



MINISTRY OF FINANCE, PLANNING AND
ECONOMIC DEVELOPMENT

THE CONSOLIDATED BOARD OF SURVEY REPORT

FOR THE YEAR ENDED 30TH JUNE 2024

**Local Government
(Districts, Municipal Councils and Cities)
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.

The 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 the 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 Board of Survey 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 the Local Government's asset portfolio has increased from UGX 13.4 trillion to

UGX 17.8 trillion representing a 32.8% increase. This growth is attributed in part to the successful upload of historical asset data for 175 Local 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 175 Local Government Votes:

1. Donated assets not reflected in the asset registers; and
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).

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

CONSOLIDATED BOARD OF SURVEY REPORT

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 under established policies and guidelines. The 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 Local 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 30th June 2024.

Preparation Phase:

The Accountant General delegates his powers to the Accounting Officers 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

1. 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 30th June 2024.

2. The Board reviewed relevant documents, such as Asset Registers, Stores/Inventory records, maintenance logs, documents of ownership, and financial records.
3. The Board conducted interviews with relevant personnel, such as asset custodians, finance officers, and procurement officers.
4. 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 80% in FY2023/2024 which is a decline from the previous FY2022/2023 at 81%; representing a 1% decline. 36 Votes did not submit in the year under review.

The decline in the submission of the Board of Survey reports is attributed to the Non-prioritization of the Board of Survey exercise and logistical challenges faced by some entities.

Table 1: Board of Survey Submissions for Votes under Local Government

STATUS OF THE LOCAL GOVERNMENT BOARD OF SURVEY SUBMISSIONS						
		FY22/23		FY23/24		
#	VOTES	TOTAL VOTES	SUBMISSIONS	TOTAL VOTES	SUBMISSIONS	SUBMISSION PERCENTAGE
1	DISTRICTS	135	109	135	105	75%
2	MUNICIPALITIES	31	25	31	25	18%
3	CITIES	10	9	10	10	7%
	TOTAL	176	143	176	140	100%

From the table above, it is observed that the Cities 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 176 Votes was successfully migrated to the Fixed Assets Module on the IFMS. 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 miscategorization 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.

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 (UGX)	TOTAL COST (UGX)
NATURALLY OCCURRING ASSETS	2,132,359,124,250	5,037,945,832,749
OTHER NATURAL OCCURRING ASSETS	3,829,761,214,066	3,827,919,902,919
BUILDINGS AND STRUCTURES	6,234,836,217,248	7,793,544,502,404
MACHINERY AND EQUIPMENT	1,209,270,843,728	1,137,770,559,483
OTHER <i>FIXED</i> ASSETS	1,700,000	12,152,822,121
VALUABLES	6,424,893	43,522,085
WEAPONS SYSTEMS	-	950,000
Grand Total	13,406,235,524,185	17,809,378,091,761

The Category of Naturally occurring Assets in 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)

SN	ASSET CATEGORY	TOTAL UNITS	TOTAL COST (UGX)
1	BIOLOGICAL ASSETS	159,265	8,818,536,861
2	BUILDINGS OTHER THAN DWELLINGS	157,942,978	5,610,813,964,757
3	CLASSIFIED ASSETS	1	950,000
4	DWELLINGS	3,007	149,615,729,428
5	GOODWILL AND MARKETING ASSETS	6,903	521,243,672
6	ICT EQUIPMENT	36,865	65,777,972,687
7	INTANGIBLE ASSETS	5	998,323,409
8	INTELLECTUAL PROPERTY PRODUCTS	84	299,958,343
9	INTELLECTUAL PROPERTY RIGHTS	23	22,820,000
10	LAND	12,803	5,034,044,034,553
11	LAND IMPROVEMENTS	11,917	21,829,764,771
12	MINERALS AND ENERGY RESOURCES	1,146	3,901,798,196
13	NON CULTIVATED BIOLOGICAL	40,380	3,797,536,364,715
14	NON CULTIVATED NON BIOLOGICAL	20,017	621,028,900
15	OTHER INTELLECTUAL PROPERTY	14,508	2,490,263,245
16	OTHER MACHINERY AND EQUIPMENT	845,151	291,589,021,006
17	STRUCTURES	185,753,584	2,011,285,043,448

