoS team was nominated by the AO to fast-track the disposal process.	W.I.P
5	Management to liaise with MoFPED for funding to develop the land in Mbarara meant for the Uganda Foreign Service Institute.	No action taken	Open
6	The Ministry to fence up the entire land to prevent encroachers into the land.	No action taken	Open
7	A Memorandum of Understanding (MOU) with clear terms of occupancy be made between the Ministry and Uganda Police Force.	No action taken	Open
8	Management should put in place restriction in the access of the open store to avoid thief of the pocketable assets and other asset damages.	A Lockable door was fixed and CCTV cameras installed in the storage area to restrict unauthorized access and also mitigate loss and damage of stores.	Resolved
9	Management should create a separate room for archives rather than keeping them in the general store which is open to everyone.	Registry unit has since then removed records from Stores to the available archive rooms to create enough storage space and ensure safe custody of stores.	Resolved
10	Management should improvise fire extinguishers in the Stores area for safety.	Fire Extinguishers were installed next the Storage facility to mitigate damage of stores in case of fire outbreaks.	Resolved
11	All the new assets be well engraved to ensure their safety	New acquired Assets are engraved as and when are received in Stores	Resolved

## ASSET FINDINGS

### Findings

1. The assets of the Vote have been categorized into office equipment, furniture & fittings, ICT equipment, non-residential buildings, electrical machinery, and Land.
2. The asset register is being maintained on the IFMS and is updated on a real-time basis. The assets that were verified during this exercise were extracted from the Assets register. The Ministry undertook an exercise of validating all the historical Assets in the Asset Register and noted that there were some exceptions on assets missing from the register and inaccuracy of some Assets. Below are the observations hereunder.

### Findings on Transport Equipment

1. The Vote maintains a fleet of 41 Vehicles (Station Wagons, Saloon cars, double cabin pick-ups, buses and motor vehicles) which are in good working condition.
2. The transport equipment was not included in the Asset register and the Vote has submitted the list of these Assets to the Accountant General's Office for upload onto the IFMS.
3. 10 Vehicles are obsolete and have been listed as unserviceable and earmarked for disposal in this FY2024/2025.
4. The team was unable to verify the vehicles that are parked at Ministry of Works.
5. Management should liaise with the MOFPED for funding to develop a storage parking building so that all its vehicles are in centralized place.

### Findings on Land

The Ministry owns land in Mbarara that is not developed. The land has some concrete fencing poles surrounding it and an incomplete building that is being occupied by Uganda police Force.

## GENERAL OBSERVATIONS

1. The assets that were donated (Motor Vehicles and ICT equipment) need to be included in the Asset Register of the Ministry
2. The Ministry is in possession of cars registered for PROTOCOL that are in the custody of Statehouse and Ministry of Works & Transport.
3. The details of the land in Mbarara are not in the Asset Register of the Vote.
4. Buildings and structures are not included in the Asset Register of the Vote.
5. The Vote does not have a divestment plan.

## Other Findings

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND	1	NIL	
2	BUILDING	1	224,875,059	292,359,207
3	TRANSPORT EQUIPMENT	77	NIL	
4	ICT EQUIPMENT	728	1,355,727,692	1,355,727,692
5	OFFICE EQUIPMENT	19	169,759,375	169,759,375
6	MACHINERY	64	210,845,428	210,845,428

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Toyota Land Cruiser	UG 0066X
2	Toyota Corolla	UG 0061X
3	Mitsubishi Pajero	UG 0062X
4	Mitsubishi Pajero	UG 0063X
5	Toyota Land Cruiser	UG 0046X (15 CMD 01R)
6	Toyota Land Cruiser	UG 0047X
7	Toyota Land Cruiser	UG 0059X
8	Hyundai	UG 0042X
9	Foton	UAW 606Z
10	Isuzu Tata Bus	UG 0049X
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
1	AC - Midea (Standing in-door unit)	7
2	AC - Wall in-door unit	10

S/N	ITEM DESCRIPTION	REG.NO/TAG No
3	AC - Logik portable AC	1
4	Ceiling Board Materials - Assorted	1
5	Computer Keyboards - Assorted	22
6	CCTV Cameras - Assorted	32
7	Network Switches - Assorted	5
8	Office Telephones - Assorted	20
9	Office Stand Fans - Assorted	4
10	Analog Telephone Cards - Assorted	13
11	Samsung Television Set	1
12	Shower Basin	1
13	Coat Hanger - Wooden	2
14	Computer CPU	38
15	Computer Monitor	23
16	Cupboard - Wooden	1
17	Fax- Canon Fax	6
18	Fax - Panasonic	3
19	Fax - Xerox Work Centre 545	1
20	Filing Cabinet (4 drawer)	24
21	Fridge	1
22	Glass Door	1
23	Binding Machines	4
24	Laptops	2
25	Office Chair – Black Leather	1
26	Office Chair - Plastic	2
27	Office Chair - Swivel Chair – Brown Leather	4
28	Office Chair - Swivel Chair – Grey Fabric	2
29	Office Chair - Wooden Stands	1
30	Office Chair - Wooden	1
31	Office Chair - Grey Fabric with Black Metallic frame	5
32	Office Chair - Brown & Black Leather Swivel	6
33	Office Chair - Black Fabric Swivel	1
34	Office Chair - Black leather Swivel with steel stands	1
35	Office Chair - Sofa Chair (single) Grey	1
36	Old Car tyres	2
37	Paper Shredder	15
38	Photocopier	8
39	Printers	24
40	Scanners	9
41	Shelf - Wooden	1
42	Safes	3
43	Tables	13
44	Old Tent & Metallic Poles	1
45	Computer UPS's	38
46	Water Dispensers	2

## STORES FINDINGS

1. The Stores are spacious, but require better organization. The inventory is scattered and arranged according to the different departments' requirements.

2. Stores should acquire more pallets to accommodate all the inventory and ensure that that no items are scattered on the floor.
3. The ledger stock sheets are being maintained. The Stores officer has records of issue cards and Goods received notes (GRNs).
4. The obsolete items due for disposal are kept in the Stores causing some overcrowding.

## CASH AND BANK FINDINGS

The vote maintained two (2) bank accounts with Bank of Uganda Stanbic Bank as at 30<sup>th</sup> June 2024. Cash and bank balances were properly reconciled.

The Bank account number, 000060058000001 has a significant bank balance of 1,075,689,641 in Bank of Uganda which is not part of the Consolidated Fund.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	SUPPORT TO MEDIATION OF REGIONAL ISSUES	BOU	000060088000016	1,075,689,641	1,075,689,641	UGX
2	FOREIGN AFFAIRS TREASURY SINGLE SUB ACCOUNT	BOU	000060058000001	0	0	UGX

## RECOMMENDATIONS

1. Management needs to ensure that the ad-hoc board of survey for the disposal of the numerous items is completed this FY2024/2025 because the office premise is running out of storage space. This should include the Ministry Vehicle involved in an accident in 2019.
2. The Ministry should provide more shelving in the Stores to accommodate all the inventory which should be should be better arranged and aligned.
3. Management should liaise with MoFPED for funding to develop the land in Mbarara meant for the Uganda Foreign Service Institute.
4. A Memorandum of understanding (MoU) with clear terms of occupancy should be made between the Ministry and Uganda Police Force for the building it is occupying on the land in Mbarara.



5. The Assets donated to the Vote should be consolidated and updated in the Asset register on IFMS.
6. The Asset registers of the Vote should be updated with the details and values of the land in Mbarara and office building.
7. The Vote needs to prepare a detailed Divestment plan highlighting all areas of disposal of Assets.

## PICTORIALS







## 007 MINISTRY OF JUSTICE AND CONSTITUTIONAL AFFAIRS

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The need for a backup power system in the regional offices of Mbarara and Fort Portal	The solar inventor system in the Fort Portal office was replaced during FY 2023/24. Mbarara office shares a backup power system with URSB	
2	More storage facilities like shelves and cabins for storage especially in Gulu and Arua office	filing cabinets and shelves were procured	
3	the need for CCTV at the regional offices to safeguard government assets	CCTV cameras were procured and installation is going	
4	computer desktops and monitors in Mbale office need to be disposed off	the ministry has included the assets on the list of assets to be boarded off this financial year	
5	A section of the Mbarara regional office fence was vandalized which posed a security threat	temporarily, the chain linked fence has been replaced. The Ministry has planned to install a perimeter wall this financial year	

### ASSET FINDINGS

#### Findings

1. Gulu State Attorney residential house is very old and needs repairs.
2. Teleconferencing Equipment procured for all Regional Offices, however not installed in Moroto and Soroti offices.
3. Procurements for Regional offices are managed centrally by head office.
4. Mbale office has few office chairs for the officers. The officers use conference chairs for day to day activities.
5. Mbale office needs to o fix metallic shelves for easy storage and display of items.
6. Arua and Mbarara Regional Offices procured new sign posts for visibility.
7. Leakage in the office roof top needs to be fixed/repair
8. The chairs in Arua office boardroom need to be replaced
9. The Tiles in some of the offices at the Fort Portal Regional Office are wearing out and some windows are broken
10. The Base of the Water Tank in Fort Portal office is cracking and could cause a serious Problem
11. The Chain Link fence for Mbarara Regional Office was fixed

## Other Findings

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	TRANSPORT	90		27671924855
2	ICT	640		569,426,388
3	OFFICE EQUIPMENT	29		569,426,388
4	MACHINERY	22		3,222,854,353
5	BUILDINGS			84,377,548,61

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	QUANTITY
6	UPS BACKUP	35
7	COMPUTER MONITOR	8
8	PRINTER	23
9	LAPTOP	1
10	CPU	22
11	MONITOR	9
12	CHAIR	33
13	BENCHES	22
14	BOOKSHELVES	3
15	TABLE	28
16	DOWER WARDROBE	4
16	CABINET (CORRIDOR DLC)	2
18	M/V TYRE PARTS	2
19	FILLING CABINET	7
20	PHOTOCOPIER KYOCERA	1
21	WOODEN TROLLEY	2
22	TOYOTA COROLLA	2
23	MICROWAVE	1
24	FRIGE (DCL)	2
25	CABINET	6
26	SWILE CHAIR	3
27	DOOR CABINET	2
28	WALK IN SANITIZER	2
29	COAT HUNGER	6
30	WOODEN CABINET	1
31	SOFAT CHAIR	3
32	KEY BOARD	3
33	IP PHONE	4
34	SCANNER	1
35	BANNER	2

## STORES FINDINGS

1. The entity has three stores in Kampala; one main store at the Headquarters Administrator Generals Office and Law Council where all items are received and properly recorded. and several other stores at their regional centers country wide and the Board was able to visit all of them as indicated below;

- i The Ministry Head Office in Parliamentary Avenue
- ii Administrator Generals Office
- iii Law Council
- iv Arua Regional Office
- v Fort Portal Regional Office
- vi Mbarara Regional Office
- vii Gulu Regional Office
- viii Moroto Regional Office
- ix Mbale Regional Office
- x Soroti Regional Office.

2. The Ministry Head Office

These stores are located at Headquarters in Kampala

- i The stores are well organized and clean.
- ii All assets are engraved
- iii All Historical Fixed Assets data were all uploaded into IFMS and validated.
- iv At the time of the survey, the inventory list did not have values but the stock cards balanced.
- v Administrator Generals Office.
- vi The stores are well organized and clean.
- vii The stock lists have no values but the stock cards balance.
- viii Law Council.
- ix The stores are well organized and clean.
- x The stock lists have no values but the stock cards balance
- xi Gulu Regional Office
- xii The fixed assets register is well maintained and updated.

- xiii The stores are well organized and clean.
- xiv Store ledgers for items received from the headquarters are not being updated.
- xv There is need for the Container for extra storage of items that are not in use.
- xvi Most of the new assets procured are not engraved but are in good condition
- xvii Moroto Regional Office
- xviii The stores are well organized and clean.
- xix All assets are engraved and in good condition
- xx The inventory list did not have values but the stock cards are balanced
- xxi Old newspapers consuming a lot of space in the store, they should be disposed of.
- xxii Soroti Regional Office
- xxiii The stores are well organized and clean.
- xxiv All assets are engraved and in good condition
- xxv Stock cards balanced with the inventory list but with no values
- xxvi Soroti Regional Office have inadequate office space to accommodate all the staff comfortably.

### 3. Arua Regional Office.

- i The stores are well organized and clean.
- ii All assets are engraved and in good condition
- iii The inventory balanced with the stock cards but with no values.
- iv The stores are small hence need for more storage space
- v Fort Portal Regional Office
- vi The stores are well organized and clean.
- vii All assets are engraved and in good condition
- viii Stock cards balanced with the inventory list but with no values

- ix Soroti Regional Office have inadequate office space to accommodate all the staff comfortably.

#### 4. Mbarara Regional Office

- i The stores are well organized and clean.
- ii There is need for storage cabinet/shelves for easy access of stored items.
- iii All assets are engraved and in good condition
- iv The inventory balanced with the stock cards
- v There is need for a Container for extra storage of items that are not in use.

### CASH AND BANK FINDINGS

The entity has 21- accounts that were properly prepared and reconciled. The list of accounts includes;

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Department of Administrator General/Public Trustee	Bank of Uganda	000070088000020	2,460,370	2,460,370	UGX
2	EU SUPREME PROJECT -EUR	Bank of Uganda	000070089780001	0	0	EUR
3	JLOS/SWAP Development Account 2006/07	Bank of Uganda	000070088000025	227,499,783	227,499,783	UGX
4	JLOS House	Bank of Uganda	000070088000027	1,544,652,105	1,544,652,105	UGX
5	JLOS Rule of Law and Constitutional Democracy	Bank of Uganda	000070088000028	0	0	UGX
6	Justice and Const. Affairs-NTR	Bank of Uganda	000070168000001	0	0	UGX
7	Administrator General	Stanbic Bank	9030005842084	657,580,018	657,580,018	UGX
8	Public Trustee	Stanbic Bank	9030005842092	111,329,849	111,329,849	UGX
9	Administrator General Collection Treasury	Stanbic Bank	9030005842386	1,625,601,949	1,625,601,949	UGX
10	Administrator General	Stanbic Bank	9030008115396	341,129.55	341,129.55	USD
11	Moroto MOJCA Regional Office	Centenary Bank	6310500213	5,358	5,358	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
12	MOJCA Fort portal Regional Office	Centenary Bank	3100050100	165,400	165,400	UGX
13	Ministry of justice and constitutional Affairs-Mbarara	Stanbic Bank	9030005727536	5,511,124	5,511,124	UGX
14	Arua Ministry of Justice and Constitutional affairs	Stanbic Bank	9030006298124	38,108,218	38,108,218	UGX
15	Mbale Ministry of Justice and Constitutional Affairs	Stanbic Bank	9030005867303	364,561	364,561	UGX
16	Gulu Ministry of Justice and Constitutional affairs	DFCU Bank	01093500271273	76,500,599	76,500,599	UGX
17	JLOS-Peace and Security for systems Resilience.	Bank of Uganda	000070088000029	0	0	UGX
18	MOJCA-Soroti Regional Office	Centenary Bank	3100083864	30,309,186	30,309,186	UGX
19	Ministry of Justice WAR DEBT CLAIMANTS	Bank of Uganda	000070088000030	0	0	UGX
20	Ministry of Justice and Constitutional Affairs SECTOR WIDE APPROACH	Bank of Uganda	000070088000031	3,559,175,862	3,559,175,862	UGX
21	EU SUPREME PROJECT-UGX	Bank of Uganda	000070088000032	1,207,426,352	1,207,426,352	UGX

## RECOMMENDATIONS

1. Store managers for all sites need to start capturing values in their stock registers.
2. Renovation of state Attorneys residence in Gulu Regional Office
3. Procurement of additional office chairs for Mbale Regional office and Chairs for Arua Boardroom
4. More Storage facilities required for all the Regional offices
5. The Old Sign Post for Mbale Office should be disposed of.

6. There should be routine maintenance of the solar equipment, Fire Extinguisher and ACs at the Regional Offices at least within a period of 12 months.
7. Replacement of the broken windows, base of the water tank and worn out tiles in some of the offices in Fort Portal Regional Office.

## PICTORIALS



## 008 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

### Follow up on Previous Recommendations

S/n	Previous recommendation(s)	Action taken & date	Remarks
1	Fixed asset register should be uploaded onto the IFMS	It was uploaded	Done
2	Dispose all assets that were not disposed of in the previous year.	Assets were disposed of	Done
3	Acquire or improve store space to accommodate inventory	Work in progress	Will be catered for in the new buildings.
4	REAP clarification should be sought on items/ assets procured by this coordination office but sent to different entities under REAP. Should these be included in our assets register	Clarification was based on assets management frame work guidelines	Assets were included in their register awaiting retirement upon validating of historical data.

### ASSET FINDINGS

#### Findings

1. The vote and subventions hold a number of assets including Transport equipment, office equipment, furniture & fittings and ICT equipment among others.
2. The asset register is maintained on IFMS and was generated off the system.
3. The register has undergone validation, especially for the historical assets data that was migrated within the financial year.
4. Most of the assets verified are engraved with unique codes as per the asset management frame work guidelines.
5. Assets survey involved physical asset verification in relation to assets register.
6. The physical Assets were verified and do tally with the entries in Assets Register.
7. The vote and subventions maintain a fleet of vehicles which are believed to be well maintained.
8. Most of the furniture was in good and usable conditions.



9. The BOS team observed assets were engraved using special tags and the 15 digits as per the asset management guidelines.
10. A few assets under this category which were not captured are to be engraved using the new engrave format with the vote code 008 followed by the project abbreviation then added onto the asset register.
11. Most of the equipment was in good and usable condition.
12. The team observed that the Assets were well engraved and tallied with the Asset register.

### Other Findings

#### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land	5		
2	Building	2		
3	TRANSPORT EQUIPMENT	177		
4	ICT EQUIPMENT	3372		
5	OFFICE EQUIPMENT	1089		

### STORES FINDINGS

MOFPED maintains quite a number of stores at different and its subventions. The stores survey involved physical checking of inventory in relation to the presented stock statements, issue vouchers and Bin cards as at 30<sup>th</sup> June 2024 and the following were general stores survey findings;

1. Most of the stores were well maintained and records updated accordingly. They preserved inventory in the following categories; general stationary, assortments and consumables.
2. Most Stores space was adequate and well organized with items being easy to trace and locate. However, some stations had inadequate space and items difficult to trace.
3. Sample stocktaking was done during the physical inventory survey which tallied with the stock statement summaries.

4. Store records are well maintained and generated.
5. The entire stores space was fully accessible and inspected. As per the required standards
6. The stores balances as per the Goods received notes & issue vouchers balance with the stores ledger balances and these were verified and up-to-date.
7. Stock inspection and verification is done per quarter
8. The stores space is well arranged in a proper store's layout, and clean.
9. The store receives consolidated obsolete stock from all affiliated projects/subventions for disposal. See attached list
10. The stores space is inadequate. There's limited space to accommodate consolidated obsolete items and also inventory for the ministry.

## **CASH AND BANK FINDINGS**

1. The Board of Survey team verified bank balance certificates and other primary books of entry for the accounts for MOFPED and its subventions as at the end of the financial year.
2. All bank accounts for running the day-to-day activities for MOFPED are maintained and updated. The Board of Survey team focused on the following;
3. CASH survey that involved Bank balances and Reconciliations as at 30th June 2024. Bank account reconciliation statements were reviewed and the correct cash bank balances extracted reflected the true financial position.
4. Certificate of bank balances from the banks as at 30th June 2024.
5. The Certificate of Bank Balances reflected the true Bank Statements Balances for subventions and projects including TAT, PAT, NAO, MSCL, FISU, INVITE, CEDP, PSFU-Grow, Enterprise Uganda, REAP, IRA and UNOC.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	JUSTICE AND ACCOUNTABILITY REFORM OPERATIONS	BANK OF UGANDA	0000800088000249	6,255,474,599.00	6,255,474,599.00	UGX
2	ERT MONITORING AND EVALUATION COMPONENT	BANK OF UGANDA	0000800088000175	3,600.00	3,600.00	UGX
3	STRENGTHENING BASED DECISION MAKING IN UGANDA	BANK OF UGANDA	0000800088000103	248,939,640.00	248,939,640.00	UGX
4	UGANDA TECHNICAL SUPPORT PROGRAMME	BANK OF UGANDA	0000800088000246	2,311,208,999.00	2,311,208,999.00	UGX
5	PRIVATISATION AND UTILITY SECTOR REFORM PROJECT	BANK OF UGANDA	0000800088000102	156,617,007.00	156,617,007.00	UGX
6	DEPARTED ASIANS PROPERTY CUSTODIAN BOARD – OPERATIONAL ACCOUNT	BANK OF UGANDA	0000800088000202	162,510,946.00	162,510,946.00	UGX
7	DEPARTED ASIANS PROPERTY CUSTODIAN BOARD – OPERATIONAL ACCOUNT	BANK OF UGANDA	0000800088000203	3,624,849,650.00	3,624,849,650.00	UGX
8	WORLD BANK/DPID TRUST FUND GRANT NO. TFOB1153 – USD	BANK OF UGANDA	0000800088400057	54,980.00	54,980.00	USD
9	WORLD BANK/DPID TRUST FUND GRANT NO. TFOB1153 – UGX	BANK OF UGANDA	0000800088000257	15,754,128.00	15,754,128.00	UGX
10	IMPLEMENTATION OF SUSTAINABLE PUBLIC PROCUREMENT – USD	BANK OF UGANDA	0000800088400056	49,997.19	49,997.19	USD
11	UK/DFID TRUST FUND GRANT	BANK OF UGANDA	0000800088400054	355,108.29	355,108.29	USD
12	WORLD BANK/DFID TRUST FUND GRANT - USD	BANK OF UGANDA	0000800088400053	216,127.10	216,127.10	USD
13	MOFPED DEBT CONFERENCE 2020	BANK OF UGANDA	0000808800002052	44,753.00	44,753.00	UGX
14	UGANDA AGRICULTURE INSURANCE SCHEME	BANK OF UGANDA	0000800088000247	1,249,998,000.00	1,249,998,000.00	UGX
15	INSURANCE REGULATORY AUTHORITY OF UGANDA	BANK OF BARODA	95010200001050	121,538,425	121,538,425	UGX
16	INSURANCE REGULATORY AUTHORITY OF UGANDA	BANK OF BARODA	950102000000616	1,224,130,524	1,224,130,524	UGX

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
17	INSURANCE REGULATORY AUTHORITY OF UGANDA	DFCU BANK LIMITED	206350049916 3	70,648.01	69,938.01	USD
18	INSURANCE REGULATORY AUTHORITY OF UGANDA	DFCU BANK LIMITED	106350049915 6	1,189,139,795	1,189,139,795	UGX
19	UGANDA NATIONAL OIL COMPANY LTD	BANK OF UGANDA	000080088000 255	628,260,347	628,260,347	UGX
20	UGANDA NATIONAL OIL COMPANY LTD	BANK OF UGANDA	000080088400 055	4902.47	4,902.47	USD
21	UGANDA NATIONAL OIL COMPANY LTD	STANBIC BANK UGANDA LIMITED	903001189600 5	19,804,690,32 0	19,804,690,32 0	UGX
22	UGANDA NATIONAL OIL COMPANY LTD	STANBIC BANK UGANDA LIMITED	903001189602 1	576,362.59	576,362.59	USD
23	UGANDA NATIONAL OIL COMPANY LTD	ABSA BANK UGANDA LIMITED	6007588370	60,458,807	60,458,807	UGX
24	UGANDA NATIONAL OIL COMPANY LTD	ABSA BANK UGANDA LIMITED	6007588389	24,126.63	24,126.63	USD
25	UGANDA NATIONAL OIL COMPANY LTD	CITIBANK UGANDA LIMITED	0100621001	8,353,050	8,353,050	UGX
26	UGANDA NATIONAL OIL COMPANY LTD	CITIBANK UGANDA LIMITED	0100621002	3,674.64	3,674.64	USD
27	NATIONAL PIPELINE COMPANY LTD	CITIBANK UGANDA LIMITED	0100607001	9,800,000	9,800,000	UGX
28	NATIONAL PIPELINE COMPANY LTD	CITIBANK UGANDA LIMITED	0100607002	217,507.49	217,507.49	USD
29	UGANDA REFINERY HOLDING COMPANY LTD	CITIBANK UGANDA LIMITED	0100630250	5,000,000	5,000,000	UGX
30	UGANDA REFINERY HOLDING COMPANY LTD	CITIBANK UGANDA LIMITED	0100630500	0	0	USD
31	CASH AT HAND	NIL	NIL	0	9,872,600	UGX
32	RESOURCE ENHANCEMENT AND ACCOUNTABILITY PROGRAMME-USD	BANK OF UGANDA	000080088400 051	1,378,972.72	1,378,972.72	USD
33	RESOURCE ENHANCEMENT AND ACCOUNTABILITY PROGRAMME-UGX	BANK OF UGANDA	000080088000 251	149,482,442	149,482,442	UGX
34	ECONOMIC POLICY RESEARCH CENTRE	ABSA BANK UGANDA LIMITED	034120443	1,265,808,555	605,353,120	UGX
35	ECONOMIC POLICY RESEARCH CENTRE	ABSA BANK UGANDA LIMITED	0344013810	155,540,359	1,555,540,000	UGX

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
36	ECONOMIC POLICY RESEARCH CENTRE	ABSA BANK UGANDA LIMITED	0341116538	26,216,621	338,427,125	UGX
37	ECONOMIC POLICY RESEARCH CENTRE	ABSA BANK UGANDA LIMITED	6004510192	388,525,769	388,525,769	UGX
38	ECONOMIC POLICY RESEARCH CENTRE	DFCU BANK LIMITED	010135000172 62	1,161,299,836	394,460,480	UGX
39	ECONOMIC POLICY RESEARCH CENTRE	STANDAR D CHARTER ED BANK UGANDA LIMITED	870561206901	3,038,382	3,038,382	UGX
40	ECONOMIC POLICY RESEARCH CENTRE	STANDAR D CHARTER ED BANK UGANDA LIMITED	010561206901	707,084,723	695,549,808	UGX
41	THE MICROFINANCE SUPPORT CENTRE OPERATIONS-HEAD OFFICE	BANK OF UGANDA	80088000089	1,051,390	1,051,390	UGX
42	THE MICROFINANCE SUPPORT CENTRE LTD-HEAD OFFICE OPERATIONS	UBA	103009931	933,603,229.5 5	933,603,229.5 5	UGX
43	THE MICROFINANCE SUPPORT CENTRE LTD-HEAD OFFICE COLLECTION ACCOUNT	UBA	103009948	23,671,907,49 7.08	23,671,907,49 7.08	UGX
44	THE MICROFINANCE SUPPORT CENTRE LTD-GRATUITY (HEAD OFFICE)	UBA	103011598	54,092,320.97	54,092,320.97	UGX
45	THE MICROFINANCE SUPPORT CENTRE LTD-HEAD OFFICE	DFCU	019835210000 14	9,460,805,966	9,460,805,966	UGX
46	THE MICROFINANCE SUPPORT CENTRE LTD ISDB COLLECTION -HEAD OFFICE	DFCU	010635050185 18	474,538,753	474,538,753	UGX
47	THE MICROFINANCE SUPPORT CENTRE LTD-HEAD OFFICE (LEGS)	Centenary	3100065361	24,133,456	24,133,456	UGX
48	THE MICROFINANCE SUPPORT CENTRE LTD -HEAD OFFICE	Centenary	2910300005	131,557,776,2 31	131,557,776,2 31	UGX
49	THE MICROFINANCE SUPPORT CENTRE LTD -HEAD OFFICE (ISDB)	Centenary	3100048006	17,381,984,59 4	17,381,984,59 4	UGX
50	THE MICROFINANCE SUPPORT CENTRE	Centenary	3100065350	689,303,484	689,303,484	UGX

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
	LTD -HEAD OFFICE (LEGS COLLECTION)					
51	THE MICROFINANCE SUPPORT CENTRE LTD -HOIMA	Centenary	8010302484	7,124,925	7,124,925	UGX
52	THE MICROFINANCE SUPPORT CENTRE LTD -HOIMA	Centenary	8010302485	896,548	896,548	UGX
53	THE MICROFINANCE SUPPORT CENTRE LTD -ISLAMIC COLLECTION-HOIMA	Centenary	3100071964	912	912	UGX
54	THE MICROFINANCE SUPPORT CENTRE OPERATIONS-JINJA	Centenary	3100030656	32,437,875	32,437,875	UGX
55	THE MICROFINANCE SUPPORT CENTRE COLLECTIONS-JINJA	Centenary	3100030655	4,100,612	4,100,612	UGX
56	MSC LEGSP-JINJA	Centenary	3100068562	2,510	2,510	UGX
57	THE MICROFINANCE SUPPORT CENTRE LTD- OPERATIONS A/C -KABAROLE	Centenary	5511000389	10,321,883	10,321,883	UGX
58	THE MICROFINANCE SUPPORT CENTRE LTD- COLLECTIONS A/C -KABAROLE	Centenary	5511000390	2,997,627	2,997,627	UGX
59	MSC LEGSP- KABAROLE	Centenary	3100068560	6,149,871	6,149,871	UGX
60	THE MICROFINANCE SUPPORT CENTRE LTD- MOROTO	Centenary	6311200001	200,896,329	200,896,329	UGX
61	THE MICROFINANCE SUPPORT CENTRE LTD COLLECTION- MOROTO	Centenary	6311200002	15,476	15,476	UGX
62	THE MICROFINANCE SUPPORT CENTRE LTD ISLAMIC COLLECTION- MOROTO	Centenary	3100071962	3,700	3,700	UGX
63	THE MICROFINANCE SUPPORT CENTRE LTD-MASAKA	DFCU	198352100008 3	90,512,777	90,512,777	UGX
64	THE MICROFINANCE SUPPORT CENTRE LTD-MASAKA	DFCU	198352100008 2	-	-	UGX
65	THE MICROFINANCE SUPPORT CENTRE LTD- ISLAMIC COLLECTION MASAKA	Centenary	3100071963	1,981,334	1,981,334	UGX
66	THE MICROFINANCE SUPPORT CENTRE LTD-MBALE	UBA	0703000675	450,432,933	450,432,933	UGX
67	THE MICROFINANCE SUPPORT CENTRE LTD-MBALE	UBA	0703000684	147,303,504.9 8	147,303,504.9 8	UGX
68	MSC LEGSP-MBALE	Centenary	3100068567	374,736	374,736	UGX
69	THE MICROFINANCE SUPPORT CENTRE LTD-MBALE	DFCU	011136175379 01	1,000,000	1,000,000	UGX

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
70	THE MICROFINANCE SUPPORT CENTRE LTD-LIRA	Centenary Bank	7510300543	78,414,290	78,414,290	UGX
71	THE MICROFINANCE SUPPORT CENTRE LTD-LIRA	Centenary Bank	7510300545	27,661	27,661	UGX
72	MSC LEGSP-LIRA	Centenary Bank	3100068559	5,125,450	5,125,450	UGX
73	THE MICROFINANCE SUPPORT CENTRE LTD-NAKASERO	Centenary Bank	3100065365	26,928,425	26,928,425	UGX
74	THE MICROFINANCE SUPPORT CENTRE LTD-NAKASERO	Centenary Bank	3100065364	24,953,161	24,953,161	UGX
75	THE MICROFINANCE SUPPORT CENTRE LTD-NAKASERO	Centenary Bank	3100071961	4,297	4,297	UGX
76	THE MICROFINANCE SUPPORT CENTRE LTD-MBARARA	DFCU	019835210000 43	1,811,743	1,811,743	UGX
77	THE MICROFINANCE SUPPORT CENTRE LTD-MBARARA	DFCU	019835210000 42	2,026,156,806	2,026,156,806	UGX
78	THE MICROFINANCE SUPPORT CENTRE LTD-ISLAMIC COLLECTION- MBARARA	Centenary	3100071965	5,399	5,399	UGX
79	THE MICROFINANCE SUPPORT CENTRE LTD-KAMPALA	DFCU	019835210000 15	49,479,129	49,479,129	UGX
80	THE MICROFINANCE SUPPORT CENTRE LTD-KAMPALA	DFCU	019835210000 16	31,002,829	31,002,829	UGX
81	MSC LEGSP- KAMPALA	Centenary	3100068564	2,810,032	2,810,032	UGX
82	THE MICROFINANCE SUPPORT CENTRE LTD-KABALE	Centenary	7012100003	2,749,916	2,749,916	UGX
83	THE MICROFINANCE SUPPORT CENTRE LTD-KABALE	Centenary	7012100004	30,921,852	30,921,852	UGX
84	MSC LEGSP-KABALE	Centenary	3100068561	15,923	15,923	UGX
85	THE MICROFINANCE SUPPORT CENTRE LTD-OPERATIONS ARUA	Centenary	2011200005	117,459,850	117,459,850	UGX
86	THE MICROFINANCE SUPPORT CENTRE LTD-COLLECTIONS ARUA	Centenary	2011200006	16,601	16,601	UGX
87	MSC LEGSP-ARUA	Centenary	3100068565	7,036	7,036	UGX
88	THE MICROFINANCE SUPPORT CENTRE LTD(COLLECTIONS)S OROTI	Centenary	4511000001	3,990,329	3,990,329	UGX
89	THE MICROFINANCE SUPPORT CENTRE LTD(OPERATIONS)- SOROTI	Centenary	4511000000	3,376,093	3,376,093	UGX
90	MSC LEGSP-SOROTI	Centenary	3100068563	9,400	9,400	UGX



S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
91	THE MICROFINANCE SUPPORT CENTRE LTD	Centenary	3100105475	9,915,575	9,915,575	UGX
92	THE MICROFINANCE SUPPORT CENTRE LTD	Centenary	3100105478	4,754,500	4,754,500	UGX
93	THE MICROFINANCE SUPPORT CENTRE LTD	Centenary	3100105472	4,754,500	4,754,500	UGX
94	THE MICROFINANCE SUPPORT CENTRE LTD	Centenary	3100105477	4,754,500	4,754,500	UGX
95	COMPETITIVENESS AND ENTERPRISE DEVELOPMENT PROJECT (CEDP-AF)- PSFU-IPF-PA - UGX	Bank of Uganda	000080088000 259	2,469,920,577 .00	2,417,454,011	UGX
96	COMPETITIVENESS AND ENTERPRISE DEVELOPMENT PROJECT (CEDP) PSFU0/ GOU – UGX	Bank of Uganda	000080088000 228	353,036,325.0 0	353,036,325.0 0	UGX
97	COMPETITIVENESS AND ENTERPRISE DEVELOPMENT PROJECT (CEDP-AF)- PSFU-DLI-PA-UGX	Bank of Uganda	000080088000 260	6,752,975,200 .00	6,752,975,200	UGX
98	COMPETITIVENESS AND ENTERPRISE DEVELOPMENT PROJECT (CEDP-AF)- PSFU-IPF-DA-USD	Bank of Uganda	000080088400 058	6,397,243.27	6,378,427.68	USD
99	COMPETITIVENESS AND ENTERPRISE DEVELOPMENT PROJECT (CEDP-AF)- PSFU-DLI-DA-USD	Bank of Uganda	000080088400 059	14,422,118.77	14,422,118.77	USD
100	INVESTMENT FOR INDUSTRIAL TRANSFORMATION AND EMPLOYMENT (INVITE) PSFU -DA- USD	Bank of Uganda	000080088400 060	3,698,639.90	3,698,639.90	USD
101	INVESTMENT FOR INDUSTRIAL TRANSFORMATION AND EMPLOYMENT (INVITE) PSFU -PA- UGX	Bank of Uganda	000080088000 262	318,384,461.0 0	317,578,461.0 0	UGX
102	INVESTMENT FOR INDUSTRIAL TRANSFORMATION AND EMPLOYMENT (INVITE) PSFU/IDA- USD	Bank of Uganda	000080088400 062	4,126,480.00	4,126,480.00	USD
103	PRIVATE SECTOR FOUNDATION UGANDA-GROW	Bank of Uganda	000080088000 263	0.00	0.00	UGX
104	PRIVATE SECTOR FOUNDATION UGANDA-GROW	Bank of Uganda	000080088400 061	1,814,480.00	1,814,480.00	USD
105	ENTERPRISE UGANDA	STANBIC BANK	903000576389 3	95,462,837	0	UGX



S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
		UGANDA LIMITED				
106	ENTERPRISE UGANDA	STANBIC BANK UGANDA LIMITED	903000576388 5	2,432,429,189	0	UGX

## RECOMMENDATIONS

Recommendations are presented in accordance with the enclosed Treasury Form 5 for cash and bank balances and Treasury form 6 for stores. We recommend that;

1. Assets due for disposal should be assembled and organized categorically and stored appropriately as expeditious and regular disposal should be adopted.
2. All subventions should conform to the gazette engraving format as per the asset management frame guidelines.
3. All subventions should adopt the prescribed asset data collecting tool i.e. the assets register format to ease asset reporting and recording.
4. Donated assets should be captured in the assets register with at least estimated values as per the accountant general valuation process.
5. REAP, UGIFT for better tracking of assets procured these need to be recorded on to the UGIFT asset register then retired and added to the receiving entity's asset register upon disbursement.
6. While engraving entities should adopt a 15-character format as per the asset management frame work guidelines.

## PICTORIALS







## 009 MINISTRY OF INTERNAL AFFAIRS

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Assets for disposal should be assembled and regular disposal adopted	MoWT was engaged to assess the items and come up with the values.	Waiting for an advert to come out from the print media.
2	Newly acquired items should be stored separate from the old ones.	Being adhered to.	Procedure being followed.
3	Management should recruit inventory management officer.	Not yet recruited.	A request was submitted to Accountant General and feedback yet to be obtained.
4	More storage space should be acquired.	Not yet recruited.	Not yet secured.
5	All assets should be engraved and asset register updated before issuance.	New assets are required when engraved by the suppliers.	Process is ongoing.

### ASSET FINDINGS

#### Findings

1. The Ministry has an asset register in place; assets are engraved and are in use except for the few that have been earmarked for disposal.
2. The buildings are in good condition, except one that has been earmarked for demolition and a new building to be constructed there.
3. A large number of motorcycles grounded at the ministry headquarters are irreparable and to be boarded off awaiting an advert to be run on print media.
4. Some few Ministry assets like the Generator and some printers are not yet engraved.

#### Other Findings

S/N	Item	Units	Amounts
1	Subversion	2	nil

**List of unserviceable items recommended for disposal**

S/N	ITEM DESCRIPTION	REG.NO/TAG No
	Motorcycle	UG0161G
	Motorcycle	UG0205G
	Motorcycle	UG0159G
	Motorcycle	UG0208G
	Motorcycle	UG0100G
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
	Battery	9
	Filing cabinet	5
	Water dipenser	5
	Bookshelf	3
	Air conditioner	1
	Money safe	3
	Fire extinguisher	4
	Fan	3
	Ups	6
	Printer	6
	Office table	6
	Television	1
	Monitor	16
	CPU	11
	Keyboard	12
	Wooden chair	9
	Office chair	22
	Rack	4
	Seal	2
	Camera	1
	Sofa set	3
	Coat hanger	2
	Side table	1
	Wooden table	6
	Tent	1
	Motor vehicle	12
	Fax machine	1
	Radio receiver	1
	Paoer shredder	2
	TV shelf	1

**STORES FINDINGS**

1. The Ministry inventory store was found to be very clean and well organized.
2. The Ministry maintains stores records. The ledgers are regularly updated and maintained as and when inventory is received and issued out.
3. The Ministry has a number of assets seated on the ground which can result into damages to the inventory due to moisture.

## CASH AND BANK FINDINGS

1. The survey entailed the Cash and Bank balances of the seven (7) Bank accounts held by the Ministry of Internal Affairs as of 30<sup>th</sup> June 2024.
2. The Board of Survey Team verified the Bank balance, cash at hand and reconciliation for the accounts held by the Ministry. This was done by closely analyzing the reconciled cashbook balances against bank balances.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	INTERNAL AFFAIRS TSSA	BOU	000090058000001	0	0	UGX
2	NGO BEREAU	BOU	000090088000025	2918279	2918279	UGX
3	INTERNAL AFFAIRS-FOREX TSSA	BOU	000090058000003	0	0	UGX
4	INTERNAL AFFAIRS-NTR	BOU	000090168000001	0	0	UGX
5	MIA/JLOS SWAP DEVET 2006/07	BOU	000090088000022	470000	470000	UGX
6	INTERNAL AFFAIRS SECURITY OPER	BOU	000090088000023	98372	98372	UGX
7	PEACE SECURITY & SYSTEM RESILIENCE	BOU	000090088000024	64883742	64883742	UGX
8	NGO BUREAU OF NGO-GIZ	BOU	000090088000028	0	0	UGX

## RECOMMENDATIONS

1. Management should fast-track recruitment of inventory management officers.
2. The new assets should also be engraved.
3. There is a need to dispose of the unserviceable items to avoid further wear and tear.
4. The Ministry should obtain more storage space for the inventory as the current store is congested.
5. The vehicles in the parking lots of Namanve, Kyambogo, Bwaise and Entebbe seem to have overstayed and are irreparable these should be boarded off.
6. The motorcycles and tyres at the Ministry parking lot should also be boarded off.



## PICTORIALS







## 010 MINISTRY OF AGRICULTURE, ANIMAL INDUSTRY AND FISHERIES

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Incomplete buildings and water dam that have existed for a long time without completion should be looked into in NFLC.	Not Done	Resources not available yet.
2	New items in boxes not yet used in a while should be made use of.	Done	They were distributed to District Veterinary Officers (DVOs) in Regional Districts for use.
3	There should be a plan to replace asbestos iron sheets.	Not Done	Resources not available yet.
4	Dispose of obsolete items	Done partly	Report has been attached
5	Clear and clean bushy stores.	Done	
6	Regular stock taking to be able to update records.	Done	Stock taking done Quarterly

### ASSET FINDINGS

#### Findings

1. The Headquarters have a condemned building that needs to be demolished.
2. The entity has new Trucks that have been acquired through donations. They also have a boat that was donated and will be used for surveillance.
3. Most buildings at the Ministry headquarters are very old although well maintained.
4. Fisheries Training Institute has old buses that need to be disposed of.
5. The Fisheries Training Institute has a project under Marine Rescue Coordination Centre (under Ministry of Works) that has a swimming pool under construction. The same project has a hostel block that can house over 32 students.
6. Most stores have no evidence of Fire extinguishers.
7. NFLC has poultry under Intensive and semi-Intensive rearing systems. At the time of inspection, they had 56 pigs, 48 layers and 300 off-layers and 8 Friesian cows. The center also has both local and modern mushroom plants. The local are grown in dump spaces and the modern

are grown in machines. The institute also grows mangoes and macadamia nuts.

8. All disposals are done at Head office.
9. All project accounts are managed, consolidated and reconciled.
10. Procurement for project supplies is also managed centrally by head office and the main store used for issuance is in Wandegeya.

#### Other Findings

S/N	Item	Units	Amounts
1	Losses	47	<b>2,933,526,120</b>

#### Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	LAND	82	114,420,095,855	114,420,095,855
2	BUILDINGS	122	22,398,388,821	22,398,388,821
3	TRANSPORT EQUIPMENT	3080	274,792,748,719	274,792,748,719
4	ICT EQUIPMENT	407	1,322,760,524	1,322,760,524
5	OFFICE EQUIPMENT	42	1,539,774,500	1,539,774,500
6	MEDICAL EQUIPMENT	20	8,152,288,480	8,152,288,480
7	MACHINERY	42	2,142,519,141	2,142,519,141
8	FURNITURE	1003	884,040,419	884,040,419

#### STORES FINDINGS

The entity has one main store at the Headquarters in Entebbe that serves Entebbe and Kampala, and several other stores at their regional centers country wide. The following stores were inspected:

1. The Ministry Head Office in Entebbe
2. Wandegeya Stores-Kampala
3. National Agriculture Disease Diagnostic and Epidemiology Centre
4. National Farmers Leadership Centre
5. National Oil Palm Project
6. National Oil Seed Project
7. Agricultural Value Chain Development program
8. Coordinating Office for Control of Trypanosomiasis in Uganda
9. Fisheries Training Institute
10. Bukalasa Agricultural College

### **The Ministry Head Office in Entebbe**

1. The stores are well organized and clean.
2. The stock lists balance with the stock cards.
3. Stores have old shelves that no longer serve the purpose.
4. There is need for new storage cabinets

### **Wandegeya Stores-Kampala**

The store receives and issues inventory from Headquarters in Entebbe and, all projects in Kampala region collect the supplies from Wandegeya Stores.

Below are the findings;

1. The stores are well organized.
2. The premises have no electricity.
3. The cold-room is non-functional because there is no power.
4. The store stock cards reconciled with the physical stock.
5. There is need to renovate the main Store that burnt down to create more storage space.

### **National Agriculture Disease Diagnostic and Epidemiology Centre (NADEC)**

These stores are located at NADEC in Entebbe

1. All assets are engraved
2. At the time of the survey, the stock cards balanced and the stores are clean and organized.
3. The stores have brand new fridges that were procured and are to be distributed to District Local Governments.

### **National Oil Palm Project**

1. The project has a complete and up-to date Asset register.
2. The project rents in a building in Kampala and has constructed over 65km access roads across Buvuma and Mayuge Districts.
3. The project has 4(four) bank accounts that are duly reconciled.
4. Assets at the offices are engraved and in good condition.
5. The project submits requisitions to head office and picks inventory from the central stores in Wandegeya.

### **National Oil Seed Project**

1. This project operates in 81 districts and has 4 priority crops namely Sunflower, Groundnuts, Soya bean and Simsim.
2. The project has hubs/offices in 6 areas namely; northern, mid-northern, Midwestern, west Nile hub, northern hub, mid northern hub, eastern hub.
3. The project is a loan from IFAD (International Fund for Agricultural Project).
4. All assets are engraved and reflected on the asset register. The store was clean and organized.
5. The project maintains 2 (Two) bank accounts that are duly reconciled.

### **Agricultural Value Chain Development Programme**

1. The project has a complete and UpToDate asset register however it only reflects the new assets and has no record of the historical assets.
2. The project has constructed a disease control center for animals in Gwot-apwoyo, Nwoya district and several laboratories across the country.
3. The project also has mini-irrigation schemes that support rice research and seed production activities.
4. Similar to the other projects, AVCP requisitions for inventory from Headquarters and pick up is from Wandegeya stores.
5. Most assets are not engraved but are in good condition.
6. The project has the Milk collection center in Nakasongola District, the rehabilitation of the National Phyto-Sanitary Laboratories in Namalere and, the extension of a National Semen Laboratory at NAGRC&DB in Entebbe to strengthen the cold chain system for management of semen.
7. The project has 2 (Two) Bank accounts that are reconciled.

### **National Farmers Leadership Centre (NFLC)**

This is a subvention under the Ministry and it offers mind-set training. It sits on 63 acres and has several enterprises like Piggery, Mushroom,

Poultry, Dairy, Horticulture (coffee and bananas) and all enterprises have independent stores.

The entity has 3 blocks that can accommodate 48 people. However, 1 block is under renovation.

1. The entity has an updated asset register however it is incomplete as a few items lack Tag numbers.
2. The entity has two accounts and the account balances were duly reconciled.
3. NFLC has a demonstration farm for a backyard garden which is used to illustrate farming techniques to home owners who have limited space.
4. The kitchen stores need storage facilities. Food is kept on the floor and that is not safe for consumption due to contamination.
5. The feeds store at NFLC is in an open space and is therefore subject to damage from rain.
6. The facility also has a shortage of water.
7. There are no functional fire extinguishers.
8. The assets in the laboratories are not engraved.

### **Coordinating Office for Control of Trypanosomiasis**

1. The subvention has a complete and UpToDate asset register.
2. The cash and bank survey reconciled.
3. The documents in the store need to be disposed of. Reference is made to the Asset Management Guidelines and the PPDA Act on the several disposal methods.
4. The building that houses the store needs to be renovated.

### **Fisheries Training Institute**

1. The Institute sits on over 7.2 acres and has over 300 students.
2. The entity has items for disposal. Attached is the list.
3. There is need for refresher training for the inventory manager.
4. There is need for new storage facilities.

5. The Lab has 35 operational desktops and 24 that are brand new and await issuance. Recommendation is that they are engraved before they leave the store.

### Bukalasa Agricultural College

This is a subvention that offers tertiary education and is under the Ministry of Agriculture.

At the time of the survey, the stores were empty because the students were on holiday.

1. Most equipment is donated by Ministry of education. Procurements are also done by Ministry of Education and Sports.
2. The Ministry of Education donated a Water Distillation Equipment that is at the school, however it is not being used due to lack of trained personnel.
3. All assets assessed by the Board were functional and good condition.
4. The entity needs guidance on how to treat donated assets.
5. The institute acquired a new electron microscope that has not yet been put to use. Currently, it is stored in an unsuitable room that needs to be transformed to properly accommodate the equipment.
6. The store's manager is overwhelmed with work. There is need for more staff in order for the store management to operate smoothly.
7. There is need for purchase of furniture and equipment for the library.

### CASH AND BANK FINDINGS

The entity has 51 accounts that were properly prepared and reconciled. The list of accounts includes;

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	MAAIF Contingency Fund	BANK OF UGANDA	000100118000001	944,666,124	944,666,124	UGX
2	Uganda Strategic Analysis and knowledge Support System Project	BANK OF UGANDA	000100088000117	1,894,922	1,894,922	UGX
3	Uganda Strategic Analysis and	BANK OF UGANDA	000100088400026	158,934.67	158,934.67	USD

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
	knowledge Support System Project					
4	Uganda Multisectoral Food Security and Nutrition Project (P149286) MAAIF component	BANK OF UGANDA	000100088000 116	3,271,652,216	3,271,652,216	UGX
5	Uganda Multisectoral Food Security and Nutrition Project (P149286) MAAIF component	BANK OF UGANDA	000100088400 025	0	0	USD
6	Monitoring and Analysis of Food and Agriculture Policies	BANK OF UGANDA	000100088000 119	63,247	63,247	UGX
7	Monitoring and Analysis of Food and Agriculture Policies	BANK OF UGANDA	000100088400 028	1,984.67	1,984.67	USD
8	Agricultural Cluster Development	BANK OF UGANDA	000100088400 030	9,857,385.24	9,857,385.24	USD
9	Agricultural Cluster Development	BANK OF UGANDA	000100088000 121	3,825,396,925	3,825,396,925	UGX
10	Enhancing National Food Security through Increased Rice Production Project	BANK OF UGANDA	000100088400 029	17,976.25	17,976.25	USD
11	Enhancing National Food Security through Increased Rice Production Project	BANK OF UGANDA	000100088000 120	48,929,213	48,929,213	UGX
12	Banana Livelihood Diversification Project MAAIF – Component - UNIDO-UGX	BANK OF UGANDA	000100088000 124	644,159	644,159	UGX
13	Banana Livelihood Diversification Project MAAIF – Component - UNIDO-USD	BANK OF UGANDA	000100088400 032	60	60	USD
14	Integrated Landscape Management for Improved Livelihoods and Ecosystem Resilience in	BANK OF UGANDA	000100088000 125	0	0	UGX

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
	Mount Elgon Project					
15	Integrated Landscape Management for Improved Livelihoods and Ecosystem Resilience in Mount Elgon Project	BANK OF UGANDA	000100088400 033	0	0	USD
16	Support to Capacity Building of Agriculture Extension Workers on Food and Nutrition Programme	BANK OF UGANDA	000100088000 126	0	0	UGX
17	Promoting Commercial Aquaculture in Uganda-UGX	BANK OF UGANDA	000100088000 127	603,578,306	603,578,306	UGX
18	Promoting Commercial Aquaculture in Uganda	BANK OF UGANDA	000100088400 034	0	0	USD
19	Developing a Market Oriented Environment Sustainable Beef Meat Industry in Uganda-UGX	BANK OF UGANDA	000100088000 128	1,279,573,082	1,279,573,082	UGX
20	Developing a Market Oriented Environment Sustainable Beef Meat Industry in Uganda	BANK OF UGANDA	000100088400 035	0	0	USD
21	Stimulating Community Initiatives in Sustainable Land Management- UGX	BANK OF UGANDA	000100088000 103	157,969,931	157,969,931	UGX
22	Fostering Sustainability and Resilience for food security in the Karamoja Sub-Region GEF/FAO-UGX	BANK OF UGANDA	000100088000 129	4,250,690,916	4,250,690,916	UGX
23	Fostering Sustainability and Resilience for food security in the Karamoja Sub-Region UNDP-UGX	BANK OF UGANDA	000100088000 130	1,212,253,382	1,212,253,382	UGX
24	Fostering Sustainability and Resilience for food security in the Karamoja	BANK OF UGANDA	000100088400 036	0	0	USD



S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
	Sub-Region GEF/FAO					
25	Agricultural Value Chain Development Programme (AVCP) Project- USD	BANK OF UGANDA	000100088400 037	1,008,906.23	1,008,906.23	USD
26	Agricultural Value Chain Development Programme (AVCP) Project- UGX	BANK OF UGANDA	000100088000 132	2,260,698	2,260,698	UGX
27	Ministry of Agriculture, Animal Industry and Fisheries Business Chain Project –GIZ-UGX	BANK OF UGANDA	000100897800 00	47.06	47.06	EUR O
28	Ministry of Agriculture, Animal Industry and Fisheries Business Chain Project –GIZ	BANK OF UGANDA	000100088000 131	2,504,483	2,504,483	UGX
29	Building Resilient Communities Ecosystems- MAAIF Component-UGX	BANK OF UGANDA	000100088000 134	4,000	4,000	UGX
30	National Oil Palm (NOPP) Loan-UGX	BANK OF UGANDA	000100088000 135	1,732,557,798	1,732,557,798	UGX
31	National Oil Palm (NOPP) Grant- UGX	BANK OF UGANDA	000100088000 136	0	0	UGX
32	National Oil Palm (NOPP) Loan-USD	BANK OF UGANDA	000100088400 039	2,724,108.19	2,724,108.19	USD
33	National Oil Palm (NOPP) Grant	BANK OF UGANDA	000100088400 040	0	0	USD
34	Strengthening National Seed Certificate Service Project-USD	BANK OF UGANDA	000100088400 043	23,430	23,430	USD
35	Strengthening National Seed Certificate Service Project-UGX	BANK OF UGANDA	000100088000 140	4,014,520	4,014,520	UGX
36	Japanese AID 71001	BANK OF UGANDA	000100088000 141	0	0	UGX
37	National Oil Palm Project (NOPP) GoU-UGX	BANK OF UGANDA	000100088000 139	292,495	292,495	UGX
38	Early Warning Tools for Increased Resilience of Livelihood in Uganda. -UGX	BANK OF UGANDA	000100088000 143	17,273,400	17,273,400	UGX
39	Enhancing Resilience of Agricultural Landscapes and	BANK OF UGANDA	000100088000 137	0	0	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
	Value Chain in Eastern Uganda – Scaling up CSA Practices’					
40	Irrigation for Climate Resilience Project (ICRP)-UGX	BANK OF UGANDA	000100088000142	678,193,750	678,193,750	UGX
41	National Oil Seeds Project (NOSP) USD	BANK OF UGANDA	000100088400044	21,357.63	21,357.63	USD
42	National Oil Seeds Project (NOSP)-UGX	BANK OF UGANDA	000100088000144	12,425,742,015	12,425,742,015	UGX
43	Lake Edward and Albert Fisheries and Aquaculture Organisation (LEAF-FAO)	BANK OF UGANDA	000100088400045	4,381.95	4,381.95	UGX
44	Fisheries Training Institute	I&M BANK	50123738001	33,966,230	33,966,230	UGX
45	Fisheries Training –UGX	STANBIC BANK UGANDA LIMITED	9030005916193	10,723,954	10,723,954	UGX
46	National Farmers Leadership-UGX Centre Operations.	STANBIC BANK UGANDA LIMITED	9030017727590	874,744,909	874,744,909	UGX
47	National Farmers Leadership Centre(Operation al Account)-UGX	STANBIC BANK UGANDA LIMITED	9030013183081	357,688,369	357,688,369	UGX
48	Insecticide Treated Tiny Targets in the Control of Tsetse Flies in the TB Gambian-UGX	BANK OF UGANDA	000100088000109	19,795	19,795	UGX
49	Insecticide Treated Tiny Targets in the Control of Tsetse Flies in the TB Gambian-USD	BANK OF UGANDA	000100088400021	0.64	0.64	USD
50	Coordinating Office for Control of Trypanosomiasis in Uganda-UGX	BANK OF UGANDA	000100088000112	13,250	13,250	UGX
51	M/S BUKALASA Agriculture College	STANBIC BANK UGANDA LIMITED	9030005970619	62,657,415	62,657,415	UGX

## RECOMMENDATIONS

1. Assets to be donated to Districts need to be engraved before they are issued out
2. Store managers for all subventions and projects need to start capturing values in their stock registers.
3. There's need for refresher training on inventory management for all store managers.
4. The main store at Entebbe offices need more storage space preferably cabinets. The old broken cabinets that are consuming space need to be discarded.
5. All assets from the subventions need to be captured in the right format.
6. All project assets need to be captured in the right format and consolidated in the main asset register for the Ministry.
7. All items for disposal need to be disposed of. Reference should be made to the Asset Management Guidelines for proper forms of disposal.
8. The Ministry should consider restoring electricity at the Wandegeya Main store.
9. The Leadership center stores need more storage space to separate fertilizers from regular inventory.
10. There's need for installation of fire extinguishers for safety purposes.
11. There's a dire need for storage space at the National Farmers Leadership Centre. Space for both inventory and offices for staff is necessary.
12. National Farmers Leadership Centre has a huge room that used to be for training. Recommendation is that it is partitioned to create storage and office space as a short-term plan.
13. Ministry needs to refer to the Asset Management Tools issued by Accountant Generals Office on how to manage donated assets, dispose of assets, transfer of assets and any other asset related guidance. The tools include but not limited to; Asset Accounting Policies and Guidelines, Asset Management Framework and Guidelines, Treasury Instructions, Board of Survey Guidelines among others.

## PICTORIALS

The local and modern ways of growing mushrooms



Illustration of a backyard garden



The toilet that is used for storage



## 011 MINISTRY OF LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	There's need to acquire a six feet container to store obsolete assets and documents.	Processing funding to be acquired in FY2024/25	NIL
2	Wakiso store needs to be renovated	Processing funds to renovate the stores FY2024/25	
3	The asset register should be cleaned, updated and submitted for upload onto the IFMS	The ministry register was cleaned, updated and uploaded on to IFMS	

### ASSET FINDINGS

#### Findings

S/N	Item	Units	Amounts
1	Losses	26	600,000

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	QUANTITY
	UPS	2
	Desk top computer	2
	Printer	4
	Office chair	9
	Sofa chair	2
	Visitors Chair	1
	Table	4
	Metallic Cabinet 3 lockable series	1
	Wooden cabinet	2
	Wooden shelf	1
	Cup Board	1
	Counter	4
	White Board	1

### STORES FINDINGS

#### 1. Headquarters

1. The Ministry has 3 stores at the headquarters for storage of obsolete ICT equipment (see fig.1 attached) another for storage of inventory and stationery (see fig.2 attached) and another for storage of obsolete furniture to be disposed of (see fig.3 attached). The storage space looks inadequate especially the storage for obsolete furniture.



2. Inventory is systematically managed by departmental requisitions that are made time after time
3. The Asset register is up to date but the process of capturing and cleaning data for migration to the IFMS has been undertaken and is ongoing.
4. The entity also has a container for storage of old documents and files at the Wakiso District headquarters.

#### **Kitgum Central Market (MATIP).**

The market was opened to the public on January 7<sup>th</sup> 2024 and has three floors

1. The market is not fully occupied by the traders and the traders have abandoned the market due to competition from the traders outside the market.
2. There are a few security cameras at the entrance and there are not enough security cameras throughout the whole market.
3. Market has 3 cold rooms for storage of perishables and meat and fish products.

#### **Arua Central Market (MATIP)**

The market was officially opened on 28<sup>th</sup> January 2022

1. The top floors are almost empty and not occupied by the traders.
2. Not enough security cameras in and around the market
3. The cold chamber is not operational yet
4. The fire extinguishers are also not functional
5. The waste collection point is being used for collection and storage of fish
6. A lot of street vendors outside the market yet they have a lot of empty stalls inside.
7. The space meant for parking outside the market is being used by the fish vendors to sell their fish.
8. Some of the waste collection carts are faulty.
9. Poor electricity connection in the market and most parts of the market were dark due to lack of lights

### **MATIP Storage and Value Addition Facility in Busia Municipality**

The MATIP facility, located in Busia Municipality, is privately managed by Rwahi Investments. Its primary purpose is to support value addition and storage within the district. All machinery and assets at the facility are maintained by the private investor.

During an inspection, the following equipment was observed at the facility.

1. 3 silos, each with a capacity of 1,000 tons
2. Wet bins with a capacity of 200 tons
3. Holding bins with a capacity of 50 tons
4. A dryer with a capacity of 30 tons
5. A weighbridge with an 80-ton capacity
6. A milling machine with a capacity of 50 metric tons, processing 1.2 metric tons per hour
7. Animal feed production machinery with a capacity of 1.5 metric tons per hour

### **CASH AND BANK FINDINGS**

1. We were able to review the different cash books and bank accounts maintained by the Ministry in different commercial banks and Bank of Uganda. We observed that the cash books were properly updated and reconciliations had been done

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	SINGLE TREASURY ACCOUNT	BANK OF UGANDA	000110058000001	0.00	0.00	UGX
2	TAX PAYER REGISTRATION EXPANSION PROGRAMME (TREP)	BANK OF UGANDA	000110088000056	57,590,781	57,590,781	UGX
3	SECTOR WIDE APPROACH PROGRAMME (SWAP DEVELOPMENT)	BANK OF UGANDA	000110088000050	28,943	28,943	UGX
4	DISTRICT TRANSPORT	BANK OF UGANDA	000110088000023	321,513,443	321,513,443	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
	REVOLVING FUND (DTRF)					
5	UNITED NATIONS HIGH COMMISSION FOR REFUGEES (MINISTRY OF LOCAL GOVERNMENT-UNHCR)	BANK OF UGANDA	000110088000061	6,092,262	6,092,262	UGX
6	MOLG-NORTHER UGANDA DEVELOPMENT OF ENHANCED LOCAL GOVERNANCE INFRASTRUCTURE NUDELL	BANK OF UGANDA	000110088000066	60,599,945	60,599,945	UGX
7	BUILDING RESILIENT COMMUNITIES, WETLAND ECOSYSTEMS AND ASSOCIATED CATCHMENTS IN UGANDA (BRCWEAC)	BANK OF UGANDA	000110088000069	30,563,164	30,563,164	UGX
8	IFAD HOLDINGS	BANK OF UGANDA	000110088400017	0.00	0.00	USD
9	PRELNOR OPERATIONS	BANK OF UGANDA	000110088000052	0.00		UGX
10	LOCAL ECONOMIC GROWTH SUPPORT PROJECT	BANK OF UGANDA	000110088400018	4,262,218.95	4,262,218.95	USD
11	LOCAL ECONOMIC GROWTH SUPPORT PROJECT	BANK OF UGANDA	000110088000068	5,000	5,000	UGX
12	NATIONAL OILSEED PROJECT (NOSP-C2)-IFAD	BANK OF UGANDA	000110088400019	200,104.96	200,104.96	USD
13	NATIONAL OILSEED PROJECT (NOSP-C2)	BANK OF UGANDA	000110088000064	479,654,633	479,654,633	UGX
14	DEVELOPMENT INITIATIVE FOR NORTHERN UGANDA (DINU)	BANK OF UGANDA	000110088000057	66,980,338	66,980,338	UGX
15	MARKETS AND AGRICULTURAL TRADE IMPROVEMENT PROGRAMME PROJECT (MATIP)	BANK OF UGANDA	000110088400016	0.00	0.00	UGX



## RECOMMENDATIONS

1. Install more security cameras in the Kitgum and Arua markets to enhance the security in the markets.
2. Ensure that the cold rooms in Arua market are fully operational.
3. The lighting system in various markets should be rectified especially Arua market in which most areas of the market didn't have proper lighting
4. Construct an adequate road to provide access to the Soroti facility
5. Consider relocating the Soroti facility to a more strategic location with higher traffic, as its current location appears isolated and underutilized.

## 012 MINISTRY OF LANDS, HOUSING AND URBAN DEVELOPMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The Ministry should follow up on disposal process for all items that are due for disposal to avoid further depreciation	Disposal was done and completed	Completed
2	Assets that are disposed should be retired from asset register	It was done and submitted to Finance for upload	Completed
3	More space should be availed for stores at Headquarters, Wakiso and Bukalasa	Some files are archived creating some space	Ongoing
4	The items for disposal should be kept in different place from goods items at the NLIC	Items for disposal were boarded off and good items are the only ones in the store	Completed

### ASSET FINDINGS

#### Findings

The ministry has a number of assets at the Ministry Headquarters, NLIC, KCCA and at the regional offices. These assets include;

1. Motor vehicles
2. Buildings
3. Furniture
4. ICT equipment
5. Generators

#### Other Findings

S/N	Item	Units	Amounts
1	Payables	2	244,708,739,389
3	Subversion	2	

### STORES FINDINGS

1. The Ministry has got various stores at the 22 regional offices and also at the Kampala central offices (Head Quarters, NLIC, KCCA)

### CASH AND BANK FINDINGS

1. The Ministry maintains 23 bank accounts of which are held in Bank of Uganda. Bank reconciliations were carried out, verified.

**Table showing accounts reviewed by the board**

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	LANDS, HOUSING & URBAN DEVT. TREASURY SINGLE SUB ACCOUNT	BANK OF UGANDA	000120058000001	0.00	0.00	UGX
2	MOLHUD FOREX TSSA ACCOUNT	BANK OF UGANDA	000120058000003	0.00	0.00	UGX
3	WORLD HABITAT DAY	BANK OF UGANDA	000120088000031	546,153.0 0	546,153.00	UGX
4	UGANDA SUPPORT TO MUNICIPL INFRASTRUCTUR E DEVELOPMENT	BANK OF UGANDA	000120088000055	11,059,69 1,068.00	11,059,691,068 .00	UGX
5	UGANDA SUPPORT TO MUNICIPAL INFRASTRUCTUR E DEVELOPMENT	BANK OF UGANDA	000120088400024	180,427.1 1	180,427.11	USD
6	ALBERTINE REGION SUSTAINABLE DEVELOPMENT PROJECT	BANK OF UGANDA	000120088000058	383,557.0 0	383,557.00	UGX
7	ALBERTINE REGION SUSTAINABLE DEVELOPMENT PROJECT LOCAL ACCESS, PLANNING AND DEVT	BANK OF UGANDA	000120088400028	0.73	0.73	USD
8	COMPETITIVE AND ENTERPRISE DEVELOPMENT- LAND ADMINISTRATIO N REFORM	BANK OF UGANDA	000120088000056	1,649,894. 00	1,649,894.00	UGX
9	COMPETITIVE AND ENTERPRISE DEVELOPMENT- LAND ADMINISTRATIO N	BANK OF UGANDA	000120088400025	122.30	122.30	USD
10	GIZ SUPPORT TO AU BORDER PROGRAMME	BANK OF UGANDA	000120088000060	64,000	64,000	UGX
11	UNDP SUPPORT TO RESILIENT SYSTEMS FOR PEACE AND SECURITY	BANK OF UGANDA	000120088000061	0.00	0.00	UGX
12	COMMUNITY RESILIENCE TO CLIMATE CHANGE AND	BANK OF UGANDA	000120088000059	0.00	0.00	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
	DISASTER RISKS IN UGANDA					
13	DEMOCRATIC GOVERNANCE FACILITY GRANT (DGFG)	BANK OF UGANDA	000120088000062	6,463.00	6,463.00	UGX
14	DEVELOPMENT INITIATIVE FOR NORTHERN UGANDA (DINU)- MINISTRY OF LANDS, HOUSING AND URBAN DEVELOPMENT	BANK OF UGANDA	000120088000065	1,126,489.00	1,126,489.00	UGX
15	IMPLEMENTATION OF THE DEVELOPMENT INITIATIVE FOR NORTHERN UGANDA (DINU)- LAND COMPONENT- USD	BANK OF UGANDA	000120088000030	0.00	0.00	USD
16	NATIONAL PHYSICAL PLANNING BOARD	BANK OF UGANDA	000120088000064	269,521,377.00	269,521,377.00	UGX
17	READYING UGANDA FOR ACTUALIZATION OF SHARED INFRASTRUCTURE CORRIDORS & PHYSICAL DEVELOPMENT PLANS OPERATION PROJECT	BANK OF UGANDA	000120088000063	0.00	0.00	UGX
18	READYING UGANDA FOR ACTUALIZATION OF SHARED INFRASTRUCTURE CORRIDOR & PHYSICAL DEVELOPMENT PLANS OPERATION PROJECT	BANK OF UGANDA	000120088400029	13.75	13.75	USD
19	ADDITIONAL FINANCING FOR COMPETITIVENESS AND ENTERPRISE DEVELOPMENT PROJ-MLHUD-UGX	BANK OF UGANDA	000120088000066	341,649,097.00	341,649,097.00	UGX
20	ADDITIONAL FINANCING FOR COMPETITIVENESS AND ENTERPRISE	BANK OF UGANDA	000120088400067	100,090,813.00	100,090,813.00	UGX

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
	DEVELOPMENT PROJ-MLHUD- UGX					
21	ADDITIONAL FINANCING FOR COPETITIVENES S AND ENTERPRISE DEVELOPMENT PROJ-MLHUD- UGX	BANK OF UGANDA	000120088400032	473,496.2 4	473,496.24	USD
22	ADDITIONAL FINANCING FOR COPETITIVENES S AND ENTERPRISE DEVELOPMENT PROJ-MLHUD- USD	BANK OF UGANDA	000120088400031	15,095,31 6.47	15,095,316.47	USD
23	MUNICIPAL DEVELOPMENT STRATEGY	BANK OF UGANDA	000120088400027	0.00	0.00	USD

## RECOMMENDATIONS

1. More storage space should be availed to reduce on the store congestion.
2. All the Ministry's obsolete items should be revalued and disposed of
3. The Ministry should ensure that all assets are engraved before they are dispatched to the different regional offices.
4. Provision of more office space and furniture at both Wakiso and Busiro offices
5. The ministry should procure computers, UPSs and printers for the regional offices

## 013 MINISTRY OF EDUCATION AND SPORTS

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Proper storage of obsolete items should be sought and their disposal affect. ie. the old truck at UCCT	provide a shade for all assets that are due for disposal	still pending
2	management should engage a reputable firm to do engraving on the assets Assets that are in the assets register but are not engraved	all assets to should be engraved	still work in progress, most assets are now engraved
3	Need to load opening balances for assets and the respective asset registers for FY 2022-23	need to ensure all the opening balances of assets are loaded	balances loaded and reflect in the trial balance as at 30TH June 2024
4	ensure all the assets in queue new are posted to ensure assets balances are correct	need to skill in officers in charge of assets to do the work effectively	all the assets are cleaned and no asset is pending
5	schools with iron sheets that are dangerous to heath i.e. asbestos iron sheets in ROCK high school Tororo	need to fund the schools to remove all the asbestos iron sheets	work is still in progress
6	need to fund projects to completion that were started by MOES	Constructions funded by MOES are incomplete. Lab at Rock High School	still work in progress
7	None disposal assets that are with various government training institutions. truck at UCCT	need to constituent a committee to ensure all assets due for board off are disposed off	still work in progress
8	None submission of BOS report for previous FY 2021-22	vote should endeavor BOS is submitted on a timely basis	vote now has an update BOS report for the previous FY
9	the store at MOES is too small	request to provide adequate store room	still pending

### ASSET FINDINGS

#### Other Findings

#### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1.	Buildings and structures	0	48,916,541,703	48,916,541,703
2.	Transport equipment	0	8,030,239,429	8,030,239,429
3.	ICT equipment	0	2,076,143,254	2,076,143,254
4.	Other machinery & equipment	0	1,967,637,390	1,967,637,390

## STORES FINDINGS

1. The stock ledgers are well organized but not regularly updated with good regular stocktaking.
2. There is lack of storage space for consumables and stationary.
3. The store needs renovation to ensure all the consumables are well arranged.
4. All assets that under the custodianship of MOES need to be maintained well. As well as ensure if it's a construction funding is availed to complete.
5. The store was congested and the inventory was kept in boxes and on the floor. There is a need for extra space in the stores.

## CASH AND BANK FINDINGS

1. MOES maintains 24 accounts as per summary form, statements, certificates of balance and reconciliations attached hereto.
2. We were able to look at the 24 cash books and bank accounts maintained by the entity in Bank of Uganda and other commercial banks, which were properly updated and reconciled. In addition, on each there was a bank certificate as at 30th June 2024.
3. The team reviewed and verified cash and bank balances and bank certificates as at 30th June 2024
- 4.

**Table showing accounts reviewed by the board**

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CU R
1.	ENERGY FOR RURAL TRANSFORMATION III-IDA	BANK OF UGAND A	00013008800005 4	68,593	68,593	UG X
2.	UGANDA INDEPENDENCE SCHOLARSHIP TRUST FUND - MINISTRY OF EDUCATION AND SPORTS	BANK OF UGAND A	00013008800005 0	141,355,884	141,355,884	UG X
3.	UNICEF SUPPORTED ACTIVITIES	BANK OF UGAND A	00013008800001 7	86,790,626	86,790,626	UG X
4.	MINISTRY OF EDUCATION PLAN FOR NATIONAL STATISTICAL DEVELOPMENT	BANK OF UGAND A	00013008800002 2	2,220,777,522	2,220,777,522	UG X
5.	MINISTRY OF EDUCATION PLAN FOR NATIONAL	BANK OF	00013008800002 2	2,220,777,522	2,220,777,522	UG X

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CU R
	STATISTICAL DEVELOPMENT	UGAND A				
6.	OPEC FUND FOR VOCATIONAL TRAINING PROJECT -UGX	BANK OF UGAND A	00013008800003 5	1,275,689,688	1,275,689,688	UG X
7.	SUPPORT TO UGANDA TEACHER & SCHOOL EFFECTIVENESS PROJECT (UTSEP) MOES GPE ACCOUNT 2	BANK OF UGAND A	00013008800004 9	2,301,371,209	2,301,371,209	UG X
8.	SUPPORT TO UGANDA TEACHER & SCHOOL EFFECTIVENESS PROJECT (UTSEP)- DESIGNATED ACCOUNT A	BANK OF UGAND A	00013008800004 9	0.0	0.0	US D
9.	SUPPORT TO UGANDA TEACHER & SCHOOL EFFECTIVENESS PROJECT (UTSEP)- DESIGNATED ACCOUNT B	BANK OF UGAND A	00013008800002 0	0	0	US D
10.	ALBERTINE REGION SUSTAINABLE DEVELOPMENT PROJECT (ARSDP)	BANK OF UGAND A	00013008800002 3	1	1	US D
11.	SUPPORT TO SKILLING UGANDA STRATEGY PROJECT /SSUSP	BANK OF UGAND A	00013000880000 22	0.0	0.0	UG X
12.	UGANDA SKILLS DEVELOPMENT PROJECT	BANK OF UGAND A	00013008800005 3	3,506	3,506	US D
13.	UGANDA SKILLS DEVELOPMENT PROJECT	BANK OF UGAND A	00013008800002 4	16,442,646	16,442,646	UG X
14.	OPEC FUND FOR VOCATIONAL TRAINING PROJECT PHASE 11	BANK OF UGAND A	00013008800005 2	2,649,409	2,649,409	UG X
15.	OPEC FUND FOR VOCATIONAL TRAINING PROJECT PHASE 12	BANK OF UGAND A	00013008800006 3	2,649,409	2,649,409	US D
16.	MOES GLOBAL	BANK OF UGAND A	00013000880002 7	95,649	95,649	UG X
17.	ISDB FUNDS FOR MANAGEMENT OF BT VET SUPPORT PROJECT- UGX	BANK OF UGAND A	00013008800006 4	1,162,827	1,162,827	UG X



S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CU R
18.	ISDB FUNDS FOR MANAGEMENT OF BT VET SUPPORT PROJECT- UGX	BANK OF UGAND A	00013008800006 5	1,149,243,486	1,149,243,486	UG X
19.	EDUCATION POLICY REVIEW COMMISSION	BANK OF UGAND A	00013008800006 6	6,542,954,083	6,542,954,083	UG X
20.	MINISTRY OF EDUCATION AND SPORTS SYMPOSIUM	BANK OF UGAND A	00013008800006 8	1,397,685,185	1,397,685,185	UG X
21.	MOES-UGANDA SECONDARY EDUCATION EXPANSION PROJECT (USEEP)- UGX ACCOUNT 1- OPERATION	BANK OF UGAND A	00013008800006 9	4,947,8087,46 8	4,947,8087,46 8	UG X
22.	MOES-UGANDA SECONDARY EDUCATION EXPANSION PROJECT (USEEP)- UGX ACCOUNT 2- OPERATION	BANK OF UGAND A	00013008800007 0	4,947,8087,46 8	4,947,8087,46 8	UG X
23.	MOES-UGANDA SECONDARY EDUCATION EXPANSION PROJECT (USEEP)DESIGNAT ED ACCOUNT A	BANK OF UGAND A	00013008800002 9	7,517,849	7,517,849	US D
24.	MOES-UGANDA SECONDARY EDUCATION EXPANSION PROJECT (USEEP)DESIGNAT ED ACCOUNT B	BANK OF UGAND A	00013008800003 0	2,378,634	2,378,634	US D

## RECOMMENDATIONS

1. The store was congested and the inventory was kept in boxes and on the floor.
2. The vote should improve on the record and book keeping of the inventory.
3. Assets that are held with other entities (under construction) should be well supervised to completion.
4. Need to analyze assets that require disposal.
5. The store at MOES is too small

## PICTORIALS





## 014 MINISTRY OF HEALTH

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Timely updated and reconciliation of books of accounts should be carried out to ensure that proper accounting principles are followed	Monthly reconciliations of project accounts	NIL
2	All Laboratory facilities should on receipt of medicines/drugs, take note that their shelf life is key. It's a requirement that the drugs should have at least a two-year shelf life a head, this will help support control and management of drugs as well as medical related items.	This has been done and expired drugs have been disposed of	
3	The Board also recommends proper labelling of shelves at both Wabigalo and Butabika stores	Proper labeling has been done at Butabika and updated stock cards are clearly displayed in Wabigalo	
4	Management should donate/distribute all items previously purchased for donating to entities in order to ensure proper accountability of funds and also avoid damage	Donated items have been distributed and copies of the distribution lists are attached	
5	The Ministry should retire all donated Assets from their main Asset register in accordance to the Asset Management Guidelines in order to avoid double-counting of Assets	This is work in progress	
6	Management should liaise with the office of the Chief Government Valuer, Chief Mechanical Engineer and Accountant General's Office so as to expedite the disposal processes of all motor vehicles and all items identified for disposal at all stores, as this will help avert further wear and tear	Disposal of motor vehicles and other items was done	
7	Disposal of items from Wabingo stores/offices will also increase on space available for storage by the entity	The items were disposed of however, some items have not been picked by the bidder	
8	The GoU Asset Accounting Policies and Guidelines (AAPG) will therefore guide management and other stakeholders on this critical issue of disposal of public assets and any issue on assets management, as Government moves to Accrual Accounting	Continuous application of the GoU Asset Accounting Policies and Guidelines	
9	The Ministry should continue to dialogue with Ministry of Internal Affairs on how to claim the land that was titled by them	The land was titled and Ministry of Internal Affairs	

## ASSET FINDINGS

### Findings

1. The Ministry has a centralized Asset Register that is maintained at the headquarters. The register was updated and assets submitted for upload onto the IFMS- system.
2. However, during the Historical Asset data validation exercise, it was observed that some of the assets loaded needed adjustments in description and costs. All adjustments are to be sent to Accountant General's office.
3. The Head Office maintains a comprehensive asset portfolio, important to note is that the Ministry donates to other entities but retains the logbooks and this causes double counting by both Ministry of Health and the receiving government entity. The same challenge is observed in other Asset categories like medical Equipment and Lab Equipment.
4. Among the assets inspected by the team were vehicles that had been identified for disposal. (List attached)
5. The process of titling the Ministry of Health Headquarters land is still ongoing
6. The Unit also maintains fourteen (14) containers, eleven (11) of which house consumables and three (3) are for items for disposal but there's need for an overhaul to be able to acquire new ones and have them roofed for weather safety.

### Other Findings

S/N	Item	Units	Amounts
1	Payables	2	3,708,902,780
2	Receivables	4	2,427,663,307
3	Subversion	8	NIL

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	PICKUP DOUBLE CABIN	UG 4183M
2	SALOON	UG 2286M
3	PICKUP DOUBLE CABIN	UG 3070M
4	STATION WAGON	UG 4416M
5	STATION WAGON AMBULANCE	UG 6813M



S/N	ITEM DESCRIPTION	REG.NO/TAG No
6	STATION WAGON	UG 4374M
7	MOTOR CYCLE	UG 4142M
8	STATION WAGON	UG 0396M
9	PICKUP DOUBLE CABIN	UG 3839M
10	STATION WAGON	UG 4414M
11	PICKUP DOUBLE CABIN	UG 2324M
12	STATION WAGON	UG 1640M
13	STATION WAGON	UG2067M
14	PICKUP DOUBLE CABIN	UG 4025M
15	PICKUP DOUBLE CABIN	UG 3708M
16	STATION WAGON	UG 6737M
17	PICKUP DOUBLE CABIN	UAY 531D
18	STATION WAGON	UG 1859M
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
	CYLINDER FIRE EXTINGUISHER	1
	TV SET	3
	METALIC DOOR (SAMPLE)	1
	RACK LOT 44	1
	SERVER UPS	1
	UPS LOT 22	1
	PHOTOCOPIER KYOCERA	2
	LENOVO THINKBOOK	5
	PHILIPS MONITOR	1
	FILLING CABINET	1
	BOOK SHELF	27
	FHD VIDEO CAMERA	1
	OFFICE CHAIR	8
	VISITORS CHAIR	4
	HIGH BACK	3
	EXECUTIVE TABLE	4
	CUPBOARDS	4
	MICROWAVE	1
	FRIDGE	3
	MONITOR	7
	KEYBOARD	8
	CPU	10
	PRINTER	7
	TABLE	5
	MOUSE	6
	COFFEE SHOP	1
	OTHOPEDIC	1
	EXECUTIVE TABLE (SMALL)	3
	PAPER SHRADDER	3
	CABIN	1
	SCREENS	1
	COAT HANGER	2
	SOFA SET	3
	PODIUM	1
	SMALL TABLE DRAWER	4
	CHAIR	3
	SURGICAL MASKS	1
	OXYGEN CLYNDERS	1

## STORES FINDINGS

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

### Headquarters

1. The inventory has stock cards stacked to them and these are regularly updated.
2. The stores were inspected and were found to be clean and well organized. However, the store manager needs to update the stock cards more often to ensure all data is captured in its rightful time.
3. The interiors of both the mechanical store and general stores were in good condition
4. The stores are well equipped with fire extinguishers and water hydrants in case of a fire outbreak.
5. The store's manager is knowledgeable on stock taking and inventory management.

### Wabigalo-Engineering Unit-National Tuberculosis Laboratory Program

This mainly stores medical equipment and is a central point for items for disposal.

1. The store is well ventilated and organized, the stock cards are well situated and updated.
2. The space at the stores is sufficient however there's need for better storage of documentation/records to ensure availability for reference purposes
3. The Wabigalo stores are a central point for items due for disposal
4. The goods received notebooks are chronologically updated and show clear receipting and dissemination to the end user.

### Central Public Health Laboratories-Butabika.

Butabika stores/offices mainly comprises of medical Laboratories and cold rooms. Assets or inventory kept here are reagents and vaccines used in the laboratory.



1. The stores are well maintained, stock cards are well placed and there's general tidiness across the entire block.
2. The containers within the enclosures of the site are well monitored with temperature sensors in case of any fluctuations.
3. The storage space is still limited to accommodate bulky consignments but plans are underway to create more storage space in the nearby land.
4. In the vacant land owned by the ministry, there sits a multitude of containers some of which contain items for disposal but to safe guard them, a roof was created as per the recommendations of the previous team.
5. There's need to create more storage space to fully accommodate the engineering assortments.
6. There is slow usage of some items and equipment due to obsolescence or incompatibility and thus the need to dispose, that's to say; four (4) Television sets that can't match up the current times.
7. There are renovations taking place aimed at creating/upgrading the current office and store space to help address such issues.

## CASH AND BANK FINDINGS

Under the year of survey, Ministry of Health maintained 62 Bank accounts whose cash and bank balances were properly reconciled as per attached Treasury Forms, copies of bank statements and certificates of bank balances. The team observed that all cash counts were duly carried out. Below is the list of the accounts that were verified by the board;

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Gavi Global Fund	BOU	000140088000002	1,039.60	1,039.60	USD
2	Gavi Global Fund	BOU	000140088000006	8,653,853,717	8,653,853,717	UGX
3	STD/ACP STII	BOU	000140088000007	1,683,640,812	1,683,640,812	UGX
4	Strength of Dist MCH/FP	BOU	0001400880000013	800,426,799	800,426,799	UGX
5	UNICEF	BOU	0001400880000014	5,165,314	5,165,314	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
6	Malaria Control Prog	BOU	000140088000016	2,379,384,649	2,379,384,649	UGX
7	Ministry of Health-WHO	BOU	000140088000020	137,381,908	137,381,908	UGX
8	MOH/CDC-HIV-AIDS	BOU	000140088000028	1,075,676,664	1,075,676,664	UGX
9	Uganda Global Fund to Fight AIDS, Tuberculosis and Malaria Programme (UGFATMP)	BOU	000140088000037	191,728,758	191,728,758	UGX
10	NTLP/Global Fund	BOU	000140088000058	1,428,972,073.00	1,428,972,073.00	UGX
11	National Onchocerciasis Control Programme	BOU	000140088000063	135,127	135,127	UGX
12	Health System Strengthening Project	BOU	000140088000064	29,340,620	29,340,620	UGX
13	Italian support to the Health System strengthening for Karamoja Region	BOU	000140088000072	1,359,977,169	1,359,977,169	UGX
14	East African Public Health Laboratories Networking Project-MOH	BOU	000140088000073	0	0	UGX
15	MOH-Uganda Sanitation Fund	BOU	000140088000074	0.24	0.24	UGX
16	Ministry of Health Mental Health Care Project	BOU	000140088000080	193,033,142	193,033,142	UGX
17	Institutional Support for the PNFP Health Sub-Sector	BOU	000140088000083	0	0	UGX
18	Uganda Reproductive Health Voucher Project	BOU	000140088000088	0	0	UGX
19	HSS Global Fund Ministry of Health	BOU	000140088000090	0	0	UGX
20	MOH-SNRL/NTLP Global Fund	BOU	000140088000091	2,823,356	2,823,356	UGX
21	Rehabilitation and Expansion of Kayunga and Yumbe, Hospitals Operational Account	BOU	000140088000092	441,898	441,898	UGX
22	Institutional Capacity Building Project II	BOU	000140088000093	113.46	113.46	UGX
23	Uganda Reproductive Maternal and Child Health	BOU	000140088000094	0	0	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
	Services Improvement Project					
24	Uganda Reproductive Maternal and Child Health Services Improvement Project-Grant	BOU	000140088000095	0	0	UGX
25	MOH ERT III-GEF-UGX	BOU	000140088000097	2,458,635	2,458,635	UGX
26	Ministry of Health-Emergency Funds	BOU	000140088000098	1,869,942,290	1,869,942,290	UGX
27	MOH Planning Leadership & Management Project	BOU	000140088000100	0	0	UGX
28	Uganda Reproductive Maternal and Child Health Services Improvement Proj+6-SIDA	BOU	000140088000101	0	0	UGX
29	MOH Contingencies Fund	BOU	000140088000102	0	0	UGX
30	SRL/NTRL-Ministry of Health	BOU	000140088000103	986,400,175	986,400,175	UGX
31	Uganda COVID-19 Response and Emergency Preparedness Project	BOU	000140088000104	2,787,810,250	2,787,810,250	UGX
32	Uganda COVID-19 Response and Emergency Preparedness Project-IDA Grant	BOU	000140088000107	267,076,145	267,076,145	UGX
33	Uganda COVID-19 Response and Emergency Preparedness Project-GFF Grant	BOU	000140088000108	47,566,478	47,566,478	UGX
34	Ministry of Health-URMCHIP	BOU	000140088000109	190,189,404	190,189,404	UGX
35	SPAIN DEBT SWAP PROJECT FOR HEALTH SECTOR	BOU	000140088000110	0	0	UGX
36	Uganda Ministry of Health AIDS Contr	BOU	000140088400010	658,641.62	658,641.62	USD
37	Network on Medical Plants and Traditional Medicines	BOU	000140088400013	9.95		USD
38	Uganda Health Systems	BOU	000140088400021	0.65	0.65	USD

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
	Strengthening project					
39	East African Public Health Laboratories Networking Project	BOU	000140088400022	2.92	2.92	USD
40	STD/ACP ST II- Ministry of Health	BOU	000140088400023	3,817,991.87	3,817,991.87	USD
41	NTLP/Global Fund-Ministry of Health	BOU	000140088400025	1,194,923.94	1,194,923.94	USD
42	MOH-Uganda Sanitation Fund	BOU	000140088400027	0	0	USD
43	HSS Global Fund Ministry of Health	BOU	000140088400028	0.09	0.09	USD
44	MALARIA CONTROL ROUND 10- GLOBAL FUND-USD ACCOUNT	BOU	000140088400029	0	0	USD
45	Uganda Reproductive Health Voucher Project	BOU	000140088400034	0	0	USD
46	Uganda -Spain Dept Swap Project for Health Sector	BOU	000140088400035	2,644,105.95	2,644,105.95	USD
47	MOH-SNRL/NTLP Global Fund	BOU	000140088400036	23,038.62	23,038.62	USD
48	MOH-MCP/NFM Global Fund	BOU	000140088400038	3,650,143.88	3,650,143.88	USD
49	Rehabilitation and Expansion of Kayunga and Yumbe Hospitals Project	BOU	000140088400039	6.96	6.96	USD
50	MOH-SNRL/NTLP	BOU	000140088400040	49.13	49.13	USD
51	Uganda Reproductive Maternal and Child Health Services Improvement Project	BOU	000140088400041	113.46	113.46	USD
52	Uganda Reproductive Maternal and Child Health Services Improvement Project-Grant	BOU	000140088400042	98,880.05	98,880.05	USD
53	MOH ERT III-GEF	BOU	000140088400044	46.2	46.2	USD
54	Uganda Reproductive Maternal and Child Health Services	BOU	000140088400045	1,060.50	1,060.50	USD

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
	Improvement Project-SIDA					
55	Uganda COVID-19 Response and Emergency Preparedness Project	BOU	000140088400046	719,965.79	719,965.79	USD
56	Uganda COVID-19 Response and Emergency Preparedness Project-IDA Grant	BOU	000140088400047	10,158,869.32	10,158,869.32	USD
57	Uganda COVID-19 Response and Emergency Preparedness Project-GFF Grant	BOU	000140088400048	195,858.95	195,858.95	USD
58	Italian Support to the Strengthening for Karamoja region-MOH	BOU	000140089780001	20.36	20.36	EUR
59	Institutional Support for the PNFP Health Sub-Sector	BOU	000140089780002	0	0	EUR
60	Institutional Capacity Building Project II	BOU	000140089780004	0	0	EUR
61	MOH Planning Leadership & Management Project	BOU	000140089780006	0	0	EUR
62	KARAMOJA INFRASTRUCTURE DEVELOPMENT PROJECT II	BOU	000140089780007	4,999,881.31	4,999,881.31	EUR

## RECOMMENDATIONS

1. Timely update and reconciliation of ledgers should be carried out to ensure that proper accounting principles are followed.
2. All Laboratory facilities should on receipt of medicines/drugs, take note that their shelf life is key. It's a requirement that the drugs should have at least a two-year shelf life ahead, this will help support control and management of drugs as well as medical related items.
3. The Ministry should retire all donated Assets from their main Asset register in accordance to the assets management guidelines in order to avoid double-counting of Assets.

## 016 MINISTRY OF WORKS, AND TRANSPORT

**Follow up on Previous Recommendations**

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The ministry has many broken down road equipment that was supplied from China These need to be boarded off because of the high costs of repair and continued breakdowns	The process is on going The ministry is sourcing for funds to repair the equipment	The process is on going
2	The need for recruitment and /or appointment of staff to manage stores especially at the Soroti Flying School	The staff was appointed	Position filled
3	Increase in budget allocation for the regional workshops to be able to carry out the necessary repairs on the road equipment machinery	No action taken	The ministry is still engaging, Ministry of Finance, Planning and Economic Development and parliament to increase the Budget
4	Dispose of items that are due for disposal For assets that are not taken during the disposal process, ensure that all methods under PPDA Act are considered	Disposal process of the items is on going	Disposal process ongoing
5	We recommend enrollment on an inventory management system as opposed to the manual system	The ministry is still looking for funds to the system	Pending
6	Assets register at the regional workshops need to be consolidated so that the ministry has one overall asset register which would be differentiated by locations	The process is on going	The process is on going
7	Regional workshops to be enrolled on accounting software	All regional workshops be enrolled on IFMS. The process is still on going	All regional workshop will be on IFMS this FY 2024/25
8	Enrollment of an inventory management system	No action	Inventory management system is manual
9	Assets register at the regional workshops to be consolidated so that the Ministry has one overall asset register	Assets register at the regional workshops have been consolidated and the ministry now has one asset register, it's a continuous process	The ministry now has one consolidated asset register
10	Need for more storage space	Storage racks and shelves have been put in place to maximize space 4 <sup>th</sup> Quarter of FY 2023/24	STORAGE SPACE UTILISED MAXIMUMLLY

## ASSET FINDINGS

### Findings

#### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND			282,780,405,487
2	BUILDINGS STRUCTURES			583,400,972,545
3	TRANSPORT EQUIPMENT			621,581,866,466
4	ICT EQUIPMENT			3,119,911,846
5	MACHINERY EQUIPMENT			4,594,793,552
6	OTHERS			12,768,480,919
7	CULTIVATED ASSETS			40,747,499,779
	TOTAL UNITS			1,548,993,930,594

#### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	COMPUTER MONITOR DELL	CNOCN86-64180-79-4425
2	COMPUETR MONITOR HP	CNN706W10
	CPU LENOVO	157515M9GRGR875AH1
	PRINTER HP CNB-7H5268	MOW-RMC-PR-0002
	PHOTOCOPIER RM56C-KYOCERA	00;CO-EE-ID-22-CB
	PHOTOCOPIER OLIVETI DP420-DCOPLA 2200MF	MOW-CMW-PC-0001
	MONITOR DELL	CN-OU417N64180-OB-0EJS
	CPU OPTIPLEX	3BMR726
	DESK	MOWT-CMW-DK-008
	DESK	MOWT-HPT-036
	CHAIR	MOWT-HPT-DK-025
	DESK	26 NO NOT ENGRAVED
	CURTAIN BOXES	6 NO NOT ENGRAVED
	DESKS ASSORTED	5NO "
	DESK FRAMES	7NO"
	DESK TOPS	1NO"
	NOTICE BOARDS	4NO"
	VISITORS CHAIR 4 SEATER	30NO"
	TABLE	1 NO"
	CHAIRS ASSORTED	8 NO"
	COUNTER FRAME	ERR3340-30PCS
	TABLE TOPS	AEU2147L-15 PCS
	OIL FILTER	18ESR2623-14 PCS
	FUEL FLTER	MC811604-6 PCS
	AIR CLEANER	MC871670-4 SETS
	KING PIN REPAIR KIT	MHO240001-2 PCS
	BRAKE LINIG	-
	BRAKE LINING	MC811672-4 SETS



S/N	ITEM DESCRIPTION	REG.NO/TAG No
	SPRING BUSHES	MC402823-25 MPCS
	SHACKLE PINS ASSORTED	19 PCS
	10.00 R20	1 PC
	12.00 R20	5 PCS
	20.3 R25	4 PCS
	14.00-24	530 PCS
	26.5 R25	2PCS
	PHOTOCOPIER KYOCERA CKM2560	-
	HP COMPACT DISC	MOPS/IPPS/CPU/158
	HP PRINTER	MOWT/DUCAR/PRT/004
	4G ROUTER	-
	APC	-
	APC	-
	APC	-
	CPU LENOVO	MOWT/HOV/CPU/0030
	LASER MAX ENGRAVING MACHINE	-
	DURACELL BATTERIES	-
	GPS	-
	GPS OREGON 650	-
	BATTERY CHARGERS GARMIN FOR OREGON	-
	GPS MAPS 64	-

## CASH AND BANK FINDINGS

1. The board conducted a survey on bank and cash balances for the 11 bank accounts held by ministry of works and transport together with their cash books.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Mbarara regional mechanical workshop	HOUSIN G FINANCE BANK	1050008556942	1,593,835,291	1,593,835,291	UG X
2	Bugembe regional mechanical workshop	HOUSIN G FINANCE BANK	1600108843	360,664,735		UG X
					360,664,735	
3	Mt Elgon Labor based training center	HOUSIN G FINANCE BANK	90300010857804	360,664,735	360,664,735	UG X
4	East African Civil aviation academy	HOUSIN G FINANCE BANK	9030005797054	213,933,253	213,933,253	UG X
5	Great LAKES TRADE FACILITATION PROJECT	BANK OF UGANDA	000160088400012	0.00	0.00	USD
6	MULTINATIONAL LAKE VICTORIA	BANK OF UGANDA	000160088000013	307,127.69	307,127.69	USD

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
	MARITIME COMMUNICATION TRANSPORT PROJECT					
7	DEVELOPMENT INITIATIVE OF NORTHERN UGANDA	BANK OF UGANDA	000160088000041	97,771	97,771	UG X
8	MOWT DRC ROADS	BANK OF UGANDA	000160088000043	2,688,845,696	2,688,845,696	UG X
9	GULU REGIONAL MECH WORK SHOP	HOUSING FINANCE BANK	1400149128	598,224,255	598,224,255	UG X
10	EAST AFRICAN CIVIL AVAITION ACADEMY	HOUSING FINANCE BANK	9030002915404	203,580.21	203,580.21	USD
11	CENTRAL REGIONAAL MECHANICAL WORKSHOP	HOUSING FINANCE BANK	1060010109843	6,801,672,613	6,801,672,613	UG X

## RECOMMENDATIONS

1. The ministry has, many broken down road equipment that was supplied from China. these need to be boarded off because of the high costs of repair and continued breakdowns.
2. Increase in budget allocation for the regional workshops to be able to carry out the necessary repairs on the road equipment.
3. Dispose of items that are due for disposal, for assets that are not taken during the disposal process, ensure that all methods under PPDA Act are considered.
4. We recommend enrollment on an Inventory Management System as opposed to the manual systems.
5. Assets registers at the regional workshops need to be consolidated so that the ministry has one overall asset register which would be differentiated by location
6. There is need for more storage space at the Head Office
7. We recommend all spare parts that not to be used again be disposed of in order to create space for the new stock
8. The store building in Mbarara regional workshop need to be renovated if not demolished because it has cracks thus putting life on tension.

## PICTORIAL







## 017 MINISTRY OF ENERGY AND MINERAL DEVELOPMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The board recommends construction of the strong perimeter wall at Entebbe Offices.	Work in progress	
2	Improvement of proper record keeping and timely reconciliation.	Record keeping improved	Stationery Authorized before issuances in stores.
3	Obsolete asset should be gathered and disposed of to prevent further wear and tear	Work in progress	
4	Routine review and monitoring of stores by management	Regular check done and monitoring in stores.	

### ASSET FINDINGS

#### Findings

1. By the time of the exercise the entity had carried out an asset data validation exercise which involved validating assets on the IFMS (Fixed asset module) with the asset on ground.
2. It was discovered that there were assets not uploaded on the system like assets bought on 2-series and other that had not been forwarded for upload, assets disposed of that required retirement.
3. It is this validated asset register that was used for the survey. From this register MEMD reported assets worth **45,867,463,203** vs the balance sheet balance of **37,739,582,320,569**.

#### Other Findings

S/N	Item	Units	Amounts
1	Payables	12	16,114,159,218
2	Subversion	4	-

#### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Buildings Other Than Dwellings	13	845,110,150	Buildings Other Than Dwellings
2	ICT Equipment	825	4,512,726,862	ICT Equipment

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
3	Intellectual Property Products	13	3,033,165,234	Intellectual Property Products
3	Land	25	205,000,000	Land
4	Minerals And Energy Resources	39	-	Minerals And Energy Resources
5	Other Machinery And Equipment	1808	14,439,600,218	Other Machinery And Equipment
6	Transport Equipment	133	22,831,860,739	Transport Equipment
7	Buildings Other Than Dwellings	13	845,110,150	Buildings Other Than Dwellings

### List of unserviceable items recommended for disposal

S/n	Item description	Reg.no/tag no
1	Nissan, pick-up, 2006,	Ug0133k
2	Ford ranger, pick-up, 2009,	Ug0205k
	Ford ranger, pick-up, 2009,	Ug0206k
	Toyota l/c, s/w, 2006,	Ug 0152k
	Nissan (ual665r), d/c, 2008,	Ug0253k
	Nissan, d/c, 2008,	Ug0253k
	Ford ranger, pick-up, 2015,	Ug0291k
	Toyota l/c, s/w, 2015,	Ug0346k
	Chevrolet, s/w, 2016,	Ug0351k
	D/c,2016,	ug 0357k
	Nissan, pick-up, 2007,	Ug0168k
	Nissan patrol, s/w 2009,	Ug0202k
	Nissan patrol, s/w,2009,	Ug0203k
	Nissan, pick-up, 2010,	Ug0216k
	Toyota hilux, d/c pick-up, 2011,	Ug0230k
	Toyota hilux, pick-up, 2011,	, ug0232k
	Toyota land cruiser, s/w, 2012,	ug0265k
	Mitsubishi l 200, pick-up s/ cabin ,2018,	Ubj 894l
	Ford ranger, pick-up, 2011,	Ug0234k
	Ford ranger, pick-up, 2009,	Ug0208k
	Ford ranger, pick-up, 2009,	Ug0209k
	Ford ranger, pick-up, 2011,	Ug0236k
	Toyota lexus, s/w, 2004,	Ug0308k
	Nissan qashqai uas406l	Uas406l
	Double cabin pickup	Ug0306k
	<b>Motorcycles</b>	
	M/c, motor/cycle, 2011,	Ug0239k
	Honda, m/c, 2013,	Ug0272k
	Honda, m/c, 2013,	Ug0273k
	Bashan, m/c, 2013,	Ug0279k
	Bashan, m/c, 2013,	Ug0280k
	Bashan, m/c, 2013,	Ug0281k
	Bashan, m/c, 2013,	Ug0282k
	Bashan, m/c, 2013,	Ug0283k
	Bashan, m/c, 2013,	Ug0284k
	Bashan, m/c, 2013,	Ug0285k,

S/n	Item description	Reg.no/tag no
	Bashan, m/c, 2013,	Ug0286k
	Bashan, m/c, 2013,	Ug0287k
	Bashan, m/c, 2013,	ug0288k
	Bashan, m/c, 2015,	Ug0343k
	Bashan, m/c, 2015,	Ug0344k
	Bashan, m/c, 2015,	
	Nissan, pick-up, 2006,	Ug0133k
	Ford ranger, pick-up, 2009,	Ug0205k
	Ford ranger, pick-up, 2009,	Ug0206k
	Toyota l/c, s/w, 2006,	Ug 0152k
	Nissan (ual665r), d/c, 2008,	Ug0253k
	Nissan, d/c, 2008,	Ug0261k
	Ford ranger, pick-up, 2015,	Ug0291k
	Toyota l/c, s/w, 2015,	Ug0346k
	Chevrolet, s/w, 2016,	Ug0351k
	D/c,2016,	Ug 0357k
	Nissan, pick-up, 2007,	Ug0168k
	Nissan patrol, s/w 2009,	Ug0202k
	Nissan patrol, s/w,2009,	Ug0203k
	Nissan, pick-up, 2010,	Ug0216k
	Toyota hilux, d/c pick-up, 2011,	
	Toyota hilux, pick-up, 2011,	Ug0232k
	Toyota land cruiser, s/w, 2012,	ug0265k
	Mitsubishi l 200, pick-up s/ cabin ,2018,	Ubj 8941
	Ford ranger, pick-up, 2011,	Ug0234k
	Ford ranger, pick-up, 2009,	Ug0208k
	Ford ranger, pick-up, 2009,	Ug0209k
	Ford ranger, pick-up, 2011,	Ug0236k
	Toyota lexus, s/w, 2004,	Ug0308k
	Nissan qashqai	Uas4061
	Double cabin pickup	Ug0306k
	<b>Motorcycles</b>	Ug0272k
	M/c, motor/cycle, 2011,	ug0273k
	Honda, m/c, 2013,	ug0279k
	Honda, m/c, 2013,	ug0280k
	Bashan, m/c, 2013,	Ug0281k
	Bashan, m/c, 2013,	ug0282k,
	Bashan, m/c, 2013,	Ug0283k
	Bashan, m/c, 2013,	ug0284k
	Bashan, m/c, 2013,	Ug0285k,
	Bashan, m/c, 2013,	Ug0286k
	Bashan, m/c, 2013,	Ug0287k
	Bashan, m/c, 2013,	Ug0288k
	Bashan, m/c, 2013,	
	Bashan, m/c, 2013,	ug0343k,
	Bashan, m/c	Ug0344k
	Bashan, m/c, 2015,	Ug0343k
	Bashan, m/c, 2015,	Ug0133k
	Bashan, m/c, 2015,	Ug0205k
	Nissan, pick-up, 2006,	Ug0206k
	Ford ranger, pick-up, 2009,	Ug 0152k
	Ford ranger, pick-up, 2009,	ug0253k
	Toyota l/c, s/w, 2006,	ug0261k



S/n	Item description	Reg.no/tag no
	Nissan	Ug0272k
	Nissan, d/c, 2008,	ug0273k
<b>Other items</b>		
S/n	Item description	Quantity
	Chairs	57
	Tables	13
	Table extensions	2
	Glass shelves	7
	Metalic shelves	10
	Cabinets	8
	Cupboard	1
	Doors	8
	Door frame	1
	Water dispenser	4
	Shredders	2
	Air conditioners	10 indoor
	Coat hunger	1
	Microwave	1
	Fan	1
	Lamp holders	
	Ceramics	9
	Cables	
	Scrap	
	Tyres	115
	Monitors	
	Cpus	8
	Ups	8
	Printers	22
	Scanners	3
	Typewriter	2
	Jet man generator	1
	Photocopier kyocera 8000i S/n; n4q2300666	1
	Hp color laserjet printer 5000dn	1
	Dell 7700hd Projector	1
	Hp color laserjet printer 5000dn S/n; jp1nb37746	1
	Hp color laserjet 5500dn printer S/n; q3714a	1
	Hp scanjet scanner g3110	1
	Hp scanjet scanner g3110	1
	43" lg flat screen S/n; 109egqmop436	1
	43" samsung S/n;	1
	84" lg flat screen	1
	Metallic grey cabinet	1
	Bruhum water dispensers 3 pcs	3 pcs
	Flat bed scanner S/n;90381140	1
	1pad air with wifi	1
	1pad air with wifi	1
	1pad air with wifi	1
	1pad air with wifi	1

S/n	Item description	Reg.no/tag no
	Paper shledder S/n; cc0940100600027	1
	Ecosys fs-4020 dn black printer	1
	Hp color laser jet 1815 dn	1
	Double cabin ug0321k	1
	Cabinet 2 door metallic	1
	Office tables 3 pcs	3 pcs
	Medium punching machines 3 pcs	3 pcs
	Uniports 3 pcs	3 pcs
	Searching machine	
	Boiler 50 litres 2 pcs	2 pcs
	Food warmers	1
	Medium micro wave	1
	Small fridge	1
	Windows with gurglers	1
	Lg washing machine S/n; 104kwju80788	1
	Lg combo washer dryer S/n;102kwx00041	1
	Lg washing machine S/n; 102kww000039	1
	Lg washing machine S/n;005kwmk00019	1
	Ariston washing machine S/n; 102085144	1
	Lg combo-washer&dryer 206kwcf5g547	1
	Lg combo-washer &dryer S/n; 102kwat0008	1
	Lg combo-washer &dryer S/n; 104kwzh9k949	1
	Lg combo-washer &dryer S/n; 102kwfn00035	1
	Lg combo-washer &dryer S/n; 206kww25g537	1
	Lg combo-washer &dryer S/n; 102kwvq00183	1
	Lg combo-washer &dryer S/n; 005196117	1
	Lg washing machine 101kwjv00028	1
	Lg combo washer& dryer S/n; 102kwta00001	1
	Lg dryer S/n; 101kwju00004	1
	Ariston dryer S/n; 104kwcf1366	1
	Ariston cooker-gas burner	1
	Ariston cooker-electrical & gas	1
	Ariston cooker S/n; 104183564	1
	Elba cooker-electrical and gas S/n;926170020	1
	Lg cooker electrical and gas S/n; 10223009738525960000	1

S/n	Item description	Reg.no/tag no
	Ariston cooker, electrical& gas S/n; 205180007	1
	Ariston cooker S/n; 122220053	1
	Double cabin pickup Ug0305k	1
	Lg cooker electrical& gas S/n; 010130096	1
	Lg dish washer S/n; 102kwcf00043	1
	Lg dish washer S/n; 102kwqw00044	1
	Lg dish washer S/n; 204kwdj5b082	1
	Lg dish washer S/n; 102kwyp00042	1
	Lg dish washer S/n; 102kwta00049	1
	Lg dish washer S/n; 204kwyp5b074	1
	Lg dish washer S/n; 111kwre72134	1
	Lg dish washer S/n; 204kwqw5b076	1
	Lg dish washer S/n; 204kwpv5b072	1
	Lg dish washer S/n; 204kwxd5b090	1
	Lg dish washer S/n;111kwpv72136	1
	Lg dish washer S/n; 204kwta5b081	1
	Lg dish washer S/n; 102kwmk00051	1
	Lg dish washer S/n; 102kwel00052	1
	Lg dish washer S/n; 111kwhx72137	1
	Lg fridge single door S/n; 5308prkx017325	1
	Lg fridge single door S/n;103prwh053825	1
	Lg fridge single door S/n; 103krpby2p389	1
	Lg fridge single door S/n; 105krby2p389	1
	Lg fridge single door S/n; 101prqto38460	1
	Safe boxes	20 pcs
	Cabinets	4 pcs
	Drawers	9 pcs
	Paper shledders	3 pcs
	Cooling fans	12 pcs
	Dstv decoders	10 pcs
	Coffee table	1

S/n	Item description	Reg.no/tag no
	Chest drawer mahogany	1
	Matress 5*6	1
	Mahogany table	1
	Dstv dishes 3 pcs	3 pcs
	Kettles 5 pcs	5 pcs
	Boardroom chairs 112 pcs	112 pcs
	Office chairs 50 pcs	50 pcs
	Small sized dustbins	156 pcs
	Invertors	2pcs
	Ups	5pcs
	Water despersers	5pcs
	Switches	3pc
	Curtains	2pcs
	Fuser kits	8pcs
	Wooden cupboard for cups	1
	Air conditioners	10pcs
	Hp color laser jet pepd-ct-059	1
	Dell monitor pedpd-dc-e243c	1
	Hp laserjet scanner g3110 Smog-00024	1
	Ariston cooker Eai-eh06-13-9000219	1

## STORES FINDINGS

1. There were a number of stores at headquarter, Kakiri, geology and petroleum. Stores were organised although storage space wasn't adequate in some places.
2. There are a number of slow-moving items in stores that should be removed toners at petroleum, new surveying equipment that is not in use for over 10 years in geology, condoms at headquarter that are about to expire.

## CASH AND BANK FINDINGS

1. A survey on Bank and cash balances for the accounts was conducted.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Mineral Royalties Sharing Fund - Min. of Energy & Mineral Devt	Bank of Uganda	000170148000002	3,913,261,026	3,728,334,271	UGX
2	Rural Electrification Agency / FOREX /Transfer	Bank of Uganda	000170308000002	-	-	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
3	National Seismological Network-	Bank of Uganda	000170088000027	3,745,144	2,490,144	UGX
4	Refinery Development Programme	Bank of Uganda	000170088000037	-	-	UGX
5	Electricity Sector Development Project	Bank of Uganda	000170088000067	-	-	UGX
6	GEF/UNDP-Supported PRJCT on Addressing Barriers to Adptn of Improved Charcoal PDCTN Tech & SUS. Land MGMT	Bank of Uganda	000170088000070	113,625,180	113,625,180	UGX
7	Strengthening the MGT of Oil and Gas Sector Project	Bank of Uganda	000170088000071	16,966,124	16,966,124	UGX
8	Energy for Rural Transformation III / IDA	Bank of Uganda	000170088000073	54,982,503	54,982,503	UGX
9	Energy for Rural Transformation III / GEF	Bank of Uganda	000170088000074	-	-	UGX
10	Fuel Efficiency Initiative	Bank of Uganda	000170088000078	1,141,752	1,141,752	UGX
11	Sustainable Energy for Inclusive Green Growth	Bank of Uganda	000170088000081	-	-	UGX
12	MEMD-Grid Extension and Reinforcement Project	Bank of Uganda	000170088000082	411,069,399	411,069,399	UGX
13	The Integrated Waste Management and Bio-Gas NAMA	Bank of Uganda	000170088000086	285,330,584	285,330,584	UGX
14	Electricity Disputes Tribunal (EDT)	Bank of Uganda	000170088000087	96,355,915	96,355,915	UGX
15	Rural Electrification Agency / ERT II PAPs	Bank of Uganda	000170088000088	3,088,646,563	3,064,921,563	UGX
16	Rural Electrification Agency / ERT III	Bank of Uganda	000170088000089	-	-	UGX
17	Uganda Rural Electricity Access Project (REA/ ADB)	Bank of Uganda	000170088000090	143,360,240	143,360,240	UGX
18	Rural Electrification Fund	Bank of Uganda	000170088000091	12,697,656,419	12,697,656,419	UGX
19	National Seismological	Bank of Uganda	000170088400016	70.00	70.00	USD

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
	Network - Ministry of Energy and Mineral Development					
20	Strengthening the Mgt Of Oil & Gas Sector Project	Bank of Uganda	000170088400022	513.00	513.00	USD
21	Electricity Sector Development Project	Bank of Uganda	000170088400045	-	-	USD
22	Energy for Rural Transformation III / IDA	Bank of Uganda	000170088400052	-	-	USD
23	Energy for Rural Transformation III / GEF	Bank of Uganda	000170088400053	-	-	USD
24	MEMD-Grid Extension and Reinforcement Project	Bank of Uganda	000170088400059	103,015.00	103,015.00	USD
25	Rural Electrification Agency / ERT III	Bank of Uganda	000170088400063	-	-	USD
26	Uganda Rural Electricity Access Project (REA/ ADB)	Bank of Uganda	000170088400064	137,307.00	137,307.00	USD
27	Rural Electrification Agency / Opec Fund for International Development (REA / OFID)	Bank of Uganda	000170088400066	-	-	USD
28	Energy for Rural Transformation II REA/NORAD	Bank of Uganda	000170088400065	579,946 .00	579,946.00	USD

## RECOMMENDATIONS

1. Clean up assets register with the additional assets for upload and remove those disposed from the asset register on IFMS.
2. Review old stock in stores and determine relevant action like condoms, items in geology that have been there for over 10 years without use and toner in the upstream stores.
3. Engrave assets that are yet engraved.
4. Dispose of items recommended for board off.



## PICTORIAL







## 018 MINISTRY OF GENDER, LABOUR AND SOCIAL DEVELOPMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	There was no board of survey report submitted by MoGLSD during the Financial Year 2022/2023 and therefore, no evidence of actions taken on previous recommendations by the entity	NIL	

### ASSET FINDINGS

#### Findings

1. The Ministry maintains electronic assets register on the IFMS. ICT equipment were noted to have been duplicated on the assets register.
2. During physical verification, the team observed that some assets were not engraved with the Ministry's codes.
3. The team also observed that vehicles earmarked for boarding off were grounded in various garages for long period of time.
4. Majority of upcountry centers were observed to be operating on the Ministry's own structures with the exception of offices for Expanding Social Protection Programme and the National Council for the Older Persons which operate from rented properties.
5. Land located at Kireka and Luweza where vocational and rehabilitation training schools are located are not fenced off to prevent possible encroachment.
6. Limited Office space observed at Ministry Headquarter, Industrial court, the Women Council and the Children Authority at Ntinda.
7. The Uganda Industrial Court registry has limited record space. The team observed that some key court documents were kept on the floor.
8. At the time of survey, the Kireka building where the National Council for Persons with Disability offices are located was under renovation

## Other Findings

S/N	Item	Units	Amounts
1	Payables	2	7,896,700,360
2	Receivables	1	241,934,309,980
3	Subversion	9	

## Summary of Assets

S/N	Item	Units	Asset register amount (NBV/ cost)	Extract B/S
1	LAND	7	NIL	
2	BUILDING	46	4,203,553,960	4,203,553,960
3	TRANSPORT EQUIPMENT	594	28,904,272,084	30,119,426,217
4	ICT EQUIPMENT	796	2,688,431,645	3,243,090,804
5	OFFICE EQUIPMENT	50	1,153,510,346	1,153,510,346

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Toyota land cruiser, 2006	Ug 0187y
2	Toyota hilux double cabin, 2008	Ug 0400y
3	Toyota hilux double cabin, 2010	Ug 0402y
4	Mistubishi l 200 double cabin, 2010	Ug 0411y
5	Toyota land cruiser hard top, 2010	Ug 0418y
6	Toyota land cruiser hard top, 2010	Ug 0423y
7	Toyota land cruiser gx 200, 2011	Ug 0425y
8	Toyota land cruiser hard top, 2011	Ug 0432y
9	Toyota land cruiser hard top, 2011	Ug 0433y
10	Isuzu d-max double cabin pickup, 2012	Ug 0440y
11	Toyota land cruiser gxr, 2018	Ug 0935y
12	Toyota fortuner, 2019	Ug 1117y
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
	COMPUTER CPU	4
	COMPUTER MONITOR	9
	LAPTOP	13
	PROJECTOR	1
	UPS	31
	PULL UP BANNERS	1
	PAPER-OLD DOCUMENTS	100
	IFMS PRINTER	2
	FRIDGE	1
	PHOTOCOPIER	2
	FILLING CABINET	5
	PRINTER	24
	CHAIRS	39
	SOLAR BATTERY	28
	MONITOR	10

S/N	ITEM DESCRIPTION	REG.NO/TAG No
	FAN	6
	CABINET	3
	DOCKING STATION	27
	STABILIZER	4
	WATER DESPENSER	3
	TRAY FOR KEYBOARD	1
	TRACKING REGULATOR	1
	TAPE DRIVE	1
	PROJECTOR & SCREEN	8
	BINDING MACHINE	1
	AIR CONDITIONER	2
	DESKTOP	10
	SHREDDER	1
	ROUTER-HUAWEI	1
	SOFT BOARD	3

### STORES FINDINGS

1. The Ministry maintains two types of stores namely; centralized and decentralized stores systems. The Ministry's main stores is located at Kireka Vocational and Rehabilitation Center.
2. Stores inspection revealed that the Ministry's stores ledgers were not regularly updated.
3. Stock counts were also noted to have been intermittently done.
4. Stores inspected were not well organized. New and useable items were observed to be kept together with old and unserviceable ones.
5. Majority of the Ministry's regional centers do not maintain stores ledgers. The few that have stores ledgers do not regularly reconcile stores records.

### CASH AND BANK FINDINGS

1. The team reviewed and verified Bank Accounts balances. The entity maintains the following bank accounts in Bank of Uganda.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	GOU-UNFPA GENDER COMPONENT	BOU	000180088000005	817,980,165	817,980,165	UGX
2	MGLSD/JLOS SWAP DEVELOPMENT 2006/7	BOU	000180088000036	85,096,005	85,096,005	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
3	GOU-UNICEF COUNTRY PROGRAMME MOGLSD	BOU	000180088000013	457,254,773	457,254,773	UGX
4	UNAIDS PROGRAMME ACCELERATION FUNDS HIV/AIDS MGLSD	BOU	000180088000024	500,141,856	500,141,856	UGX
5	YOUTH LIVELIHOOD PROGRAMME CENTRAL FUNDS RECOVERY	BOU	000180088000035	22,770,170,606	0	UGX
6	UWEP RECOVERY	BOU	000180088000039	25,375,909,057	0	UGX
7	EXPANDING SOCIAL PROTECTION PROGRAMME	BOU	000180088000043	1,658,617,967	1,658,617,967	UGX
8	NATIONAL SPECIAL GRANT FOR PERSONS WITH DISABILITIES	BOU	000180088000044	32,973,076	0	UGX
9	INCLUSIVE GREEN GROWTH FOR POVERTY REDUCTION	BOU	000180088000037	135,436,723	0	UGX
10	UGANDA WOMEN ENTREPRENEURS	BOU	000180088000038	198,466,222	0	UGX
11	GROW	BOU	000180088000045	24,492,509,113	24,492,509,113	UGX
12	GROW	BOU	000180088000001	4,852,528	4,852,528	USD

## RECOMMENDATIONS

1. Assets that have been identified for boarding off should urgently be disposed of to avoid further loss in value.
2. Duplicated assets on the assets register should be identified and removed.
3. All assets should be engraved to ensure their security.
4. There is need to periodically update the assets register as per the Accountant General's guidelines.
5. The Ministry should provide adequate protection to its land located at Luweza and Kireka through fencing to prevent possible encroachment.
6. Ntinda center and the National Women Council should be availed more storage space for offices.

## 019 MINISTRY OF WATER AND ENVIRONMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Obsolete to be boarded off as soon as possible	The disposal process is at its final stages	Work in progress
2	Furniture like shelves and Cabins for better organization and storage at the Mbale and Lira offices where pipes are just left on the ground	Shelves for proper storage shall be constructed to improve on storage facilities especially for pipes when funds are available	Open
3	Engraving of newly acquired assets notably the community equipment for the irrigation at Lira Regional offices	Management has taken note of the need to engrave the newly acquired community equipment	Open
4	Repair of the Girls Dormitories in Nyabyeya Forest College	Management has taken note of the bad girls dormitories and the classrooms in Nabyeya Forest College	Open
5	Train officers in Regional Offices on how to keep updated store records	The training of the regional officers on how to keep updated stores record is on going	Work in progress

### ASSET FINDINGS

#### Findings

1. At the time of the survey, the fixed assets register for all regional offices were up to date. But to note the Ministry of water and environment maintains the total asset register at the headquarters detailing all assets in various regions and their state in the store ledger.
2. Disposal was recently undertaken hence there were few items that required to be boarded off and they are of low value.
3. No Assets for disposal in Mbarara, Fort and Kyenjojo
4. Kabale center moved to Mbarara where they share buildings, Kabale Center is occupying the newly commissioned building.
5. Kabale center runs more than one irrigation schemes that are benefiting identified farmers.
6. The main gate in Mbarara is under construction
7. No assets identified for disposing off this year at all the centers
8. The land is limited for expansion of offices in Mbarara
9. Kasese irrigation scheme is the biggest scheme that houses a big number of farmers in the region.

**Other Findings****List of unserviceable items recommended for disposal**

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Station Wagon-Ford Everest	UG 1374S
2	Station Wagon-Toyota L/C	UG 1473S
3	Station Wagon- Toyota	UG 1704S
4	Pickup D/C-Toyota	UG 1724S
5	Station Wagon-Mits	UG 1797S
6	Pickup D/C-Toyota	UG 1806S
7	Pickup D/C-Isuzu	UG 1905S
8	Pickup D/C-Isuzu	UG 1878S
9	Pickup D/C-Toyota	UG 1922S
10	Pickup D/C-Toyota	UG 1943S
11	Pickup D/C-Ford	UG 1967S
12	Pickup D/C-Mits	UG 2021S
13	Pickup D/C-Ford	UG 2042S
14	Pickup D/C-Toyota	UG 2121S
15	Pickup D/C-Mits	UG 2154S
16	Motorcycle-Honda	UG 1926S
17	Fait Rig	US 0344
18	Pickup	US 0934
19	Pickup	US 1197
20	Lorry- Isuzu	UG 0582S
21	Pickup DC- Toyota	UG 1811S
22	Pickup DC- Toyota	UG 1824S
23	Nissan Double Cabin	UG 1918 S
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
	Assorted Solar Panel	1
	Assorted Furniture	1
	Assorted Uniport iron sheets	1
	Chair	23
	Chair(Three seater)	1
	Telephone	1
	Monitors	3
	CPU	1
	UPS	1
	Key Board	1
	Printers (HP LJ P2035)	1
	HP LJ P2055dn	3
	Cupboard	1
	Table	1
	Tyres	1

**STORES FINDINGS**

1. The stores were inspected. The inventories were in good conditions and store's ledger regularly updated. Physical stock counts were done and items tallied with stock records.



2. The stores are well organized and clearly sectioned. Access is restricted to authorized staff.
3. The stores are very organized in all centers, Mbarara, Fort and Kyenjojo.
4. The books of accounts are fully reconciled.
5. Asset registers at all centers are updated.
6. The storage space is not enough in Mbarara and fort portal.

## CASH AND BANK FINDINGS

1. A survey on Bank and Cash balances for the accounts was conducted. The Ministry maintains several Accounts for GOU and Projects at Headquarters and across the country.
2. All accounts at Headquarter are maintained in Bank of Uganda while those in other branches are maintained in different banks. Some Accounts were closed. For instance, Accounts numbers 000190058000003, 000190088000034, 000190088000044, 000190088000045, 000190088000046, etc.
3. Certificates of balances, Cashbook balances and reconciliations for accounts with discrepancies in the Bank balances and the Cashbook balances are attached.
4. The vote has 109 accounts operational.

**Table showing accounts reviewed by the board**

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CU R
1	Ministry of Water and Environment NTR	BANK OF UGANDA	001910168000 001	-	-	UG X
2	Ministry of Water and Environment TSSA	BANK OF UGANDA	000190058000 001	-	-	UG X
3	SAWLOG PRODUCTION GRANT SCHEME STARTUP	BANK OF UGANDA	000190088000 007	104,113.00	104,113.00	UG X

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CU R
4	RAMSAR CENTER FOR EASTERN AFRICA(RAMC EA)	BANK OF UGANDA	000190088000 010	38,118,892.00	38,118,892.00	UG X
5	MOWE EGYPTIAN WATER GRANT	BANK OF UGANDA	000190088000 015	1,077,354.00	1,077,354.00	UG X
6	JOINT WATER AND SECTOR PROGRAMME SUPPORT COMPONENT	BANK OF UGANDA	000190088000 019	57,582,870.00	57,582,870.00	UG X
7	GIZ - PROJECTS MINISTRY OF WATER AND ENVIRONMEN T	BANK OF UGANDA	000190088000 035	186,348,870.00	186,348,870.00	UG X
8	COMPONENT 3: WMDP SUPPORT TO IMPLEMENTIN G AGENCIES	BANK OF UGANDA	000190088000 038	-	-	UG X
9	JWESSP COMPONENET ACCOUNT	BANK OF UGANDA	000190088000 039	118,059,471.00	118,059,471.00	UG X
11	NATIONAL REDD PLUS PROGRAMME FCPF GRANT NO.TF14956	BANK OF UGANDA	000190088000 043	2,000.00	2,000.00	UG X
12	SAWLOG PRODUCTION GRANT SCHOOL II OWN RESOURCES	BANK OF UGANDA	000190088000 047	569.00	569.00	UG X
13	FARM INCOME ENHANCEMEN T AND FOREST CONSERVATIO N PROGRAMME- PROJECT 2(FIEFOC-2)	BANK OF UGANDA	000190088000 049	750,420,675.00	750,420,675.00	UG X
14	INCLUSIVE GREEN GROWTH FOR POVERTY REDUCTION PROGRAMME	BANK OF UGANDA	000190088000 050	914,659,900.00	914,659,900.00	UG X

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CU R
15	INVESTMENT PLAN PREPARATION GRANT FOR THE STRATEGIC PLAN FOR CLIMATE RESILIENCE	BANK OF UGANDA	000190088000 051	-	-	UG X
16	LAEF II PROJECT	BANK OF UGANDA	000190088000 052	-	-	UG X
17	WATER SUPPLY AND SANTTAION PROGRAMME II (WSSP II)	BANK OF UGANDA	000190088000 053	2,000.00	2,000.00	UG X
18	GLOBAL ENIRONMENT FACILITY AWSS	BANK OF UGANDA	001900880000 054	61,953.00	61,953.00	UG X
19	EURECCA PROJECT	BANK OF UGANDA	000190088000 055	16,000.00	16,000.00	UG X
20	REDUCING THE CLIMATE CHANGE VULNERABILIT Y TO LOCAL AUTHORITIES	BANK OF UGANDA	000190088000 057	484,067,221.00	484,067,221.00	UG X
21	GCF BUILDING RESLIENT COMMUNITIE S AND WETLAND ECOSYSTEMS	BANK OF UGANDA	000190088000 058	2,422,427,350. 00	2,422,427,350. 00	UG X
22	FARM INCOME ENHANCEMEN MT AND FOREST CONSERVATIO N PROGRAMME- PROJECT 2(FIEFOC- 2NDF C87	BANK OF UGANDA	000019008800 059	201,828,642.00	201,828,642.00	UG X
23	UGANDA WATER AND ENVIRONMEN T WEEK (UWEWK)	BANK OF UGANDA	000190088000 061	14,887,371.00	14,887,371.00	UG X
24	STARTEGIC TOWNS WATER SUPPLY AND	BANK OF UGANDA	000190088000 062	112,076,988.00	112,076,988.00	UG X

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CU R
	SANITATION PROJECT					
25	INTEGRATED WATER MANAGEMENT AND DEVELOPMEN T PROJECT (IWMDP)	BANK OF UGANDA	000190088000 063	16,889,987,305 .00	16,889,987,305 .00	UG X
26	SUPPORT TO PREPAARTION OF PRIORITY IRRIGATION INVESTMENT IN UGANDA	BANK OF UGANDA	000190088000 064	2,000.00	2,000.00	UG X
27	ADAPTING TO CLIMATE CHANGE ACC- LVB	BANK OF UGANDA	000190088000 065	-	-	UG X
28	DRESS EA PROJECT	BANK OF UGANDA	000190088000 067	930,434,224.00	930,434,224.00	UG X
29	IRRIGATION FOR CLIMATE RESILIENCE PROJECT (ICRP)	BANK OF UGANDA	000190088000 068	9,107,254,578. 00	9,107,254,578. 00	UG X
30	GLOBAL CLIMATE CHANGE ALLIANCE (GCCA)-PHASE II	BANK OF UGANDA	000190088000 069	74,303,701.00	74,303,701.00	UG X
31	KARAMOJA DROUGHT RESILIENCE	BANK OF UGANDA	000190088000 070	305,367,595.00	305,367,595.00	UG X
32	MWE IFPA CD PROJECT - UGX	BANK OF UGANDA	000190088000 071	5,076,224,907. 00	5,076,224,907. 00	UG X
33	STRENGTHENI NG ADAPTIVE CAPACITY AND RESILIENCE OF COMMUNITIES IN UGANDAS WATERSHEDS -AWOJA CATCHMENT- UGX	BANK OF UGANDA	000190088000 072	903,303.00	903,303.00	UG X
34	FARM INCOME ENHANCEMEN T AND FOREST	BANK OF UGANDA	000190088000 076	97,816,566.00	97,816,566.00	UG X

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
	CONSERVATION PROGRAMME - (FIEFOC-3)IsDB-ISFD-UGX					
35	LAKE VICTORIA WATER & SANITATION PHASE II	BANK OF UGANDA	000190088400010	\$ 39,258.37	\$ 39,258.37	USD
36	CLIMATE CHANGE PROJECT	BANK OF UGANDA	000190088400011	\$ 129,752.64	\$ 129,752.64	USD
37	MWE DESIGNATED ACCOUNT FOR WATER MANAGEMENT AND DEVELOPMENT PROJECT IDA 5127- UG	BANK OF UGANDA	000190088400014	\$ -	\$ -	USD
38	NATIONAL REDD PLUS PROGRAMME FCPF GRANT NO.TF14956	BANK OF UGANDA	000190088400015	\$ 0.84	\$ 0.84	USD
39	FARM INCOME ENHANCEMENT AND FOREST CONSERVATION PROGRAMME 2 (FIEFOC-2)	BANK OF UGANDA	000190088400016	\$ -	\$ -	USD
40	LEAF II PROJECT	BANK OF UGANDA	000190088400017	\$ 0.10	\$ 0.10	USD
41	INVESTMENT PLAN PREPARATION GRANT FOR THE STRATEGIC PLAN FOR CLIMATE RESILIENCE	BANK OF UGANDA	000190088400018	\$ -	\$ -	USD
42	EURECCA PROJECT	BANK OF UGANDA	000190088400019	\$ -	\$ -	USD
43	REDUCING THE CLIMATE CHANGE VULNERABILITY TO LOCAL	BANK OF UGANDA	000190088400020	\$ 49,562.35	\$ 49,562.35	USD

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CU R
	COMMUNITIES					
44	RAMSAR CENTER FOR EASTERN AFRICA(RAMC EA)	BANK OF UGANDA	000190088400 021	\$ 12,944.26	\$ 12,944.26	US D
45	FARM INCOME ENHANCEMEN T AND FOREST CONSERVATIO N PROGRAMME- PROJECT 2 (FIEFOC-2) NDF C87	BANK OF UGANDA	000190088400 022	\$ -	\$ -	US D
46	STARTEGIC TOWNS WATER SUPPLY AND SANITATION PROJECT	BANK OF UGANDA	000190088400 023	\$ 29,846.00	\$ 29,846.00	US D
47	INERGRATED WATER MANAGEMENT AND DEVELOPMEN T PROJECT (IWMDP)	BANK OF UGANDA	000190088400 024	\$ 27,420,565.35	\$ 27,420,565.35	US D
48	SUPPORT TO PREPAARTION OF PRIORITY IRRIGATION INVESTMENT IN UGANDA- USD	BANK OF UGANDA	000190088400 025	0.03	0.03	US D
49	ADAPTING TO CLIMATE CHANGE ACC- LVB	BANK OF UGANDA	000190088400 026	\$ 20.56	\$ 20.56	US D
50	IRRIGATION FOR CLIMATE RESILIENCE PROJECT (ICRP)	BANK OF UGANDA	000190088400 027	\$ 14,803,087.06	\$ 14,803,087.06	US D
51	EURECCA PROJECT REVOLVING FUND	BANK OF UGANDA	000190088400 028	\$ 24,673.82	\$ 24,673.82	US D
52	MWE IFPA CD PROJECT - USD	BANK OF UGANDA	000190088400 029	\$ 9,832,315.87	\$ 9,832,315.87	US D

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
53	STRENGTHENING ADAPTIVE CAPACITY AND RESILIENCE OF COMMUNITIES IN UGANDAS WATERSHEDS -AWOJA CATCHMENT-USD	BANK OF UGANDA	000190088400030	-	-	USD
54	STRENGTHENING ADAPTATION PLANNING IN UGANDA	BANK OF UGANDA	000190088400032	\$ 56,670.62	\$ 56,670.62	USD
55	FARM INCOME ENHANCEMENT AND FOREST CONSERVATION PROGRAMME (FIEFOC-3) IsDB-ISFD-USD	BANK OF UGANDA	000190088400034	\$ -	\$ -	USD
56	KARAMOJA DROUGHT RESILIENCE - KALIP-MWE	BANK OF UGANDA	000190089780003	€ -	€ -	EUR
57	JWSSPS PROGRAMME MANAGEMENT SUPPORT	BANK OF UGANDA	000190089780004	€ -	€ -	EUR
58	WATER SUPPLY AND SANITATION PROGRAMME II	BANK OF UGANDA	000019008970006	€ 0.80	€ 0.80	EUR
59	ENHANCING CLIMATE RESILIENCE THROUGH INCREASED WATER FOR PRODUCTION CAPACITIES IN KARAMOJA	BANK OF UGANDA	000190089780007	€ 4.23	€ 4.23	EUR
60	KARAMOJA DROUGHT RESILIENCE-EUR	BANK OF UGANDA	000190089780008	€ 177,431.81	€ 177,431.81	EUR
61	WATER & SANITATION DEVELOPMENT	ABSA BANK UGANDA LIMITED	6002347707	362,719,665.00	206,790,635	UGX



S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CU R
	T FACILITY- EAST					
62	WATER &SANITATION DEVT FACILITY NORTH	ABSA BANK UGANDA LIMITED	6002217102	477,054,852.00	219,126,253.00	UG X
63	WATER &SANITATION DEVT FACILITY NORTH	ABSA BANK UGANDA LIMITED	6001166113	11,515,091,416 .00	11,515,091,416 .00	UG X
64	WATER & SANITATION DEVELOPMEN T FACILITY CENTRAL JPF	CENTENARY RURAL DEVELOPME NT BANK LIMITED	3410500106	374,455.00	374,455	UG X
65	WATER & SANITATION DEVELOPMEN T FACILITY CENTRAL-GOU	CENTENARY RURAL DEVELOPME NT BANK LIMITED	3100017930	2,040,174,242. 00	525,845,573	UG X
66	WATER AND SANITATION FACILITY-SW	DFCU BANK LIMITED	011235002846 48	4,215,957.00	898,957.00	UG X
67	WATER AND SANITATION FACILITY- MOROTO	CENTENARY RURAL DEVELOPME NT BANK LIMITED	3100092788	79,609.00	79,609.00	UG X
68	WATER FOR PRODUCTION -WEST	DFCU BANK LIMITED	011200153925 89	4,733,625.00	4, 733,625	UG X
69	WATER FOR PRODUCTION REGIONAL CENTRE-WEST	DFCU BANK LIMITED	011200153926 19	1,345,804,349. 00	1,337,112,722. 00	UG X
70	WATER FOR PRODUCTION REGIONAL CENTRE-WEST	CENTENARY RURAL DEVELOPME NT BANK LIMITED	3100032033	7,082,735.00	7,082,735.00	UG X
71	WATER FOR PRODUCTION REGIONAL CENTRE-WEST (ICRP)	CENTENARY RURAL DEVELOPME NT BANK LIMITED	3100094009	310,294,555.00	4,555.00	UG X
72	WATER FOR PRODUCTION REGIONAL	CENTENARY RURAL DEVELOPME	3100000845	1,852,428,245. 00	1,847,451,584. 00	UG X

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CU R
	CENTER - NORTH	NT BANK LIMITED				
73	DROUGHT RESILIENCE IN KARAMOJA	CENTENARY RURAL DEVELOPME NT BANK LIMITED	3100076429	964,642,894.00	964,642,894.00	UG X
74	ALBERT WATER MANAGEMENT ZONE	CENTENARY RURAL DEVELOPME NT BANK LIMITED	3100030952	889,106,361.00	880,962,146.00	UG X
75	ALBERT WATER MANAGEMENT ZONE	CENTENARY RURAL DEVELOPME NT BANK LIMITED	3100034407	322,861,645	322,861,645.00	UG X
76	KYOGA WATER MGT ZONE	DFCU BANK LIMITED	011135044164 94	1,664,062,510. 00	1,480,507,972. 00	UG X
77	VICTORIA WATER MANAGEMENT ZONE	DFCU BANK LIMITED	011235043998 87	866,757,337.00	849,892,587.00	UG X
78	CENTRAL UMBRELLA OF WATER AND SANITATION- COLLECTION	CENTENARY RURAL DEVELOPME NT BANK LIMITED	3100017959	168,428,101.00	168,428,101.00	UG X
79	CENTRAL UMBRELLA OF WATER AND SANITATION- OPERATION	CENTENARY RURAL DEVELOPME NT BANK LIMITED	3100051212	152,896.00	152,896.00	UG X
80	CENTRAL UMBRELLA OF WATER & SANITATION - GOU	CENTENARY RURAL DEVELOPME NT BANK LIMITED	3100017958	830,068,531.00	830,068,531.00	UG X
81	NORTHERN UMBRELLA OF WATER & SANITATION	ABSA BANK UGANDA LIMITED	6003469784	63,988,414.00	63,988,414.00	UG X
82	NORTHERN UMBRELLA OF WATER AND SANITATION	CENTENARY BANK LIMITED	3100000348	1,003,213.00	1,003,213.00	UG X
83	MID-WESTERN UMBRELLA OF WATER & SANITATION	CENTENARY RURAL DEVELOPME	3100035126	27,696,295.00	27,696,295.00	UG X

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
		NT BANK LIMITED				
84	MID-WESTERN UMBRELLA OF WATER & SANITATION	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100049271	6,879,420.00	5,555,020.00	UGX
85	MID-WESTERN UMBRELLA OF WATER & SANITATION	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100049270	74,467,791.00	74,467,791.00	UGX
86	MID-WESTERN UMBRELLA OF WATER & SANITATION	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100034547	7,656,368.00	7,381,368.00	UGX
87	EASTERN UMBRELLA OF WATER & SANITATION	STANBIC BANK UGANDA LIMITED	9030005743248	79,532,410.00	79,532,410.00	UGX
88	EASTERN UMBRELLA OF WATER & SANITATION	STANBIC BANK UGANDA LIMITED	9030005743213	86,585,972.00	86,585,972.00	UGX
89	EASTERN UMBRELLA OF WATER & SANITATION	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100067671	81,209,704.00	81,209,704.00	UGX
90	SOUTH WESTERN UMBRELLA OF WATER & SANITATION	CENTENARY RURAL DEVELOPMENT BANK LIMITED	7010400028	4,795,891.00	4,795,891.00	UGX
91	SOUTH WESTERN UMBRELLA OF WATER & SANITATION	CENTENARY RURAL DEVELOPMENT BANK LIMITED	7020418779	13,578,528.00	13,578,528.00	UGX
92	SOUTH WESTERN UMBRELLA OF WATER & SANITATION	CENTENARY RURAL DEVELOPMENT BANK LIMITED	7010400027	49,462,142.00	49,462,142.00	UGX
93	SOUTH WESTERN UMBRELLA OF WATER & SANITATION	DFCU BANK LIMITED	0983501007217	752,625,786.00	752,625,786.00	UGX

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CU R
94	KARAMOJA UMBRELLA OF WATER AND SANITATION	STANBIC BANK UGANDA LIMITED	903000988477 6	40,386,295	40,386,295	UG X
95	KARAMOJA UMBRELLA OF WATER AND SANITATION	STANBIC BANK UGANDA LIMITED	903000107637 53	92,089,903.00	74,408,984	UG X
96	KARAMOJA UMBRELLA OF WATER AND SANITATION	STANBIC BANK UGANDA LIMITED	903001333168 4	16,148,223.00	16,148,223	UG X
97	KARAMOJA UMBRELLA OF WATER AND SANITATION	STANBIC BANK UGANDA LIMITED	903001444185 8	138,941,041.00	96,133,579	UG X
98	NYABYEYA GUEST HOUSE	STANBIC BANK UGANDA LIMITED	903000623829 6	658,402.00	658,402.00	UG X
99	NYABYEYA FORESTRY COLLEGE	STANBIC BANK UGANDA LIMITED	903000580684 3	332,559.00	332,559.00	UG X
10 0	PRINCIPAL NYABYEYA FORESTRY	STANBIC BANK UGANDA LIMITED	903000623838 5	1,283,832.00	731,952.00	UG X
10 1	NYABYEYA FORESTRY COLLEGE	STANBIC BANK UGANDA LIMITED	903000623784 2	20,465,527.00	11,522,917.00	UG X
10 2	PRINCIPAL NYABYEYA FORESTRY	STANBIC BANK UGANDA LIMITED	903000623837 7	606,924.00	606,924.00	UG X
10 3	NYABYEYA FORESTRY COLLEGE	STANBIC BANK UGANDA LIMITED	903000623793 1	1,307,366.00	1,307,366.00	UG X
10 4	RURAL WATER REGIONAL CENTRE - MBARARA	HOUSING FINANCE BANK LIMITED	105000853194 8	115,161,695.00	17,737,721.00	UG X
10 5	RURAL WATER REGIONAL CENTRE - KABAROLE	HOUSING FINANCE BANK LIMITED	1300104891	833,376,032.01	833,376,032.01	UG X
10 6	RURAL WATER REGIONAL	HOUSING FINANCE	800180498	86,764,338.00	81,505,997	UG X

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CU R
	CENTRE - MBALE	BANK LIMITED				
10 7	RURAL WATER REGIONAL CENTRE - MOROTO	CENTENARY RURAL DEVELOPME NT BANK LIMITED	3100081220	4,820,185.00	4,309,507.00	UG X
10 8	RURAL WATER REGIONAL CENTRE - LIRA	HOUSING FINANCE BANK LIMITED	000001200155 601	587,117,329.00	587,117,329.00	UG X
10 9	RURAL WATER REGIONAL CENTRE - CENTRAL	HOUSING FINANCE BANK LIMITED	111001674394 1	689,548,932.00	443,478,432.00	UG X

## RECOMMENDATIONS

1. We recommend that all obsolete assets be boarded off as soon as possible.
2. We recommend that more storage space is provided for the store's unit in Central Umbrella in Wakiso.
3. Find a proper storage for items kept in the compound such as pipes, items for disposal.
4. Renovate boys' and girls' dormitories in Nyabyeya College.

## PICTORIAL









## 020 MINISTRY OF INFORMATION COMMUNICATION TECHNOLOGY AND NATIONAL GUIDANCE

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	New laptop and assorted furniture to be engraved	No action taken	The vote will engrave this FY 2024/ 2025
2	The vote to adhere to the statutory deadlines for BOS report submission	Action taken	Report submitted
3	Assets outstanding for disposal to be valued, disposed of and retired from IFMS	Disposal not done due to limited time	Disposal is on going
4	Management to provide clear guidelines on how to consolidate assets from other entities under subvention for future Board of survey.	No action taken	They are independent and self-accounting

### ASSET FINDINGS

#### Findings

1. The entity has different asset categories including transport equipment, office equipment, ICT equipment, furniture and fittings.

#### Other Findings

##### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND	1	NIL	NIL
2	BUILSDING	1	8497787976	8497787976
3	STATION WAGON	37	247,0167,403	247,0167,403
4	PICKUP	10	247,0167,403	247,0167,403
5	SALOON	1	247,0167,403	247,0167,403
6	MOTORCYCLE	2	247,0167,403	247,0167,403
7	OMNIBUS	1	247,0167,403	247,0167,403
8	DESKTOP COMPUTERS	180	8,383,639,302	8,679,887,748
9	GLOBAL POSITION SYSTEM	0	8,383,639,302	8,679,887,748
10	LAPTOP	231	8,383,639,302	8,679,887,748
11	PRINTER	98	8,383,639,302	8,679,887,748
12	PROJECTOR	5	8,383,639,302	8,679,887,748
13	SCANNER	6	8,383,639,302	8,679,887,748
14	SERVER	3	8,383,639,302	8,679,887,748

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
15	UPS	90	8,383,639,302	8,679,887,748
16	DETECTING MACHINE	5	242,231,684	242,231,684
17	PHOTOCOPIER	7	242,231,684	242,231,684
18	CABINET	140	242,231,684	242,231,684
19	PROJECTOR	5	242,231,684	242,231,684
20	AIR CONDITOR	56	NIL	NIL
21	BOTTLE TOP DISPENSER	6	NIL	NIL
22	TABLES	140	1,066,551,888	1,066,551,888
23	CHAIRS	468	1,066,551,888	1,066,551,888
24	CUPBOARDS	30	1,066,551,888	1,066,551,888
25	BOOKSHELVES	12	1,066,551,888	1,066,551,888

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	QUANTITY
1	BOOK SHELF	2
2	COMPUTER STAND	2
3	TABLE	5
4	TYRES 90PCS	1
5	PAPER TRAY 2PCS	1
6	FILLING CABINET	2
7	CHAIR	22
8	WATER DISPENSER	1
9	EA FLAGS	6
10	VIDEO CONFERENCE PHONE	4
11	DESKTOP	29
12	EXTENSION CABLES	1
13	MOUSE	4
14	MOTORCYCLE SEAT COVER	1
15	PRINTER	12
16	DESKPHONE	1
17	EXECUTIVE TABLE	3
18	SECREATRAL TABLE	1
19	CPU	26
20	KEYBOARD	12
21	SOFA SET	1
22	SHREDDER	2
23	UPS	10
24	WALKTHOUGH	1
25	COMPUTER DESK	1
26	PHOTO COPYING MACHINE	1
27	FUN	1
28	EXTENSION CABLES	1

## STORES FINDINGS

1. The store is well organized and records should be well kept

## CASH AND BANK FINDINGS

1. A survey on bank and cash balances for the accounts was conducted.  
The Ministry of Information and Communications Technology and National Guidance maintains three (3) active accounts

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Information, Communication and Techn TSSA	BOU	000200058000001	0	0	UGX
2	Media Council of Uganda	BOU	000200088000006	459,000	459,000	UGX
3	Ministry of Communications and Information Community NTR	BOU	000200168000001	0	0	UGX

## RECOMMENDATIONS

1. The officer in the stores needs to maintain ledgers and update them well.
2. The obsolete items should be boarded off.

## PICTORIAL





## 021 MINISTRY OF EAST AFRICAN COMMUNITY AFFAIRS

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Dispose of all dilapidated items	Items disposed off	Disposed off
2	Improvise additional shelves for proper storage	Shelves improved	Shelves in place and a picture is attached

### ASSET FINDINGS

#### Findings

- Assets needed to be boarded off and fixed assets module Updating of the assets register database.

#### Other Findings

S/N	Item	Units	Amounts
1	Payables	4	10,534,525,510
3	Subversion	4	

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	TRANSPORT EQUIPMENT	26		
2	ICT EQUIPMENT	298	NIL	
3	OFFICE EQUIPMENT	8		
	MACHINERY	9		

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	QUANTITY
	COMPUTER	16
	MONITOR	20
	KEYBOARD	28
	PRINTER	10
	SERVER	1
	UPS	40
	CHAIR	44
	DESK	9
	TABLE	2
	FILLING CABINET	7
	SHELF	3
	FRIDGE	1
	FAX	1
	RADIO	1
	PHOTOCOPIER	1
	COAT HANGER	1
	TYRES	94
	NOTICE BOARD	2
	MOTOR VEHICLE RIMS	2

## STORES FINDINGS

The ministry has got two stores i.e. stationery stores and the general disposal store. The board physically visited the above stores

1. The stores are generally organized and kept in order.
2. The storekeeper keeps proper record of the stocks in the store.
3. The various items in stores are stored according to category especially in the stationery store.
4. There are a lot of obsolete assets that have been kept for a long time and need to be disposed of.

## CASH AND BANK FINDINGS

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Ministry of East African Community Affairs (TGA)	Bank of Uganda	000210058000001	NIL	NIL	UGX

## RECOMMENDATIONS

1. The board recommends that the obsolete assets should be boarded off.

## 022 MINISTRY OF TOURISM, WILDLIFE AND ANTIQUITIES

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Training on Fixed Assets Module for officers who manage the Fixed Assets register for proper management	Work in progress	OPEN
2	Regular update of the physical asset register to aid comparison and completeness.	Work in progress	WORK IN PROGRESS
3	Comprehensively update the assets register on IFMS to include and remove the purchases and disposals.	Asset register template updated and submitted for upload by MoFPED	RESOLVED
4	Follow up and work on all the previous recommendation that had not yet been handled.	Action Taken	RESOLVED

### ASSET FINDINGS

#### Findings

1. The team conducted a verification of one main store and assets at Headquarters.
2. The team observed that construction of a museum in Moroto is ongoing.
3. The store majorly has stationery and was well organized.
4. The store keeper maintains a stores ledger that is updated regularly. The balances during stock take were reconciling with the store ledgers
5. No list of new items for disposal was provided during the exercise as they had been boarded off during the financial year.

#### Other Findings

S/N	Item	Units	Amounts
1	Payables	2	3,135,208,853
2	Receivables	9	13,182,128,596
3	Subversion	4	

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land	13	NIL	
2	Building	24	30,304,580,133	46,166,035,846
3	Transport Equipment	47	1,573,643,001	9,270,735,368
4	ICT Equipment	337	366,244,929	2,003,449,076
5	Office Equipment	80	3,599,999	97,368,426
6	Machinery	1	4,781,515,748	5,252,205,347



## STORES FINDINGS

1. The team conducted a verification of one main store and assets at Headquarters.
2. The team observed that construction of a museum in Moroto is ongoing.
3. The store majorly has stationery and was well organized.
4. The store keeper maintains a stores ledger that is updated regularly. The balances during stock take were reconciling with the store ledgers
5. No list of new items for disposal was provided during the exercise as they had been boarded off during the financial year.

## CASH AND BANK FINDINGS

1. The Ministry maintains 7 bank accounts which are shown below with their balances as at 30<sup>th</sup> June 2024.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Min of Tourism Wildlife and Heritage-The Handicraft and Souvenir Devt Proj	BANK OF UGANDA	220088000004	25,828,289	25,828,289	UGX
2	Min of Tourism Wildlife and Heritage-The Handicraft and Souvenir Devt Proj	BANK OF UGANDA	220088400002	83,197.90	83,197.90	USD
3	Conservation Management Plan for Uganda Museum Building	BANK OF UGANDA	220088000006	39,104	39,104	UGX
4	Min of Tourism, Wildlife and Heritage-Museum and Monuments Project	BANK OF UGANDA	220088400001	29,104.59	29,104.59	USD
5	Min of Tourism, Wildlife and Heritage-Mobile Heritage Network for Conflict Affected Communities	BANK OF UGANDA	220088260001	4,310.19	4,310.19	GBP
6	Greening Tourism Regulations	BANK OF UGANDA	220088400000	57.93	57.93	USD
7	Tourism Inclusive Business Eco Systems Project	BANK OF UGANDA	220088000005	10,000	10,000	UGX

**RECOMMENDATIONS**

1. Training on Fixed Assets Module for officers who manage the Fixed Assets register for proper management
2. Comprehensively update the assets register on IFMS to include and remove the purchases and disposal.

## 023 MINISTRY OF KAMPALA CAPITAL CITY AND METROPOLITAN AFFAIRS

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The Board recommends that the Ministry should separate its Assets from the Register of Office of the President to enable proper Accountability and management.	Separation of Ministry Assets from the Register of Office of the President was undertaken	Done
2	Management should ensure that stores are equipped with storage facilities and adequate storage space is provided for enabling proper organization and accessibility to items stored	Storage facilities provided and adequate storage space for the Ministry was portioned to enable proper organization and accessibility to items stored.	Done
3	The Board recommends that going forward the Ministry should engrave its Assets in the new format prescribed by Accountant Generals office for proper Asset Management	New format prescribed by Accountant Generals office for proper Asset Management has been adopted for all on-going assets	

### ASSET FINDINGS

#### Findings

1. General findings verification of assets to confirm the existence and correctness of their manual assets register.
2. All assets are well engraved except the newly procured and fitted furniture for FY 2024/2025 at the Ministry office located at Windsor Lane- Kololo.
3. The Asset Register update is ongoing and uploaded into the IFMS system as per the required format prescribed by the Accountant General.
4. Most furniture was donated.
5. There is a number of unserviceable assorted items that are recommended for disposal as reflected in the filled disposal form.

## Other Findings

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	TRANSPORT EQUIPMENT	15	6	15
2	ICT EQUIPMENT	29	59	59
3	OFFICE EQUIPMENT	2	11	11

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	QUANTITY
1	Table	3
2	Chair	1
3	Fan	1

## STORES FINDINGS

1. The entity has got one general store that combines stationery, new and old relatively small & co-shared with the office of the Presidency stores premises;
2. There is a senior inventory officer who is under the office of the President helps in managing the Ministry of Kampala Capital City and Metropolitan Affairs main store, handling the stores requisitions and receiving new consignment coming in from suppliers under the supervision of the Senior Assistant Secretary.
3. General findings verification of assets to confirm their existence and correctness of their manual assets register.
4. All assets are well engraved except the newly procured and fitted furniture for FY 2024/2025 at the Ministry office located at Windsor Lane- Kololo.
5. The Asset Register update is ongoing and uploaded into the IFMS system as per the required format prescribed by the Accountant General

## CASH AND BANK FINDINGS

1. The Vote maintains a Treasury Single Account (TSA) with Bank of Uganda (see treasury forms 40 and 45 attached). The cash and bank balances were properly reconciled and posted as at June 30, 2024

against cashbooks, bank account statements, certificates of balances are attached herewith.

2. The team was given assets to physically access all offices, look at the assets register, inventory, stores and financial statement of the entity.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	TREASURY SINGLE SUB-ACCOUNT	BANK OF UGANDA	14170058000001	0	0	UGX

## RECOMMENDATIONS

1. Dispose of the obsolete/ unserviceable items
2. The asset register update on IFMS needs to be completed, this was a work in progress at the time of the Survey.
3. The Accounting Officer should ensure that functions of management on IFMS are assets (Senior Assistant Secretary) for the purpose of updating the asset register on IFMS.
4. Ascertain the assets held by the entity and plan for future replacements as at 30<sup>th</sup> June 2024.
5. Identify the physical condition of assets held by vote and confirm their existence.
6. Ensure completeness of the asset register for proper accountability and transparency.
7. Ensure that the entity maintains inventory ledgers for the stock received and stock issued out.
8. Ensure that there are controls in place at the entity to ensure physical assets, cash and inventory are safe and guide against theft.

## AGENCIES

### 101 COURTS OF JUDICATURE

#### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Much as there is improvement, there is still need for training and capacity building in Asset management and book keeping for every responsible official.		Work in progress
2	Dispose of all obsolete Assets in all courts		Closed
3	There is need to complete the construction of the parameter wall for section that has a collapsed barbed wire fence and tiling of the floor in Mbale High Court.		Closed
4	Organize archives and the documents into Acid boxes, for courts with disorganized storage of documents.		Work in progress
5	High court operations account Iganga should be opened		closed
6	At Bugiri Chief Magistrates Court Timber to be used for door frames and door needs to be seasoned not prone to termites.		Work in progress
	In Tororo, provide furniture for Grade one courts.		Work in progress

## ASSET FINDINGS

### Findings

1. The assets register submitted by the Courts of Judicature is an amalgamation of; the fixed assets historical data that was submitted for migration, as well as assets acquired on the IFMS during FY 2023/2024.
2. The Courts of Judicature maintains a comprehensive asset portfolio, however out standing amongst all was the undertaking capital development activities aimed at improving the general working environment. These included but were not limited to; formal completion of the Supreme Court and Appellate Court buildings, Constructions in Progress (CIP) and facelifts of court premises country wide. (Pics attached).
3. The team inspected items earmarked for disposal by management. These were inspected and indeed found to be unserviceable as shown in the lists and photos attached to the report. It should however be

observed that these items were scattered across different court premises.

4. The board also surveyed a number of High Court Circuits, and the following issues were established;
5. **Luweero High Court and Chief Magistrate's Court;** The archives are very well organized despite the limited space. Higher shelves have been installed to maximise space but the officer lacks a ladder to easily and safely access the files on the top shelves. As a result of the limited space, some files are stored outside in the corridor which is a risk. A system has been installed to store and track the archive files at the courts. A storage container has been requested for from JUD HQ to boost the storage the space.
6. **Mbarara High Court and Chief Magistrate Court;** The registry is neat and well organised. Some furniture is worn out but in use as there is no replacement. (the red and brown chairs in the registry). The stationary store needs pallets as items are placed on the floor.
7. **Kasese High Court and Chief Magistrate's Court;** The archives are neat, labelled and well organized. Locally purchased furniture are not engraved. Land donated by the district and land title handed over (Plot 132, block 5 at Busongora).
8. **Hoima High Court and Chief Magistrate's Court;** New furniture supplied to the court is not engraved. There's inadequate court space. Archives are neat, labelled and well organized. The Chief Magistrate Chambers are small with no lavatories.
9. **Bushenyi High Court and Chief Magistrate Court;** All newly furniture was engraved. Inadequate archival space. Holding cells are quite small as they are shared by the two courts.
10. **Iganga High Court and Chief Magistrate Court;** There's work in progress to acquire land for the high court premises. Inadequate furniture at both courts, this has hindered levelled working conditions. Both courts lacked acid free boxes for storage of files.
11. **Tororo High Court and Chief Magistrate Court;** High court premises are being rented. There's construction in progress (CIP) of high court



offices, this is at 35% (Pics attached). In need of safe for office use. The construction of the 40FT container for archiving at high court has been on hold since July 2023. There's need for adequate shelves.

12. **Mbale High Court and Chief Magistrate Court;** There's construction in progress (CIP), of water born toilets for suspects and inmates. Construction of container meant for archiving purposes had been completed successfully by the time of the exercise. The team also inspected IT equipment that had been identified for disposal.
13. **Soroti High Court and Chief Magistrate Court;** There's construction in progress (CIP) of high court offices, this is at 70% (Pics attached). There's need for at least two (02) containers to help with the issue of archiving, the matter of acid free boxes should also be addressed. There's only one pit latrine serving the big population i.e. staff, litigants, suspects and convicts. The female suspects share the same room with items that are brought as exhibits. The issue of Constant non-disposal of obsolete items was detected, this should be addressed.
14. **Gulu High Court and Chief Magistrate Court;** In dire need of litigant's shade, since the waiting space is too small. The appeal archives @ High Court need better lighting. Need more acid free boxes at civil and criminal archives.
15. **Arua High Court and Chief Magistrate Court;** In need of more furniture and fittings. Both, the High Court and Chief Magistrates require acid free boxes. Due to the big number of people using the water-borne toilets, the septic tank was bursting with over flows. The water reservoir that serves both courts is small, and this indeed greatly affects the water supplies during the dry spells. The safe is unusable due to lack of key and password to have it opened. Both courts need acid free boxes. The of solar power system is down, and as such can't provide alternate power, as and when need arises.
16. **Masindi High Court and Chief Magistrate Court;** The stores building needs to be upgraded to act as archives. The team also observed the necessity of either solar power or generator during situations of power instabilities. Both courts need litigants' shades to be constructed to

create enough waiting space. The air conditioners at High Court are faulty. Inadequate furniture in the court rooms and orthopedic chairs in chambers. Acid free boxes are needed in both: civil and criminal registry. The safe at Chief Magistrate's court can't be opened, making it unusable. The water tank got damaged, making the water unfit for human consumption. The team witnessed termite infestation at the Grade One's chambers. The audio or transcribing equipment at the chief magistrate's court were defective. The exhibit stores and chief magistrate's court had poor lighting and poor aeration.

17. **Jinja High Court and Chief Magistrate Court;** Storage space at both HC and CM was found to be inadequate. Furniture and ICT equipment are not adequate for the day to day operations of the two courts. There was no adequate protection of court files from termites and other vermin. Court files in archives are still being tied up in bundles, all this is attributed to the lack of acid free boxes. The court buildings have multiple cracks. (Pics attached). All three safes identified were not in use. There's no solar power or generator to provide power backups at court. The judges' toilets, as well as pit latrines for litigants and suspects had been repaired by the time of the exercise. The chain link fence is not providing the necessary security it is supposed to provide, this is manifested with the many occasions inmates and suspects have attempted to jump over.
18. **Kabale High Court;** The archives are neat however they lack acid free boxes for proper filing. No fire extinguisher in place.
19. **Kajjansi Chief Magistrate's Court;** There's new furniture that is not engraved. Furniture in the court halls is not enough, there's need for more filing cabinets. The archives are neat and well organized but there's need for more acid free boxes for proper filing.
20. **Entebbe Chief Magistrate's Court;** There's ICT equipment and furniture for boarding off. There's furniture that is no longer used at the court but can be utilized by another court e.g. the reception desk.
21. **Wakiso Chief Magistrate's Court;** The registry and archives staff lack furniture (chairs), storage cabins and adequate space for working. The

- archives office lacks adequate storage space and boxes and files are kept on the floor which is a risk.
22. **Nansana Chief Magistrate's Court;** Inadequate space at the court premises. The cash, archives and registry offices all share a small room. The new furniture has been engraved. The archives are well organized despite the limited space.
  23. **Nabweru Chief Magistrate's Court;** New furniture has equally been engraved. Renovation works on-going at the court premises. The archives are very well organized. Limited furniture for the new offices and waiting area.
  24. **Nakawa Chief Magistrate's Court;** The archives are well organised and shelved, however, there's need for more storage boxes for the files. Management has successfully implemented a system to capture and store files but entry is slow due to limited staff. Furniture and tyres for boarding off were identified.
  25. **Mukono Chief Magistrate's Court;** The archives are well organized but lack adequate shelving. As a result, some boxes are stored on the floor which could result in damage of the files. The furniture reported for boarding off last year is yet to be boarded off.
  26. **Kasangati Chief Magistrate Court;** The archives are neat and well organised. There's furniture for boarding off. Experienced and reported a security breach. They are still waiting on the landlord to implement a razor wire of the perimeter wall fence.
  27. **Kiira Chief Magistrate's Court;** There are items (ICT Equipment and furniture) for boarding off. The archives are well organised but need fire extinguishers.
  28. **Isingiro Chief Magistrate's Court;** Building walls wearing off need face lift. Solar batteries have become weak powering only during dry spells. Witness stand door to the judge doesn't lock. Archives. The archives are well organised but need fire extinguishers.
  29. **Ibanda Chief Magistrate's Court;** Archive space is inadequate. Files are shelved and well organised. In need of more furniture. Holding cells are too small with no lavatories. Obsolete items i.e. Type writer & UPS.

30. **Kamwenge Chief Magistrate's Court;** Has new furniture, and all had the furniture had been engraved. Building sitting the SOS has leaking roof. SOS office door wall has some cracks. The archives are neat how ever need archival boxes for proper filing. No fire extinguisher in the Archives office.
31. **Bwizibwera Magistrate's Court;** All new furniture received is not engraved. Only computers are engraved. The registry is neat however there is need of more shelves and acid free boxes for proper record keeping.
32. **Kayunga Chief Magistrate's Court;** There's only one entry and exit point for all the three offices of: Chief Magistrates Court, Directorate of Public Prosecutions and Uganda Police. There are a few chairs for advocates and at the same time, it was also observed that most of the furniture was obsolete. There wasn't enough space at the Grade one 1 open court, this equally applies to the waiting area for litigants. The female cell is also used as a store for exhibits. The archives don't have enough storage space and storage shelves.
33. **Kamuli Chief Magistrate's Court;** The team observed that there was not enough space at court, as well as litigants waiting area. No power backup, this was attributed to the solar batteries that are no longer functional. There were many safes that weren't in use.
34. **Kaliro Chief Magistrate's Court;** The court is on rented premises, however it should be noted that the District in good faith had donated 2 acres of surveyed land for office use. The safe at court was not in use, this was mainly attributed to lack of keys to have it opened. The pit latrine facility was under immense pressure, as it was being used by: staff, litigants, suspects and convicts. There's no transport for chief and as such making locus visits almost impossible.
35. **Bugiri Chief Magistrate's Court;** The court premises had been infested by termites, efforts to control the infestation were frustrated due to inadequate operational funds (OP).

36. **Namayingo Chief Magistrate's Court;** the construction of court buildings was completed successfully. Management is still using stamps instead of court seals for official purposes. There's need for more acid free boxes for the safe storage of court files. No sign posts directing to the court premises.
37. **Busia Chief Magistrate's Court;** Need for more solar panels to act as power backups in the unfortunate cases of power outages. There's need for more acid free boxes for the safe storage of court files. No firefighting equipment like fire extinguishers.
38. **Kapchorwa Chief Magistrate's Court;** The court offices were undergoing renovations (Pics attached).
39. **Sironko Chief Magistrate's Court;** Almost all furniture under use at the court, had been borrowed from DPP's office. The safe wasn't functional. There's no transport for chief and as such making locus visits almost impossible. In need of acid free boxes for archiving purposes.
40. **Budaka Chief Magistrate's Court;** The buildings that initially had been under status construction in progress (CIP), had been successfully completed and were only waiting official handover. (Pics attached). Need for acid free boxes to contain court files for storage in the archives. There are constant power interruptions due lack of solar power or generator to provide backups. ICT equipment at the station were not adequate enough.
41. **Pallisa Chief Magistrate's Court;** There's need for more acid free boxes for the safe storage of court files. No firefighting equipment like fire extinguisher at the station.
42. **Kumi Chief Magistrate's Court;** The archives (criminal & civil) were very neat and enough lighting, however there's need for more acid free boxes. Safe was out of use due to lack of keys.
43. **Kaberaido Chief Magistrate's Court;** Has uninterrupted problem of lack of furniture and acid free boxes throughout the years. There are also frequent visits by burglars, which has led to the loss of court assets like ICT equipment and exhibits.

44. **Dokolo Chief Magistrate's Court;** The court buildings are located in an open area i.e. lacks wall fence making it susceptible to vandalism. Some new furniture had not been engraved. Needs acid free boxes for the safe storage of court files. No firefighting equipment like fire extinguishers. Lacks solar or generator power to act as backup when there are power outages. A few obsolete filing cabinets were identified for disposal.
45. **Alebtong Chief Magistrate's Court;** There's construction in progress (CIP) of office buildings this is at 60%. (Pics attached). Very old furniture and also lacks acid free boxes and space for archives.
46. **Katakwi Chief Magistrate's Court;** The pit latrine is full despite the recent renovations. Lacks power backup when there are power outages, and this was attributed to the damaged solar system. Inadequate waiting space for litigants. Need for acid free boxes for better storage of files.
47. **Adjumani Chief Magistrate's Court;** There's construction in progress (CIP) of; Chief's residence, Chief's chambers and court hall. It should also be examined why the renovation of the old court building has been paused since December 2021. The only pit latrine under use is dilapidated, and as such there's no replacement yet. Need of acid free boxes for archives. Solar system power needed to provide back. It should also be noted that the furniture at court is very old and broken.
48. **Moyo Chief Magistrate's Court;** Pit latrine full, and as such the: staff, litigants, suspects have to borrow services from the DPP's office. Most furniture, is broken and old ICT Items were also identified for disposal. Solar batteries are very weak, failing them from providing power backup during power outages.
49. **Yumbe Chief Magistrate's Court;** the renovation of court buildings was halted in 2022 and to date, no explanation has been given. Office furniture needed for both; office and litigants shade. There's a new safe that can't be opened, as such is rendered idle. Solar system is down. There's need for burglar proof and acid free boxes in the archives. In need of perimeter wall for better security.

50. **Koboko Chief Magistrate's Court;** Most of walls have cracks. The only pit latrine is almost full. Need for furniture, since what is being used is obsolete. The archives need acid free boxes for better storage of files.
51. **Maracha Chief Magistrate's Court;** The court has newly constructed buildings, though they haven't been officially handed over. (Pics attached). Despite the court being well furnished with new furniture, there's need for ICT and office equipment to better the working environment. The archives need to be stocked with acid free boxes.
52. **Nebbi Chief Magistrate's Court;** The lease for the court premises expired five (05) years ago, all attributed to non-renewal of occupational permit. The court buildings have cracks, and this was particularly witnessed in the Grade One Magistrate's chambers. (Pics attached). The solar power system is down. There was the issue of leaking roofs which was caused heavy winds. The land that was gazetted for the construction of High Court was being encroached on. The old pit latrine foundations, should be cleared to create space for litigant's shade. Due to the limited space, the archives and exhibits are situated in one room.
53. **Packwach Chief Magistrate's Court;** It should be noted that the court premises are being rented, despite the building being in a dire state. There's an infestation by termites and leaking a roof which is dangerous for the court records. Due to the inadequate court space, there's frequent adjournment of cases especially during Tuesdays. The solar system is faulty, and as such is not reliable. Poor aeration and lack of flowing water at court was also noted.
54. **Kiryandongo Chief Magistrate's Court;** Received new furniture, but needs engravement to ease identification of court assets. Court space wasn't enough i.e. the same premises was being used by both CM and DPP, there's only one court room and no litigants shade. One acre of land in Bweyale has been donated by the town council for the construction of court offices. The court cells are in a deplorable state. Land for the construction Kigumba G1, has been secured. Items identified for disposal were still gathered behind the court cells. (Pics attached). The official residence of the chief magistrate had no perimeter



wall constructed to provide security. In need of acid free boxes for the archives. (criminal & civil).

55. **Nakasongola Chief Magistrate's Court;** The computers at station are not adequate enough to serve the day to day needs. Archives were organized, though they lacked acid free boxes. Renovations were recently done, and as such the court buildings were in a decent state. Safe idle since no one can open it. The power back up system was disrupted during renovations. The court premises are protected by a chain link fence.
56. **Bwizibwera Magistrate's Court;** Received new furniture and most it is engraved. Only computers are engraved. The registry is neat however there is need of more shelves and archival boxes for proper record keeping

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

<b>S/N</b>	<b>ITEM DESCRIPTION</b>	<b>QUANTITY</b>
1	KEYBOARD	18
2	MONITOR	10
3	PRINTER	7
4	DESK TELEPHONE	11
5	UPS	7

#### **STORES FINDINGS**

1. The board of survey team, with an objective of ascertaining the general conditions of inventories and storage facilities physically inspected the stores at the Vote. The following were noted from the store's inspection undertaken.
2. Main Store at Judiciary Headquarters; Is the central store where all items are received before being issued to user departments including the various courts located country wide. Space appeared sufficient. The items were categorized and stored separately according to use i.e. Consumables, Stationery and ICT Equipment. Items are purchased ready for use and records updated continually, no wonder the stock cards were up-to-date at the time of the exercise.

## CASH AND BANK FINDINGS

1. A survey on bank and cash balances for the accounts was conducted. Courts of Judicature maintains five active accounts with Bank of Uganda. The cashbooks for the accounts were satisfactorily updated and reconciled to the respective Bank Statements. Below is the list of the accounts that were verified by the board;

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	REGISTRAR HIGH COURT	BoU	003010088000012	26,723,603,489		UGX
2	REGISTRAR HIGH COURT	BoU	003010088400002	1,309,364.86		USD
3	JUDICIARY/JLOS SWAP DEVELOPMENT 2006/07	BoU	003010088000013	428,342,840		UGX
4	OFFICE OF THE SECRETARY TO THE JUDICIARY- BAIL DEPOSITS	BoU	003010088000009	24,290,832,600		UGX
5	JUDICIAL TRAINING INSTITUTE	BoU	003010088000015	6,508,237		UGX

## RECOMMENDATIONS

1. It is advisable for management to have solar panels or generators installed at all courts, as this will help address frequent power fluctuations that keep affecting day to day operations of courts.
2. A comprehensive work plan should be developed by management to help address the issue of toilets or pit latrines that are no longer fit for human use. It should be noted that in the due course of the exercise, the above issue became synonymous with most courts inspected.
3. The engineering Department should address all matters regarding maintenance and giving technical assessment and support to all old structures that have damages/cracks identified at various high courts and chief magistrate's courts. The infestation of some of these courts as observed from above by termites and other vermin, should equally be addressed comprehensively.
4. In the course of the exercise, the team also observed that there are courts like; Kaliro CM, Sironko CM amongst others that don't have

vehicles to facilitate court work. This has frustrated court work like locus visits. The transport office should have this issue addressed.

5. In addressing the matter of inadequate space at court, an all-inclusive solution to have office space created for officers of courts and as well litigant's shades built in most courts.
6. Management should endeavor to have items earmarked for disposal, disposed of in a timely manner to maximize disposal proceeds, create room for other assets and prevent further deterioration or damage.
7. Since archiving plays a central part in the Judicature, acid free boxes should be provided for archiving of all documents i.e. criminal and civil files. For the case of Jinja High Court and Chief Magistrate Court, and others alike 40ft containers should be procured to address the issue of space.
8. The building of perimeter walls around court premises should be explored. Once this is addressed, security will be enhanced and the issues of: theft of court property, inmates and suspects trying to escape will be generally solved.
9. Management should address the issue of an alternate entry and exit route for Kayunga chief magistrate court.
10. The Government of Uganda Asset Accounting Policies and Guidelines (AAPG) and any other advice issued by Accountant General's Office will therefore guide management on this critical issue of assets management for continued efficient, effective and economical service delivery, as Government moves to accrual accounting.

## PICTORIALS







## 102 ELECTORAL COMMISSION (EC)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The Head Office should come up with structure guiding on how to recruit and pay for the office attendants in the districts	Nov 2023	The Electoral Commission approved staff structure does not provide for office attendants at the district level. Therefore, the Commission cannot recruit them. However, Management approved a monthly payment of UGX 100,000 paid every quarter for casual workers that are normally identified by District Election Administrators and Regional Election Officers to do the cleaning
2	Need for more filing cabinets, photocopiers, bookshelves and new executive desks in Kyankwanzi Electoral Commission Offices		The Commission endeavors to operate uniform district offices against a constrained operations budget. Normally, the commission procures office furniture and equipment in a phased manner. Kyankwanzi district office will subsequently benefit in the due course
3	Head Office should guide the districts on how by-election documents should be handled.		By-election documents are handled like any other election documents. However, the EC is challenged by filing facilities such as cabinets to enable the field offices file the by-election documents separate from other documents
4	There is need to do repair of all non- functional Motor Vehicles which are parked for long period of time for betterment of district work		Motor vehicle repairs are normally done as and when funds are available. The Commission operates a large fleet of motor vehicles and motor cycles at headquarters and in all regional and districts across the country. The creation of districts has been accompanied by a corresponding increase in the operations budget. At 146 districts and 12 regions, the Commission is operating the same budget as it used to do at 112 districts implying that the same fixed budget is shared amongst many units.