SN	ASSET CATEGORY	TOTAL UNITS	TOTAL COST (UGX)
18	TRANSPORT EQUIPMENT	41,834	779,586,601,090
19	VALUABLES	90	43,522,085
20	WATER RESOURCES	7,554	29,581,150,595
	Grand Total	344,898,115	17,809,378,091,761

As observed from the above table, the highest asset values are represented under Buildings and other Dwellings with **UGX 5,760,429,694,185** constituting **32%** 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)

ASSET CATEGORY	TOTAL UNITS	TOTAL COST
Abattoir Land	32	3,693,769,400
Agricultural land	1,229	103,229,299,456
Dumping Site	25	3,789,750,160
Dumping Sites	38	18,393,993,329
Hospital Land	966	136,956,263,241
Industrial Land	358	142,268,705,464
Landing Sites	14	1,418,650,000
Market Land	3	30,000,000
Mining Land	23	905,000,000
Office Land	6,231	2,744,379,622,681

ASSET CATEGORY	TOTAL UNITS	TOTAL COST
Park Land	32	32,646,762,800
Play Ground	25	2,078,953,499
Recreation Land	270	440,062,464,853
Residential Land	45	2,671,490,000
School Land	2,323	1,357,780,413,365
Taxi Parks	64	40,675,654,224
GRAND TOTAL	11,678	5,030,980,792,472