## ASSET FINDINGS

### Findings

1. Overall, Electoral Commission has done well in maintaining assets. Each regional office has ensured that there is security to ensure safety of assets.
2. Each regional office maintains an asset register, as the consolidated register for the vote is maintained at the vote. However, there are some Regional offices that did not have updated asset registers.
3. Regional offices need to be trained on the format of the Asset Register as guided by the Accountant General.
4. There were obsolete items for disposal. These Items are normally picked up and stored at the headquarter, to be disposed of.
5. Most of the assets at the regional offices were not engraved and some that were engraved did not have a unique identifier. Most had "ELECTORAL COMMISSION" as tag numbers.
6. Most of the regional offices are renting. EC has a plan to construct regional offices for each regional office.

### A. CENTRAL REGION

#### a) Mukono

1. A number of computers and Laptops need to be serviced and anti-virus installed.
2. There were no items for disposal.
3. Some items were not engraved.
4. Motor Vehicles are serviced by the Head office.
5. Solar system is not Functioning.
6. The premises were clean and well maintained.

#### b) Jinja City, Jinja DLG & Kiira Regional offices

1. The premises were clean and well maintained.
2. The solar system is functioning
3. Some items were not engraved
4. There were no items for disposal

#### c) Kayunga

1. The premises were clean and well maintained.
2. The solar system is functioning
3. The Motor vehicle needed repairs but was functioning
4. There were obsolete items for disposal which were scheduled to be picked up by Head Office



**d) Luwero**

1. The motor cycle needs repair and the motor vehicle is in fair condition.
2. There is need for new signposts for directions
3. Other assets are generally in good conditional and fictional
4. There were no obsolete items for disposal.

**1. Makindye**

1. There assets are well maintained with a few obsolete items that were to be picked by HQ

**e) Nakawa, Kampala, Kampala Division**

1. The motor vehicle for Nakawa Regional Offices was in the garage at the time of the survey.
2. Other assets were in good condition and functional.

**f) Nakaseke**

1. The motor vehicle was temporally at Headquarter for repairs at the time of survey. There is need for a new vehicle since the current one cannot handle fieldwork.
2. The Television is faulty due to the lightning strike that happened a few months back. There is need for a lightning Rod to be installed at the premises.
3. Other assets are in good condition and are well maintained.

**g) Nakasongola**

1. There is a security company hired to guard the premises, however, they are not always present
2. The assets are generally in good condition; however, Laptops need an Anti-virus installed.

**h) Kassanda**

1. The motor vehicle had been taken for service by the time of the survey
2. Assets are in good condition and Functional.

**i) Kiboga**

1. The assets were in good condition and functional. Items for disposal were to be picked by the Head Office.
2. The motor vehicle was functional but needed a few repairs

**j) Kyankwazi**

1. The motor vehicle and cycle were in condition.
2. There premises well clean and well maintained
3. There were no obsolete items

**k) Mityana**

1. Mityana had items for disposal at the time of the survey
2. The vehicle was in the field at the time of the survey
3. The assets are well maintained and in good condition.

**l) Masaka City, Masaka Dlg & Regional**

1. The premises are well maintained and assets are in good condition
2. There were no obsolete items for disposal

**m) Mpigi**

1. The premises are well maintained and assets are in good condition
2. There were no obsolete items for disposal.

**3. Lwengo**

1. The assets were in good condition and functional
2. Some items were not engraved

**n) Kyotera Dlg & Rakai**

1. There were no obsolete items for disposal.
2. There premises well clean and well maintained

**o) Bukomansimbi**

1. The vehicle had broken down at the time the survey

**p) Ssembabule**

1. Some items were not engraved
2. There assets are well maintained

**3. Gomba**

1. The assets were in good condition and functional
2. There premises well clean and well maintained

**q) Kalangala**

1. There were no obsolete items for disposal.
2. Some items were not engraved
3. There assets are well maintained

**B. WESTERN REGION****a) Lyantonde**

1. The district has a stock of unserviceable/obsolete items which the Head Office has failed to pick for disposal.
2. The asset register was not update and some assets were not engraved.
2. The Mbarara Region is sharing offices with the District and the City are housed by the Town Council and office furniture can't fit in the office
3. The asset register is updated
4. The absolute assets are not yet picked by Head office for disposal
5. The district did not have any cash at the time of the visit.
6. All the cars in the region are still in good condition
7. Assets register is managed electronically by head office.

**(C) Ntungamo District Offices;**

1. Asset register was updated
2. Assets were well engraved
3. Assets identified for disposal last year are not yet picked by head office

4. The District has new faulty assets which are supposed to be returned to EC head office

**(D) Rwampara DLG;**

1. The district has no items for disposal and the stores is well organized.
2. Some of the assets are not yet engraved.
3. The asset register was well updated.

**(E) Rukungiri District Offices**

1. The asset register was updated
2. The district has no items for disposal and the books of Accounts were well updated.

**(F) Sheema District**

1. The asset register is not updated
2. The most of the district assets are engraved
3. The previous items identified for disposal are not yet picked by head office.
4. The district needs new office furniture and computer, the current ones are old therefore delays work.

**(G) Bushenyi District**

1. The books of accounts and asset register are updated
2. Some assets are not engraved
3. The items that was identified last year for disposal are not yet picked by head office.

**b) Rubirizi District Offices**

1. Books of accounts and asset register were updated
2. Some new assets were not engraved
3. The district has obsolete assets such as old computers which needs to be disposed of by head office
4. The office is spacious and looks good.

**c) Kasese District Offices;**

1. The District have enough space but the store is not well organized because some items are kept in the sack on the floor.
2. The district has no items for disposal and the books of Accounts were well updated.
3. Asset Register is updated.
4. There were no assets for disposal.

**d) Kabarole District**

1. It shares offices with the Regional and the Fort Portal City.
2. The district has some assets which are not engraved though the store is well arranged
3. The asset registers were not updated
4. The computers are very slow therefore need a replacement
5. There were no assets for disposal

**e) Bundibugyo District**

1. The District books of accounts and assets register were not updated
2. The district has only one working computer
3. The district store locks and it was empty
4. No items/assets identified for disposal

**f) Ntoroko District**

1. The station has only two old and slow computers
2. The store is spacious and well arranged
3. There were no obsolete assets

**g) Kyegegwa District**

1. The vehicle is still in good condition
2. No items for disposal

**h) Kyenjojo District**

1. The office had shifted to the new place most of the office assets were still in transit.
2. The computers are old and slow
3. The store was not yet organized since they had shifted to the new place
4. Office space is big enough

**i) Mubende district**

1. The asset register was not updated.
2. Computers are old needs replacement.
3. The store is spacious but not well organized.
4. No items for disposal.

**C. EASTERN AND NORTHERN****a) Iganga District Election Administrator**

1. Premises are not well secured with fence but, there exists a security guard
2. Stores clean and manual assets registers are updated as at 30<sup>th</sup> June 2024
3. Alternative power source exists
4. There is enough ICT equipment and furniture
5. The moto vehicle allocated to the station is in good working condition.

**b) Namutumba District Election Administrator**

1. Premises are well secured with fence and a security guard
2. Stores clean and manual assets registers are updated as at 30<sup>th</sup> June 2024
3. Alternative power source exists
4. There is enough furniture but some of the ICT equipment are faulty

**c) Bugiri District Election Administrator**

1. Stores clean and manual assets registers are updated as at 30<sup>th</sup> June 2024
2. Alternative power exists at the premises
3. M/Cycle UG 0610B functional but requires servicing
4. Premises are well secured with perimeter fence
5. Office and stores well maintained, neat and tidy

**d) Bugweri District Election Administrator**

1. Premises are well kept, neat and well looked after.

2. There existed laxity in security with no visible security guard and compound used by several other occupants.
3. There is hardly any furniture or ICT equipment in the place.
4. Premises neither have Motor vehicle nor Motorcycle.
5. Alternative power exists at the premises.

**e) Budaka District Election Administrator**

1. Premises are well secured with fence and a security guard
2. Office and stores well maintained, neat and tidy
3. Stores clean and manual assets registers are updated as at 30<sup>th</sup> June 2024
4. Alternative power source exists

**f) Pallisa District Election Administrator**

1. Premises are well secured with fence and a security guard.
2. Stores clean and manual assets registers are updated as at 30<sup>th</sup> June 2024.
3. Alternative power source exists.
4. Almost all office furniture is broken. ICT equipment are okay.

**g) Kumi District Election Administrator**

1. Premises are well secured with perimeter fence and a security guard.
2. Office and stores well maintained, neat and tidy.
3. Stores clean and manual assets registers are updated as at 30<sup>th</sup> June 2024.
4. Alternative power source exists.

**h) Ngora District Election Administrator**

1. Premises are well secured with fence and a security guard
2. Office and stores well maintained, neat and tidy.
3. Stores clean and manual assets registers are updated as at 30<sup>th</sup> June 2024.
4. Alternative power source exists.
5. ICT equipment and furniture exist.
6. M/Cycle UG 0460B is in good working condition.



**i) Serere District Election Administrator**

1. Premises are well secured with fence and a security guard.
2. Office and stores well maintained, neat and tidy.
3. Stores clean and manual assets registers are updated as at 30<sup>th</sup> June 2024.
4. Alternative power source exists.
5. Furniture and ICT equipment do exist.

**j) Eastern Region Election Office**

1. Premises house the Region Election Offices Eastern, Soroti Electoral District and Soroti City Election Offices
2. Premises are well secured in a perimeter fence with a security guard
3. Office and stores well maintained, neat and tidy
4. Stores clean and manual assets registers are updated as at 30<sup>th</sup> June 2024
5. Alternative power source, ICT equipment and furniture do exist in place

**k) Bukedea District Election Administrator**

1. Premises are well secured with perimeter fence and a security guard.
2. Office and stores well maintained, neat and tidy.
3. Stores clean and manual assets registers are updated as at 30<sup>th</sup> June 2024.
4. Alternative power source exists.
5. There is enough ICT equipment and furniture.
6. M/Cycle needs minor repairs.

**l) Amuria District Registrar**

1. Stores clean and manual assets registers are updated as at 30<sup>th</sup> June 2024
2. Alternative power source exists
3. Furniture and ICT equipment do exist

**m) Katakwi District Registrar**

1. There is inadequate furniture but most of it is engraved.
2. The motor cycle and vehicle need major repairs, if possible new ones availed.

3. There is a new backup solar system in place in case of power fluctuation.
4. The stores need shelves or racks for accommodating the ballot boxes and stationery.

**n) kalaki District Registrar**

1. Most of their assets are engraved with Electoral Commission which is not adequate identification and for purposes of uploading on the IFMS.
2. The motorcycle is in good mechanical condition though the vehicle is not.
3. The office has a new solar system as a backup.

**o) Kibuku District Registrar**

1. There is inadequate furniture but most of it is engraved.
2. The motor cycle and vehicle need major repairs, if possible new ones availed.
3. There is a new backup solar system in place in case of power fluctuation.
4. The stores need shelves or racks for accommodating the ballot boxes and stationery

**o) Mbale District Election Administrator**

1. Premises house the Region Election Offices Elgon, Mbale Electoral District and Mbale City Election Offices.
2. Premises are new but well secured in a perimeter fence with security guards
3. Office and stores well maintained, neat and tidy
4. Stores clean and manual assets registers are updated as at 30<sup>th</sup> June 2024
5. Alternative power source exists, ICT equipment and furniture do exist in place

**p) Tororo District Election Administrator**

1. Stores clean and manual assets registers are updated as at 30<sup>th</sup> June 2024.
2. Alternative power exists through solar.

3. M/Cycle is grounded and needs major repairs.
4. Premises are well secured with a with perimeter fence and a security guard.
5. Office and stores well maintained, neat and tidy.
6. There is enough ICT equipment and furniture.

**q) Office of the District Election Administrator Busia**

1. There is hardly any furniture or ICT equipment in the place
2. Stores clean and manual assets registers are updated as at 30<sup>th</sup> June 2024
3. The motor Cycle is grounded and needs major repairs or disposal
4. Premises are well secured with a with perimeter fence
5. Office and stores well maintained, neat and tidy

**r) Amuru District Registrar**

1. The vehicle attached to the office is old with a lot of mechanical issues.
2. The office furniture is inadequate and many need repairs.
3. They have two stores that adequate but need to racks to store the inventory.
4. The assets register here is up to date as at 30<sup>th</sup> June 2024.

**s) Gulu District Registrar**

1. The premises are adequate, spacious and in a good condition.
2. There is need for more furniture at the station.
3. The motor vehicle and motorcycle are not in a sound mechanical condition.
4. The solar system is installed in place when the electricity here is unstable.
5. The stores are adequate though there are a number of obsolete items due for disposal

**t) Kole District Registrar**

1. Perimeter fence and adequate security
2. Offices well maintained, neat clean and tidy
3. Furniture is in a good condition and assets here are engraved

4. The motor vehicle is okay but the motor cycle attached to the station is grounded and needs major repairs.
5. They have three stores but need to racks to store the inventory.

**u) Oyam District Registrar**

1. The station has an asset register that is up to date as at 30<sup>th</sup> June 2024
2. There is inadequate furniture but most of it is engraved.
3. The motor cycle and vehicle need major repairs, if possible new ones availed.
4. There is a new backup solar system in place in case of power fluctuation.
5. The stores need shelves or racks for accommodating the ballot boxes and stationery.

**v) Amolata District Registrar**

1. Most of their assets are engraved with Electoral Commission
2. The motorcycle is in good mechanical condition though the vehicle is not.
3. The office has a new solar system as a backup.

**w) Dokolo District Registrar**

1. The station has an asset register that is up to date as at 30<sup>th</sup> June 2020.
2. Premises are well secured in perimeter fence with a security guard.
3. Offices are adequate, well maintained, neat clean and tidy.
4. The station has one vehicle and motor cycle attached to it. Both the vehicle and motor cycle are in a good and sound mechanical condition.
5. There is a functional backup solar system is in place.
6. There is adequate storage space but there is need of racks to storing inventory.

**x) Alebtong District Registrar**

1. The assets register is updated and assets here are engraved.
2. There is no motor vehicle or motorcycle attached to station.
3. There is inadequate furniture at the station.
4. The store is small and needs racks to store the inventory.

**y) Kwania District Registrar**

1. The station has one vehicle and a motor cycle that are attached to it which and are in good working condition.

2. The solar system is installed in place when the electricity here is unstable.
3. This station shares its premises with NIRA and its premises are in a good condition. Furniture is in a fair condition but not adequate.

**z) Apac District Registrar**

1. The premises are adequate, spacious and in a good condition.
2. There is need for more furniture at the station.
3. The motor vehicle and motorcycle are not in a sound mechanical condition.
4. The solar system is installed in place when the electricity here is unstable.
5. The stores are adequate though there are a number of obsolete items due for disposal.

**aa) West Nile Region District Registrar**

1. The station has an asset register that is up to date as at 30<sup>th</sup> June 2024.
2. The vehicle is in good mechanical condition and serves the station properly
3. There is back up solar system at the station.
4. The station has 3 stores and there is need for racks to store the inventory.

**bb) Pakwach District Registrar**

1. The assets register here is up to date as at 30<sup>th</sup> June 2024
2. The vehicle attached to the office is old with a lot of mechanical issues.
3. The office furniture is inadequate and many need repairs.
4. They have two stores that adequate but need to racks to store the inventory.

**cc) Nebbi District Registrar**

1. This station which also shares premises with NIRA is well secured with perimeter fence and adequate security
2. Offices well maintained, neat clean and tidy
3. Furniture is in a good condition and assets here are engraved
4. The motor vehicle is okay but the motor cycle attached to the station is grounded and needs major repairs.

5. They have three stores but need to racks to store the inventory.

**dd) Madi Okollo District Registrar**

1. The station has an asset register that is up to date as at 30<sup>th</sup> June 2024
2. There is inadequate furniture but most of it is engraved.
3. The motor cycle and vehicle need major repairs, if possible new ones availed.
4. There is a new backup solar system in place in case of power fluctuation.
5. The stores need shelves or racks for accommodating the ballot boxes and stationery.

**ee)Terego District Registrar**

1. Most of their assets are engraved with Electoral Commission which is not adequate identification and for purposes of uploading on the IFMS.
2. The motorcycle is in good mechanical condition though the vehicle is not.
3. The office has a new solar system as a backup.

**4. Maracha District Registrar**

1. The station has an asset register that is up to date as at 30<sup>th</sup> June 2020.
2. Premises are well secured in perimeter fence with a security guard.
3. Offices are adequate, well maintained, neat clean and tidy.
4. The station has one vehicle and motor cycle attached to it. Both the vehicle and motor cycle are in a good and sound mechanical condition.
5. There is a functional backup solar system is in place.
6. There is adequate storage space but there is need of racks to storing inventory.

**ff) Koboko District Registrar**

1. The assets register is updated and assets here are engraved.
2. There is no motor vehicle or motorcycle attached to station.
3. There is inadequate furniture at the station.
4. The store is small and needs racks to store the inventory.

**gg) Yumbe District Registrar**

1. The station has an asset register that is up to date as at 30<sup>th</sup> June 2024.
2. The vehicle and motorcycle are in working condition.
3. There is inadequate furniture at the station.
4. The station has a power back up solar in case of power fluctuation.

5. The store at the station is needs shelves or racks where to put files and ballot boxes.

#### **Adjumani District Registrar**

1. The premises are adequate, spacious and in a good condition.
2. There is need for more furniture at the station.
3. The motor vehicle and motorcycle are not in a sound mechanical condition.
4. The solar system is installed in place when the electricity here is unstable.
5. The stores are adequate though there are a number of obsolete items due for disposal

#### **jj) Moyo District Registrar**

1. The assets register is updated and assets here are engraved.
2. There is no motor vehicle or motorcycle attached to station.
3. There is inadequate furniture at the station.

#### **kk) Moroto District Registrar**

1. There is inadequate furniture but most of it is engraved.
2. The motor cycle and vehicle need major repairs, if possible new ones availed.
3. There is a new backup solar system in place in case of power fluctuation.
4. The stores need shelves or racks for accommodating the ballot boxes and stationery.

#### **Summary of Assets**

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land	5	16,487,500	16,487,500
2	Transport Equipment	425	44,692,944,618	44,692,944,618
3	ICT Equipment	5,568	34,275,359,371	34,275,359,371
4	Office Equipment	30	NIL	NIL
5	Machinery	62	3,320,289,540	3,320,289,540



## STORES FINDINGS

1. There is a total of 3 stores at head office with each regional office having one (1). The stores for regional offices were empty due to inactivity of the vote for two years.
2. At the head office, there is one at the head office premises that contained stationery, cleaning material, printing chemicals and food items. Another store is rented, in Banda containing voting material. Unserviceable items for disposal are kept at the store in Kyambogo.
3. Stores at head office are well maintained, organized and ledgers are up to date.
4. Stores in regional offices should be given shelves to store items well.
5. The Region of Mbarara and Kabarole have limited store space to accommodate assets for three offices and the assets are not well organized.

## CASH AND BANK FINDINGS

1. A Survey on Bank and Cash balances for the accounts was conducted. Electoral Commission maintains one (1) Bank Account at Head and 1 account per regional offices. (*Certificates and Bank Statements are attached herewith*).
2. Most of accounts were well prepared and reconciliation done as of 30<sup>th</sup> June 2024. However, books of Account of the following were not updated and balances were not clear;
  - i. Lyantonde - last updated in August 2024
  - ii. Kabarole district, city and Regional
  - iii. Ntoroko District
  - iv. Mubende district
3. Most regional accounts were inactive due to low activities in the regional offices.
4. The following reported that they were not able to access bank statements due to their accounts being declared dormant.
  - i. Jinja Division
  - ii. Luwero
  - iii. Lyantode

5. In Kassanda, the DEA was new, and not yet registered in the bank systems in order to request for bank statements and certificates.

6. There was no cash at hand at the time of the exercise was conducted.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Electoral Commission Treasury Single Sub Account	BOU	003020058000001	00	00	UGX
2	EC Returning officer Gulu City	Housing Finance Bank	1400142437	00	00	UGX
3	EC Returning officer Masaka City	Centenary Bank	3100092271	207,700	207,700	UGX
4	Electoral Commission Regional Officer	Centenary Bank	3100025221	26,148	26,148	UGX
5	Electoral Commission Returning Officer Kalungu District	Stanbic Bank	9030006348660	-500,634	-500,634	UGX
6	Electoral Commission RO Masaka	Stanbic Bank	9030006332527	47,360	47,360	UGX

## RECOMMENDATIONS

1. Service and install Anti-virus on all computers and Laptops
2. Dispose of all obsolete items
3. Engrave all assets as guided in the Asset Management Framework and Guideline, issued by Accountant General.
4. EC offices in Mbarara should be separated from Mbarara City Council offices
5. The all regional stores need to be partitioned into shelves and provided for better arrangement of items
6. Purchase office furniture and computers for Sheema, Ntoroko, Kyenjojo, Mubende, Pallisa, Amuru, Gulu, Oyam, Apac, Yumbe, Adjumani, Moyo and Rubirizi Regional Offices.
7. Motor vehicles in sorry condition should be replaced.

## PICTORIALS









## 103 INSPECTOR GENERAL OF GOVERNMENT'S OFFICE (IGG)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The board recommends the vote to recruit their inventory officer who will be performing the duties daily	The inventory officer is so far been recruited	
2	The board also recommends that the old vehicles for disposal be disposed off	All the old vehicles have been disposed off	

### ASSET FINDINGS

#### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND	3		5,600,000,000
2	BUILDINGS AND STRUCTURES			44,536,875,298
3	TRANSPORT EQUIPMENT	25		1,989,693,890
4	ICT EQUIPMENT	3867		290,462,651
5	MACHINERY AND EQUIPMENT	81		519,098,208
6	FURNITURE AND EQUIPMENTS			448,715,282
7	OTHERS			393,227,854
8	TOTAL UNITS			53,964,621,181

### CASH AND BANK FINDINGS

1. Inspectorate of Government maintains six project bank accounts held at Bank of Uganda cash and bank balances were properly reconciled as at JUNE 30,2024 as per attached treasury form 40 and the corresponding copies of the certificate of bank balances and bank statements.

#### Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	IG/NUSAF3-TAAC SUPPORT PROGRAM	BOU	003030088400003	64.66	64.66	USD
2	IG/DANIDA/DFID	BOU	003030088000004	256,030,129	256,030,129	UGX
3	IG/NUSAF3-TAAC SUPPORT PROGRAM	BOU	003030088000011	1,259,991	1,259,991	UGX
4	IG/STAAC-PROJECTS SUPPORT	BOU	003030088000012	376,540	376,540	UGX
5	IG/JAR/SECTOR REFORM	BOU	003030088000014	5	5	UGX
6	IG/DRDIP-PROJRCT SUPPORT	BOU	003030088400004	29,021.22	29,021.22	USD

## RECOMMENDATIONS

1. The inventory officer should be stationed within or near the stores office to ease timely update of the store's ledger.
2. We also recommend that the ICT equipment be disposed of as occupying the stores space.

## PICTORIALS









## 104 PARLIAMENTARY COMMISSION (PARL)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Assets due for disposal should be assembled and organized categorically and stored appropriately as expeditious and regular disposals should be adopted.	Assets earmarked for disposal have been categorized into twelve groups, as evidenced by the attached pictures in " <b>Annex A.</b> " These assets have been stored in a secure environment to maximize their salvage value.	This will enable easy identification of different lots and disposal process.  This will ensure a smooth process of identifying noncurrent assets that are slated for disposal.
2	Stores should acquire more pallets to ensure that some items do not lie on bare floor to compromise their usefulness and to mitigate any likelihood of loss as a result of accidents like floor flooding.	An extra 50 pallets were bought under Procurement reference POU/SUPLS/2023-2024/00497 to ensure the secure storage of all items that necessitate pallets.	This will ensure that some items don't lie on bare floor to compromise their usefulness.
3	The issue of Parliamentary cars being branded as Uganda Police should be explained so as to avoid confusion of the stakeholders at large.	These vehicles were purchased to supplement the police motor vehicles in order to advance on the security of the principals and they are driven by police officers. They are retrofit with police branding to establish police presence on the road.	These vehicles were purchased to supplement the police motor vehicles in order to advance on the security of the principals.
4	All cargo-containers used as stores should be coded and updated on the asset register.	All storage cargo containers have been coded and updated on the register.	All storage cargo containers have been coded and updated on the register.
5	The heavy-duty standby generator at the backyard of the commission should be coded and updated on the system.	The heavy-duty standby generator at the backyard of the commission has been coded and updated on the register.	The heavy-duty standby generator at the backyard of the commission has been coded and updated on the register.
6	The Board of survey team resources for facilitation should be readily available since this is not an emergency exercise- but regular and statutory.	The Board of Survey facilitation is always readily available; however, it is only payable upon completion of work	The board of survey facilitation is always readily available; however, it is only payable upon completion of work.

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
7	List of unserviceable items recommended for disposal.	A total of 22 disposal lots have been completed, encompassing all the mentioned lots. Please find the attached report in " <b>Annex B.</b> "	A total of 22 disposal lots have been completed, encompassing all the mentioned lots. Please find the attached report in "Annex B."
8	Most of the assets verified are with unique codes save for a few and other special cases that have not yet been assigned codes as per our observations.	The departmental asset register has been updated, enabling us to identify non-current assets that were not coded. The coding process has already begun.	This will ensure identification non-current assets that were not coded to enable coding.

## ASSET FINDINGS

### Findings

1. The vote maintains an asset register on IFMS – Fixed Asset Module. Historical Asset Data (for assets acquired before 1 July 2022) was uploaded on the system by Accountant General's Office (AGO), however, AGO carried out a data validation exercise with the vote in the month of June, 2024, report attached.
2. The Board surveyed a sample of vehicles. The transport officer maintains a register of all vehicles, with users, conditions and location of each vehicle (*register and copy of logbooks attached*). In total, Parliamentary commission has 214 Vehicles of which seven (7) vehicles were purchased in the FY2023/24. The vehicles surveyed were found to be in good condition apart from those that were parked at Development House that needed repairs.
3. Pool Vehicles are parked in 3 locations, thus, at Kingdom House, Parliament of Uganda and Development House. Sixteen (16) vehicles had number plates changed to reflect the new digital number plates in reference to the directive attached. List of these vehicles is attached.
4. All vehicles that are reported in a condition of "needs repair" are parked at Development House for inspection and further recommendation thereafter.



5. Vehicles are regularly serviced every after 5,000km or when need be, before the 5,000km marked. A sample of the maintenance report attached.
6. The vote owns 3 pieces of land; however, the vote is in the process of obtaining a land title of the land where Development house is situated. Attached is the evidence of this process. Vehicles are regularly serviced every after 5,000km or when need be, before the 5,000km marked. A sample of the maintenance report attached.
7. The vote owns 3 pieces of land; however, the vote is in the process of obtaining a land title of the land where Development house is situated. Attached is the evidence of this process.
8. The parliamentary building needs to be refurbished.
9. The other assets include furniture, office equipment and ICT equipment. Majority of these assets were found to be in good and working condition, well maintained. There were a few obsolete assets with plans of disposal, list attached.
10. New Assets for security access entry points with visual cameras were installed to enhance the security of Parliament.
11. There is Work in Progress (WIP) of a new parliamentary chamber; percentage completion is 44% at a cost of 116,957,254,201. According to the plan, the building should be complete by 10<sup>th</sup> September, 2025.
12. The parliamentary building needs to be refurbished.
13. The other assets include furniture, office equipment and ICT equipment. Majority of these assets were found to be in good working condition, well maintained. There were a few obsolete assets with plans of disposal.
14. New assets for security access entry points with visual cameras were installed to enhance the security of parliament.
15. There is work in progress of a new parliamentary chamber; percentage completion of 44% at a cost of 116,957,254,201. According to the plan, the building should be complete by 10<sup>th</sup> September, 2025.

**Other Findings**

S/N	Item	Units	Amounts
2	Receivables	2	113,338,356,769
3	Subversion	1	

**Summary of Assets**

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND	4		
2	BULIDING	12		109,010,567,599
3	TRANSPORT	214		167,855,355,941
4	ICT	3870		
5	OFFICE EQUIPMENT	47		40,267,107,262
6	MACHINERY	69		
7	Furniture and fittings			11,135,536,763

**List of unserviceable items recommended for disposal**

S/N	ITEM DESCRIPTION	REG.NO/TAG No
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
1	Chairs	1
2	TV	1
3	Ups and ups batteries	2
4	Printers	1
5	Deskphones	1
6	Monitors	1
7	Security equipment	1
8	Metallic filing cabinets	1
9	Photocopiers	1
10	Tables and table pieces	1
11	Coat hangers	1
12	Gym equipment	1
13	Wooden shelves	1
14	Carpets	1
15	Motorvehicles	1
16	Ict equipment	1
	Motorvehicle spares	1

## STORES FINDINGS

1. The Parliamentary Commission maintains 2 main stores and other storage facilities. One of these is located at Development House and another at the Parliamentary building. The stores majorly hold stationery, office equipment and ICT equipment, sculptures of former Speakers and former presidents of Republic of Uganda (*List attached*).
2. The stores' ledgers were up-to-date. The vote carried out an internal stock count at the end of the Financial Year. This is usually done every after six (6) months.
3. The stores are adequate, well organized; items are well labelled. There is enough aeration and lighting. All items can easily be accessed.
4. There are safety precautions like fire extinguishers in case of fire and fire hose reels in case of fire.
5. Access to the storage facilities is limited to authorized personnel.

## CASH AND BANK FINDINGS

1. National Medical Stores maintains five bank accounts which are held in the Bank of Uganda, Standard Chartered Bank, and Stanbic Bank. Cash and bank balances were properly reconciled as of June 30, 2024, as per the attached treasury form 40 and the corresponding copies of the certificate of bank balances and bank statements. All cash books were properly posted. Attached are respective bank balance statements and bank certificates as of 30th June 2024.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Parliamentary Commission -NTR	BANK OF UGANDA	3040168000001			UGX



## RECOMMENDATIONS

1. Involve Accountant General in the end of year stock count exercise
2. Refurbish the Parliamentary building.
3. Dispose of all obsolete Items.

## PICTORIALS







## 105 UGANDA LAW REFORM COMMISSION (ULRC)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The asset register needs to be updated and uploaded on the upgraded IFMS.	Asset register updated and uploaded on the upgraded IFMS. Date 25/09/2023	RESOLVED
2	Recruitment of a full-time independent stores personnel to take charge of all store's assignments.	The position of an independent store's personnel does not exist in the current structure of the Commission. The stores personnel assignments are usually given as an additional responsibility to one of the staff of Accounts section.	
3	Management to see to it that all new assets are engraved to minimize loss.	All new assets are engraved/tagged. Date: 20/05/2024	RESOLVED
4	There should be a general improvement in record keeping regarding the stores.	Stock cards were introduced for each of the items kept in stores Date:30/08/2023	RESOLVED

### ASSET FINDINGS

#### Findings

1. The entity owns motors vehicles and all are well maintained and properly functioning.
2. Items are stored in a required guideline (permanent / metallic shelves).
3. There are number of items to be disposed of.

#### Other Findings

S/N	Item	Units	Amounts
1	Payables	nil	nil
2	Receivables	3	4,052,527,334

#### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
2	Transport and equipment	16	2,133,429,046	2,133,429,046
3	Machinery and equipment	2	18,325,642	18,325,642
4	ICT equipment	<b>178</b>	576,284,947	576,284,947
5	Furniture and fittings	446	424,211,581	424,211,581
6	Office equipment	36	173,366,256	173,366,256

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
3	Computer table	1
4	Wooden book shelf	1
5	Filling cabinet	2
6	Wooden cup board	2
7	Conference chair	1
8	Board room chair	1
9	Ergonomic chair	3
10	Glass table	1
11	Frige	1
12	Telephone	2
13	CPU	5
14	Monitor	5
15	HP pro book G3	5
16	HP pro book G4	1
17	HP pro book G7	1
18	Hp laser jet	2
19	Used tryes 30 pieces	1
20	HP PRO 4530	1
21	HP 4100N	1

### STORES FINDINGS

1. The stores are very small however every organized.
2. The store is recorded in various stock cards and a proper record is kept of each of the items

### CASH AND BANK FINDINGS

1. This survey was done by looking at the cash books, bank statements, corticate of bank balances and reconciliation statements hereby attached for the bank accounts held by LRC to confirm the balances as at 30 .06.2024.

### Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	JLOS SWAP DEVELOPMENT FUND	BANK OF UGANDA	003050088000007	165,370,544	165,370,544	UGX

## RECOMMENDATIONS

1. Disposed of all dilapidated and obsolete assets.
2. There is a need to improvise space for the proper storage of all publications.
3. There is a need to revise the structure of the entity so that there is a person in charge of store.

## 106 UGANDA HUMAN RIGHTS COMMISSION (UHRC)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1.	The entity should acquire inventory and stores management officers to manage their vast assets scattered across the country for efficient management resources permitting this may be a long-term plan in the interim a few inventory officers at the head office could be given roles and facilitated to give regular support inspections across the regional offices	In the interim an asset committee is established to handle this function as the institution plans to get dedicated officers to carry out the function	Work in progress
2.	Cctv cameras should be installed at soroti and Moroto regional offices to enhance security and surveillance to mitigate robbery cases	No action yet	Will be done as soon as funds are available
3.	Commission management should follow up the issue of said land in Masaka city that is under uncertainty	It was followed up. The city authority has permitted the construction	The commission is soliciting for funds to construct Masaka regional office
4.	Sufficient or appropriate space should urgently be found in each regional office to make provision for standard stores and the stores be properly organized with pallets and shields	No action yet	This will be worked on as soon as funds are available
5.	Entity should plan and carry out disposal of the numerous assets that continue to lose value in their premises. This will create storage space at the regional office	An Adhoc committee is established and the process is on going	Work in progress
6.	Ict unit and transport unit should urgently conduct an assessment of their assets to establish assets for repair and disposal, other than keeping assets not utilized	The process of disposal has started and for repairs we are expecting funds for this	Work in progress
7.	Consider other methods of disposal such as donations so as to clear stores of unnecessary clutter	Disposal process is on going	The Adhoc committee will advise on other methods to use like in relation to those that may not attract clients to buy them

## ASSET FINDINGS

### Findings

1. In recent years, UHRC has opened up regional Offices in Lira and Kabale. The team visited these offices too and found items to be in good conditions, however, they are yet to receive more adequate furniture.
2. On another hand, the field office in Bundibugyo closed during the financial year, therefore, all assets were transferred back to Fort Portal Regional Office.
3. The vote maintains an asset register on IFMS – Fixed Asset Module. Historical Asset Data (for assets acquired before 1 July 2022) was uploaded on the system by Accountant General's Office (AGO), however, AGO carried out a data validation exercise with the vote in the month of June, 2024, report attached.
4. Assets are generally well maintained and accounted for. However, most regional offices have old furniture that should be replaced.
5. All items purchased are engraved at head office before they are distributed in their respective offices. However, some Items in Soroti Regional Office and a laptop at Fort Portal Regional Offices were not engraved.
6. UHRC is soon to commence the process of disposal. However, there are some vehicles that should be disposed of but are still being used, because the vote is not able to purchase new ones due to budget limitations.

### Other Findings

S/N	Item	Units	Amounts
1	Payables	3	141878052

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1.	LAND	5	1675000000	1675000000
2.	BUILDINGS	1	0	0
3.	TRANSPORT EQUIPMENT	101	7160633627	7160633627



S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
4.	ICT EQUIPMENT	665	806,563,776	806,563,776
5.	OFFICE EQUIPMENT	357	00	00
6.	FURNITURE AND FITTINGS	2321	4,789,399,541	4,789,399,541
7.	MACHINERY	0	0	0

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1.	FORD RANGER	UG0719B
2.	FORD RANGER	UG0677B
3.	FORD RANGER	UG0678B
4.	FORD RANGER	UG0679B
5.	LANDCRUISER PRADO	UG0399B
6.	MOTOR CYCLE	UG0298B
7.	MOTOR CYCLE	UG0272B
8.	MOTOR CYCLE	UG0385B
9.	MOTOR CYCLE	UG0390B
10.	MOTOR CYCLE	UG0185B
11.	MOTOR CYCLE	UG0387B
12.	MOTOR CYCLE	UG0862B
13.	MOTOR CYCLE	UG0863B
14.	MOTOR CYCLE	UG0386B
15.	MOTOR CYCLE	UG391B
16.	MOTOR CYCLE	UG0285J
17.	MOTOR CYCLE	UG0697B
18.	MOTOR CYCLE	UG0695B
19.	MOTOR CYCLE	UG0696B
20.	MOTOR CYCLE	UG0698B
21.	MOTOR CYCLE	UG0692
22.	MOTOR CYCLE	UG0693B
23.	MOTOR CYCLE	UG0384B
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
24.	PROJECTORS	5
25.	LAPTOPS	23
26.	CPU's	38
27.	SERVERS	2
28.	MONITORS	42
29.	UPSs	64
30.	SCANNERS	10
31.	PRINTERS	31
32.	TELEVISION SETS	3
33.	VIDEO DECK	1
34.	ROUTERS	2
35.	CAMERAS	13
36.	PHOTOCOPIERS	3
37.	FAX MACHINE	1

S/N	ITEM DESCRIPTION	REG.NO/TAG No
38.	PAPER SHREADERS	5
39.	BINDING MACHINE	1
40.	WALL CLOCKS	3
41.	CHAIRS	118
42.	SOFA CHAIRS	3
43.	CABINETS	5
44.	FANS	8
45.	DESKS	5
46.	TABLES	4
47.	COOKERS	2
48.	WATER DISPENSER	1
49.	SHELF	1
50.	LOUD SPEEKERS	7
51.	FAX M,ACHINE	1
52.	MIXER	1
53.	GENERATORS	2
54.	USED VEHICLE BATTRIES	8
55.	TELEPHONE HEAD SETS USED	16
56.	USED TYRES	50
57.	DJ RACKS	2
58.	MICROPHONES	5
59.	KEY BOARDS	8
60.	USED PERTITIONING BOARDSASSORTED	120
61.	USED PERTITIONING GLASSES ASSORTED	98
62.	USED DOORS FULL	3
63.	USED DOORS HALF	4
64.	USED BLINDS AND ACCESSORIES	1
65.	USED CARPETS	8
66.	USED MOBILE PHONES (ASSORTED)	1

## STORES FINDINGS

1. There is one (1) store at head office and a yard where obsolete items for disposal are kept. Each regional office also has a store.
2. Most of the items in stores are stationaries, food items and cleaning materials. Stores ledgers tallied with the physical account at the time of the survey.
3. Stores at Masaka and Mbarara Regional Offices should be given shelves to store items well.
4. Access in stores is restricted to responsible persons.

## CASH AND BANK FINDINGS

1. A Survey on Bank and Cash balances for the accounts was conducted. UHRC maintains fourteen (14) Bank Accounts; four (4) at head office and one (1) per regional office. *(Certificates and Bank Statements are attached herewith)*
2. All accounts were well prepared and reconciliation done as of 30<sup>th</sup> June 2024.
3. There was no cash at hand at the time of the exercise was conducted.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1.	UHRC- TRESUARY SINGLE SUB-ACCOUNT	003060058000001	BOU	0	0	UGX
2.	UHRC- AWARDS	003060088000001	BOU	170230549	170230549	UGX
3.	UHRC/JLOS SWAP FUNDS	003060088000014	BOU	701422660	701422660	UGX
4.	UHRC-RULE OF LAW AND CONS	003060088000018	BOU	0	0	UGX
5.	UHRC -MOROTO	9030005701286	STANBIC	11674803	11674803	UGX
6.	UHRC-FORTPOTAL	9030005685698	STANBIC	20733309	20733309	UGX
7.	UHRC-ARUA	6000429463	BARCLAYS	15405753	15405753	UGX
8.	UHRC-GULU	9030006348199	STANBIC	38827429	38827429	UGX
9.	UHRC-SOROTI	9030005907798	STANBIC	12325647	12325647	UGX
10.	UHRC-MASAKA	6003054495	BARCLAYS	8107809	8107809	UGX
11.	UHRC-JINJA	6000723256	BARCLAYS	11154155	11154155	UGX
12.	UHRC-MBARARA	6006021911	BARCLAYS	14854414	14854414	UGX
13.	UHRC-HOIMA	6004098674	BARCLAYS	8600138	8600138	UGX
14.	UHRC-KABALE	9030021078645	STANBIC	11788339	11788339	UGX
15.	UHRC-HOIMA	9030021089833	STANBIC	5452371	5452371	UGX

**RECOMMENDATIONS**

1. Install Shelves in the regional office stores for proper organization of the stores
2. Engrave all assets
3. Purchase new vehicles to replace the vehicles that are due for disposal
4. All items listed for disposal should be submitted to head office for disposal
5. Dispose of all obsolete assets

## PICTORIALS



## 107 UGANDA AIDS COMMISSION (UAC)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The UAC has a number of items that should be disposed off as at the end of the Financial Year 2022/2023. The survey team confirmed the list of all assets for disposal	Disposal of motor vehicles and assorted items is ongoing	NA
2	Some of the assets housed at the Commission are not engraved	Newly acquired assets engraved	NA
3	Creation of more space for assets in the Northern Region Offices		

### ASSET FINDINGS

#### Findings

1. The asset register submitted by the Commission is an amalgamation of; the fixed assets historical data that was submitted for migration to the Accountant Generals Office (Assets acquired before 1 July 2022), as well as assets acquired on the IFMS during FY 2023/2024.
2. The head office handles a comprehensive asset portfolio, and indeed most of the Assets were engraved and well maintained.
3. At the Moroto Regional Office; Most of the Assets were engraved which made tracking and identification easy and indeed, this has safeguarded from theft. On the other hand, however there were two walkie talkies (02) that were not in use and this was attributed to lack of clearance from police. All assets were well maintained.
4. The Gulu Regional Office; Assets were well managed, however the team identified one laptop that was obsolete and a desktop that lacked a universal power supply for backup purposes.
5. Mbarara Regional Office; Assets were well maintained, however the team observed that most these Assets were not engraved.
6. The team identified some items earmarked for disposal. All of these were inspected and indeed found to be unserviceable as shown in the lists and photos attached to the report.

## Other Findings

S/N	Item	Units	Amounts
5	Losses	2	12,750,000

## Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND	2	NIL	NIL
2	BUILDING	1	NIL	
3	TRANSPORT EQUIPMENT	28	NIL	
4	ICT EQUIPMENT	209	NIL	
5	OFFICE EQUIPMENT	84	NIL	
6	MEDICAL EQUIPMENT	2	NIL	
7	MACHINERY	37	NIL	
8	FURNITURE & FITTINGS	577	NIL	

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
	CPU	9
	SERVER	3
	MONITORS	5
	KEYBOPARD	9
	UPS	8
	RACK	1
	TELEPHONE	5
	FRIDGE	1
	PRINTERS	1
	LAPTOPS	1
	DESK	16
	CHAIRS	18
	SMALL TABLE	10
	CABINETS	5
	TABLE STAND	1
	CAR TYRES	-
	TONERS	29
	PRINTED STATIONERY	54

## STORES FINDINGS

1. The Main Store-Is the central store where all items are received before being issued to user departments including the regional offices located country wide. Space seems sufficient; The items are classified and



stored separately according to use, items are purchased ready for the use and records updated perpetually. The containers used as stores at the head office were not roofed and had no concrete base to sit on

## CASH AND BANK FINDINGS

1. A survey on cash and bank balances for the account was conducted. Uganda Aids Commission maintains five active accounts with Bank of Uganda. The cashbooks for the accounts were satisfactorily updated and reconciled to the respective Bank statements.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	UGANDA AIDS COMMISSION-NTR	BANK OF UGANDA	003070168000001	0.00	0.00	UGX
2	UGANDA AIDS COMMISSION-GLOBAL FUND	BANK OF UGANDA	003070088000006	6,298,423.00	6,298,423.00	UGX
3	UGANDA AIDS COMMISSION-PEPFAR	BANK OF UGANDA	003070088000002	13,968,767.00	13,968,767.00	UGX
4	UGANDA AIDS COMMISSION (UAC)-ADP	BANK OF UGANDA	003070088000007	6,309,080.00	6,309,080.00	UGX
5	UGANDA AIDS COMMISSION-CONTRY COORDINATION MECHANISM	BANK OF UGANDA	003070088400002	40.42	40.42	USD

## RECOMMENDATIONS

1. Better roofing and concrete foundations should be improvised for the containers used as stores at the head office.
2. Management should seek clearance from Uganda Police for permission to use the walkie talkies in hard to reach areas within the Karamoja Region. Least of it, these items will be rendered redundant and predisposed to further wear and tear.
3. Management should ensure that all assets deployed at Mbarara Regional Office are engraved to ease tracking and identification.

4. Management should liaise with the office of the Chief Government Valuer, Chief Mechanical Engineer and Accountant General's Office so as to expedite the disposal process of all items identified for disposal.
5. The Government of Uganda Asset Accounting Policies and Guidelines (AAPG) and any other advice issued by Accountant General's Office will therefore guide management on this critical issue of assets management for continued efficient, effective and economical service delivery, as Government moves to accrual accounting

## 108 NATIONAL PLANNING AUTHORITY (NPA)

### Follow up on Previous Recommendations

#### ASSET FINDINGS

##### Findings

1. The entity maintained an up to dated asset register with all items engraved and clearly identifiable. The items sampled were found to be in good condition and fit for use.
2. There are a number of items that need to be repaired like furniture and also the heavy-duty photocopiers need servicing and maintenance.
3. There is need to transform its manual asset register for NPA onto the fixed asset register on the IFMS
4. Repair of serviceable items like furniture and the heavy-duty photocopiers

##### Other Findings

##### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND	1	NIL	
2	BUILDING	1	850,000,000	39,741,877
3	TRANSPORT AND EQUIPMENT	41	570,000,000	1,442,569,677
	ICT EQUIPMENT	220	287,128,500	297,856,200
	OFFICE EQUIPMENT	715	119,501,989	173,569,825
	MACHINERY	79	215,201,068	329,569,412

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

S/N	ITEM DESCRIPTION	REG.NO/TAG No
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
1	COMPUTER	18
2	AIR CONDITIONING UNITS	18
3	CHAIR	12
4	TABLES	8
5	DOOR CLOSERS	28
6	HORIZONTAL SLIDER WINDOW FRAMES	18
7	MENTAL DOORS	4

S/N	ITEM DESCRIPTION	REG.NO/TAG No
8	SINKS	8
9	TOILET SETS	8
10	CABLE ACCESSORIES	25
11	STANDBY GENERATOR	1
12	ELEVATOR/LIFT	1
13	ASSORTED GYM EQUIPMENT	10
14	OLD IRON SHEETS	86
15	TILES	820
16	BURGLAR PROOFING FRAMES	12
17	GATES	2
18	PARTITIONING MATERIALS/ FITTINGS	54
19	LIGHTS AND LED BULBS	32
20	ALUMINUM DOORS	9

## STORES FINDINGS

1. NPA maintains one major store from which inventories are kept and managed by a store's manager. The store was well organized and kept clean
2. The stores records are regularly updated and stock cards are well maintained
3. Stock count and reconciliation of items as at end of financial year was conducted
4. There is also inadequate storage space for items since some of the inventory is kept in the store manager's office

## CASH AND BANK FINDINGS

1. The survey on cash at hand and in the bank found that the entity had no physical cash at the time of closure of the financial year. The entity also maintains three bank accounts used for both collection and expenditure
2. The survey found out that bank balances and cash book balances were properly reconciled as per the guidelines in respect of the Treasury Accounting Instructions
3. Certificates of bank balances and bank reconciliation statements are attached

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	National Planning Authority Treasury Single Sub-Account	Bank of Uganda	003080058000001	0.00	0.00	UGX
2	Strengthening Institutional Framework For Service	Bank of Uganda	003080088000012	99,189,120	99,189,120	UGX
3	Support to National planning Capacity Building & Greater Kampala Metropolitan Area Economic Dev't Project	Bank of Uganda	003080088400004	101,25	101,25	USD

**RECOMMENDATIONS**

1. The survey team confirmed the list of all assets for disposal.
2. The entity is advised to allocate more rooms/ space for better storage.

## 109 UGANDA NATIONAL METEOROLOGICAL AUTHORITY (UNMA)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The entity should prioritize construction of offices at their regional Centres especially where they have land. Offices and places of convenience will uplift the standards of the staff and improve their working conditions making them more productive.	Due to budget constraints, no action has been taken to construct offices at regional Centres with available land.	OPEN
2	The Board recommends renovation of all old offices blocks to avoid further damage and also protect the staff working there.	Due to insufficient funds, no renovation has been made to old office blocks.	OPEN
3	Management should liaise with the office of the chief Government Valuer, Chief Mechanical Engineer and Accountant General office so as to expedite the disposal processes of all items identified for disposal at all stores, as this will help avert further wear and tear.	Given the rationalization stand of the entity and the impending merger with UNMA, this action cannot be implemented as planned.	OPEN
4	The Board recommends fencing off of all Government property and creating signages for the areas in order to reduce encroachment and theft by the locals.	No actions have been taken due to the lack of allocated funds.	OPEN
5	The Board recommends that the entity handles its administrative issues internally so as to avoid spilling of information and tarnishing their image.	Issues are being handled internally as recommended.	CLOSED

### ASSET FINDINGS

#### Findings

1. Uganda National Meteorological Authority maintained an asset register on the IFMS for the items procured during the financial year 2023/2024, which is loaded onto the IFMS.
2. Some Assets owned by Uganda National Meteorological Authority were not engraved at the time of the survey, which presents a risk of losing these assets.
3. Some of the Assets are not loaded on the IFMS, they are kept on an excel sheet.
4. The asset of land costing UGX200,000,000 was initially loaded through the opening Trial balance and later loaded to the Assets Register and General ledger at the time of uploading the historical assets data, so it appears twice on the Trial balance.

**Summary of Assets**

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND	1		200,000,000
2	BULIDING	1		3,089,553,192
3	TRANSPORT EQUIPMENTS	21		1,776,227,154
	ICT EQUIPMENT	230		792,867,138
	OFFICE EQUIPMENT	14		99,142,445
	MACHINERY	108		0

**List of unserviceable items recommended for disposal**

S/N	ITEM DESCRIPTION	REG.NO/TAG No
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
1	DESKTOP COMPUTERS	1
2	UPC	1
3	Wind vane manual	1
4	Cup counter anemometer	1
5	Theodolite Machine	1
6	Radiocommunication	1
7	Metallic Chair	1
8	Landline Office phone	1
9	Sunshine Recorder	1
10	STEVENSON SCREEN	1
11	MINIMUM THERMOMETER	1
12	RAINGAUGE (TILTING BUCKET)	1
13	RDT	1
14	MEASURING CYLINDER	1
15	HUMIDITY SLIDE RULE	1
16	TABLE	1
17	CHAIR	6
18	BAROMETER	1



## STORES FINDINGS

1. Stores ledger books are well reconciled and closed as of 30<sup>th</sup> June 2024.
2. Stock records and requisitions are up-to-date and well maintained. Stock cards are used for stock tracking of all the goods coming in and going out.
3. Premises are well secured with the perimeter fence, gate and security guards.
4. Stores personnel-maintained stores records neatly, tidy and stock records that tally with the physical stock counts.
5. The stores maintained and carried out monthly stock taking.
6. Fire extinguishers' hydrants are in place in case of any emergency.
7. Stock cards are well used for keeping track of all issues and new items into stores.
8. Generally, the stores records are well maintained through the stock cards and readily available for physical inspection. The store shelves are well arranged and properly labelled, which eases both issuance of different stores and inspection.

## CASH AND BANK FINDINGS

- a. The Uganda National Meteorological Authority maintained 3 bank accounts operated by the Bank of Uganda. For the bank accounts maintained at the vote, Cash books were regularly reconciled with bank statements and balances as of 30<sup>th</sup> June 2024 tallied with the bank certificates.
2. Certificates of Balance for the bank accounts showed the balances of accounts as at close of business on 30<sup>th</sup> June 2024 and agreed with the bank balances as well as the cash book balances as shown in the bank statements herein attached.
3. Bank reconciliation statements are prepared by the vote on a monthly basis to reconcile the transactions as per the bank with the cash book

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Uganda National Meteorological Authority - NTR	Bank of Uganda	3780168000000	0		UGX
2	Restoration of Wetlands Project	Bank of Uganda	3780088000002	210,000,224		UGX
3	Solar Radiation Modification Research	Bank of Uganda	3780088400001	25,267.88		UGX

**RECOMMENDATIONS**

1. Management should correct the Asset of land in the General ledger to avoid double counting as the value of land currently stands at 409Million.
2. Management should ensure that they engrave all the assets that were found not engraved by the time of the board of survey. In future management should ensure the contract price incorporates the amount for engraving assets to avoid contracting other parties to engrave, which in most cases takes time and otherwise may lead to loss of property due to lack of engrave codes.
3. Management should ensure all assets are loaded on the IFMS for proper management and financial reporting such as application of depreciation, disposal and revaluations.
4. The authority should provide working equipment to the different stations to enable them to work.

## PICTORIALS



## 110 UGANDA INDUSTRIAL RESEARCH INSTITUTE (UIRI)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Adequate space was recommended	Work in progress	NIL
2	Assets engraving was recommended using the engraving format with a permanent method	Work in progress	NIL
3	It was recommended that vehicles Nos. UAJ 209X, UAJ 091X, UAT 066X, UAJ 763X should be disposed of	This is done	NIL
4	It was recommended that the entity should ensure that disposed items should be dispatched to the owners	This is done	NIL
5	It was recommended that management needs to take actions on the grounded vehicle UAJ 243X which has been parked for so long	This is done	NIL

### ASSET FINDINGS

#### Findings

1. The Institute maintains electronic assets register on the IFMS but not yet up to date.
2. The team validated the asset register and discovered that some assets were duplicated on the system.
3. Physical verification revealed that there were machineries and equipment that were not used because they required minor repairs.
4. The surveys also revealed that some new machineries and equipment were not in use because of missing components.
5. The entity has assets for example, in food, chemistry lab, engineering workshop and milk section which are due for disposal.
6. During physical verification, the team observed that some assets were not engraved with the entity codes. Some assets were noted to have been affixed with temporary codes.
7. The team also observed that most vehicles were in good working condition.
8. Assets with negative values in the IFMS register

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	ELECTRICAL MACHINERY	62		273,933,701
2	FURNITURE AND FITTINGS	1,233		506,997,962
3	HEAVY VEHICLES	5		631,153,104
4	LAND	1		1,950,000,000
5	LIGHT ICT HARDWARE	903		1,652,328,742
6	LIGHT VEHICLES	23		3,251,272,659
7	MED LAB RESEARCH APPLIANCES	387		10,616,955,439
8	NON-RESIDENTIAL BUILDINGS	66		21,000,000,000
9	OFFICE EQUIPMENT	27		212,317,344
10	ANOTHER ICT EQUIPMENT	5		38,733,092

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
1	Conference Chairs	32
2	Conference Table	32
3	Electric cooker	1
4	Fridge	2
5	Monitor	19
6	Oven	1
7	Printer	3
8	Scanner	1
9	Server	6
10	System unit	15
11	UPS	23

### STORES FINDINGS

1. The storage space was observed to be inadequate but items were well organized and this facilitated easy location of stores items.
2. The team observed that the stores had adequate ventilations thus, enabling conducive temperature for stores items.
3. Stock counts were noted to have been intermittently done.
4. The entity maintains manual stores ledgers and these were regularly updated.

## CASH AND BANK FINDINGS

1. The team reviewed and verified Bank Accounts balances. The entity maintains the following bank accounts held in Bank of Uganda:

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Uganda Industrial Research Institute	Bank of Uganda	003100088000003	38,499,183.00	38,499,183.00	UGX
2	Uganda Industrial Research Institute	Bank of Uganda	003100088000004	304,756.00	304,756.00	UGX

## RECOMMENDATIONS

1. Engrave assets not yet engraved.
2. Dispose assets recommended for disposal.
3. Improve storage space.
4. Update asset register with items like vehicle, bookshelves, chairs, land with the updated values and ICT that is not on IFMS.
5. Historical ICT equipment should be re-uploaded onto IF

## PICTORIALS









## 112 DIRECTORATE OF ETHICS AND INTEGRITY (DEI)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The Entity should dispose of the items that are not in good condition to create space in the stores	Started the procurement process for the auctioneer	The procurement process to acquire the auctioneer is still ongoing.
	The Entity needs to engraved all the furniture especially the most recently acquired	The engraved process is currently on going	Engraving of assets to be completed.

### ASSET FINDINGS

#### Findings

1. The entity acquired 10 (ten) Dell Core IS Desktops, 1 (one) All in one photocopier 80g/m2 Canon Runner, Executive filing Cabinet, Executive office desk and 3 (three) Air conditioners. At the time this board of survey was conducted, some assets were in the process of being engraved.
2. Assets that were supposed to be disposed of were still at the entity

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Transport Equipment	50	88	88
2	ICT Equipment	217	768	792
3	Office Equipment	6	137	142
4	Machinery	26	23	24

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRIPTION	QUANTITY
5	Type writer	1
6	Stand Fan	1
7	Printer	3
8	Projector	1
9	Flip Chart Stand	1
10	Flip Chart Board	1
11	Banner	1
12	Wall clock	1
13	Air Conditioner sets	3
14	Video Cleaner	1
15	Camera	1
16	PBX	1
17	Key board	1
18	Coat Stand	1
19	UPS	1
20	Car Batteries	16
21	Fax Machine	1
22	Office Chair	5
23	Toner Cartridges	2
24	Used Tires	64
25	Cars	2
26	Computer Monitors	6
27	Computer CPUs	6
28	Dropdown Banners	6
29	Executive desk	1
30	Shelf stand	2
31	Shelf board	2
32	Telephone handset	1

## STORES FINDINGS

1. The Directorate of Ethics and Integrity has two (2) stores, one directly under its control at its premises and another under the Leadership Court Tribunal where all items are received and recorded.
2. The stores at both premises were well organized on shelves, and the documentation was up-to-date.

## CASH AND BANK FINDINGS

1. The vote does not have or run any bank accounts whatsoever in any bank as they transact through the government of Uganda Treasury Single Account held at Bank of Uganda and managed by the Accountant General. Therefore, the survey didn't entail any 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	GOU Treasury Single Account	Bank of Uganda	003300058000004	0	256,652,765	Ugx

## RECOMMENDATIONS

1. The Entity must engrave all the furniture, especially those at the Leadership Court Tribunal.
2. The entity must engrave all furniture, especially those at the leadership court tribunal.
3. Fumigation at the Directorate of Ethics and Integrity premises should happen at least quarterly to ensure documents, stationery and furniture are kept safe from insects.
4. Entity should source more store space at Leadership Court Tribunal to ensure stationery, consumables and other assets are well kept.

**PICTORIALS**

## 113 UGANDA NATIONAL ROADS AUTHORITY (UNRA)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Need to fast track the process of acquiring the land titles for the land for station offices, landing sites and weigh bridges.	Valuation of Land for station offices, landing site and weigh bridges was undertaken and the required land titling process is only awaiting availability of funds.	OPEN
	Dispose of the equipment that is due for disposal to create more storage space for example UAJ 063Z, UG 1171W, UAJ 453X, welding generator, motorcycle frame, water pump, old tyres, pavement cutter, scrap, road signs among others.	Management engaged an Adhoc Board of Survey which completed boarding off the assets in July 2024.	WORK IN PROGRESS
	Should use permanent methods of engraving instead of using stickers that are not durable and following the recommended engraving format in the asset management framework guidelines.	Procurement of an engraving machine missing component is ongoing and engraving is to commence in FY 2024/25	WORK IN PROGRESS
	Need a strategy of how to deal with items that are boarded off but the owners take forever to pick them and also analyze why some are never bought and agree on a way forward.	Items boarded off and not taken are re-lotted and made available for disposal again. The use of other disposal procedures like donation, destruction is being explored	WORK IN PROGRESS
	The stores and office buildings at some stations need renovation and others are dilapidated and should be replaced with new ones for example Jinja, Tororo, Kotido, Mbale, Moroto.	Kotido stock yard has reached 80% stage of completion and it houses a good number of stores, Jinja store is being refurbished and is yet to be completed. Other stations like Tororo have budgeted for construction and renovation of stores and office buildings. Such budgets are yet to be approved and funded	WORK IN PROGRESS
	Should consider installing security barbed wire around the entire perimeter wall fence for example at Tororo station, Kotido station, among others	Barbed wire around the entire perimeter wall fence for example at Tororo, Kotido is yet to be installed.	WORK IN PROGRESS

	Have a properly documented plan and procedure on how to dispose of used oil and bitumen drums.	Most stations keep used oil in drums and bitumen drums are kept in station yards	OPEN
	Consider installing CCTV cameras in blind spots to enhance the security of assets especially those that are stored in the yard.	CCTV cameras are yet to be installed in blind spots to enhance the security of assets especially those that are stored in the yard	WORK IN PROGRESS
	Acquire more shelves and pallets to be placed in the stores.	Most stations have acquired more shelves and pallets depending on the available store space	RESOLVED
	UNRA should engage MoWT on the progress regarding the equipment stored at the UNRA stations which is occupying a lot of space.	MoWT was engaged on the progress regarding the equipment stored at the UNRA stations which is occupying a lot of space during the recent Adhoc Boarding off process and guided that the equipments remain till they do further consultations and revert.	OPEN

## ASSET FINDINGS

### Findings

#### A. JINJA STATION

1. A number of assets are kept in the station yard.
2. The station has assets that were loted in the previous years and are not yet auctioned.
3. The station received new equipment during the Financial Year 2023/24 for instance the Low bed Reg. UBP 811J and Light crane truck Reg. UBP 820J.
4. There is a camp in Mbulamuti which used to support operations for the ferry that was relocated to Semilki. The camp has to be maintained by the station. These strains the meagre resources allocated to the station.
5. Welding works were ongoing for the bigger store that is being refurbished.
6. Construction of new shade outside the refurbished store is under plan for proper storage of items like bitumen, tyres and other road materials.
7. The station had a stock of new tyres that had just been received from UNRA Central Stores, Mpigi.

8. Items recommended for boarding off include a Dynapac tamper used for compaction.
9. Perimeter wall lacks razor wire and is not of the recommended height.
10. Station lacks CCTV cameras.
11. Some assets lack permanent engravement. They only bear stickers that can be removed anytime and can fade easily. This affects traceability and proper management of assets.
12. Broken wooden windows, doors and leaking ceiling were observed in the administration building.

### **Weigh Bridge at Magamaga**

The findings are:

1. The weigh bridge is spacious and well maintained.
2. The yard has multiple cracks due to the weight of the trucks that access the weighbridge from time to time for weighing.
3. Notable assets at the weighbridge include a pickup, Generator, Server room equipment, weighing systems and computers.
4. The weighbridge has loted ICT equipment that is yet to be disposed of.

### **B. TORORO STATION**

1. The station lacks CCTV cameras.
2. The perimeter wall exists albeit without razor wire and it is partially constructed. Perimeter wall construction procurement is complete. Contract signing is pending availability of funds.
3. Assets loted in the previous years is still lying in the yard and not yet disposed of.
4. Station has old batteries for ICT. These were recommended for boarding off.

### **MBALE STATION**

1. Loted tyres are kept inside one of the stores.
2. The station yard is kept clean and neat at all times.
3. The station still has one pickup that was paid for during one of the previous auctions but not taken up to now.



4. The station never recommended any items for board off.

### **C. SOROTI STATION**

1. The station has assets that have been loted three times. These assets fail to attract willing buyers every time auctions occur.
2. Mechanical yard is clean and organized.
3. Some assets lack permanent engravement, instead stickers are used. This complicates asset tracing as these stickers fade with time.
4. The station has a perimeter wall raised to the required standard and height. Razor wire secures the perimeter wall.
5. The station lacks CCTV cameras.

### **D. KOTIDO STATION**

1. The station embarked on construction of staff houses that are now at 80% stage of completion. Wiring and plumbing systems installation is still pending. 3 units/ blocks exist for station and one bungalow for the station manager.
2. A water tank is being constructed o support water storage at the station.
3. Most station vehicles are in good condition as a result of regular maintenance efforts
4. Loted items are still lying in the station yard and should be prioritized for disposal in the current year
5. Some assets lack permanent engravement as stickers were used. These fades and make tracing of assets a big challenge.
6. There is a truck excavator that was loted and is now kept in the field instead of the station yard
7. The station lacks a firm perimeter wall. All that exists is a shaky fence.

### **E. MOROTO STATION.**

1. Staff houses are fully constructed and are currently being used by station staff
2. The station yard is partly paved.

3. Items lotted in the previous years are still lying in the station yard
4. Station lacks CCTV cameras
5. Some items lack permanent engravement and instead stickers were used. These fade and complicate traceability of the assets
6. Culverts and gabions are kept in different corners of the station yard and are not kept in one location
7. Station has acquired land near Nadunget for construction of building for top management of the station.
8. Most station vehicles are in good condition given the robust maintenance mechanisms at the station
9. The station bought razor wire already and it is only pending installation.

#### **KYAMBOGO UNRA OFFICE**

1. There are many lotted vehicles and tyres.
2. Some vehicles are working while others were transferred to the location on a car carrier.
3. Some vehicles are yet to be lotted
4. Most ICT items due for board off
5. Guard rails are not yet lotted but in the yard.

#### **ROADS IN THE EASTERN SIDE OF THE COUNTRY**

##### **1. Kampala-Kayunga to Jinja.**

1. Part of the road reaching Kayunga town is in a bad state and needs to be worked on.
2. Jinja highway is in a good state.

##### **2. Jinja via Mbale to Tororo Highway.**

1. The road is generally in a good state.

##### **Mbale- Soroti Road.**

1. The road is generally in a good state with a few areas having damages.

##### **3. Soroti through Abim to Kotido –Moroto.**

1. The Road from Soroti through Abim to Kotido is Muram ,this should be considered for Tarmac.
2. The bridge at Amuria to Abim was under construction.
3. This whole road needs to be worked on.

#### **4.Moroto- Soroti Highway.**

1. The road is okay.
2. Parts of the road towards Moroto have been damaged and the tarmac has worn off.

#### **5.Soroti-Kumi highway.**

1. The road is in a very good state.

### **MASINDI PORT FERRY**

Masindi Port ferry is one of the many ferries UNRA operates in the Uganda. It is found in the North-western part of the country, connecting Masindi and Apac districts in the northern corridor.

1. High water level and frequent fluctuation of water, which leads to frequent reduction and elevation of the landings on both sides of port.
2. A small ferry with a capacity of only 50 passengers cannot effectively serve the communities.
3. A small passenger waiting shed exists. Sunshine and rainfall inconveniences passengers while waiting for a trip.
4. The port has a small office and inadequate storage facilities.
5. There were floating islands that commonly block the landings.
6. The poor and small access roads to the ferry landing over flood during rainy season.
7. There is insufficient staff accommodation and poor facilities. The toilet at the landing site had totally been submerged in river with no access in case of need to use it causing a health danger to the surrounding community.

### **LOROPI FERRY - MOYO STATION**

#### **Findings**

1. There were constant water level fluctuations that affect the ferry landings with likely possibility of submerging the offices and toilets.
2. One of the pontoon front boxes had some linkage issues and needed welding. However, due to heavy traffic, there was little time to remove it and send it for repairs.
3. There was delay in supply of essential items like, food, water, and sugar
4. We noted political pressure as local politicians who give orders and require to be attended too regardless of the time, which pushes the staff to work beyond standardized routine hours and trips.
5. There was ever increasing traffic beyond the ferry's capacity.

## **LIRA STATION**

### **Findings**

1. The low perimeter wall poses a security risk for the station. Although efforts were made to enhance security by adding fencing rails, the Lira City Authority due to the absence of building plan authorization, halted these measures.
2. The station has a number of assets that are unserviceable and already recommended for disposal. These include furniture, which was lotted but not yet auctioned.
3. Despite the previous report's recommendation to tag furniture with permanent tag numbers, the station continued using temporary tags for furniture and equipment. This practice makes it difficult to identify items in case of loss in tracking and managing assets efficiently.
4. Weighbridge was under construction along Karuma corner-Kamdini highway. This is to ensure that vehicles comply with legal weight limits, preventing overloading which can cause road damage and increase the risk of accidents.

## **Q. HOIMA STATION**

1. The station reported a network of 532.4 Kilometers of roads under its management.

2. Town roads are under construction in Kakumiro as part of Kakumiro - Buhimba – Hoima
3. The town road were observed to be captured in UNRA asset registers yet they belong to the LGs. They should be transferred at commissioning.
4. Water drainage channels are constructed as seen at katereke and Busenge and Guard rails installed and bus stop points as seen at kikyamuzi -Hoima - Kagadi – Kyenjojo
5. water drainage channels need to be maintained to protect the road before kikuube district HQ
6. The team surveyed the weigh bridge on Kabwoya – Kagadi road, and was observed to be still under construction
7. Station Asset register was not update. A Compressor machine and heavy-duty jerk were not recorded in the assets register

## **R. FORTPORTAL STATION**

1. The station has a number of assets that are unserviceable and already recommended for disposal. These include furniture, which was loted but not yet auctioned
2. The station continues to use temporary tags for furniture and equipment. This practice makes it difficult to identify items in case of loss in tracking and managing assets efficiently.
3. The stations carry out routine road mechanized maintenance both paved and unpaved roads
4. A number of items at this station were recommended for disposal but are still at premises.
5. There is need to identify items that are to be disposed by destruction and those that can be donated. Items such as the porous water pipes which are old technology can be donated.

## **Summary of Assets**

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND	67		
2	BUILDINGS	65		
3	TRANSPORT	1200		
4	ICT EQUIPMENT	4419		
5	OFFICE EQUIPMENT	10844		
6	MACHINERY	1351		

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRIPTION	QUANTITY
1	HP Color laser Jet Printer	2
2	Laser set pro printer	2
3	UBA 262Z	
4	UBA 238Z	
5	Office Chair	7
6	Office Chair	4
7	Plastic Chair - White	12
8	Sofa set 1-seater	2
9	Sofa set 1-seater	1
10	WALL CLOCK	1
11	CPU DELL	41
12	MONITOR DELL	54
13	KEY BOARD - HP	12
14	MONITOR -DELL	23
15	CPU-APC	10
16	MONITOR -HP	14
17	PRINTER- HP LASERJET P4015	9
18	WATER DISPENSER	6
19	CANON PRINTER	4
20	MONITOR FUJISTU	5
21	CPU FUJISTU	5
22	PRINTER	24
23	CPU LENONVO	10

S/N	ITEM DESCRIPTION	REG.NO/TAG No
24	AIR CONDITIONER	11
25	OFFICE DESK	12
26	OFFICE TABLE	14
27	MONITOR RELISYS	7
28	FRIDGE - LG	10
29	REFRIGERATOR	11
30	SDS ROLLER	7
31	CARGO TRUCK	5
32	PICK UP	8
33	MOTORCYCLE	28
34	GENETRATOR	10
35	TRAILER	6
36	COMPRESSER	11
37	ASSORTED FILTERS CAT	5
38	UPS	40
39	GOOD WIN PUMP SCARP	4
40	MICRO WAVE	8
41	FIRE PROOF SAFE	6
42	BITUMEN BOILER	8
43	GRADER	5
44	BPOMAG SINGLE DRUM ROLLER 1/2	3
45	TRACKLOADER	3
46	WHEEL LOADER	3
47	NISSIAN DOUBLE CABIN	2
48	PICK UPS	20
49	TIPPER TRUCK	7
50	IVECO	14
51	MITSUBISH	12



## **STORES FINDINGS**

### **F. 1.JINJA STATION**

#### **Stores survey findings:**

1. The station has lotted tyres, computers and empty drums for bitumen that are kept in the yard. These items are not yet auctioned and consume space that would be better utilized to ensure a neat environment.
2. Stores are clean and neat.
3. Store for stationery and welfare items is clean and well-arranged but with limited storage space.
4. The mechanical store has shelves and its items are well arranged.
5. Mechanical items like grass cutters need to be captured on the list of equipment by Mechanical Supervisor.

### **TORORO STATION**

#### **Stores Survey findings:**

1. Some assets lack permanent engravement. They only bear stickers that can be removed anytime and can fade easily. This affects traceability and proper management of assets.
2. Station lack adequate store space for inventory items like stationery. The Supplies officer's office is used as a store for stationery.
3. Laboratory items moved to the station from various roads are kept in one of the station buildings and are not in use
4. The store for mechanical items is neat, clean though not spacious enough. It has a few shelves.
5. The station has dilapidated buildings and stores. The station has a lot to improve the condition of all stores, the station yard, the perimeter wall.
6. Road materials like culverts lack security and are littered around the station yard
7. Old stores lack doors and yet valuable inventory is kept in them.
8. Gabions are kept inside the old stores.

9. The station possesses large quantities of lime (715 bags) and tyres. This remains unused by the station and there is a risk of imminent expiry. Some of it can be transferred to other stations that need.

## **G. MBALE STATION**

### **Stores Survey findings:**

1. Stores are well organized, clean and spacious enough to accommodate the station inventory.
2. Inventory records are accurate though we observed that a particular inventory item like vim can have multiple descriptions in AIMS
3. Separate stores for exist for stationery, welfare items and lubricants.
4. Items lotted in the previous years are still lying in the station premises for instance lotted ICT items are kept in one of the stores
5. Unlike other stations, Mbale station bitumen is kept inside one of the stores
6. Store for tyres and mechanical spares is well arranged. All items except tyres are on shelves.

## **H. SOROTI STATION**

### **Stores Survey findings:**

1. The main store is well arranged and organized. It houses items used at the station like stationery and road materials as well as items used at Bisina ferry landing site.
2. Inventory items are shelved
3. One of the stores has 2 unused but expired tyres that should be disposed of.
4. Bitumen is kept under a shade. It is recommended that the station constructs a yard for better storage of such inventory items
5. Inventory items like culverts are kept in the space behind the station offices
6. The station lacks a proper space for storage of welfare items like sugar, tea bags and drinking water

**I. KOTIDO STATION****Stores Survey findings:**

1. The station yard has inadequate lighting at night. This creates a risk of theft of assets at night and complicates surveillance.
2. The station embarked on the construction of a new stock yard comprising a good number of stores. This structure is almost complete as far as construction is concerned and it will go a long way in improving inventory management at the station.
3. The new stock yard will soon be fitted with shelves. The current stores have no shelves and most inventory items like mechanical items is kept on pallets. The shelves have already been designed.
4. Inventory items like welfare items and road materials like cement are kept in a very dilapidated building and are kept in a disorganized manner. This building is close to the main gate and should be demolished upon completion of the newly constructed stock yard.
5. Station yard is not paved and gets messy and muddy when it rains. The station needs to borrow a leaf from other stations like Moroto that took the initiative to make their own pavers for paving the yard
6. The station lacks facilities for proper storage of station documents. This compromises the security of these documents. Filing cabinets are old and are not adequate.

**J. MOROTO STATION.****Stores:**

1. Stores are well arranged, clean and spacious.
2. Inventory items are kept on shelves inside the stores
3. Sampled items of inventory match physical count.
4. Bitumen is kept under a shade.

**KYAMBOGO UNRA OFFICE**

1. Most items are recommended for board off.
2. Containers exist in the yard and contain cement, UNRA tents, chairs,
3. Store for ICT items (some are loted) is dirty and needs cleaning

## H. UNRA HEAD QUARTERS

### The survey findings are:

1. There exist 2 stores, one store has tyres, chairs, and welfare items while the other is for stationery.
2. Lighting is not sufficient in the main store. Bulbs are available and to be fixed soon.
3. Headed paper exists in the main store albeit is no longer needed. People stopped from printing in color. Supplies officer to have a meeting with Martin Muhangi and Byarugaba Godfrey to chart a way forward.
4. Main store isn't organized due to lack of space
5. Furniture for ferry crossings exists in the store. Some ferry staff have picked their furniture and others have not picked.
6. Cleaning the stores is done twice week. Lack of space affects cleaning.
7. The main store is congested.
8. There are items for board off like broken chairs and dispensers.
9. Survey equipment that exist in the main store needs to be taken to Kyambogo.
10. Lack of storage space affects aeration as the store is stuffy and yet it keeps welfare items.
11. An updated AIMS inventory report is available
12. Bin cards are in use in the stores

## J. MASINDI STATION

1. The stores records were reconciled and regularly updated on daily basis using AIMS. The station maintained an updated stores ledger.
2. The stores for consumables, stationery and lubricants stores are neat. However, mechanical spare parts stores are not spacious enough and lack shelves for proper storage of the spare parts.

3. There were a number of loted assets from previous years, which had not been disposed of for example obsolete ICT equipment, which had over the years failed to attract bidders.
4. There were old bridge steel parts removed from newly constructed Para Bridge, which had been brought to the station for safe custody. However, the station did not have appropriate guidance on how to handle or record them.
5. Due to ongoing repairs, Karuma Bridge was closed, causing heavy traffic diversion to alternative routes, including Masindi Port, which connects to Apac District.
6. The station has obsolete ICT equipment that has consistently failed to attract any bidders over the years

## **L.MOYO STATION**

### **Findings**

1. The stores ledger was reconciled and regularly updated as evidenced by AIMS reports.
2. The stores were well organized.
3. A number of loted assets from previous years were still lying in various places in the compound and stores for instance there is a low bed and grader, which failed to attract bidders due to the distance, and high costs of towing the items to Kyambogo station.
4. The consumables, particularly for the ferry operators, were out of stock. Since the financial year had just ended, restocking would have to wait until the station received the first quarter release for the subsequent year. This meant the ferry staff would have to operate without breakfast, which potentially slows their operations and ultimately impacting the transport

## **M.GULU STATION**

### **Findings**

1. The stores were well organized with updated stores ledger as evidenced by AIMS reports. However, consumables did not have bin and stock cards.
2. ICT equipment loted in previous years was still lying in stores as they could not attract bidders.
3. The station possesses a number of unserviceable assets which have been recommended for disposal for instance the pedestal roller.
4. The station lacked its own operational pedestal roller and relied on borrowing rollers from other stations.
5. system negatively.

## **N. KITGUM STATION**

### **Findings**

1. The station had three residential buildings under construction, one for the station managers (bungalow), 2 three semidetached storied buildings (one for senior and another one for the junior officers).
2. The station renovated its offices and stores using funds allocated to it in the previous Financial Years.
3. The station has a number of assets that are unserviceable and already recommended for disposal. These include furniture, which was loted but not yet auctioned.
4. The mattresses were poorly stored on open ground with overgrown weeds, making them susceptible to wear and tear due to rusting and other damage
5. Despite the previous report's recommendation to tag furniture with permanent tag numbers, the station continued using temporary tags for furniture and equipment. This practice makes it difficult to identify items in case of loss in tracking and managing assets efficiently.

**P. MUBENDE STATION****Findings**

1. The Board inspected Mityana -Mubende Road Project under construction by Energo Ltd and thereafter inspected Mubende-Kakumiro which was noted to be complete.
2. Noted a number of Laboratory equipments which were kept in stores and not being utilized.
3. The inventory stores were well maintained and tallied with records in the inventory management system (AIMs)

**S. KASESE STATION**

1. The team inspected Stores and were found clean and neat.
2. Items well maintained with in AIMS with stock reconciling as per the count at the close of the financial year.
3. Kasese - Mpongwe road was inspected, entire road is in a very bad state and needs urgent construction.

**T. MBARARA STATION**

1. The store is not well maintained
2. The stock could not be reconciled with the bincards in place despite having AIMS in place.
3. The station is congested with construction residues
4. The weigh bridge is in a bad state with exposed iron bars which poses a risk to the staff and users. The station had procured materials for but still waiting for conclusion of procurement for a labour contract to undertake repairs

**CASH AND BANK FINDINGS**

1. 1.The team reviewed and verified the cash and bank balances as at 30<sup>th</sup> June 2024. All bank accounts for Uganda National Roads Authority were well maintained and updated.



**Table showing accounts reviewed by the board****S/N****Bank Account Name****Bank Name****Account Number****Bank Balance****Cash Book Balance****CUR**

1

UNRA Treasury Single Sub Account

BANK OF UGANDA

003130058000001

UGX

19

UNRA Maintenance Account

BANK OF UGANDA

003130088000019

3,105,332,337 UGX

ISIMBA PUBLIC BRIDGE-COMPONENT 11

BANK OF UGANDA

003130088000023

62,334,530 UGX

Masaka-Bukakata Project

BANK OF UGANDA

003130088400013

2,904.5 USD

Road Sector Support Project 4

BANK OF UGANDA

003130088000020

42,008,940 UGX

ISDB Operational Special Account	
BANK OF UGANDA	
003130088400017	
USD	
KNBP-Eastern Africa Transport Corridor	
BANK OF UGANDA	
003130149780001	
	94.5 EURO
Kampala Jinja Expressway Special account	
BANK OF UGANDA	
003130148400001	
	343,963.5 USD
Uganda National Roads Authority-NTR	
BANK OF UGANDA	
003130168000001	
UGX	
The Project for the Improvement of National RD in Refugee-Hosting Areas of West Nile Sub region	
BANK OF UGANDA	
003130088000026UGX	
ISDB Operational Special Account	
BANK OF UGANDA	
003130088000028	
	64,782,996 UGX
Namagumba Budadiri Road Project	
BANK OF UGANDA	
003130088000029	
Namagumba Budadiri Road Project	
BANK OF UGANDA	
003130088400020	
USD	
Road Sector Support Project 5	
BANK OF UGANDA	
003130088400011	
USD	
UNRA Contingencies Fund	

BANK OF UGANDA		
003130088000030		
		53,508,000,000 UGX
Kampala Entebbe Airport Expressway bank account		
STANBIC BANK UGANDA LIMITED		
9030012349318		
		11,301,489,633 UGX
Roads & Bridges in Refugee Hosting Districts/Koboko-Yume-Moyo Road-USDB		
BANK OF UGANDA		
003130088400019		
		19,878,189 USD
Roads & Bridges in Refugee Hosting Districts/Koboko-Yume-Moyo Road-UGX		
BANK OF UGANDA		
003130088000027		
		178,245,568 UGX
North Eastern Road-Corridor Asset Mg't Project (NERAMP)		
BANK OF UGANDA		
003130088400010		
		20,533,812.87 USD
North Eastern Road-Corridor Asset Mg't Project (NERAMP)		
BANK OF UGANDA		
003130088000025		
		11,566,707,579 UGX
BUSEGA - MPIGI ROAD PROJECT		
BANK OF UGANDA		
003130088400015	10 USD	

## RECOMMENDATIONS

1. UNRA should engage a structural engineer to assess the cracks in the station manager's office and seek for fund to repair both e the manager's office and administration building at Luwero and Jinja Stations.
2. UNRA should urgently address the challenge of faded engravement tags for assets and ensure more clear and readable tags for proper identification.
3. The Authority should Fastrack the disposal of items loted in the previous year's clogging yards and open stores to create more station yard space and ensure neatness and consider other unserviceable items for disposal.
4. UNRA should initiate Capitalization of completed Roads and Bridges in IFMS to account for depreciation after commissioning of completed projects.
5. Need to fast track the process of acquiring the land titles for the land for station offices, landing sites and weigh bridges.
6. There is need install CCTV cameras to beef up security around the stations in Jinja and Lira.
7. UNRA should urgently prioritize the construction of new stores at Tororo station by including the same in annual budget and work plan for the station for this financial year and following up for funding.

## PICTORIALS



## 114 UGANDA CANCER INSTITUTE (UCI)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Training on Fixed Assets Module for officers who manage the Fixed Assets register for proper management and update of the register on IFMS on a timely basis.	Not yet trained	In the process
2	Accurate and timely update of the physical asset register so that it's possible to compare with the system register for completeness. Training of the stores officers on proper stores management and timely update of stores records.	Up to date	Done
3	Provide more storage space both for non -cold and cold chain drugs.	Already provided	Done

### ASSET FINDINGS

#### Findings

1. The entity has a centralized asset register that is maintained at the headquarters. The register was updated and assets submitted for upload onto the IFLS- system. However, during the historical asset data validation exercise, it was observed that some of the assets loaded needed adjustments in description and costs. All adjustments are to be sent to the accountant general's office.
2. The head office maintains a comprehensive asset portfolio. Important to note is that the entity receives donations in form of vehicles from ministry of health however the donated items do not come with documentation and this causes double counting to both ministry of health and the receiving government entity the same challenge is faced in other assets like medical equipment and lab equipment.
3. Gulu facility has a construction in progress. It consists of a gate and housing facility for the gate keeper the CIP form is attached.
4. The Gulu facility has only two small capacity washing machines which cannot sustain the amount of laundry to be done daily
5. Several assets, including vehicles and various other items, were identified as being no longer serviceable and marked for disposal.
6. A new building is currently under construction at the Uganda cancer institute headquarters indicating ongoing expansion and improvement efforts. This building is expected to enhance the institute's capacity to provide medical services.
7. During the survey new items were identified in storage including a significant number of mattresses and additional medical supplies.

These items were found in the storage area, properly stacked and labelled, ensuring easy access for future use.