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

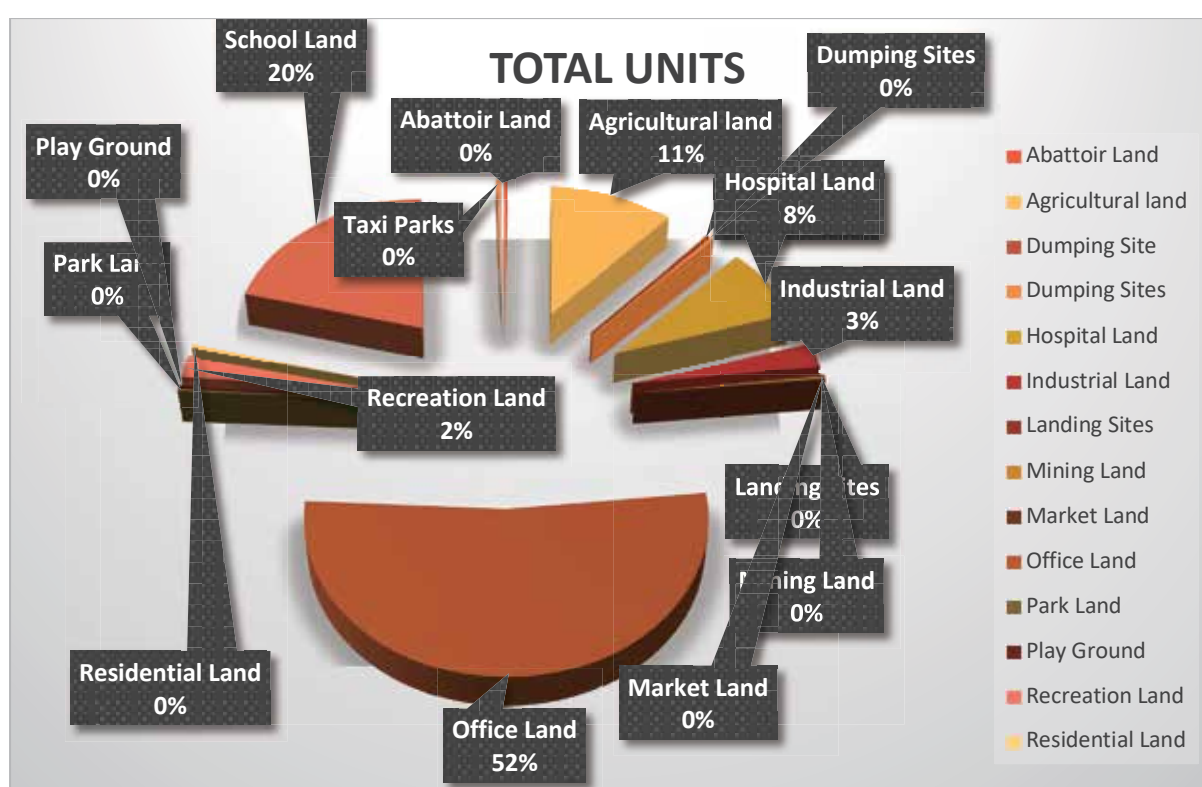


Figure 1: Percentage of Government Land utilized in accordance to category.

The illustration above shows that 52% 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.

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

ASSET CATEGORY	TOTAL UNITS	TOTAL COST
Agricultural land_Acquire	8	562,956,262
Dumping Site_Acquire	2	5,300,000
Dumping Sites_Acquire	8	96,850,141
Hospital Land_Acquire	2	71,676,000
Industrial Land_Acquire	1	40,000,000
Landing Sites_Acquire	7	24,950,000
Industrial Land_Trans	1,083	6,498,000
Office Land_Acquire	2	210,000,000
Recreation Land_Acquire	7	1,235,163,378
Residential Land_Acquire	1	28,000,000
School Land_Acquire	1	17,500,000
Taxi Parks_Acquire	3	764,348,300
GRAND TOTAL	1,125	3,063,242,081