### Other Findings

S/N	Item	Units	Amounts
1	Losses	50	45747589

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND AND BUILDINGS	49	34205395233	34205395233
2	TRANSPORT EQUIPMENT	23	1504825103	1504825103
3	ICT EQUIPMENT	273	877668627	877668627
4	OFFICE EQUIPMENT	29	49123424	49123424
5	MEDICAL EQUIPMENT	99	6223194965	6223194965
6	MACHINERY	113	7221120977	7221120977

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Chevrolet	UG4549M
2	TOYOTA	UG3943M
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
1.	Cpu	30
2.	Laptop	1
3.	24 dell e2420h monitor	2
4.	25 litre panuci	3
5.	29 full hd monitor	1
6.	42u rack-server	1
7.	Adaptor for suction	1
8.	Adjustable examination	2
9.	Air conditioner samsumg	1
10.	Air conditioning system	3
11.	Alcatel intercom	6
12.	Alcatel ip	1
13.	Alluminium pans with covers	4
14.	Alluminium door	2
15.	Aluminium materials(assorted)	1
16.	AOUTOMATIC autoclave (Tuttnuar 2540m)	1



S/N	ITEM DESCRIPTION	REG.NO/TAG No
17.	Apc a50818130535	1
18.	Apc back up 500	1
19.	Apc back-ups 700va 230v avr iec socketuci-lab-abus-01	1
20.	Apc back-ups 700va 230v avr iec socketuci-lab-abus-02	1
21.	Apc backups es500	2
22.	Apc	1
23.	Apc ups	4
24.	Asorted steel materials	1
25.	Assorted glasses	1
26.	Assorted timbers	1
27.	Assorted truecut niddles	1
28.	Autoclave	4
29.	Autoclave steam	1
30.	Autoclave tuttnauer electric	2
31.	Automated electrophoresis	1
32.	Automatic voltage regulator	1
33.	Autopsy instrument	1
34.	Autopsy knife with 30cm blade	1
35.	Battery	1
36.	Bed oncology electric	15
37.	Bed oncology manual	60
38.	Bed oncology paediatric	75
39.	Bed side screen	23
40.	Bed	9
41.	Benchtop waste bag holder	1
42.	Bio hazardous waste container	2
43.	Block storage cabinet wooden	1
44.	Blood pressure machine	15
45.	Box trolley	4
46.	Brass door label	18
47.	BURGLAR DOOR double shutter (Mild steel)	1
48.	Camera digital	1
49.	Cardiac table	1
50.	Cardiogy iv	7
51.	Chafing dish chef plus	1

S/N	ITEM DESCRIPTION	REG.NO/TAG No
52.	Chafing dishes	1
53.	Chair wheel adult	11
54.	Chair wheel paediatric	9
55.	Charcoal oven brown brick	1
56.	Chemotherapy bed	4
57.	Charcoal stove heavy duty	2
58.	Cidex containeruci-thr-cc-01	1
59.	Clinical chemistry analyser	1
60.	Clip titanium lt 200 36 x 6 clips	1
61.	Clip for proximal illumination	1
62.	Coagulation suction tube 2.5mmuci-thr-cst2.5mm	3
63.	Colbolt 60	1
64.	Cold light fountain power led 175 scb	1
65.	Compressor for Air conditioner	1
66.	Cooker pressure	1
67.	Cooker boiler	1
68.	Cool boxes	8
69.	Copper pipes for air conditioner	1
70.	Cti server	1
71.	Cystoscopy	1
72.	Cytocentrifuge	1
73.	Dead body trolley	2
74.	Dell monitor	3
75.	Dell optiplex	2
76.	Dell	1
77.	Desktop	99
78.	Diagnostic equipment	2
79.	Digital clinical thermometer	40
80.	Digital mammography with 3d tom and bio	1
81.	Digital weighing scale	1
82.	Directional signage (1.8mx1.6m)uci-prods-18601	3
83.	Disceting scissors	1
84.	Dissection board	1
85.	Dissection kit	1

S/N	ITEM DESCRIPTION	REG.NO/TAG No
86.	Domestic bin (black)	10
87.	Double led ceiling operating lights	1
88.	Dressing set eimed	9
89.	Dressing trolley	3
90.	Drug refrigerator	1
91.	Drug trolley	2
92.	Electric deep fryer double	1
93.	Electric kettle	4
94.	Lift door	5
95.	Metallic poles	5
96.	Metallic sheets piece	4
97.	Electric kettle 4.2 chef plus	1
98.	Electrocardiograph (ecg) machineuci-opd-em-0001	2
99.	Embedding station tissue	1
100.	Enhanced direct laryngoscope set	1
101.	Equipment cart lc	1
102.	Examination halogen light head	3
103.	Fan motor for air conditioner	1
104.	Fiber optic light cable 230cm 3.5mm	1
105.	Fire alarm	1
106.	First aid kit with accessories	2
107.	Flasks 500ml	2
108.	Forceps small matt 22cm	1
109.	Frais de dossier d'expedition	1
110.	Freezer thermometer	5
111.	Full wavelength magnetic foot antena 4mc	1
112.	Germicidal uv lights	1
113.	H2O trap for drager anaesthetic machine	12
114.	Haematology analyser	1
115.	hand wash Basin(stainless)	1
116.	Havas laryngoscope lary 17cm	1
117.	Havas light carrier	1
118.	Head lights	2
119.	Head	1

S/N	ITEM DESCRIPTION	REG.NO/TAG No
120.	Heated stir plate	1
121.	Heavy bag for hook iv fluids	10
122.	Heavy duty oxygen concentrator	2
123.	Heavy duty saucepan	4
124.	Hopkin telescope 15 4mm	5
125.	Hp colour LaserJet	1
126.	Hp keyboard	2
127.	Hp printer p2055d	7
128.	Image sh3-z	1
129.	Immuno-chemistry analyser	1
130.	Indoor component AC	2
131.	Infusion pumps	9
132.	Insulated container serving pan 15litres pan	2
133.	Integrated diagnostic equipt	1
134.	Intravenous iv cut down set elmed	2
135.	Ip65 repeater with main power supply	3
136.	Juice extractoruci-cat-je-01	2
137.	Klein Asser grasping forceps 23cm	2
138.	Lamp operating overhead	1
139.	Laparoscopy set	1
140.	Larry. li forceps delicate 22cmuci-thr-lfd22cm	1
141.	Laryngoscope holder and chest support	1
142.	Larynx grasping forceps large 22cm	2
143.	Laryngoforce ii clip forceps left	2
144.	Laryngoscope holder and chest support	1
145.	LASERJET PRO 400-m401dn	1
146.	Leakage tester sha - p5	1
147.	Lifter with jar elmed	4
148.	Lighting source	1
149.	Locker bedside	14
150.	Lw ups 1500	1
151.	Magnetic stir bars	1
152.	Mammography machine set	1

S/N	ITEM DESCRIPTION	REG.NO/TAG No
153.	Manual suction machine	5
154.	Manual large volume pipette 0.1ml to 100ml	1
155.	Mayo instrument tray	1
156.	Measurement tape	9
157.	Mechanical dial personal floor scale	4
158.	Medical bin red big	6
159.	Medical torch light	8
160.	Metalic pipe for ventilation	1
161.	Micro alligator forceps	1
162.	Micro grasping forceps	3
163.	Micro scissors curved left	1
164.	Micro scissors curved upward	1
165.	Micro scissors straight	1
166.	Micro spoon & spa	1
167.	Micro laryngoscopy set	1
168.	Microscope leicu dm500m	4
169.	Microscope	1
170.	Milk boiler electronic 13litres	1
171.	Mindray (haematology analyser)	1
172.	Miniature grasping forcep 2	3
173.	Mobile x-ray film machineuci-xry-xr-0001	1
174.	Mon sticky frying panuci-cat-msfp-01	1
175.	Monitor	9
176.	Multi-media projector	1
177.	Multi-stainer type mas incl drying	1
178.	Nasopharyngoscope	1
179.	Nebulizer	12
180.	Neoprobe detection system	1
181.	Network printer	1
182.	Notice board	2
183.	O2 regulator for anesthesia machine	5
184.	Office chair leather	1
185.	Office chair metallic(3SEATER)	1

S/N	ITEM DESCRIPTION	REG.NO/TAG No
186.	Office chair metallic(3SEATER)	1
187.	Office chairs leather	1
188.	OFFICE CHAIRS metallic	1
189.	Op. Laryngoscopew.later blades 18cm	1
190.	Operating light	1
191.	Optical cpu 360	1
192.	Oropharyoscope w. Lateral blades 14cmuci-thr-owb14cm	1
193.	Otoscope setuci-prv-os-0001	1
194.	Oven microwave steameruci-mw-pth/2015	1
195.	Oven 50 slide drying hot airuci-da-pth/2015	1
196.	Overbital spakeruci-pth-obs-01	1
197.	Overhead frame extraction hooduci-eh-pth/2015	1
198.	Oxygen carrieruci-thr-o2c-01	1
199.	Oxygen concentrator	19
200.	Oxygen cylinder	37
201.	Oxygen head	2
202.	Oxygen key	12
203.	Oxygen regulator two guge piton type	24
204.	Oxygen trolley metallic	2
205.	Paraffin scaper	2
206.	Patella hammer myomed taylor	10
207.	Patient monitor	2
208.	Patient monitor display umec	8
209.	Patient monitor(assorted)	1
210.	Patient monitor	2
211.	Patient screen assorted	1
212.	Patient screens	1
213.	Patient trolley	1
214.	Patient waiting benches metallic	19
215.	Pedal binplaster 240l reduci-pbp-2017	4
216.	Ph meter with probesuci-pth-pmwp-01	1
217.	Plastic pipe	9
218.	Platelate agirtator	2

S/N	ITEM DESCRIPTION	REG.NO/TAG No
219.	Portable monitor display	2
220.	Power step downuci-thr-psd-01	1
221.	PRINTER HP LAARJET 2055du	1
222.	Printer	3
223.	Processor tissue	1
224.	Proctoscopes clp-01 bridge master	1
225.	Projector screen	1
226.	Protector dia 7mm 23cmuci-pd23cm-01	1
227.	Pt1000 95 to 150c probe	5
228.	Pulse oximeter	23
229.	Pylon signage (2.5x1.8m)	4
230.	Rack for sinufit /laryngofit instrumentsuci-thr-rsli-01	1
231.	Rf 10 usb keyuci-phyr10usbk1	2
232.	Rf monitor gold software for shared datbaseuci-phyrmgssd-1	1
233.	Rigid eosophagoscopyuci/thr/re/001	1
234.	Room temperature thermometer	2
235.	Round chafer dish	3
236.	Ruler folding measuring 2m length (ss)uci-ptb-rgm2m-01	1
237.	Ruler steel graduated 30cmuci-gr-ptb/2015	1
238.	Ruler graduated steel 30cmuci-ptb-rgs30cm01	1
239.	Sample line 4 drager anaesthetic machine	10
240.	Scalpe blade holder no.15uci-bh-ptb/2015	2
241.	Shading warming unituci-sw-ptb/2015	1
242.	Side locker	1
243.	Sigmoidoscope	2
244.	Sign post	4
245.	Sit toilet	3
246.	Skin grafted setuci-thr-sgs-01	1
247.	Slide drying packsuci-ptb-sdp-01	1
248.	Slide starving packs with capacity for 12slidesuci-ptb-ssp12s-01	1
249.	Slx system -810nmuci-pdw-ss810-01	1
250.	Soft board	1
251.	Stainless steel matt finishuci-ptb-ssmf-01	1



S/N	ITEM DESCRIPTION	REG.NO/TAG No
252.	Stainless water ceramic materials	1
253.	Stand weighing	1
254.	Steameruci-st-pth/2015	1
255.	Steiner laryngoscope 19cm smalluci-thr-sl19s01	1
256.	Stepdown transformer	1
257.	Sterlizer (tuttnaur 3870ea)	1
258.	Stethoscope	5
259.	Stir plateuci-pth-sp-01	1
260.	Storage tank	1
261.	Suction machine electronic	15
262.	Suggestion box	1
263.	Sunction machine new hospivac 350f5	1
264.	Support table goyyingen modeluci-thr-stgm-01	1
265.	Surgical scissors longuci-ss-pth/2015	1
266.	Telescope protective sheath for 497hcuci-thr-tps-01	1
267.	Televisionuci-cpu020235	1
268.	Temperature amd humidity monitoring	7
269.	Three vital electronic portable with stand	15
270.	Tie tray histo-cooluci-pth-tthc-01	1
271.	Timbers(assorted)	1
272.	Tissue cassette baskets	1
273.	Tissue cassette metallic	14
274.	Transformeruci-giu-tr-0001	1
275.	Transport stretcheruci-pvtw-ts-01	1
276.	Tray instrumentsuci-pth-ti-01	1
277.	Tripple lite ups	1
278.	Trolley drugs	5
279.	Trolley emergency patient recovery	7
280.	Trolley hospital food 4-shelves	5
281.	Trolley medicine	2
282.	Trolley	1
283.	Trufocus lio premier 810nm lsucipdwtlp810-01	1
284.	Tv sets(led) with auto programming	3

S/N	ITEM DESCRIPTION	REG.NO/TAG No
285.	Tv stands	1
286.	Ultra sound/echo scanner e-cube 27 sysuci-us-rad-0001	1
287.	Ultrasound machineuci-xry-us-0001	1
288.	Uninterruptible power supplyuci-pr-vcr/2017	1
289.	Unipolar high frequency cord 300cmuci-thr-uhfc300cm	1
290.	Ups	13
291.	Ups tripplelite	1
292.	Urinary catheter introducer allpro	5
293.	Urit 26 blood glucose meter	10
294.	Used mattresses	1
295.	Used pavers and stones	1
296.	Used tyres	19
297.	Video colonoscope ec -3890mk	1
298.	Video gastroscope	1
299.	Video laryngoscope model iv 18cm	1
300.	Video processor epk-1500 for endoscopy machine	1
301.	Volk-20d large clear 50mm	1
302.	Wall mount patient 02flowmetre	23
303.	Wall mounted diagnostic set	5
304.	Waste bin 50litres	12
305.	Water bath	1
306.	Water bin plaster	2
307.	Water reservoir tank 3000litresplas	2
308.	Weighing balance	1
309.	Weighing scale _ a _ sitting for adult	1
310.	Weighing scale digital balnceuci-db-pth/2015	1
311.	Weighing scale mechanicaluci-ms-pth/2015	1
312.	Weighing scale _a_ sitting for adult electroniuci-chl-ws-0006	14
313.	Wheel chair	2
314.	Wireless temp logger for pt1000 probeu	3
315.	Wireless temp logger in built senser ip80	11
316.	Wooden metallic patient chair	1
317.	X-ray boxuci-thr-xrb-01	1

S/N	ITEM DESCRIPTION	REG.NO/TAG No
318.	X-ray film processor	1
319.	X-ray film viewer	6
320.	X-ray film viewer double screen	6
321.	X-ray viewer	3

## STORES FINDINGS

1. A complete test check of the stores /inventories, was made where the balances agreed and they have been initialed in the store's ledgers and that the inventories on hand agreed with the ledger.
2. A continuous independent departmental check on the stock balances has been carried out during the year by an officer other than the immediate stores in charge.
3. The store accommodation is adequate.
4. The condition of the store is good/bad.
5. The items are stored in an efficient manner.
6. There are excessive or obsolete stocks.

## CASH AND BANK FINDINGS

1. Under the year of survey, Uganda cancer institute maintained 11 bank accounts whose cash and bank balances were properly reconciled as per attached treasury copies of bank statements and certificates of bank balances.
2. The team observed that all cash counts were duly carried out. Below is the list of the accounts that were verified by the board

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	UGANDA CANCER INSTITUTE RESEARCH GRANT	BOU	003140088000002	1,335,719,826		UGX
2	UGANDA CANCER INSTITUTE RESEARCH GRANT	BOU	003140088400001	202,204.95		USD

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
3	UGANDA CANCER INSTITUTE RESESRCH GRANT	BOU	003140088260000	58,543.34		GBP
4	SUPPORT TO UGANDA CANCER INSTITUTE	BOU	003140088000001	54,832,542		UGX
5	EAST AFRICA SKILLS DEVELOPMENT AND TERTIARY EDUCATION IN BIO MEDICAL SCIENCE ROJECT	BOU	003140088000000	1,282,635		UGX
6	EAST AFRICA SKILLS DEVELOPMENT AND TERTIARY EDUCATION IN BIO MEDICAL SCIENCE PROJECT	BOU	003140088400000	1,696,374.22		USD
7	EAST AFRICA SKILLS DEVLOPMENT AND TERTIARY EDUCATION IN BIO MEDICAL SCIENCE PROJECT	BOU	003140089780000	0.00		EUR
8	UGANDA CANCER INSTITUTE TREASURY SINGLE ACCOUNT	BOU	003140058000001	0.00		UGX
9	UGANDA CANCER INSTITUTE	STANBIC BANK	9030006331911	5,877,288		UGX
10	UGANDA CANCER INSTITUTE	DFCU	01363618172200	104,311,440		UGX
11	UGANDA CANCER INSTITUTE	DFCU	02363618172206	2,647.00		

## RECOMMENDATIONS

1. The board recommends all assets be engraved before they are issued to the respective users.
2. There is need to create storage space at the Gulu facility in order to separate sterile and non- sterile items.
3. The board recommends purchasing of heavy-duty washing machines that can handle the laundry needs at the Gulu regional center

4. Urgent deployment of specialized healthcare personnel, particularly a doctor or technician capable of operating the new equipment at the Arua facility
5. Introduce a digital inventory management system to enhance record - keeping and track the movement of supplies and more efficiently
6. Reorganize the store area to maximize available space and prevent supplies from being stored inappropriate locations at the Arua facility.
7. Conduct regular training for current staff to manage the equipment and improve inventory handling procedures for all facilities
8. Improve labelling and digital tracking systems to reduce manual errors in inventory management.
9. Leverage the available land for expanding storage capacity and other essential services to accommodate the increasing number of patients in Mbarara
10. Continuous monitoring and timely disposal of expired medical supplies to ensure compliance with health regulations.
11. Mbale branch needs to be completed and operationalized in order to provide the medical care it was intended for. As a short-term plan, the area needs to be maintained to avoid encroachment.
12. Engrave all new assets in the regional branches. As a way of practicing proper asset management, assets should be engraved before they are issued out to the respective users.
13. Equip all regional facilities with the necessary storage facilities and office equipment to enable smooth operations.
14. The entity should consider growing its own oxygen as opposed to purchasing because the costs are too high.

## 115 UGANDA HEART INSTITUTE (UHI)

### ASSET FINDINGS

#### Findings

1. Uganda Heart Institute signed a memorandum of understanding with Mulago hospital and occupies two (2) floors (2<sup>nd</sup> and 6<sup>th</sup> floor) for its operations.
2. The entity owns land in Naguru and is in the process of constructing a modern hospital facility on the said piece of land. During inspection of the said land, it was found to be well secured with a perimeter wall.
3. The following category of assets were inspected by the team
  - (a). Building
  - (b). Specialized medical equipment.
  - (c). Furniture/ Office equipment and Fittings
  - (d). ICT Equipment
  - (e). Transport equipment

#### Other Findings

S/N	Item	Units	Amounts
1	Receivables	5	9,267,971,640

#### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND	1	NIL	
2	BUILDING	1	4,677,470,277	4,428,067,103
3	TRANSPORT EQUIPMENT AND	19	2,324,771,183	2,096,312,998
4	ICT EQUIPMENT	142	549,944,946	852,249,732
5	OFFICE EQUIPMENT	5	135,489,250	167,464,251
6	MACHINERY	28	NIL	

## **STORES FINDINGS**

1. The BoS team noted that Uganda Heart Institute lack space for stores and uses three (3) containers as storage facilities for drugs.
2. One of the containers is used as the office for the inventory officer and the General Store where stationery and drugs are kept.
3. Uganda Heart Institute maintains an asset register on the IFMS but was not updated because the responsible officer is not trained and has no access/ responsibility on the system.
4. Related to the above, the team observed that the Vote's historical data on IFMS Asset System was not yet validated. There is need to have this done in order to have a comprehensive updated asset loaded on IFMS register.
5. The process of disposing off items which was not yet completed during the visit by the BOS team. Delays in disposing off these items reduces the amounts due to the Government and deterioration of physical conditions and exposes them to theft and mismanagement
6. Stores records are well maintained and properly kept.
7. Many bulky machines are kept outside though well covered but all that is caused due to lack of enough space. The BOS team did a physical verification of the assets based on the asset register and below were the findings.

## **CASH AND BANK FINDINGS**

1. The Uganda Heart Institute (UHI) maintains seven (7) bank accounts in Stanbic bank, DFCU Bank and 5 accounts at Bank of Uganda.
2. Cash books were regularly reconciled with the bank statements. Bank reconciliation statements were prepared monthly basis.
3. Certificates of Bank balances for the bank accounts as at close of business on 30<sup>th</sup> June 2024 agreed with the reconciled bank positions.



**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	UGANDA HEART INSTITUTE TREASURY SINGLE SUB ACCOUNT	BANK OF UGANDA	003150058000001	0	0	UGX
2	UGANDA HEART INSTITUTE	BANK OF UGANDA	003150088000004	0	0	UGX
3	UGANDA HEART INSTITUTE	BANK OF UGANDA	003150168000001	0	0	UGX
4	UGANDA HEART INSTITUTE MSI RESEARCH PROJECT	BANK OF UGANDA	003150088000002	1,275,337,460	1,275,337,460	UGX
5	UGANDA HEART INSTITUTE	BANK OF UGANDA	003150088400001	0	0	UGX
6	UGANDA HEART INSTITUTE	STANBIC BANK UGANDA	9030005948311	228,971,469	228,971,469	UGX
7	UGANDA HEART INSTITUTE NTR COLLECTIONS	DFCU BANK	01360012489381	104,060,530	104,060,530	UGX

**RECOMMENDATIONS**

1. Items for disposal should be put in one place to minimize the risk of deterioration in physical condition and theft.
2. The inventory officer be trained to handle the asset register on the IFMS system so that it doesn't require to ministry of finance in order to update his asset register. Validation of historical data for the assets be undertaken as soon as possible.
3. More office space be acquired to accommodate the secretary and other staff that still have no better place/ office to sit and carry out their duties in a conducive environment.
4. All assets on verandas should be put in enclosed storage for proper storage

## 116 UGANDA NATIONAL MEDICAL STORES

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The board recommends that the asset register on IFMS should be updated.	Validation of historical data has been done, Accountant General's office to upload them as the current assets are being captured directly onto the IFMS Asset Register.	WORK IN PROGRESS
2	The board recommends periodic stock-taking of inventory in the stores to reduce the variances in the valuation of stock	Noted that regular inventory checks are made.	CLOSED
3	The board recommends purchasing more forklifts to help in organizing stock at the Kajjansi warehouse	i.e Daily Stock surveys are conducted in the warehouse and period cycles are also conducted to identify and correct variances between system values and physical stock	WORK IN PROGRESS
4	The board recommends that multiple pallet IDs should be cleared in the system so that stock on location reflects the exact figure in the system.	In FY 2024/25 there is no Budget available for the purchase of more forklifts Efforts shall be made to procure these in FY 2025/26.	CLOSED

### ASSET FINDINGS

#### Findings

1. At the time of the survey, the fixed assets register was not fully updated. However, National Medical Stores maintains an updated manual excel asset register.
2. Attached at the end of the report are pictures of different Assets at NMS

#### Other Findings

S/N	Item	Units	Amounts
1	Receivables	NIL	21,163,626,964

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND	6		19,136,787,663
2	BULIDING	9		10,740,460,600
3	TRANSPORT	76		24,083,157,000
	ICT	669		1,235,594,000
	OFFICE	14		135,390,000
	MACHINERY	40		9,605,637,992

### STORES FINDINGS

1. NMS has 2 main stores; one at Entebbe and the new complex at Kajjansi (Main store). In addition to the stores, NMS as an entity has the several offices Jinja, Arua, Gulu, Mbale, Soroti, Moroto, Hoima, Fort Portal, and Mbarara, Hoima, Kampala.
2. The Chief Stores and Operation officers maintain proper records that are updated regularly. The stores are well organized and ventilated. There were no still obsolete items for boarding off.
3. NMS undertook stock/inventory count at the end of the financial year and there were some variances in the valuation of stock.
4. A number of vehicles inspected were in good condition.

### CASH AND BANK FINDINGS

1. National Medical Stores maintains five bank accounts which are held in the Bank of Uganda, Standard Chartered Bank, and Stanbic Bank.
2. Cash and bank balances were properly reconciled as of June 30, 2024, as per the attached treasury form 40 and the corresponding copies of the certificate of bank balances and bank statements.
3. All cash books were properly posted. Attached are respective bank balance statements and bank certificates as of 30th June 2024.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	NATIONAL MEDICAL STORES	STANDARD CHARTERED BANK	8705610661602	7,140.14	7,140.14	USD
2	NMS- OPERATIONAL	BANK OF UGANDA	003160088400001	3,974,480.70	3,974,480.70	UGX
3	NATIONAL MEDICAL STORES	STANDARD CHARTERED BANK	0105610661600	8,488,855	8,488,855	UGX
4	NATIONAL MEDICAL STORES	STANBIC BANK	9030005915073	287,431,289	287,431,289	UGX

**RECOMMENDATIONS**

1. Supplies/stock is stacked on floor pallets, shelves and in refrigerators, this is mainly to prevent moisture from walls and floors for non-refrigerated items.
2. Good housekeeping is maintained the stores look neat and tidy.
3. NMS ensures proper recording of stock movement using stock cards and stock is verified regularly.
4. During BOS site visit we noted that the NMS Pallet area should be cleared to avoid congestion of the unused and old pallets.
5. The Board recommends that the Asset Register on IFMS should be updated.
6. The Board recommends periodic stock-taking of inventory in the stores to reduce the variances in the valuation of stock.
7. The Board recommends purchasing more forklifts to help in organizing stock at the Entebbe and Kajjansi warehouse

## PICTORIALS



## 117 UGANDA TOURISM BOARD (UTB)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Additional storage space is required for proper and safe custody of inventory. Management should ensure that stores are provided with shelves or filling cabinet in which inventory is kept as these are mostly on the floor.	Resolved	Filling cabinets bought and shelves secured.
2	Management should outsource more storage space to reduce congestion.	Procurement process for additional space is ongoing.	
3	The obsolete items kept in the parking are recommended for disposal to avoid further wear and tear.	No action taken	Disposal is scheduled for financial year 2023/2024

### ASSET FINDINGS

#### Findings

1. The entity has inadequate storage space for both consumables and assets recommended for disposal.
2. The assets register is appropriately updated.

#### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	TRANSPORT	6		1,348,801,786
2	ICT EQUIPMENT	75		319,964,061

#### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	MITSUBISHI PAJERO	UAA211F
2	YAMAHA MOTORCYCLE	UEC097Y
	YAMAHA MOTORCYCLE	UEC 329Y
	FOTON OMNIBUS	UBA 135M
	VAN	UAR 015L
	STATION WAGON	UG 0292T
	STATION WAGON	UAJ 587X
	STATION WAGON	UG 0036T
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
	FURNITURE AND FITTINGS	11
	EQUIPMENT AND MACHINERY	18
	TYRES	17

S/N	ITEM DESCRIPTION	REG.NO/TAG No
	ROUTERS	6
	UNITTRUPTABLE POWER SUPPLY	11
	DESKTOP COMPUTERS	8
	LAPTOP	7
	COMPUTER MONITORS	8
	KEYBOARDS	9
	PRINTERS	7
	FAX MACHINES	1
	DESKPHONES	10
	UPS BATTERIES	1
	TV SCREEN	1

## STORES FINDINGS

1. The entity has inadequate storage space for both consumables and assets recommended for disposal.

## CASH AND BANK FINDINGS

1. Uganda tourism has board maintains two (2) bank accounts and these are summarized in the table 1 below.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	UNDP SUPPORT TO UGANDA TOURISM BOARD	BOU	003170088000001	0	0	UGX
2	UGANDA TOURISM BOARD - POATE	BOU	003170088000002	147,090,153	147,090,153	UGX

## RECOMMENDATIONS

1. The entity should ensure disposal of assets recommended for board off.
2. Management should outsource storage space for items recommended for disposal. These are currently stored in an open parking area.



## 118 UGANDA ROAD FUND (RF)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Engraving of assets	All assets have been engraved.	Implemented
	Disposal of vehicles	The vehicles that had been earmarked for disposal have been disposed.	Implemented

### ASSET FINDINGS

#### Other Findings

S/N	Item	Units	Amounts
2	Receivables	1	77,000,000

#### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND	1		
2	TRANSPORT	8		
3	ICT	107		
4	OFFICE EQUIPMENT	38		
5	FUNITURE AND FITTINGS	341		

### STORES FINDINGS

1. URF has two main stores, one for consumables store on the Fourth floor and stationary store third floor, the store is clean and tidy, items are well placed in the shelves and spaced to avoid congestion.
2. Access to the stores is by the finger print hence ensuring security both to the entity and stores itself.
3. Stock taking is regularly done and a stock register as at 30 June 2024 was displayed matching with the items in the store
4. There were a few obsolete items for boarding off.
5. URF undertook stock / inventory count at the end of the financial year.
6. A number of vehicles inspected were in good condition.

**CASH AND BANK FINDINGS**

1. Uganda road fund maintains no accounts, all operations are done on the IFMS, hence maintain no account for its operations.

**RECOMMENDATIONS**

1. URF maintains neat and organized stores for the different items within the shelves and properly arranged.
2. Stock is arranged in a proper way and verified regularly.
3. Stores records are regularly updated and well maintained in an excel sheet.
4. During BOS site visit URF the board found out that there are some items that were not boarded off that included tables and other items.
5. Board recommends for some pallets for other items that were placed on floor to avoid spoilage.
6. All items bought within the period were fully engraved.

## 119 UGANDA REGISTRATION SERVICES BUREAU (URSB)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Disposal of obsolete items	The process of disposing off the obsolete items for financial year 2023-24 is ongoing and the advertisement by Link way General Auctioneers is running in the Daily monitor newspaper of 20 <sup>th</sup> August 2024	The disposal process is scheduled on 4 <sup>th</sup> September 2024 at UBFC
2	Proper storage and maintenance Assets	We moved to the new offices at UBFC where there is a provision for a bigger store and all items are kept on shelves with enough space to accommodate new items.  In addition, a provision for more storage has been created on basement level 2 which will be accommodating all identified items for disposal	The additional storage facility is now operational

### ASSET FINDINGS

#### Findings

1. The entity keeps a fixed asset register in excel and the team reviewed, verified and has submitted a list of new assets for upload in to the upgraded IFMS-FAM.
2. All the entity assets are properly engraved except for the newly procured furniture, which was done at the close of the financial year.
3. Asset verification at the vote is done by the accounts team on quarterly basis.
4. Centralized Asset Register is maintained at headquarters Kampala and all assets at the various branches are captured before issuance.
5. The kept obsolete and lotted assets are undergoing the process of boarding off and the herewith attached in the report for further reference

#### Other Findings

S/N	Item	Units	Amounts
1	Payables	2	18,725,372
5	Losses	11	72,435,500

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	TRANSPORT EQUIPMENT	50	1,227,130,247	4,700,332,073
2	ICT EQUIPMENT	675	1,770,635,953	3,406,878,665
3	OFFICE EQUIPMENT	23	18,690,200	18,690,200
4	MACHINERY	16	NIL	
5	FURNITURE AND FITTINGS			685,782,203

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	MOTOR VEHICLE	UG 0263J
2	MOTORCYCLE	UG 0423J
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
	Ergonomic chair	26
	Chairs	19
	Dispenser	1
	Office Tables	9
	Keyboard	26
	E - Pos Machine	9
	UPS	31
	CPU	21
	SCANNER	2
	PRINTER	1
	LAPTOP	4
	MONITOR	32
	TYRE	55

### STORES FINDINGS

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

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

### CASH AND BANK FINDINGS

1. The vote maintains a total of seven (7) bank accounts out of which four are with Bank of Uganda, two with Standard Chartered Bank and one with Stanbic Bank (see Treasury Forms 40 and 45 attached).
2. All cash books were properly posted as at June 30, 2023 and the cash and bank balances were properly reconciled against cashbooks, bank account statements, certificates of balances are attached herewith.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	URSB JLOS DEVELOPMENT 2006/7	BANK OF UGANDA	003190088000002	159,052,491	159,052,491	UGX
2	COMPANIES IN LIQUIDATION	STANDARD CHARTERED BANK	0102012060800	2,852,339,912	2,852,339,912	UGX
3	COMPANIES IN LIQUIDATION	STANDARD CHARTERED BANK	8702012060800	45,650.92	45,650.92	USD
4	URSB CONTINGENCY FUND ACCOUNT	STANBIC BANK	9030012940881	1,159,814,703	1,159,814,703	UGX
5	TREASURY SINGLE ACCOUNT URSB, SUB ACCOUNT	BANK OF UGANDA	003190058000002	00	00	
6	URSB FOREX TSSA ACCOUNT	BANK OF UGANDA	003190058000003	00	00	
7	URSB ARIPO PROTOCOL ACCOUNT	BANK OF UGANDA	003190088400000	119.15	119.15	USD

## RECOMMENDATIONS

1. The entity needs to acquire more storage space so as to accommodate the demand.
2. Much emphasis should be put on ensuring that old assets that are no longer used by the vote are disposed of expeditiously since they are many in number and thus taking up a lot of useful space which could be utilized for other useful purpose.
3. All unserviceable computers be disposal off and ensure that all processes and methods under the PPDA Act are adhered to.
4. Expand storage space to accommodate the demand for all regional offices.
5. Requisite steps should be taken to ensure that those already planned for disposal are disposed of for proper procurement planning.
6. Proper storage and maintenance of assets should be adopted to ensure durability of all assets and inventory that are still in use. This is because all stations visited, the way items were piled depicted potential damage and if not mitigated.
7. All the assets that were given LOT numbers in the previous ad-hoc board of survey shouldn't be kept and are supposed to disposed of.

## 120 NATIONAL CITIZENSHIP AND IMMIGRATION CONTROL (NCIC)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The Board recommended that the Ministry needs to follow up on all Land Titles	The Ministry has managed to secure land titles for Hoima, Elegu, Goli, Bugango & Nakasongola.	The vote is in the process of acquiring the remaining land titles.
2	The Board recommends periodic stock-taking of inventory in the stores to reduce the variances in the valuation of stock	The votes take stock on a quarterly basis.	Store Ledger books updated.
3	The Board recommends that provisions need to be made to improve on shelves to accommodate storage of documents in Namanve	More storage units were purchased.	Store ledger books updated.
4	The Board recommends that the vote should maintain a Disposal plan	Exercise is ongoing.	In progress.
5	NCIC should provide furniture for regional centers with very old furniture like Arua, Vurra, Entebbe	Furniture was provided for Entebbe Airport.	Arua and Vurra are awaiting the budget allocation.
6	NCIC Technical team should sensitize all regional center heads about proper asset managements and use of particular machines	The NCIC Technical team held sensitization trainings at various regional centers.	Skills enhanced.
7	The Board recommends that the vote follows up on the supply of new water dispensers	The faulty water dispensers were returned to the supplier and replaced with new ones.	The new dispensers were distributed to various border posts.

### ASSET FINDINGS

#### Findings

#### 1.DCIC-KYAMBOGO PASSPORT ISSUANCE CENTER

1. This is the Centre where passports are issued to the applicants. The team noted that there is enough space in the facility and all assets are in good working condition and engraved.
2. The passport storage rooms are well organized and well secured.



3. There were broken down vehicles parked in the compound of this facility but do not belong to Vote 120 (NCIC) but to Vote 009 (MIA).
4. The office received new tables in the FY 23-24 which are yet to be engraved.
5. Most of the chairs in this facility are old and needs replacement.
6. The office has no generator to back up power supply in case it went off.
7. There is also no signed post for ease of locating the office.
8. There is one old leaking grass thatched house that store old items (Vurra)
9. The solar system at Vurra and Lia cannot support the facility when power went off.
10. There is also a broken-down generator the requires repair.

### **GULU DCIC REGIONAL OFFICE**

#### **Gulu new four storeyed building completed and awaiting commissioning as seen in the pictorial.**

1. The assets at the facility including the generator are in good working condition and properly engraved.
2. There are two new LG TVs screen in Elegu and Lia boarder post and not yet engraved.

### **LIRA DCIC REGIONAL OFFICE**

1. The office is housed in one room in an old dilapidated district local government office building
2. They also have old chairs in storage.
3. Lira city council authority offered land to Lira regional office to construct their office and they are processing tittle deed.

### **BUSIA DCIC CLUSTER OFFICE**

1. Cardboard at IT Office needs replacement
2. Chairs at Work Stations are old and replacement (still in use)
3. No rest room for Staff who are on night duty shifts.
4. Inadequate Staff accommodation as staff shares rooms.

**MALABA DCIC CLUSTER OFFICE**

1. No rest room for Staff who are on night duty shifts.
2. Office Water dispenser faulty and needs replacement.
3. There is needs for AC in the Work Station and also in the Waiting room.
4. There is need to change the office glasses to a tinted glass to reduce on too much heat from sunshine.
5. The Station given new office Safe and already engraved.

**JINJA DCIC CLUSTER OFFICE**

1. The office has no running Motor Vehicle for the Station, hence to handle the Immigration detainee's cases on transfers to the detention Center are not timely as the Staff are using their own resources as indicated in the photo below;
2. There is need to provide quality office furniture for Work Station.
3. There are some items in the store which should be send to Namanve Archive Centre.

**Other Findings**

S/N	Item	Units	Amounts
1	Payables	3	
2	Receivables	2	2,863,320,000

**Summary of Assets**

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land	25		4,026,911,207
2	Transport	204		10,145,892,611
3	ICT	3059		889,659,702
4	Office equipment	434		119,261,899,984
5	Furniture	1967		2,693,185,111
6	Machinery	226		228,265,920
10	Saleable stores	442913		

**List of unserviceable items recommended for disposal**

S/N	ITEM DESCRIPTION	REG.NO/TAG No
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRIPTION	QUANTITY
1	GENERATOR	1
2	DILETTA 700i InkJet PASSPORT PRINTER	1
3	CANON IMAGE RUNNER	1
4	SDD DILETTA VISA PRINTER	1
5	LG 55 INCH 139CM	1
6	PAPPER SHREDDER	1
7	PRINTER	1
8	SIGNITURE PAD	1
9	KEYBOARD (DELL)	3
10	KEYBOARD(HP)	1
11	TELEPHONE PANASONIC	1
12	CPU (DELL)	3
13	UPS APC	8
14	DOCUMENT VERIFIER (REGULA)	10

**STORES FINDINGS**

1. The stores for the inventory at head office is small and not well organized, however the team noted that the stock has been reconciled and a record of the same is kept in the excel sheet on the computer.
2. The stores for the passports in all the regional and cluster level centers across have adequate storage are well kept.
3. The stores at Regional Offices were well organized on shelves.
4. The directorate operates a fleet of vehicles distributed throughout the regional and cluster centers and all vehicles are maintained well and in good condition.
5. The Inspectorate and Legal department received new furniture this financial year and they are not engraved.
6. The waiting area at Immigration headquarters was stocked with new benches for the Customers/clients but they are not engraved.

7. Archives of Passport, Visa, Historical documents are well kept.
8. The center has a store where items not in use are kept and awaiting disposal.

## CASH AND BANK FINDINGS

1. The Directorate of Citizenship and Immigration Control have Six active bank accounts. Therefore, the survey extracted the Bank balances which are fully reconciled as at 30th June 2024 and are reflected in Cash Board of Survey – Bank Balances form

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	NATIONAL CITIZENSHIP & IMMIGRATION CONTROL-NTR ACCOUNT	BANK OF UGANDA	3200168000000			UGX
2	NATIONAL CITIZENSHIP & IMMIGRATION CONTROL-JLOS ACCOUNT		3200088000004	839,233,142.00	839,233,142.00	
3	NCIC-SECURITY BOND ACCOUNT		3200088400001	17,732,757.91	17,732,757.91	USD
4	NC & IC-COLLECTION NTR ACCOUNT	STANBIC BANK-CRESTED TOWERS	9030005765942	2,560,000	2,560,000	UGX
5	NC & IC-COLLECTION NTR ACCOUNT	STANBIC BANK-CRESTED TOWERS	9030008174015			USD
6	EAST AFRICA TOURIST VISA, REVENUE COLLECTION ACCOUNT	STANBIC BANK-METRO	9030010270633	2,124.52	2,124.52	USD
7	NCIC-Collection NTR A/c	I & M Bank	50205069001	4,812,845	4,812,845	UGX
	NCIC-Collection NTR A/c	I & M Bank	50205069002	450	450	USD

## RECOMMENDATIONS

1. The Board recommends the provision of quality Office furniture at Regional DCIC Office's Work Stations and at the Counters.
2. The Board recommends the provision of running Motor Vehicles for Jinja, Malaba and Busia offices, to ease handling of the Immigration detainee's cases who are on transfers to the detention Center.
3. The Board recommends the Erecting of sign posts to ease the location of Arua and Gulu Regional Offices.
4. The Board recommends the Repairs or procurement of new generators at Vura and Lia border posts to supplement the solar system when power went off.
5. New Assets procured should all be engraved, 2 tables in Arua Regional Office, 2 LG TVs in Elegu and Lia border posts and new table in Lira DCIC Regional Offices.
6. There is need for ACs in the Work Stations and also in the Waiting rooms in Malaba Cluster Office and Entebbe.
7. There is need to change the Malaba office window glasses to a tinted glass to reduce on too much heat from sunshine.

## PICTORIAL









## 121 DIARY DEVELOPMENT AUTHORITY (DDA)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	All unserviceable motor vehicles should be boarded off.	The disposal is ongoing	The disposal is ongoing
2	Management of the authority should consider putting to use the plots of land to safe guard them from encroachers	Land titles for Mccs like Katakwi, Gulu, Kahungye and Kyegegwa, Bukedea, Wera are in our custody etc.	Renovation Works in advanced stages for Wera and Bukedea and others are in function
3	Management needs to plan for and provide more storage space to avoid overcrowding of major store at headquarters.	The scarp has been disposed of crating more space in the store of Headquarters.	Management intends to procure a matric container for more storage space.
4	There is need to periodically update the assets register as per the Accountant General's guideline.	The Authority's Asset register has been updated and all new acquired assets are included	Acquired assets have been engraved and the uploading of the asset register on the system is ongoing.
5	Management should also plan to renovate its property such as residential property and milk collection centers, which are in a devastating state.	Bukedea, Wera Milk collection centers and Mbale milk factory are being renovated	We intend to renovate more MCCs and residential property as and when Government avails Funds.

### ASSET FINDINGS

#### Findings

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

#### Other Findings

S/N	Item	Units	Amounts
1	Losses	10	NIL

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND	53	19,404,600,000	19,404,600,000
2	BUILDING	49	4,817,076,112	4,817,076,112
3	TRANSPORT EQUIPMENT	15	2,865,509,567	2,865,509,567
4	ICT EQUIPMENT	163	498,606,640	670,396,630
5	OFFICE EQUIPMENT	25	173,837,249	173,837,249
6	MEDICAL EQUIPMENT	3	9,900,000	14,900,000
7	MACHINERY	2	876,582,912	876,582,912
8	FURNITURE AND FITTINGS		1,373,199,131	1,373,199,131

**List of unserviceable items recommended for disposal**

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Station Wagon	UAA 214F
2	Station Wagon	UAN 313H
3	Motor Vehicle	UAR 758P

**STORES FINDINGS**

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

**CASH AND BANK FINDINGS**

1. Dairy Development Authority-Treasury Sub-Account
2. Dairy Development Authority- Stanbic Bank
3. Dairy Development Authority Avcp-Housing Finance Bank
4. 4Dairy Development Authority Ugx- Housing Finance Bank
5. Dairy Development Authority Usd-Housing Finance Bank

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Dairy Development Authority-TSA	Bank of Uganda	00320058000002			UGX
2	Dairy Development Authority-NTR	Stanbic Bank	9030005806304	65,279,542		UGX
3	Dairy Development Authority-AVCP	Housing Finance Bank	1100183917	171,302,054		UGX
4	Dairy Development Authority-UGX	Housing Finance Bank	1100203371	19,554,508		UGX
5	Dairy Development Authority-USD	Housing Finance Bank	1100203381	355.11		USD

## RECOMMENDATIONS

1. Management wants to plan and provide more storage space to avoid overcrowding of the major store at the headquarters.
2. The management of the authority should consider putting to use the plots of land to safeguard them from possible encroachers and also acquire land titles for all their pieces of land across the nation.
3. Management should also plan to renovate its properties such as residential property to give them a facelift and Milk collection centers which are in devastating state.
4. There is a need to improve the staffing especially at the National Dairy Laboratory and at Entebbe Dairy Training School for efficient and effective delivery of services.

## 122 KAMPALA CAPITAL CITY AUTHORITY (KCCA)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	All health facilities should on receipt of medicines/drugs, take note that their shelf life is key. It's a requirement that the drugs should have at least a two-year shelf life ahead, this will help support control and management of drugs as well as medical related items	This has been implemented	RESOLVED
2	The damages identified at Central Division Offices (Behind Hotel Equatorial) need to be assessed, and if maintenance costs are too high, a better option of construction of a new block should be undertaken	Engineering carried out an assesement of the extent of the damage	OPEN
3	Since there's enough land at Rubaga Division Offices, it will be advisable for management to explore the option of construction of new building to house offices.	Lack of funds	OPEN
4	Management should find ways of negotiating with Ministry of Health for compensating to KCCA for Kirundu Hospital land	Management is committed to engage Uganda Land Commission to have KCCA compesated in form of additional land	WORK IN PROGRESS
5	The engineering Directorate should address all matters regarding maintenance and giving technical assessment and support to all old structures including markets. Be that as it may, timely funding should be availed to the contractors to facilitate completion of all infrastructure classified as construction in progress	This recommendation is noted and KCCA city hall , Kawempe Division Offices are under renovation.	WORK IN PROGRESS
6	A well-built shelter should be built for the brick making machine in kyanja for better future economic benefits and service value to the entity	Contract was awarded and works to commence	WORK IN PROGRESS
7	The Nakivubo channel requires more expansion to help address the issue of large amount of water that pours into it from the surrounding environments. Management is also duty-bound to coordinate with law enforcement authorities to have the issue of thugs dealt with, as this has caused mayhem to the community around	KCCA has included Nakivubo in the drainage masterplan, but implementation has delayed due to lack of funding	
8	The authorities should further engage key stakeholders to have the newly acquired land at Dundu- Mukono put to full use.	The land is being prepared for use	OPEN
9	Kampala Capital City authority should coordinate with Ministry of Education & Sports and Kampala Capital City Authority to have funds availed in order to have issues mentioned under item XII, addressed.	This has been noted	OPEN

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
10	KCCA should find ways of addressing the issues of; poor drainage, accommodation for staff and above all the overcrowding in classes of pupils at Kansanga Primary.	KCCA received donation from Lake Victoria Region Local Authorities Cooperation and National Water and Sewerage Corporation where they set up two blocks of sanitary facilities at Kansanga Primary School which included 2wash rooms, 16 urinals for girls and 4 urinals for boys to improve on some of the conditions at the school.	WORK IN PROGRESS
11	For all Kampala Capital City Authority land encroachment issues, management should develop a comprehensive strategy to prosecute, evict illegal dwellers and fence off the area to avoid further loss/damage of properties.	This financial year in October 2023, with the help of police KCCA was able to evict encroachers and brick makers especially in Kyanja. KCCA has also issued notices to individuals that have constructed buildings in the area to vacate the premises. The Directorate of Gender has recommended the construction of a perimeter wall around the area and are waiting for a BOQ (Bills of Quantities) from contractors.	WORK IN PROGRESS
12	Management should liaise with the office of the Chief Government Valuer, Chief Mechanical Engineer and Accountant General's Office so as to expedite the disposal processes of all items identified for disposal, as this will help avert further wear and tear.	KCCA has contacted Chief Government Valuer, Mechanical Engineer, Accountant General and Ministry of Lands for valuation and disposal of different assets based on condition of these assets. KCCA has an updated Asset register and various users have clearly stated the condition of many assets that have been recommended for disposal.	OPEN
13	The Government of Uganda Asset Accounting Policies and Guidelines (AAPG) will therefore guide management and other stakeholders on this critical issue of disposal of public assets and any issue on assets management, as Government moves to accrual accounting.		OPEN

## ASSET FINDINGS

### Findings

1. During the year 2023/24, Kampala Capital City Authority maintained an asset register on the IFMS for all the assets that were procured through the IFMS.
2. As requested by Accountant General's office for votes to validate the uploaded historical Assets onto the IFMS and give feedback, the team observed that the vote's historical data uploaded on the IFMS had not yet been fully validated however, the process is ongoing.
3. There is an issue of land grabbing in different areas where Kampala Capital City Authority has got land.

### Summary of Assets

S/N	Item	Units	Asset register amount(NBV/ cost)	Extract B/S
1	LAND AND BUILDING	1	486,188,464,777	486,188,464,777
2	TRANSPORT EQUIPMENT	8	4,992,200,714	4,992,200,714
3	ICT EQUIPMENT	10	2,943,721,671	2,943,721,671
4	OFFICE EQUIPMENT	8	575,664,355	575,664,355
5	MEDICAL EQUIPMENT	34	260,000,000	260,000,000
6	MACHINERY		117,148,040	117,148,040

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motor Vehicle: ford ranger d/c pickup	LG 0422-01
2	Motor Vehicle: ford ranger d/c pickup	UAR 064Y
3	Motor Vehicle: ford ranger d/c pickup	UAR 085Y
4	Motor Vehicle: ford ranger d/c pickup	UAR 083Y
5	Motor Vehicle: ford ranger d/c pickup	UAR 011Y
6	Motor Vehicle: ford ranger d/c pickup	UAR 062Y
7	Motor Vehicle: ford ranger s/c pickup	UAR 012Y
8	Motor Vehicle: Nissan pathfinder station wagon	UAR 163Y
9	Motor Vehicle: Nissan pathfinder station wagon	UAR 170Y
10	Motor Vehicle: Nissan pathfinder station wagon	UAR 172Y
11	Motor Vehicle: Nissan pathfinder station wagon	UAR 162Y
12	Motor Vehicle: Nissan pathfinder station wagon	UAR 174Y
13	Motor Vehicle: Nissan pathfinder station wagon	UAR 166Y
14	Motor Vehicle: Landrover discovery 4	UAR 037Y
15	Motor Vehicle: nissan hardbody D/C pick up	LG 407-01
16	Motor Vehicle: Isuzu D/C PICKUP	UAZ 095G
17	Motor Vehicle: Isuzu D/C PICKUP	UBF 147R
18	Motor Vehicle: Toyota d/c pick up	UAR 203Y
19	Motor Vehicle: Isuzu D/C PICKUP	UG 1098E

S/N	ITEM DESCRIPTION	REG.NO/TAG No
20	Motor Vehicle: nissan hardbody D/C pick up	UG 1003E
21	Motor Vehicle: mistubishi L200 D/C PICKUP	LG 0295-01
22	Motor Vehicle: Mistubishi Pajero station wagon	UAJ 715X
23	Motor Vehicle: nissan hardbody D/C pick up	LG 0406-01
24	Motor Vehicle: ford ranger d/c pickup	LG 410-01
25	Motor Vehicle: Ford everest station wagon	LG 428-01
26	Motor Vehicle: Ford everest station wagon	LG 427-01
27	Motor Vehicle: toyota prado station wagon	LG 300-01
28	Motor Vehicle: Faw tipper	LG 0331-01
29	Motor Vehicle: Faw tipper	LG 0330-01
30	Motor Vehicle: Faw garbage compactor	LG 0384-01
31	Motor Vehicle: tata garbage compactor	UAR 299Y
32	Motor Vehicle: tata garbage compactor	UAR 302Y
33	Motor Vehicle: tata cesspool emptier	LG 0259-01
34	Motor Vehicle: tata cesspool emptier	LG 0257-01
35	Motor Vehicle: Faw cesspool emptier	LG 0401-01
36	Motor Vehicle: Faw cesspool emptier	LG 0423-01
37	Motor Vehicle: Faw cesspool emptier	LG 0400-01
38	Motor Vehicle: Bomag walk behind roller	KCCA4170025GG
39	Motor Vehicle: wheel loader changlin	LG 0310-01
40	Motor Vehicle: wheel loader changlin	LG 0311-01
41	Motor Vehicle: changlin asphalt paver	LG 0319-01
42	Motor Vehicle : bulldozer	LG 0313-01
43	Motor Vehicle: foton tractor	UAR 151Y
44	Motor Vehicle: foton tractor	UAR 154Y
45	Motor Vehicle: Bomag walk behind roller	KCCA4170023GG
46	Motor Vehicle:road equipment	shear cutter
47	Motorcycle: jialang	UG 2886R
48	Motorcycle: honda	LG 177-01
49	Motorcycle: jialang	Honda
50	Motorcycle: honda	UG 859Y
51	Motorcycle: Mahindra	UEC 162Y
52	Motorcycle: Mahindra	UEC 157Y
53	Motorcycle: Mahindra	UEC 221Y
54	Motorcycle: Mahindra	MCDKN1B14F1F01004 Mahindra
55	Motorcycle: yamaha	UEP 081T
56	Motorcycle: yamaha	UEP 075T
57	Scrap	Old used tyres
58	Scrap	Old damaged street electric poles ( 24 pcs)
59	Scrap	Solar lights (377pcs)
60	Scrap	solar batteries (50pcs)
61	Scrap	traffic Controllers (3pcs)
62	Scrap	Traffic power back shelves (3pcs)
63	Scrap	AVR box (1pc)
64	scrap at nakawa	old damaged metallic skip container for tata
65	scrap at nakawa	old damaged metallic skip container for benz
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY



## STORES FINDINGS

1. Stores records at KCCA headquarters are well maintained and properly kept with all the shelves marked and well ventilated. The stores have burglar for protection against theft.
2. However, it was noted that the authority has various stores around the city.
3. We were able to visit the mechanical/ engineering workshop in industrial area housing a number of stores, Mabua stores in Kololo, the record centre and stores in industrial, the recycling plant in industrial area with (receiving, curing, dispatch), agricultural resource center in kyanja housing machinery store, feeds and chemical store, the authorities health centres of Kiswa, Kawaala, Kitebi, Kisenyi, Kisugu plus markets and schools.

### **Mabua**

1. This is the main receiving and dispatching store to all the KCCA divisions.
2. There are nine stores here three storage containers for chemicals and traffic lights and six sub stores in the main building that have stock by item type. These stores seem too small for the bulk of items received though they are well organized, ventilated and items are placed on racks, shelves and pellets. Good record keeping is being practiced.
3. The board observed that there are items that are left exposed in the open due to their bulkiness and size such as the iron bars. These can be protected from exposure to various weather conditions by erecting sheds for shelter.

4. In terms of security and safety there are six working fire extinguishers in place to handle any fire out breaks and the doors and windows have iron bars installed to prevent unauthorized access.
5. The main building has more than two escape routes on the building to be used in case of any emergency situations.
6. No CCTV camera installed.

### **China-Uganda Friendship Hospital Naguru**

1. Here it was observed that the authority's land is being well utilized, however the current structures on it belongs to vote 416 under China Uganda Friendship.
2. The health center IV that was under KCCA was demolished to setup China-Uganda Friendship Hospital Naguru.
3. The authority needs to work out modalities with ministry of health on the process of handing over the land.

### **KITEEZI LANDFILL**

1. This is the main garbage site for the city occupying an acreage of about 36 acres originally located in between slopes and appears to occupy land that is not useful for development.
2. At the time of the survey a land slide had occurred a few days prior to the visit. Several homes were affected, destroyed, buried and both human and animal lives were lost.
3. It was observed from the remaining mountainous wastes still drafting the natural slope that existed prior that the land fill had reached its maximum useful life.
4. The team observed that possibly a large chunk of waste might have broken off a mountain of waste at the landfill and slide down a slope and inundated houses surrounding the site hence the unfortunate catastrophe.

5. It was also observed that prior to the landslide a substantial number of people made a living from garbage scavenging and they may have unknowingly destabilized the piles by removing waste material from the base. However, it should be noted that these people are performing a valuable public service by recycling metals, plastics and the like from which the rest of us benefit.
6. The possible causes of the landslide could have been due to:
7. Heavy rains.
8. Garbage pickers destabilizing the bases of the dump.
9. The site was poorly regulated at best.

## CASH AND BANK FINDINGS

1. The Kampala Capital City Authority maintains twenty-one (21) bank accounts together with their Cash books, which were regularly reconciled with the bank statements.
2. Bank reconciliation statements were prepared on a monthly basis.
3. Certificates of Bank balances for the bank accounts as at close of business on 30<sup>th</sup> June 2024 agreed with the reconciled bank positions.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	KAMPALA CAPITAL CITY AUTHORITY TREASURY SINGLE SUB ACCOUNT	BOU	003220058000001	0		UGX
2	KAMPALA INSTITUTIONAL AND INFRASTRUCTURE DEVELOPMENT PROJECT - 2 ESCROW	BOU	003220088000004	26,787,827		UGX
3	KCCA LAKE VICTORIA ENVIRONMENT MANAGEMENT PROJECT II (LVEMP II)	BOU	003220088000005	50,000		UGX
4	KAMPALA INSTITUTIONAL AND INFRASTRUCTURE DEVELOPMENT PROJECT 2 (KIIDP2)	BOU	003220088000006	703,910		UGX
5	KCCA - URF FUNDING	BOU	003220088000007	348,925,073		UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
6	KAMPALA CAPITAL CITY AUTHORITY PROJECTS	BOU	003220088000008	4,683,814,786		UGX
7	GLOBAL FUND KAMPALA CAPITAL CITY AUTHORITY	BOU	003220088000009	0		UGX
8	KCCA-KIIDP2 PROJECT AFFECTED PERSONS ESCROW	BOU	003220088000010	0		UGX
9	KAMPALA CAPITAL CITY FESTIVAL	BOU	003220088000011	4,792,363		UGX
10	KAMPALA CITY ROADS REHABILITATION PROJECT (KCRRP)	BOU	003220088000012	10,583,894		UGX
11	KAMPALA CITY ROADS REHABILITATION PROJECT (KCRRP) - ESCROW	BOU	003220088000013	15,000,010,000		UGX
12	KAMPALA INSTITUTIONAL AND INFRASTRUCTURE DEVELOPMENT PROJECT 2 (KIIDP2)	BOU	003220088400002	34.48		USD
13	KAMPALA CAPITAL CITY AUTHORITY PROJECTS	BOU	003220088400004	81,329.97		USD
14	KAMPALA CITY ROADS REHABILITATION PROJECT (KCRRP)	BOU	003220088400005	544,102.02		USD
15	KAMPALA CAPITAL CITY AUTHORITY –UN HABITAT OSYC	BOU	003220088400000	0		
16	NAKAWA DIVISION IMPREST ACCOUNT	HFB	0400146927	8,828,313.21		UGX
17	KAWEMPE DIVISION IMPREST ACCOUNT	HFB	1100196537	15,392,863.45		UGX
18	MAKINDYE DIVISION IMPREST ACCOUNT	HFB	1100195946	12,989,800		UGX
20	RUBAGA DIVISION IMPREST ACCOUNT	HFB	1100196146	8,359,408.10		UGX
21	CENTRAL DIVISION IMPREST ACCOUNT	HFB	0600097038	34,471,228.47		UGX

## RECOMMENDATIONS

1. It was observed that future landfills need effective waste management to hold future landslides such as:
2. Installing structures such as piles and retaining walls.
3. Modifying slope geometry.
4. Use of chemical agents to reinforce slope materials.

5. Use advanced pyrolysis system for burning trash and getting rid of the dump altogether.
6. Install a biogas plant to control gas both in terms of risk from explosion and to reduce harmful emission of gases to the population living around the area and the atmosphere.
7. Install recycling plants at the dump sites.
8. We are sure that the losses associated with garbage slides could be prevented without taking away the people's livelihood. **Philip Omondi Stadium.**
9. Phillip Omondi Stadium, currently serves as the home ground for KCCA, NEC, Kampala Queens, and Proline football clubs.
10. The stadia has been earmarked by FUFA for a potential role as a training venue during the African Cup of Nations (AFCON) slated for 2027, jointly hosted by Uganda, Kenya, and Tanzania.
11. The current building housing the sports equipment stores, the changing rooms for both home and away teams are quite small.
12. The stadium is currently undergoing phase two of its construction which entails expanding the seating capacity, finalizing the construction of changing rooms, offices and other essential facilities. It was observed that some of the pillars that were erected to hold pavilion seats at different levels where being pulled down because they would block the view of some football spectators/fans. This is deemed to reduce the seating capacity of the stadia of 10,000 spectators.
13. We observed that the artificial turf at the stadium is quite old and needs replacement.

14. Stadium Flood lights are below the minimum recommended lux of 1200. Current lighting is at 500 lux according to the stadium incharge.
15. The parking space is too small.
16. The KCCA football team bus is in urgent need of external body works and general repairs.**Wankoko organic waste recycling plant.**
17. Wankoko is under Marula Protein in partnership with KCCA and other partners.
18. The plant has three stores; one for receiving organic wastes material, curing and another for dispatch of the ingested organic in form of fertilizer. Considering the nature of work here, the stores are quite neat and well organized despite the unpleasant stench.
19. The organic wastes collected by KCCA from markets is cleaned and fed to black soldier Fly larvae and after a 10 days rearing period, they are terminated in their own manure becoming part of the fertilizer.
20. Black soldier flies convert ingested organic matter into fertilizer much faster than traditional composting.

## 123 NATIONAL LOTTERIES AND GAMING REGULATORY BOARD

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Dispose of obsolete items to be expedited	The Board managed to secure court order to destroy illegal machines however very few confiscated machines were destroyed by 28 <sup>th</sup> June 2024 given very little funds from destruction budget were released out of 200 million Ugx requested on 40 million Ugx was released	Partial Action Undertaken
2	Storage of confiscated assorted items from illegal operations be improved with provision of pallets and be properly arranged to ease retrieval	To be considered once we move to new warehouse premises	Procurement process on going
3	Management was advised to ensure that more storage space for office supplies is created	The Board is in final stages of acquiring new office space that will be allocated sufficient space for an office store installed with neat shelves and pellets	Action in progress

### ASSET FINDINGS

#### Findings

1. The assets are well engraved and updated in the IFMS assets register as per Accountant General's standing orders on asset management.
2. An in-house assets management system was designed to maintain all assets at the headquarters.
3. The stores are congested. Consumables are kept in the same space with items to be disposed like ICT equipment.
4. NLGRB also procured CCTV that helps to prevent and deter internal thefts for equipment in the stores.
5. The assets module on the IFMS was implemented at National Lotteries and Gaming Regulatory Board and assets' register on IFMS is up to date.



### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1				
2	Transport			660000,000
3	Machinery			208850000
	Furniture			152400000

### STORES FINDINGS

1. The entity has two stores, one at the headquarters and also rented space for another store at Kawempe Division in Kampala City approximately one kilometer from Kawempe National Referral Hospital.
2. At the headquarters, the entity designed an in-house assets management system responsible for recording receivables and also dispatches to the different offices.
3. The stores' records are properly reconciled and regularly updated. However, it was observed that the store space is very consumables are kept together with some of the assets pending boarding off.
4. Equipment for companies that are non-compliant with the terms and conditions set by the body is confiscated and stored at Kawempe store

### CASH AND BANK FINDINGS

1. The survey was made on the bank and cash book balances. National Lotteries and Regulatory Gaming Board holds no Bank accounts.
2. All payments are done through the Treasury Service Account operated by the Treasury Operational Vote. Any non-tax revenues are collected directly by URA.

**RECOMMENDATIONS**

1. Management needs to plan for and provide more storage space to avoid overcrowding of the major store at the headquarters.
2. There is a need to provide storage for obsolete items that are waiting boarding off.
3. There is need to periodically update the assets register as per the Accountant General's guideline.

## 124 EQUAL OPPORTUNITIES COMMISSION

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Land & Building Value should be obtained and updated in the asset register accordingly	Required documents for producing special title was submitted to KCCa-MZO Office	The processes commenced.
2	The building at Luthuli Close Bugolobi needs to be renovated.	No funds have been allocated for renovation	The Commission is soliciting funds for renovation.
3	The Motor Vehicle Reg.No.UG 0928B needs to be repaired to minimize rate of depreciation due to the rust	Procurement process for repairs commenced with bidding on the 6 <sup>th</sup> June,2024 and closed on 7 <sup>th</sup> July,2024.	It's now on the Evaluation processes.
4	Obsolete items for last FY should be combined with previous years' items and disposed of accordingly.	The disposal was done in August 2023	However, some items were not bought/sold.
5	The tyres to be disposed of need to be repriced so as to attract buyers.	No action taken so far	Procurement plans to revalue the tires.

### ASSET FINDINGS

#### Findings

1. More than 95% of the commission assets were engraved except a few especially furniture that had not yet been engraved
2. The Commission has a fleet of vehicles and most of them seen had registered number plates and in good running condition except 2 that were in the garage awaiting the completion of the procurement process to get the best evaluated bidder to have the car.
3. Also noted at the time of the visit was a number of cars on the fleet seemed to have been parked for a long time in the same area in the parking lot with dust all over the cars and grass had grown around the tyres of the car implying they were not in good running condition and there was no satisfactory explanation.
4. There was no value attached to the land and buildings on plot 7 Luthuli close, Bugolobi.

5. The Commission has no evidence of ownership of this property in Bugolobi as they have no Certificate of title in the Commission's name.
6. The building is functional, however looks abandoned and requires a face lift.
7. The Commission has an IFMS generator procured for them by Accountant General as backup power to run the system but has been left idle in the Bugolobi office area.

### Other Findings

S/N	Item	Units	Amounts
1	Receivables	1	247,975,546

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND	1	NIL	
2	BUILDING	1	NIL	
3	TRANSPORT EQUIPMENT	26	447,528,664	3,482,565,578
4	ICT EQUIPMENT	147	549,668,320	439,734,650
5	OFFICE EQUIPMENT	14	111,350,000	89,080,000
6	MACHINERY	8	204,280,000	163,424,000
7	FURNITURE AND FITTINGS		331,108,950	331,108,950

### List of unserviceable items recommended for disposal

OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
	Keyboards	8
	Monitor	8
	Printer	4
	Phones	25
	Grand stream	2

### STORES FINDINGS

1. Equal opportunities Commission maintains 2 stores, one at its office building premises at Bugolobi and another in Kingdom Kampala Equal Opportunities Commission Offices located on 1<sup>st</sup> Floor where all items are received and issued.

2. The stores at the Kingdom Kampala office premises were well organized on shelves, and the documentation was up-to-date. However, it was out of stock at the time of the board of survey.
3. There was adequate storage space at the Bugolobi Office building.
4. The Commission maintains proper records and stores ledger cards, and the documentation therefore was up-to-date and detailing receipt and issue of items and other equipment.
5. A number of obsolete tyres were seen in the Bugolobi office area that need to be boarded off.

## CASH AND BANK FINDINGS

1. The Vote operates 2 Bank accounts in Bank of Uganda and also transact through the government of Uganda Treasury Single Account held at Bank of Uganda and managed by the Accountant General. The survey therefore, entailed a review of 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	EOC GENDERVAND EQUITY SUPPORT		003280088000002	563,421,000	563,421,000	
2	EOC WOMEN IN PUBLIC SECTOR (WIPS) PROJECT		003280088000005	0.00	0.00	

## RECOMMENDATIONS

1. The Entity should dispose of the items that are not in good condition to create space in the stores.
2. The Commission should board off the tyres seen the Bugolobi Office area.
3. The Entity needs to engrave all the furniture especially the most recently acquired.
4. A property valuation should be done to establish the value of the land and building.
5. The Commission should initiate the process of registering ownership of the land and buildings with Ministry of Lands.

6. Renovation of the Bugolobi Office building to give it a face lift.
7. The Commission to identify a better way of how to utilize the generator for it to seen as productive and adding value to the Commission's operation.
8. The Commission should dispose of the unserviceable motor vehicles and put to good and valuable use the underutilized fleet of vehicles parked in the parking lot.

## 125 NATIONAL ANIMAL GENETIC RESOURCE CENTRE AND DATA BANK

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Funding for the exercise should be streamlined to avoid delays	Work in progress	Work in progress
2	Urgent need to construct new stores and renovate some existing ones	Work in progress	Renovation of existing stores is in progress

### ASSET FINDINGS

#### Findings

1. Assets register is well maintained and requires updating periodically.
2. Biological assets stock is noticeable increasing.
3. Transport equipment is well maintained.
4. Liquid nitrogen plants are in good condition and serving the intended purpose.
5. Biological assets are well looked after.

#### Other Findings

S/N	Item	Units	Amounts
1	Payables	45	2,805,823,783
2	Receivables	42	5,633,869,489
5	Losses	48	NIL

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
	<b>LAND AND BUILDINGS</b>			
	LAND	16	1,578,470,000,000	1,578,470,000,000
	BUILDINGS	115	41,376,842,663	41,376,842,663
	TRANSPORT EQUIPMENT	97	10,002,706,747	10,002,706,747
	ICT EQUIPMENT	194	848,538,500	848,538,500
	OFFICE EQUIPMENT	45	93,276,955	93,276,955
	MEDICAL EQUIPMENT	42	NIL	NIL
	MACHINERY	32	16,361,740,710	16,361,740,710



**List of unserviceable items recommended for disposal**

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Isuzu pickup double cabin	UBA 7141B
2	Isuzu pickup double cabin	UBA 497B
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRIPTION	QUANTITY
3	Monitor	1
4	CPU	1
5	Key board	1
6	Generator	1

**STORES FINDINGS**

1. Most of the field station stores were well maintained and records updated accordingly. They preserved inventory in the following categories; general stationary, building materials, farm inputs, mechanical, acaricides, and farm engaging tools among others.
2. Most stores space was adequate and well organized with items being easy to trace and locate. However, some stations had inadequate space and items difficult to trace.
3. The sample stock counts done during the physical inventory survey tallied with the stock statement summaries.
4. Store records are well maintained and generated from AIMS.
5. The store buildings are in a poor state.
6. There are some items that have expired in the stores and can no longer be used and these include drugs, reagents and vaccines, etc.
7. The store that has expired equipment for the National Animal Genetic Resources Centre and Data Bank needs to be demolished and the expired equipment disposed of so as to create more storage space.

**CASH AND BANK FINDINGS.**

1. The Board of Survey team verified bank balance certificates and other primary books of entry for the accounts for National Animal Genetic Resources Centre and Data Bank as at the end of the financial year.
2. All bank accounts for running the day-to-day activities for National Animal Genetic Resources Centre and Data Bank are maintained and updated.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	NATIONAL ANIMAL GENETIC RESOURCES CENTRE AND DATA BANK-TREASURY SINGLE SUB-ACCOUNT	BOU	003290058000002	NIL	NIL	UGX
2	NATIONAL ANIMAL GENETIC RESOURCES CENTRE AND DATA BANK-FOREX TSSA ACCOUNT	BOU	003290058000003	NIL	NIL	UGX
3	NATIONAL ANIMAL GENETIC RESOURCES CENTRE AND DATA BANK	BOU	003290168000000	NIL	NIL	UGX
4	NATIONAL ANIMAL GENETIC RESOURCES CENTRE AND DATA BANK-MOBIP PROJECT	BOU	003290088000001	131,240	131,240	UGX
5	NATIONAL ANIMAL GENETIC RESOURCES CENTRE AND DATA BANK6	STANBIC	9030005915731	285,088	285,088	UGX
6	LIVESTOCK EXPERIMENTAL STATION	STANBIC	9030005968266	299,371	299,371	UGX
7	KASOLWE STOCK FARM	STANBIC	9030005734982	134,126,564	134,126,564	UGX

**RECOMMENDATIONS**

1. Management should facilitate timely repairs and servicing especially for the highly valuable assets and equipment.
2. Management should organize some resources and procure shelves in many of the farm stores hence creating order in the storages processes.
3. Management should endeavor to include all biological assets into the assets register.
4. Management should expedite the process of disposing expired drugs, reagents and vaccines.

## PICTORIALS





## 126 NATIONAL INFORMATION TECHNOLOGY AUTHORITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	A system asset register should be uploaded on IFMS system as per the PFM act 2015	An updated fixed Asset register was put onto IFMS	The fixed asset is still work in progress by the ministry of finance.
2	Non -Engraved items should engraved.	Process of procurement for firms to Engrave listed items started FY2023-24	Work in progress
3	More storage space should be availed to ease congestion in the stores.	Procurement of more storage space is will be undertaken under UDAP project	Work in progress
4	Absolute items for FY21/22 should be disposed	List of disposed items attached	

### ASSET FINDINGS

#### Findings

1. The Assets register is appropriately updated.
2. The assets of the entity are well maintained

#### Other Findings

S/N	Item	Units	Amounts
1	Payables	3	7,321,500
2	Receivables	6	38,926,836,817

#### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND	1		1,532,979,432
2	TRANSPORT	13		1,332,131,144
3	ICT	1000		4,268,278,838
4	MACHINERY	59		701,676,343
5	OFFICE	1173		8,053,574



**List of unserviceable items recommended for disposal**

OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
1	CPU	111
2	KEY BOARD	26
3	DESK PHONES	23
4	MOUSE	24
5	MONITOR	15
6	PRINTER	6
7	WOODEN FILING CABINETS	12
8	OFFICE CHAIRS	66
9	OFFICE CHAIRS	18
10	UPS	3
11	Projector	1
12	Shredder	1
13	\$caner	1
14	Fan	1
15	Water Dispenser	1
16	Metals	1
17	Books	1
18	Scrap	11
19	TV	1
20	Tryes	1
21	Rack Cabinets	1
22	Batteries	1
23	Routers	1
24	ODF	1
25	Assorted Wires	1
26	Assoretd metals	2
27	Table	3
28	Generator	1

OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
29	Photocopier	2
30	AC Units	2
31	Controller Unites	1
32	Micro wave	1
33		1
34	Rack Cabinets	3
35	Assorted Wires	1

### STORES FINDINGS

1. The stock counts were done and store items tallied with what was expected to be found on physical counting in terms of quantity and existence. The store ledgers reflected the actual purchases.
2. In the long term however, the stores were generally congested due to a limited storage space because the available space is too small.
3. Expired items have been parked and waiting for disposing off.

### CASH AND BANK FINDINGS

1. The Board of Survey team verified bank balance certificates, reconciliations and other primary books of *entry* for the accounts that NITA-U was operating
2. as at the end of the financial year. All bank accounts for running the day-to- day activities of NITA U were maintained and updated
3. National Information Technologies Authority maintains four (5) bank accounts and these are summarized in the table 1 below



**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	NITA-U Local revenue expenditure Account	BOU	00655005800000I	0	0	UGX
2	NITA-U/UDAP LOAN PROJECT	BOU	006550088000002	1,253,290,730	1,253,290,730	UGX
3	NITA-U/UDAP GRANT PROJECT	BOU	006550088000003	0	0	UGX
4	NITA-U/UDAP LOAN PROJECT	BOU	006550088400001	12,484,849.58	12,484,849.58	USD
5	NITA-U/UDAP GRANT PROJECT	BOU	006550088400002	708,960	708,960	USD

**RECOMMENDATIONS**

1. The entity should ensure disposal of assets recommended for board off.
2. Additional space is required for proper and safe custody of inventory

## PICTORIAL



## 127 UGANDA VIRUS RESEARCH INSTITUTE (UVRI)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The Vote is advised to adopt the FIFO method while issuing inventory	The Vote has taken on this method as seen in the institute stock taking report	The Vote adheres to this FIFO method of stock taking
2	The Vote is advised to carry out stock taking every quarter and organize inventory based on the type for easy stocktaking	Management appreciates the advice, and it started by stock taking on half year basis as the inflow of stock is a little slow due to procurement process.	Stock taking was taken quarterly for the FY under review. However, starting FY 2024/25 its being conducted monthly.
3	The Vote was advised to follow up on the acquisition of land titles of both Entebbe and Arua	The Vote has worked tirelessly on this issue, and it has acquired a certificate from Wakiso land board	The Entebbe land title is in the final stages with an official minute (min.232 (12) (a)/05WDLB/2024 of 31 <sup>st</sup> May 2024) of Wakiso District Land Board
4	Disposal of obsolete assets	The vote has compiled a list of obsolete assets ,and the process of disposal is ongoing	This is ongoing and been tabled before PDU.
5	Engraving of assets	The vote has engraved most of its assets	All assets have been engraved with the exception of the new ones.

### ASSET FINDINGS

#### Findings

1. The fixed assets register presented to the team during the survey is attached to this report.
2. Most of the asses inspected at the vote are engraved apart those that are newly purchased.
3. The Vote has well maintained and clean buildings in terms of offices and staff housing/resident quarters, namely Soweto,18 units and Namibia with 44 units and plans are underway for the demolition of the much older quarters and construction of new ones.
4. The Vote also has an outpatient clinic and further rehabilitations are ongoing.
5. The Vote also has eleven (11) well maintained motor vehicles which are in very good condition

## Other Findings

S/N	Item	Units	Amounts
1	Subversion	4	

## Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND		154,500,000,000	154,500,000,000
2	BUILDINGS		51,362,309,400	51,362,309,400
3	TRANSPORT EQUIPMENT		1,749,237,586	1,749,237,586
4	OFFICE		489,087,584	489,087,584
5	ICT		443,750,000	443,750,000
6	MACHINERY		887,272,600	887,272,600
7	FURNITURE AND FITTINGS		554,341,752	554,341,752

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Nissan Hard Body	UG 3872M
2	Nissan Pathfinder	UG 3873M
3	Nissan Patrol	UG 3903M
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
4	CPU	17
5	CPU DELL	1
6	KEYBOARDS	2
7	UPS	8
8	PRINTER	3
9	MONITOR	8
10	LENOVO	1
11	HPLE 1901W	1
12	DELL	2
13	SWITCHES	1
14	CATALYST	2
15	UPS POWER	1
16	BROKEN BENCHES	2
17	BED STANDS	8
18	IRON SHEETS	33
19	DOOR	4
20	OLD TILES	1
21	CABINET	1
22	TABLE	1
23	WINDOWS	4
24	GUTTERS	3
25	GATE SHUTTERS	2

## STORES FINDINGS

1. The survey on stores found that the entity has one (1) store which is very well maintained, clean and hygienic. There are eight (8) staff members manning the store.
2. Stock is well categorized and recorded in various stock cards and records and the vote is steadily adapting to the technology of ledger sheets. Store records are properly reconciled and regularly updated.
3. The store is well ventilated and aerated and the ceiling is insulated.
4. The store has six (6) fire extinguishers which are well serviced and there is adequate lighting.
5. The store also handles all lab regents and stationery.
6. The store has IFMS installed and the authorization process of issuing the inventory is well documented.
7. There is adequate physical protection and access is restricted to authorized personnel. Stock taking as at 30<sup>th</sup> June 2024 was taken and recorded accordingly.

## CASH AND BANK FINDINGS

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	UGANDA VIRUS RESEARCH INSTITUTE	BoU	003800058000002	0	0	UGX
2	UGANDA VIRUS RESEARCH INSTITUTE	Stanbic	9030014989799	2,152	2,152	UGX
3	UGANDA VIRUS RESEARCH INSTITUTE-NTR	Stanbic	9030009472699	1,155,689,188	1,155,689,188	UGX

## RECOMMENDATIONS

1. Un-Engraved items bought in the financial year 2023/2024 should be labelled with none permanent labels for easy reference.
2. The vote should complete the disposal process for assets recommended for disposal in FY 2023/24.
3. The vote should endeavor to change the motor vehicle number plates to the new ones.
4. The team visited Zika Forest located in Kisubi and recommended the deployment of an officer to administer the site. There were many visiting students, researchers and clients and other administrative concerns that needed to be addressed.
5. The team went around the UVRI campus Plot 51-59 Nakiwogo Road. However, the team noticed that part of the land had been encroached on by squatters. Assessments by government valuers had been done and the compensation amount was 5.3 billion Uganda shillings. Efforts have been made for the last three financial years (2022/23, 2023/24, 2024/25) to have the squatters compensated but they were not successful.
6. It was recommended that the entity should dispose of all unserviceable and obsolete items as per attached schedule

## 128 UGANDA NATIONAL EXAMINATION BOARD (UNEb)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Containers to be regularly painted to prevent rusting	98% of containers at all storage have been refurbished (i.e. Roofing, painting & solar installation)	Confirmed
2	Timely repair of containers that have leakages	The leakages in all containers have been sorted by roofing	Verified
3	Assets identified for disposal	All items identified for disposal are yet to be boarded off	The items identified for boarding in the FY 2023/2024 are not yet boarded off.

### ASSET FINDINGS

#### Findings

1. All assets purchased by the Board are maintained/ recorded in a Fixed Asset.
2. Register which is maintained and regularly updated for purchases and disposals in an excel spread sheet
3. The asset register on IFMS was not up to date
4. The head offices in Ntinda are congested especially during examination peak periods with inadequate parking space for clients visiting the premises

#### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND	5	9,981,000,000	9,981,000,000
2	BUILDING	513	13,903,920,868	13,903,920,868
3	TRANSPORT EQUIPMENT	37	4,878,129,879	6,609,752,779
4	ICT EQUIPMENT	956	3,573,458,387	4,352,123,498
5	OFFICE EQUIPMENT	469	1,149,862,762	11,763,011,772
6	MACHINERY	49	12,110,529,369	29,157,662,639



**List of unserviceable items recommended for disposal**

OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
	Printer Machine SM	2

**STORES FINDINGS**

1. Most of the containers inspected are located that are at police stations in various districts, county or sub county across the country. These are used majorly for storage of National exams prior to distribution to the various examination centers.
2. The containers were observed to be well maintained with visible efforts of face lifting from the reported just concluded renovation exercise on the various containers across the country including; painting, constructing a roof, a veranda and installation of solar lights.
3. The containers have unique identifiers in form of codes.
4. The store records were well kept with, proper and timely records in regards to receiving and issuing of items in the ledgers.
5. The items in the store are in good condition.

**CASH AND BANK FINDINGS**

1. The board noted the Uganda National Examinations Board (UNEB) maintains eight active bank accounts; 5 with Stanbic Bank, 2 with Barclays Bank and 1 with Centenary Bank as in the table.
2. The cashbooks for the accounts was satisfactorily updated and reconciled to the respective Bank statements.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	UGANDA NATIONAL EXAMINATIONS BOARD	STANBIC	9030000375399	22,632,563,565	22,632,563,565	UGX
2	UGANDA NATIONAL EXAMINATIONS BOARD	STANBIC	9030000375402	52,843,020	52,843,020	UGX
3	UGANDA NATIONAL EXAMINATIONS BOARD	STANBIC	9030000375410	753,886,542	753,886,542	UGX
4	UGANDA NATIONAL EXAMINATIONS BOARD	STANBIC	9030005854821	30,352,777	30,352,777	UGX
5	UGANDA NATIONAL EXAMINATIONS BOARD	STANBIC	9030005950413	17,168,390,320	17,168,390,320	UGX
6	UGANDA NATIONAL EXAMINATIONS BOARD	CENTENARY	2110500000	113,766,350,622	113,766,350,622	UGX
7	UGANDA NATIONAL EXAMINATIONS BOARD	ABSA	6000430119	259,309,888	259,309,888	UGX
8	UGANDA NATIONAL EXAMINATIONS BOARD	ABSA	6000430100	109849.32	109849.32	GBP

**RECOMMENDATIONS**

1. There is need to have the asset register on IFMS up dated and the balances reconciled with the financial statement on the system.
2. Have the UNEB logs marked on all the containers that didn't have
3. There is need to provide adequate office space and parking for staff and clients
4. There is need to ensure that the disposal process for all item recommended for disposal is concluded for avoid financial loss.

## 129 FINANCIAL INTELLIGENCE AUTHORITY (FIA)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Stores space should urgently be found	The stores size was expanded	The nearest office next to the stores was converted into the stores space.
2	Entity to identify officers independent of stores operation to carry out periodic stock taking.	Independent officers were identified to do periodic stocktaking	Stock count was done once immediately after the year end.
3	Include all assets in the assets register and share with AGO for upload onto the IFMS.	Historical assets were recorded onto the assets register and shared with AGO. These have since been validated to reflect the current status.	All assets inspected were found to be in the assets register.

### ASSET FINDINGS

#### Findings

1. The Authority occupies fourth floor on the Ruwenzori Tower; a building belonging to one MS Pine Investments Limited.
2. The entity maintains electronic assets register on the IFMS. The assets register is well maintained and updated as and when new assets are procured.
3. During physical verification, the team observed that the newly procured assets were not engraved with the entity's codes.
4. The team also observed that the entity has 10 (Ten) vehicles and all were in good working condition.

#### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	TRANSPORT EQUIPMENTS	10	1,782,825,938	1,782,825,938
2	ICT EQUIPMENTS	223	2,047,471,284	2,047,471,284
3	OFFICE EQUIPMENTS	1		
4	MACHINERY EQUIPMENTS		715,737,396	715,737,396
5	FURNITURE AND EQUIPMENTYS	529		

## STORES FINDINGS

1. The entity maintains manual stores ledgers and these were regularly updated.
2. The team observed that the entity carried out a physical stock counts immediately after the end of the year.
3. The entity created more storage space. However, some items had not yet been displayed on the storage racks at the time of inspection.
4. The team observed that the stores had adequate ventilations and these facilitated conducive temperature for stores items.

## CASH AND BANK FINDINGS

1. The vote does not have or run any bank accounts whatsoever in any bank as they transact through the government of Uganda Treasury Single Account held at Bank of Uganda and managed by the Accountant General.
2. Therefore, the survey did not entail any Cash and Bank balances verification as there were no bank accounts held by Financial Intelligence Authority as at 30th June 2024.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	The Authority operates a Treasury Single Account	N/A		00	00	

## RECOMMENDATIONS

1. All newly procured assets should immediately be engraved to ensure their security.
2. There is need to put in place computerized inventory management system for effective and efficient stores operations

## PICTORIAL



## 131 OFFICE OF THE AUDITOR GENERAL (OAG)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	All items boarded off in previous year should be picked by the buyers such as those in Masaka in order to avoid the cost of maintaining them	The Auctioneer was contacted in order to reach out to the respective buyers who hadn't picked the items purchased.	Some buyers responded to the call and items were picked up.
2	All items recommended for disposal in the previous survey should be disposed to void losses to Government	This exercise is under way, and will be done this financial year	Administration has initiated a process for pointing a special board of survey team and contacting of an Auctioneer.
3	The team recommends that there be set up separate stores for medical and, engineering equipment, stationery and also a separate store for unusable equipment, furniture and fixtures etc.	OAG is mobilizing additional resources for developing a center of excellence that will have consideration for separate stores as recommended. OAG has also acquired Containers for the different branches to improve and increase storage space.	Inadequate resources thus delayed implementation
4	The items that are in stores for disposal should be disposed-off, especially the chairs and office desks in Mbarara, Mbale and Soroti	This exercise is under way, and will be done this financial year	Administration has initiated a process for pointing a special board of survey team and contacting of an Auctioneer.
5	There is need to ensure timely repairs and servicing of Assets such as the digital printer at Masaka and in other branches	A service provider was procured to carry out quarterly maintenance of all Branch printers	OAG printers are now being serviced on a quarterly basis
6	All Assets at the various branches should be engraved.	Engraving of assets was done for all branch offices	All Assets at the branches were engraved
7	Laptops in Mbarara, the projector in Masaka, and all Television sets in Various Branches donated to government through Auditor's contributions should be included in the Asset register.	The Assets mentioned are not donated to OAG and office has no control over their use, much as they are within OAG premises.	And therefore we can't have them on OAG asset register.

## ASSET FINDINGS

### Findings

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

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND	8		
2	BUILDING	18		
3	TRANSPORT EQUIPMENT	140		
4	ICT EQUIPMENT	1963		
5	OFFICE EQUIPMENT	282		
6	FURNITURE AND FITTINGS	2940		
7	MACHINERY	642		

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motor Cycle (Honda XL 125)	UG149H
2	Motor Cycle Suzuki TS 185	UG054F
3	Honda XL 125	UG 0108H
4	Honda XL 125	UG 0153H
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRIPTION	QUANTITY
1	Chair	72
2	Table	8
3	High back chair	37
4	Visitors chair	10
5	Cabin	13
6	Filing cabin	4
7	Shelve	4
8	Fun	3
9	UPS	3
10	Law-Back Chair	7
11	Office Desk	3
12	Conference table	1
13	Coat Hunger	1
14	Monitor	2



S/N	ITEM DESCRIPTION	REG.NO/TAG No
15	Central Processing Unit	2
16	Key Board	2
17	Sofa( Three seater)	1
18	Printer	2
19	Double door Book shelf	1
20	Coat Stand	3
21	Photocopier	1
22	Water Dispenser	1

## STORES FINDINGS

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

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

## CASH AND BANK FINDINGS

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	OAG-JAR sector Reform	Bank of Uganda	3.31009E+12	232,793,319	232,793,319	UGX
2	OAG-Project Support	Bank of Uganda	3.31009E+12	9,143,246,778	7,527,645,985	UGX
3	TSA- Office of the Auditor General	Bank of Uganda	3.31006E+12	0	0	UGX
4	Principal Auditor Hoima	Stanbic Bank	9.03001E+12	54,198,228	54,218,228	UGX
5	Principal Auditor Masaka	Stanbic Bank	9.03001E+12	71,952,452	71,952,452	UGX
6	Principal Auditor Gulu	Stanbic Bank	9.03001E+12	117,931,279	2,713,251	UGX
7	Principal Auditor Mbale	Stanbic Bank	9.03001E+12	106,947,818	107,007,618	UGX
8	Principal Auditor Jinja	Stanbic Bank	9.03001E+12	66,772,121	66,772,121	UGX
9	Principal Auditor Soroti	Stanbic Bank	9.03001E+12	79,628,707	79,628,707	UGX
10	Principal Auditor Mbarara	Stanbic Bank	9.03001E+12	123,993,570	126,740,670	UGX
11	Principal Auditor Arua	Stanbic Bank	9.03001E+12	69,101,523	69,101,523	UGX
12	Office of the Auditor General Fortportal	Stanbic Bank	9.03001E+12	49,964,425	49,964,675	UGX
13	Office of the Auditor General - Moroto	STANBIC BANK UGANDA LIMITED	9.03002E+12	1,346,643	138,443,543	UGX

## RECOMMENDATIONS

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

## PICTORIAL



## 132 EDUCATION SERVICE COMMISSION (ESC)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The entity was advised to provide more space for storage by creating one more store to avoid congestion.	Not done	The storage space is inadequate.
2	The store officer should have refresher training on the fixed assets module.	Not done	The stores officer was not trained.
3	The vote was advised to expedite the disposal process of the obsolete items.	Not done	All items were disposed of.

### ASSET FINDINGS

#### Findings

1. The BOS team assessed some items off the asset register to confirm their existence.
2. The commission acquired an online recruitment software that is under development. The activities so far include; pre- existing, training of trainers, introduction and sensitization of users.
3. The BOS team established that the contract for the construction works (procurement reference number ESC 132/works/2022/2023/00002) at the new site was signed on 24 July 2023. However, the work was delayed due to late approvals from KCCA. The contractor did not affect the first phase of works, which cost UGX 20000000000 within the stipulated time frame.
4. The BOS team noted that the above construction has so far undergone to change orders with the current change order expiring on 30 October 2024
5. The team was notified that the commission wrote to the Uganda lands commission requesting to change the Kyambogo land ownership to the Education service commission.

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	BUILDINGS		1,940,000,000	1,940,000,000
2	TRANSPORT EQUIPMENTS		6,261,239,634	6,261,239,634
3	OFFICE EQUIPMENTS		494,459,543	494,459,543
4	ICT EQUIPMENTS		915,354,076	915,354,076
5	FURNITURE AND FITTINGS		790,435,385	790,435,385

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	MITSUBISHI PAJERO	UG 0711B
2	MITSUBISHI PAJERO	UG0664B
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
3	IFMS SERVER	1

### STORES FINDINGS

1. The stores team does stock taking every quarter to ascertain the items in storage.
2. The storage space is inadequate for the commission and is prone to congestion.
3. The stores team undertakes to carryout stock taking once every quarter.
4. The entity manually enters store information in an excel sheet.
5. The store head was not trained on fixed asset module.

### CASH AND BANK FINDINGS

1. The vote maintains one Non-Tax Revenue account with the Bank of Uganda. Cash and bank balances were properly reconciled as per the account statement.

### Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Treasury single account	BOU	00300058000004			UGX

**RECOMMENDATIONS**

1. The BOS team identified items that should be disposed of I.e. two cars and an IFMS server.
2. The entity should plan for more storage space to cater for the current demands of the entity.
3. The assigned contract managers and stores team should undertake training in their respective fields.
4. The containers should be code and updated on the assets register.
5. The construction works at Kyambogo should be expedited.



## 133 DIRECTORATE OF PUBLIC PROSECUTIONS (DPP)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Decongest main store at head office by providing more space	The office of the DPP is in the process of moving to the JLOS house once the project is completed. We trust adequate space for stores will be allocated as a means to solve the inadequate space for stores	To be fully decongested when we move to the JLOS house
2	Dispose of all obsolete and unserviceable items	They have been disposed of.	Disposal is a continuous exercise
3	Process title for land donated to ODPP	We have so far acquired 10 land titles	Others are still in the process
4	Constructions in progress be updated on the system to reflect their values to date.	This has been updated	It is a continuous process
5	Accounts team be trained in Fixed Asset Module	Staff trained	There is an improvement in fixed Asset

### ASSET FINDINGS

#### Findings

1. The general condition of most offices is good, however there are some rented space that need renovation.
2. Most of the furniture, ICT and other equipment are organized for the offices inspected and engraved.
3. There were vehicles which were listed for disposal for previous years and the lot numbers were given but they were still in the compound of DPP in Nakawa Office and were not sold. They cited high bidding prices which made it impossible to dispose them off. Other vehicles awaiting disposal for FY23/24 were also in the compound.
4. A list of vehicles was provided and inspected
5. IFMS Asset register is up-to-date

6. We noted the need for server rooms, as most servers are placed in the same workspace (i.e. office desks and computer server). This poses a risk of heating up and worst-case scenario a fire outbreak may occur.

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	TRANSPORT EQUIPMENT	222	32,663,290,877	32,663,290,877
2	ICT EQUIPMENT	1,443	215,416,338	3,884,886,661
3	TRANSPORT EQUIPMENT	222	8,603,672,924	26,436,574,342
4	MACHINERY		2,055,900,056	2,055,900,056

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	MOTORCYCLE	UG 0416J
2	MOTORCYCLE	UG 0293J
3	MOTORCYCLE	UG 0472J
4	PICKUP DOUBLE CABIN	UG 0580J
5	STATION WAGON	UG 0404J
6	PICKUP DOUBLE CABIN	UG 0456J
7	PICKUP DOUBLE CABIN	UG 0451J
8	SALOON CAR	UG 0463J
9	PICKUP DOUBLE CABIN	UG 0582J
10	PICKUP DOUBLE CABIN	UG 0408J
11	PICKUP DOUBLE CABIN	UG 0452J
12	STATION WAGON	UG 0449J
13	PICKUP DOUBLE CABIN	UG 0584J
14	PICKUP DOUBLE CABIN	UG 0585J
15	PICKUP DOUBLE CABIN	UG 0596J
16	PICKUP DOUBLE CABIN	UG 03921
17	PICKUP DOUBLE CABIN	UG 0586J

### STORES FINDINGS

1. The store at the outpost stations are still congested. It's hard to count all the items kept there. This leads to having items in the store not well arranged for a person to count the numbers of the items kept physically.

2. We found out that there were no fire Extinguishers in all the stores we visited. If fire guts the building it would be difficult to save any of the items and this office is well to keep the files for prosecution cases and if fire comes all important files for the government would be done.
3. The stores that keep the obsolete items for disposal are too congested and that gives room for infestation of pests as it takes time to dispose of the items

### CASH AND BANK FINDINGS

1. The cash accounts held as at 30<sup>th</sup> June 2024
2. Bank reconciliation statements of the account held against cash book balance.
3. Bank statements of the account held
4. The bank certificates of the account held
5. The bank balances were duly reconciled with the cash book and bank statements.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	ODPP CLASSIFIED OPERATIONS	BANK OF UGANDA	003330148000003	625,222,343	625,222,343	UGX
2	ODPP ASSET RECOVERY MANAGEMENT FUNDS	BANK OF UGANDA	003330148000002	3,502,354,147	3,502,354,147	UGX
3	DIRECTORATE OF PUBLIC PROSECUTION-FOREX TSSA ACCOUNT	BANK OF UGANDA	003330058000003	0.00	0.00	UGX
4	DIRECTORATE OF PUBLIC PROSECUTION TREASURY SINGLE SUB ACCOUNT	BANK OF UGANDA	003330058000001	0.00	0.00	UGX
5	DIRECTORATE OF PUBLIC PROSECUTION-NTR	BANK OF UGANDA	003330168000001	0.00	0.00	UGX
6	DPP/ JLOS SWAP DEVELOPMENT 2006/7	BANK OF UGANDA	003330088000001	5,004,300,335	5,004,300,335	UGX

**RECOMMENDATIONS**

1. We recommend that the stores be organized and acquire more stores
2. Fire Extinguishers need to be bought and installed in ODPP Nakawa and Luzira offices immediately
3. Obsolete items need to be organized in these stores
4. The roof of Luzira Office should be renovated
5. There is need for re-vising of the vehicle prices in the next Adhoc Committee to ease on the disposing of the vehicles
6. The land that was acquired by donation should be assigned values.

## 134 HEALTH SERVICE COMMISSION (HSC)

### Follow up on Previous Recommendations

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

### ASSET FINDINGS

#### Findings

1. The vote has an updated asset register with historical data loaded. Below is the historical data loaded for the fixed assets;
2. The Commission has an updated asset register and assets are recorded as and when the entity purchases new assets.
3. The vote is renting at Worker's House on 3<sup>rd</sup> and 4<sup>th</sup> Floor. The team inspected the assets, and below are the findings.
4. The Commission has land that is not yet developed.
5. There are two (2) cars that are grounded, UG0726B and UG0409B, these should be disposed of.
6. The Commission prepared a schedule for obsolete items for disposal.

#### List of unserviceable items recommended for disposal

OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
1	office equipment	7

## STORES FINDINGS

1. The team inspected stores at the Commission to ascertain their physical condition and existence, and below are the findings.
2. The vote has store where all consumable inventory is stored
3. The store was not well organized, its congested and most items are stored in boxes
4. The stock/inventory ledgers well updated
5. There is need to have the Commission recruit more staff.
6. The vote now has 2 stores to resolve the previous year recommendation

## CASH AND BANK FINDINGS

1. The survey entailed Cash and Bank balances of one Bank account held by Health Service Commission as at 30<sup>th</sup> June 2024.
2. The Board of survey team did not verify Bank balance as the entity uses the Treasury Single Account controlled by the Accountant General.
3. This was reconciled to zero balance at the end of the Financial Year

**Table showing accounts reviewed by the board**

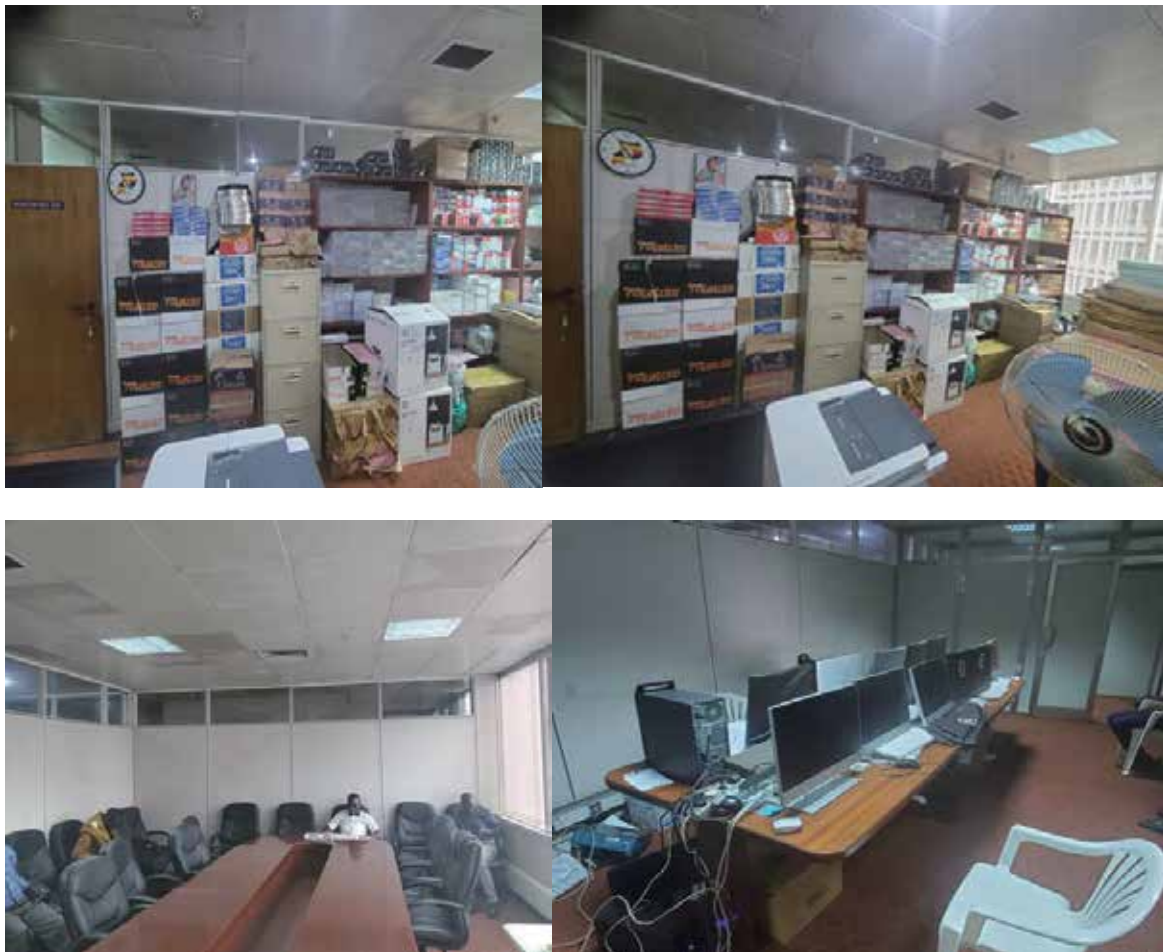
S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	GOU Treasury Single Account (Health Service Commission)	003300058000004	003300058000004	0	0	

## RECOMMENDATIONS

1. The vote needs to have shelves in the stores to accommodate proper storage of items in the store.
2. The commission should conclude on the recruitment process to have all vacant post filled.
3. The vote should dispose of these two cars i.e. UG 0726B and UG 0409B.

4. The commission should focus on developing the idle land owned to avoid future encroachment.
5. The commission should have all the vehicle number plates adjusted to the new ones.

## PICTORIAL





## 135 DIRECTORATE OF GOVERNMENT ANALYTICAL LABORATORY (DGAL)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The board recommended that the reagents & chemicals be separated from other consumables	No action	Open
2	Obsolete items, assorted electrical, furniture & fittings be disposed off	All items recommended for disposal, disposed.	Closed
3	In addition to the handheld fire extinguisher, it is crucial to have an automatic fire suppression system installed in the data center	No action	Open
4	It is essential to have biometric systems installed at the various stations to help in determining the identity of all staff augmenting access control	No action	Open

## ASSET FINDINGS

### Findings

1. The Directorate of Government Analytical Laboratory maintains an Asset Register on the Integrated Financial Management System. The vote asset register data was under validation during the board of survey exercise for accurate reporting.
2. The headquarters buildings and the Gulu Regional Laboratory have not undergone renovations in a long time.
3. The assets recently acquired had not yet been engraved at the headquarters and regional laboratories.
4. Some assets had been recommended for disposal previously but were pending, and these were occupying space.
5. Some of the assets in the headquarters laboratories were not in use due to lack of space.
6. Overall, the assets inspected for the vote were in good condition, with a few needing repairs and others for disposal.

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	<b>LAND AND BUILDINGS</b>		220,000,000	220,000,000
2	<b>BUILDINGS</b>	4	93,153,428	11,337,273,000
3	<b>TRANSPORT EQUIPMENT</b>	121	436,804,316	445,882,316
4	<b>ICT EQUIPMENT</b>	7		2,620,000
5	<b>OFFICE EQUIPMENT</b>		120,199,830	120,199,830

### List of unserviceable items recommended for disposal

OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
1	Sockets	NOT ENGRAVED
2	Contractor Switch	NOT ENGRAVED
3	Lights	NOT ENGRAVED
4	Metal glands/grids	NOT ENGRAVED
5	Water pump motor	NOT ENGRAVED
6	Junction boxes	NOT ENGRAVED
7	Cable Clips	NOT ENGRAVED
8	Cable tier	NOT ENGRAVED
9	Cables	NOT ENGRAVED
10	Solid Cable	NOT ENGRAVED
11	Bends (Black and White)	NOT ENGRAVED
12	Conduits	NOT ENGRAVED
13	Circular	NOT ENGRAVED
14	Generator Battery	NOT ENGRAVED
15	Electric Kettle	NOT ENGRAVED
16	Main Switch	NOT ENGRAVED
17	Gate security detector	NOT ENGRAVED
18	Security Torch	NOT ENGRAVED

### STORES FINDINGS

1. Directorate of Government Analytical Laboratory maintains stores at the headquarters and regional laboratories in Mbarara, Mbale, and Gulu.
2. The store at the headquarters is well organized and maintained by an inventory Management officer. The inventory is displayed categorically, and labels are attached to each category for easy identification.
3. Additionally, the headquarters store is not adequate therefore additional space is required. The space issue will be solved by completing the non-residential building under construction.

4. The regional stores at Gulu, Mbale, and Mbarara laboratories are all managed by a store person. These are well-organized, and there is a need to install air conditioners in all of them

## CASH AND BANK FINDINGS

1. The board surveyed bank and cash accounts and noted that the DGAL has two active accounts with the Bank of Uganda. The cash books for the accounts were satisfactorily updated and reconciled with the respective bank statements.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	DGAL/JLOS SWAP DEVELOPMENT	BANK OF UGANDA	003810088000000	NIL	NIL	UGX
2	DGAL CLASSIFIED-DIRECTORATE OF GOVERNMENT ANALYTICAL LABORATORY	BANK OF UGANDA	003810088000001	NIL	NIL	UGX

## RECOMMENDATIONS

1. There is a need to create additional temporary storage space at the headquarter, considering containers as alternatives.
2. Air conditioners should be installed at regional laboratories and stores.
3. The motorcycle number at Gulu Regional Laboratories needs a major repair.
4. All repairable assets at the headquarters and regional laboratories need repairs.
5. All unserviceable assets should be disposed of, including those previously recommended for disposal that are still available.

## PICTORIAL



## 136 UGANDA EXPORT PROMOTION BOARD (UEPB)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Automation of stores functions.	UEPB is undergoing RAPEX	
2	Purchased of storage boxes.	Storage boxes purchased and items properly stored.	True
3	Quarterly checks in the store.	Quarterly checks done	True

### ASSET FINDINGS

#### Findings

1. The entity assets were inspected and all were in good condition and properly engraved. UEPB has four cars which are functional and in good shape.
2. The entity maintains an Asset Register on Integrated Financial Management System.
3. By 30<sup>th</sup> June 2024 the Asset Register on the Integrated Financial Management System was up-to-date.
4. Under Rationalization of Agencies and Public Expenditure, acquisition of new and disposal of aged assets was suspended and for this reason, the entity did not dispose of or acquire any new assets in the financial year ended 30<sup>th</sup> June 2024.

#### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	TRANSPORT	5	938,459,474	938,459,474
2	ICT EQUIPMENT	82	141,210,000	141,210,000
3	OFFICE EQUIPMENT	1		
4	MACHINERY	1	9,631,400	9,631,400
5	FURNITURE AND FITTINGS		82,852,334	82,852,334

#### List of unserviceable items recommended for disposal

OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
	Tv Set	1
	Lounge Chairs	6

## STORES FINDINGS

1. Uganda Export Promotion Board maintains one store.
2. The store is run by a care taker who is one of the staff of the entity.
3. It was found tidy, all the ledgers and documents related to the store were up-to-date.
4. The store is used to keep office stationery, some products awaiting inspections, cleaning equipment among others.

## CASH AND BANK FINDINGS

The cash accounts held as at 30th June 2024

1. Bank reconciliation statements of the account held against cash book balances.
2. Bank statements of the accounts (3 in total) held.
3. The bank certificates of the accounts held

### Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Uganda Export Promotion Board	BOU	003820088400000	98,820.6	98,820.6	UGX
2	Uganda Export Promotion Board FOREX TSSA	BOU	003820058000003	NIL	NIL	FOREX
3	Uganda Export Promotion Board TSSA	BOU	003820058000002	NIL	NIL	USD

## RECOMMENDATIONS

1. Cash and bank balance. The vote should begin using E-Cash to minimize cash transactions.
2. Survey of Stores. The storage space at UEPB should be increased. Alternative storage systems like containers should be provided.
3. Survey of Assets. The vote is advised to always update its asset register on a quarterly basis for easy monitoring and tracking of assets.

## 138 UGANDA INVESTMENT AUTHORITY (UIA)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	There is need to contract a company to manage and attract investment in the park like they did with Mbale industrial Park.	UIA uses the same approach in managing all the industrial park with an exception of Mbale Park.  And it continuously builds its capacity to attract more investors in the Soroti and other industrial parks by attracting and motivating competent staff to handle the aspects.	
2	Management should put much emphasis on urgent upgrade of the road and drainage channels of all the investment parks to enable investors benefits from the economies of scale offered by the industrial parks.	UIA would like provide and maintain the best infrastructures in all its industrial parks and currently there is and infrastructure development project going on at KIBP Namanve, UIA more so wishes to improve the improve the infrastructure in kasese, Soroti and other industrial parks how ere it is always constricted by the resource basket. Continuous budget cuts are affecting the timely and successful maintenance and upgrade of infrastructures in the industrial parks.	
3	Management should renovate the building that is proposed to house the one stop Centre (Mbale region) to render it fit for office use.	Management has already requested for the funds from the ministry of Finance to renovate the building however it has not yet received a positive reply from the ministry.	

### ASSET FINDINGS

#### Findings

1. The assets register is current, with all items accurately recorded. However, some pricing details need revision to ensure proper valuation of assets held by UIA.
2. The infrastructure is generally well maintained. However, maintenance work is necessary in some industrial parks to address specific needs.
3. Assets purchased should be distributed promptly rather than kept in storage as prolonged storage leads to increased depreciation.



4. There is a number of obsolete items at the field station that take up space which include, some cars and other items that are taking up space and losing value by the day.
5. There is a need to fence UIA owned properties such as the unoccupied land in Mbale to prevent any potential encroachment.

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND	25		
2	BULIDING	8		30, 782,275,481
3	TRANSPORT			2,296,713,481
4	ICT			758,801,609
5	MACHINERY	1052		911,107,958

### STORES FINDINGS

1. UIA has one central store and it is maintained with a proper stores ledger which is essential for accurate inventory management.
2. Some stores are congested and many items are not well protected with some being placed directly on the floor. There is an urgent need for pallets and storage racks for proper organization of items.
3. The store building themselves are well maintained and in good condition.

### CASH AND BANK FINDINGS

1. The Board of survey team verified the balance certificates and other primary books of entry for the accounts for UIA as at the end of the financial year.
2. 2.All bank accounts used for daily operations of UIA are properly maintained and updated.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	UGANDA INVESTMENT AUTHORITY OPERATIONS ACCOUNT	BOU	0000800880001888	0	0	Ugx

**RECOMMENDATIONS**

1. Dispose equipment, Equipment that has reached the end of its useful life should be disposed of promptly. This will free up storage space and prevent further depreciation of assets that may still have value.
2. engraved assets. Ensure that all assets are engraved according to the standardized format outlined in the asset management frame work guideline. This will enhance asset tracking and management.
3. Enhance security measures. Consider installing razor wires above the entire perimeter fence at the different stations as a deterrent and installing CCTV cameras in blind spots enhance the security assets.
4. Prioritize maintenance. Utmost attention should be paid to maintenance and service schedules of equipments to foster longevity of their overall functionality especially vehicles.
5. Installation of pallets. In order keep stores more organized and cleaner, the institution should provide pallets and storage racks to avoid deterioration of assets enhancing both accessibility and preservation.

## 139 PETROLEUM AUTHORITY OF UGANDA (PAU)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The vote is advised to increase storage space to allow safeguard of inventory at the headquarter.	Taken	Additional storage racks were added to store.
2	The users should explore different avenues to enhance capacity to effectively use the asset module on IFMS support officer.	Taken	Training and support have been provided by the MOFPED team.
3	All assets recommended for disposal should be disposed and create more space for assets for disposal.	Taken	The disposal process in ongoing.
4	The vote is advised to engrave all assets that are not yet engraved. This will safeguard the assets against pilferage.	Taken	All assets are engraved.

### ASSET FINDINGS

#### Findings

1. Furniture, Engravings were found to be in act and legible, ensuring proper identifications and accountability.
2. Motor vehicles, Physical conditions of the vehicles were assessed and no major issues were identified beyond normal wear expected for their mileage and usage. Vehicles were found to be compliant with safety standards and operational requirements.
3. ICT, the board found that laptops, monitors, CPUs had smart tag engravement, posing a risk of loss because the tags can be removed.
4. Unengraved assets, the survey identified curtained assets that were not engraved, specifically curtain blinds, server batteries and flag poles. The absence of engraving on these items poses a risk of misplacement or loss.

#### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	TRANSPORT	35		9,067,950,654
2	ICT	514		17,749,478,602
3	OFFICE EQUIPMENT	2		117,490,266
4	MACHINERY	44		445,504,396

**List of unserviceable items recommended for disposal**

OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
1	DELL MONITOR	23
2	LENOVO THINKPAD	3
3	ANALOG DESK PHONES	40
4	PHONE 7 PLUS	1
5	IPHONE 11 PRO MAX	1
6	FILING CABINETS	3
7	CHAIRS	12
8	WORKSTATIONS	1
9	USED TYRES	61
10	PRINTER TRAYS	5

**STORES FINDINGS**

1. The survey found that the entity maintained one main store at the Petroleum Authority of Uganda headquarters in Entebbe. The regional offices requisitions items / supplies required from the Headquarters main store.
2. The houses stationery, ICT consumables, housekeeping supplies, kitchen supplies, health and safety equipment, advertisement and promotional items and assets.
3. The store was well organized with the items stored on racks and pallets and managed by a store and logics officer.
4. The survey of inventory found that items sampled and verified by the board of survey team reconciled with the numbers in the inventories extract.

**CASH AND BANK FINDINGS**

1. The authority uses an electronic cash system. The board of survey found that the cash balances were properly reconciled as per the treasury Accounting instructions, 2017. The vote also uses a Treasury single account and the cash and bank balances were properly reconciled.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	PAU AND UNBS PVOC PROJECT -UGX	BOU	003900088000001	3,018,127	NIL	UGX
2	PAU AND UNBS PVOC PROJECT -USD	BOU	003900088400002	NIL	NIL	USD

**RECOMMENDATIONS**

1. ICT equipment; Ensure that smart tagged assets are engraved to safeguard items against loss.
2. Vehicle maintenance; Continue with the current servicing schedule and consider implementing additional measures to extend the longevity of the fleet.
3. Training on the asset module; The Authority should lease with the asset module support officer for training on the new asset management module.
4. Engraving of unengraved assets; Curtain blinds, server batteries and flag poles, ensure that these items are promptly engraved with identifiable marks to enhance accountability and prevent misplacement or loss.

## 141 UGANDA REVENUE AUTHORITY (URA)

### ASSET FINDINGS

#### Findings

##### 1. Custom

1. There are a number of assets (Furniture, ICT equipment and structures) owned by the entity at the Custom Boarder Region are used by other Government Agencies yet repair and maintenance is being done by URA.
2. A number of assets such as Transport equipment impounded by URA are running into obsolesces thus may result into contingent Asset or liabilities to the entity.

##### 2. Head Office and branch offices

1. The main stores at Head office have a number of stationery items are no longer in use by the entity. Such items include Cashbooks, LPO and Requisition forms, Cash disbursement, receipt books, Metal Stamps among others.
2. Some of the Region offices Asset register are not fully updated. For example, of asset not include in region office include; 2 vehicles at Iganga Office (UBA 2230 & UBM 510X), 2 computers at Malaba Station (URA 025434 URA 025635), 1 Vehicle at Soroto office (UBP 058 H), Scanners at Busia Office (CS02007 (URA-2040030) for Passenger car, FS6000 drive through scanner (URA-2040004).

#### Other Findings

S/N	Item	Units	Amounts
1	Payables	13	21154990833
2	Receivables	6	6,338,006,167
5	Losses	13	84340741

**Summary of Assets**

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND	49	3655583495	3655583495
2	BUILDING	35	345673236304	345673236304
3	TRANSPORT EQUIPMENT	414	75513774736	75513774736
4	ICT EQUIPMENT	8804	134213107251	134213107251
5	OFFICE EQUIPMENT	469	29592604527	29592604527
6	MACHINERY	390	170753103238	170753103238

**List of unserviceable items recommended for disposal**

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1.	Toyota Prado	UAA 825F
2.	Toyota Hillux	UAR204U
3.	Toyota Hillux	UAR208U
4.	Toyota Hillux	UAR210U
5.	Toyota Hillux	UAR211U
6.	Toyota Hillux	UAR214U
7.	Toyota Hillux	UAR397R
8.	Toyota Hillux	UAR401Y
9.	Toyota Hillux	UAR447C
10.	Toyota Hillux	UAR453W
11.	Toyota Hillux	UAR457X
12.	Toyota Hillux	UAR485X
13.	Toyota Hillux	UAR498X
14.	Toyota Hillux	UAR594E
15.	Toyota Hillux	UAR653J
16.	Toyota Hillux	UAR665J
17.	Toyota Hillux	UAR704P
18.	Toyota Hillux	UAR803E
19.	Toyota Hillux	UAR999X
20.	Toyota Hillux	UAT245R
21.	Toyota Hillux	UAT327R
22.	Toyota Hillux	UAT378R
23.	Toyota Hillux	UAT380R
24.	Toyota Hillux	UAT382R
25.	Toyota Hillux	UAT839R
26.	Toyota Hillux	UAT 871R
27.	Toyota Hillux	UAW848U
28.	Toyota Hillux	UAW915U
29.	Toyota Fortuner	UAS405K
30.	Toyota Fortuner	UAS444C
31.	Toyota Fortuner	UAS661T
32.	Toyota Fortuner	UAS789K
33.	Toyota Fortuner	UAS819D
34.	Toyota Fortuner	UAS821D
35.	Toyota Fortuner	UAS952K
36.	Honda XL	420U
37.	Honda CG	UF 0776
38.	Honda CG	UG 0211F



S/N	ITEM DESCRIPTION	REG.NO/TAG No
39.	Coaster Bus	UAJ 280X
40.	Nissan Hardbody	UAW 226Z
41.	Speed Boat	TLV/024/2010
42.	Speed Boat	TLV/025/2010
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
1.	Work station	23
2.	Station table tops	8
3.	Ordinary desk	38
4.	Book shelf	2
5.	Ordinary chair	264
6.	Plastic chairs	15
7.	Table stands	29
8.	Office chair	76
9.	Drowers	1
10.	Metal chairs	2
11.	Cabinets	3
12.	Rolling chairs	105
13.	Kettles electric	25
14.	Fans	4
15.	Boilers	4
16.	Metal book shells	6
17.	Safe DIK	6
18.	Fridge	1
19.	Weighing scale meters	4
20.	Office telephone heads	48
21.	Key boards	52
22.	Projector	1
23.	Printer	7
24.	Flat monitors	56
25.	CPU	26
26.	UPS	3
27.	Scanner	3
28.	H.P Scanner	3
29.	Switch	1
30.	Alcatel	1

## STORES FINDINGS

1. The stores were well organised and in good condition.
2. The storage space was sufficient.
3. The records were maintained and well updated in the ERP system
4. The stpres person carries out a check on the stores quarterly during the financial year
5. 100% of the store was inspected
6. Store balances agree with ledger balances
7. The list of obsolete inventory is attached

## CASH AND BANK FINDINGS

1. The Board conducted a survey on bank and cash balances for the 52 bank accounts held by Ministry of Works and Transport together with their cash books. The table below shows the accounts reviewed by the Board;

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	UGANDA REVENUE AUTHORITY	STANBIC BANK	9030005950707	26,628,952,486	26,598,661,267	UGX
2	UGANDA REVENUE AUTHORITY DIGITAL TAX STAMPS	STANBIC BANK	9030015373082	39,026,828,840	38,964,524,840	UGX
3	URA ELECTRONIC FISCAL DEVICE AND E-INVOICING MONITORING SYSTEM AN	STANBIC BANK	9030015977948	1,279,527,062	1,279,527,062	UGX
4	UGANDA REVENUE AUTHORITY HEADQUARTERS PROJECT	STANBIC BANK	9030009654703	0	0	UGX
5	UGANDA REVENUE AUTHORITY - WORLD BANK US	BANK OF UGANDA	3410088400005	0.76	0	UGX
6	URA JUSTICE AND ACCOUNTABILITY SECTOR REFORM CONTRACT	BANK OF UGANDA	3410088000007	458,092	458,092	UGX
7	URA DIGITAL TAX SOLUTION	GUARANTY TRUST BANK (UGANDA) LTD	0211/0155779/001/5103/000	2,277,882,620	2,277,882,620	UGX
8	URA DIGITAL TAX SOLUTION	KCB BANK	2300881853	1,827,830,620	1,827,830,620	UGX
9	UGANDA REVENUE AUTHORITY E-PAYMENTS	ABSA BANK UGANDA LTD	6002130554	14,029,003,268	14,357,602,713	UGX

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
10	UGANDA REVENUE AUTHORITY E-PAYMENTS USD	ABSA BANK UGANDA LTD	6007423088	47,450	47,450	UGX
11	UGANDA REVENUE AUTHORITY COLLECTION S-CHEQUE	ABSA BANK UGANDA LTD	6002248652			UGX
12	URA EPAYMENTS ACCOUNT	BANK OF AFRICA	1203250007	617,061,731	998,920,578	UGX
13	UGANDA REVENUE AUTHORITY EPAYMENTS	BANK OF BARODA (U) LIMITED	9501020000193 9	678,870,466	678,870,466	UGX
14	UGANDA REVENUE AUTHORITY E-PAYMENTS	BANK OF INDIA UGANDA LIMITED	3401211000000 01	12,550,000	12,550,000	UGX
15	UGANDA REVENUE AUTHORITY	CAIRO BANK	1000203862	35,060,632	200,209,618	UGX
16	UGANDA REVENUE AUTHORITY E-PAYMENTS	CENTENARY BANK	3040300003	2,072,795,658	2,072,795,658	UGX
17	UGANDA REVENUE AUTHORITY E-PAYMENTS CHEQUE	CENTENARY BANK	3040300001	-		UGX
18	UGANDA REVENUE AUTHORITY EPAYMENTS	CITI BANK LIMITED	100165016	-		UGX
19	UGANDA REVENUE AUTHORITY EPAYMENTS- CHEQUES	CITI BANK LIMITED	100165017	-		UGX
20	UGANDA REVENUE AUTHORITY E-PAYMENTS	DFCU BANK UGANDA LIMITED	1013500207515 6	1,053,147,741	1,053,147,741	UGX
21	UGANDA REVENUE AUTHORITY- REV.COLLEC	DIAMOND TRUST BANK	103108006	5,412,834,032	5,432,293,457	UGX
22	UGANDA REVENUE AUTHORITY E-PAYMENTS	ECO BANK LIMITED	7170006521	118,311,019	215,521,424	UGX
23	UGANDA REVENUE AUTHORITY E-PAYMENTS	EQUITY BANK UGANDA LIMITED	1038200435666	1,686,080,395	1,686,080,395	UGX
24	USD BANK ACCOUNT	EQUITY BANK UGANDA LIMITED	1001202339445	139,850	139,850	UGX

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
25	AIRTEL BANK ACCOUNT	EQUITY BANK UGANDA LIMITED	1001120109010 1	–		UGX
26	UGANDA REVENUE AUTHORITY	EXIM BANK LIMITED	8100001051	187,086,792	187,086,792	UGX
27	UGANDA REVENUE AUTHORITY CASH COLLECTION ACCOUNT	FINANCE TRUST BANK	206803000001	48,117,456	48,117,456	UGX
28	URA COLLECTION S-DOLLAR	GT BANK	211/120983/2/ 5103/0	24,820	68,845	UGX
29	URA PAYWAY SERVICES	GT BANK	211/120983/1/ 5103/1	141,205,404	141,205,404	UGX
30	URA- CASH	GT BANK	211/120109/1/ 5117/0	233,340,115	233,340,115	UGX
31	URA- CHEQUES	GT BANK	211/120243/1/ 5117/0	–		UGX
32	UGANDA REVENUE AUTHORITY CASH	HOUSING FINANCE BANK LIMITED	1010002242145	1,488,976,410	2,479,109,857	UGX
33	UGANDA REVENUE AUTHORITY CHEQUE	HOUSING FINANCE BANK LIMITED	1010002242246	–		UGX
34	UGANDA REVENUE AUTHORITY E-PAYMENT	I&M BANK LIMITED	50168579001	3,459,906,038	3,600,978,495	UGX
35	URA PAYMENTS- CASH PAYMENTS	KCB BANK LIMITED	2201102635	970,213,104	970,213,104	UGX
36	URA CHEQUE	KCB BANK LIMITED	2201102619	–		UGX
37	UGANDA REVENUE AUTHORITY EPAYMENTS	NCBA BANK LIMITED	201231200018	329,088,284	329,088,284	UGX
38	UGANDA REVENUE AUTHORITY - CHEQUES	NCBA BANK LIMITED	201231200028	–		UGX
39	OPPORTUNIT Y BANK UGANDA LIMITED	OPPORTUNI TY BANK UGANDA LIMITED	1325501477777	300,000	69,588,038	UGX
40	UGANDA REVENUE AUTHORITY	POST BANK UGANDA LIMITED	1630000001451	58,605,369	58,605,369	UGX
41	PRIDE MICROFINAN CE LTD	PRIDE MICROFINA NCE LTD	9030005608731	22,032,557	22,032,557	UGX
42	UGANDA REVENUE AUTHORITY E-PAYMENTS	STANBIC BANK	9030005762927	9,069,825,290	10,069,825,290	UGX

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
43	UGANDA REVENUE AUTHORITY MOBILE PAYMENTS	STANBIC BANK	9030011169421	448,973,267	448,973,267	UGX
44	URA AIRTEL MOBILE MONEY	STANBIC BANK	9030022478744	1,100,000	1,100,000	UGX
45	UGANDA REVENUE AUTHORITY USD COLLECTION S	STANBIC BANK	9030016235910	–	65,700	UGX
46	UGANDA REVENUE AUTHORITY E- PAYMENTS- CHEQUES	STANBIC BANK	9030005762935	–		UGX
47	UGANDA REVENUE AUTHORITY EPAYMENTS	STANDARD CHARTERE D BANK LIMITED	139299207324	27,347,488,845	27,347,488,845	UGX
48	UGANDA REVENUE AUTHORITY EPAYMENTS- CHEQUES	STANDARD CHARTERE D BANK LIMITED	139299207325	–		UGX
49	UGANDA REVENUE AUTHORITY E-PAYMENTS	TROPICAL BANK	2000084142	27,050,000	27,050,000	UGX
50	URA CASH COLLECTION S ACCOUNT	UNITED BANK FOR AFRICA	9905000735	1,231,114,606	1,231,114,606	UGX
51	URA CHEQUE PAYMENTS	UNITED BANK FOR AFRICA	51992509108	–		UGX
52	UGANDA REVENUE AUTHORITY COLLECTION S	BANK OF UGANDA	3410158000002	–	133,901,155,853	UGX
53	UGANDA REVENUE AUTHORITY	STANBIC BANK	9030005950820	0	0	UGX
54	UGANDA REVENUE AUTHORITY TAX REFUNDS	STANDARD CHARTERE D BANK LIMITED	105614720700	0	0	UGX
55	URA EPAYMENTS	CITI BANK LIMITED	100165016	0	0	UGX

## RECOMMENDATIONS

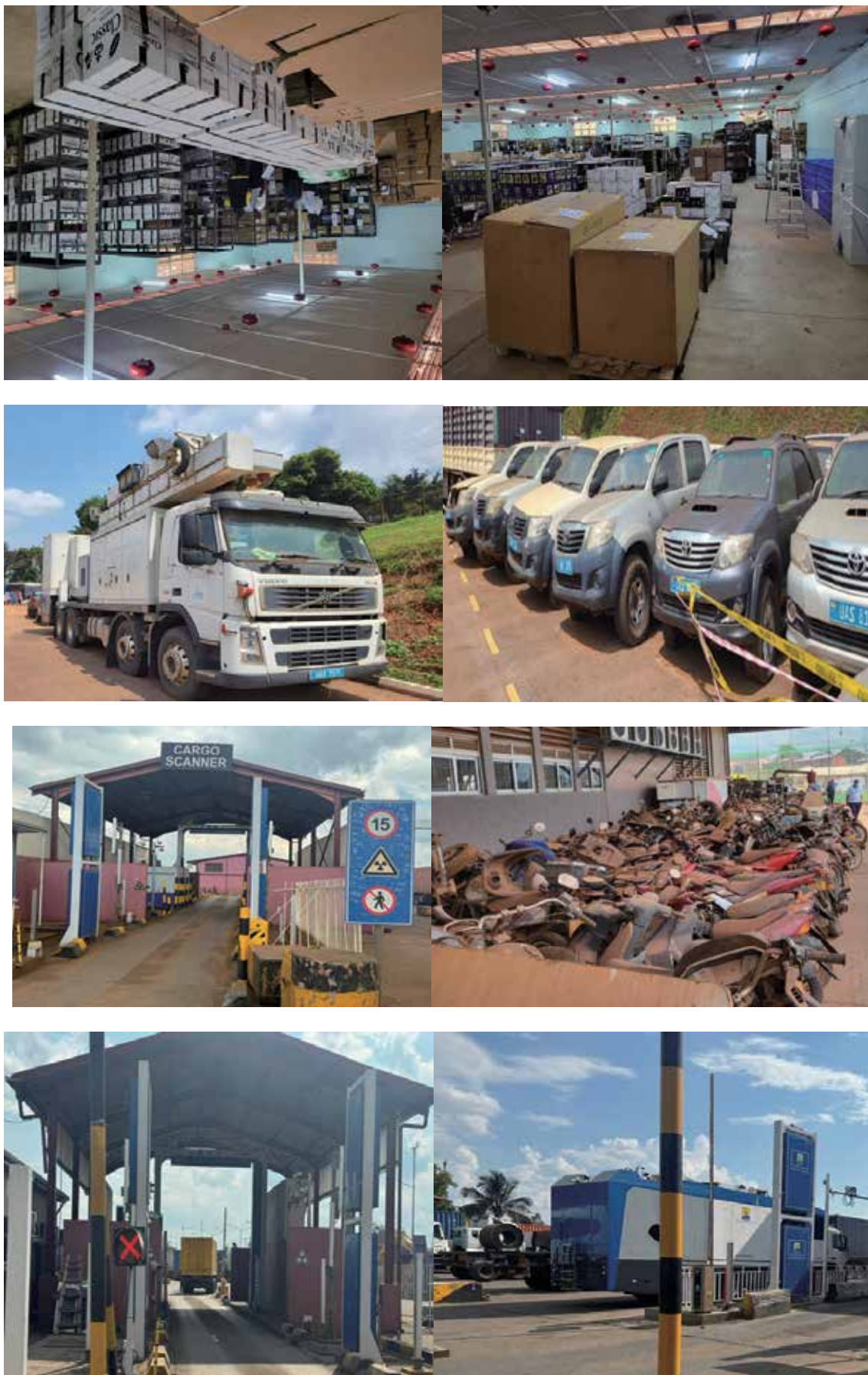
We hereby recommend the Accounting Officer to;

1. Memorandum of understanding between Uganda Revenue authority and other Government entities in regards to use, repair and maintenance of Asset.
2. Absolute and outdated store items that are no longer in use should be disposed off to create space in the store.
3. All Assets register maintained at the region branches should be updated.
4. URA should prioritize engagement with tax defaulter to prevent financial in terms of impairment of value of the impounded assets.
5. Impounded items need to be kept in safe custody to avoid financial loss that may result in case the defendants win the cases.
6. The x-ray component of the nonfunctional mobile scanners should be decommissioned and the vehicle repurposed for cargo.
7. The supporting schedule of impounded assets in relation to contingent assets / liabilities should be disclosed in the financial statements
8. Movement should be well presented to show opening and closing balances for the period.

## PICTORIAL









## 143 UGANDA BUREAU OF STATISTICS (UBOS)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Entebbe building is very old and needs demolition and construction of a new office block.	Management is actively working on redeveloping Entebbe into a modern facility that will accommodate the E. African Statistical Bureau, Training Centre, and Data Science Laboratory.	Future Action
2	Emphasis should be put on Asset Engraving. All Newly acquired assets should be engraved immediately for example the New Reception Desks in Gulu & Mbarara.	Management is actively working on redeveloping Entebbe into a modern facility that will accommodate the E. African Statistical Bureau, Training Centre, and Data Science Laboratory.	Fully implemented
3	There is urgent need to dispose off old items including furniture and computer equipment to realize value for money and avert the health risks.	Management has started the process of disposing of unserviceable assets and questionnaires in FY 24/25	Partially implemented
4	All assets disposed of during the year should be written off the Asset Register.	All assets disposed of during FY 22/23 have been removed from the Asset Register.	Fully implemented.
5	All assets in stores due for disposal should be disposed off to free more space for stores	Obsolete Assets in stores are due for disposal in the FY 24/25 to free up space	Future Action
6	There is need for a computerized inventory management system for effective and efficient inventory management.	Management is actively working on A computerized system that would improve inventory tracking, efficiency, and accuracy.	Future Action
7	Old files and documents should be archived to free up space.	All finance and procurement files have been systematically archived in store C and D.	Fully implemented.

### ASSET FINDINGS

#### Findings

1. The entity maintains a centralized up to date Asset register.
2. Assets in Gulu & Mbarara Office have since been engraved.

3. The Gulu, Mbarara, and Ntinda offices are currently located in rented buildings.
4. The worn-out carpet at the Gulu office reception should be replaced.
5. Obsolete assets from the Gulu and Mbarara offices have been transferred to the headquarters for disposal.
6. The Entebbe land has been officially registered.
7. The entity owns multiple buildings on the Entebbe land, but one of them was damaged by fire and is only partially usable. We believe this poses a safety risk to the staff

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND	2	300,000,000	300,000,000
2	BUILDING	2	18,269,597,632	18,269,597,632
3	TRANSPORT EQUIPMENT	107	19,653,107,546	19,653,107,546
4	ICT	127442	9055366225	152,317,392,284
5	OFFICE EQUIPMENT	425	1663963093	1727063093
6	MACHINERY	121	619,878,124	663,080,282
7	FURNITURE AND FITTINGS	1713	1066387371	1,324,478,471

### List of unserviceable items recommended for disposal

OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
1	CPU	101
2	LAPTOP	43
3	PRINTER	79
4	MONITOR	83
5	IT MOBILE DEVICES & ACCESSORIES-PANEL SURVEY	63
6	UPS	404
7	Black Berry Phone	1
8	Fire Proof Metallic Safe	1
9	Wooden Notice Boards (Brown)	1
10	Beko Refrigerator	1
11	Walk through Metal detector	2
12	Map filling cabinets	4
13	135 Work station Boards	1
14	Air conditioners	33
15	Mini Central AC Unit	1

<b>OTHER ITEMS</b>		
<b>S/N</b>	<b>ITEM DESCRIPTION</b>	<b>QUANTITY</b>
16	APC (Big Racks with multiple batteries) DPC-Census Stock	2
17	Water Dispenser	1
18	Plastic chairs	1
19	7 Aluminium Doors	7
20	Filing Cabinet 4 drawers	14
21	Book Shelf	1
22	Flag Stands	1
23	Chairs	32
24	Tables	10
25	Battery Rack	4
26	IMAGE SCANNER	1
27	FLAT BED SCANNER	1
28	PROJECTOR SCREEN STAND	
29	PROJECTOR SCREEN KIT	2
30	2 CHANNEL VHF RECEIVER	2
31	WIRELESS MICROPHONE	1
32	SERVICE INTERFACE UNIT	1
33	SLIDE PROJECTOR	
34	WALL MOUNTABLE RACK	2
35	KVM SWITCH	2
36	KVM SCREEN	4
37	50 Units of Assorted IT Accessories (KEY BOARDS, MICE, CABLES, UPS BATTERIES):	1
38	Units of DELL/ACER/HP	102
39	1 Big Box of CABLING MATERIALS	2
40	PC	40
41	Stabilizer	1

## STORES FINDINGS

1. The team inspected stores at Kampala Head Office, the National Census Tablet Provisioning Centre in Ntinda, Mbarara Regional Office, Entebbe Office and Gulu Office. Below are the findings: The Gulu & Mbarara Offices had no stores as they are relatively very small. The team,

therefore, focused on stores at the head office, the National Census Tablet Provisioning Centre in Ntinda

### CASH AND BANK FINDINGS

1. The survey entailed Cash and Bank balances of the entity's eight (8) Bank accounts.
2. The team reviewed and verified the cash and bank balances as at 30th June 2024. This was done by closely analyzing the reconciled cashbook balances against bank balances. Copies of the Bank Certificates and Bank Reconciliations are attached to the report. (See attachment)

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	UGANDA BUREAU OF STATISTICS - DFID	BOU	003430088000017	0	0	UGX
19	UGANDA BUREAU OF STATISTICS - UNFPA	BOU	003430088000006	1,918,016,200	1,918,016,200	UGX
	UGANDA BUREAU OF STATISTICS - UNICEF	BOU	003430088000018	146,724,161	146,724,161	UGX
	UGANDA BUREAU OF STATISTICS - SURVEY	BOU	003430088000019	667,915,604	667,915,604	UGX
	UGANDA BUREAU OF STATISTICS - MICRO	BOU	003430088000012	704,123,977	704,123,977	UGX
	UGANDA BUREAU OF STATISTICS - WB PANEL - UGX	BOU	003430088000022	20	20	UGX
	UGANDA BUREAU OF STATISTICS - WB PANEL - USD	BOU	003430088400009	0	0	USD
	UGANDA BUREAU OF STATISTICS HALL HIRE	BOU	003430088000002	0	0	UGX

## RECOMMENDATIONS

### Assets

1. The asset validation process should be completed to ensure the accuracy of historical data.
2. The Entebbe building is outdated and requires demolition and reconstruction of a new office complex. It is urgent to dispose of old items, including furniture and computer equipment, to maximize value and mitigate health risks.

### Stores

1. A computerized inventory management system is necessary for effective and efficient inventory control.

## PICTORIAL







## 144 UGANDA POLICE FORCE

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Disposal of unserviceable assets at various sites	Disposal process is on going	Disposal process is on going
2	Provide more adequate storage space to avoid loss of financial documents, inventory and assets	More space for storage was provided in Kibuli	More space for storage was provided in Kibuli
3	Management should sensitize officers on handling government stores	Capacity building sessions were conducted and still an ongoing process	Capacity building sessions were conducted and still an ongoing process
4	Shelves and pallets should be provided in all upf stores	This has been noted and funds should be ear marked for the exercise	This has been noted and funds should be ear marked for the exercise
5	Lighting should be improved in all stores	Lighting is being improved gradually in all stores	Lighting is being improved gradually in all stores
6	All the old used uniforms in Namanve, pts Kabalye Masindi ffu base and the burnt uniforms and fabrics at the garment factory jinja road and all the police garments which are unusable should be disposed of by destruction since they pose a public security threat	Disposal process is under way and user departments are finding ays on how to dispose these off	Disposal process is under way and user departments are finding ays on how to dispose these off
7	All obsolete items need to be disposed of as they waste storage space for other items	Disposal process is ongoing	Disposal process is ongoing

### ASSET FINDINGS

#### Findings

1. The asset resistor submitted by the Uganda police is an amalgamation of; the fixed assets historical data that was submitted for migration to the Accountant Generals office (assets acquired before 1<sup>st</sup> July 2022) as well as assets acquired on the IFMS during YS 2022/2023 and 2023/2024.
2. The Uganda police maintains a comprehensive assets portfolio, however out standing amongst all was the undertaking capital development activities aimed at improving the general working environment. These included but were not limited to; constructions in progress(CIPS) i.e. there were constructions being undertaken in 8 sub counties ( Lwebitakuli,Mpumude,Lwemiyaga, Bulongo, Mutukula, Kibanda, Kiwanda,



Kitanda , Bigasa ,Bukago And Lwabenge) and indeed were at 70% by the time of the board of survey exercise. (Pics attached)

### **3. DIRECTORATE OF FORENSIC SERVICES (BALLISTIC DEPARTMENT, CRIME IDENTIFICATION, CYBER CRIME, CBR, QUESTIONING).**

Most of the assets in the department were engraved apart from the new assets that are not engraved. There is a work in progress for assets that were not engraved but those assets were still in use. The directorate also maintains an asset register but is not up to date.

The disposal list here was not well prepared and needs to be updated for better results related to the disposal activities of non-serviceable items.

### **4. ICT DIRECTORATE/NCCV UNIT (CRIME MONITORING UNIT, ICT TRAINING FACILITY)**

The directorate has its headquarters at Nakuru .90% of the assets were fully functioning but only a few were engraved. i.e. All the servers have engraved codes while the 10% that were not functioning were being serviced and repaired.

In the decision making room, all assets were fully operational and working properly however none of the properties here were engraved i.e. the monitoring screens microphones chairs as well as the portable ac and desks. At the crime monitoring unit 95% of the assets here were fully operate apart from 3 sections of the lead (big) monitoring screen that had been taken for repair at the time of survey.

### **5. POLICE GARMENT FACTORY**

A few machines that were not usable and no longer relevant for the work required have been recommended for disposal.

Estate and quarter master stores (construction, food, clothing and stationary) Namanve.

It should also be observed that vehicles with lot numbers were still parked in the compound. A big pile of old and used police uniforms was also inspected.

### **6. POLICE MECHANICAL WORKSHOP**

The board inspected the spare parts and lubricants store at the mechanical workshop. The item in the store were fairly organized.

More organization is however required to ease traceability of the items in the ledger books and also ease reconciliation of stock items.

## **7. ICT TRAINING FACILITY KIKANDWA**

The directorate's training facility has an asset updated asset register and all assets on site were fully operational and being used

The computers and printers were engraved however all the other assets not yet engraved. There is need to improve the shelter for the functional fleet as soon as possible since it's been erected only using timber poles with iron sheets which is not ideal for the very expensive fleet it shelters.

The vehicle identified for disposal should be analyzed for worthiness before they were boarded off. These cars already have lot numbers.

All computers at this training facility were too old and therefore very slow to facilitate the training activities effectively which in turn affects the quality of training delivered.

It was noted that computers have not been replaced since the unit was opened 5 years ago.

## **8. KABALYE POLICE TRAINING SCHOOL MASINDI**

Several items such as uniforms and saucepans have been recommended for boarding off. (Pictures attached)

## **9. IKAFFE POLICE TRAINING SCHOOL**

The PTS also maintains a solar system which powers the school and the kitchen area. While the dry rations stores were fairly in a good state the consumable such as mattresses were old and remained unused for long periods of time. The chairs which have not been fully utilized risk damage due to the extended exposure to the harsh weather since the former UNHCR store is dilapidated and is open in some areas.

## **10. OLILIM COUNTER TERRORISM POLICE TRAINING SCHOOL.**

Fixed assets were well maintained however the health center 11 had obsolete items identified for disposal. (List and pictures attached)

## **11. POLICE MARINE UNIT KIGO**

The survey noted poor lighting and ventilation at the life jackets store. The high water level have affected the green houses that were being used for maggot growing. The team further observed many old vehicles boats

(interceptors) and motor cycles with lot number parked within the precincts of the offices.

## 12. POLICE CANINE UNIT

This unit manages all the police dogs countrywide and has a wide range of assets at their disposal of which dogs were the main inventory. There is one major store which keeps dog food, training samples and drugs i.e. treating drugs and cleaning solution.

A manual paper store system is maintained which makes the activities undertaken quite hard and hectic. There was inadequate storage for both the dog food and the drugs, a 20 feet container for storage of dog food for the entire canine unit.

All assets at the unit were not engraved but the process of engraving them is underway.

At the veterinary department all assets were fully functional except the treatment chair/bed which old and worn-out. All drugs distributed to the various stations across the country were dispatched from this unit after receiving a requisition form from the various stations countrywide.

## 13. POLICE AIR WING JINJA

The wing also maintains 4 aircrafts, 3 helicopters in JINJA and 1 fixed air wing aircraft in KAJJANSI. It was noted that the polish made helicopter at the air wing in JINJA required an engine overhaul. It was further noted that the 4<sup>th</sup> aircraft at the military airbase in KAJJANSI was in an open place and not in a covered area which could lead continuous devaluation

It was noted that the air wing does not maintain ledger books but track their store items using an excel system as they await the installation of an inventory tracking system as part of the bin installation contract. It was also noted that some of the fairly new furniture at the air wing is not engraved.

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1.	MOTORCYCLE	UP 4476
2.	MOTORCYCLE	UP 4462
3.	MOTORCYCLE	UP4085
4.	MOTORCYCLE	UP 3379
5.	MOTORCYCLE	UP4425

S/N	ITEM DESCRIPTION	REG.NO/TAG No
6.	MOTORCYCLE	UP3718
7.	MOTORCYCLE	UP3855
8.	MOTORCYCLE	UP 3951
9.	MOTORCYCLE	UP 4304
10.	MOTORCYCLE	UP 3570
11.	SEATEK INBUILT TWIN ENGINE 4 STROKE INTERCEPTOR BOAT	UP001
12.	SEATEK INBUILT TWIN ENGINE 4 STROKE INTERCEPTOR BOAT	UP002
13.	SEATEK INBUILT TWIN ENGINE 4 STROKE INTERCEPTOR BOAT	UP004
14.	YAMAHA 75BMHD	L-513962692L- 1026989J
15.	YAMAHA 75BMHD	692L-1032384H
16.	YAMAHA 75BMHD	692L-1026784J
17.	YAMAHA 75BMHD	692L-1026995J
18.	YAMAHA 75BMHD	692L-1018193K
19.	YAMAHA 75BMHD	692L-1026993J
20.	YAMAHA 75BMHD	L1032382H
21.	YAMAHA 75BMHD	61RKL 1030330H
22.	YAMAHA 75BMHD	61RKL1030332H
23.	YAMAHA 75BMHD	61RKL 1030617H
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
1.	TRANSFORMER OIL	2
2.	TENTS	3
3.	TABLES	10
4.	CABINS	2
5.	CHAIRS	5
6.	COMPUTERS	5
7.	CARBON	1
8.	SAFLEC POPULAR 2100	10
9.	CHINA WALKTHROUGH METAL DETECTORS	10
10.	HP LASER JET COMPUTERS	8
11.	COMPUTER MONITORS	8
12.	HP SCANNERS	2
13.	COMPUTER CPUS	8
14.	DAIKEN AIR CONDITIONER	1
15.	HAND HELD METAL DETECTOR	20
16.	FLOOD LIGHTS	8
17.	SEARCH TORCHES	8
18.	INTERCOM PHONES	15
19.	UPS	6
20.	CPUS	2
21.	FAX MACHINES	1
22.	FIBRE GLASS CANOE	5
23.	KIDNEY DISH	5
24.	METALIC MIDIUUM PLATE	18
25.	WALL CLOCK	4
26.	BOWEL LID	2
27.	METALIC CATHETER	2
28.	NEEDLE HOLDER	11
29.	CHEATLE FORCEPS	3
30.	MOSQUITO ARTERY FORCEPS	110
31.	EPISIOTOMY SCISSOR	5
32.	TOOTHED DISCECTING FORCEPS	4

S/N	ITEM DESCRIPTION	REG.NO/TAG No
33.	STITCH REMOVAL FORCEPS	2
34.	LONG ARTERY FORCEPS	35
35.	ALICE TISSUE FORCEPS	2
36.	HANGING WEIGHING SCALE	2
37.	AUTOMATIC BP MACHINE	11
38.	MANUAL BP MACHINE	7
39.	PUNCHING MACHINE KANGAROO	2
40.	ELECTRIC BULB HOLDER	2
41.	PLASTIC TABLE	2
42.	PATIENT SCREENS	2
43.	GALLIPOTS	5
44.	MEDICINE TROLLEY	2
45.	STRAIGHT SURGERY SCISSORS	2
46.	CURVED SURGRY SCISSORS	3
47.	NON TOOTHED DISSECTING FORCEPS	1
48.	TOOTHED DISSECTING FORCEPS	31
49.	BLOOD PRESSURE MACHINE MANNUAL	2
50.	BLOOD PRESSURE MACHINE DIGITAL	4
51.	ANEROID BLOOD PRESSURE MACHINE	1
52.	PRESSURE STEM STERLIZER	1
53.	WEIGHING SCALE FOOT	2
54.	FRIDGE	1
55.	EAR SPRINGE FORCEPS	8
56.	BEDSIDE SCREENS	12
57.	INSTRUMENT BOILER	1
58.	AUTOMATIC STABILIZER	1
59.	LASER CENTRIFUGE	1
60.	HETTIC CENTRIFUGE	1
61.	MICROSCOPE	2
62.	STITCH REMOVAL FORCEPS	1
63.	DENTAL MIRRORS	1
64.	STETHESCOPE	9
65.	SYGNOMANOMETER	6
66.	SURGICAL DRUM	1
67.	STERILIZER	1
68.	TRIAL FRAME	4
69.	OPHTHALIMIC MAGNIFIER	1
70.	WEIGHING SCALE	1
71.	E-CHART	1
72.	AUTOMATIC VOLTAGE STABILIZER	1
73.	DIGITAL THERMOMETER	7
74.	ELECTRIC DISPENSER	1
75.	INTELLIGENT SENSOR DISPENSOR	1
76.	WASTE BIN	2
77.	MATRESS	1
78.	FIRST AID BOX	1
79.	CLINICAL THERMOMETER	1
80.	WHITE TENT	2
81.	TEMPERATURE GAN	1
82.	FORCEPS	1
83.	SALTTER WEIGHING SCALE	1
84.	SESCO BOILING WATER DISINFECTION	1
85.	DRINKING WATER KIT	1
86.	LAMP	1
87.	TWEEZERS	1

S/N	ITEM DESCRIPTION	REG.NO/TAG No
88.	GLUCOMETER ON CALL PLUS	1
89.	PULSE OXIMETER	1
90.	EXAMINATION LAMP	1
91.	HEIGHT METER	1
92.	COMPUTER POWER SAVER	1
93.	ELECTRONIC CALCULATOR	1
94.	CONDOM DISPENSERS	1
95.	WATER METAL STAND	1
96.	ILLUMINATION G LAMP	1
97.	ADULT WEIGHING SCALE	1
98.	OXYGEN CYLINDER	1
99.	MERCURY BP MACHINE	1
100.	TIMER	1
101.	AUTO CLAVE	1
102.	YCC WEIGHING SCALE	1
103.	STOP CLOCK	1

## STORES FINDINGS

### 1. DIRECTORATE OF FORENSIC SERVICES (BALLISTIC DEPARTMENT, CRIME IDENTIFICATION, CYBER CRIME, CBR, QUESTIONING).

1. The directorate maintains a ledger book managed and posted by the stores officer in charge of entry and exit of all inventory from the store. The store is neat and clean but with sufficient space to accommodate the storage needs of the unit.
2. All unserviceable items/ assets were well kept in this store e.g. cameras, printers etc. The storage space in this unit is really insufficient in that some of the assets and other inventory items were kept in the corridors and stairs.

### 2. POLICE MEDICAL STORE

1. The medical store inspected is under the directorate of health services. It is quite small as it is being accommodated in a small room by the police school in Kibuli /Nsambya.
2. The store maintains store cards and store ledgers to manage the inventory. The store also uses requisition and issue vouchers to dispatch and receive inventory to the store. As at 30<sup>th</sup> June 2024 the store had not taken on the activity of stock taking and they don't have a stock taking report for all the drugs they have.

3. The store lacks refrigerators for the drugs that need to be kept in cool and cold conditions for prevention purposes. There is insufficient storage space.

### **3. POLICE GARMENT FACTORY**

1. The board inspected 3 areas of the police garment factory at Lugogo i.e. the material store the cutting section that has both the traditional cutting methods and the modern cutting machines which include various sewing and embroidery machines.
2. The ledger book is well maintained at the store and stock receipt and issuance procedures and documentation were being followed. Majority of the machines were functional.
3. A few machines that were not usable and no longer relevant for the work required have been recommended for disposal.
4. Estate and quarter master stores (construction, food, clothing and stationary) Namanve.
5. The stores were well organized and records were updated regularities were classified and stored separately according to use. The security was well enhanced with cameras installed in all stores. The team inspected hydra foams that were last identified for disposal in FY 22/23.
6. It should also be observed that vehicles with lot numbers were still parked in the compound. A big pile of old and used police uniforms was also inspected.

### **4. POLICE MECHANICAL WORKSHOP**

1. The board inspected the spare parts and lubricants store at the mechanical workshop. The item in the store were fairly organized.
2. The majority of the ledgers have been maintained and the stock issuance and receipt procedures were being followed with the documentation in place.
3. More organization is however required to ease traceability of the items in the ledger books and also ease reconciliation of stock items.



## **5. POLICE DUTY FREE SHOP NSAMBYA**

1. The board inspected the duty free shop in which building materials were stored. The ledger books were well maintained and stock receipt and issuance procedures were being followed.
2. The store is also well organized. Most of the items in the store were well kept on pallets and shelves except the tiles which were stores on the ground placing them at risk of damage. This was however a temporary space as the containers were being prepared for proper storage
3. It was further noted that this store lacked a systematic reorder level system to reduce stock outs and promptly meet customer demand.

## **6. KABALYE POLICE TRAINING SCHOOL MASINDI**

1. The board visited two stores at the police training school i.e. the dry rations and the consumables stores. It was noted that there has been tremendous improvement for instance pallets have now been put in the dry rations store as recommended by the prior year board.
2. The consumable store however still requires pallets and better organization as most items were on ground and risk damage. The ledger books were well maintained but the use of folio members in the ledger is required for proper identification of items.
3. Several items such as uniforms and saucepans have been recommended for boarding off.

## **7. IKAFE POLICE TRAINING SCHOOL**

1. The board inspected the 4 stores at the PTS. The stores included 3 dry rations and the former UNHCR store that is keeping furniture and consumables
2. The pts also maintains a solar system which powers the school and the kitchen area. While the dry rations stores were fairly in a good state the consumable such as mattresses were old and remained unused for long periods of time. The chairs which have not been fully utilized risk damage due to the extended exposure to the harsh weather since the former UNHCR store is dilapidated and is open in some areas.

## **8. POLICE MARINE UNIT KIGO**

1. The survey noted poor lighting and ventilation at the life jackets store. The high water level have affected the green houses that were being used for maggot growing. The team further observed many old vehicles boats (interceptors) and motor cycles with lot number parked within the precincts of the offices.

## **9 .ICT STORES NAGURU**

1. Stores at the is station were well organized with enough lighting and better ventilation the wooden shelves used for storage were however timeworn
2. Directorate of fire and rescue services
3. The store was well organized and staffed although it still lacked space to accommodate the unit. The store manages all inventories for the unit but limited space is still a big challenge.
4. The store ledgers were well populated to date for all the inventory. Most of the vehicles in this unit were aged and an aging report of all these vehicles is maintained since it's their largest inventory. The unit has a fleet of vehicles ranging from water tanks, aero ladder tracks, water talents, rescue tracks, command vans, rapid intervention vehicles, patrol cars, etc. they have a fleet of 95 vehicles and 6 vehicles were being boarded off. 90% of the assets in this unit were engraved and the rest 10% is not engraved.

## **10. FIELD FORCE UNIT (FFU)**

1. There are 2 major stores i.e. the general store and the armory. These stores were controlled by a store's officer in charge. In general the unit has several inventory stores of which the board only sampled a few. These include stores in the yard i.e. for protective gear, expired guns, operational guns and tear gas which is both expired and not expired. The unit maintains a general assets register and a fleet asset register and both were up to date. FFU had vehicles including the man RCV (8 vehicles, STERYR APC 5, ALWAYS APC 14 and SENTRY APC 6. The armory is also well organized with a ledger tracking the movement of guns in and out of the armory. The unit has a ready

used armory for all functional with minor technical issues yet the superstructure is still in perfect condition.

## **11. POLICE AIR WING JINJA**

Their wing has 5 main stores which include the spare (including the dark room storing tires and seals, quarantine store for parts that require overhaul), lubricants store, consumables store and the containers that store obsolete items. All the stores were work in progress as the installation of store bins / shelves across the stores in ongoing. The spares and the lubricants were well stored with enough space and arrangement of these is still ongoing. Most of the spares maintained were fast moving parts such as screws and all other specialized spares were acquired on order when required.

The wing also maintains 4 aircrafts, 3 helicopters in JINJA and 1 fixed air wing aircraft in KAJJANSI. It was noted that the polish made helicopter at the air wing in JINJA required an engine overhaul. It was further noted that the 4<sup>th</sup> aircraft at the military airbase in KAJJANSI was in an open place and not in a covered area which could lead continuous devaluation

It was noted that the air wing does not maintain ledger books but track their store items using an excel system as they await the installation of an inventory tracking system as part of the bin installation contract. It was also noted that some of the fairly new furniture at the air wing is not engraved.

12. 80% test check of the stores was done/inventories that where the balances agreed they have been initiated in the store ledgers and the inventories had agreed with the ledgers.
13. We certify that in our opinion a continuous departmental check on the stoke balances has been carried out during the year by an officer other than the immediate stores in charge.
17. In our opinion the store accommodation is adequate.
18. The condition of the store is good.
19. The items are stored in sufficient manner.

## CASH AND BANK FINDINGS

1. A survey on cash and bank balances was conducted Uganda Police Force maintains active accounts with bank of Uganda the cash books for the accounts were satisfactorily updated and reconciled to the respective bank statements.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	JLOS	Bank of Uganda	003440088000023	1,354,242,323	1,354,242,323	UGX
2	Force Gender Responsibilities	Bank of Uganda	003440088000024	0	0	UGX
3	UPF UNICEF Project	Bank of Uganda	003440088000019	0	0	UGX
4	Formed Police Unit - AMISON	Bank of Uganda	003440088400001	238,955.67	238,955.67	USD
5	UPF - AMISON	Bank of Uganda	003440089780001	176,746.48	176,746.48	EUR O

## RECOMMENDATIONS

1. It is recommended that a plan is instituted to provide for more space for the Forensic unit and the Police medical store so that items were better organized and stored.
2. It is also recommended that more refrigerators were procured at the Police medical store to safely store drugs that require cool conditions and avoid losses due to spoilage.
3. More organization is required regarding maintenance of ledger books at the mechanical workshop to aid traceability and ease reconciliation of stock items.
4. There is need to expedite the proper storage of the items that were placed on the ground at the duty-free shop to the containers to avoid any damages or losses due to storage on the ground.
5. A systematic re-order level system should be instituted at the duty-free shop to avoid stock outs and promptly meet demand.
6. There is a need to replace the hazardous roofing of asbestos at the general store at the ICT- Training Facility Kikandwa with immediate effect for the safety and wellbeing of the officers operating from there.

The shelter for the fleet should also be replaced to protect the vehicles to further damage and & costs on repair.

7. The consumables store at Kabalye PTS requires pallets & better organization of most items to avoid the risks of damage by water or any other hazards. All unusable items in the store should be disposed to create more space for the key & usable consumables.
8. There is need to assess the state of all consumables and assets at the Ikafe Training school and propose better ways of storing the items to avoid them from deteriorating. Management may also consider putting the items for other uses to obtain value for money.
9. There is need to maintain ledger books at the Police Air wing in Jinja with proper controls instituted to receive and issue out store items. To promote efficiency, the air wing requires the appointment of trained stores personnel to ensure effective stock management at the wing.
10. It is recommended that priority is placed on enhancing the maintenance of the aircraft for the Police air wing for instance, considering a storage facility for the fixed wing aircraft. This will improve the condition of such high-value assets and also minimize the high maintenance costs in the long run.
11. All unserviceable items that have been presented for disposal/boarding off across all units/stations/stores should be disposed of at the earliest convenience. These include but were not limited to obsolete & old machines, furniture, ICT equipment, uniforms and others.
12. The vote should embark on engraving all the un-engraved assets across all the units as mentioned above e.g. at Forensics, ICT/NCC unit, ICT training facility-Kikandwa, Fire and Rescue Unit and the Police Air wing among others.
13. UPF should institute standard stock management procedures across all its stores to standardize reporting and also ensure regular stock taking and consolidation of reports on either a quarterly or half yearly basis.



## PICTORIAL







## 145 UGANDA PRISONS SERVICES

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	A lot of Prison land is not well secured/ titled and has been or is gradually being encroached on.	A number of Prison land has been titled or surveyed to keep away encroachers.	Surveying and titling of Prison land is continuously being done in phases
2	The Board recommends that the unserviceable items be boarded off to free up space.	No action taken	
3	The procurements for duty free shop items should consider market trends before stocking to avoiding spending on items like chain link and metallic gutters that won't be taken by staff.	Procurement of metallic gutters has been halted. Only fast-moving items like cement and iron sheets are being re-stocked	Cement and iron sheets are the most demanded items
4	Boat engine in Bugungu Y.P. which is not being utilized should be reallocated to any other station that has got the same activities like Buvuma or Galiraaya Prisons to be put into use rather than it lying idle and becoming obsolete.	No action taken	
5	The entity should procure enough cooking pots/sauce pans, food serving trays and distribute to various stations to solve the problem on preparing prisoners' food.	A number of cooking pots and food serving trays have been procured and distributed to most stations. However, due to limited resources all the stations cannot be covered in the same financial year.	The remaining stations will be covered in the next financial year
6	The low-cost housing project should be expedited and its coverage expanded so as to solve the housing puzzle across the spectrum	Construction of 19 blocks staff housing units at Luzira, and support to Oc's Initiative to construct Staff Houses in masaka (1), Kijjumba (2), Amita (2), Muinanina (1), Fort portal (1), Ruimi (1), Lira (1), Ragem (2), Ibuga (1), Kibaale (1), Isimba (1), Magala (1),	The process for construction is being done in phased manner
7	The entity needs to construct new and bigger stores in upcountry Prisons in different regions	Construction of silos and maize cribs for storing produce is progressing in some prison's farms of Lugore and Ruimi	Work in progress

## **ASSET FINDINGS**

### **Findings**

#### **1.UGANDA PRISONS MASAKA**

##### **Assets**

1. The buildings are in a fair condition.
2. Some items are not engraved such as furniture.

#### **KAKIIKA PRISON MBARARA**

##### **Assets**

1. The buildings are in a fair condition.
2. The station needs an asset register per category. Some items are not engraved such as furniture.

#### **MBARARA MAIN PRISON**

##### **Assets**

1. The buildings are in a fair condition.
2. Some items are not engraved such as furniture.
3. The facility fence is short and weak and enhance the security of the inmates.

#### **NDORWA PRISONS KABALE**

##### **Assets**

1. The buildings are in a fair condition but is inadequate for the inmates.
2. Some items are not engraved such as furniture.

#### **UGANDA PRISONS RUKUNGIRI**

##### **Assets**

1. The facility has new wall fence with watch towers which has improved the security of the inmates.
2. The female wing at this station houses the inmates in 3 uniports which do not have washrooms or places of convenience hence when they are locked up they use buckets.

## **UGANDA PRISON BUSHENYI**

### **Assets**

1. The buildings are in a fair condition.
2. Some items are not engraved such as furniture

## **IBUGA PRISON FARM**

### **Assets**

1. The farm uses machinery and manual labour.
2. There is need for a dryer of grains to make the drying process of the harvest sufficient and quick enough.

## **UGANDA PRISONS FORT PORTAL**

### **Assets**

1. The facility is old and inadequate for the number of inmates.
2. Some of the wards that accommodate the prisoners have cracks in the walls this stands risk of collapse these buildings. Immediate repairs and construction should be done to avoid unforeseeable accidents.
3. This station also faces a challenge of blockage of the sewage system since this system was constructed in the 1972's.

## **RUIMI FARM PRISON**

### **Assets**

1. This is a seed farm, where they specialize in planting maize seeds for planting. They do sunflower as well. Some of the maize is for food. 70 kg is milled in a day which is under capacity.
2. There is need for machinery to be used for harvesting of grains and planting since this is a prison farm.

## **MUINAINA PRISON**

### **Assets**

1. Power supply was stabilized so the facility well catered for.

2. Some staff houses have been constructed while some are work in progress.

### **KAWERI PRISONS**

#### **Assets**

1. The facility is in a fair condition but not adequate for the inmates

### **UGANDA PRISONS KITYALA**

#### **Assets**

1. The facility is in very good condition with good wall fence for security.

### **PRISONS ACADEMY**

#### Assets

1. Premises are well fenced and are recently renovated.
2. Some of the newly acquired assets are not engraved.

### **BUGUNGU PRISON Y.O**

#### **Assets**

1. There some obsolete items that are recommended for disposal. For example, sewing machine, boat engine, harrower disk plough, weighing scale.
2. Some items are not engraved such as furniture.

### **JINJA MAIN PRISON**

#### **Assets**

1. There some obsolete items that are recommended for disposal. For example, the metallic plates, the old saucepans.
2. Some items are not engraved such as furniture.
3. Some part of the premises not properly fenced.
4. Some assets are not being utilized. For example, the building near the carpentry section.

**JINJA REMAND PRISON***Assets*

1. Some items are not engraved such as furniture such as furniture, ICT equipment.
2. The buildings are very old.

**BUFULUBI PRISON FARM- MAYUGE***Assets*

1. There some obsolete items that are recommended for disposal. For example, ICT equipment.
2. Some items are not engraved such as furniture.

**MBALE MAIN PRISON**

1. There some obsolete items that are recommended for disposal. For example, switch board.
2. Some items are not engraved and others are engraved with just markers which can fade over time.
3. Premises are well fenced with the security tall towers to enhance the security of the assets.

**KUMI PRISON STATION***Assets*

1. There some obsolete items that are recommended for disposal. For example, switch board.
2. Some items are not engraved and others are engraved with just markers which can fade over time.
3. Premises are well fenced with the security tall towers to enhance the security of the assets.

**SOROTI PRISON**

1. There some obsolete items that are recommended for disposal.
2. Some items are not engraved and others are engraved with just markers which can fade over time.

3. Premises are well fenced with the security tall towers to enhance the security of the assets.
4. Some scraps recommended for disposal are not captured anywhere.

### **ERUTE PRISON**

#### Assets

1. There some obsolete items that are recommended for disposal.
2. Some items are not engraved such as furniture.
3. There is some ongoing construction for the staff accommodation.

### **LIRA MAIN PRISON**

#### Assets

1. Some items are not engraved.

### **LORO PRISON FARM - LIRA**

#### Assets

1. There some obsolete items that are recommended for disposal. For example, printer
2. Some items are not engraved such as furniture, ICT equipment (desktop, monitor).
3. There is a very big challenge with the weather that affects cotton farming.

### **GULU MAIN PRISON**

#### Assets

1. Some items are not engraved such as furniture and some are engraved using temporary methods of which the labels are fading off.
2. Premises are well fenced.
3. Structures are old and need renovation.

### **MASINDI MAIN PRISON**

#### Assets

1. Some items are not engraved.
2. There is a very big and busy carpentry workshop.
3. There some blind spots that might need CCTV to enhance security.

## NAKASONGOLA PRISON

### *Assets*

1. There some obsolete items that are recommended for disposal.
2. Some items are not engraved such as furniture.
3. Premises are well fenced with the security tall towers to enhance the security of the assets.
4. There some items that are lacking some maintenance and repairs for example the sawing machines. The motor needs replacement.

## KIGO PRISONS

### **Assets**

1. The facility is old but clean and well maintained.
2. There are some drugs that need to be disposed of by NMS.

## **7<sup>th</sup> STREET INDUSTRIAL AREA.**

### **Assets**

1. The machinery is in a fair condition and the structures are old but well looked after. **PRISONS ACADEMY AND TRAINING SCHOOL**

### **Assets**

1. The station has a number of items for disposal by the previous board of survey, and the process is ongoing.
2. Some of the newly acquired assets are not been engraved.
3. The items highlighted by the previous board of survey team as obsolete, have not been disposed off .

## **Summary of Assets**

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	TRANSPORT	429		18,401,159,727
2	ICT	517		5,099,511
3	OFFICE	4		1,694,992,904
	Machinery	73		(10,645,758)



**List of unserviceable items recommended for disposal**

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	2LORRY 713 UG0061U	UG0061U
2	NISSAN UAJ661Z	UAJ661Z
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
1	MITSHUBISH PICK UP	2
2	STATION WAGON	1
3	TATA MARCOPOLLO	1
4	TATA MINI TRUCCK	1
5	ISUZU PICK UP	1

**STORES FINDINGS**

1. The ration store has limited space though it is well organized and the store ledgers were properly written off.
2. The store is safe in terms of security.
3. The store's ledgers were well updated and written off as per the required standard.
4. The ration store has limited space.
5. The duty-free shop is organized and is under key and lock.
6. The store's ledgers were well updated and written off as per the required standard.
7. The block that houses the ration store is very old and needs renovation immediately.
8. Medical store is organized and well lit.
9. The storage facility is small.
10. Ledgers are well updated and ruled off.
11. The ration store is under key and lock.
12. The block that houses the ration store has been renovated and now the Ledgers are updated and ruled off.
13. The drug store stock cards were updated though not ruled off.
14. supplies are well catered for.

15. Ledgers in the main and ration stores are well updated and written off.
16. Stores are well organized and lit.
17. The block that houses the store is old and needs renovation.
18. The weighing scale is old and needs to be replaced.
19. Ledgers in the main and ration stores are well updated and written off.
20. Ration store is safe under key and lock.
21. The stock cards for drugs and ledgers are well updated and ruled off.
22. Ration store was organized and the ledgers and stock cards were updated and ruled off.
23. The medical store is in a uniport and the heat can be a danger to quality of the drugs.
24. The ration store is organized, neat and ledgers are well updated.
25. The building that houses the ration store was relocated so the food is now well kept.
26. The building that houses the ration store is very old and has leakages so when it rains food like posho are destroyed. A new structure should be set up immediately.
27. Ledgers in the ration stores are well updated and written off.
28. Stock cards for drugs and ledgers are well updated and ruled off.
29. The stores are well organized neat and ledgers are well updated.
30. The stock cards for drugs and ledgers are well updated and ruled off.
31. The stock cards for drugs and ledgers are well updated and ruled off.

## **LUZIRA MEDICAL STORE**

### **Stores**

1. The ledger books were well updated.
2. The store space is so limited but it could be well organized to accommodate additional items.
3. Store is organized but congested due to limited storage space

4. The items highlighted by the previous board of survey team as obsolete, have not been disposed off
5. The place is well kept and clean
6. The ledger books were well updated.
7. The roof top had a leakage and needed repair.
8. Some of source pans were damaged needed repair and others were too old
9. The stores are well organized and well maintained.
10. The stores ledger was updated
11. Store is organized but congested due to limited storage space
12. The store ledgers are well balanced and maintained
13. The inventory list manually stored and updated. There is no electric inventory management system.
14. The store structures are dilapidated.
15. Store is organized but congested due to limited storage space
16. The store ledgers are well balanced and maintained
17. The inventory list manually stored and updated. There is no electric inventory management system.
18. The store structures are dilapidated.
19. Store is organized but congested due to limited storage space
20. The store ledgers are well balanced and maintained
21. The inventory list manually stored and updated. There is no electric inventory management system.
22. The store structures are very old.
23. Store is organized but congested due to limited storage space
24. The store ledgers are well balanced and maintained
25. The inventory list manually stored and updated. There is no electric inventory management system.
26. The store structures are dilapidated.
27. Store is organized but congested due to limited storage space
28. The store ledgers are well balanced and maintained
29. The inventory list manually stored and updated. There is no electric inventory management system.

30. The store structures are dilapidated.
31. Store is organized but congested due to limited storage space
32. The store ledgers and bin cards are well balanced and maintained
33. The inventory list manually stored and updated. There is no electric inventory management system.
34. The store structures are old.
35. Store is organized but congested due to limited storage space
36. The store ledgers are well balanced and maintained. Bin cards are being used in the stores.
37. The inventory list manually stored and updated. There is no electric inventory management system.
38. The store structures are dilapidated.
39. Store is organized but congested due to limited storage space
40. The store ledgers are well balanced and maintained
41. The inventory list manually stored and updated. There is no electric inventory management system.
42. The store structures are dilapidated with even no glasses.
43. The medical store lacks pallets.

#### **LIRA MAIN PRISON**

1. Store is organized but congested due to limited storage space
2. The store ledgers are well balanced and maintained
3. The inventory list manually stored and updated.
4. There is no electric inventory management system.
5. The store structures are old.

#### **LORO PRISON FARM - LIRA**

1. Store is organized but congested due to limited storage space
2. The store ledgers are well balanced and maintained
3. The inventory list manually stored and updated. There is no electric inventory management system.
4. Some offices are Uniports such as the OC's office.
5. Stores structures are dilapidated.

**GULU MAIN PRISON**

1. Store is organized but congested due to limited storage space.
2. The store ledgers are well balanced and maintained.
3. The inventory list manually stored and updated. There is no electric inventory management system.
4. The store structures are dilapidated.

**MASINDI MAIN PRISON**

1. Store is organized but congested due to limited storage space
2. The store ledgers are well balanced and maintained
3. The inventory list manually stored and updated. There is no electric inventory management system.
4. The store structures are dilapidated.

**KIGO PRISONS**

1. The ration store was well organized and the store ledgers were properly written off
2. The general store is very small and does not have enough ventilations.
3. The store does not have ceiling moreover there are drugs kept in that store.
4. Non-consumables, drug and ration stores are organized, neat and are kept under key and lock.
5. Stores' ledgers and stock cards are updated and ruled off.
6. Storage space for drugs is not enough hence some drugs are kept in boxes.
7. The rations store has non-functional items like computers that should be disposed of.

**7<sup>th</sup> STREET INDUSTRIAL AREA.**

1. Upcountry farm stations bring their produce to this store for milling. Regional stores and milling centers would reduce on transportation costs.
2. Officer in charge is informed about the processes of stores management.

3. Stores are organized though the space is inadequate as some items are kept at Prisons Training School dining hall in case of over runs.
4. Ledgers are well updated and ruled off. These are maintained manually and yet a lot of stock is involved given that this store supplies and coordinates the entire country.
5. Items for disposal exist especially obsolete milling machinery and equipment.

### **PRISONS ACADEMY AND TRAINING SCHOOL**

1. The store fairly organized and has many uniforms which are obsolete but they have been left for there to be used by the new trainee

### **LUZIRA PRISON STAFF DUTY FREE SHOP**

1. Ledgers are updated and ruled off.
2. Store is neatly arranged
3. Due to limited storage space, iron bars are kept outside under no shelter which exposes them to damage by rain.
4. Records are kept manually and yet this the main store which coordinates other stores all over the country. A computer provided at the station would ease record keeping.

### **LUZIRA MECHANICAL WORKSHOP**

1. This is a place where the minor repairs of the Prisons vehicles are done from and motor vehicles spare parts are kept.
2. The in-charge of the workshop is knowledgeable on stores management.

### **KAMPALA REMAND PRISON**

1. The weighing scale is due for servicing.
2. The store is adequate and organized and the ledgers are updated and ruled off.
3. The officer in charge is knowledgeable of stores management.
4. The store has a challenge of cooking pots/sauce pans to prepare prisoners' food.
5. The medical store needs shelves so that supplies are well kept.

## CASH AND BANK FINDINGS

1. The survey was done at the cash books, bank statements, certificates of bank balances and reconciliation statements. The accounts were verified and confirmed to be well prepared and reconciled as at 30<sup>th</sup> June 2024 (see attached).

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Prisons Medical Services M Bay Hospital	BOU	003450088000003	32,692,605	32,692,605	UGX
2	Prisons Training School and Staff College	BOU	003450088000004	2,702,426	2,702,426	UGX
3	Uganda Prisons Industries	BOU	003450088000005	6,266,937,821	6,266,937,821	UGX
4	Murchison Bay Hosp PHC Conditional Grant	BOU	003450088000009	11,588	11,588	UGX
5	Uganda Prisons Staff Duty Free Shop	BOU	003450088000017	96,310,067	96,310,067	UGX
6	Staff Disciplinary Fines Uganda Prisons	BOU	003450088000019	39,643,218	39,643,218	UGX
7	UPS/JLOS Development 2006/7	BOU	003450088000021	2,122,393,061	2,122,393,061	UGX
8	Uganda Prisons Services-Strengthening HIV Interventions	BOU	003450088000022	331,068,415	331,068,415	UGX
9	Prisons Uganda Global Fund to fight AIDS, Tuberculosis and Malaria (UGFATM)	BOU	003450088000023	5,000	5,000	UGX
10	Uganda Prisons TSSA	BOU	003450058000001	0	0	UGX
11	Prisons NTR	BOU	003450168000001	0	0	UGX



**RECOMMENDATIONS**

1. Engrave all assets and heed to the recommended engraving format as stipulated in the asset management framework guidelines.
2. The disposal process should be fast tracked.
3. More pallets and shelves are needed in the stores to avoid placing items on the floor.
4. The vote should service all weighing scales for prisoners' ration and replace the nonfunctioning ones.

## PICTORIAL



## 146 PUBLIC SERVICE COMMISSION (PSC)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Management to prioritize stores automation for more accurate data	Planned and budgeted for in FY 2025-2026	Pending availability of funding
2	Vote to engrave all assets	To be done in the current financial period	To procure service provider in QTR-1 FY 2024/25
3	Replacement of old motor vehicles as per GoU motor vehicle policy	PSC to explore options for lifting of GoU ban on new vehicles and securing supplementary funding	To initiate the process of acquiring new motor vehicles
4	Secure a separate space for obsolete assets	Work in progress	To explore options

### ASSET FINDINGS

#### Findings

##### Furniture & Fixtures

1. The team noted that all items were well engraved which makes identification of the items easy and real tracking when need arises however, these still bear the old engraving format.
2. The team also noted that there were swing chairs, sofas and tables for boarding off.

##### ICT Equipment

1. Most of the ICT tools are in good and usable condition
2. Some of the ICT equipment, for instance, CPUs, Key Boards, Monitors, and another assorted ICT equipment were cleared for disposal.

##### Office Equipment

1. The team noted that most of these items are in good and usable condition.
2. The team had access to all office premises to verify assets.
3. The team noted that some items were broken and required disposal

## Transport equipment

1. Most transportation equipment is in good and sound condition. However, the team also noted that the Commission has three vehicles for disposal. Details attached on lists of unserviceable items recommended for disposal. The rate of breakdown of these particular vehicles is too high and this has ultimately resulted in high maintenance costs compared to their functionality.

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Toyota Hilux Pickup	UG 0380B
2	Mitsubishi Pajero-Station Wagn	UG 0358B
3	Toyota L/Cruiser Prado-S/Wagn	UG 0368B
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
	CPU	18
	Monitors	7
	Sofa Set Chairs	4
	Furniture	17

## STORES FINDINGS

1. The main store keeps mainly stationery and some consumables
2. The team noted that more pallets and metallic storage racks were needed to be put in their respective place.
3. The stores were properly organized, and clean, and except, various items needed to be put in their respective place
4. The board noted that the requisitioning and issuing of items from the store by the store's personnel is done upon receiving a fully signed and approved requisition form. This shows the segregation of duties.
5. The board of survey team noted that monthly stock-taking of inventories is adhered to ascertain the stock balances
6. The team also noted that the bin cards were not seen and most of the were in soft copy form
7. The board of survey team noted that the Commission had items recommended for disposal by prior years' board of survey team but they were not yet disposed

8. The mobile cabinets that stored most of the paper records were not included in the Asset Register.

## CASH AND BANK FINDINGS

1. The team conducted a survey on bank accounts and cash balances.
2. The vote does not maintain any bank account however the Treasury Sub Account (TSA) in Bank of Uganda is maintained and reconciled by the Accountant Generals Office (Treasury) and no balances were on the vote's cash clearing account.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	PUBLIC SERVICE COMMISSION TREASURY SINGLE SUB-ACCOUNT	BOU	003460058000001	0.00	0.00	UGX

## RECOMMENDATIONS

1. Management should prioritize automating the store function for more accurate records
2. The entity should replace old motor vehicles which have become very expensive to maintain because they are old in line with the government Motor Vehicle Policy.
3. The Commission should designate a separate room/ space designated for obsolete items
4. The team recommends the disposal of vehicle No UG 0671B due to its irreparable state
5. The team recommends the development of an Assets Management Policy
6. The team recommends follow-up with disposal of all items that were recommended especially after the Adhoc BOS.
7. The team recommends new storage space be availed to accommodate all items that are scattered on the floor.