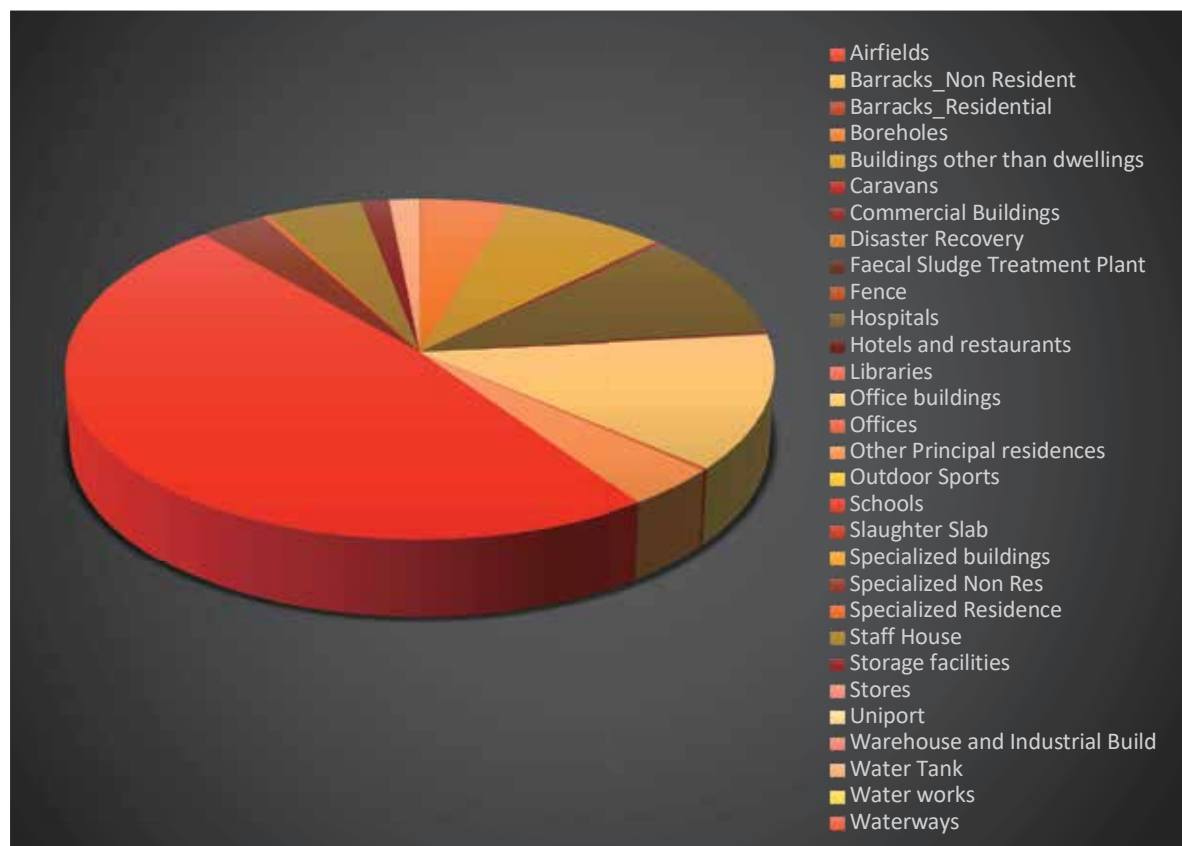
2.2.1.2 BUILDINGS AND STRUCTURES

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 Buildings and other Structures

SN	ASSET CATEGORY	TOTAL UNITS	TOTAL COST
1	BUILDINGS OTHER THAN DWELLINGS	126,612,387	585,977,080,892
2	NON RESIDENTIAL BUILDINGS	31,328,988	4,895,947,467,667
3	OTHER DWELLINGS	152	20,099,210,838
4	OTHER STRUCTURES	183,738,935	29,555,894,796
5	RESIDENTIAL BUILDINGS	4,458	258,405,934,788
	Grand Total	341,684,920	5,789,985,588,981

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

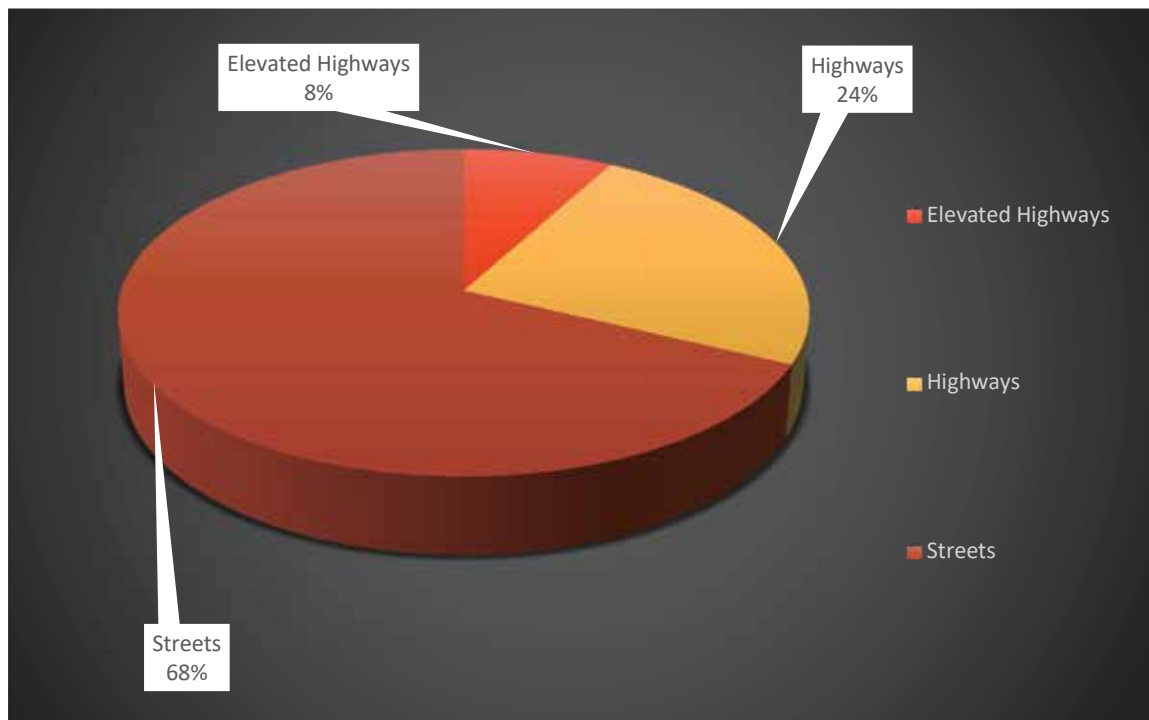


2.2.1.3 ROADS AND BRIDGES

Table 7: Cost and Units of Roads and Bridges per category

SN	ASSET CATEGORY	TOTAL UNITS	TOTAL COST
1	Elevated Highways	139,237	98,791,808,943
2	Highways	1,035,604	495,901,018,464
3	Streets	777,750	1,274,927,265,303
	Grand Total	1,952,591	1,869,620,092,710

Figure 3: Percentage of Roads and Bridges utilized in accordance to category.



2.2.1.3 TRANSPORT EQUIPMENT

Table 8: Cost and Units of Transport Equipment per category

SN	ASSET CATEGORY	TOTAL UNITS	TOTAL COST
1	AIRCRAFTS	2	22,982,000
2	CYCLES	13,879	156,759,773,240
3	HEAVY VEHICLES	1,675	161,322,659,175
4	LIGHT VEHICLES	7,359	263,346,948,077
5	OTHER TRANSPORT EQUIPMENT	18,842	196,990,454,638
6	TRAIN ENGINES AND WAGONS	2	24,000,000
7	WATER VESSELS	75	1,119,783,960
	Grand Total	41,834	779,586,601,090