8. Management needs to give mandate to the BOS team (vote level) to oversee the implementation of recommendations raised during the boards of survey exercise.

## 147 LOCAL GOVERNMENT FINANCE COMMISSION (LGFC)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Inadequate Storage Space	No Action yet	Still waiting for extra funding for office space
2	Assets register not updated on IFMS	Task taken over by Accountant General	Completed

### ASSET FINDINGS

#### Findings

1. An asset register is maintained and updated. The entity has been able to use the Integrated Finance Management System (IFMS) asset module for items purchased in **FY23/24**. However, they have faced challenges uploading the old assets onto the new system.
2. Most items were engraved like the office furniture & the ICT equipment's.
3. All transport machineries are in good working condition except (one) that require service & repair due to a recent accident.

#### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	TOYOTA HILLUX 2006	UG 1225R
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
2	CHAIRS	11
3	SHREDDER	1
4	BOOKSHELF	1
5	PRINTER	2
6	FAN	2
7	WALLCLOCK	1
8	TABLE	1
9	WATER DISPENSER	1
10	TABLETS	4
11	LAPTOPS	1
12	DESKTOP	1
13	PROJECTOR	1
14	ORTHOPEDIC OFFICE CHAIR	1



## STORES FINDINGS

1. The entity has (two) stores for office stationary and the items for disposal that were observed clean & organized respectively.
2. Stores for disposable items and transport machinery is decentralized into various store spaces in different buildings.
3. Store ledgers are well maintained and the stock cards balance with the physical stock.
4. Management reviews and monitors the stores daily as recommended.
5. No disposal of unserviceable items done in the year **23/24**.

## CASH AND BANK FINDINGS

1. The Entity maintains one bank account with Bank of Uganda. Bank reconciliations were carried out, verified and reconciliation statements are attached

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	LOCAL GOVT FINANCE COMMISSION TREASURY SINGLE SUB ACCOUNT	BANK OF UGANDA	003470058000001	0	0	UGX

## RECOMMENDATIONS

1. All Obsolete items or unserviceable items should be valued and disposed of.
2. Need for more centralized space for keeping disposable items storage. Like vehicles, tires and other items for close monitoring by management.

## 148 JUDICIAL SERVICE COMMISSION (JSC)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Management should liaise with MOFPED assets department for guidance on how to ensure compliance with government motor vehicle policy and replace those m/v which have become expensive to maintain because they are old.	This is a continuous process not yet concluded.	This includes a m/v ear marked for boarding off which is in the list of obsolete/ unserviceable items.
2	Management should consider automating the stores for accurate records.	No action taken	Funds need to be provided to have this automation done.

### ASSET FINDINGS

#### Findings

1. The commission maintains its assets register on IFMS, though not yet fully updated there are some assets not yet updated.
2. Assets validation exercise was conducted and concluded.
3. Most assets are engraved with few not engraved.
4. Most transport vehicle are in good condition with only one due for disposal.

#### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	BUILDINGS		1,313,347,048	1,313,347,048
2	TRANSPORT EQUIPMENTS		2,546,255,676	2,546,255,676
3	ICT EQUIPMENTS		493,273,824	493,273,824
4	FURNITURE AND FITTINGS		677,500,608	677,500,608

### STORES FINDINGS

1. No store stock cards.
2. The stores were neat and well aerated
3. Items were well arranged according to type or function. This makes it easy to retrieve items that are needed.
4. The stores were generally well stocked and organized with shelves and pallets
5. Some items are kept on floor.

6. Stores for the items that are due for disposal are too congested and some are kept on floor.

## CASH AND BANK FINDINGS

1. The commission maintains two bank accounts.
2. Bank statement was well reconciled.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Judicial service commission -treasury single account	BOU	003480058000001			UGX
19	JSC JLOS SWAP development	BOU	003480088000001	166,384,057		UGX
	JSC rule of law and constitutional democracy	BO U	003480088000002			UGX

## RECOMMENDATIONS

1. Management should engage with MOFPED and resolve all assets related issues on IFMS as identified in just concluded asset validation exercise.
2. Items that are due for disposal should be disposed of.
3. The stores should be equipped with closed circuit television cameras to avoid instance of pilferage.
4. More pallets should be acquired in store to avoid placing items directly on the floor.
5. Assets like furniture that are not engraved should be engraved.

## 149 NATIONAL POPULATION COUNCIL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The entity needs to get a well-trained officer to handle stores and inventory in case of any duty required.	Mr. Mukisa Brian Eldon was recruited on contract in April 2024 and is undergoing training.	
2	Dispose of items as recommended by the previous boards of survey of 2022/2023 since the exercise wasn't done last year due to overvaluation of assets.	Disposal was undertaken between January to May 2024.	Disposal report attached
3	To enhance the safety measures, installing a fire alarm in the store would be more appropriate.	This is being worked on.	
4	The asset register update on the IFMS needs to be completed, this was a work in progress time of the survey.	The asset register has been uploaded on the IFMS and is undergoing validation.	
5	List of IT equipment and accessories due for disposal were not available at the time of survey.	The list of IT equipment and accessories due for disposal has been prepared.	

### ASSET FINDINGS

#### Findings

1. The entity's ICT equipment, furniture, and fittings are engraved.
2. For the year ended 30 June 2024, the few items for disposal are shown on the pictorial evidence.

#### Other Findings

S/N	Item	Units	Amounts
5	Losses	1	3,700,000

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Transport equipment	15		992,700,075
2	ICT equipment	103		160,062,600
3	Office equipment	4		
4	Furniture and fittings			187,711,789

**List of unserviceable items recommended for disposal**

OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
	chair	43
	Table	1
	Printer	5

**STORES FINDINGS**

1. The entity has only one general store that combines stationery, new and old assets. It is relatively small and organized.
2. General findings from verification of assets to confirm their existence and correctness of their manual assets register.
3. The assets are well engraved including the (60) new office chairs that were acquired towards end of the financial year.
4. The asset register update is ongoing and uploaded into the IFMS system as per the required format prescribed by the Accountant General.

**CASH AND BANK FINDINGS**

1. The vote transacts through the government of Uganda treasury single account held at Bank of Uganda and managed by the Accountant General. Therefore, the survey did not entail any cash and bank balances verification as there were no bank accounts held by national population council as at 30 June 2024.

**RECOMMENDATIONS**

1. Dispose of the obsolete / unserviceable items as per the annex.
2. To enhance safety measures, installing a fire alarm in the store would be more appropriate.
3. The assets register update on IFMS needs to be completed, this was a work in progress at the time of the survey.

## 150 NATIONAL ENVIRONMENT MANAGEMENT AUTHORITY (NEMA)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Need to dispose of all items recommended for boarding off in the previous FY	The disposal process was on going and in final stages	To be completed in September 2024
2	Stores Officer should be recruited at NEMA head office to handle GRNs and issuance of stores Items	An accountant to handle stores and assets was recruited	Done
3	All Motor vehicles earmarked for boarding off in the previous FY should be disposed.	The disposal process is ongoing, the bidding was finalized and some vehicles already sold and taken.	Two vehicles were not sold due to high reserve prices tagged on them, to be revalued and included in the disposals for the FY 2024/2025
4	Some of the upcountry offices are too small and congested, there is need to improve on the office space	Masindi Offices were relocated to Hoima, Mbale and Mbarara offices secured enough space at MWE regional centers	General improvement in office space for regional offices, however more spaced required due to increased staff numbers.
5	Need to keep track of all books that are in the library. The server withy initial records crashed.	No action taken	The Library is in the process of digitalization

### ASSET FINDINGS

#### Findings

1. The Team confirmed that the entity uses the Fixed Assets module on IFMS. The fixed Assets Register was printed from IFMS Fixed Assets module. All assets have tag/engraved numbers on them. Other Assets
2. All items purchased in FY23-24 were engraved.
3. Some motor two vehicles that were earmarked for disposal are to be repaired.
4. NEMA Acquired eight brand New Motor vehicles and Motorcycles during the year ended June 2024.
5. Well-furnished Library.
6. The NEMA Laboratory was inspected and should be accredited to handle and test samples.

**Other Findings**

S/N	Item	Units	Amounts
1	Payables	24	<b>176,868,444</b>
2	Receivables	259	12,520,330,143

**Summary of Assets**

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	<b>LAND</b>	2		<b>1,787,734,375</b>
2	<b>BUILDING</b>	2		8,041,041,465
3	<b>TRANSPORT EQUIPMENT</b>	51		3,393,643,663
4	<b>ICT EQUIPMENT</b>	694		<b>1,683,954,217</b>
5	<b>OFFICE EQUIPMENT</b>	238		<b>51,749,389</b>
6	<b>FURNITURE</b>	1036		<b>468,660,786</b>
7	MACHINERY	13		330,968,154

**STORES FINDINGS**

1. The store at NEMA head office is organized, accessible, clean, well ventilated
2. The stores is managed using Microsoft Dynamics Navision where user departments requisition. The requisition is confirmed by the relevant Head of Dept and authorized by the Head of Finance and Administration then issued out of stores.
3. The stores are managed by an Accountant under the supervision of a Senior Accountant.
4. The vote takes inventory counts and undertakes all the necessary reconciliations on quarterly basis which is verified by the Internal Audit department.
5. There are no proper designated stores at the upcountry offices
6. The deposal process for Items that were recommended for disposal for FY23/24 was on going with items marked with Lot Numbers.
7. Two of the vehicles earmarked for boarding off are not boarded off, due to change in management decision to have them repaired.



## CASH AND BANK FINDINGS

- 1. NEMA** maintains Eleven (11) bank accounts which are held in Bank of Uganda and these were reconciled to their cashbooks as at 30<sup>th</sup> June 2024 and supported by bank certificate of balances. ***The schedule of bank accounts has been attached as well as the corresponding bank certificates and reconciliations.***

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	National Environment Fund	BOU	003500088000002	12,239,874,429	6,817,514,409	UGX
2	Oil for Development Programme Environmental Pillar -Ugx Account	BOU	003500088000005			
3	MESA Thematic Action Plan for The IGAD Region Project	BOU	003500088000009	72,041,572	71,941,572	UGX
4	Stockholm Convention on Persistent Organic Pollutants (POPS)	BOU	003500088400002			
5	National Biodiversity Strategies and Action Plans (NBSAPS) USD Account	BOU	003500088400005	120,949.52	120,021.14	USD
6	Uganda Country Programme on the Protection of the OZONE layer- NEMA	BOU	003500088400006	54,222.20	54,270.04	USD
7	Implementation of the Minamata Convention on Mercury	BOU	003500088400010	1997.15	-	USD
8	NAGOYA PROTOCOL ON ACCESS TO GENETIC RESOURCES	BOU	003500088400014	704,032.97	514,166.20	USD
9	MOUNT ELGON PROJECT	BOU	003500088400015	515,238.60	501,564.84	USD
10	The Global Development, Review and update on National	BOU	003500088400016	100,377.73	98,043.49	USD

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
	Implementation Plans NIPS)					
11	Management of Single Use Plastics in Uganda	BOU	003500088400017	USD 56,945.80	57,638.84	USD
12	BUILDING RESILIENT COMMUNITIES AND WETLAND ECOSYSTEMS IN UGANDA	BOU	003500088000013	678,397,800	677,708,300	UGX

## RECOMMENDATIONS

1. There was a delay in composition of the Adhoc Board of survey for disposal of Assets recommended for board off in the FY 2022/2023.
2. The disposal process for selected obsolete stores items, ICT and Motor vehicles was on going with visible lot Number
3. Physical stocking taking and Assets verification should be carried out at least on a quarterly basis and End of Year stock counts should include the regional offices.
4. Inadequate Motor vehicles to support regional offices. The regional offices have one brand new motor vehicle each to cover an average of 10 districts. Regional offices should be supported with at least Motor cycles.
5. There were ongoing repair works for Internet connectivity and other general maintenance repairs (Painting and Cleaning) on NEMA during the Board of survey exercise.
6. There is need to finalize the dispose of all the items recommended for boarding off in the last FY.
7. The Assets Register module on IFMS should be updated as soon as the disposal of Motor vehicles and other stores items is finalized.
8. The Artic on Fourth Floor of NEMA house should be reorganize and decongest, it appeared like a damping ground.
9. NEMA house ground floor hanging ceiling should be fixed/repaired

10. There should be a gazzeted Stores/cabins at regional offices and stock cards/ledgers should be updated regularly.
11. The Mobile Laboratory Van should be fully equipped/functional
12. Non-Functional ICT Items (Computers, printers and UPS) identified in different offices should be disposed of.
13. NEMA should write to the Chief of Defense Forces (CDF) requesting for the transfer of three drones held at Uganda Airforce, Entebbe.
14. The Environmental enforcement and investigation teams at regional offices should be supported with at least Motorcycles.

## PICTORIAL



## 151 UGANDA BLOOD TRANSFUSION SERVICES (UBTS)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The vote should acquire a fork lift for the headquarter stores to avoid dampness for stocks that are kept on the floor because of being heavy.	A request for procurement submitted	Work in progress
2	The vote should engrave all assets that were acquired and not engraved to avoid theft of such assets.	All assets are engraved	Closed
3	For the land that is owned by, an evaluation should be carried out to have their values updated on asset register.	No action	Pending selection of valuation team
4	The un serviceable vehicles and assets should be boarded off.	Assets disposed of	Closed
5	The vote should process land titles for all land it owns both at the headquarter a case in point is Mbale and Fort portal blood bank.	Communication was made to Uganda Land Commission	Awaiting response from Uganda land commission

### ASSET FINDINGS

#### Findings

1. Uganda Blood Transfusion Service maintains an Asset Register on the Integrated Financial Management System. Each Regional Blood Bank and Collection Centre maintains an off-system asset register.
2. Additionally, the asset register still holds items disposed of, duplicate assets arising from assets acquired during the financial year, and payments made in installments.
3. The Motor Vehicle number UG 7035 M that was involved in an accident has been repaired and re-availed for use.
4. The assets of the vote inspected were in good condition except for a few to be repaired and others disposed of.

#### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land and buildings	12	3851733	3851733
2	Transport equipment's	73	6055911131	6055911131
3	ICT Equipment's	324	1523889422	1523889422
4	Office equipment's	12	455402440	455402440

**List of unserviceable items recommended for disposal**

<b>S/N</b>	<b>ITEM DESCRIPTION</b>	<b>REG.NO/TAG No</b>
1	Land cruiser hard top	UG 2999M
2	Land cruiser hard top	UG3003 M
3	SUZUKI MARUTI	UG 4500 M
4	Land cruiser hard top (Arua RBB)	UG 3765 M
5	Suzuki Maruti (Gulu RBB)	UG 4503M
<b>OTHER ITEMS</b>		
<b>S/N</b>	<b>ITEM DESCRPTION</b>	<b>QUANTITY</b>
1.	Tube sealer turumo	1
2.	UPS	1
3.	Water distiller wagtech	1
4.	WEIGHING SCALE	8
5.	SPEAKER	3
6.	SPEAKER STAND	3
7.	PRINTER	3
8.	REAGENT FRIDGE	1
9.	SMALL COOL BOX	5
10.	LANDLINE PHONE	1
11.	METALLIC LAB STOOL	1
12.	NITA NETWORK ROUTER	1
13.	Office chair	2
14.	HB MACHINE	2
15.	Hp lazerjet printer	1
16.	INCUBATOR	1
17.	FORCEP	2
18.	FREEZER	1
19.	FRIDGE	1
20.	GALIPOT	3
21.	DRUM	2
22.	ELISA READER	1
23.	COACH COVERS (7)	2
24.	Computer monitor	1
25.	CPU Dell	11
26.	CPU INSPRON	
27.	DEEP FREEZER	2
28.	BLOOD WEIGHING SCALE	5
29.	CABINET	1
30.	Centrifuge	1
31.	Centrifuge cr41	1
32.	CHAIR (PLASTIC)	11
33.	Bio mixer	2
34.	BLOOD PRESSURE MACHINE	6
35.	BIG COOL BOX	11
36.	BIG DRUM	2
37.	AIR CONDITIONER	6
38.	Air conditioner Transtel	1
39.	BASE	1
40.	Office chair	2

## STORES FINDINGS

1. Uganda Blood Transfusion Service maintains several stores at the Main blood bank, regional blood banks, and collection Centres. The headquarter has one store, Arua, Fort-Portal, and Kitovu have two stores each, Nebbi, Mbale, Hoima, Mbarara, Gulu, Jinja, Masaka, Soroti and Lira have one store each.
2. The store at the headquarter is maintained by two assistant Inventory management officers with the support of an inventory officer. Regional Blood Banks and collection Centres have one officer per store.
3. Inventory before distribution to regional blood banks is stored at the headquarter and is issued using issue vouchers.
4. The Regional Blood Banks also use stock cards to track stock movement in and out of the stores, issued by the First in First out method.
5. The Uganda Blood Transfusion Service needs to dispose of obsolete items at the headquarters, Regional Blood Banks, and Collection Centres.
6. Additionally, the Mbarara Regional Blood Bank has a leaking storage area, putting the stock at risk.
7. The store is well organized.
8. The stock cards' balance tally with the physical stock available.
9. The store room is adequate enough to store stock before its issued.
10. Stock procured is consumed as and when delivered

## CASH AND BANK FINDINGS

1. The board of survey team inspected the following at the headquarter, Regional Blood Banks;
2. The bank balance certificates and statements for all the accounts held.
3. The Cash balances held as at 30<sup>th</sup> June 2024.



**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	KITOVU REGIONAL BLOOD BANK	STANBIC BANK UGANDA LIMITED	9030006385493	32,843	32,843	UGX
2	FORT PORTAL REGIONAL BLOOD BANK	STANBIC BANK UGANDA LIMITED	9030005625296	1,522	1,522	UGX
3	ARUA BLOOD BANK	STANBIC BANK UGANDA LIMITED	9030006342840	130,905	130,905	UGX
4	MBALE REGIONAL BLOOD BANK	STANBIC BANK UGANDA LIMITED	9030005739593	38,002	38,002	UGX
5	GULU BLOOD BANK	STANBIC BANK UGANDA LIMITED	9030006242773	15,764	15,764	UGX
6	MBARARA REGIONAL BLOOD BANK	STANBIC BANK UGANDA LIMITED	9030005647389	45,829,192	45,829,192	UGX
7	TREASURY SINGLE ACCOUNT (CASH)	STANBIC BANK UGANDA LIMITED	003300078000000	0	0	UGX
8	UGANDA BLOOD TRANSFUSION SERVICES COLLABORATIVE RESEARCH	ABSA BANK UGANDA LIMITED	6005910364	0	0	UGX

**RECOMMENDATIONS**

1. The store at Mbarara Regional Blood Bank needs to be repaired as it has a leaking ceiling.
2. There is a need to procure a forklift for the headquarter store to aid in the movement of bulky and heavy stock and also the organization of the store.
3. There is a need to renovate Mbale, Gulu, and Mbarara Regional Blood Banks. Mbarara Blood Bank has a leaking ceiling in the laboratory.
4. The vote is advised to follow up on the cleanup of the Asset Register for proper reporting.
5. Vehicles number UG 2996M and UG 4225M at Gulu and Mbale Regional Blood Banks respectively need major repairs.

6. The vote is advised to board off Motor Vehicles number UG 2999M, UG3003 M, UG 4500 M, UG 3765 M, and UG 4503M at Gulu, Arua, and headquarter.
7. The computers at the regional blood banks require updated software to improve speed and safeguard donor data.
8. The vote should process land titles for all the land it owns at the Regional Blood Banks citing Mbale and Fort-Portal Regional Blood Banks.
9. The vote should further ensure the new assets acquired within the financial year are engraved both at the headquarters and Regional Blood Banks.
10. The vote should collect all unserviceable items from the regional blood banks and collection Centres for disposal.

## PICTORIAL



## 152 NATIONAL AGRICULTURAL ADVISORY SERVICES (NAADS)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Management should make a follow up with Uganda Revenue Authority to have the 242 Vehicles fully transferred to the books of Vote 001 (Office of the President).	The Vehicles were fully transferred to Office of the President.	Resolved.
2	The team recommended the disposal of all obsolete and unserviceable items, as this would help avert further wear and tear.	The disposal of specific items has been earmarked for the FY2024/2025	Open

### ASSET FINDINGS

#### Findings

1. The vote holds a number of assets including automobiles, office equipment, furniture & fittings and ICT equipment among others.
2. The asset register is being maintained on the IFMS and was generated off the system.
3. The Register has undergone a validation, specifically for the historical Assets data that were migrated within the financial year.
4. Most of the assets verified are engraved with unique codes save for a few that have not yet been assigned codes as per our observations hereunder.

#### Findings on Transport Equipment

1. The Vote maintains a fleet of Vehicles (double cabin pick-ups and Station Wagons). 12 of the vehicles are no longer in use and have been recommended for disposal. These vehicles were identified in the Asset Register. The disposal process will be conducted through an ad-hoc board of survey in the Financial Year 2024/2025 after which the Asset Register will be duly updated on the IFMS.
2. Within the FY2023/2024, 242 Vehicles were fully transferred to the books of Vote 001 (Office of the President) since the vehicles were not managed by the entity.

### Findings on Furniture and Fittings

1. Most of the furniture was in good and usable condition.
2. The team observed that the Assets were engraved with the abbreviation of NAADs. The TAG numbers sampled tallied with the Asset Register.
3. A few Assets under this category were not captured in the Asset Register and this has been submitted to the Accountant General's Office for inclusion in the Register.

### Findings on Office Equipment and ICT Equipment

1. Most of the equipment was in good and usable condition.
2. The team observed that the Assets were well engraved and tallied with the Asset register.
3. A few of the Assets. 2 Chairs (TAG Numbers; NAADSHTOC0093 and NAADSHROC0058), 1 Table (NAADSHTTB0006), 1 bookshelf (NAADSTBS0001) and 2 Televisions (NAADSHTTS0003, NAADSHTT50004) were captured as historical Assets in the register, but are due for disposal.

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	TRANSPORT EQUIPMENT	40	6,019,341,978	6,019,341,978
2	ICT EQUIPMENT'S	175	656,671,872	656,671,872
3	OFFICE EQUIPMENT'S		102,347,600	102,347,600
4	FURNITURE AND FITTINGS	336	138,965,903	138,965,903

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	PICK UP DOUBLE CABIN TOYOTA HILUX	UAJ 626X
2	PICK UP DOUBLE CABIN NISSIAN HARD BODY	UAJ 896X
3	PICK UP DOUBLE CABIN NISSIAN HARD BODY	UAR 012L
4	PICK UP DOUBLE CABIN NISSIAN HARD BODY	UAR 002L
5	TOYOTA LAND CRUISER PRADO	UBE 891N
6	MOTORCYCLE	UAA 886F
	PICK UP DOUBLE CABIN NISSIAN HARD BODY	UAJ 896X
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY

S/N	ITEM DESCRIPTION	REG.NO/TAG No
	PICK UP DOUBLE CABIN NISSIAN HARD BODY	4
	TOYOTA LAND CRUISER PRADO	1
	MOTORCYCLE	1
	SERVES	2
	ALL IN ONE DESKTOP	1
	DESKTOP COMPUTER	3
	PBEX	1
	5 WIRELESS MODERN	1
	MINI PHOTOCOPIER	1
	AC UNIT	1
	OFFICE CHAIR	5
	METALLIC DOORS	2
	PIECES OF METALLIC CABINET	4
	HEAP OF PIECES OF PLASTIC, METAL AND WOOD	1
	WOODEN BOOKSHELF	1
	SHREDDER	1
	26 PANASONIC DESK PHONE RECEIVERS	1
	THE BEE HIVE MACHINE	1
	ELECTRIC KETTLE	4
	MICROWAVE OVEN LG	2
	LIGHT WAVE	1
	WATER DISPENSER	3
	UPS APC	10
	UPS DEVICE	4
	HP DEVICE	2
	DELL KEY BOARD	1
	HP MONITOR	1
	HP PRINER	4
	HP CPU	1
	HP COMPUTER SET	2
	DELL COMPUTER SET	1
	COMPUTER SET	1
	PUNCH	1
	VIDEO RECORDER	1
	AUDIO RECORDER	1

## STORES FINDINGS

1. The team inspected the Stores and observed that the Stores were neat and orderly, but a bit crowded due to limited office space. Pallets and metallic storage racks are still insufficient.
2. The team verified the inventory in the Store and observed that there were stock cards for each category of inventory. The inventory had also been reconciled as at 30<sup>th</sup> June 2024 as evidenced from the stock cards.

## CASH AND BANK FINDINGS

1. The vote maintained one bank account with Bank of Uganda as at 30<sup>th</sup> June 2024 (see *Treasury Forms 40 and 45 attached*). Cash and bank balances were properly reconciled as per account statement and certificate of balance attached herewith.
2. The team observed that the accounts were properly reconciled as per Treasury Instructions, 2017 guidelines as revised.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	NATIONAL AGRICULTURAL ADVISORY SERVICES BASKET ACCOUNT	BANK OF UGANDA	003520088000004	5,085,580	5,085,580	UGX

## RECOMMENDATIONS

1. Assets due for disposal should be assembled and organized categorically and stored appropriately as expeditious and regular disposals should be adopted.
2. The documents in the boxes lying idly on the floors in the different office spaces should be disposed of accordingly to avoid accumulation and create a safe airy environment
3. Stores should acquire more pallets to ensure that some items do not lie on bare floor to compromise their usefulness and to mitigate any likelihood of loss as a result of accidents like floor flooding.
4. The updates and adjustments to the Assets Register in regard to historical Assets data should be made on the IFMS within the FY2024/2025.
5. The Vote needs to prepare a detailed Divestment plan highlighting all areas of disposal of Assets.



## PICTORIAL



## 153 PUBLIC PROCUREMENT AND DISPOSAL OF PUBLIC ASSETS AUTHORITY

### ASSET FINDINGS

#### Findings

1. Buildings are in good condition values need to verified and valued according to accountant general's guidance on valuation.
2. Land: Register recorded 1 plot of land at headquarter.
3. ICT equipment is all in good condition, with a few identified for disposal.
4. Office equipment is all in good condition, with a few identified for disposal
5. Transport Equipment is all in good condition.

#### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	CYCLES	3	14,375,000	
2	ELECTRICAL MACHINERY	13	24,166,474	
3	FURNITURE AND FITTINGS	651	496,730,889	
4	LIGHT ICT HARDWARE	88	427,820,631	
5	LIGHT VEHICLES	17	3,780,164,807	
6	LIGHT ICT HARDWARE	88	427,820,631	
7	NON RESIDENTIAL BUILDINGS	1	-	
8	OFFICE EQUIPMENT	15	64,760,333	
9	OTHER ICT EQUIPMENT	12	70,202,519	
10	PRECISION OPTICAL INSTRUMENTS	2	9,276,500	

#### List of unserviceable items recommended for disposal

OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	FURNITURE AND FITTINGS	43
2	LIGHT ICT EQUIPMENTS	23
3	OTHER EQUIPMENTS	8

## STORES FINDINGS

1. All stores are in good condition with enough space and records up to date

## CASH AND BANK FINDINGS

1. A survey on Bank and cash balances for the accounts was conducted.
2. PPDA hold one (1) Bank Accounts at Bank of Uganda.
3. The team reviewed and verified the cash and bank balances as at 30th June 2024.
4. The team observed that these were properly reconciled as per the guidelines in respect to the Treasury Accounting Instructions on cash.

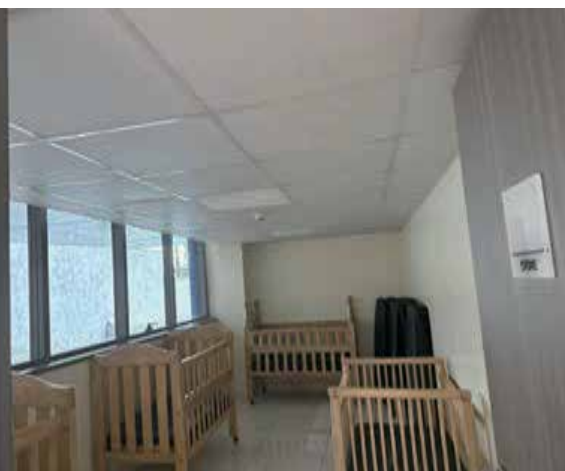
**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Consolidated Fund	BOU		0	0	UGX

## RECOMMENDATIONS

1. Reconcile asset register on IFMS with physical items verifying items like land and buildings with their costs.
2. Dispose of items recommended for disposal.
3. Complete engraving of assets.

## PICTORIAL





## 154 UGANDA NATIONAL BUREAU OF STANDARDS (UNBS)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Land should be recognised in both asset register and financial statements at fair values	Land has been recognised in both asset register and financial statements at fair values	Done
2	All Bank accounts should be managed within a single financial management system(IFMS).	Project accounts typically have a lifespan of less than one year. Despite this, the activities conducted through these accounts are systematically reported on the IFMS.	Done
3	Engraving of the assets should be done to ensure security of the assets.	Engraving on some assets has been completed, and temporary tag numbers have been assigned while awaiting funds to hire a service provider	Partly done
4	Transport equipment that were never boarded off should be revalued and boarded off	The process is ongoing, with certain assets pending re-evaluation by the Ministry of Works	Partly done
5	The other transport equipment that have been earmarked for boarding should be boarded off.	The remaining transportation equipment was subsequently disposed of.	Done
6	The Nakawa office should be availed more space	The new building is complete and staff from Nakawa very soon are going to shift to the new NML building	Work in progress
7	Impounded weighing scales in Katwe and Bweyogerere and other equipment should be destructed	Funds have been allocated for the disposal of weights in Katwe in the upcoming fiscal year 2024/2025 budget	Work in progress
8	All assets in stores due for disposal should be disposed-off in order to free more space for stores	The financial plans for FY 2024/2025 have been meticulously updated to include all items scheduled for disposal	Work in progress
9	There is need for a computerized inventory management system for effective and efficient inventory management	The current inventory system, now outdated, is undergoing an upgrade to improve its efficiency and functionality	Work in progress
10	Old files and documents should be archived to free more space	New filing cabinets have been acquired for departments to enhance organizational efficiency and secure document storage	Work in progress
11	There need to train store officers in inventory management	There are plans to carry the required training in the fiscal year 2024/2025	Work in progress

## ASSET FINDINGS

### Findings

1. The assets were in good condition and managed in an efficient manner.
2. The assets were engraved. The entity is also updating the new engraving numbers to match the asset register as guided by the staff in Assets Management Department.
3. UNBS maintains a fixed asset register on the IFMS. However, this is not comprehensively updated with all the required information about these assets.
4. There were obsolete and unserviceable assets that need to be disposed kept in a separate store.

### Other Findings

S/N	Item	Units	Amounts
1	Payables	4	243,549,267

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND	2	1074567051	1074567051
2	BUILDING	5	23610351660	24610351659
3	TRANSPORT EQUIPMENT	84	11908325894	12678995592
4	ICT EQUIPMENT	954	4121837150	4971837150
5	OFFICE EQUIPMENT	12	5251077630	5251077630
6	MACHINERY	152	5251077630	5251077630
7	FURNITURE AND FITTINGS		3,945,111,346	3,945,111,346

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	NISSAN HARDBODY	UAS 340X
2	TOYOTA COROLLA	UAA 855F
3	FORD RANGER	UAJ 513
4	FORD RANGER	UAJ611X
5	NISSAN HARDBODY	UAT 062X
6	NISSAN NAVARA	UAJ 490X
7	CHEVROLET OPTRA	UAN 460V
8	FOTON	UAR 586Y
9	FOTON	UAR 585Y

S/N	ITEM DESCRIPTION	REG.NO/TAG No
10	NISSAN NAVARA	UAJ 492X
11	FORD RANGER	UAJ 358X
12	FORD RANGER	UAJ 267X
13	NISSAN NAVARA	UAJ 486X
14	TOYOTA LAND CRUISER PRADO	UAA 794F
15	NISSAN HARDBODY	UAT 062X
16	NISSAN NAVARA	UG 2448A
17	Bajaj	UBA449Z
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRIPTION	QUANTITY
18	<b>ICT EQUIPMENT</b>	297
19	<b>FURNITURE&amp; FITTINGS</b>	150
20	OFFICE EQUIPMENT	1
21	MEDICAL EQUIPMENT	1

## STORES FINDINGS

1. The team inspected assets at UNBS to ascertain their physical condition and existence, and below are the findings.
2. Stock counts were done but some stock cards did not tally with physical items counted
3. There was inadequate storage space but with the completion of new buildings at the headquarter towards the end of FY 2023/2024, there will be an improvement.
4. The stores accounting system, which records transactions and performs tasks like bank reconciliation, is outdated.

## CASH AND BANK FINDINGS

1. The survey entailed Cash and Bank balances of three (3) Bank account held by UNBS as at 30<sup>th</sup> June 2023.
2. Copies of the Bank Certificates and Bank Reconciliations are attached herein the report (see attachment).

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	UNBS (Gain Project)	Standard Chartered Bank	0102012536201	156294462	286623162	UGX
2	Uganda National Bureau of Standards	Standard Chartered Bank	8702012826300	678,075	726,313	USD
3	UNBS(PVOC)	Standard Chartered Bank	8702041014300	270,250	40,638	USD
4	Uganda National Bureau of Standards	Stanbic Bank	9030005898675	954178096	450190230	UGX
5	UNBS DTS	Stanbic Bank	9030020858760	281648	3658399915	UGX



**RECOMMENDATIONS**

1. The obsolete items and all unserviceable assets should be disposed of to avoid further deterioration.
2. There is need for more space in the store.
3. The vote should expedite the process of harmonizing the engraving serial numbers with the asset register. This will improve asset tracking and retrieval.
4. To ensure proper execution of necessary activities, the accounting system requires an upgrade.

## 155 COTTON DEVELOPMENT ORGANIZATION

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	CCTV cameras should be installed in kasese as a measure to beef up security within Nyakatonzi Ginnery.	CCTV cameras were acquired and installed at the Pajule seed processing plant where security risk is deemed to be high given the level of investment made by the Government at the site.	Closed
2	CDO management should consult the relevant authorities within the government for funding to enable procurement of and allocation of land within the industrial area in Kasese for construction of a facility for housing CDO machinery in Kasese.	Sourcing for funding is a continuous process. Management is continuously engaging with the relevant authorities to seek financial support to acquire land as recommended by the board.	Work in progress
3	Management should ensure that they source for funding to enable the conversion of the temporary stores in Pajule into permanent structures.	Sourcing for funding is a continuous process. Management is continuously engaging with the relevant authorities to seek financial support to enable the conversion of the temporary stores to permanent structures as recommended by the board.	Work in progress.

### ASSET FINDINGS

#### Findings

1. The assets register printout is updated and running. There are however new items and equipments which had been acquired in the previous period.
2. Generally, the conditions of all the assets are well maintained and neat. The furniture and fittings, ICT and office equipment are well organized and easy to locate. The vehicles are serviceable and in good mechanical condition.
3. CDO has delinting machinery installed in Kasese used for the purpose of dressing cotton seed. The machinery is in good condition. However, it is installed on land owned by the private sector.

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land	3		3,705,000,000
2	Building	23		26,913,559,906
3	Transport	9		1,043,451,110
4	ICT	52		317,846,341
5	Office	591		
6	Machinery	18		73,199,111,123
7	FURNITURE AND FITTINGS			280,479,212

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motorcycle	UEP 758R
2	Pick ford ranger	UAR 185Y
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
	Generator	1

### STORES FINDINGS

1. Stores ledger books are well reconciled and closed as of 30 June 2024.
2. Stock records and requisitions are up to date and well maintained.
3. Stock cards are used for stock tracking of all the cotton coming and going out.
4. Premises are well secured with the perimeter fence, gate and security guards since most of the cotton stores are at factory premises (NYTIL, FINE SPINNERS, KASESE GINERY)
5. stores personnel-maintained store records nearly, tidy and stock records that tally with the physical stock counts.
6. The store's personnel maintain and carry out monthly stock taking.
7. Fire extinguishers and hydrants are in place in case of any emergency.
8. Stock cards are well used for keeping track of all issues and new cotton in stores.

## CASH AND BANK FINDINGS

1. The cash accounts held as of 30 June 2024 which include the following;
2. Bank reconciliation statements for the accounts held against cash book balances.
3. Bank statements of the accounts held.
4. The certificate of the accounts. The cash held on the DFCU accounts - cotton lint buffer stock account is a revolving fund.
5. Certificate of balance for the bank accounts showed the accounts balances as of the closed of business on 30 June, 2024 and agreed with the bank balances and the cash book balances as shown in the attached bank statements.
6. Bank reconciliation statements are prepared by the vote on a monthly basis to reconciled the transactions as per the bank with the cash book.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Cotton development organisation treasury single account.	BOU	0035505800001		0	UGX
2	Cotton development organisation.	BOU	00355005800003		0	UGX
3	Cotton development organisation - cotton lint buffer stock.	DFCU bank	01063615476341	2466551087	2,466,551,087	UGX
4	Cotton development organisation.	DFCU bank	02063500174457	3666.19	3,666.19	USD

## RECOMMENDATIONS

1. Management should ensure that they engraved all the assets that were found not engraved by the time of the board of survey.
2. The team recommends the boarding off of the obsolete, unserviceable assets that require high maintainace costs noted in Pajule and Masindi.
3. Management should put extra effort into sourcing funding to ensure that the makeshift stores constructed in Pajule are converted into permanent stores.
4. The process for the disposal of assets recommended for disposal should be expedited.

## 156 UGANDA LAND COMMISSION (ULC)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The commission should avail more storage space, for example through renting another section for storage.		Work in process
2	maintain a record of complete information of the assets leased out.		Work in progress
3	Disposed assets that were previous recommended for disposal.	Items were disposed.	items disposed.

### ASSET FINDINGS

#### Findings

1. Buildings and land. The vote does not own any building and land, the space used for the vote is rented.
2. Machinery. No machinery identified.
3. Minerals, naturally occurring intangible assets and other valuables. The vote appears to have none of these assets there were none seen or recorded on the register.
4. ICT Computers i.e. monitors, central processing units and uninterrupted power supplies and servers are present with dates of purchase, costs, engraved codes with user names and user titles clearly indicated in the asset register.
5. Motor vehicles, the vote owns a number of vehicles which are all in good mechanical condition.
6. Furniture, chairs, desks and filing cabinets are present with dates of purchase, costs, and engraved codes with user titles clearly indicated in the asset register

### STORES FINDINGS

1. Vote manages one main store this is clean, organized and records are up to date and regular stock taking is carried out.

## CASH AND BANK FINDINGS

1. The vote maintains one bank account which is a bank of Uganda account,
2. Reconciliation and corticates confirming balances are attached.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Uganda lands commission single treasury account	bank of uganda	003560058000001	244184480	0	UGX

## RECOMMENDATIONS

1. The entity is advised to allocate more rooms / space for better storage and also provide space for keeping old documents.

## 157 NATIONAL FORESTRY AUTHORITY (NFA)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	National Forestry Authority should consider renovation of all Range sites especially structures in Mafuga plantation, Budongo Range in Masindi, Agoro Agu Sector in Kitgum and Lakeshore Range office at Namanve.	Four Range Offices (Kyoga, Budongo, Muzizi and Lakeshore) were renovated.	The renovations are being done in a phased manner subject to availability of funds.
2	There is need to decentralize transport equipment repairs instead of central repairs. The vote can prequalify repair services in their localities.	This is still being discussed by Senior Management	Plans are underway to advertise for prequalifications of service providers for transport equipment repairs. The adverts will be placed on national media and regional offices to attract interested bidders from those locations.
3	New equipment should be distributed to users and any other purchase of assets should be made knowing the would be users.		
4	Transport equipment that are very old including trucks, motor vehicles and motorcycles should be disposed of.	The disposal process is on-going	The entity is faced with shortage of transport equipment that curtails the disposal of very old fleet.
5	There is need to value the Authority's Land and other cultivated assets to ensure that they are recorded at their fair values.	No action taken	The valuation of forest land is a complicated procedure that requires a lot of resources which the entity cannot afford at the moment.
6	There is need to replace new and modern seed testing equipment as most of the current ones are broken and obsolete at Namanve Tree Seed Centre	Senior Management has prioritized the refurbishment of the NTSC in the coming FY	Plans are underway to procure more equipment to replace the old ones.
7	There is need to purchase more transport equipment/ motorcycles for Forest Supervisors for effective forest protection and conservation and monitoring.	The entity acquired 5 new motorcycles during the FY 2023/24	
8	There is need to increase capacity in terms of machinery and space at National Tree Seed	Senior Management has prioritized the	This is a priority in FY 2024/2025.



S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
	Center at Namamnce. The production has since more than doubled from 2 tonnes to 5 tonnes.	refurbishment of the NTSC in the coming FY	
9	Always engrave Assets when acquired e.g Weighing scale in stores and some computers at Lakeshore are not engraved.	All new assets acquired during the FY have been engraved	Assets acquired towards end of FY have not yet been engraved but plans are underway to have them engraved.

## ASSET FINDINGS

### Findings

1. The Authority building especially in different field sites / Rangers are in bad state and need urgent renovation e.g. the ecotourism site in mabira.
2. The team noted several national water and sewerage corporation pumping stations installed on NFA properties but without any formal arrangements.
3. There was a new office block at Namatale sector in Mbale and some renovation done on the Kyoga range office in Jinja and lake shores range in Namanve.
4. The team noted issues of encroachment on some of the forest reserves.
5. The team noted some new fleet but there are still very old vehicles that are not road worthy being used putting at risk the lives of users.
6. The entity had new transport equipment that were still in the store and not yet in use.
7. Most site / field/ range furniture is obsolete although working.
8. There is a good number of motor vehicles and motorcycles that are very old putting a risk to the users.
9. There are inadequate vehicles and motorcycles for supervision of forests. Some Ranges have supervisors without transport equipment.
10. Seed processing equipment at National Tree seed center are broken and very old and of low capacity.
11. There are still idle equipment for timber milling at the timber yard /HQ.

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND	770		103,724,056,000
2	BULIDING	278		4,173,460,205
3	TRANSPORT	267		12,165,674,006
4	ICT	667		2,945,670,628
5	OFFICE EQUIPMENT	92		774,523,533
6	MACHINERY	19		3,831,710,740
7	FURNITURE AND FITTINGS			545,851,202

### List of unserviceable items recommended for disposal

OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
	MOTORVEHICLE	9
	MOTORCYCLES	26
	DELL OPTIPLEX	12
	DELL MONITOR	18
	HP LASERJET	3
	APC	1
	HP LAPTOP	2
	WATER DISPENSER	1
	CONCRETE MIXER	1
	DEEP FREEZER	1

### STORES FINDINGS

1. The team inspected Central stores at Kampala Head Office and National Tree Seed Center at Namanve and below are the findings:
2. Note other stores in different ranges were small and had very few items if any. That's why the team focused on stores at head office.
3. The major inventory kept by National Forest Authority across all the different ranges
4. and sectors are seeds and Seedlings. Although the Head Office had a store of office
5. items, food items and seed packing materials. It was not possible to physically count
6. the seedlings in the nursery beds, however The records that were inspected had

7. proper records of seeds and seedlings in different demarcated nursery's.  
Nurseries
8. were generally well arranged and managed.
9. However, some of the seedlings had grown taller than required planting level.
10. However, the ranges would cut them and ensure they are fit for planting, though this increases costs of seedling maintenance yet the prices for them remain the same.

#### **National Forest authority head office**

1. The entity maintains an inventory store at the head office, and movements in inventory are tracked using an excel database and stock cards.
2. The store is separated into two distinct areas to accommodate all assets the entity maintains.
3. There was stock of over 2000 bee hives under the world bank project that was waiting to be distributed to the beneficiaries.
4. The stores are big enough.
5. The stores are not well ventilated.
6. The stores are not well lit and dark.
7. The stores cards were up to date at the time of the visit.
8. One of the stores had food items but was not well organized and food could possibly get easily spoilt.
9. There is only one store officer who handles both stores.
10. Stores are under the management of a store supervisor, the attendant.
11. Both stores are secure and under key and lock at all times.

#### **National Tree Seed Center Namanve store**

1. The center has several stores for different items, one for harvested seeds before
2. Processing, one for imported and processed seeds
3. Another store with strict cold conditions (cold room) and seed nurseries
4. The stores are well arranged and shelved

5. Seeds are well kept in containers in all stores
6. All stores are secure and under lock with strong doors and burglar proofed
7. The stores are all under the control of the same staff
8. The store facility was planned only to manage 2 Tones as opposed to the current capacity need of over 5 tones
9. Store records are well maintained and seed cards are available
10. They maintain a manual book where receipts of seed and dispatches
11. are recorded

## CASH AND BANK FINDINGS

1. The team reviewed and verified cash and bank balances as at 30 June, 2024. This was done by analyzing the reconciliations of cash against bank balances.
2. The team observed that the accounts were properly reconciled as per the guidelines in respect to the Treasury Instructions, 2017. The survey of cash and bank balances found that the vote maintains a total of nine bank accounts all at BOU.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
	NATIONAL FORESTRY AUTHORITY TREASURY SINGLE SUB ACCOUNT	BANK OF UGANDA	'003570058000001	0		UGX
19	NATIONAL FORESTRY AUTHORITY	BANK OF UGANDA	'003570088400006	55.71		USD
	NFA PROJECTS	BANK OF UGANDA	'003570088000008	1,116,444,684		UGX
	BAMBOO DEVELOPMENT PROJECT	BANK OF UGANDA	'003570088000009	38,014,943		UGX
	NFA UNHCR PROJECT	BANK OF UGANDA	'003570088000010	44,976,095		UGX
	NFA-INVESTING IN FORESTS AND PROTECTED AREAS FOR CLIMATE SMART DEVELOPMENT-USD	BANK OF UGANDA	003570088400009	3,276,014.39		UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
	NFA-INVESTING IN FORESTS AND PROTECTED AREAS FOR CLIMATE SMART DEVELOPMENT-UGX	BANK OF UGANDA	'003570088000012	582,256,693		UGX
	NFA-SECURING UGANDA'S NATURAL RESOURCE BASE IN PROTECTED AREAS-USD	BANK OF UGANDA	'003570088400008	604,861.27		USD
	NFA-SECURING UGANDA'S NATURAL RESOURCE BASE IN PROTECTED AREAS-UGX	BANK OF UGANDA	'003570088000011	91,321,675		UGX

## RECOMMENDATIONS

1. Management should consider renovation of all Range sites especially structures in Mafuga plantation, Budongo in Masindi, Agoro Agu Sector in Kitgum and Lakeshore Range office at Namanve.
2. There is need to improve on the maintains of the transport equipment at the field offices.
3. NFA should make formal agreements with all entities using the institution land and other properties for businesses purpose to enhance revenue collection.
4. Timber cutting equipment should be put in use otherwise it is getting obsolete'
5. New equipment should be urgently distributed to users.
6. Transport equipment that are very old including trucks, motor vehicles and motorcycles should be disposed of.
7. Management need to value the authority land and others cultivated assets to ensure that they are recorded at their fair values.
8. There is need to purchase more transport equipment / motorclyes for forest supervisors for effective forest protection, conservation and monitoring.

9. There is need to purchase more new and modern seed testing equipment at the National Tree Seed Centre as most of the current ones old and obsolete.
10. There is need to store keeper. One person cannot effectively manage two big stores at the Head Office.
11. There is need to promptly record inventory as and when received than wait for end of month or week.
12. There is need for and inventory management system for effective management and reporting of inventories.
13. Management should consider setting up / installing seed management system for effective management.
14. There is need to purchase an improved and modern seed dryer.
15. Management should consider increasing labour force especially for seed collection during harvesting period.

## 158 INTERNAL SECURITY ORGANIZATION (ISO)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Update the asset register with the new assets addition during period ending 30 <sup>th</sup> June 2023	Asset register was updated	Action taken as recommended
2	The Entity should adjust its Assets Register to derecognize assets that were stolen, lost, and disposed of during FY 2022/2023.	All recommended adjustments were made within the Asset register.	Action taken as recommended
3	Strengthen measures to safeguard against theft of the Organization's assets.	Efforts have been made to ensure that field transport equipment are parked in secure locations, and where possible tracking devices have been installed	Loss of assets have been minimized, a case in point only one (1) loss of a motorcycle has been reported in the year under review and investigations ongoing

### ASSET FINDINGS

#### Findings

1. The assets were properly engraved and tagged.
2. The Entity maintains an asset register. However, the process for updating the asset register is still ongoing to include the assets acquired (Additions) in the course of the reporting period ending 30<sup>th</sup> June 2024.
3. The assets that were earmarked for disposal during the Financial Year ended 30<sup>th</sup> June 2024 were deferred and are being recommended again to be disposed of this Financial Year 2024/2025.
4. There was loss of transport equipment (01 motorcycle) due to theft. Discussions with the officer in-charge indicated that efforts to recover the lost motorcycle, were still ongoing.
5. The entity has no store for assets which are obsolete or unserviceable



## Other Findings

S/N	Item	Units	Amounts
5	Losses	1	5,300,000

## Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LANDS		1,580,000,000	1,580,000,000
2	TRANSPORT EQUIPMENTS		16,837,372,300	16,837,372,300
3	ICT EQUIPMENTS		2,792,451,608	2,792,451,608
4	FURNITURE AND FITTINGS		7,634,750	7,634,750
5	LANDS		1,580,000,000	1,580,000,000

## List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Pick Up double cabin	UG 2453C
2	Pick Up double cabin	UG2256C
3	Pick Up double cabin	UG 2220C
4	Pick Up double cabin	UG 2451C
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRIPTION	QUANTITY
5	Calorimeter	1
6	Ultra Sound Scan Machine (Toshiba)	1
7	Photocopier Machine	1
8	Micro Scope	1
9	Pedal Sanction Machine	1
10	Furniture and fitting	1

## STORES FINDINGS

1. The entity operates two (02) stores for both usable consumables and drugs.
2. The entity renovated and expanded the drugs store space following the recommendation made in the previous Financial Year 2022/2023.
3. Stock counts were conducted and physical items were reconciled with data provided in the inventory records by ISO at the period end.
4. The records of the store are regularly updated and recorded within the inventory system

## CASH AND BANK FINDINGS

1. The ISO operates one (01) account with the Bank of Uganda
2. It was confirmed that the Bank Account was reconciled as per the guidelines in the Treasury Instruction on cash.
3. The Board observed that ISO maintains an up-to-date cash register and cashbook.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Internal Security Organization	BOU	003580058000001	00	6,330,000	SHS

## RECOMMENDATIONS

1. Engage District Local Government to allocate vacant land to ISO and engage relevant stakeholders for extra budget support to construct office accommodation and rehabilitate existing structures.
2. Build its own capacity and capability through recruitment of technical personnel, training and re-skilling to maintain its equipment and machinery
3. Allocate adequate funds during the budget process.
4. Timely disposal of unserviceable and outdated equipment and machinery.
5. Priorities valuation, surveying, titling accordingly.
6. Land should be secured by fencing it off
7. Engaging relevant stakeholders for extra support to construct the institutional garage.
8. Installation of speed governors to minimize over speeding.
9. Identifying secure locations to park the Transport equipment.
10. Engaging relevant stakeholders for extra budget support to acquire necessary medical equipment and to upgrade the facility to a hospital status.

## 159 EXTERNAL SECURITY ORGANIZATION (ESO)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The assets are old and non-functional should be repaired or disposed off.	Some repair were made, and some assets disposed off in accordance to the security guide lines and others re-modified to do other things.	Completed
2	The land at Katonga should be valued and a figure recorded in the Asset register	The process is complete	Successfully completed
3	Timely and continuous update of fixed assets register on the IFMIS system.	The Fixed assets register is updated and is on the IFMIS system	Completed

### ASSET FINDINGS

#### Findings

1. The inspected vehicles were well maintained and none were earmarked for disposal.
2. We inspected land at Katonga which is not fully fenced making it vulnerable to encroachers. The land is also not valued by Government valuers to ascertain its cost.
3. The assets at Jumbo Clinic majorly are; medical equipment, and furniture of which all were in good condition and engraved.
4. The other inspected assets at head office include furniture, computer equipment, paper shredder, reception desk in various offices and vehicles.
5. Some of the offices we inspected had office sofas, tables, printers, shredders and reception desks which were not engraved at the time of our visit.
6. Some computers were faulty and need to be earmarked for disposal and replacement like some in DIC's office.
7. A new medical incubator was acquired at Jumbo clinic and was not engraved at the time of our visit.
8. We observed that there were new computers and printers not yet engraved.

9. The manual register was updated and some items were identified as being out of service and the asset register was updated on IFMS system by the time of our visit.
10. We were not able to inspect any other assets apart from the above as they are classified thus restricted access.

### Other Findings

S/N	Item	Units	Amounts
1	Losses	4	472,200,000

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND	12	NIL	
2	TRANSPORT EQUIPMENT	81	576,664,000	576,664,000
3	ICT EQUIPMENT	393	174,044,600	174,044,600
4	OFFICE EQUIPMENT	1211	NIL	
5	MEDICAL EQUIPMENT	5	NIL	
6	MACHINERY	11	783,687,600	783,687,600

### List of unserviceable items recommended for disposal

OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
1	PC Monitor	47
2	Desktop PC Box	35
3	Desk phone	3
4	Printer	2
5	Network Equipment	3
6	UPS(POWER EQUIPMENT)	28
7	Stabilizer (power Equipment)	1
8	Television	2
9	Others	2
10	Furniture	3
11	Desktop PC	1
12	M/Vehicle	3

### STORES FINDINGS

1. The store at head office has stationery and consumables. These items are well documented in a physical stores book in which receipts and issue outs are recorded.

## CASH AND BANK FINDINGS

1. The cash books and bank accounts maintained at Bank of Uganda which we were provided with were properly updated and reconciled as at 30<sup>th</sup> June 2024.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	EXTERNAL SECURITY ORGANIZATION TREASURY SINGLE SUB ACCOUNT	B.O. U	003590058000001	0	0	UGX

## RECOMMENDATIONS

1. The assets that are old and non-functional should be repaired or disposed of.
2. The land in Katonga should be valued, a land title obtained for proper ownership and should be fully fenced off to restrict encroachers.
3. All assets need to be engraved on a timely basis to enable timely and continuous update of fixed asset register.

## 160 UGANDA COFFEE DEVELOPMENT AUTHORITY (UCDA)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Timely updating and reconciliation of books of accounts should be maintained	This has been maintained	Done
2	Management should improve on the aeration at the basement store, by having regular aeration, in addition pallets should be acquired to prevent placing items directly on the floor	-Deep cleaning and re-organization of the Basement Store has been done and maintained.  -Pallets for stores were procured and installed to prevent direct contact with the floor.	Done
3	Management should liaise with the office of the Chief Government Valuer, Chief Mechanical Engineer and Accountant General's office so as to expedite the disposal process, as this will help avert further wear and tear. The Asset Management Framework and Guidelines should always be referred to regarding any issue on asset management	The process for disposal is ongoing. A list of items earmarked  or disposal has been compiled and forwarded to the Accounting Officer for Approval	Work in progress

### ASSET FINDINGS

#### Findings

1. UCDA maintains an asset register on IFMS and it's up to date.
2. The Uganda Coffee Development Authority has items that are due for disposal.
3. The assets register submitted is an amalgamation of the fixed assets historical data that was submitted for migration as well as register generated from IFMS for assets acquired during the FY 23/24.

#### Other Findings

S/N	Item	Units	Amounts
1	Receivables	3	15,084,398,261
2	Subversion	4	NIL

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	<b>LAND AND BUILDINGS</b>			
2	<b>Land</b>	8	4,080,000,000	4,080,000,000
3	Building	9	31172774338	33,642,593,699
4	Transport Equipment	25	2,399,629,921	2,399,629,921
5	ICT Equipment	367	1,316,527,263	2,043,631,689
6	Office Equipment	58	304,302,195	304,302,195
7	Medical Equipment	34	NIL	
8	Machinery	107	295,057,367	295,057,367
9	Furniture and fittings	704	511,388,539	611,328,539

### STORES FINDINGS

1. Store 1- Is the central Store where all items are received before being issued to user departments and regional offices. The items are stored separately, the store is well organized and records updated regularly.
2. The Second store-(Main Store) is in the basement and although space is big enough, the store is in poor condition with a lot of dust despite regular dusting and cleaning, poor aeration due to the infrastructural design of the building and obsolete items that were not disposed off due to high reserve prices attached at the time of disposal

### CASH AND BANK FINDINGS

1. Under the year of survey, Uganda Coffee Development Authority maintained bank accounts whose cash and bank balances were properly reconciled as per attached Treasury forms and copies of bank statements and certificate of bank balances. The team observed that all cash books were dully posted.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Uganda Coffee Development Authority Programme	Bank of Uganda	0036000880000001	162,395,068.00	162,395,068.00	UGX



S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
2	Uganda Coffee Development Authority-SUPE Programme Estimate	Bank of Uganda	0036000880000002	503,166,912.00	503,166,912.00	UG X
3	Uganda Coffee Development Authority-Coffee Learning Hub	Bank of Uganda	0036000880000003	196,831,339.00	196,831,339.00	UG X
4	Uganda Coffee Development Authority-CoCoDev MAPE	Bank of Uganda	0036000880000004	5,200,873,466.00	5,200,873,466.00	UG X
5	Uganda Coffee Development Authority-Mt. Elgon Project	Bank of Uganda	0036000880000005	129,442,800.00	129,442,800.00	UG X
6	Uganda Coffee Development Authority-Car Loan	Eco Bank	7170005894	0.40	0.40	UG X

## RECOMMENDATIONS

1. Management should improve on the conditions at the basement store by enduring that there is regular aeration, in addition to acquiring pellets to prevent placing items directly on the floor.
2. There is need to increase on the storage space so that inventory is better managed.
3. The disposal process should be expedited immediately to avert further wear and tear. The asset management framework and guidelines should always be referred regarding any issue on asset management

## 161 UGANDA FREE ZONES AUTHORITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Un-Engraved items bought in the financial year 2022/2023 should be labelled with none permanent labels for easy reference.	The items have been engraved	All assets have been engraved
2	Much as there was no asset earmarked for disposal in the current year, the authority should complete that disposal process for assets recommended for disposal in FY 2021/2022	The disposal process was completed and all non-serviceable items were disposed of	The assets were disposed of
3	Complete partitioning of the extra space on floor 5 of Communications House in order have secure space to house the store and a registry.	The Authority budget was not enough to cater for the partitioning, the activity was postponed to another financial year when funds are available	The Authority was not able to secure enough funding for the funding
4	To settle on going land dispute at land Buwaya UFZA site	<p>The Authority is in physical possession of the land at Buwaya, Wakiso District measuring 109 acres, but is still in Court over an ownership dispute of the land. The transfer and registration of Title in the names of the Authority is pending the disposal of HCCS No.423 of 2020: Ndiwalana Alex Mubiru &amp; 3 Others Vs Augustine Bukenya &amp; 8 Others, where the issue of ownership of land shall be determined, as well as the determination of the cases indicated below.</p> <p>(i) HCCS 1134 of 2019: Dick Lutaaya and Paul Bukenya Vs Augustine Bukenya Muwulizi, Robinson Matovu, Erick Nyoge, Nalubega Judith and Commissioner Land Registration; and</p> <p>(ii) HCCS No. 617 of 2022: Judith Nalubega Vs UFZA.</p> <p>The cases above have not yet been availed hearing dates by Court, due to the case backlog in Court.</p>	<p>1. UFZA's lawyers are following up with the respective Courts to fix hearing dates for HCCS No. 423 of 2020 and the application for the stay of proceedings in HCCS No. 617 of 2022.</p> <p>2. In order to further protect the Authority's interest in the land, Management lodged a Caveat on the land. The Caveat was registered on 29th July 2024 under Instrument number WBU-00400093.</p>

## ASSET FINDINGS

### Findings

1. The fixed assets register presented to the team during the survey is attached to this report.
2. Most of the assets at Free Zone Authority are engraved and some engraving code marks had fallen off some assets.
3. (There were no new assets purchased in FY2023/2024).
4. Uganda free zones authority has a 5acre piece of land earmarked as an international free zone area with a leasehold of 49 years. Construction was in process for production unit, Trade house, and completion of southern embankment wall (Details and photographic impression included in the forms attached).
5. The Authority owns 109-acre freehold land ear marked for construction of a free zone area at Buwaya in Mpigi District

### Other Findings

S/N	Item	Units	Amounts
2	Receivables	3	15374800611

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND	5	8459448639	8810308638
2	BUILDING	1	33,231,116,975	33,231,116,975
3	TRANSPORT EQUIPMENTS	5	1,033,257,401	1,041,257,401
4	ICT EQUIPMENT	103	159,779,988	266,250,462
5	OFFICE EQUIPMENT	10	295,804,840	141,109,320
6	FURNITURE AND FITTINGS	186	139,656,467	139,656,467

### List of unserviceable items recommended for disposal

OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
	Desktop Computers	32
	Global Positioning System	0
	Laptop	15
	Printer	07
	Projector	01
	Television Screens	05
	Digital Camera	01

OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
	Rack mount power distribution unit	01
	Server and rack unit supplies	01
	Station User License	11
	Tablet/ iPad	10
	Uninterrupted Power Supply(UPS)	19
	OFFICE EQUIPMENT	
	Biometric Machine	02
	Auto Shredder	02
	Laminating machine	01
	Photo Copier	0
	Water dispensers	05
	Projector	01
	Television Screens	05
	Digital Camera	01

### STORES FINDINGS

1. The Survey of the store found out that the entity acquired a new store space on floor 5 of Communications House and the store is yet to be utilized fully. The authorization process of issuing the inventory is well documented.
2. The authorization process of issuing the inventory is well documented.
3. There is adequate physical protection and access is restricted to authorized personnel.
4. Stock taking as at 30<sup>th</sup> June 2024 was taken and recorded accordingly.

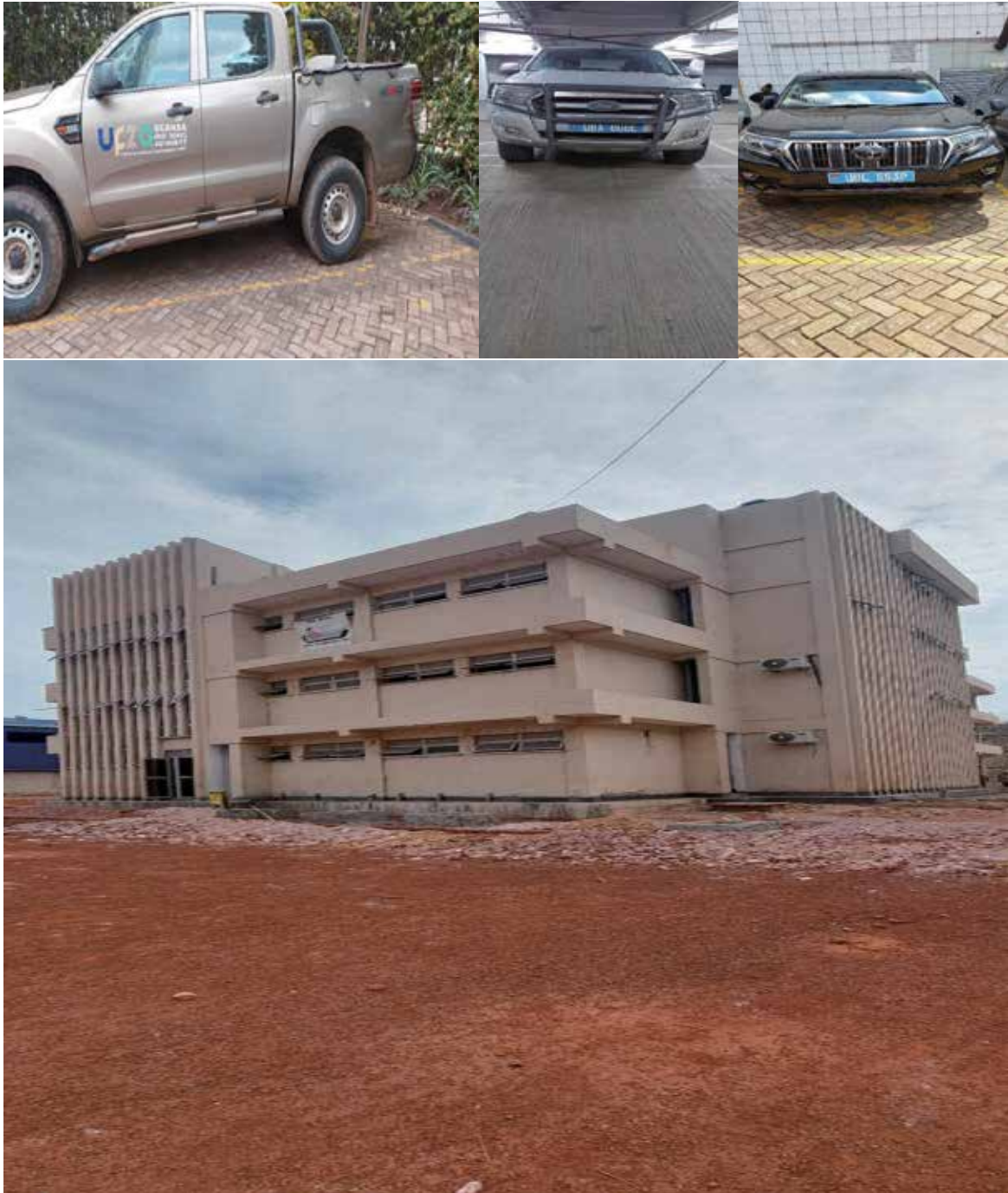
### CASH AND BANK FINDINGS

1. Uganda free zones authority maintains one TSA bank account. The team reviewed and verified the cash and bank balances as at 30<sup>th</sup> June 2024.
2. This was done by closely analyzing the reconciliations of the cash against bank balances.
3. The team observed that this was properly reconciled as per the guidelines in respect to the Treasury Accounting Instructions on cash. Annexed is the certificates of balance, bank statements and reconciliation.

## RECOMMENDATIONS

1. Un-Engraved items should be labelled with a more long-lasting engraving options to avoid frequent replacement of fallen asset labels.
2. The entity should be careful while engraving these assets with new numbers that may into double entry of assets in the asset register
3. The entity should consider disposing of the obsolete tyres and office chairs in the entity.
4. Better organization of the store on floor 5 communications house by partitioning each asset a place in the store for example used tyres should be kept with new stationery.
5. The entity should consider purchasing new solar panels and batteries at Buwaya site for police officers as the old ones do not function anymore. This is to aide them in their work and also improve their standard of living since Hydro Electricity Power hasn't reached the site.

## PICTORIAL



## 162 UGANDA MICROFINANCE REGULATORY AUTHORITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Disposal of items for disposal	Not yet disposed	Disposal is planned to be undertaken this financial year after the Board of Survey activity.
2	Engraved new assets	New assets were engraved	

### ASSET FINDINGS

#### Findings

1. The institution has an asset register and is up to date but engraving of new furniture that was bought at the end of the financial year was not done by the time of the exercise.
2. Building and land; the institution has no land and building; they are renting the premise.

#### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	TRANSPORT EQUIPMENT	17	1,695,413,635	2,153,479,924
2	ICT EQUIPMENT	123	181,599,998	378,599,818
3	OFFICE EQUIPMENT	5	NIL	
4	FURNITURE AND FITTINGS		47,710,000	47,710,000

#### List of unserviceable items recommended for disposal

OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
1	CPU (DELL)	10
2	CPU (HP)	2
3	MONITOR (DELL)	14
4	KEYBOARD (DELL)	14
5	KEYBOARD (HP)	4
6	CABIN	1
7	CHAIR	14
8	STAPLE MACHINES	7
9	PUCHING MACHINE	1
10	MOUSE (DELL)	7



## STORES FINDINGS

1. The vote maintains two stores; one for inventories and the other for the client's files but they it has limited space.
2. The records maintained were up to date and regular stock taking is carried out and server room is also used to keep some items for disposal.

## CASH AND BANK FINDINGS

1. The vote maintains one bank account which is bank of Uganda account and also maintains imprest managed by administration Assistant.
2. Reconciliations and certificates confirming balance, the vote operates a TSA Sub account and account balances are swept back to the TSA on a daily basis and thus this account does not have closing balances.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Uganda Microfinance Regulatory Authority Treasury Single Sub Account	BANK OF UGANDA	014140058000001	0	0	UGX

## RECOMMENDATIONS

1. These recommendations were based on observations, interviews and physical inspection with respective officers of the vote and they include;
2. Management should acquire more space for the inventory and main stores.

## PICTORIAL



## 163 UGANDA RETIREMENTS BENEFITS REGULATORY AUTHORITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The standard engraving according to assets management framework guidelines of fixed assets should be implemented going forward	This was noted	this will be implemented in the FY 2024/25
2	Updates of fixed assets procured through the system should be done monthly through mass addition create process	Assets were updated on a monthly basis effective FY 2023/24	This has been done and followed up promptly

### ASSET FINDINGS

#### Findings

1. The entity has an updated asset register in place at the time of carrying out the survey.
2. The team inspected assets at the entity and found them in good condition.
3. The assets held by the entity are well engraved.
4. The vehicles are well maintained.

#### Other Findings

S/N	Item	Units	Amounts
5	Losses	1	2,727,682

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Transport	9		2,130,517,778
2	Office equipment	23		-
3	ICT equipment	198		1,410,780,500
4	Other machinery	4		224,586,580
5	furniture and fittings	411		379,919,765
6	intangible non-produced			1,274,500,000
7	TOTAL UNITS			5,420,304,623

**List of unserviceable items recommended for disposal**

<b>S/ N</b>	<b>ITEM DESCRIPTION</b>	<b>REG.NO/TAG No</b>
1	CPU-URBRA000055	163/ICT/CPU/0001
2	CPU-URBRA000116	163/ICT/CPU/0002
3	CPU-URBRA000156	163/ICT/CPU/0005
4	CPU-URBRA000159	163/ICT/CPU/0006
5	CPU-URBRA000398	163/ICT/CPU/0014
6	CPU-URBRA000139	163/ICT/CPU/0016
7	CPU-URBRA000120	163/ICT/CPU/0017
8	CPU-URBRA000209	163/ICT/CPU/0020
9	LAPTOP-URBRA000135	163/ICT/LP/0007
10	LAPTOP-URBRA000137	163/ICT/LP/0008
11	LAPTOP-URBRA000162	163/ICT/LP/0012
12	LAPTOP-URBRA000171	163/ICT/LP/0013
13	LAPTOP-URBRA000174	163/ICT/LP/0014
14	LAPTOP-URBRA000185	163/ICT/LP/0015
15	LAPTOP-URBRA000325	163/ICT/LP/0019
16	LAPTOP-URBRA000346	163/ICT/LP/0020
17	LAPTOP-URBRA000376	163/ICT/LP/0022
18	LAPTOP-URBRA000382	163/ICT/LP/0023
19	LAPTOP-URBRA000152	163/ICT/LP/0009
20	LAPTOP-URBRA000146	163/ICT/LP/0065
21	PHONE-URBRA000186	163/ICT/PH/0020
22	PHONE-URBRA000413	163/ICT/PH/0032
23	PHONE-URBRA000422	163/ICT/PH/0035
24	PHONE-URBRA000635	163/ICT/PH/0054
25	HP COLOR LASERJET-URBRA000087	163/ICT/PR/0017
26	SCANNER-URBRA000166	163/ICT/SC/0001
27	SCANNER-URBRA000405	163/ICT/SC/0002
28	PROJECTOR SCREENS- URBRA000300	163/ICT/PS/0001
29	PROJECTOR SCREENS- URBRA000313	163/ICT/PS/0002
30	MONITOR-URBRA000053	163/ICT/MT/0009
31	MONITOR-URBRA000180	163/ICT/MT/0009
32	MONITOR-URBRA000143	163/ICT/MT/0019
33	MONITOR-URBRA000149	163/ICT/MT/0021
34	AIR COOLER-URBRA000350	163/ICT/AC/0001
35	HIGH BACK ORDINARY-URBRA000305	163/AMD/CH/0081
36	ARMED CHAIR-URBRA000100	163/AMD/CH/0007
37	HIGH BACK ORDINARY -URBRA 000304	163/AMD/CH/0080
38	HIGH BACK ORDINARY -URBRA000228	163/AMD/CH/0061

## STORES FINDINGS

1. The team inspected the main store which is the only store at the entity to ascertain their physical condition and existence, and below are the findings.
2. The team observed that the store mainly has stationery and general supplies.
3. The inventory in the stores is well organized and spaced.

## CASH AND BANK FINDINGS

1. The survey entailed Cash and Bank balances of two Bank accounts held by the Uganda Retirements Benefits Regulatory Authority as at 30<sup>th</sup> June 2023.
2. The Board of Survey Team verified Bank balance, cash at hand, and reconciliation for the accounts held by the vote. This was done by closely analyzing the reconciled cashbook balances against bank balances.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Uganda Retirements Benefits Regulatory Authority		0000800880023	3,512,285	3,512,285	UGX

## RECOMMENDATIONS

1. Although the assets have been engraved, they need to follow the standard engraving method as guided in the Asset Management Framework Guidelines appendix 3.



## PICTORIAL



## 164 NATIONAL COUNCIL FOR HIGHER EDUCATION

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The assets register on IFMS fixed assets module should be comprehensively updated	Not yet implemented - The office of the accountant general is yet to upload the asset register on the IFMS.	
2	The obsolete items and all unserviceable assets should be disposed off to avoid further deterioration	This is work in progress - the adhoc board of survey has been constituted and work has commenced. Waiting for the report and then the disposal progress can commence.	Report from the adhoc of survey is hereby attached.
3	There is need for more storage space	Not yet implemented funding has been secured for the construction of the new NCHE building therefore when that project is complete more storage space will be available for store unit.	
4	There is need for room to store obsolete and unserviceable items to avoid destruction by rain and pilferage.	Not yet implemented funding has been secured for the new NCHE building therefore when that project is complete more space will be available.	

### ASSET FINDINGS

#### Findings

1. The assets were in good condition and managed in an efficient manner.
2. The assets were all engraved.
3. National council for higher education maintains a fixed asset register on the IFMS. However, this is not comprehensively updated with all the required information about these assets. Some new and old assets were not updated on the fixed assets register.
4. There were obsolete and unserviceable assets that needed to be disposed of kept in a separate store.



## Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND	1	3525000000	3525000000
2	BULIDING	2	5454981393	5454981393
3	TRANSPORT EQUIPMENTS	13	2,885,403,694	2,885,403,694
4	ICT EQUIPMENTS	239	731,278,420	731,278,420
5	OFFICE EQUIPMENTS	7	460,690,371	460,690,371
6	MACHINERY	28		

## List of unserviceable items recommended for disposal

OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	EXECUTIVE CHAIRS	19
2	WOODEN CHAIR	2
3	MESH CHAIR	2
4	FABRIC CHAIR	2
5	STACKABLE CHAIR	5
6	2 SEATER	2
7	OFFICE DESK	9
8	METALLIC BENCH	1
9	TABLE	4
10	LOCKER	2
11	COAT HANGER	4
12	PLASTIC CHAIR	42
13	NOTICE BOARD	1
14	5 BURNER GAS COOKER	1
15	OLD TYRES	1
16	DIGITAL CAMERA	1
17	FRIDGE	1
18	SONY TELEVISION SET	1
19	MICRO WAVE	1
20	WATER DISPENSOR	1
21	FAN	2
22	BANNERS	1
23	AIR CONDITIONER	1
24	GENERATOR CONTROL	1
25	BOOM FOR THE TRAFFIC BARRIER	1
26	RISO MACHINE	1
27	PVC TENT	1
28	DESKTOP COMPUTER	9
29	MONITOR	1
30	HP LASER JET PRINTER	7
31	HP OFFICE JET 7500A WIDE FORMAT	3
32	UPS	13
33	IMAC COMPUTER	5
34	LAPTOP	3
35	ELECTRICITY CONTRACTOR	1
36	UPS BATTERIES	1
37	KEY BOARDS	18
38	DESK PHONES	10
39	COMPOUND SECURITY LIGHT	1
40	D LINKS	1
41	STAPLERS	1

42	PUNCHING MACHINES	1
43	CAR BATTERIES	1
44	GRUND FOS WATER PUMP	1
45	DISSKET BANKS	1
46	COFFEE TABLE	2
47	WALL CLOCK	7
48	SCANNER	1
49	TONNER KYOCERA TK 725	1

### STORES FINDINGS

1. The National Council for Higher Education has one (1) store where all items are received; the store is small for the entire inventory kept so there is a need for more store place.
2. The various items in stores are stored according to the category.
3. Shelved items are recorded in the various stock cards and kept up-to-date.

### CASH AND BANK FINDINGS

1. The survey entailed Cash and Bank balances of one (1) Bank account held by National Council for Higher Education as at 30<sup>th</sup> June 2024.
2. The team reviewed and verified the cash and bank balances as at 30<sup>th</sup> June 2024. This was done by closely analyzing the reconciled cash book balances against bank balances 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	National Council for Higher Education Treasury Single account	STANBIC	9030005961989	570,624,533	487,355,125	UGX

### RECOMMENDATIONS

1. The entity needs to Dispose Of items from last financial year.
2. There are more shelves needed in offices to reduce on congestion in office

## PICTORIAL



## 165 UGANDA BUSINESS AND TECHNICAL EXAMINATION BOARD

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Need for improvement in storage facilities at Head Office	No action taken yet	Inadequate space
2	Dispose of items due for disposal	No action taken yet	Pending Executive Secretary's approval

### ASSET FINDINGS

#### Findings

1. The assets were uploaded onto the system and the team reviewed and verified a list of assets that were uploaded on IFMS.
2. Engraving of assets was commendably done by the Stores department as a whole, however, some engraved asset items cannot be easily traced on the system.
3. All the six (06) vehicles under the management of the Board were in good working condition.
4. The ledger books at both votes were found to be regularly and accurately matched with the actual inventory account.
5. It was also noted that three (03) printers already in use were acquired in the previous financial year 2023/24 but remain unpaid and unengraved as at the time the verification exercise was being carried out.
6. The team noted, that; during the physical inspection of the entity, generally most of the office equipment were found in a good working condition.
7. Construction of the UBTEB office building is in progress with a status of physical progress at 65% and time progress at 79% and a defects liability period of 18months

#### Other Findings

S/N	Item	Units	Amounts
1	Losses	2	13,911,112

## Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND	1	NIL	
2	BUILDING	1	8,744,435,519	18,944,435,519
3	TRANSPORT EQUIPMENT	6	1,771,308,888	1,771,308,888
4	ICT EQUIPMENT	157	287,129,148	287,129,148
5	OFFICE EQUIPMENT	230	565,533,026	565,533,026
6	MACHINERY	1	613,553,960	613,553,960
7	FURNITURE AND FITTINGS		107,627,984	107,627,984

## List of unserviceable items recommended for disposal

OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	Laptop	10
2	Printer	8
3	Scanner-HP 4500	1
4	Multi-Functional Finisher-for Riso Machine	1
5	Dell Computer	16
6	Executive Table	23
7	Work station- panel& drawer	22
8	Executive Office Swivel Chair	10

## STORES FINDINGS

1. UBTEB has several stores that are subdivided in to different sections and held in 5 different locations in Ntinda Valley Drive Offices, Suuna II Rd Offices, New assessment Centre, Kigobe Rd, according to the type of inventory stored in each section. Some of the hired stores are in areas of Kisaasi confinement and Entebbe where mattresses are kept.
2. It was noted that the supervision of engraving exercise was commendably done in a sequential manner as a store's functionality by the store's unit.
3. General inventory management guidelines are stringently followed by the stores unit and items handled well.

## CASH AND BANK FINDINGS

1. The survey on cash and bank balances was conducted and observed that the Board maintains two (02) bank accounts (see Treasury Forms 40 and 45 attached). All cash books were properly posted as at June 30, 2024 and the cash and bank balances were properly reconciled against cashbooks, bank account statements, certificates of balances are attached herewith.



**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	UBTEB GOVT GRANTS & SUBVENTIONS	STANBIC	9030005776588	2752202809	2752202809	UGX
2	UBTEB GENERAL COLLECTIONS	STANBIC	9030005776596	745108196	NIL	UGX

**RECOMMENDATIONS**

1. The entity needs to acquire more storage space for the sensitive documents and store so as to accommodate their safety.
2. Management should prioritize safety of the assets and come up with strong policy on handling assets like laptops after official hours of duty to minimize loss of Government property.
3. We recommend routine review and monitoring of stores by management.
4. The Stores department needs an inventory management system for easy tracking of in/outflow of stock in real time basis to reduce the work load of using stock cards.
5. There is need to recruit more trained staff to solve the problem of understaffing in the Vote especially in the Stores Unit since currently there is only one employee.
6. It should be noted that management has continuously ignored this recommendation and no substantive reason was provided for non-implementation.
7. Management should ensure that obsolete assets on the list of unserviceable items are disposed of and PPDA guidelines are followed during the process.
8. Management should consider availing more computers to install IFMS to enable ease of work for the stores component to enter inventory details as captured by the Accountant at payment level and final validation of the asset register on the system unlike the current setting where IFMS appears on only one computer in the entity.

## PICTORIAL





## 166 NATIONAL COUNCIL OF SPORTS

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The stores ledgers should always be ruled off at the end of the financial year. Stock balances should be carried forward to the new Financial Year and posted on new working sheets	Ledgers were ruled off at the end FY 2023/2024	NIL
2	All items stated in section 4.2 should be boarded off/ disposed off following the PPDA ACT accordingly	NCS wrote to Chief Government Valuer to nominate an officer to constitute the team that would value assets for disposal	NCS awaits response from CGV to value assets before disposal
3	Management should procure pallets, fire prof cabins and shelves for proper custody of stock and inventory	All required furniture was captured under retooling project	NCS expects funding under retooling in FY2024/2025 and recommendation shall be prioritized
4	Council management needs to plan for and provide more storage facility to avoid overcrowding of store.	Additional storage spaces provided behind the indoor stadium	Space utilized by stores

### ASSET FINDINGS

#### Findings

1. By the time of the survey an asset data validation exercise had been carried out of comparing assets on IFMS with the asset register held by the vote.
2. It is this validated asset register that was used for the survey.
3. According to the asset register NCS has assets worth 4Bn to which buildings and land have the highest percentage.
4. These need to be revalued using accountant general guideline to represent a fair value.
5. In addition, there is a difference between the balance sheet and the asset register there needs to be reconciliation of these. Some assets need to be updated on the register.

#### Other Findings

S/N	Item	Units	Amounts
1	Receivables	16	254,105,000

## Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND	8	976,832,000	976,832,000
2	BUILDING	18	2,350,702,000	2,350,702,000
3	Transport Equipment	4	518,338,880	518,338,880
4	ICT Equipment	92	66,453,753	66,453,753
5	Office Equipment	175	231,486,133	231,486,133
6	Machinery	8	976,832,000	976,832,000

## List of unserviceable items recommended for disposal

OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
	Photocopier- Ricoh	1
	Printer	2
	Laptop	4
	Monitor	4
	Paper Shredder	1
	Projector	1

## STORES FINDINGS

1. Buildings and land: Some buildings especially stadiums require renovation, stadiums have chair broken which can be dangerous and some still have asbestos.
2. Furniture & Office equipment: Most of these are in good condition except the furniture in the open stadium
3. ICT: In good condition with some recommended for disposal
4. Transport Equipment: In good condition most being new.

## CASH AND BANK FINDINGS

1. A survey on Bank and Cash balances for the accounts was conducted.
2. NCS hold one Bank Accounts at Bank of Uganda.
3. The team reviewed and verified the cash and bank balances as at 30<sup>th</sup> June 2024. This was done by analyzing the reconciliations of the cash against bank balances.
4. The cashbook for the account was updated and reconciled to the respective Bank Statements but there was no cash balance at hand.
5. The team observed that this were properly reconciled as per the guidelines in respect to the Treasury Accounting Instructions on cash.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	THE NATIONAL COUNCIL OF SPORTS	Bank of Uganda	014180058000001	0	0	UGX

**RECOMMENDATIONS**

1. Renovate buildings that require renovation.
2. Remove old carpets behind as they dampen the building and can house snakes.

## 167 SCIENCE, TECHNOLOGY AND INNOVATION

### ASSET FINDINGS

#### Findings

1. The ministry maintains its assets register in excel format awaiting upload on IFMS.
2. Most assets are engraved with few not engraved.
3. Transport equipment are in good condition, though there are two reported missing vehicles.
4. The team inspected some subventions owned by the vote. Each subvention maintains a well updated asset register in excel format.
5. The ministry has no land and building.
6. The ministry stays in rented premises.

#### Other Findings

S/N	Item	Units	Amounts
2	Receivables	4	11,148,735,311

#### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	TRANSPORTEQUIPMENT	24		
2	ICT	294		
3	FURNITURE AND FITTING	308		
4	OFFICE EQUIPMENTS	10		

### STORES FINDINGS

1. No stock ledger cards.
2. The stores were neat and well aerated.
3. Items were well arranged according to type or function. This makes it easy to retrieve items that are needed.
4. The stores were generally well stocked and organized with shelves and pallets.

## CASH AND BANK FINDINGS

1. The ministry maintains three accounts.
2. Bank statements were well reconciled.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	GOU TREASURY SINGLE ACCOUNT	BOU	003300058000004			
2	GOU TREASURY SINGLE ACCOUNT	BOU	003300058400001			

## RECOMMENDATIONS

1. More skilled staff in inventory management should be employed to support those available in inventory management.
2. The officer in charge of inventory need a refresher training in records keeping.
3. The stores should be equipped with closed circuits television
4. cameras to avoid instance of pilferage.
5. Pallets should be acquired especially for the avoid placing items directly on the floor.
6. Newly acquired furniture should also be engraved.

## UNIVERSITIES

### 301 MAKERERE UNIVERSITY

#### ASSET FINDINGS

##### Findings

##### Motor Vehicles

1. Most of the motor vehicle at University are well maintained by the Estates department and are in good condition.
2. Action has been taken on the disposal recommendations of the obsolete motor vehicles that had been abandoned both at main campus and field farms during the previous inspection.

##### Land and Building

1. Most of the land and building at the University at the University are well maintained and in good condition.
2. The Estate department which is the University's custodian does not have an updated report of the original land titles deposited with Stanbic bank, it only has soft copies.
3. The school of law building which has been under construction was fully completed and it's already occupied. The building has both lecture rooms and administrative offices.
4. Renovation of the main building which was destroyed by fire in 2020 was inspected and reported to be 93% complete at the time of inspection. The work done is very impressive as shown in the picture on the first page.
5. Lumumba boys Hall which was under renovation during the previous inspection is also fully completed and now accommodating girl's students from Mary Stuart hall. The university has embarked on carrying out renovations on Mary Stuart hall.

## Machinery and Equipment

1. Most of the machines used by the university are in good condition except the following; Lifts at College of Computing and information Sciences(COCIS) and College of Engineering Design Art and Technology (CEDAT) have been down for a long time, they need repair and regular service.
2. Donated dairy milking machines have never been installed and used at kabanyolo farm
3. Animal feeds processing machines and that far making leather shoes, bags, and belts left redundant at Nakyesesa farm.

## Other Finding

### List of unserviceable items recommended for disposal

OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
	Cartridge HP 132	3pcs
	Cartridge 92A	1pc
	Computer papers	112 boxes

## STORES FINDINGS

1. The University has at least a store in each college divided into sub-stores according to the type of inventory stored. Most of the stores are in good conditions, well organized and managed. However, there are cases where the stores inspected were found to be congested, not well ventilated and disorganized e.g. the school of health science store which is in the deputy Principal's office and stores in most halls of residence.
2. The University maintains a manual asset register in excel form updated at 85%. The excel copy of the register was submitted to MoFPED for upload on IFMS.
3. A few assets are not yet recorded in the asset register like those at COVAB, CEDAT and at the avian-influenza laboratory. Some of which include the weighing scale, egg incubator, hisense fridge and stereo.