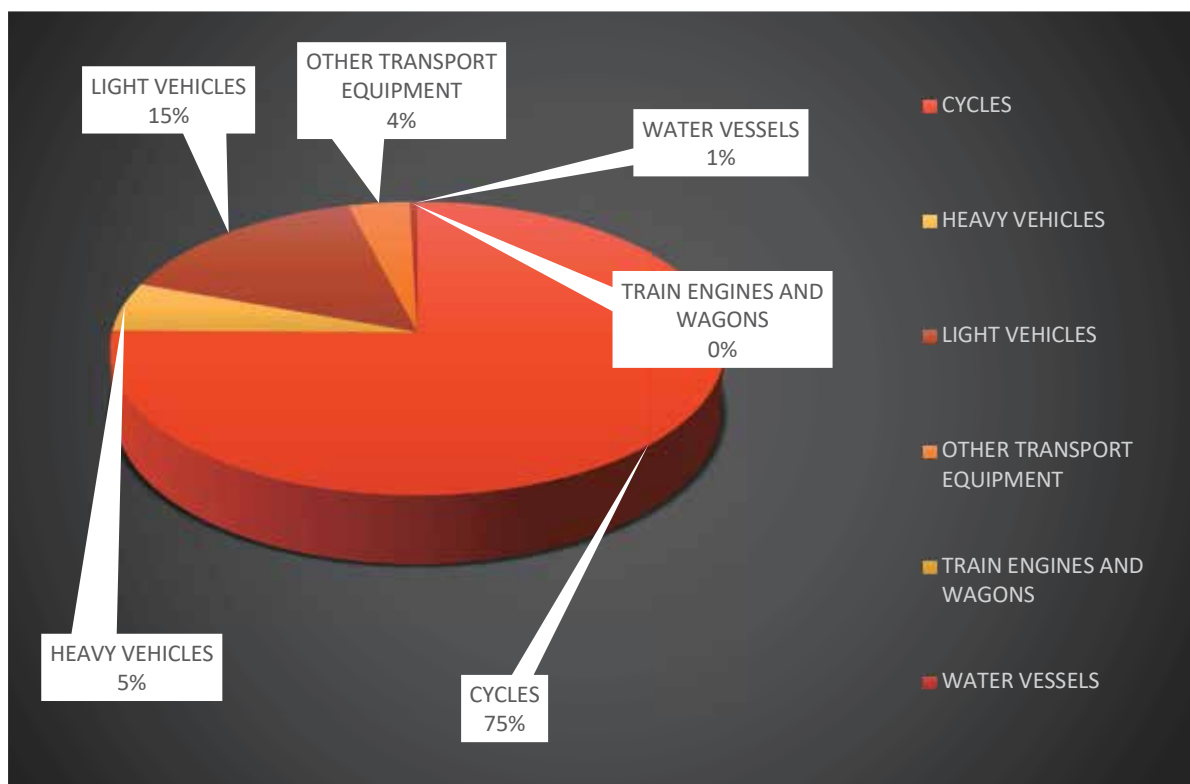


Figure 4: Percentage of Transport Equipment utilized in accordance to category.

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 30th June 2024.

Table 8: Cash and Bank Balances as at 30th 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 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

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
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
TOTAL	558,907,661,289	541,595,808,400	1,100,324,650,417	962,199,531,517	

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.

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.

However, 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 30th June 2024.

Table 9: Categories of the Inventory Items and balances as at 30th June 2024.

CATEGORY	Value (FY2022/2023)	Value (FY2023/2024)
Clothing, Cleaning Materials And Office Consumables	46,290,000	412,089,250
Computers, Computer Consumables And Accessories	518,421,901	832,043,055
Construction, Plumbing And Fire Fighting Equipment	1,674,133,272	17,414,661,711,560
Drugs, Laboratory Equipment And Medical Sundries	1,832,944,134	3,052,462,702
Electrical Equipment	83,850,000	653,922,868
Foodstuffs	31,900,000	189,816,350
Motor Vehicles Spares	3,053,525,707	5,109,339,108
Uncategorized	400,934,778	6,491,442,254
Office Furniture	329,593,458	128,539,325,326
Office Stationery	216,110,000	297,289,682
Office Tools And Equipment	74,656,600	113,473,226
Others	248,208,500	104,876,823,605
Printers, Printer Consumables And Accessories	2,081,000	2,024,306,716
Grand Total	8,174,744,572	17,667,254,045,703

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

2.2.4 Findings on Payables and Receivables

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

It has been observed that Local Governments had no Receivables for the FY 2023/24.

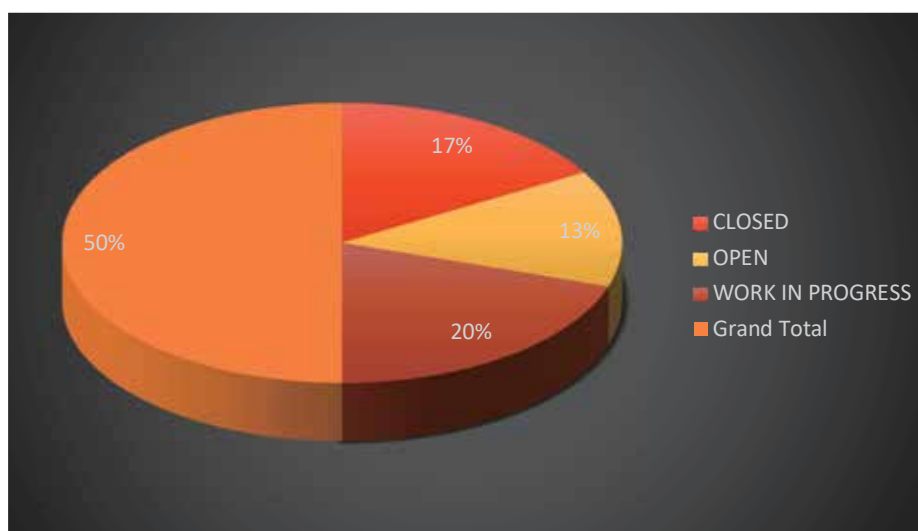
Table 10: Balances of Payables relating to Assets.