## CASH AND BANK FINDINGS

1. A survey on cash and bank balances was conducted on all the University accounts. The University has over 120 bank accounts as annexed to this report.
2. The University bank account balances were properly reconciled against their respective cash books as evidenced by the attached documents.
3. There are many dormant bank accounts with significant amounts of money left redundant. The following are some of them;

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	MAKERERE UNIVERSITY FOREIGN TRANSACTION ACCOUNT	STANDARD CHARTERED BANK	8705610659802	265951.34	265951.34	USD
2	MAKERERE UNIVERSITY COUNCIL IDRC PROJECT	STANDARD CHARTERED BANK	8705611814400	44238.97	44238.97	USD
3	MAKERERE UNIVERSITY COUNCIL POUND ACCOUNT	STANDARD CHARTERED BANK	2805610659800	6281.84	6281.84	GBP
4	Makerere University Project A/c	Standard Chartered Bank (U) Ltd	8705611612500	550427.67	485059.12	USD
5	The MasterCard Foundation Scholars Program	DFCU	2083501786170	2450806.13	2332135.38	USD
6	Makerere University Mcf	DFCU	1083553647051	417029345	404375055	UGX
7	M.U.K HUMAN RIGHTS &PEACE CENTRE	STANDARD CHARTERED BANK	8708210655400	19424.44	17300.76	USD
8	M.U.K HUMAN RIGHTS &PEACE CENTRE	STANDARD CHARTERED BANK	8708210655401	21197.05	21197.05	USD
9	M.U.K HUMAN RIGHTS &PEACE CENTRE	STANDARD CHARTERED BANK	105613005500	21803734	23003734	UGX
10	M.U.K HUMAN RIGHTS &PEACE CENTRE	STANDARD CHARTERED BANK	108210655400	36332824	11685504	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
11	PUBLIC INTEREST LAW CLINIC	STANDARD CHARTERED	8708210655404	251847.76	251847.76	USD
12	PUBLIC INTEREST LAW CLINIC	STANDARD CHARTERED	105613767406	8918802	8918802	UGX
13	FAC OF LAW (MUK) FORD FOUND	STANDARD CHARTERED	870561182770	19465.1	19465.1	USD
14	REFUGEE LAW	STANDARD CHARTERED BANK	8708211835700	48460.5	48460.5	USD
15	MU REFUGEE LAW PROJECT	STANDARD CHARTERED BANK	9305613767400	20982.71	20982.71	EUR
16	MU REFUGEE LAW PROJECT	STANDARD CHARTERED BANK	9305613767402	12646.17	12646.17	EUR
17	MU REFUGEE LAW PROJECT	STANDARD CHARTERED BANK	2805613767400	21835.13	21835.13	GBP
18	MU REFUGEE LAW PROJECT	STANDARD CHARTERED BANK	105613767400	97436624	27645941	UGX
19	MU REFUGEE LAW PROJECT	STANDARD CHARTERED BANK	105613767408	81192142	81192142	UGX
20	MU REFUGEE LAW PROJECT	STANDARD CHARTERED BANK	105613767407	16027789	16027789	UGX
21	MU REFUGEE LAW PROJECT	STANDARD CHARTERED BANK	105613767409	537790878	456823754	UGX
22	Makerere University Regional Centre for Crop Improvement	Bank of Uganda	3360088000005	3045214	3045214	UGX
23	Makerere University Regional Centre for Crop Improvement	Bank of Uganda	3360088400006	261665.15	261665.16	USD
24	MAKERERE UNIVERSITY NUTRITION INNOVATION LABORATORY	DFCU	2083502219046	7740.33	7740.33	USD
25	COLLEGE OF AGRICULTURAL AND ENVIRONMENTAL SCIENCES	ABSA BANK	341424240	1596907949	1443301443	UGX
26	COLLEGE OF AGRICULTURAL AND ENVIRONMENTAL SCIENCES	ABSA BANK	344241694	1508265.97	1376732.69	USD

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
27	COLLEGE OF AGRICULTURAL AND ENVIRONMENTAL SCIENCES	ABSA BANK	6003566658	1433679.2	1341369.58	EUR O
28	MAKERERE UNIVERSITY NORHED INSTITUTIONAL DEVELOPMENT PROGRAMME	Standard Chartered	8708214720500	463577.58	463577.58	USD
29	MAKERERE UNIVERSITY NORHED INSTITUTIONAL DEVELOPMENT PROGRAMME	Standard Chartered	108214720500			UGX
30	MAKERERE UNIVERSITY CARNEGIE PROGRAMME	BANK OF UGANDA	3360088400004	217.39	217.39	USD
31	MAKERERE UNIVERSITY GENDER MAINSTREAMING PROGRAM - RIS	STANBIC BANK	9030005965534	1649041	1649041	UGX
32	MAKERERE UNIVERSITY FEMALE SCHOLARSHIP FOUNDATION	DFCU	1083501009628	22498876	22498876	UGX
33	Makerere University Drgt Research Projects	DFCU	2083554441852	43832.14	43832.14	USD
34	Makerere University Research Projects	STANBIC	9030005828766	88766864	88766864	UGX
35	Makerere University Carnegie Project	DFCU	2083554441977	110877.8	108710.8	USD
36	Mak Uni Drgt Carnegie Project	DFCU	1983501000117	11328339	5664339	UGX
37	COLLEGE OF COMPUTING & INFORMATION PROJECTS	Stanbic	9030008615585	114780.6	131628.45	EUR O
38	COLLEGE OF COMPUTING & INFORMATION PROJECTS	Stanbic	9030008116813	2054374.52	2078041.13	USD
39	COLLEGE OF COMPUTING	Stanbic	9030014896898	346926278	240246278	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
	&INFORMATIO N PROJECTS					
40	MUSPH RESEARCH ACCOUNT	STANBIC BANK UGANDA LTD	9030005611449	99929717	81055609	UGX
41	MUSPH ARVMAC ACCOUNT	STANBIC BANK UGANDA LTD	9030008461634	76120.48	76120.48	EUR
42	MUSPH RESEARCH ACCOUNT	STANBIC BANK UGANDA LTD	9030008175062	521320.33	517239.38	USD
43	MUSPH RESEARCH ACCOUNT	STANBIC BANK UGANDA LTD	9030010349264	49770.9	49770.9	GBP
44	MAKSPH METS PROJECT	DFCU BANK	2083573772074	281209.35	281209.35	USD
45	MAKSPH METS PROJECT	DFCU BANK	1083573772065	321781938	321361938	UGX
46	MUSPH CDC- KPCSO	ABSA BANK	6003765014	301950875	280612175	UGX
47	MUSPH CDC- KPCSO	ABSA BANK	344169594	297814.82	297814.82	USD
48	MUSPH CDC FELLOWSHIP PROGRAM	ABSA BANK	344169942	65369.47	65369.47	USD
49	MUSPH CDC FELLOWSHIP PROGRAM	ABSA BANK	6003756570	77005778	841784	UGX
50	MAKERERE UNIVERSITY SCHOOL OF PUBLIC HEALTH	DFCU BANK	2081021548525	4252.07	4252.07	USD
51	MAKERERE UNIVERSITY SCHOOL OF PUBLIC HEALTH	DFCU BANK	1081021547553	3768575	3768575	UGX
52	RESILIENT AFRICA	STANDARD CHARTERED BANK	8705613993905	147078.27	147078.27	USD
53	RESILIENT AFRICA	STANDARD CHARTERED BANK	105613993904	119272585	119227585	UGX
54	MUSPH CDC FELLOWSHIP PROGRAM	DFCU BANK	1083573772083	76651786	76651786	UGX
55	MUSPH CDC FELLOWSHIP PROGRAM	DFCU BANK	2083573772108	751.54	751.54	USD
56	MAKSPH GLOBAL FUND GENEVA	STANBIC BANK UGANDA LTD	9030015355939	8134972	8134972	UGX
57	MAKSPH GLOBAL	STANBIC BANK	9030015355998	5797.47	5797.47	USD

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
	FUND GENEVA	UGANDA LTD				
58	MAKERERE SCHOOL OF PUBLIC HEALTH (MAKSPH) - TASO	DFCU BANK	1083636123613	49529	49529	UGX
59	MAKSPH SIDA PROGRAM	STANBIC BANK UGANDA LTD	9030015896174	339481228	339481228	UGX
60	MAKSPH SIDA PROGRAM	STANBIC BANK UGANDA LTD	9030015896298	10878.17	10878.17	USD
61	MAKSPH CTCA PROGRAM	ABSA BANK	6001566200	CLOSED	CLOSED	USD
62	MAKERERE UNIVERSITY ROTARY PEACE CENTRE	STANBIC BANK	9030018347708	10423945	10423945	UGX
63	Makerere Institute of Social Research (MISR)	STANBIC	9030014818706	77024.94	77024.94	USD
64	Makerere Institute of Social Research (MISR)	STANBIC	9030005817853	21305696	21305696	UGX
65	Makerere Institute of Social Research (MISR)	DFCU	2983501000781	101652.45	101652.45	USD
66	Makerere Institute of Social Research (MISR)	DFCU	1083616100074	2330054	2330054	UGX
67	Makerere Institute of Social Research (MISR)	ABSA	6005831243	237315.52	237315.52	USD
68	Makerere Institute of Social Research (MISR)	ABSA	6005831251	749000	749000	UGX
69	Makerere Institute of Social Research (MISR)	ABSA	6005831278	63772.73	63772.73	USD
70	Makerere Institute of Social	ABSA	6005831286	1240898	1240898	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
	Research (MISR)					
71	Makerere Institute of Social Research (MISR)	ABSA	344015554	203017.79	203017.79	USD
72	Makerere University Confucius Institute	Centenary Bank	3100030998	38267382	36174882	UGX
73	Makerere University Confucius Institute	Centenary Bank	3100031000	115741.56	112976.56	USD
74	MUC. FAC OF ARTS	STANBIC	9030008065615	1070824	1066576	USD
75	FACULTY OF SOCIAL SCIENCES	ABSA BANK	344044007	319694.39	317681.17	USD
76	DEPT OF SOCIAL WORK \$ SOCIAL ADMIN	STANBIC	9030005816334	47540057	47540057	UGX
77	MUC PMC INSTITUTE OF LANGUAGE	STANBIC BANK	9030005817861	1297622112	1139105735	UGX
78	MU UNI OF BERGEN COLLABORATION	ABSA	341390834	26222135	26222135	UGX
79	MU UNI OF BERGEN COLLABORATION	ABSA	344034400	6644.46	6644.46	USD
80	MAKERERE UNV.DEP OF WOMEN \$ GENDER	DFCU	1013500073211	37210116	37210116	UGX
81	MAKERERE UNV.DEP OF WOMEN \$ GENDER	DFCU	2013500073228	40861.55	40861.55	USD
82	THE HEAD OF WOMEN STUDIES MUK GENDER PROJECTS AC	STANDARD CHARTERED	8705611829100	238675.6	238675.6	USD
83	MAKERERE UNIVERSITY TICK CONTROL	DFCU	1080015585776	4014434859	4014434859	UGX
84	MU COLLEGE OF VETERINARY MEDICINE	STANDARD CHARTERED	8705611821100	23222.86	23222.86	USD
85	COVAB	STANDARD CHARTERED	2805611821100	7277	7277	GBP
86	MAKERERE UNIVERSITY	STANBIC	9030010827387	98707.76	98707.76	USD

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
	SCHOOL OF VETERINARY					
87	MAKERERE UNIVERSITY SCHOOL OF VETERINARY	STANBIC	9030010827352	369212911	297300397	UGX
88	MAKERERE UNIVERSITY SCHOOL OF BIOSECURITY	STANBIC	9030010827433	101708.4	101708.4	USD
89	MA TRYpanoGEN PROJECT ACCOUNT	DFCU	2983501000027	6043.54	6043.54	USD
90	MUK-FAC OF VET EURO PROJECT	DFCU	3083500208927	216570.3	211716.27	EUR
91	MUC College of Veterinary Medicine Animal Resource and Biosecurity	Stanbic Bank	9030005804662	3556186129	3486883542	UGX
92	MU. COLLEGE OF NATURAL SCIENCE	STANBIC BANK	9030008118247	442389.75	442389.75	USD
93	MU-FACULTY OF SCIENCE PROJECTS	STANBIC BANK	9030006404021	470275929	470275929	UGX
94	Mak College of Education \$ External Studies	DFCU Bank	2983501000653	13940.7	6195.14	USD
95	Mak College of Education \$ External Studies Projects	Stanbic Bank	9030005866528	82555427	18761533	UGX
96	Makerere University College Of Engineering Design Art and Technology	Standard Chartered Bank	8705612273400	710405.49	709445.49	USD
97	MUK BIOMEDICAL SCIENCE PROJECTS A/CS	STANDARD CHARTERED	8705613993900	122844.18	121691.57	USD
98	MAK. UNI. COLL. OF HEALTH SCIENCE	STANBIC BANK	9030008462606	8981.03	8981.03	EUR
99	MAKERERE UNIVERSITY CEBHA PROJECT	STANBIC	9030014336035	91.85	91.85	EUR
100	MAK CHS NIH ACCOUNT	STANDARD CHARTERED	8705613993904	2100574.88	1926388.51	USD



S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
101	Makerere University College of Health Sciences Research	Stanbic	9030005655047	639191566	671764677	UGX
102	Makerere University College of Health Sciences Research	Stanbic	9030008068061	2077238.23	1755416.36	USD
103	MAKERERE UNIVERSITY COLLEGE OF HEALTH SCIENCES - MESAU	STANDARD CHARTERED	8705613993902	3087.77	3087.77	USD
104	MAKERERE UNIVERSITY COLLEGE OF HEALTH SCIENCES - MESAU	STANDARD CHARTERED	105613993902	6481400	6481400	UGX
105	MAKERERE UNIVERSITY COLLEGE OF HEALTH-WT	STANDARD CHARTERED	2805613993900	7570.85	102.35	GBP
106	MAKERERE UNIVERSITY COLLEGE OF HEALTH-WT	STANDARD CHARTERED	105613993900	5454948	125466	UGX
107	MAK COLLEGE OF HEALTH SCIENCES - THRIVE	STANDARD CHARTERED	2805613993901	64134.73	64134.73	GBP
108	MAK COLLEGE OF HEALTH SCIENCES - THRIVE	STANDARD CHARTERED	105613993901	8092620	8092620	UGX
109	MAKERERE UNIVERSITY COLLEGE OF HEALTH SCIENCES (AFRICAN JOURNAL)	STANBIC	9030005663007	4000647230	4000647230	UGX
110	MAKERERE UNIVERSITY COLLEGE OF HEALTH SCIENCES (RESP CRYPTO)	STANBIC	9030012713354	11557.94	11557.94	USD
111	MAKERERE UNIVERSITY CHILD HEALTH AND DEVELOPMENT CENTRE	STANBIC BANK UGANDA LIMITED CORPORATE BRANCH	9030005855976	975836303	567104010	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
112	MAKERERE UNIVERSITY CHILD HEALTH AND DEVELOPMENT CENTRE	STANBIC BANK UGANDA LIMITED CORPORATE BRANCH	9030008013674	292112.11	190401.11	USD
113	MAKERERE UNIVERSITY CHILD HEALTH AND DEVELOPMENT CENTRE	STANBIC BANK UGANDA LIMITED CORPORATE BRANCH	903005855976	975836303	567104010	UGX
114	MAKERERE UNIVERSITY FACULTY OF ECONOMICS AND MGT	Standard Chartered	8705611820700	444048.55	437105.53	USD
115	MAKERERE UNIVERSITY FACULTY OF ECONOMICS AND MGT/AERC	Standard Chartered	8705611820702	1805.8	1805.8	USD
116	MAKERERE UNIVERSITY - COLLEGE OF BUSINESS & MANAGEMENT SCIENCES	Standard Chartered	8705611823900	2881.64	2881.64	USD
117	MUISAE-ICP AFRICA CORPORATE CURRENT	DFCU	1083500181598	47408778	47408778	UGX
118	MUISAE-ICP AFRICA CORPORATE CURRENT	DFCU	2083500181602	1241.92	1241.92	USD
119	MU. SCHOOL OF STATISTICS AND PLANNING	STANBIC	9030008067634	120340.83	120340.83	USD
120	MU. SCHOOL OF STATISTICS AND PLANNING-SCB 4.2	STANBIC	9030012748719	10.89	10.89	USD
121	MU. SCHOOL OF STATISTICS AND PLANNING AGRIC STAT PROJECT	STANBIC	9030014802168	0	0	USD

## RECOMMENDATIONS

Recommendations were based on the observations and the interactions with the respective officers of the vote in regard to the surveyed item. The University management should ensure that;

1. All money left redundant on dormant accounts is returned to the consolidated account or put to use and close the accounts.
2. All obsolete items are disposed of. The disposal process should follow PPDA regulations to avoid causing more financial loss to Government.
3. All the un-engraved high value machines are engraved and updated in the asset register; the assets register should be up to date.
4. It injects more funds to repair/serve and put to use the under-utilized machines. Examples are the animal feeds processing and shoe making machines at Nakyesesa farm, water treatment plant at Buyana farm, dairy milking machine at kabanyolo farm, the Gestetner 313 machine at the bindery section the 2 lifts at COCIS and CEDAT buildings among others.
5. It restructures the COVAB building to add additional floors in order to accommodate the current number of student. This was initially meant to accommodate 125 students, but currently accommodates approximately 1000 students.
6. It provides enough manpower both at campuses and field farms to enhance service delivery.
7. It prioritizes the operationalization of the Museum in the main building.
8. A framework for monitoring and supervision of all construction works is put in place to keep track and ensure that they are always completed within the constructed period.

## 302 MBARARA UNIVERSITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Complete lease process	Still ongoing ref to attached report	To continue with process of getting freehold land title
2	Dispose of items recommended for disposal	Items are yet to be disposed off	The identified items were of insignificant value and we resolved to await other items due this financial year to dispose of at once
3	Pay off completed building for the faculty of computing and informatics	Partial payment was made the debt reduced from 6,189,922,981 to 4,944,026,923 the ministry of finance did not provide the required funds despite several appeals.	continuous engagement with the ministry to provide funds as planned
4	Update register with all assets including those bought system	The asset register was updated	Resolved

### ASSET FINDINGS

#### Findings

1. Assets are well maintained and engraved.
2. The university has ensured to put in place equipment that can enhance the studies of their students. Access to laboratories and workshops is restricted and accessed only with permission and supervision. Fire extinguisher are in place for safety purposes.
3. Motor vehicles are in good condition, expect for those recommended for disposal.
4. The university has two campuses, one in Mbarara town and gather in Kihumuro.
5. There were obsolete items that need to be disposed of.

#### Other Findings

S/N	Item	Units	Amounts
1	Payables	2	4,205,424,528
2	Receivables	2	4,000,604,778
3	Subversion	1	

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land	5		31,800,000,000
2	Building	53		49,120,146,266
3	Transport	38		4,855,356,739
4	Ict	256		51,259,743
5	Office equipment	7		633,188,353
6	Machinery	7		51,259,743

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	QUANTITY
S/N	ITEM DESCRPTION	QUANTITY
1	Hp keyboard	20
2	Dell keyboard	15
3	Lenovo keyboard	3
4	Dell CPU	4
5	DELL MONITOR	14
6	Lenovo monitor	3
7	HP monitor	9
8	Computer monitor	1
9	HP	19

### STORES FINDINGS

1. The store is well organized and clearly sectioned. Access is restricted to authorized staff.

### CASH AND BANK FINDINGS

1. The university did not provide information of the cash books for the team to confirm the bank reconciliations.

### Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	MUST GRANTS AIR TTS	STANCHART	0102808045018	158,695,427	158,695,427	UGX
2	MUST GRANTS CEPF	STANCHART	0102808045019	140,783,176	149,528,176	UGX
3	MUST GRANTS I-DRESS	STANCHART	0102808045016	37,665,116	37,665,116	UGX
4	MUST GRANTS - IEARDA	STANCHART	0102808045002	3,567,329,063	3,583,055,461	UGX
5	MUST GRANTS - IMNCH	STANCHART	0102808045011	22,625,500	24,625,500	UGX
6	MUST GRANTS OFFICE INFRASTRUCTURE	STANCHART	0102808045010	136,494,158	136,494,158	UGX
7	MUST - GRANTS MGH	STANCHART	0102808045013	1,525,437,274	1,537,437,274	UGX
8	MUST GRANTS - MGO CORE OFFICE	STANCHART	0102808045003	881,659,514	892,452,136	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
9	MUST GRANTS OFFICE	STANCHART	8702808045000	161,838	161,838	USD
10	MUST GRANTS OPERATIONS	STANCHART	8702808045001	516,110	516,110	USD
11	MUST GRANTS PRISMS	STANCHART	0102808045015	1,160,002,786	1,190,024,252	UGX

## RECOMMENDATIONS

1. Dispose of the obsolete assets.
2. Always prepare and submit cashbooks information to the BOS team on time.

### 303 MAKERERE UNIVERSITY BUSINESS SCHOOL

#### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The University has the number of Assets that are not engraved	The contract for engravement of assets was signed and these have since been engraved.	
2	The team noted that the entire process of receiving, storing and dispatching items from the stores is manual which is time consuming	The School is in the process of developing a centralized system for issuing of store items to the respective Faculties, Departments and Units	
3	There are number of items for disposal being kept in stores (old Library) taking space. These should be disposed	As per the Disposal Plan for FY 2023/2024 this exercise was successfully completed on December 18 2023 and the list of items that were disposed and the Report is attached.	
4	The board recommends creation of a dispensing area at the drug store for preparing and giving medicine on the basis of prescription.	Once the Treatment Center has been partitioned, this shall create more space for the dispensing area where medicine shall be given on the basis of prescription.	
5	Engraving of assets that were acquired prior to the close of the financial year should be done	The contract for engravement of assets was signed and these have since been engraved.	
6	Beds at the treatment Centre should be engraved and more screens be procured to create privacy	The beds at the Treatment Centre have since been engraved. Procurement of additional Screens has been included in the procurement plan of FY 2024/25 (see attached). Furthermore, the Treatment Centre is to be partitioned to create more privacy.	
7	The board recommends installation of surveillance cameras on all office blocks for security reasons as none was installed for entire campus	Installation of surveillance cameras on all office blocks for security reasons is to be done in a phased manner starting with the Main Library Complex, ADB Building, School Registrar and Block One Bursar's Block. This has been scheduled for procurement in the FY 2025/26	
8	The board recommends procurement of emergency trollies for the health service Centre	Procurement of emergency trollies for the Health Centre has been included in the Procurement Plan of FY 2024/25 (see attached)	
9	Uninterrupted power supply systems should be installed at the computer labs as none was seen.	Uninterrupted power supply systems (UPSs) been scheduled for procurement during FY 2024/2025 and these shall be installed in the computer labs once purchased	
	Shelves at main Library should be labeled.	The shelves at the Main Library Complex have since been labelled. Furthermore, a new system called Dewey Decimal Classification (DDC) is to be used for relabeling.	
10	The University has the number of Assets that are not engraved	The contract for engravement of assets was signed and these have since been engraved.	



## ASSET FINDINGS

### Findings

1. There are 7 desingnedescure rooms acting as stores for assorted supplies like stationery, medical supplies and absolute items.
2. Stoke counts were done inventory tallied with what was in both the stoke cards and general stock ledgers.
3. Supplies from the stores are mostly issued weekly which allows time for the store keeper to update records and plan accordingly.
4. Supplies/stock is stacked off the floor in pallets, shelves an away from walls to prevent the moisture from walls and floors from destroying the items stored.
5. There is proper recording of stock movement using stock cards.
6. Stock is verified regularly.

### Other Findings

S/N	Item	Units	Amounts
1	Payables	3	4,898,152,098
2	Receivables	1	7,034,472,426
3	Subversion	6	-

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND AND BUILDINGS	46		133,042,828,640
2	TRANSPORT EQUIPMENTS	6		467,870,654
3	ICT EQUIPMENTS	3500		2,976,610,985
4	OFFICE EQUIPMENTS	187		842,868,068
5	MEDICAL EQUIPMENTS	118		-
6	FURNITURE AND FITTINGS	8287		10,670,473,820
7	MACHINERY	52		2,584,432,057

## STORES FINDINGS

1. A complete test check of the stores /inventories was made and the balances agreed and have been initialed in the store's ledgers and that the inventories on hand agreed with the ledger.
2. A continuous independent departmental check on the stock balances has been carried out during the year by an officer other than the immediate stores in charge.
3. The store accommodation is adequate.
4. The condition of the store is good.
5. The items are stored in an efficient manner.
6. There are excessive or obsolete stocks

## CASH AND BANK FINDINGS

1. The Entity maintains one bank accounts with ABSA Bank (Account No.6004856110) and had a bank balance of UGX 60,804,860.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	MUBS A/C-ADB v - GoU	ABSA BANK-CORPORATE	6004856110	60,804,860	60,804,860	UGX

## RECOMMENDATIONS

1. All obsolete items or unserviceable items should be valued and disposed of.
2. The board recommends assets acquired by the university follow the government recommended tagging format of not more than fifteen characters.
3. Insufficient space at the Mbarara campus for office staff, lecture rooms, stores and furniture. The board recommends acquisition of land to set up structures suitable for a fully flagged campus.
4. Obsolete examination papers kept in the examination room at the Mbarara campus. The board recommends their disposal.

## 304 KYAMBOGO UNIVERSITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Management should prioritize automating of the stores function for more accurate records.	The University is waiting for Ministry of Finance to automate stores functionality on IFMS	Action in progress
2	The entity should replace old motor vehicles which have become very expensive to maintain because they are very old in line with the government Motor Vehicle Policy.	The Local Board of Survey identified assets including old vehicles to be disposed of and wrote to the chief value to advise on disposal values.	Action in progress
3	There should be a separate room/space designated for obsolete	The obsolete items due for disposal are collected and kept in one place at Mackay road awaiting disposal	Action Taken
4	The store room needs fans/ACs to manage the high temperatures.	Procurement of fans/ACs is to be considered in the FY 2024/25	Action to be taken in 2024/25

### ASSET FINDINGS

#### Findings

1. There are two new building under constructions.
2. The fleet of vehicles is well managed and in good running condition.
3. Some of the assets in use by the entity are not engraved.

#### Other Findings

S/N	Item	Units	Amounts
1	Payables	7	23,040,489,706
2	Receivables	3	304,026,611,290

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND	7		2,300,000,000
2	BULIDING	176		12,210,627,556
3	TRANSPORT	60		8,532,351,035
4	ICT	4429		2,983,642,322.25
5	OFFICE	1312		245,790,031
6	FURNITURE	1587		230,082,816
7	MEDICAL	3456		693,006,593.75
8	MACHINERY	2897		2,522,536,663
9	ANIMALS	323		
10	SOFTWARE	22		358,951,010

**List of unserviceable items recommended for disposal**

S/N	ITEM DESCRIPTION	QUANTITY
	MEDICAL AND LAB EQUIPMENT	1

**STORES FINDINGS**

1. The stores for the inventory at main campus lacks a ceiling but well organized, however the team noted that the stock has been reconciled and a record of the same is kept in the excel sheet on the computer.
2. The stores at main compass were well organized on shelves.
3. The new assets were fund in the store are not yet engraved.

**CASH AND BANK FINDINGS**

1. Kyambogo University has six active bank accounts but one is inactive and the university management had requested it to be closed. Therefore, the survey extracted the Bank balances which are fully reconciled as at 30th June 2024 and are reflected in Cash Board of Survey – Bank Balances form

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	KYAMBOGO UNIVERSITY VISIO PROJECT	ECOBANK	7247500335	42,880,833.18	42,880,833.18	UGX
2	KYAMBOGO UNIVERSITY NORHEAD MVP	ECOBANK	7247503665	19,894,149.03	19,894,149.03	UGX
3	KYU RESEACH RTAINING & ITCSP	ECOBANK	7247503664	468,279,726.45	468,265,927	UGX
4	KYAMBOGO UNIVERSITY UNICEF	STANBIC BANK U LTD	9030005813246	81,934,130	81,934,130	UGX
5	KYAMBOGO USD	STANBIC BANK U LTD	9030003226521	336,835.51	331,835.51	USD
6	KYU FK NORWAY	STANBIC BANK U LTD	9030005814285	9,883,627	9,883,627	UGX

**RECOMMENDATIONS**

1. The main store building ceiling should be constructed.

## PICTORIALS







## 305 BUSITEMA UNIVERSITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Management should ensure that all the items that were recommended for disposal in F/Yr. 2021/22 and F/Yr. 2022/23 are disposed of to avoid loss of value	Work in progress by the Accounting Officer to fast-track the disposal process.	Open

### ASSET FINDINGS

1. The assets of the Vote have been categorized into office equipment, furniture & fittings, ICT equipment, residential and non-residential buildings, electrical machinery and Land.
2. The asset register is being maintained on the IFMS and is updated on a real-time basis.
3. The assets that were verified during this exercise were extracted from the Assets register.
4. The Vote maintains a fleet of Vehicles (Station Wagons, double cabin pick-ups, buses) which are in running condition.
5. The university undertook an exercise of validating all the historical Assets data in the Asset Register and noted that there were some exceptions on assets missing which required upload onto the IFMS.
6. The university owns land in different Districts on which faculties developed. Busitema campus in Busia, Arapai in soroti, Nagongera in Tororo, namasagali in Kamuli, Palisa and Mbale Districts.

### Other Findings

#### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land	2,840.777		
2	Building	59		27,950,944,859
3	Transport	36		6,126,193,740
4	ICT equipment	857		1,356,509,802
5	Office equipment	37		318,914,957
6	Medical equipment	21		239,705,579
7	Machinery	25		2,494,672,579



**List of unserviceable items recommended for disposal**

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Double cabin pick up	UAR 038Y
2	Double cabin pick up	UG 1781E
3	Double cabin pick up	UG 1781E
4	Double Cabin Pickup	UAJ 325X
5	SONALIKA DI-60 TRACTOR	UG 1739E
6	4 Lorry flat Bedford (Scrap)	UG 0568E
7	Motor Cycle Yamaha	UG 0085E
8	Pick up Isuzu (Scrap)	UG 0530E
9	60 Seater Bus ( Scrap)	UG 0532E
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRIPTION	QUANTITY
1	Auto electrical system tester	1 Tone
2	Autoclave	2 Pcs
3	Battery	8 Pcs
4	Cadaver tables	8 Pcs
5	Centrifuge	1 Pc
6	Computer monitor	93 Pcs
7	Cylindrical Grinder	10 Tones
8	Gas Cylinders	5 Pcs
9	Heat treatment oven	1 Pc
10	Microscope	1 Pc
11	Photocopier	4 Pcs
12	Plane surface grinding machine	1 Pc
13	Pneumatic press	8 tones
14	Spectrophotometer	1 Pc
15	Transmission unit	1 Pc
16	Used Car Spare Parts Assorted	1
17	Used vehicle tyres	250 pc
18	Vertical Drilling Machine	1 Tone
19	Vertical Milling Machine	8 Tones
20	Wasted Paper	1

**STORES FINDINGS**

1. The Stores are spacious, but require better organization. The inventory is scattered and arranged according to the different project's requirements.
2. Stores should acquire more pallets to accommodate all the inventory and ensure that that no items are scattered on the floor.
3. The ledger stock sheets are being maintained. The inventory management officer has records of issue cards and Goods received notes (GRNs).
4. Assets that were recommended for disposal and were not bought are still being kept causing loss of value.
5. It noted with great concern that the inventory management team is not well conversant with basic asset management insight which creates a gap in the way they conduct inventory business processes.

## CASH AND BANK FINDINGS

1. The vote maintained two (9) bank accounts with Bank of Uganda Stanbic Bank as at 30<sup>th</sup> June 2024.
2. Cash and bank balances were properly reconciled

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Busitema University TSSA	Bank of Uganda	003110058000000	NIL	NIL	UGX
2	Busitema University African Development Bank- Govt of Uganda Counterpart Funding	Stanbic Bank	9030011168387	22,504,451	22,504,451	UGX
3	Busitema University Central Administration A/c	Centenary Bank	3100043846	13,030,772	13,030,772	UGX
4	Busitema University Faculty of Health Sciences Research	Centenary Bank	3100049058	240,850	240,850	USD
5	Busitema University Convocation	Centenary Bank	3100049057	62,465,791	62,465,791	UGX
6	Busitema University Fund (SMC) Limited	Centenary Bank	3100070359	4,300,224	4,300,224	UGX
7	Busitema University Sky Skilling Project	Stanbic Bank	9030013858887	10,468,357	10,468,357	UGX
8	Busitema University Grants Account	Stanbic Bank	9030020828616	5,035,969,577	5,035,969,577	UGX
9	Busitema University Grants Account	Stanbic Bank	9030020829353	27,062.84	27,062.84	USD

## RECOMMENDATIONS

1. Management desires to ensure that the ad-hoc board of survey for the disposal of the numerous items is completed this FY2024/2025.
2. The University should provide more shelving in most of Stores to accommodate all the inventory which should be better arranged and aligned.

3. Project/donated Assets to the Vote should be consolidated and updated in the Asset registers and after send for upload on IFMS.
4. The Asset registers of respective faculties should be updated by assistant inventory management officers with the correct details and values hence simplifying works of updating the entire university register.
5. The University management should expedite Divestment planning all areas of disposal of Assets.
6. There is requirement to empower the store's Inventory Officers with continuous professional development programs (CPDs) to enable them execute their duties in a more professional manner.

## PICTORIAL







## 306 MUNI UNIVERSITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Un engraved items with running warranty bought in the financial year 2022/23 should be labelled with none permanent labels for easy reference.	Engraving service request was submitted with the assets list of 2022/2023 fy though due to financial constraint.	
2	The obsolete items at the entity should be disposed	Request for valuation of assets for disposal has been sent to ministry of works and transport	
3	Non-functional vehicles from ministry of education UG 2246E & UG 2247E be disposed off under the ministry of education grant of lee way to the university.	Ministry of education profiled the vehicle for disposal in 2021/2022FY thought they are repairable and so we are waiting for their action	
4	More bed-side screens be acquired to ensure patients privacy at the university clinic and a repair of the leaking roof should be done	Budget constraints limits the acquisition of more bed side screens and repair of the leaking roof will be done in 2024/2025FY	
5	The university should fast the construction of the main library on the available of funds	University has pending projects hence not start the main library	
6	Power stabilization equipment UPS should be acquired for the computer labs	Inverter was planned for computer lab but financial constraint did not enable the university to acquire in 2023/2024 FY	

### ASSET FINDINGS

#### Findings

1. Survey was based on the validated asset register from IFMS which had historical data worth **30,032,949,154** in value. I.e. Buildings and Land, ICT equipment, Office equipment, Transport Equipment, lab equipment, electrical and furniture.
2. Values for land and buildings needs to be reviewed using accountant general's guidance on valuation.
3. Some new assets not in IFMS asset register.
4. Physical verification revealed that there were machineries and equipment that were not used because they required minor repairs.
5. Some assets are not engraved.
6. The university has got biological assets.
7. Some assets were lost through theft.

**Other Findings**

S/N	Item	Units	Amounts
3	RECEIVABLES	I	898068505

**Summary of Assets**

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND	50.8		
2	BUILDING	50	4573443166	10630159166
3	TRANSPORT EQUIPMENT	8	1207818113	1207818113
4	ICT EQUIPMENT	304	1863904035	1863904035
5	OFFICE EQUIPMENT	77	134,210,048	184,210,048
6	MEDICAL EQUIPMENT	119	617,035,253	617,035,253

**List of unserviceable items recommended for disposal**

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motor vehicle	UAY078Z
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
1	Generator 2.5kv	
2	Laptop	9
3	Lawn mower	1
4	Scanner	1
5	ups	4
6	Office telephones	5
7	Vehicle tyres	189
8	Motor cycle tyres	10
9	Old batteries	8
10	Projector	1
11	Bp machine	1

S/N	ITEM DESCRIPTION	REG.NO/TAG No
12	Expired drugs	71
13	Brush cutters	2
14	Laboratory reagents	89
15	Kindle tablet	1

## STORES FINDINGS

1. The main store is clean and adequately secured
2. The stock is available and updated as at 30th June 2024
3. All the shelves and pallets are clean.
4. There is small room that was improvised as a store for scrap items
5. The store is over packed with several obsolete items like cars tyres, batteries, broken computers.
6. No remaining space.
7. Sale obsolete items especially tyres to create more space.

## CASH AND BANK FINDINGS

1. The vote runs banks accounts majority for donor and projects findings. The rest of the GoU funding is operation using the treasury single accounts arrangements thus maintaining a zero balance.
2. The survey verified the project and donor banks' balance as at 30<sup>th</sup> June 2024 by checking against the bank statement and certificate of balance of as follows;

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Muni University NEMEDUSA Project	ABSA Bank	6006974544	7,271,923	7,271,923	UGX
2	Muni University RUFORUM Project	ABSA Bank	6006850934	8,272.35	8,272.35	USD
3	Muni University DINU Project	ABSA Bank	6006770078	1,005,675	1,005,675	UGX
4	Muni University Projects	ABSA Bank	6005404574	11,897.79	11,897.79	EURO
5	Muni University Private Sector Foundation	ABSA Bank	6005986115	78,427,523	78,427,523	UGX
6	Muni University UBIS Project	ABSA Bank	6007450859	29,052.24	29,052.24	USD



S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
7	Muni University ADB V HEST Project	ABSA Bank	6004478035	249,276	249,276	UGX
8	Muni University Waste to Clean Energy	STANBIC Bank (U) Ltd	9030018517409	57,020,950	57,020,950	UGX
9	Muni University IKI Project	ABSA	6007450913	169,436.98	169,436.98	EURO
10	Muni University RETI Project	Housing finance bank	0700174179	854,499,883	854,499,883	UGX
11	Muni University RETI Project	Housing finance bank	0700169829	7,360.17	7,360.17	USD
12	Muni University Impress	STANBIC Bank (U) Ltd	9030014546625	10,421	10,421	UGX

## RECOMMENDATIONS

1. The entity should dispose of all the items in the scrap stores so as to create space in the stores.
2. The two motor vehicles double cabin pickups from the ministry of education UG2246E& UG2247E should be disposed of.
3. Funds should be budgeted and allocated towards the completion of the science block and the main administration block that stalled.

## 307 KABALE UNIVERSITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Disposal of items recommended for disposal.	The disposal items were loted by a team from the Accountant General's Office.	Awaiting the teams report
2	Revalue buildings to reflect a fair value.	The buildings were allocated values that reflect fair value.	Done
3	New engraving to follow accountant General's recommended format.	Engravement is done following Accountant General's recommended format	The format has eased identity of assets.

### ASSET FINDINGS

#### Findings

1. Survey was based on the validated asset register from IFMS which had historical data worth **30,032,949,154** in value as seen in tables 1 and 3. I.e. Buildings and Land, ICT equipment, Office equipment, Transport Equipment, lab equipment, electrical and furniture.
2. Values for land and buildings needs to be reviewed using accountant general's guidance on valuation.
3. Some new assets not in IFMS asset register.
4. Physical verification revealed that there were machineries and equipment that were not used because they required minor repairs.
5. Some assets are not engraved.
6. Land properly recorded and titled.
7. There is some sensitive lab equipment that should use tags for engraving instead of deep marking.
8. Some new furniture not engraved

#### Other Findings

S/N	Item	Units	Amounts
3	Subversion	I	NIL

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND	50.8	nil	nil
2	BUILDING	50	4573443166	10630159166
3	TRANSPORT EQUIPMENT	8	1207818113	1207818113
4	ICT EQUIPMENT	304	1863904035	1863904035
5	OFFICE EQUIPMENT	77	134,210,048	184,210,048
6	MEDICAL EQUIPMENT	119	617,035,253	617,035,253

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	NIL	
2		
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRIPTION	QUANTITY
	Shock Absorbers-Behind	2
	Shock Absorbers- Front	2
	BrakesBbehind	2
	Brakes-Front	4
	Battery	1
	Electric Kettle	1
	Batteries-Maintenance free for Backup	2
	Wooden table-KAB/T/14	1
	Water dispenser	1
	Printer-Kyocera Ecosys M2540 dn	1
	UPS-KAB/FIN/UPS/2022-01	12
	Battery-GS Heavy Duty for the Bus	2
	HP Scanjet and Laser Jet Printer	2
	Iron Sheets	138
	Wooden door	1
	Window-Double shutter	11
	Ridges	18

### STORES FINDINGS

1. Stores system is too manual and therefore updating records becomes tedious.
2. Sick bay store/University Clinic laboratory is too congested.

### CASH AND BANK FINDINGS

1. The team reviewed and verified Bank Accounts balances. The entity maintains the following bank accounts held in Bank of Uganda:

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	KABALE UNIVERSITY	BANK OF UGANDA	003840058000002	NIL	NIL	UGX
2	KABALE UNIVERSITY	BANK OF UGANDA	003840058000003	NIL	NIL	UGX
3	KABALE UNIVERSITY DONOR	STANBIC BANK	9030005669277	533177443	NIL	UGX
4	KABALE UNIVERSITY DEPT OF TOURISM	STANBIC BANK	NIL	56219128	NIL	UGX

**RECOMMENDATIONS**

1. Engrave assets not yet engraved.
2. Dispose assets recommended for disposal.
3. Update asset register with items with all items including donations and others bought off system.
4. Create room for the sickbay laboratory.
5. Improve on main store records system.
- 6.** Reconcile historical data on IFMS with existence of assets.

PICTORIAL



## 308 SOROTI UNIVERSITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Deregister the lost items from the Asset Register upon provision and confirmation of evidence with guidance from Management.	Management is acting by tabling this before the University Council for possible write-off.	The process is ongoing.
2	Repair and maintain all faulty ICT equipment and re-issuing them back to their respective users.	The ICT department considers preventive and corrective maintenance of all equipment every quota. The faulty equipment have been repaired and this continues every quota.	Done. This is a continuous process in every quota
3	Develop waste Management Policies to help curb environmental degradation	The Estates Department developed the Wastes Management Policy and it is awaiting approval by the University Council	Waste Management Policy is in the offing and will also consider electronic waste.
4	The Estates department urgently installs the extraction fans to help extract the dangerous fumes produced by formalin used for preserving cadavers	Fume extraction fans are installed though not adequate and not in all labs yet. There is a need to have ACs in the lab with equipment.	Additional extraction fans will be added in the Microbiology and Anatomy Lab and install the same in the Pathology lab.
5	University Management to improve the University's biological assets through better-improved breeds of animals, improved housing/sheds, and proper care and treatment.	Management is currently in the acquisition process of a Farmland in Katakwi for farm and research purposes and the farm will be relocated for better improvement practices. The Board of Survey Team has also identified goats and cattle to be disposed off.	The University management is waiting for the final allocation from the Katakwi district land board. The report is before Finance and Planning Committee of the Council.
6	Management to allocate funds for the engraving of University assets and equipment	The 15-digit character engraving activity which was halted partially due to financial challenges will be prioritized this fiscal year every quota.	The implementation will be prioritized accordingly this Fiscal year on all un-engraved items once funds are received.
7	Strengthen departmental inventory to maintain proper records of University assets. This can be done by the use of stock cards and bin cards that enable tracking of usage and replenishment of stock.	Departments have departmental store registers and stock cards for the management of departmental registries	Developed template implemented across all departments within the University but there is need to obtain proper record keeping tools like customized asset

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
			registers to capture more item variables
8	Need for refresher training on logistics, inventory management, and occupational health and safety procedures for laboratory personnel and asset managers at the departmental level.	The training on assets management and occupational hazards is being planned for by management for departmental heads and all staff.	This will be implemented when funds are available this fiscal year.
9	Update the Asset Register by removing items that are considered consumables, and those that are lost, then upload it on the IFMS	The Asset Register was updated most of the consumable items entered were removed. There is adherence to handover and clearance procedures.	Management will procure cartridges for the available labeling machines to enable labeling of sensitive equipment.
10	For sensitive equipment that does not require machine engraving, electronic readable stickers should be used.	The University management procured label machines for engraving sensitive equipment with label stickers.	This is being done even at the departmental levels and the Asset Register was uploaded on IFMS.
11	Dispose of the obsolete University assets.	The process is ongoing and management is tabling the list of assets for disposal for approval in the next council meeting.	This will be done in line with the existing government regulations.

## ASSET FINDINGS

### Findings

1. Most of the furniture are in good and usable condition.
2. The team observed that the recommended code 308 and 15 digits had been used for the engraving. Nonetheless, the engraving exercise was discontinued even though some furniture still lacks engraving.
3. Some items were observed to have duplicate engraving numbers.
4. The team noted that some BUBU furniture (office tables, computer lab tables, ceremonial chairs and office chairs) are warped and developed cracks within warranty but no replacement was made by the supplier.
5. Some furniture which are made of fabric material may not be repaired because the material is completely worn out.



6. The team noted that there is urgent need for carpenter technician to help in maintenance of University furniture.
7. The team noted that not all furniture is being used for the right purpose, especially those in study centers.
8. The group observed that there is a lack of complete control over the university furniture that has been placed in the study centers, particularly in the Soroti Comprehensive School of Nursing and Midwifery, St. Peters Medical Center, and Soroti Regional Referral Hospital.

### ICT

1. Most of the ICT tools are in good and usable condition.
2. Some ICT equipment such as **HP Office jet Printer-700, HP printer (SUN/PRIN-003)** are not in good working condition. This needs assessment to decide whether they can be repaired or listed for disposal.
3. The team noticed that majority of the ICT tools are not yet engraved and this affects the safety of the University property.
4. The team noticed that there is no maintenance schedule for ICT equipment.
5. The team also noted that 30 Desktop Computers installed in the University virtual library are non-functional due to software and hardware challenges, as well as the technicalities of Ncomputing.
6. The team noticed that the ICT equipment recommended for disposal in were not disposed of.
7. The team observed that most employees lacked the ICT equipment they need to perform their jobs, including laptops, desktop computers, mobile phones, cameras, and projectors.
8. The team noted that for the few offices with ICT tools have no power backups (UPS) thus slowing down performance as a result of power blackouts.
9. The team noted that the University currently uses non licensed ICT software which puts the University at risk of piracy and litigations.

10. The team noted that there are no proper security measures like burglar proofing, and a metal door in offices and labs with sensitive and expensive equipment. E.g. ODeL department, Examination Office and Laboratories.
11. The team noted that the multimedia e-learning studio with sensitive and expensive equipment lacks ACs. This puts the life of equipment at risk of malfunction and breakdown.
12. The team observed that certain university employees—such as those from the DRI, the Anatomy office, and the Academic Registrar's Office—have taken to bringing in their ICT equipment without giving management enough notice because they lack sufficient ICT tools.

### **MACHINERY**

1. Most Machinery equipment are in good and usable condition
2. The team noted that most of the heavy machinery do not have power backups for example fridges lack fridge guards.
3. Most of the machinery equipment lacks schedules for maintenance and servicing, thus resulting into frequent breakdown.
4. One hand mowing machine and Tractor Mower are in the form of scrap and need disposal.
5. The team observed that due to lack of sufficient office working tools, staff have resorted to bringing in their own tools such as microwaves, and printers among others.
6. The team noted that the lifts are not being serviced on time rendering them unfit for use by the University community.
7. The team observed that the University currently has no Power Stabilizer system rendering the Assets at risk.
8. The **UPS THOR 20KVA** (centralized power backup system for the servers) blew up and it is beyond repair.
9. The team noted that some equipment does not have engraving numbers.

## **MEDICAL**

1. Most of the equipment under School of Health Sciences are in good and usable condition.
2. The team noted that some equipment do not have engrave codes.
3. Some equipment which do not fall within the defect liability Periods are still not engraved and this affects the safety of the University properties.
4. The team also noted that there is always need for reports on breakages of equipment or assets such as glass ware.
5. The team noted that some laboratories do not take care of the equipment. For instance, some of the equipment were left on the floor, near windows and exposed to direct sunlight and dust.
6. We also noted that most of the laboratory technicians' offices together with their respective stores were dirty, dusty and cluttered.
7. The team observed that all laboratory equipment did not have maintenance and service schedules. This puts the equipment at risk of breakdown, malfunction, poor results outcome and immense loss of government money
8. The team noted that some science teaching laboratories do not have internally customized rules, regulations and signage that should guide their operations and functioning. This would ensure safety and control losses.
9. The team noted that some labs did not have recommended departmental asset registers. This makes it difficult to distinguish between consumables and equipment.
10. The team noted that there is variation in pricing of similar items across departments within the university procurement system. This needs to be harmonized in determining the real value of assets.
11. The team noted that there is need to track movements of assets and items from main store to departmental stores and to users by introducing use of stock cards, Bin cards, inventory registers at departmental labs. This is especially for consumables.

12. The team noted that there is limited working space for some busy labs like pathology which operate with hazardous chemicals like xylene (cancerous chemical). This puts the lives of the students and staff at stake.
13. The team noted that the teaching laboratories, especially the anatomy lab which houses the cadavers needs to have one-way window screens for confidentiality and safety.
14. The team noted that there are redundant lab equipment which were prioritized for purchase and yet their time for use was not in the near future. E.g. the organ bath in pharmacology and the extraction fans in the anatomy laboratory.
15. The team noted that there is no restricted access to the labs, which is a security concern. Hence, the need for automated access control.
16. The team noted that there are no ACs in the labs for safety, durability, proper functioning and quality results outputs.
17. The team noted that fabric curtain pieces used in the lab windows are not ideal, instead requiring curtain blinds so as to control contamination.
18. The team observed that the Riso printer at the Academic Registrar exams office does not have a UPS, pallets, and cover, and there is no AC in the room housing the printer and yet it is very expensive. Other Riso printers in the Finance department, Administration, also lack UPS.
19. The team observed that there are no pallets being used for medical equipment, ICT equipment, and in store.

## **ENGINEERING**

1. Most of the equipment under Engineering and Technology are in good and usable condition.
2. The team observed that some of the equipment which were acquired are on warrant and not yet to be engraved.
3. The team noted that there is a need for frequent maintenance of the lab environment so as to control dust.

4. The team noted that there is a need to procure a washing machine for departmental use in cleaning machine dust covers and curtains.
5. The team noted that there are sensitive equipment that does not require machine engraving but electronic readable stickers while fabric, leather and rubber can be embroidered on or screen printed on.

### **OFFICE EQUIPMENT**

1. The team noted that most of these items are in good and usable condition.
2. The team noted that some items were broken and required disposal or repair.
3. The team noted that some items are shared amongst some staffs and departments hence hard to locate and trace. For example, projectors and patient couches.
4. The team noted that some items are engraved with duplicate codes e.g. **SUN/ODSK-010 and SUN/ODSK-001.**
5. The team observed that there is limited office work space and equipment for staff and students.
6. The team noted that there was rampant movement of furniture from office to office, including some left in corridors.

### **LAND AND BUILDING**

1. The team noted that the University has two plots. Plot 50 and plot 51. Plot 50 is currently in good use and for good projects. Plot 51 was contending with the squatters in the courts of law as per the FY 2023/2022 audit. However, this case has been disposed in favor of the University pending an appeal by the squatters.
2. The team noted that the value of the current land of the University was undervalued. The fact that the area where the University is situated is now part of the Soroti City East, gives the University land more value than it is currently.

## TRANSPORT EQUIPMENT

1. During the financial year, the university management was able to acquire the 67-seater executive bus for students' use with the number plate **UBP 365Z** (picture attached)
2. Most transportation equipment is in good and usable condition.

## BIOLOGICAL ASSETS

1. The team visited the farm and observed the conditions of the farm and found out that there were **174** goats, **22** cattle and **125** laboratory rats.
2. The team noted that there is urgent need for the proper Kraal and goat's house.
3. The team noted that, animals do not have ear tags which puts them at risk of being stolen.
4. The team noted that, there is always serious fights among the bulls and so requires disposal.
5. The team noted that there is need to procure hoof trimmers.
6. The team noted that, all animals of all ages are mixed together. This puts the calves and kids at risk of being killed.
7. The team noted that, there is no deep for spraying the animals.
8. The team noted that there were **65** he-goats, **34** she-goats and **4** mature bulls for disposal.
9. The team noted that the mechanism being applied by the farm attendants to tether the cattle leaves multiple injuries on the legs.
10. We also observed that during the year, there were 5 births registered in the cattle kraal but **one (1)** male calf died, **15 kids** produced and **13** died in the course the FY 2023/2024. There was therefore, high mortality rate due to congestion in the house, poor hygiene, lack of proper medication among others.
11. The team also noted poor drainage within the animal drinking point.
12. The team noted that there are 125 laboratory rats in the pharmacology Laboratory and have higher multiplication rates.
13. The team noted that there is inbreeding which is resulting into poor breeds of animals within the farm.

## **BUILDINGS**

During the inspections and verifications of the assets, in the University both the buildings, compound and trees were inspected. The team came up with the following general observations;

1. The team noted that there is management has put in place an appropriate work environment for staff and a conducive learning environment for students.
2. The team noted that there is no routine maintenance on the buildings leading to some parts of the ceiling falling off. For example; teaching block first floor, Laboratory block, and multipurpose building.
3. The team observed that the Square ceiling lights in the Laboratory block are peeling off and resulting deem lights in the laboratory which affect learning, teaching and research
4. The team noted that some areas in the buildings have peeled off paints from the walls and this requires urgent attention.
5. The team noted that staff and Students are using the building walls as notice boards resulting in pulling and dirtying of the walls.
6. The team noted that there are many cobwebs in the buildings, especially laboratory blocks and the rams which affects the tidiness of the buildings.
7. The team noted that there is no proper cleaning of the toilets especially in the laboratory block which can easily results into infections among students and staff
8. There is no routine maintenance on the trees including regular weeding, spraying, controlling termites, controlling animals from eating them and watering during the dry spells.
9. The team noted that the dining areas and the kitchen including the surroundings of the container village are poorly maintained (weeding, sweeping, drainage, etc.).
10. The team observed that the University staff, students, and visitors are parking under the trees which is affecting the green nature of the environment.



11. The team noted that there are no parking shades nor designated parking lots for officers of the University for their cars, motorcycles and bicycles. Hence, cyclists/riders are parking within the building mainly under the rumps hence causing damage to the buildings.
12. The team noted that there are no signages in place to promote greening of the compound (such as; do not walk on grass, save the grass). This has resulted in people trespassing and parking under trees hence damaging trees and the green nature of the environment.
13. The team noted that there is unutilized infrastructure in the University which is not having value for money such as; the guard house, production well, and the security house adjacent to the fence.
14. The team noted that there is one Anatomy building under the status Construction in Progress (CIP) which was started in 2023
15. The team noted there is likely environmental degradation happening within campus and there is no policy in place to help control it.
16. The team observed that there is wear and tear on the office walls due to furniture used in offices

### Other Findings

S/N	Item	Units	Amounts
1	Payables	3	63,667,667
2	Receivables	8	195,938,674
5	Losses	16	

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land	1		4,325,440,000
2	Buildings	14		25,489,721,717
3	Transport	15		2,725,367,777
4	Office equipment	184		348,162,495
5	Furniture and fixtures	3143		1,526,950,550
6	ICT	786		3,523,033,019
7	Engineering equipment	46		
8	Medical	2255		7,398,783,580
9	Items for pathology department	68		
10	Nursing and midwifery	292		
11	Biological assets	319		
12	Machinery	132		1,586,918,556

**List of unserviceable items recommended for disposal**

S/N	ITEM DESCRIPTION	QUANTITY
1	Vehicle and track tyres	1
2	Office chair	16
3	Plastic chair	5
4	HP laptop	1
5	HP printer	1
6	Isuzu Dmax	2
7	Cattle	4
8	Animal shades materials	1
9	Goats	1
10	Hand mowing machine	1
11	Tractor rotary mower	1
12	Chains links	1
13	Iron sheets	1
14	CCTV analogue	1
15	Office table drawer	1
16	Executive, rolling chair	1
17	Office visitors	1
18	Glucometer on call plus	1
19	Car battery	1
20	Cement bags	1
21	Ups	1
22	Laptops	33
23	Mobile phone	24
24	Printer	8
25	Server	1
26	Tablet	10
27	Wheelbarrow	2
28	Assorted parts of sign posts	1
29	Receptions waiting seat metallic	1
30		

**STORES FINDINGS****THE TECHE BUILDING STORES**

1. Items in this store are mostly chain link fence, iron sheets, assorted car tires, tractor tyres, chairs, tables, curtains amongst others and are all obsolete.
2. Members noted that most of the items in this store are exhibits recovered by security and the culprits have been charged in courts of law.
3. Members noted that all items in this store are in form of scrap and requires disposal.

4. The team observed that the store is cluttered and its current state is likely to harbor unfriendly reptiles.

## **STORES**

1. The team noted that the main store is now located in the container village however, with too much heat for certain cold chain items.
2. The University main store keeps mainly light equipment and consumables.
3. The team noted that the store experiences a lot of heat and this affects the items especially consumables like lab reagents. This greatly compromises the quality of these items before they reach the end users.
4. The team noted that the main store was organized and tidy and this was commendable. However, the space is inadequate to house the University main store.
5. The team noted that some pallets and metallic storage racks have been procured to help with safety storage of items in the store. But these are insufficient given the volume of items the University receives in its stores.
6. No IFMS connectivity to the stores for receiving goods.
7. The team noted that there was no cold chain facility (refrigerator) in the University stores for consumables like laboratory reagents as well as other temperature sensitive items that require cooler temperatures during storage. It was also noted that the stores do not have a stand by fire extinguisher.
8. The team noted that the inventories are exposed to deterioration due to the high temperatures in the containers
9. The team noted that the University currently has no electronic Inventory Management System which affects efficient management of inventories hence affecting proper accountability, efficiency and timely delivery of service.

## CASH AND BANK FINDINGS

1. The team noted that the University currently has **UGX 245,267,999** as outstanding payables some of which have accrued since 2018 both for wages and assets.
2. The implication is the likely litigation arising from the service providers and staff. Such accrued arrears are likely to lead to low staff work motivation and affects the image of the University.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Soroti University General Project Fund Account	ABSA BANK UGANDA LIMITED	6007322699	84,245,712	84,245,712	UGX
2	Soroti University Treasury Single Account	BANK OF UGANDA	3850058000002	0	0	UGX

## RECOMMENDATIONS

1. In answering to the question of Assets Management Policy, Management should borrow from The Government of Uganda Asset Accounting Policies and Guidelines (AAPG) and any other advice issued by Accountant General's Office on this critical issue of assets management for continued efficient, effective and economical service delivery, as Government moves to accrual accounting.
2. Management should carry out a revaluation of the University land since the University is now situated within the City which increases its value.
3. Management should procure hoof trimmers and put in place a deep spraying facility for the animals.
4. The team recommends that management develops policies and appropriate guidelines for recovery of assets from staff in case of; resignation, dismissal, suspension, interdiction, or transfer from service.
5. Management should consider automating Inventory Management in the stores by extending IFMS connectivity to the stores for receiving goods.
6. Management should acquire specific cleaning equipment like vacuum cleaners, Terrazzo cleaners, and washing machines to help aid the

process of cleaning items and places that require special attention likes cushioned chairs, examination couches, fabrics, and Terrazzo floors.

7. Management should identify and demarcate a fire assembly point for staff and students in the event of a fire outbreak.
8. Management should procure a Power Stabilizer system to safeguard University Assets.
9. Management should fast track processes to retire the unrecoverable lost items from the Asset Register upon provision and confirmation of evidence.
10. Management should develop waste management policies to help curb environmental degradation.
11. Management should urgently install additional extraction fans and ACs in the laboratories to help extract the dangerous fumes produced by formalin used for preserving cadavers.
12. Management should improve on the University's biological assets through better-improved breeds of animals, improved housing/sheds, proper care and treatment, allocate or acquisition of farmland.
13. Management to allocate funds for the engraving of University assets and equipment and establish unique assigned asset codes
14. Management should organize refresher training on logistics, inventory management, occupational health, and safety procedures for laboratory personnel and asset managers at the departmental level.
15. Management should dispose of obsolete items including the UPS THOR 20KVA (centralized power backup system for the servers) which blew up and whose repair attracts the same costs as purchasing of new one. This should be in liaison with the office of the Chief Government Valuer, Chief Mechanical Engineer and Accountant General's Office.
16. Management should secure office space in the study centers and deploy responsible officers.
17. Management should keep track of assets deployed in study centers and reconcile them with the asset register and monitor their proper usage.
18. Management should urgently recruit a carpenter to do repairs and maintenance of University furniture.

19. Management should ensure that all assets to be deployed in the study centers must be engraved assets and should have records of deployment in specific study centers.
20. Management should carry out routine maintenance of all University infrastructure (including; buildings, roads, electrical installations, plumbing works, painting works, cobwebs removals, weeding, sweeping, drainage, etc.)
21. Management should consider additional notice boards for students and staff use.
22. Management should ensure there is routine maintenance of the trees including regular weeding, spraying, controlling termites, controlling animals, and watering during the dry spells.
23. Management should put in place parking shades for officers of the University for their cars, motorbikes and bicycles.
24. Management should improvise talking compound signages to avoid trespassing and ensure the green environment.
25. Management should utilize the idle infrastructure in the University which is not having value for money such as; the guard house, production well and the security house adjacent to the fence.
26. The team recommends that management should construct bicycles and motorcycles parking lot within the University for students, staff and visitors.
27. The team recommends that management should first track fixing wall rails in all offices to control wear and tear.

### 309 GULU UNIVERSITY

#### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	All University assets should be engraved.		
2	The engravement machine should be put into use by identifying and training a person to operate the machine.		
3	Visible signpost on all the university lands be put for proper identification of the University property.		
4	The farm Manager should be stationed at the farm in Patiko and Latoro to supervise the operations at the farms.		
5	The plantation at Latoro needs attention (Weeding and pruning of those trees).		
6	All the University land boundaries be opened, demarcated and fenced.		
7	All redundant items/equipment at the Multifunctional Laboratory be put to use.		
8	The University should speed the construction of the Senate building where the proposed Main Store shall be housed.		
9	The university consider processing of the land titles for all the untitled lands in the name of Gulu University.		
10	The University should prioritize renovations of Blocks E-F, Faculty of Education, Faculty of Medicine, Kotido campus and complete the renovation at Hoima and Kitgum Campuses.		
11	Management should consider renovation and repairs of all the aluminum windows in the multi-functional laboratory and the new Library.		
12	The tyres and front bumper of a pickup vehicle kept at Gulu University Constituent College Moroto should be disposed off		
13	The generator at Faculty of Medicine (new site) be repaired and put in to use at old site.		
14	The generator at Faculty of Medicine (old site) be disposed off.		
15	All Cost Center Custodians be trained on basic inventory management and records keeping.		
16	The generator donated by ADB to Gulu University at the University MAST be assessed and repaired.		
17	All computers, printers and photocopying machines at Faculty of Science Main Campus, Hoima and Kitgum Campuses that are in fair conditions be repaired.		
18	The University should consider procuring new conference tables and chairs for the Council Boardroom.		
19	Replacement of vehicle seat covers for vehicle number UAY 173Z and UAA 962F should be done.		
20	New filing cabinet be procured at Hoima Campus for storing Examination's materials.		
21	More lecture rooms be constructed at Kitgum Campus.		
22	50 batteries and 1 solar panel found in the server room at the University Main Campus should be disposed off.		



S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
23	The University should consider procuring of new office chairs and visitors' chairs in the upper offices at the Kampala Coordination office.		
24	The damaged metallic lecture chairs and stools at University Main Campus and Bio-systems Engineering workshop be disposed off and replaced with good quality classroom chairs for students.		
25	Management should consider buying the missing parts of the milling machine at Faculty of Agriculture (milling room) that was donated by ADB so that it is put into use.		
26	The University Management should ensure that vehicle number UBJ 508P and UBG 082X are always in good operational condition.		
27	The University Management should follow up on Motorcycle Number UEC 216Y that is missing.		
28	The university should provide funds needed for the repair of the Vehicle Number UG1635 E, UAA 853F, Toyota Minivan UBF677M, UG 1590E Tata Lorry and Motorcycle Number UG 2261E.		
29	Expired chemicals and drugs need to be disposed off at Kotido learning centre urgently.		
30	The cultural musical instruments/teaching aids at Kotido learning centre should be put to use.		
31	The Metallic double decker bed frames at Kotido be put to use.		
32	The documents should be removed by the concerned departments (Procurement and Audit) from the Health Unit.		
33	The University should consider hiring of qualified personnel to operate the ultrasound machine and put it to use.		
34	The University should prioritize buying of the recommended medical beddings for the Health Unit.		

## ASSET FINDINGS

### Other Findings

#### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motorcycle	UBA 419Z
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
1	Desktop computers	20
2	Monitors	125
3	Printers	08
4	UPS	13
5	Projectors	03
6	Office table	05
7	Office chairs	03
8	Chairs	14
9	Batteries	100
10	Tyre	07

S/N	ITEM DESCRIPTION	REG.NO/TAG No
11	Fridge	01
12	Wooden chairs	48
13	Lab stools	08
14	Metallic chairs	05
15	Stools	08
16	Generator	01
17	Assorted replaced iron sheets	
18	Scan jet scanner	01
19	Executive office chair	01
20	Assorted plumbing appliances	
21	Electric cooker	02
22	Water dispenser	
23	Assorted broken furniture(desks, chairs and lab stools)	
24	Bookshelf (double face)	01
25	Frony bumper	

## 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	CHIF Project	Housing Finance Bank	1400128306	22,873	22,873	UGX
2	CHIF Project	Housing Finance Bank	1400128333	25	25	GBP
3	Gulu University Academy of Finland UEF	Housing Finance Bank	1400165832	175,397,413.75	175,397,413.75	UGX
4	Gulu University Africa Unanet Project	Post Bank	4050008000004	11,743,162	11,743,162	UGX
5	Gulu University Afrique Europe Project	Housing Finance Bank	1400163077	13,241,015.5	13,241,015.5	UGX
6	GULU UNIVERSITY Agri-Enterprise Project	KCB Bank	2290801534	7,001,983	7,001,983	UGX
7	Gulu University BSU-PSDR Project	Standard Chartered Bank	8702055119501	339.83	339.83	USD
8	Gulu University BSU-PSDR Project	Standard Chartered Bank	0102055119501	2,813,213	2,813,213	UGX
9	Gulu University Community Based	DFCU Bank	04091027851087	26,761.69	25,961.69	GBP

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
	Research Projects					
10	Gulu University Masters - Community Project	KCB Bank	2202226834	257,192,090	257,192,090	UGX
11	Gulu University Consco Project	Housing Finance Bank	1400146262	1,427,836.6	1,427,836.6	UGX
12	Gulu University CSA Project	KCB Bank	2291927604	50,870.32	50,870.32	USD
13	Gulu University Department of Reproductive Health	Housing Finance Bank	1400133996	53,594,818.7	53,594,818.7	UGX
14	Gulu University Faculty of Agriculture &	Centenary Bank	3100040347	210,988,504	153,359,004	UGX
15	Gulu University GCRF GCJ Project	Absa Bank	6006248266	0	0	GBP
16	Gulu University GCRF GCJ Project	Absa Bank	6006220469	0	0	UGX
17	Gulu University Imagenu Project	Absa Bank	6006122114	79,307,710	78,840,430	UGX
18	Gulu University Masedin Project	Housing Finance Bank	1400145052	48,088,042	48,088,042	UGX
19	Gulu University Masedin Project	Housing Finance Bank	1400146615	17,801.36	17,801.36	EUR
20	Gulu University Mastercard Foundation Project	Housing Finance Bank	1400077737	195.4	195.4	USD
21	Gulu University NISHATI Project	Housing Finance Bank	1400163087	(57.15)	(57.15)	EURO
22	Gulu University-Norpart Project	Housing Finance Bank	1400144554	109,520,006.44	109,520,006.44	UGX
23	Gulu University-PBL Hybrid Learning Beyond COVID-19	Housing Finance Bank	1400149789	56,291,333	48,427,134	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
24	Gulu University Promote -U Project	Centenary Bank	3100107956	117,190,596	117,190,596	UGX
25	Gulu University RETI-Project	Housing Finance Bank	1400162879	619,285,126	597,678,530	UGX
26	Gulu University TseTse BioInnovate	KCB Bank	2290884979	57.22	57.22	USD
27	Gulu University TseTse BioInnovate	KCB Bank	2290884987	1,846,271	767,771	UGX
28	Gulu University Upchain Project	Housing Finance Bank	1400147685	316,048,581.5	172,264,141,5	UGX
29	Gulu University VUCCA Project	Housing Finance Bank	1400157972	202,470,395.30	202,407,395.30	UGX
30	Gulu University Yale TseTse and Trypanosome Project	Centenary Bank	3100064239	987.18	987.18	USD
31	Gulu University Yale TseTse and Trypanosome Project	Centenary Bank	3100064240	19,967,706	19,967,706	UGX
32	Gulu University Zecura Project	KCB Bank	2299754148	2,815,748	2,815,748	UGX

## RECOMMENDATIONS

## 310 LIRA UNIVERSITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The stores ledger should always be signed off at the end of financial year. The balances should be carried forward at the beginning of the year and posted on fresh sheet.	The store's ledgers have been signed off at the end of financial year 30 <sup>th</sup> June 2024. The balances have been carried forward at the beginning of the year July 2024 and posted on fresh sheet	Done
2	All unserviceable motor vehicles should be boarded off	The process of boarding off is ongoing	Wip
3	Management should procure pallet, fire proof cabin and shelves for proper custody of inventory.	Pallets, fire proof cabin and shelves for proper custody of inventory have been put in place	Done
4	The university management need to plan for and provide more store space to avoid overcrowding of stores	The process of procuring the office space is on going	wip

### ASSET FINDINGS

#### Findings

1. The University maintains its assets register on the Integrated Financial Management System (IFMS). The assets register was up to date.
2. Asset validation exercise was conducted and concluded.
3. A team inspected new Administration offices being constructed, 83% so far finished
4. All land owned by the university is titled.
5. Most assets are engraved.

#### Other Findings

##### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND	752	24,840,000,000	24,840,000,000
2	BUILDINGS	204	30,223,706,211	60,938,374,795
3	TRANSPORT EQUIPMENT	13	2,580,137,152	2,073,085,722
4	ICT EQUIPMENT	482	667,396,007	521,516,815
5	OFFICE EQUIPMENT	65	306,414,561	245,131,656
6	MEDICAL EQUIPMENT	299	2,104,904,165	1,883,923,395
7	MACHINERY	22	NIL	

**List of unserviceable items recommended for disposal**

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Pick up double Cabin	UAJ 426X
2	Motorcycle	UBA 437Z
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	Vehicle front guar	1
2	Bumper	1
3	Head Lump	1
4	Shock Absorber	1
5	Clutch System	1
6	Air cleaner	1
7	Tyres	1
8	Bicycle	1
9	Blood Pressure machine adults	1
10	Blood Pressure machine pead	1
11	Stethoscope	1
12	Generator	1

**STORES FINDINGS**

1. Store stock cards were updated.
2. The stores were neat and well aerated.
3. The general store is small compared to items that need to be kept there; these include welfare, stationery and cleaning items.
4. We observed there are items that need to be disposed off like books in library that are no longer relevant to students and some ICT items and old tyres.
5. Items were well arranged according to type or function. This makes it easy to retrieve items that are needed.
6. The stores were generally well stocked and organized with shelves and pallets
7. The stock ledger cards had been closed off as at 30.06.2024
8. Gas cylinders are kept outside.
9. Each store is managed by one staff.

**CASH AND BANK FINDINGS**

1. The University maintains nine bank account; one imprest account, one teaching hospital account and 7 project accounts.
2. Bank statements was well reconciled.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Lira University DOLLOR A/C	Stanbic Bank	9030012236599	39,528.26	39,528.26	USD
2	Lira University Administration	Centenary Bank	3100000856	84,348,950	84,348,950	UGX
3	Lira University Hospital A/C	Centenary Bank	3100070802	28,158,216	28,158,216	UGX
4	Lira University ERASMUS	Housing Finance	1200130167	260,110,971.23	260,110,971.23	UGX
5	Lira University HEPI-TUITA	Housing Finance	1200149677	50,093.19	50,093.19	USD
6	Lira University Research Ethics	Centenary Bank	3100098144	13,936,290	13,936,290	UGX
7	Lira University Research Ethics Dollar A/C	Centenary Bank	3100098145	557.23	557.23	USD
8	Lira University SIM FOR LIFE	Centenary Bank	3100081735	35,381	35,381	UGX
9	Lira University DINU	Housing Finance	1200148199	179,476.00	179,476.00	UGX

**RECOMMENDATIONS**

1. More Skilled staff in inventory management should be employed to support those available in inventory management.
2. The officers in charge of inventory need a refresher training in records keeping.
3. The ongoing disposal process for obsolete items should be expedited. As well, the scrap/obsolete items that have been identified during the exercise should be disposed of. This will reduce on congestion in the stores.
4. Management should construct a big store to reduce mixing up of items, like welfare items should be separated from cleaning items.
5. The stores should be equipped with closed circuit television cameras to avoid instances of pilferage.
6. Pallets should be acquired especially for the General store to avoid placing items directly on the floor.
7. Newly acquired furniture should also be engraved.



PICTORIAL



### 311 LAW DEVELOPMENT CENTRE.

#### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Upload and update of the fixed asset register should continue on the upgraded IFMS.	The upload and update of the fixed asset register on the upgraded IFMS has continued whenever there is asset acquisition or asset improvement.	WORK IN PROGRESS
2	Construction of a new building to house the Library, Printery, Computer laboratory and bookshop.	Second phase of the construction is ongoing. LDC is still sourcing funds from the Government to complete the Administration Block.	RESOLVED
3	Items though obsolete, should be kept in a proper manner so as to yield reasonable money out of their sale.	When funds are available a room/shade shall be built for storage of the obsolete stock.	OPEN
4	Continued updating the asset register and if need be, seek support from the Accountant General's Office.	Asset register has been updated with assistance from the Accountant General's Office.	OPEN
5	Motorcycle UG 0272J	Needs valuation by the Chief Mechanical Engineer	OPEN
6	The inventory/stores officer needs refresher training to handle the asset register on the IFMS system.	Have been attending regular online training, and hands on training will be affected in this first quarter of the Financial Year 2023/2024.	OPEN
7	Acquire more office space to accommodate the current and new students to be recruited.	Construction for the Academic and Administration block is ongoing.	OPEN
8	There is a need to acquire a reliable internet source to ease E-learning for the Regional Centres as well as at the main campus.	LDC is planning to increase the internet bandwidth	OPEN
9	There is a need for more storage space to accommodate new consignments.	Storage space for new consignments is still limited however with support from GOU to complete the administration block there will be sufficient space.	OPEN
10	There is a need for acquisition of more computers and more space in the computer laboratories in order to manage the ever-growing numbers mostly for the upcountry study Centres.	Computers have been acquired, but are not enough and students use the Library in shifts.	OPEN
11	A public address system is required in most lecture rooms, more so in the Lira campus.	Public Address Systems are only in auditorium and main halls in the Regional Campuses due to unavailability of funds.	OPEN

## ASSET FINDINGS

### Findings

1. The asset register maintained at LDC was up to date.
2. The team also noted during the physical verification that most of the assets such as furniture, and computers were appropriately engraved.
3. During the exercise, the team observed a number of assets that are due for disposal at all campuses. Among the assets for disposal are the vehicles listed below.
4. Mbarara Campus experiences power fluctuations which at one time caused damage to the computers and the power inverter system in the computer laboratory.
5. LDC is in the process of acquiring land title for the Lira regional campus, development of this land will save on rent expenses.

### Other Findings

S/N	Item	Units	Amounts
1	Payables	12	1,087,894,577
2	Receivables	1	1,026,033,699

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land	16		21,102,695,268
2	Building	29		23,189,483,293
3	Transport	14		1,682,859,406
4	Ict	883		1,345,656,829
5	Office	45		
6	Medical equipment	1		
7	Machinery	75		
8	Furniture	265		3,938,126,393

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	TOYOTA HILUX	UBA988M
	MITSUBISHI PAJERO	UG 0509J
	MITSUBISHI PAJERO	UG 057.6 J
	MITSUBISHI PICK UP	UG 057.7 J
	NISSAN QASHQAI	UG 0664J
	NISSAN QASHQAI	UG 0677J
	FORD RANGER	UG 071.8 J
S/N	ITEM DESCRPTION	QUANTITY
	UPS	53
	LAPTOP	15

S/N	ITEM DESCRIPTION	REG.NO/TAG No
	SYSTEM UNIT	39
	SCANNER	1
	MONITOR	34
	PROJECTOR	5
	PRINTER	4

## STORES FINDINGS

1. The one store found at the main campus was organized; the team also noted that this store was not fully under the control of the Stores staff since one access key is held by non-stores staff at the LDC Publishers.
2. The store's room lacks metallic racks and shelves for ease of storage and identification of items. Thus, items are kept on the floor which leads to deterioration.
3. The four containers used for storage were being shifted to a new location; hence most of the items had been piled in the Auditorium.
4. Physical review of the stores versus the inventory showed that records were accurately maintained as the physical stock at hand was balancing with stores ledger book.
5. Stores records are well maintained in an excel sheet and were readily available for physical inspection.

## CASH AND BANK FINDINGS

1. The Cash Survey was not conducted because LDC does not run any Cash Account or Petty Cash Book as all transactions are run through the system and purchases are made using the Bank related transactions or through IFMS, it did not have any cash or interest cash as at 30<sup>th</sup> June 2024 hence it has been phased out and there is nothing to report about their Cash Balances.
2. Bank certificates for bank balances held at the end of the year ending June 30<sup>th</sup> 2024, agreed with the balance as shown in the bank statement.
3. Bank reconciliation statements were prepared by the vote on a monthly basis to reconcile the bank balance with the cash book balance as shown in the statement for each period covered for the reconciliation.

**Table showing accounts reviewed by the board**

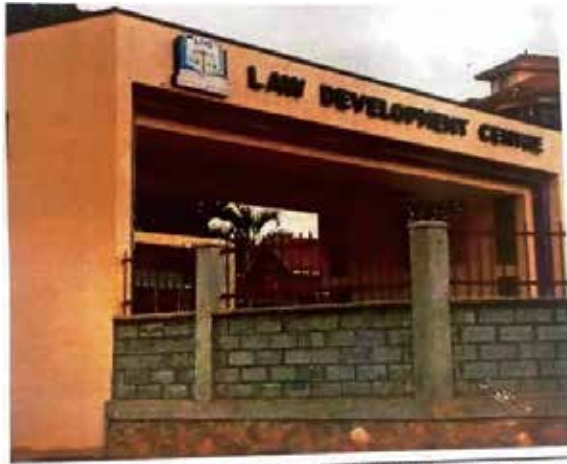
S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	LDC/JLOS SWAP DEVELOPMENT 2006/7	BOU	003090088000000	937,346	937,346	ugx

**RECOMMENDATIONS**

1. More space for storage should be provided to accommodate all items.
2. LDC should acquire metallic racks and shelves for ease of storage and save space. as compared items kept on the floor.
3. All obsolete items and unserviceable vehicles should be disposed of to avoid more wear and tear.
4. Access to the store room should be restricted to only the stores Staff to enable easy tracking of all items issued from the stores.
5. There is a need for acquisition of more computers and more space in the computer laboratories in order to manage the ever-growing number of students for all LDC Campuses.
6. There is a need for a power stabilizer to manage power fluctuations at Mbarara campus.
7. Acquisition of more Library furniture should be considered at all campuses.



## PICTORIALS



Board of survey for the financial year ended June 2024



## 312 UGANDA MANAGEMENT INSTITUTE

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Management should dispose of the vehicles as recommended and liaise with the budget section of MoFPED for funds to replace the motor vehicles in question for smooth running of the entity	One Motor vehicle No. UAJ026X (Nissan XTrail) is among the assets which have been put up for this disposal (FY23/24) and the process of disposal is in its final stages. Another one UAR297Y (Pick up Double cabin) has been surveyed and is scheduled for disposal in our next disposal exercise.	Open
2	We recommend Management of the Institute liaise with the budget section of MoFPED for funds to develop the land in Mbale District. This in the long run will also help the institute save government funds spent in renting the properties the institute occupies.	The process of developing the Mbale land is in its initial stage which is currently at the project profiling stage.	Open
3	We recommend Management of the Institute to liaise with the budget section of MoFPED for funds to renovate the lecture rooms in Gulu District branch to avoid further destruction by the rains.	This has been handled under the operational maintenance budget by putting dump liners on the walls among other measures.	Resolved
4	We recommend Management of the Institute to conclude with the process of acquisition of the land title for the Institute in Mbarara  The Institute should liaise with MoFPED for funding to develop the land too. This in the long run will also help the institute save government funds spent in renting the properties the institute occupies.	In a recent meeting with UMI Top Management, the Chief Administrative Officer of Mbarara DLG permitted UMI's acquisition of the land title. What is left is for the land to be surveyed and payment of some processing fees before the title is processed. <b>The title will be initially in Mbarara DLG names who will later transfer ownership to UMI.</b>	W.I.P
5	We recommend Management to service fire extinguishers in the Institute Head campus and also procure new fire extinguishers for the basement store in the Kampala campus.	Most fire extinguishers are in good condition and are due for servicing come November 2024. The exception is with a few fire extinguishers which were used during the firefighting training to staff. These will be serviced this quarter (Q1-FY 24/25)	Partially resolved.
6	Management should ensure that all the items that were recommended for disposal in F/Y 2021/22 and those recommendation F/Y 2022/23 are disposed off and removed from the Institute premise.	These items have been put up for disposal and the process of disposal is in its final stages.	W.I.P



S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
7	We recommend the institute to engrave all the assets that were newly acquired and to board off the old generator in the Gulu branch.	The Institute will prioritize the engraving of the Assets this FY2024/2025.	Open

## ASSET FINDINGS

### Findings

1. The Institute owns the buildings at its Main branch in Kampala and Gulu branch, the details of these buildings (Costs, location and functions) have been updated in the Asset Register.
2. Data regarding the two blocks; Madhvani and Distance Learning Centre are absent from the Asset Register.
3. The values of the buildings in the Asset Register are estimates and the Vote should capture the relevant adjustments once the validation of the historical assets data is completed.
4. The Institute is currently renting its premises from Maluku Primary School for the Mbale Campus and in Mbarara.
5. The institute owns the land at the Main branch in Kampala and Gulu. The land purchased in Mbale and Mbarara is not developed, however the institute has plans of building training Centres on both properties respectively.
6. The management of the institute is in the process of acquiring the title for the land in Mbarara. The titles for the other branches are in the custody of the Finance and Administration Department at the Main Branch.
7. The Asset register has the details of the land for the Main Campus; Plots 44-46, 48, and 50-52 on Jinja Road, Plot 2-4, Gulu, Goma and 36 Bufumbo in Mbale.
8. The Vote maintains a fleet of Vehicles (double cabin pick-ups, Station Wagons and mini buses) which are in good working condition.
9. One motor vehicle which is a double cabin pick up. Registration number UAR 297Y has been earmarked for disposal. The team observed that the vehicle is in the Asset Register OF the Vote and will need to be removed once the disposal takes place.

10. The Asset Register on the IFMS has a vehicle UEK 912W registered as a Motorcycle instead of a vehicle
11. Majority of the furniture for the Institute is well engraved. The Board of survey team was able to verify and confirm the accuracy of the engravement numbers on the various furniture with the Asset Registers.
12. The furniture that is not engraved at the Gulu and Mbale branches should be engraved.
13. The obsolete and unserviceable assets are predominantly furniture and need to be disposed of.

### Other Findings

S/N	Item	Units	Amounts
1	Losses	3	7,975,780

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND	5		123,428,470
2	BUILDING	10		34,306,919,815
3	TRANSPORT	9		617,778,646
4	ICT	936		621,410,840
5	OFFICE EQUIPMENT	8		112,914,912
6	MACHINERY	49		51,851,000
7	FURNITURE	6201		34,729,517

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motor vehicle	UAR 297V
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
1	CPU	24
2	COMPUTER MONITOR	21
3	SWITCH	13
4	UPS	8
5	PROJECTOR	16
6	LAPTOP	1
7	KEYBOARD	16
8	VK EQUIPMENT	9
9	THIN CLIENTS	8
10	BAR CODE SCANNER	1
11	AC REMOTE	1
12	CANNON POWER SHOT CAMERA	1

## STORES FINDINGS

1. The inventory in the Stores at the Main branch are properly recorded and tracked.
2. The Vote uses an electronic system (Navision based software) to update its Store ledgers. The system tracks requisitions and issuances from the different departments and has largely automated the process of managing the Stores. The reconciliation reports are extracted from the system.
3. The two Main Stores are well arranged, but have inadequate storage space.
4. The Vote has fire extinguishers in working condition that service the Main Stores.

## CASH AND BANK FINDINGS

1. The vote maintains five (5) bank accounts with Bank of Uganda, Absa Bank and Standard Chartered Bank as at 30<sup>th</sup> June 2024. Cash and bank balances were properly reconciled.
2. The team observed that the accounts were properly reconciled as per Treasury Instructions, 2017 guidelines as revised.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	UGANDA MANAGEMENT INSTITUTE-COLL A/C	ABSA BANK (U) LTD	0341300827	400,621,837	400,621,837	UGX
2	UGANDA MANAGEMENT INSTITUTE-COLL A/C	ABSA BANK (U) LTD	0344023565	53,088.76	53,088.76	USD
3	UGANDA MANAGEMENT INSTITUTE ADB (HEST PROJECT)	BOU	003400088000001	91,187,973	91,187,973	UGX
4	UGANDA MANAGEMENT INSTITUTE-(UMI) TSA	BOU	003400058000002	0	0	UGX
5	UGANDA MANAGEMENT INSTITUTE STAFF BENEFITS SCHEME	STANDARD CHARTERED	0102086895400	609,303,679	609,303,679	UGX

## RECOMMENDATIONS

1. The Institute should provide for more storage space and facilities in form of shelves at the Main Stores.
2. The development of the land in Mbale should be given priority since the current location of the institute is in a premise shared with a primary school.
3. The Management of the Institute should conclude with the process of acquisition of the land title for the Institute in Mbarara.
4. The institute should provide new furniture to Mbarara branch.
5. The Asset Register on the IFMS should be updated with the missing information on buildings.
6. The Institute should finalize the exercise of validation of historical Assets data and work with Accountant General's Office during the course of the FY2024/2025 to ensure that the Assets register is updated and comprehensive.
7. The automated Navision based software used to track inventory of Stores should be enhanced to run on a real-time basis to avoid any manual input.
8. The vote should follow up the case reported to the police of the assets that were stolen and complete the process of registering the losses in the books of accounts as a memorandum.

## PICTORIAL



### 313 MOUNTAINS OF THE MOON UNIVERSITY

#### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Recommend that all obsolete assets be boarded off as soon	Disposal exercise still in progress	open

#### ASSET FINDINGS

##### Findings

1. New Chairs at the Faculty of Agriculture and Environmental Science are not engraved.
2. All new assets like microscopes were procured but not engraved.
3. Delay in disposing of goats may bring the issues of inbreeding
4. There is no accommodation facility for Security personnel (Policemen).
5. All Project accounts are not on IFMS.
6. There are no manual cash books maintained for all the project accounts.
7. Due to low productivity and limited pastures, 29 Friesian cows are due for disposal.
8. In the dairy farm, the underground water tank has developed cracks hence not being used.
9. Inadequate labor force for keeping cows at the dairy farm.
10. There is a need for the installation of the water system in the dairy farm.
11. The Milk Cooler tank delivered from Belgium in 2019 has not been installed. It was estimated that the installation, tilling, and walling would cost 120 million.
12. A Milk Pasteurizer machine of 500 liters has not been utilized for five years.

#### List of unserviceable items recommended for disposal

OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	MONOCULAR MICROSCOPE	28
2	DISPENSER	1
3	COMPUTER	2
4	MODEL FOR LIGHT WITH MIRROR	1
5	SEA SAW MODEL	1

OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
6	Not Indicated	2
7	TECHNIQUEST	1
8	WEIGHING BALANCE	4
9	SCANNER	4
10	METALIC CHAIR - THREE-SEATER	2
11	EXECUTIVE OFFICE CHAIR	5
12	OFFICE CHAIR	2
13	BENCH - COUSHIONED	1
14	PODIUM	1
15	PRINTER	1
16	RISO MACHINE-201E	1
17	PROJECTOR	1
18	POWER STABILIZER	2
19	WOODEN & METALIC CHAIRS	16
20	PLASTIC WATER DRUM	2
21	WOODEN CHAIR WITH ARM-REST	138

### STORES FINDINGS

1. The store ledger and other relevant documentation were up-to-date.
2. The stores have wooden racks/shelves.
3. Inadequate storage capacity
4. There is only one fire extinguisher
5. Smoke detector not put in place in the store
6. The items are mixed up in the store, stationery, gowns, and others.
7. Items for disposal are all congested in one room
8. Items for disposal are not sorted out as per the category
9. Items for disposal getting spoiled because they are being eaten by ants and hence losing value.
10. The store does not have proper aeration in case of a fire outbreak.

### CASH AND BANK FINDINGS

1. The entity has 14 active Project Accounts.
2. The Bank Balances were extracted from the various bank statements.
3. The details are reflected in the form of a cash board of survey – bank balances attached herewith.



**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	MMU carbon sink project	ABSA	6007966588	1,089,039	1,089,039	UGX
2	SI-MMU-NSM project	KCB	2290308587	,2090,367	2,902,367	UGX
3	MMU Epidemiology	HOUSING FINANCE	1300117098	15,836.72	15,836.72	UGX
4	MMU Fast Water	HOUSING FINANCE	1300117115	595,585	595,585	UGX
5	MMU HIV Research project	UBA	903001388	68,183,077	68,183,077	UGX
6	MMU AER project	UBA	913000175	328	328	EURO
7	IUC-MMU project	KCB	2201508240	394,601	394,601	UGX
8	MMU-AER project	UBA	903001302	554,795,502	554,795,502	UGX
9	IUC-MMU Program	KCB	2201437653	3783	3783	EURO
10	MMU carbon sink project	KCB	6007966596	4654	4654	EURO
11	MMU Basis project	HOUSING FINANCE	1300158144	8,525,960	8,525,960	UGX
12	MMU HIV Research project	UBA	0913000230	5022	5022	EURO
13	MMU Epidemiology	HOUSING FINANCE	1300117106	1,425,323	1,425,323	UGX
14	MMU Fast water project	HOUSING FINANCE	1300117122	19,963,075	19,963,075	UGX

**RECOMMENDATIONS**

1. The Board recommends removing wooden racks/shelves from the store and replacing them with metallic racks/shelves.
2. The Board recommends procurement and installation of more fire extinguishers and smoke detectors in the store.
3. The items in the store should be re-arranged properly per category for easy accessibility.
4. There is a need for more storage facilities for items to be disposed of.
5. All newly procured assets should be engraved.
6. The board recommends the construction of an accommodation facility for Security personnel (Policemen).
7. The board recommends that manual cash books be maintained for project bank accounts.
8. The installation of a piped water system and repair of the water tank in the dairy farm to reduce water shortages.

9. Speed up the process of disposal of goats and Friesian cows to avoid inbreeding and low productivity level of the Friesian cows identified for boarding off.
10. The board recommends the installation and use of a Milk Cooler tank and Milk Pasteurizer machine to generate revenue for the University.

## PICTORIAL



## HOSPITALS

### 401 MULAGO NATIONAL REFERRAL HOSPITAL

#### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	CCTV cameras to be installed	Cameras installed in all drug stores	More cameras needed but no funding
2	Request for recruitment of a qualified inventory management officer	Senior inventory officer deployed	Staff deployed not yet assigned duties
3	designate space for expired medical supplies	Space provided	Action taken
4	Ensure safety precaution measures are taken during renovations	Public restricted access to renovation area	Action taken
5	Hospital is in inventory management system	In progress	System to be procured
6	Hospital is in the process of acquiring land titles	Boundaries opened	In progress of land title processing
7	Avail store personnel with computers	Computers provided	Available

#### ASSET FINDINGS

##### Findings

1. The vote maintains a fixed asset register which is up to date and used the new IFMS Asset Module for items purchased in 2023/2024.
2. The hospital has challenges with the old assets loaded on the new system since assets still under construction are being depreciated yet they are not supposed to be depreciated.
3. Some of the new assets acquired are not engraved but the processes is ongoing.
4. Most of the vehicles are not in good conditions, some are non-functional and window screens are not working.
5. The hospital has old fleet of vehicles whose condition is good but attracts frequent repairs hence increased cost.
6. Some vehicles are “ram shackled” inside with no AC, non-functional safety belts and non-functional screens

7. There are two vehicles that's the omnibus with a knocked engine and the coaster with challenges of the engine too.
8. The hospital management has sent the two vehicles for inspection to ministry of Works; however, Ministry of works has not sent back the report for Hospital to take further action.
9. Some buildings are well maintained at the facility and are in good working conditions.
10. The Hospital's lower Mulago buildings are under renovation by Roko Construction Limited but works have stalled due to lack of funds.

### Other Findings

S/N	Item	Units	Amounts
1	Payables	1	6,942,940,346
2	Receivables	2	853,871,359

### STORES FINDINGS

1. The vote sits on the large expanse of land-approximately 75 Hectares situate at Mulago in Kawempe Division-Kampala district and is composed of numerous stories building blocks that house stores for assets and inventory, patient wards, administrative offices, restaurants, institutions among others.
2. Stores visited include the various departmental stores including orthopedic, plumbing, mechanical, electric, carpentry, general stores and medical stores.
3. The store keeper received items using the Goods Received Note which are maintained in triplicates with a copy to the supplier, Accounts office and the store.
4. Issuing of inventory is streamlined and goes through several levels of authorization
5. The store keeper updates the inventory item ledgers with the actual quantities received and issued on a daily basis.

6. All items that were procured for the different Departments were first stored at the central store before they were dispatched to the various Departments
7. The hospital has a main store for material storage where, medicines and medical equipment are independently kept in the physical room storages according to their specifications.
8. There is a store in the laboratory section where laboratory reagents are stored in their physical rooms.
9. There is a store in orthopedic section where orthopedic equipment is stored.
10. There is a kitchen store where food items are well maintained.
11. Store ledgers are well maintained and the stock cards balance with the physical stock.
12. The store space for all items is adequate, items are organized without congestion in each store space for stationary, medicines and medical equipment, however there is need for more human resource in stores.

### **CASH AND BANK FINDINGS**

1. The cash balances were properly reconciled with the bank balances as supported by Bank Reconciliation and bank certificates attached.
2. Mulago National Referral Hospital has two (2) bank accounts with Stanbic and Bank of Uganda and the team inspected the bank statements. System generated bank reconciliation statements and the certificate of balances which were reconciled are hereby attached.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Mulago Cost Sharing Fund Ac	Stanbic bank	9030005947048	40,338,850	40,338,850	UGX
2	Mulago Infrastructure Development	Bank of Uganda	003610088000008	715,683,007	715,683,007	UGX

## RECOMMENDATIONS

1. The Hospital should budget and purchase a new fleet of vehicles since they have very old and costly to maintain vehicles.
2. Ministry of Finance Planning and Economic Development should release funds for completion of renovation at Lower Mulago.
3. All obsolete items or unserviceable items should be valued and disposed of to clear off more space.
4. The mechanical store should be well organized and items for repair or disposal properly organized.
5. Ministry of Finance Planning and Economic Development should deploy enough inventory officers since Mulago National Referral Hospital Staff Structure provides for six (6) to bridge the staffing gap in stores. However, it has been noted with concern that one officer handles two or three stores that are in different locations posing a challenge of availability and proper monitoring of stores.



## 402 BUTABIKA NATIONAL REFERRAL MENTAL HOSPITAL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Storage space should be expanded to ensure safety of all items	Planned expansion should be included in the Hospital Strategic Plan for five years	Follow up is needed with MoFPED for funds allocation for expansion larger Stores
2	More pallets should be procured for safe storage of drugs that are being received.	Funds provided for more Pallets	Pallets Procured to ease storage of drugs
3	The board recommends Disposal of the obsolete items to create more space in the stores.	Auctioneer Procured to handle Disposal	The Auctioning to take place as to scheduled time to enable us create space in stores
4	The aeration of the Drug store should be improved for safety of the Drugs.	Transparent open roof is still maintained pending new expansion plan and there is plan to buy an Air conditioner	In addition to open roof there is need to raise the roof higher

### ASSET FINDINGS

#### Findings

1. Fixed assets register is maintained and updated but requires updating.
2. Attached at the end of the report are pictures of Assets for disposal and asset excused in the asset register.

#### Other Findings

S/N	Item	Units	Amounts
1	Payables	2	95,907,184
2	Receivables	1	NIL

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND	3		
2	BUILDING	126		
3	TRANSPORT	12		
4	ICT EQUIPMENT	175		
5	OFFICE EQUIPMENT	46		
6	MEDICAL EQUIPMENT	2258		
7	FURNITURE AND FITTINGS	2017		



**List of unserviceable items recommended for disposal**

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1		
2		
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
1	TABLE	5
2	STOOL	1
3	CHAIRS WOODEN	3
4	CABINET METALLIC	5
5	DESK	2
6	BROWN METALLIC CHAIRS	15
7	STERILIZER	2
8	INTERCOM	2
9	WEIGING SCALE	3
10	BENCHES	4
11	KETTLE PACO	1
12	BLACK CHAIRS	1
13	BED SIDE SCREEN	1
14	BEDS	13
15	WATER DISPENSER	1
16	WHEEL CHAIRS	2
17	MEDICINE TROLLEY	1
18	WATERING CAN	1
19	WOODEN SHELVES	2
20	BLUE ROTATING CHAIRS	2

**STORES FINDINGS**

1. The entity does not have enough Inventory personnel; two staffs are available at the moment and still there is need for more staff.
2. The store's manager maintains proper records that are updated regularly.
3. The store is neat and well organized.
4. The stores were well organized, in good condition and requires further expansion.
5. The records were regularly updated.

**CASH AND BANK FINDINGS**

1. Butabika Hospital maintains one bank accounts held at Bank of Africa. Cash and bank balances were properly reconciled as at June 30, 2024 as per attached treasury form 40 and the corresponding copies of the certificate of bank balances and bank statements. All cash books were properly posted. Attached are respective bank balance statement and bank certificate as at 30<sup>th</sup> June 2024

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	BUTABIKA HOSPITAL NTR ACCOUNT NUMBER	Bank of Africa	0902328003	UGX	78,703,793	

**RECOMMENDATIONS**

1. Submit all asset such as Residential and Non-residential buildings not included in the Hospital register to Accountant General for upload.
2. Bank reconciliation and update of NTR bank account should be done on timely
3. The Board recommends the Vote to recruit their own Inventory Officer who will be performing the duties daily at the Vote.
4. We also recommend that the vehicles for disposal be disposed off as they further

## PICTORIALS



## 403 ARUA REGIONAL REFERRAL HOSPITAL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The hospital to look for funds to enable the fencing of hospital land.	Not yet done.	This will be done when government provides funding for the construction of the Hospital fence.
2	The hospital management to speed up with the construction to put in many oxygen cylinders being kept out side.	Not yet done.	The construction of the oxygen plant is centrally handled by the ministry of health headquarters Kampala and UPDF engineering brigade. Hospital management is making a follow-up with the MoH Kampala.
3	Need for more man power in stores.	Not yet done.	Hospital has written to ministry of finance, planning, and economic development to recruit and deploy inventory officers at the hospital.
4	Need for reconstruction or renovation of hospital mortuary.	Not yet done.	Hospital is looking for money to construct a bigger mortuary.
5	The hospital management should speed up the process of disposing off the identified items.	The government valuers' reports are being signed.	PDU will handle the subsequent processes once the signing of valuer's reports is completed.
6	Need for putting more lights in the stores.	Some of the dark areas have been lighted.	More lighting system to be connected to improve on areas not connected.
7	Need for servicing and procuring more fire extinguisher.	Fire extinguishers were serviced.	More extinguisher will be procured when funds are provided.

### ASSET FINDINGS

#### Findings

1. The assets register is up to date. The team physically identified the existence of the assets in the register by location, allocation, registration etc. The team also ascertained the conditions of the assets.

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND	13		1000,000,000
2	BUILDING	68		31,669,585,653
3	TRANSPORT	18		2903,500,000
4	ICT	187		979,550,000
5	OFFICE	46		
6	MEDICAL	102		28,120,244,368
7	MACHINERY	42		

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	TOTOTA LAND CRUISER	UG2388
2		
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
1	GENERATOR	8
2	METALLIC WINDOWS AND DOORS	1
3	METALLIC SCRAPS	1
4	PATIENTS BEDS	1
5	OPERATING MICROSCOPE	1
6	TIMBER	1
7	MATTRESSES	1

### STORES FINDINGS

Arua Regional Referral Hospital maintains one main store, 8 other stores that were all checked and the following were the findings in general:

The stores:

1. Arua Regional Referral Hospital maintains 1 big general store and 8 other stores such as Maternity, Ear Nose Throat and Eye (ENT) department, Radiology, internal medicines, Administration, pharmacy, dental unit, orthopedic rehabilitation store, Regional workshop & Private Wing in which stationery and general supplies are kept and the Main Stores where Essential Medicines and other health supplies are kept. The stores were inspected and found as follows:
2. The stock counts were done and stores items tallied with what was expected to be found on physical counting in terms of quantity and

existence. The store ledgers reflected the actual delivers from National Medical Stores.

3. It was also observed that the stores were generally congested due to a limited storage space because the available space is too small, the available buildings are all one level and the size is not enough for storage purposes. The main store and WFP Store were generally congested due to overflow of the items from the demolished old store and supplies from WHO for Ebola responses, HIV Clinic and ARVs containers to pave way for the construction of the new ICU by the World Bank at the hospital.
4. It was also observed that the disposal process has been delayed and this has resulted in to unnecessary congestion in the stores and increases further wear and tear. The signing of Government Values reports by some few members of the Disposal Committee has delayed the process.
5. The mortuary which is a crucial place in the Hospital complex. However, it's pr present size and condition is worrying.

## CASH AND BANK FINDINGS

The Board of Survey team verified bank balances, certificates, reconciliations and other primary books of entry for the accounts that the hospital was operating as at the end of financial year. All banks' accounts for running the day-to-day activities of the hospital were maintained and updated.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	ARUA HOSPITAL -IDI	STANBIC	9030014208029	0		UGX
2	ARUA REGIONAL REFERRAL HOSPITAL-IMPREST	STANBIC	9030011423204	0		UGX
3	ARUA HOSPITAL ACCOUNT	STANBIC	9030006393062	52,647,591		UGX
4	ARUA REFERRAL HOSP	STANBIC	9030005781913	1,375,153		UGX
5	ARUA REGIONAL REFERRAL HOSP.MOH CDC	HOUSING	1070011230140	13,186,285		UGX

## RECOMMENDATIONS

1. The Hospital Management should speed up with process of disposing off the identified items.
2. The Hospital Management should follow-up the issue of land encroachers on hospital land and pursue both political and legal means to resolve the matter once and for all.
3. Hospital Management should look for funds to fence hospital land.
4. A follow up should be made on the long overdue and disturbing construction of the oxygen plant at the hospital.
5. There is greater need renovate, equip and possibly construct a new and bigger mortuary.
6. More fire extinguisher should be procured and install in high risky areas, they should also be serviced regularly as required and in time.
7. Lighting systems in stores should be improved. The dark areas need more lights installed.
8. The hospital management should work with Ministry of Finance, Planning and Economic Development to resolve the issue of human resource gap in accounts.



## 405 GULU REGIONAL REFERRAL HOSPITAL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The store part needs to be renovated to protect the quality of the medicine.	The renovation was done.	Work completed
2	The BOS should be given priority.	Needed documents	Completed
3	Bank certificates and cash reconciled early.	Were prepared.	

### ASSET FINDINGS

#### Findings

1. The Hospital has several buildings, like the oxygen plant and new staff toilets, that have been completed and are waiting for commissioning. The Hospital is commended for its excellent work.
2. The Hospital maintain an asset register and all their assets are engraved and in use.
3. There are several assets earmarked for repair, and these were kept in the compound.
4. The new staff buildings under construction have stalled, and there were no works ongoing.

#### Summary of Assets

### STORES FINDINGS

1. The Hospital maintained a well-organized store for the inventory. The ledgers are regularly updated and maintained as and when inventory is received and issued out.
2. The security in the store was not adequate as they lacked a fire extinguisher and cameras.
3. The section for sundries does not have enough lighting and there were no bulbs in the room

## CASH AND BANK FINDINGS

1. Bank accounts held by Gulu Regional Referral Hospital as of 30 June 2024.
2. The Board of Survey Team verified the Bank balance, cash at hand and reconciliation for the accounts held by the Hospital.
3. This was done by closely analyzing the reconciled cashbook balances against bank balances. Copies of the Bank Certificates and Bank Reconciliations are attached herein the report.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	GULU REGIONAL REFERRAL HOSPITAL ACCOUNT	DFCU	01093500273637	1,360,927	1,360,927	UGX
2	GULU RRH ACCOUNT	STANBIC BANK	9030006288404	161,865,011	161,865,011	UGX

## RECOMMENDATIONS

1. There is a need for additional space to store the earmarked asset for repair to avoid further wear and tear.
2. The Hospital should improve store security by installing cameras and a fire extinguisher.
3. The Hospital should commence work on the staff house to avoid further damage

## PICTORIALS



## 406 HOIMA REGIONAL REFERRAL HOSPITAL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	More skilled staff should be recruited especially in inventory management to help in inventory management	Not done	Accounting officer should write to the respective ministries for action
2	Officer in charge of inventory needs refresher training in record keeping	Not done	This should be done
3	Management should construct a bigger store	Not done	The accounting officer should advocate for funding for capital development to construct a bigger store
4	The store should be equipped with closed circuit television cameras to avoid instances of pilferage	Partially done	Should be completed
5	Pallets should be acquired in all stores to avoid placing items directly on the floor.	Partially done due to the limited space	The accounting officer should advocate for funding for capital development to construct a bigger store
6	More residential buildings should be constructed for staff	Not done	The accounting officer should advocate for funding for capital development
7	Hospital plots should be titled to get full ownership of the land	Partially done	All hospital plots should be titled
8	All obsolete items should be disposed	Not done	The accounting officer should make sure that items are disposed off
9	All assets should be engraved	partially done	Exercise should be completed

### ASSET FINDINGS

#### Findings

1. The asset register is not updated for example; Toyota UAT 664X, Honda UG 3993M, Ambulance UG 1048Z, Toyota UG 7600M, Yamaha UEQ 213Z (it's grounded but cannot be traced, Suzuki UEP 492K (Grounded) are missing on the list.
2. Some items still not yet engraved. For example, all the new equipment at the regional blood bank such as the furniture, plasma thawing bath, platelets agitator, blast freezer among others
3. Some items could not be traced for example Yamaha UEQ 213Z with chassis number LBPKE79000024533 and yet it's supposed to be grounded
4. The hospital acquired some new equipment for example furniture at the regional blood bank, pickup UG 8106M, bio safety cabinet among others

5. There are a number of obsolete items at the field station that take up space which include; used iron sheets, old furniture, old water tanks, used tyres
6. There are some items that are just grounded without any plans of repairing or even disposing them off. For example, SUZUKI UEP 492 K chassis number TF125174706 which has been parked for over three years
7. There items that are kept in the store for obsolete items but do not belong to the hospital for example the tent poles of which there is no plan of disposing them off
8. Land titles are not yet acquired for some plots owned by the hospital
9. Premises are well fenced
10. Some equipment's required maintenance and repair for example fire extinguishers in the ambulance have not been services in a long time, repairs for ambulance UG4397M, UG 4372M, UG3100187, UBD 330R, UDV 541N.
11. There are some constructions in progress for example the regional blood bank, the four (4) unit staff houses, and all these are captured in the asset register. However, there are some buildings that are not captured in the asset register yet because they are being externally funded such as the Oxygen plant, ICU.

### Other Findings

S/N	Item	Units	Amounts
1	Payables	10	304980165
2	Receivables	5	2741510003

### Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	Land	6	3720000000	3720000000
2	Building	43	15738741635	15738741635
3	TRANSPORT EQUIPMENT	17	899805000	899805000
4	ICT EQUIPMENT	120	60000000	60000000
5	OFFICE EQUIPMENT	35	28000000	28000000
6	MEDICAL EQUIPMENT	71	2253427000	2253427000
7	MACHINERY	1421	0	0

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1		
2		
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
1.	LONG POLES	1
2.	SHORT POLES	1
3.	CENTRE CONNECTORS	1
4.	STRECHER TOP	1
5.	DELIVERY BED TOP	1
6.	PATIENT SCREEN PARTS	1
7.	WASHING HAND STANDWHEEL BARROW	1
8.	WHEEL CHAIR	1
9.	BED PARTS	1
10.	MEDICINE TROLLEY	1
11.	WASHING HAND JERRYCAN	1
12.	WASTE BIN	1
13.	TROLLEY TOP	1
14.	BENCH TOP	1
15.	THEATRE SCISSORS	1
16.	METALLIC PLATES	1
17.	METALLIC FLAMES	1
18.	HOSPITAL MATRESSES	1
19.	PVC PIPES	7
20.	METALLIC PVC	1
21.	SAUCEPAN	1
22.	TYRES	1
23.	WOODEN LADDERS	1
24.	AXES	1
25.	TENT POLES	2
26.	CONNECTORS	2
27.	CONDUTE PIPES	1
28.	ELECTRICAL KETTLE	1
29.	BP MACHINE	1
30.	SUNCTION MACHINE	1
31.	HUMIDIFIER BOTTLES	1
32.	PEGS METALLIC	1
33.	TENTS	1
34.	TRANSPORT CONTAINER	2
35.	STAT STRIPS	1
36.	FISHER BRAND BOXES	1
37.	TRANSPORT BOX BLACK	1
38.	BLUE RACKS	1
39.	PRINTER	1
40.	CPU	1
41.	WINDOW FRAME	5
42.	WOODEN SHUTTER	3
43.	IRON SHEET	8
44.	DOORS	1
45.	RIDGES	1
46.	ABOTT HAEMATOLOGY ANALYSER	1
47.	SHAKERS	1
48.	EATON UPS	1
49.	APC SMART UPS	1
50.	BACK UP UPS	1
51.	SMART UPS	1
52.	ASSORTED LABORATORY CHAIRS	1
53.	4 CAROUSEL RACKS FOR BD FACSCALIBER IMMUNOLOGY ANALYSER	1

## STORES FINDINGS

1. Hoima Regional Referral Hospital had an inventory management system at the store which is updated on a daily basis at issuance.
2. The stores are organized but congested.
3. Some items are stored out in the sun for example the oxygen cylinder, plastic dustbins which affects their lifespan and also some drugs are stored in the corridor due to inadequate storage space.
4. Store buildings are well maintained and in good state.
5. the store needs more pallets to avoid placing the drugs directly on the floor.
6. There some blind spots that may require installation of CCTV cameras to enhance the storage of drugs in the stores.
7. The store inventory manager has too much work to do because he has no assistance and this can lead to a number of unintended human errors in issuing and recording of the inventory and other assets.

## CASH AND BANK FINDINGS

1. Cash survey that involved bank balances and reconciliation as at 30<sup>th</sup> June 2024. two bank accounts reconciliations statements was reviewed and the correct bank balances extracted.
2. Certificate of balances from the banks as at 30<sup>th</sup> june2024. The certificate of bank balances reflected the true bank statement balances, copies attached.
3. The board of survey team verified the bank balances certificates and other primary books of entry for the accounts for Hoima Referral hospital as at the end of the financial year. All bank accounts for running day to day activities for Hoima regional Referral hospital are maintained and updated.



**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1.	HOIMA REFERRAL HOSPITAL TREASURY SINGLE SUB A/C	BANK OF UGANDA	003660058000002	0	0	UGX
2.	HOIMA HOSPITAL GRANT UNICEF A/C	STANBIC BANK	9030006337251	23584251	23584251	UGX
3.	HOIMA HOSPITAL GRANT MEDICAL INTERN A/C	STANBIC BANK	9030006337251	11768598	8539861	UGX
4.	HOIMA HOSPITAL GRANT KIU A/C	STANBIC BANK	9030006337251	0	0	UGX
5.	HOIMA HOSPITAL MDR TB A/C	STANBIC BANK	9030012422287	73349899	9612	UGX
6.	HOIMA REGIONAL REFERRAL HOSPITAL IMPREST	STANBIC BANK	9030016715580	16964524	0	UGX
7.	HOIMA HOSPITAL GRANT RBF	STANBIC BANK	9030006337251	1735190	1565190	UGX
8.	HOIMA REGIONAL REFERRAL IDI PROJECT	STANBIC BANK	9030008541913	3100	0	UGX
9.	HOIMA REG REFERRAL HOSPITAL	STANBIC BANK	9030006337227	1583869	1583869	UGX
10.	HOIMA HOSPITAL GRANT GENERAL	STANBIC BANK	9030006337251	227091322	226990322	UGX
11.	HOIMA HOSPITAL GRANT GAVI	STANBIC BANK	9030006337251	359985	359985	UGX
12.	HOIMA HOSPITAL GRANT ACLAIM	STANBIC BANK	9030006337251	201253653	192398750	UGX

**RECOMMENDATIONS**

1. Revise and update the asset register and disposal list in a bid to keep track of all receipts and issue transactions concerning the assets and avoid any more future cases of missing assets.
2. Equipment that is due for disposal should be disposed of to create room for extra storage space which will help to decongest the stores
3. Have proper guidelines and procedure on how to handle assets that are not in use to avoid keeping them around without any plans of

either repairing or disposing them off including those that do not belong to the hospital but within the hospital premises

4. Engrave all assets and heed to the recommended engraving format as stipulated in the asset management framework guidelines
5. To further beef up security, consider installing closed circuit television cameras (CCTV) in blind spots to enhance the security of all assets.
6. Utmost attention should be paid to repairs maintenance and service schedules of equipment to foster longtivity of their overall functionality such as extinguishers, medical equipment vehicles, motorcycles
7. Ensure to acquire all land titles for all land plots owned by hospital.
8. Acquire more closed and secure storage rooms so as to avoid keeping items out in the sun or outside store corridors
9. Assign someone to assist the inventory officer in managing the store duties to improve efficiency
10. Install more pallets in the stores to avoid placing any items on the floor especially the drugs.

## 407 JINJA REGIONAL REFERRAL HOSPITAL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The stores are managed by one inventory management officer. The team recommends that another permanent staff to be appointed to boost the store personnel	There are two inventory management officers and two pharmacist who were assigned to manage the store. 30 <sup>th</sup> June 2024	
2	For the cars that could not be disposed of should be sold off in scrap markets at the amount they are occupying space in the hospital's compound	The ambulance mv ug 3635m which was recommended for boarding off was repaired and now in use. 30 <sup>th</sup> June 2024	
3	To enhance the safety measures, install a fire alarm in the store would be more appropriate	The fire alarms shall be installed this financial year funds permitting. 30 June 2024	
4	To enhance the safety and occupational hazards, install an air conditioning system or fan would be more appropriate	Installation of the stores air conditioning system shall be considered next financial year. 2024/2025	
5	Some light is being needed for easy use of the store	Additional lightings where added in the store after renovation of the store. 30 june 2024	

### ASSET FINDINGS

#### Findings

1. The survey of assets owned by Jinja Regional Referral Hospital was conducted by the BOS team.
2. The BOS team did a physical verification of the assets based on the asset register and below were the findings;
  - Jinja Regional Referral Hospital maintains an asset register on the IFMS and it's well organized.

#### Other Findings

S/N	Item	Units	Amounts
1	Payables	1	5867725750
2	Receivables	1	7600100
3	Subversion	0	0
4	Investment	0	0
5	Losses	0	0

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land and buildings		9693729201	9693729201
2	Transport equipment		633187236	633187236
3	Ict equipment		32818200	32818200
4	Office equipment		808770844	808770844
5	Medical equipment		687124920	687124920
6	Machinery		59186040	59186040
7	Furniture and fittings		79771543	79771543

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1		
2		
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1.	Safe	1
2.	Ups	1
3.	Keyboards	1
4.	Monitors	1
5.	Printers	1
6.	Wall clocks	1
7.	Computer set	1
8.	Arm chairs	1
9.	Filtering machinefor eye drops	1
10.	Telephone sets	1
11.	Troys	1
12.	Wheel chairs	1
13.	Benches	1
14.	Drums	1
15.	High flow machine	1
16.	Wooden chairs	1
17.	Sanction machines	1
18.	Outdoor acs	1
19.	Inner door acs	1
20.	Tyres	1
21.	Oxygen concentrators	1
22.	Dental chairs	1
23.	Xray machines	1
24.	Cabinets	1
25.	Wooden tables	1
26.	Wooden safe	1
27.	Weighing machines	1
28.	Counter shelves	1

### STORES FINDINGS

1. Jinja Referral Hospital has a main store where drugs, stationary and cleaning equipment are kept.
2. The store is spacious and very organized.
3. Lack of drugs in the store due delayed supply of drugs by the National Medical stores
4. The store balances agree with the ledger balances
5. 90% of the store was inspected
6. The store person carries out a store check monthly during the financial year

### CASH AND BANK FINDINGS

1. Jinja Regional Referral Hospital maintains six bank accounts as seen in the table below. The cash book was regularly reconciled with the bank statements and balances tallied with the bank certificate.
2. Certificates of balance for the bank accounts showed the balances of accounts as at close of business on 30<sup>th</sup> June 2024; these agreed with the bank balances as well as the cash book balances as shown in the bank statements herein attached.
3. Bank reconciliation statements are prepared by the vote on a monthly basis to reconcile the transactions as per the bank with the cash book as shown in the statement as attached.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1.	JINJA REFERRAL HOSPITAL CATCH PROJECT	STANBIC	903001213662	667018	667018	UGX
2.	JINJA REFFFERAL HOSPITAL DONOR FUNDS	STANBIC	9030022488871	175703483	175703483	UGX
3.	JINJA HOSPITAL NON-TAX REVENUE	STANBIC	9030005730952	15505900	15505900	UGX
4.	JINJA REGIONAL REFFERAL HOSPITAL	STANDARD CHARTERED	0102000375000	216206649	216206649	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
5.	JINJA REFFERAL HOSPITAL IMPREST	POST BANK	4050013000001	133075	133075	UGX
6.	CONSOLIDATED FUNDS ACCOUNT	BANK OF UGANDA	003300138000001	0	0	UGX

## RECOMMENDATIONS

1. The stores are managed by one inventory management officer. The team recommends that another permanent staff to be appointed to boost the store personnel.
2. There is need for improved storage space.
3. National Medical Stores need to improve on delivery timelines for medical supplies for proper service delivery.

## 408 KABALE REGIONAL REFERRAL HOSPITAL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The hospital should follow up and dispose of all the items that are due for disposal to free up space.	The management through PPDU started the process and soon items will be disposed of. (Letters attached)	the hospital started the process of disposing items
2	The IFMS users of the vote should be trained on how to enter /add new assets procured and donated during each year so that the manual register is disband	The training has not yet been organized. though currently finance is conducting online trainings but targeting planned assets for this current FY 2023/2024	the accountant is attending online trainings on how to capture assets on IFMS
3	Management should ensure that donated items to the hospital have clear documentation, for example vehicles should have a specification on the model, year of manufacture, the cost, etc to facilitate easy assets addition onto the IFMS.	The management is still engaging the relevant authorities	the management should engage relevant authorities to get documentation
4	management should follow section 8.4 and 8.2.2 of AMFG to ascertain the reserve values for assets that have been identified for disposal	data clearing should be carried out by the end of the year 2024	the management should engage relevant ministry to have disposed asset retired from IFMS
5	Engraving all the assets, management should ensure a timely and effective labeling exercise for easy identification and tracking.	The assets were engraved	90% OF ASSET HAVE BEEN ENGRAVED

### ASSET FINDINGS

#### Other Findings

#### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	land			40,000,000,000
2	buildings and structures			20,021,740,807
3	motor vehicles			1,862,400,000
	ICT equipment			114,039,659
	other machinery and equipment			5,711,949,786
	total units			67,710,130,252



**List of unserviceable items recommended for disposal**

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Instrument trolley	. KRH-THR-RS
2	Oxygen concentrator	KRH-THR-OC-0001 S/N 965018
3	Dental X-ray	KRH-DET-XR in Dental clinic OPD
4	Examination couch	514055884 Clinic 4 OPD
5	Operating table manual	Main theatre surgery
6	Microscope Binocular	S200 in OPD Lab
7	Microscope binocular	50574 OPD LAB
8	X-ray film drier Electric x2	In radiology
9	Vertical autoclave 150-500	5050MLV 1202560
10	Weighing scale Adult x2	Mental department
11	Universal Anesthesia machine	KRH-GRA
12	Baby incubator/ Phototherapy Equipment	KRH-MAT-IC-0002
13	Power generator 12.5KVA	Wellux V2598
14	Motorcycle	UG 1997M
15	Motorcycle	UG 4141M
16	Toyota	UG0417M
17	Hiace	N/A
18	Toyota	UG1139M
19	Land cruiser	N/A
20	Autoclave Bench top	KRH-EYE-AU-0002
21	Autoclave Bench top	N/A
22	Steam sterilizer	N/A
23	Oxygen Concentrator	N/A
24	UPS	N/A
25	Autoclave Bench top	KRH-EYE-AU-0001
26	Suction Machine	N/A
27	Suction Machine	N/A
28	Suction Machine	N/A
28	Patient Screens Assorted	N/A
29	Baby Incubator	N/A
30	Baby weighing scale	N/A
31	Baby weighing scale	N/A
32	Baby weighing scale	USAID/RHITES-SW/MED/DBS/077
33	Dental Scaler	SHSSPP
34	Water Boiler	N/A
35	Microscope Binocular	N/A
36	Examination light	KRH-LA-MS-0004
37	Vertical Autoclave electric	N/A
38	Pulse Oximeter	N/A
39	Pulse Oximeter Hand held	N/A
40	Weighing scale Adult	N/A
41	B.P Machines aneroid Assorted	N/A
42	Patient Monitor	N/A
43	Nebulizer Machine	N/A
44	B.P Machines Digital Assorted	KRH-LAB-WS-0003
45	Surgical Diathamy	N/A
46	Patient Monitor	N/A
47	Vertical Autoclave electric	N/A

S/ N	ITEM DESCRIPTION	REG.NO/TAG No
48	Oxygen Concentrator Scrap	KRH-MED-OC-0001
49	Oxygen Concentrator Scrap	OT
50	Oxygen Concentrator Scrap	KRH-TH-OC-0003
51	Oxygen Concentrator Scrap	KRH-PAE-OC-0001
52	Oxygen Concentrator Scrap	KRH-MAT-OC-0013
53	Oxygen Concentrator Scrap	KRH-MAT-OC-0013
54	Oxygen Concentrator Scrap	KRH-PAE-OC
55	Nissan Patrol (station	N/A

## STORES FINDINGS

1. The board of survey team noted that KABALE REGIONAL REFERRAL HOSPITAL has a central general store which serves both the outpatient and inpatient pharmacies the store is well maintained and updated records were accurately maintained as the physical stock at hand was balancing with stores ledger book. the stores use store use 2 systems to record and report on items.
2. EAFYA system developed and deployed by the Ministry of Health. This is used for receiving, issuing and reporting for medical supplies.
3. The system faces challenges of limited internet connectivity and power interruptions.

## CASH AND BANK FINDINGS

1. Kabale RRH maintains 5 bank accounts. These include the Treasury Single Account (TSA) AND 4 PROJECT ACCOUNTS the cash books were regularly reconciled with the bank balances at bank.
2. Bank certificates for bank balances held at the year ending 30th June 204 agreed with balance as shown in the bank statement bank reconciliation statements were prepared by the vote on monthly basis to reconcile the bank balance with the cash book balance as shown in the statement for each period covered for the reconciliation.
3. The Rhites Account has been dormant for some time and is recommended that it is closed.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Kabale RRH Private wing	Stanbic	9030005765616	51684	51684	UGX
2	KABALE Hospital releases	Stanbic	9030005669374	247503496	247503496	UGX
3	Kabale hospital JCRC	STANBIC	90300012729846	4954	4954	UGX
4	KABALE HOSPITAL GLOBAL FUND	STANBIC	9030012240731	1876082	1876082	UGX

**RECOMMENDATIONS**

1. Kabale RRH should follow up and dispose of all items that are due for disposal to free up space and mitigate the risk of deterioration in value of the assets.
2. For those assets that are donated to the hospital, management should request for documentation and transfer title in order to take ownership of the same.
3. In addition to facilitating the process of transfer, clear documentation will provide details of the assets during capture on IFMS.
4. The IFMS users of the vote should be trained on how to enter /add new assets donated during each year, so that the manual register is disbanded engraving all the assets management should ensure a timely and effective labeling for easy identification

## 409 MASAKA REGIONAL REFERRAL HOSPITAL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Dispose of items recommended for disposal.	Valuation Report is out and is before contacts committee for approval of the Disposal method	On course
2	Provide shelves in the stationery store.	Efforts underway	Looking for resources to have it done.
3	Improve on storage space to avoid scattering of stores and ease management	Improved	Reorganized the stores and put up more shelves

### ASSET FINDINGS

#### Findings

1. There were 2 vehicles in the compound where bush has grown in as obsolete items. They could not dispose them because Ministry of health has not given them mandate to do so.
2. The Log books of the Hospital were not showed as they are kept with Ministry of Health.

#### Other Findings

#### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND	4	32,079,000,000	32,079,000,000
2	BUILDING	20	40,360,700,000	701,925,172
3	TRANSPORT EQUIPMENT	23	1,478,278,500	1,196,622,800
4	ICT EQUIPMENT	107	279,000,000	223,200,000
5	OFFICE EQUIPMENT	22	23,550,000	188,400,000
6	MEDICAL EQUIPMRNT	119	5,474,137,501	4,449,827,499
7	MACHINERY	1	189,820,000	151,856,000

**List of unserviceable items recommended for disposal**

S/N	ITEM DESCRIPTION	REG.NO/TAG No
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
1	Autoclave	608
2	Electric Air Pump	1
3	Suction Machine	5
4	UPS	6
5	Weighing Scales	8
6	Water Bath	1
7	Infant Warmer	1
8	Stabiliser	1
9	Big Sauce Pans	1
10	Water Tanks-40 litre	1
11	Sign Posts With Stans	1
12	Physiotherapy Bicycle	1
13	Nebuliser	1
14	CPU	4
15	Oxygen Concetrator	6
16	Control Board	1
17	Diathermy Machine	1
18	X-Ray Film Drier	1
19	Infant Warmer	1
20	Diathermy Machine	2
21	Infant Weighing Scale(Beam)	1
22	Chemistry Analyser	2
23	Sputum Cups	1
24	Hardener(18 Litre tins)	1
25	Electric Single Phase Motor	1
26	Printer	1
27	Sub Electric Meters	1
28	Ultrasound Machine	1
29	TENSE Stimulator	1
30	Metallic Tent Angels	1
31	Metallic Tent Poles	1
32	Medicine Trolley	1
33	Metallic Cabinet Wooden Locker	1
34	Autoclave Portable	1
35	Woden table	1
36	Jerricans(20L)	1
37	Metallic Casing BIG	1
38	Metallic Support	1
39	Wheel Chair	3
40	Wooden Door hachers	1
41	Car Tyres	1
42	Metallic Square Frame Cube	1
43	Wooden Chairs	3
44	Ambulance First Aid Box	1
45	Iron sheet Pieces	1
46	Ward Screens	2
47	Tarpaulin(For Tent)	1
48	Satellite Dish(empty)	1
49	Generator	4
50	Water Boiler Parts	1

S/N	ITEM DESCRIPTION	REG.NO/TAG No
51	Wooden Windows	1
52	Patient Beds	1
53	Metallic Piipe (Size 3)	2
54	Door	3
55	Window	1
56	Beds	2
57	Medicine Trolley	1
58	Neonatal Examination Tables(Frame)	1
59	X-ray machine	1
60	Mobile X-ray	1
61		

## STORES FINDINGS

1. The stock counts were done and store items tallied with what was expected to be found on physical counting in terms of quantity and existence. The store ledgers reflected the actual purchases.
2. In the long term however, the stores were generally congested due to a limited storage space because the available space is too small.
3. Fire extinguishers observed in the stores were all expired
4. There were few staff working in these stores
5. The fridges that keep the medicine looked good.
6. Expired drugs have been parked and sent to National Drug Authority for disposing off
7. The stationery store looked small and the staff was complaining of too much sunshine during the day as it is direct to the building where the store is located and the direct sunshine affects their items in the store.

## CASH AND BANK FINDINGS

1. The Board of Survey team verified bank balance certificates, reconciliations and other primary books of entry for the accounts that the Hospital was operating as at the end of the financial year. All bank accounts for running the day-to-day activities of the Hospital were maintained and updated.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Masaka Regional Referral Hospital Project	Stanbic	9030006385809	427,089,075	427,089,075	UGX
2	Masaka Hospital KOFIH Project	Stanbic	90300016595577	0	0	UGX
3	MOH/CDC-HIV-AIDS Masaka RRH	Stanbic	90300018689609	129,722,602	129,397,602	UGX
4	Masaka Hospital Private Patients	DFCU	01033500236502	3,081,857	3,081,857	UGX

**RECOMMENDATIONS**

1. The management should consider creating space for other stores and those that are affected by sunshine, a shed to cover the building should be planned.
2. Fire Extinguishers should be placed and put in these stores immediately
3. New staff should be got to help in the stores that do not have enough manpower
4. Ministry of health should be followed up to allow them get the log books and to dispose those vehicles.



## 410 MBALE REGIONAL REFERRAL HOSPITAL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Sourcing funds for completion of ICU & Surgical Complex	Continued lobbying of funds	To be done
2	Disposal of Obsolete in stores	Items disposed as at 30 <sup>th</sup> /6/2024	Action taken

### ASSET FINDINGS

#### Findings

1. The vote holds several assets including land, buildings, automobiles, office equipment and machinery, furniture and ICT equipment among others. The asset register was manually extracted. Most of the assets verified are with unique codes except for a few that have not yet been assigned codes as per our observations.
2. The asset register was manually extracted. Most of the assets verified are with unique codes except for a few that have not yet been assigned codes as per our observations.
3. Majority of the assets in use are in good working condition.
4. Most assets are not engraved.
5. Delayed transferring of project assets to hospital assets.

#### Other Findings

### STORES FINDINGS

1. The vote operates in Mbale City; it comprises several buildings i.e. two stores, 40 medical units` such as the causality ward, Intensive care unit, Orthopedic Unit among others.
2. Stores visited include the main store that houses sensitive medical supplies such as ARVs and TB medication and the general store with mattresses and other general items.
3. The board visited the oxygen plant and the surgical complex, both under construction.

## CASH AND BANK FINDINGS

1. The vote maintains four bank accounts i.e. one (1) with the Bank of Uganda, two (2) with the Bank of Baroda and one (1) with Stanbic Bank. Cash and Bank balances were properly reconciled per Treasury instructions, 2017 guidelines as revised.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Mbale Hospital-Masaba Wing	Stanbic Bank-Mbale Branch	903000568752	578,907,175	578,907,175	UGX
2	Mbale Regional Referral Hospital-NTR	Bank of Baroda-Mbale Branch	95040200000451	44,506,591	44,506,591	UGX
3	Mbale Regional Referral Hospital-MDR-TB	Bank of Baroda-Mbale Branch	95040200000992	14,276,108	14,276,108	UGX
4	Mbale Regional Referral Hospital Vote 410 TSSA		003700058000002	0	0	UGX

## RECOMMENDATIONS

1. The hospital management should engrave the new assets before using them.
2. The hospital management should consider expanding the stores to accommodate the growing needs of the different departments.
3. The inventory team should be trained on how to use the inventory system to simplify accountability and accuracy of data.
4. The stores' team was encouraged to contact the service provider for fire extinguishers to have them serviced

## 411 SOROTI REGIONAL REFERRAL HOSPITAL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	There is need for expansion of wards in order to avoid overcrowding of patients	There is inadequate space and funds.	Need for allocation of capital development fund for construction of wards.
2	The hospital needs to revamp the worn-out premises, most especially the dilapidated buildings for instance theatre	Not done	Lack of funds to construct a new theatre. No capital development fund allocated for that cause.
3	There is need to construct a new mortuary that can accommodate certain number of bodies	Not constructed	No capital development fund allocated in the budget.
4	There is need to acquire new fridges in mortuary section	Not acquired yet	Inadequate funds to procure new fridges in the mortuary.
5	There is need to engrave all assets	We acquired an engraving machine and the engraving process is on-going.	Process is ongoing.
6	There is need to keep the store records up to date	Stores team made sure the records are updated with the greatest help of Safiya-system which has improved the record keeping.	Records are up to date

### ASSET FINDINGS

#### Findings

1. More than 95% of the hospital assets were engraved except a few new ones that had not yet been engraved.
2. The Hospital had acquired a new modern MRI scanning machine that was also well maintained and well secured.
3. The hospital had also rehabilitated the Oxygen plant which was functioning to full capacity.
4. The hospital has also acquired new Oxygen plant equipment that they intend to install in the new Oxygen plant building.
5. The Hospital has a fleet of vehicles and most of them seen had registered number plates and in good running condition except a few that need repairs.

6. The hospital wards were very crowded and very congested as a result of inadequate space.
7. The hospital generally is in a very sorry state, the buildings have come of age and need total overhaul of all the hospital building that were built long time ago.
8. The surgery theatres are very old and the ambiance very scary.
9. The hospital mortuary is very small which cannot accommodate many bodies in case of any emergency.
10. The hospital mortuary has two fridges; however, one is completely down and the second cannot keep and maintain the bodies for more than 2 days. This therefore leaves the hospital with no fridge.
11. The hospital had a number of obsolete items kept in the containers and hospital compound.
12. The hospital is also in the final stages of completing an ultra-modern Blood bank facility building and staff quarters at Arapai in Soroti City. See pictures captured below.
13. The hospital is also constructing a new office administration building under the workmanship of the UPDF Engineering Brigade which is at about 50% to complete.

### Other Findings

S/N	Item	Units	Amounts
1	Payables	5	281,73,353
2	Receivables	2	561443429

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land	7	nil	
2	Building	40	nil	nil

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motorcycle	MB-002 UG
2	Motorcycle	UDK 270Q
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	generator	1
2	printer	4
3	photocopier	1
4	desktop	1
5	Assorted medical equipment	1
6	X ray machine	1
7	Delivery bed	1
8	Evacuation beds	1
9	Station bed	1
10	Oxygen concentrators	1
11	Patient monitors	1
12	Doors	1
13	X ray AVS	1
14	Height board	1
15	Wheel chairs	1
16	Fridge	1

### STORES FINDINGS

1. The stores arena was well organized with drugs and other medical equipment placed on the shelves and pallets.
2. The hospital maintains proper records and stores ledger cards, and the documentation therefore was up-to-date and detailing receipt and issue of drugs and medical equipment.
3. Some drugs and vaccines that need to be kept under certain temperatures were safely kept and maintained in the fridges available.
4. The stores were relatively empty with no or very little drugs in stock at the time of survey.
5. The hospital currently has no Inventory Management Officer, however, one staff a Pharmacist was assigned to handle the duties of stores.

### CASH AND BANK FINDINGS

1. The vote operates 7 bank accounts in commercial banks and also transact through the government of Uganda Treasury Single Account held at Bank of Uganda and managed by the Accountant General. The survey therefore, entailed a review of Cash and Bank balances verification as detailed out in the table below.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Soroti Hospital Global Fund MDR TB	STANBIC	9030012235991	805,607	805,607	UGX
2	CDC- TASO Soroti Regional Referral Hospital	STANBIC	9030014540317	1,792	1,792	UGX
3	Soroti HOSP NON-TAX Revenue	STANBIC	9030005644231	1,800	1,800	UGX
4	Soroti Regional Referral Hospital	ABSA	6001562124	15,000	15,000	UGX
5	Soroti Hospital Administration	STANBIC	9030005644223	1,053,055,160	1,053,055,160	UGX
6	Soroti Regional Referral Hospital DEFEAT TB	STANBIC	9030015237316	30,330	30,330	UGX
7	Soroti Regional Referral Hospital CDC	STANBIC	9030019063290	28,933,216	28,933,216	UGX

**RECOMMENDATIONS**

1. The hospital should dispose of the items that are not in good condition and are unserviceable.
2. The hospital should declutter all obsolete items in stores and containers to create more space and a clean ambiance.
3. The hospital needs to engrave all the assets especially the most recently acquired.
4. Complete overhaul of all the hospital old buildings and expansion of the hospital to avail more space for construction of wards to accommodate the large number of patients.
5. Construction of new and modern theatre building and replacement of old equipment to improve and enhance services.
6. Recruitment of the vacant Inventory management positions to enable effective and efficient running of the stores function.
7. Capacity building to staff on the Integrated Health Management System enhance efficiency and accuracy in records management.
8. The hospital should construct a bigger and modern mortuary that can accommodate at least more than ten bodies at one go.
9. The hospital should acquire new fridges for its mortuary as the current ones are obsolete and unserviceable.

## PICTORIALS





## 412 LIRA REGIONAL REFERRAL HOSPITAL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	A new drugstore should be constructed if possible. If not, there should be installation of air-conditioning in the existing drug stores to facilitate aeration and reduce on the heat	The hospital is lobbying for the construction of a bigger main store, air conditioners were procured, installation has started in some departments of the hospital.	Drugstore not yet constructed, Air conditioners procured but not yet installed.
2	More fridges should be procured to reduce on the congestion in the existing ones and a standby generator should be connected to the store to facilitate the refrigerated drugs	The standby generator was connected to the store 4 fridges were donated to Lira Regional referral hospital and allocated for storage of Drugs	There is a standby generator. 4 fridges were donated to Lira Regional referral hospital and allocated for storage of Drugs however more fridges will be procured
3	All obsolete items should be disposed off	The process of sorting was started, awaiting a government valuer	Obsolete items not yet disposed but in process of disposal
4	The ambulance that was involved in an accident should be repaired	Top Management resolved that the ambulance be disposed of, the costs of repair is very high	Ambulance not yet repaired, to be disposed off

### ASSET FINDINGS

#### Findings

1. The vote holds a number of assets including Buildings and Structures (Residential and non-residential), Transport equipment, office equipment, furniture & fittings, ICT equipment, electrical machinery and Medical equipment; which forms 46% of the Asset Register.
2. The asset register is being maintained on the IFMS and is updated on a real-time basis. The assets that were verified during this exercise were extracted from the Assets register. The Register is however, still undergoing a exercise of validating all of the historical Assets that will be completed in the course of the FY2024/2025.
3. Most of the assets verified are engraved with unique codes save for a few that have not yet been assigned codes as per our observations.

### Findings on Buildings and Structures

1. The Vote has some old buildings such as wards built in 1929 that require renovation. The wards are over-crowded with patients waiting outside.
2. Some of the staff quarters and houses are dilapidated and the surrounding roads are unkempt.
3. The flats for the medical Consultants were completed, however, there are uncoordinated donor/externally funded constructions on -going.
4. The Asset Register indicates needs to be updated with additional data on the category of Buildings and structures once the validation of the Asset register is completed.
5. The generators for the oxygen plant are well maintained under.

### Findings on Transport Equipment

1. The Vote maintains a fleet of Vehicles (double cabin pick-ups and Station Wagons) which are in good working condition.
2. One motor vehicle which is an Ambulance; Nissan Patrol Registration number UBK 234C purchased in FY2021/2022 has been earmarked for disposal because it got an accident and is beyond repair. The team observed that the vehicle is in the Asset Register for the Vote and will need to be removed once the disposal takes place.
3. There is no standard parking area for the double cabin pickups which are parked in the compound. A yard should be designated to host the vehicles for safety measure.

### Other Findings

S/N	Item	Units	Amounts
2	Receivables	1	192270752

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land	3		
2	building	145	4764,000,000	4764,000,000

**List of unserviceable items recommended for disposal**

S/N	ITEM DESCRIPTION	REG.NO/TAG No
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
1	Station wagon	4
2	Pick up	4
3	motorcycle	10
4	omnibus	4
5	Desktop Computers	30
6	Uninterrupted power supply	8
7	Laptop	50
8	Printer	13
9	Projector	1
10	Scanner	1
11	Server	1
12	Generator	8
13	Photo copier	2
14	projector	1
15	Water tank	10
16	Air compressor	4
17	amalgamtor	1
18	Anesthetic machine	5
19	Bedside monitor	18
20	Cbc machine	1
21	Dential chair	4
22	Emo	1
23	incubator	5
24	microscope	4
25	Operating table	4
26	Oxygen concentrator	15
28	Phacoemulsification machine	1
29	tonometer	1
30	Ultra sound machine	2
31	X ray apparatus	4
32	X- Ray dental	3
33	Air conditioner	23
34	Engraving machine	1
35	incinerator	2

**STORES FINDINGS**

1. There is no standard parking area for the double cabin pickups which are parked in the compound. A yard should be designated to host the vehicles for safety measure.
2. Despite the congestion, the stock cards for the inventory are in place and are being maintained.
3. The stores that hold the obsolete items due for disposal is a make shift store and the obsolete items from FY2021/2022 are yet to be disposed of.

## CASH AND BANK FINDINGS

1. The vote maintained five (5) bank accounts with Bank of Uganda Stanbic Bank as at 30<sup>th</sup> June 2024 (see *Treasury Forms 40 and 45 attached*). The bank accounts in the commercial bank served the purpose of funding for medical interns, the eye-clinic and Non-tax Revenue (NTR). Cash and bank balances were properly reconciled as per account statement and certificate of balance attached herewith. as per Treasury Instructions, 2017 guidelines as revised.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	LIRA REGIONAL REFERRAL H	9030006250482	STANBIC BANK			UGX
2	LIRA REGIONAL REFERRAL HOSPITAL	9030006245993	STANBIC BANK			UGX
3	LIRA REGIONAL REFERRAL HOSPITA	9030006331822	STANBIC BANK			UGX
4	LIRA EYE DEPARTMENT	9030006243028	STANBIC BANK			UGX
5	LIRA REGIONAL REFERRAL TG ACCOUNT	003720058000000	BANK OF UGANDA			UGX

## RECOMMENDATIONS

1. Assets due for disposal should be assembled and organized categorically and as the Vote awaits the disposal process.
2. Management needs to hasten the disposal of the Ambulance Nissan Patrol Registration number UBK 234C that was damaged beyond repair. The Board recommends an impairment review.
3. The management of the hospital needs to urgently priorities the construction of the new Drugs Store and install the newly procured Air conditioners.
4. The hospital needs to install a waste management facility.
5. The Assets donated to the Vote by JICA and Ministry of Health need to be updated on the asset Register in the IFMS.
6. The Vote should complete the exercise of validation of the historical Assets in the Asset register on the IFMS. All updates and adjustments

to the Assets Register in regard to historical Assets data should be made on the IFMS within the FY2024/2025.

7. The Vote needs to prepare a detailed Divestment plan highlighting all areas of disposal of Assets.

## PICTORIALS



## 413 MBARARA REGIONAL REFERRAL HOSPITAL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	More space is need for keeping items for disposal and the right procedures should be put in place to ensure proper disposal	Management has already sought for clearance from Accountant General to dispose of obsolete items	Permission has already been granted by the Accountant General and the disposal processes is ongoing
2	More store space is needed as some of the items are packed in the corridors	Management has kept on distributing the items parked on the corridors	Need for MoFED to allocate funds to expand the hospital stores.
3	Management should consider automating the stores for accurate records	There is an automated system called EAFYA	The system is not yet accurate as it needs automated locks systems

### ASSET FINDINGS

#### Findings

1. The asset register is duly up to date and the historical data had been submitted to treasury for cleanup and upload.
2. It is work in progress for the newly constructed staff quarters which is at 80% completion status and this is shown in annexes.
3. A neonatal ICU (NICU) is under construction and the works ongoing are at 25% completion status

#### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND	12	NIL	
2	BUILDING	30	8,863,281,069	8,863,281,069
3	TRANSPORT EQUIPMENT	15	977,884,478	977,884,478
4	ICT EQUIPMENT	292	NIL	
5	OFFICE EQUIPMENT	15	NIL	
6	MEDICAL EQUIPMENT	70	2,069,925,127	2,189,925,127
7	MACHINERY	6	78,515,200	78,515,200

**List of unserviceable items recommended for disposal**

S/N	ITEM DESCRIPTION	REG.NO/TAG No
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
1	Generator	3
2	Assorted nonfunctional medical equipment including one autoclave	1
3	Assorted ICT equipment	1
4	Assorted scrap that include but not limited to building materials and furniture	1

**STORES FINDINGS**

1. The hospital uses both the stock card system and the ministry of health system for book keeping and record purposes, this enables the store keeper have updated records.
2. The store has a storage of power supply, this is work in progress as the electrician on ground is to connect the store to the main power supply to avoid power outages.
3. The store also has insufficient storage space as most of the acquired boxes of drugs were on the floor, this poses a danger to some drugs since poor storage poses a danger to human medicine.
4. The items in the stores were well organized and well categorized in their various categorizes.
5. The stock cards were fully up to date and were matching with the ministry of health inventory system.

**CASH AND BANK FINDINGS**

1. A survey on the bank and cash balances for the accounts was conducted.
2. The cash book was up to date and reconciled with the respective bank statements.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Mbarara Hospital Delegated Funds	Stanbic	9030005647842	351,582,365	351,582,365	UGX
2	Mbarara Hospital Private Patients Services	Stanbic	9030005826836	839,410	839,410	UGX
3	Mbarara Hospital Doller Funds	Centenary	3100087842-D USD	88.94 USD	88.94 USD	USD



**RECOMMENDATIONS**

1. The entity needs to ensure that the store is provided with extra space to avoid medicine being kept on the floor
2. The entity should ensure all obsolete items are disposed of as soon as possible since the space keeping these items can also work as a store, for the meantime.
3. The board further recommends that the inventory management system provided by ministry of health be used instead of stock cards which can easily get lost and also reduce of bulkiness of filing all the time.

## 414 MUBENDE REGIONAL REFERRAL HOSPITAL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	More cameras should be installed in hospital promise to minimize un authorized activities	Cameras were installed to all hospital promises	Entity should monitor cameras and maintain them.
2	All assets should be engraved and updated in register to avoid damage and loss.	All Hospital assets were engraved and updated in asset register.	Entity should continuously engrave and update new assets received.
3	Engagement of relevant entity to obtain fund to complete new complex.	Entity has engaged MOFPED for more funds to complete new structure.	Entity should continuously engage MOFPED.
4	Disposal of obsolete assets in hospital.	In process- Procurement	This has been done, a space for obsolete items has been identified
5	Fleet register should be put in place to control staff and vehicle movements and maintenances.	In process	This is being worked on by a transport officer (Admin).

### ASSET FINDINGS

#### Findings

1. The asset register maintained at Mubende Regional Referral Hospital was up to date.
2. The team also noted during the physical verification that most of the assets such as furniture and computers were appropriately engraved.

### STORES FINDINGS

1. The team noted that Mubende Regional Referral Hospital has 10 Stores which were well organized.
2. The team also noted that due to limited storage space, some of the items were kept outside and others piled on top of each other.

## CASH AND BANK FINDINGS

1. The Cash Survey was not conducted because Mubende Regional Referral Hospital does not run any Cash Account or Petty Cash Book as all transactions are run through the system and purchases are made using the Bank related transactions or through IFMS, it did not have any cash or imprest cash as at 30<sup>th</sup> June 2024 hence it has been phased out and there is nothing to report about their Cash Balances.
2. Bank certificates for bank balances held at the end of the year ending June 30<sup>th</sup> 2024, agreed with the balance as shown in the bank statement
3. Bank reconciliation statements were prepared by the vote on a monthly basis to reconcile the bank balance with the cash book balance as shown in the statement for each period covered for the reconciliation.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	MUBENDE TREASURY SINGLE SUBACCOUNT	BOU	003740058000002	0	0	UGX
2	NONTAX REVENUE-MUBENDE HOSPITAL	CENTENARY	3100042258	181,402,031	181,402,031	UGX
3	MUBENDE RRH SUSTAIN PROJECT	STANBIC	005736012	14,880	14,880	UGX
4	MOH CDC-COAG – MUBENDE RRH	STANBIC	9030020217226	5,402,041	5,402,041	UGX
5	MUBENDE RRH IMPREST ACCOUNT	CENTENARY	3100086548	7,193	7,193	UGX

## RECOMMENDATIONS

1. More space for storage should be provided to accommodate all items.
2. All obsolete items and unserviceable vehicles should be disposed of to avoid more wear and tear.

## PICTORIAL



## 415 MOROTO REGIONAL REFERRAL HOSPITAL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken& Date	Remarks
1	Repair and construction of administration block, surgical ward and new mortuary	Children's Ward and Administration done	However, works on, Surgical ward & Mortuary haven't been done
2	Additional storage should be considered for cold rooms and main store to avoid congestion of medical equipment with other items	Nothing has been done	Inadequate Storage space
3	Ensure that disposal process is concluded within FY 22/23	Complete	Disposal process done on items that were for disposal and report available
4	Complete engraving of newly acquired assets within the last quarter of FY 22/23	Complete	Assets purchased haven't been engraved yet
5	Dormant Bank Account	The 1 Dormant Bank Accounts Closed	2 dormant Bank Account no yet closed

### ASSET FINDINGS

#### Findings

1. The assets loaded on the IFMS are duplicated and follow up is being made to have this corrected.
2. New assets purchased during financial year 23/24 have not yet been engraved.
3. All motor vehicles are in good condition except the one that was donated by MOH that needs repair.
4. The surgical and medical ward are in a very bad state and requires urgent renovation. There is no water and electricity in these wards and windows are cracked.
5. The mortuary is in a bad state and not up to standard, it is lacking the cold storage facilities.

## Other Findings

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
OTHER ITEMS		
S/N	ITEM	QUANTITY
1	Atracurium inj	270
2	Lopinovr retonavir	35
3	Levenomgistrel+ethiny	14
4	Levenorgestrel tabs	36
5	Enalapril tabs	2000
6	Atenolol tabs	1800
7	Dexamethasone inj	2090
8	Ranitidine inj	15600
9	Phenylephrine inj	80
10	DTG50mg tabs	9*30
11	Lopinovir + retonavire pellet tabs	7*120
12	Ethiomamide tabs	18*100
13	Sodium bicarbonate	12
14	halothane	13
15	SD bioline HIV ½ 3.0 DS	75
16	Dapson tabs	1000
17	Determine HIV	3*100
18	Flucytosine tabs	4*100
19	Mebendazole tabs	3*100
20	Clonazepam tabs	4*30
21	Vitamin K inj	110
22	Beclomethasone inheler	20
23	TDF/3TC/300/300mg	30*30
24	Iron Sucrose inj	4
25	Chlorpromazine inj	20
26	d-artepp 20/160md tabs	1876
27	Acetazolamide tabs	13*100
28	Misoprostol tabs	1*100
29	Amphotericin inj	10
30	Covid-19 RDT	14*25
31	Methylene blue	5*1
32	Covid-19 AG(D)	64
33	Gene-xpert	66*6
34	Beds	08
35	Patient trolley	03
36	Mattresses	26
37	Metalic cabine	01

## STORES FINDINGS

1. The Hospital has fourteen (14) stores in different locations of the hospital.
2. Store ledgers are well maintained and the stock cards balance with the physical stock.

3. Storage spaces are small and items are mixed up in the available stores.
4. The store has adequate resources to manage dispatch and other store activities.

### CASH AND BANK FINDINGS

The Hospital maintains 2 bank accounts with Stanbic Bank. Bank reconciliations were carried out, verified and reconciliation statements are attached.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	GEN F	STANBIC BANK	9030005692201	304761793	208,485,152	UGX
19	DELEG DEV	STANBIC BANK	9030005643154	89612550	34,476,282	UGX

### RECOMMENDATIONS

1. The Entity should engrave all new assets procured in the last FY
2. The Entity urgently needs a TB ward constructed as the current one is inhabitable and the patients refuse to be admitted in it.
3. Urgent renovation of the surgical and medical wards including the walk way between the two wards.
4. Close bank accounts that are not operational.
5. The need to construct a modern mortuary.



# PICTORIALS



## 416 CHINA-UGANDA FRIENDSHIP HOSPITAL NAGURU

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Hospital management should have a long-term plan to expand the store or building bigger stores to avoid overcrowding and the use of temporary stores	No action taken	This was hospital expansion by Chinese government
2	All hospital fixed assets register updated accordingly	Work in progress	Work in progress
3	Proper location of assets should be ascertained and recorded in the asset register	Done	Assets are now recorded appropriately
4	Correct engraving of assets should be done to avoid theft, where need be sourcing for an external service provider should be done to expedite the work	Work in progress	All assets to be re-engraved with new codes in line with Accountant Generals office guidance
5	Fixed assets registered on the IFMS should be forwarded to accountant general's office and updated with the new acquisitions.	Done	Working with Accountant Generals office to update asset register
6	The assets and stores team should always constitute the support officers at Accountant General's office in case of any challenges and capacity building sessions	Consultation done always	Working with Accountant Generals office to update asset register

### ASSET FINDINGS

#### Findings

1. The hospital assets were uploaded to IFMS and the team reviewed and verified a list of assets that were uploaded in to the upgraded IFMS-FAM.
2. The team noted during the physical inspection of laboratories equipment were found in a good working condition.
3. Assets engraving was poorly done for the old assets and the newly procured furniture have not been engraved.
4. It was further observed that the equipment in the theatre were in poor condition specifically many of the equipment were broken, not properly serviced and considered too old.
5. Most of the hospitals cars and ambulances were grounded and parked in the parking yard. This has greatly affected the hospital operation.

- The ledger books at both votes were found to be regularly and accurately matched with the actual inventory account.

### Other Findings

S/N	Item	Units	Amounts
1	Payables	1	103,752,812

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land			7440000000
2	Buildings			48,606,284,000
3	Transport			3693142199
4	Machinery and equipment			28382552706
5	Furniture and fittings			166545667

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motor Vehicle Van	UG 6205M
2	Station Wagon	UBG 976T
	Land Rover	UG 4133M
	Land Cruiser	UG 4381

### STORES FINDINGS

- Naguru hospital has one main store (sundry that is subdivided in to different sections according to the type of inventory stored that section and one pharmacy located at the outpatient premises.
- It was noted that both stores the sundry and pharmacy were well organized with good ventilation. The challenge they had was stock out of the drugs in the pharmacy.
- There were some expired drugs in the stores of the pharmacy and the cause is due to standard distribution without consulting end user needs requirements by NMS.
- The stores spaces were inadequate and require more shelves.
- It was noted that the supervision of engraving exercise was done by engineering department and yet this is stores functionality.

## CASH AND BANK FINDINGS

The survey on cash and bank balances was conducted and observed that hospital maintains (01) bank account (see Treasury Forms 40 and 45 attached). All cash books were properly posted as at June 30, 2024 and the cash and bank balances were properly reconciled against cashbooks, bank account statements, certificates of balances are attached herewith.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	NAGURU REFERRAL HOSPITAL	BOU	003300058000004	0	0	
2	NAGURU REFERRAL HOSPITAL	ABSA	6004390758	36,121,970	36,121,970	

## RECOMMENDATIONS

1. The entity needs to acquire more storage space for the pharmacy and store so as to accommodate the demand.
2. We recommend routine review and monitoring of stores by management.
3. There is need to recruit more trained staff to solve the problem of under staffing in the vote.
4. We strongly recommend for disposal of the following grounded vehicles; Land Rover UG4133M, Tata station Wagon UBG 976T, Toyota Hiace UG4505M, UG6205M.
5. Management should ensure that items on the lists of unserviceable are disposed of to save more space.
6. Management should a lined engraving of assets to stores section from engineering department.
7. Management should address the issue of drug stock outs to ensure adequate and timely access to medication for patients.



## PICTORIALS



## 417 KIRUDDU SPECIALISED NATIONAL REFERRAL HOSPITAL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Account staff should be trained on how to use fixed Assets module	Trainings carried out	More training required on news modules
2	Repairs dep't should ensure items repaired and put back to use	Repairs carried out	None
3	Need more store staff to ensure work is done on time	No additional store staff recruited	Budget constraints
4	More space is needed for keeping items for disposal	Additional space improved	All items pending disposal were disposed

### ASSET FINDINGS

#### Findings

1. The hospital maintains its Asset register in IFMS that is partially updated.
2. Data validation exercise is still work in progress
3. Most assets are engraved with few not engraved

#### Other Findings

#### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Building	4	1,043,620,206	1,719,353,874
2	Furniture & fittings	1,278	1,383,571,670	1,106,766,259
3	Light ICT Equipment	404	170,803,240	324,078,241
4	Medical Equipment	5,137	6,606,041,099	5,537,334,003
5	Laboratory Equipment	98	NIL	NIL
6	Office Equipment	90	82,000,000	65,600,000
7	Other ICT Equipment	68	NIL	NIL
8	Machinery Equipment	107	5,801,911,212	4,560,990,500
9	Kitchen Equipment	93	NIL	NIL

**List of unserviceable items recommended for disposal**

S/N	ITEM DESCRIPTION	REG.NO/TAG No
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRPTION	QUANTITY
1	Drugs	
2	Batteries	15
3	Suction machine	4
4	Weighing machine	2
5	Wheel chairs	8
6	Used tyres	10
7	Rechargeable lamp	1
8	Ecg electrodes	38
9	Wooden doors	19
10	Bedside lockers	1
11	Telephones	73
12	Photocopiers	5
13	Mattresses	3
14	Patient monitor	1
15	Bp machine	2
16	Infusion pump	3
17	Defibratof	1
18	Autoclave case	6
19	Glove dispenser	6
20	Oxygen regulators	1
21	Adult cuff	1
22	Collection bottle	1
23	Teardrop	2
24	Gas cylinder	2
25	Television	1
26	Trolley	1
27	Sterilization drum	16
28	Radio	1
29	Chair	2
30	Stool	22
31	Wheel barrow	12
32	Metallic bins	6
33	Hospital beds	48
34	Icu beds	6
35	Screens	48
36	Metallic shelves	6
37	Plastic bins	

**STORES FINDINGS**

1. The stock ledger cards were partially updated
2. The stores were neat and well aerated
3. Items were well arranged according to type or function. This makes it easy to retrieve items that are needed.



4. The stores were generally well stocked and organized with shelves and pallets
5. Some items for disposal and those for repair were kept outside due to inadequate storage space.
6. Some items are kept on direct on grounds in most stores.

## CASH AND BANK FINDINGS

1. The hospital maintains four bank accounts.
2. Bank statements were well reconciled.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	KIRUDDU NATIONAL REFERRAL HOSPITAL	BOU	003910088000001	3,645,035	0	UGX
2	KIRUDDU NATIONAL REFERRAL HOSPITAL	STANBIC BANK	9030016296073	17	0	UGX

## RECOMMENDATIONS

1. More skilled staff in inventory management should be employed to support those available in inventory management.
2. The officers in charge of inventory need a refresher training in records keeping
3. The stores should be equipped with closed circuit television cameras to avoid
4. Pallets should be acquired especially for them to avoid placing items directly on the floor
5. More storage should be provided for items due for disposal to avoid more deterioration.

## 418 KAWEMPE SPECIALISED NATIONAL REFERRAL HOSPITAL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	More storage space should be available to reduce the store congestion.	No space provided yet.	
2	All obsolete items should be valued and disposed of.	Some items were Disposed of and others are to be advertised through PDU.	
3	The team in charge of assets should seek more assistance from the assets management support team at MoFPED to help them upload old assets into the new IFMS	The updated assets register was uploaded and updated to the system	

### ASSET FINDINGS

1. Most of the assets were in good condition and managed efficiently.
2. The buildings were in a good habitation state.
3. Some assets, mainly medical equipment, were not engraved.
4. Kawempe National Referral Hospital maintains a fixed asset register on the IFMS. However, this is not comprehensively updated with all the required information about these assets. Some new and old assets were not yet updated on the fixed assets register.
5. There were obsolete and unserviceable assets that needed to be disposed of.
6. The asset register on IFMS was not comprehensively updated.
7. Some of the unserviceable items are kept outside the building and are at a risk of destruction by rain and pilferage.

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND			1550000000
2	BUILDINGS			41403351018
5	MACHINERY AND EQUIPMENT			459800000
6	OFFICE EQUIPMENT			331319999
7	MEDICAL EQUIPMENT			7407942528
8	LARATORY EQUIPMENT			2447496193
9	ICT EQUIPMENT			716883685
11	FURNITURE AND FITTINGS			411201376
12	TOTAL UNITS			54727994799

**List of unserviceable items recommended for disposal**

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	SECA	5769012164557
2	ADE MECHANICAL	16251-0000959
3	ADE MECHANICAL	16251-0000959
4	ADE MECHANICAL	16251-0001022
5	ADE MECHANICAL	N. A
6	DIGITAL EBSA-20	N. A
7	DIGITAL EBSA-20	MHC-OBG-WS-0024
9	FAZZINI	57600
10	BABY EMBRACE NEST	12100894
13	SECA	2762255134087
14	SONIC AID	UNENGRAVED
15	FORMICA TOPPED WITH GLASS	UNENGRAVED
16	PLASTIC PARTS	UNENGRAVED
17	FAZ PATIENT UNENGRAVED	UNENGRAVED
18	DELIVERY UNENGRAVED	UNENGRAVED
19	ORTHOPEDIC	UNENGRAVED
20	ELECTRICAL DELIVERY	UNENGRAVED
21	(COMFORT 300)	UNENGRAVED
22	FAZINI HYDROLIC OPERATED	UNENGRAVED
23	STAINLESS	UNENGRAVED
24	SLIDING ELECTRICAL EXAMINATION BED	NOT ENGRAVED
25	PEDIATRIC PATIENT BEDS	NOT ENGRAVED
26	STAINLESS WITH BLACK PLASTIC MOUNTINGS	NOT ENGRAVED
	WALK-IN BATHTUB WITH GLASS DOOR	NOT ENGRAVED

## STORES FINDINGS

1. The stores ledgers were well maintained and stock cards updated.
2. Kawempe National Referral Hospital has two (2) stores where all items including drugs and medical supplies received from National Medical Stores are received; the stores are small for the entire inventory kept so there is a need for more store place.
3. The various items in stores are not kept according to their different categories.

## CASH AND BANK FINDINGS

1. The survey entailed Cash and Bank balances of the three (3) Bank accounts held by Kawempe National Referral Hospital at 30<sup>th</sup> June 2024.
2. The team reviewed and verified the cash and bank balances as at 30<sup>th</sup> June 2024. This was done by closely analyzing the reconciled cash book balances against bank balances as per the guidelines in respect to the Treasury Accounting Instructions on cash.
3. Copies of the Bank Certificates and Bank Reconciliations are attached herein the report (see attachment).

**Table showing accounts reviewed by the board**

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Kawempe National Referral Hospital	Stanbic	9030016243107	305	0	UGX
2	Kawempe National Referral Hospital	BOU	3920088000001	76,870,261	0	UGX
3	Kawempe National Referral Hospital	BOU	3920058000002		0	UGX

## RECOMMENDATIONS

1. The entity should dispose of unserviceable items and obsolete assets to avoid further deterioration and congestion.
2. The entity should find more space for storage of inventory and drugs received from NMS to avoid congestion.
3. The various items in stores should be kept according to their different categories for easy identification.
4. All the assets should be engraved with unique identifier codes in the asset register.
5. The asset register on IFMS should be updated with all assets

## PICTORIALS



## 419 ENTEBBE REGIONAL REFERRAL HOSPITAL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	All obsolete items should be boarded off/ disposed off, following the PPDA ACT accordingly.	Disposal Process Initiated.	WORK IN PROGRESS
2	Management should procure pallets, fire proof cabins and shelves for proper custody of drugs and inventory.	Pallets & Shelves Procured, Fire Proof Cabinets are not yet funded.	PARTIALY OPEN
3	The management should contact the Engineers from the infrastructure Division of the Ministry of Health to rectify cause of leakage.	The Leaking Roof was fixed.	RESOLVED
4	The hospital administrator should get the motor vehicle log books from ministry of health.	The motor vehicle log books were secured.	RESOLVED
5	The Hospital management needs to plan for and provide more storage facility to avoid overcrowding of store.	No action taken due to non-Availability of Funds.	OPEN

### ASSET FINDINGS

#### Findings

1. The survey of assets owned by Entebbe Regional Referral Hospital was conducted by the BoS team.

#### Reconciliation of Physical Assets to the assets register

The BoS team did a physical verification of the assets based on the asset register and below were the findings:

1. Entebbe Regional Referral Hospital maintains an asset register on the IFMS
2. and its well-updated.
3. It was noted that the hospital has a lot of items that are due for disposal.
4. All the buildings under GRADE A are in a bad condition.
5. Housing units for intern doctors and nurses in both Grade A and B are in a poor condition.
6. Limited space to cater for the big number of patients received on a daily basis.



## Other Findings

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND	3	75,000,000	75,000,000
2	BUILDINGS	16	28,349,840,381	28,208,091,179
3	TRANSPORT EQUIPMENT	16	1,519,548,179	1,443,570,770
4	ICT EQUIPMENT	77	353035480	331257245
5	OFFICE EQUIPMENT	37	91912000	87316400
6	MEDICAL EQUIPMENT	1415	4,344,440,541	4,127,218,509
7	MACHINERY	2	14,738,900	14,001,955
8	FURNITURE AND FITTINGS	253	504,283,100	476291815

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
1	Ultrasound Machine	1
2	Ultrasound Scanner	1
3	X-ray machine(Stationary)	1
4	X-ray transformer	1
5	Mobile X-ray	1
6	Dry view laser image	1
7	Refrigerator blood bank	1
8	External refrigerator	1
9	Hot air Oven	2
10	Examination light	2
11	Slit lamp	1
12	Ventilators	4
13	Dental Chairs	2
14	Suction Machines	3
15	Mobile operation Lamps	1
16	Wheel Chairs	1
17	Autoclave	1
18	Sterilizer	1
19	Patient trolleys	4
20	Examination Couches	4
21	Medicine trolleys	4
22	Concentrators	4
23	Patient Beds	10
24	Tyres	7
25	Vertical weighing scale	1
26	Wooden Cupboard	1
27	Weighing scale	5
28	Patient Screens	8
29	Television Sets	2
30	System Units	1
31	Metallic cupboards	2
32	Drip stands	11

S/N	ITEM DESCRIPTION	REG.NO/TAG No
33	Ambulance Stretcher	1
34	Spot lights	5
35	Operating light	01
36	Gynecological bed	1
37	Basin stand	3
38	Ether Inhaler	1
39	Water Heater	1
40	Computer Monitor	5

## STORES FINDINGS

The board of survey team, with an objective of ascertaining the general conditions of inventories and storage facilities physically inspected the stores at the Entebbe Regional Referral Hospital.

The following were noted from the store's inspection undertaken.

1. Entebbe Regional Referral Hospital has a main store where drugs, stationary and cleaning materials are kept. The store is small but very organized.
2. The team noted that the hospital has a container and a tent where some of the items are kept.

## 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	GOU TREASURY SINGLE ACCOUNT	BANK OF UGANDA	03300058000004	CENTRALISED	CENTRALISED	UGX
2	ENTEBBE REGIONAL REFERRAL HOSPITAL INSTITUTION SUPPORT	BANK OF UGANDA	003930088000002	188,524,169	187816969	UGX
3	ENTEBBE REGIONAL REFERRAL HOSPITAL NTR	STANBIC	9030016277796	8678000	8678000	UGX
4	MOH CDC-HIV-AIDS-ENTEBBE REGIONAL REFERRAL HOSPITAL	BANK OF UGANDA	0039300880000003	37044787	33882787	UGX

**RECOMMENDATIONS**

1. The hospital should plan and dispose off all obsolete items.
2. Renovation of buildings under Grade B.
3. Buildings under Grade A are dilapidated and require a comprehensive review.
4. More space for storage should be provided to avoid mixing items.

## PICTORIALS



## 420 MULAGO SPECIALIZED WOMEN AND NEONATAL HOSPITAL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The Board recommended that the Asset Register on IFMS should be updated	The fixed assets register has been updated and uploaded on the IFMS system	RESOLVED
2	The Board recommended that inflammable inventory should be stored separate from another inventory	Drugs are inspected before receipt in stores to ensure adequate shelf time	RESOLVED
3	The Board recommended that the management should institute a policy of reducing expired drugs which are disposed of every financial year		RESOLVED

### ASSET FINDINGS

#### Findings

1. The vote maintains a fixed asset register on the IFMS with only major categories assets i.e. motor vehicles. Monitors furniture and fittings.
2. During an interview with one of the ICU staff, it was observed that the dialysis machine was purchased and it has been in use for a year since its purchase.
3. Almost all items are not engraved at all especially lab equipment.
4. Also, from an oral interview carried out, we found out that the staff need more equipment in the ICU, for example Patient Lifters to lift heavy patients and blanket warmers to keep patients warm.

#### Other Findings

S/N	Item	Units	Amounts
1	Payables	20	3,862,690,875
2	Receivables	22	649,888,659

## STORES FINDINGS

All the stores at the site were keenly inspected.

1. The General store was inspected and it was observed that the store is fully packed and not well organized. It has no many items that need to be dispatched e.g a radiology machine that had been purchased a while back was still in the store.
2. There was a problem of poor ventilation in all the stores which poses a danger to drug s and also putting the life of the store keeper at stake.
3. How ere, the main store was well organized with proper stock taking management.
4. Aeration is needed in the private specialized sundries drug store.
5. The items for disposal are well kept separately

## CASH AND BANK FINDINGS

1. The hospital carried out a cash account on 30 June 2024. The cash balances were properly reconciled with the bank balances as supported by the bank reconciliations and bank balances certificate.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	MULAGO SPECIALISED WOMEN AND NEONATAL HOSPITAL NTR COLLECTION	STANBIC BANK UGANDA LIMITED	9030016288380	250,000	250,000	UGX
2	MULAGO SPECIALISED WOMEN & NEO-NATAL-HOSPITAL - PROJECT	BANK OF UGANDA	003940088000001	3,932,000	0	UGX
3	MULAGO SPECIALISED WOMEN AND NEONATAL HOSP-TREASURY SINGLE SUB ACCOUNT	BANK OF UGANDA	003940058000002	0	0	UGX

## RECOMMENDATIONS

1. The general stores need more shelves for better organization and item need to be dispatched frequently.
2. Emphasis should be put on engraving the many items that are not engraved.
3. Aeration is needed in the private specialized sundries drug store.
4. The Dialysis machine needs to be put to you or stored in a better area than in the middle of the ICU.
5. More staffs be provided to facilitate easy flow of activities.
6. All assets should be assembled and engraved to avoid mishandling.



## 421 KAYUNGA REGIONAL REFERRAL HOSPITAL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The stores officer has a problem of huge workload hence there is need to increase the workforce here as well as the bio medics sections that is facing the same challenge.	A) 3 Biomedical engineers were deployed during the FY 23/24 to manage the work load in the medical workshop. B) 2 support staff were assigned duties to support the stores management.	Efforts are on going for additional wage to recruit more staff.
2	We recommend more space to be allocated to free up space for items placed in the corridors.	Administration allocated additional space on ENT block to temporarily be used to store assorted non-medical supplies.	
3	The board recommend repair of service items like the patient monitors, IBM server and the laundry washing machine.	All serviceable items were repaired like patient monitors, IBM server, laundry drying machine.	
4	We recommend routine review and monitoring of stores by management.	Management reviews and monitors the stores daily as recommended.	
5	We recommend disposal of unserviceable items to free up space in the store.	The disposal process is ongoing.	

### ASSET FINDINGS

1. An asset register is maintained and updated. The entity has been able to use the new IFMS Asset Module for items purchased in FY23- 24. However, they have faced challenges uploading the old assets onto the new system. Some of the new items are not engraved but the process is ongoing.
2. All motor vehicles are in good working conditions.
3. The Buildings are well maintained and in a good habitable state. A standby generator is maintained at the facility and it is in a good working condition.
4. The Oxygen plant is well installed and supplies the hospital with oxygen effectively.

### Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND	2	3,600,000,000	3,600,000,000
2	BUILDINGS	41	65, 496,015,850	65, 496,015,850
3	TRANSPORT	13	550,000,000	928,000,000
4	ICT EQUIPMENT	244	604,260,000	103,291,1261
5	OFFICE EQUIPMENT	136	252,300,000	282,296,810
6	MEDICAL EQUIPMENT	77	4,494,401,314	5,281,013,220
7	MACHINERY	78	998050000	1,006,600,000

### List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
<b>OTHER ITEMS</b>		
S/N	ITEM DESCRIPTION	QUANTITY
1	Operating beds	1
2	Office file cabinet	1
3	Incubator	1
4	Computer	7
5	Mikrotic router	1
6	Tv screen	1
7	Ups	14
8	Blower	1

### STORES FINDINGS

1. The hospital has (one) main store for material storage near the administration block where stationary, medicines and medical equipment's are independently kept in their physical room storages. There is a pharmacy at each Ward where medicines requested from the main store are stored before they are administered to the patients.
2. Store ledgers are well maintained and the stock cards balance with the physical stock.
3. The store space for all the items is generally enough. Items are organized without congestion in each store space for stationary, medicines and medical equipment
4. Management reviews and monitors the stores daily as recommended.

5. No disposal of unserviceable items done in the year 23/24.
6. Some serviceable items were repaired like the hospital beds.
7. More store managers were deployed during the FY 23/24 to manage the work load both in the stores and the bio medics section.

## CASH AND BANK FINDINGS

1. The Hospital maintains one bank account with Stanbic Bank. Bank reconciliations were carried out, verified and reconciliation statements are attached.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	KAYUNGA RRH REVENUE COLLECTION ACCOUNT	CENTENARY	3100093294	72,274,10	72,274,10	UGX

## RECOMMENDATIONS

1. All Obsolete items or unserviceable items should be valued and disposed of to clear off more space.
2. More air conditioning is required in the ART/TB, IV Fluids & Stationary stores to keep items in a cool dry environment.

## 422 YUMBE REGIONAL REFERRAL HOSPITAL

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Store ledgers be signed off end of each year and the stock balances should be carried forward on a fresh page	14th August 2023	Stock Cards are being signed on by stores supervisors on a monthly basis
2	They need to engrave new assets	14th August 2023	NIL
3	They need to put in place maintenance and disposal plan for fixed assets	14th August 2023	NIL

### ASSET FINDINGS

#### Findings

##### Category of Assets Inspected

1. The assets register printout is updated and running. There are however new items and equipment which had been acquired in the previous period and during the year which are not engraved by the time the team was conducting the Board of Survey exercise.
2. The following category of assets were inspected by the team:
3. Land
4. Buildings
5. Specialized Medical Equipment
6. Furniture and Fittings
7. Office equipment
8. ICT Equipment
9. Motor vehicle
10. Motor cycle

11. This team noted the following during the exercise:
12. That the drugs that get expired are delayed to be picked on time by National Medical stores for incineration.
13. That the current incinerator for the hospital was destroyed due to use of direct fire within the incinerator, which presents a problem to the hospital on how to destroy and burn the refuse from the maternity ward and theater.
14. That some of the assets owned by the hospital are not engraved which puts the hospital at risk of losing such assets at the hands of the unscrupulous persons.
15. That there is a machine for Assimilation/dispatch allocated to the dispatch department but has never been used.
16. That there is an oxygen plant whose commissioning date was way back in December 2022 yet up to date this has not been put to use.
17. The Hospital has 7 vehicles but only three were uploaded on IFMS fixed Assets register.
18. Generally, the conditions of all the assets, especially the ward, are well maintained and neat. The furniture and fittings, ICT and office equipment are well organized and easy to locate.
19. The vehicles are serviceable and in good mechanical conditions.
  - a. Reconciliation of Physical Assets to the assets register
20. The BoS team carried out a physical verification of the assets based on the asset register and below were the findings:
21. Yumbe Regional Referral Hospital maintained an asset register on the IFMS for the items

22. procured during the financial year 2023/2024, which is loaded onto the IFMS.
23. There was a stock of drugs that were in possession by the hospital which were expired and therefore not fit for human consumption. YRRH BOS FY 2023/24.
24. Some Assets owned by Yumbe Regional Referral Hospital were not engraved at the time of the survey.

### Other Findings

S/ N	Item	Units	Amounts
1	Payables	1	25858411

### Summary of Assets

S/ N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND	2		333650000
2	BUILDINGS AND STRUCTURE	38		
3	NON RESIDENTIAL			43379427713
4	RESIDENTIAL			21790618238
5	TRANSPORT EQUIPMENT			
6	semi-trailers/trailers			0
7	motor vehicles	5		1535000000
8	motorcycles			55000000
9	MACHINERY AND EQUIPMENT			
10	Office equipment	21		38950000
11	medical equipment	765		612259762419
12	ICT equipment	246		651854664
13	Laboratory and research			0
14	other machinery	63		2425800000
15	Other physical assets			
16	furniture and fittings			1398541300
	TOTAL UNITS			683868604334

## 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	MOH/CDC YUMBE RRH	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100096936	2,356,613	2,356,613	UGX
2	MOH-CPHL/YRRH	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100099157 71,589,280		71,589,280	UGX
3	YUMBE REGIONAL REFERRAL HOSPITAL ACCOUNT	CENTENARY RURAL DEVELOPMENT BANK LIMITED	3100083725 105,649,252		105,649,252	UGX

## RECOMMENDATIONS

1. Management should write to National Medical Stores to collect the expired drugs in stores for their appropriate disposal and in future, there should be a systematic schedule for the disposal of expired drugs.
2. Management should ensure that they engrave all the assets that were found not engraved by the time of the board of survey. In future management should ensure the contract price incorporates the amount for engraving assets to avoid contracting other parties to engrave, which in most cases takes time and otherwise may lead to loss of property due to lack of engrave codes.
3. Management should start the repairs of the hospital incinerator which currently is not functional yet necessary for the smooth operation of the hospital.
4. The team recommends that the assimilation machine should be installed and put to use before such assets become obsolete.
5. Management should follow-up on the commencement of the oxygen plant whose commissioning was way back in December 2022 yet up to date this has not been put to use.
6. Management should ensure that all assets procured and or donated to the hospital are captured onto the IFMS Fixed Assets register for easy retrieval and management.



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**APPENDIX 2: NON – SUBMISSIONS**

1. 015 Ministry of Trade, Industry and Co-Operatives
2. 111 National Curriculum Development Centre (NCDC)
3. 137 National Identification and Registration Authority (NIRA)
4. 142 National Agricultural Research Organization (NARO)
5. 404 Fort Portal Regional Referral Hospital





**FOR MORE INFORMATION PLEASE CONTACT US**

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