S/N	Category	Assets relating to Payables	Amount FY 2022/2023	Amount FY 2023/2024
1.	Districts	Land and PPE	1,851,374,794	873,624,776
2.	Municipalities	Land and PPE	7,495,018,404	1,654,649,739
3.	Cities	Land and PPE	0	984,629,106
	TOTAL			3,512,903,621

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.

Status	No
CLOSED	114
OPEN	92
WORK IN PROGRESS	137
Grand Total	343



3.0 Challenges

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

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

1. Votes with Biological assets should endeavor to include all the biological assets in Asset Register for upload 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. Title all the land that belongs to the Government to avoid future encroachers & disputes
4. Provide or Improve on storage space for assets.
5. For ease of work of inventory management Officers management should consider use of simple inventory management system
6. Vote should engrave the assets more permanent encryptions/codes
7. 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.
8. Vote should find a comprehensive disposal process for the old assets and ensure that these assets are retired from the Asset register on IFMS.
9. Items in the store that are earmarked for repair should be repaired immediately to avoid further wear and tear.
10. 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.
11. All votes need to prepare a detailed Divestment plan highlighting all areas of restocking/ reimbursement and disposal of Assets.
12. All Votes should conform to the gazzeted engraving format as per the asset management frame guidelines.

APPENDICES

APPENDIX 1: VOTE REPORTS

DISTRICTS

802 ADJUMANI DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	UG1234E-and UG1091E – Recommended for disposal FY 2016/2017	Permission was sought from the ministry of education; the two vehicles are yet to be transferred to Amelo Technical Institute. 25th June, 2018	Transferred to Amelo Technical Institute
2	UG1420A- Recommended for disposal in FY 2016/2017	Letter for permission to dispose was written to the MAAIF- 25th June,2018	Open

ASSET FINDINGS

1. Challenge in getting equipment from the ministry equipment zonal center
2. Lack of low bed for transporting the traxacavator and vibro roller
3. Delayed servicing of thr road equipments by ministry of works and transport

Other Findings

S/N	Item	Units	Amounts
1	Receivables	2	1,043,873,859

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land	129		194,678,777,927
2	Building	63		48370563034
3	Transport equipment	43		7,379,565,500
4	ICT equipment	224		242,700,000
5	Office equipment	25		46,767,656
6	Medical equipment	135		775,046,000
7	Machinery	10		637,971,576
8	Furniture	174		2,474,580,000

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Land Crusher Prado	LG 00023-04
2	Pick Up Jmc	LG 00006-002
3	Tractor	LG 00007-002
4	Tata	UG2921R
5	Jiafang	LG 0002-04
6	Landcrusher	UAA 745N
7	Jmc	LG 0003 002
8	Landcrusher	UG 2429M
9	Tata	UG1432A
10	Tata	UG1420A
11	Furgason Tractor	LG0013-04
12	Trailler	LG0011-04
13	Tanks	LG0012-04
14	Suzuki Jimmy	UAA147N
15	Simba Ug Boss	UEP171D
16	Simba Ug Boss	UEO299J
17	Simba Ug Boss	UEO294J
18	Ranger	LG0015-002
19	Ranger	LG0018-04
20	Honda	UG4215M
21	Yamaha	LG080-04
22	Tricycle	UEO814E
23	Yamaha	LG0074-04
24	Jingling	UG1789R
25	Yamaha	LG0042-04
26	Yamaha	LG0071-04
27	Simba Ug Boss	UEO430J
28	Honda	NON
29	Tricycle	UE O815E
Other Items		
S/N	Item Description	QUANTITY
30	Wooden Filling Cabinet	1
31	Deep Freezers	1
32	Printer/Photocopier	1
33	Lister Peter	7KVA
34	Lister Peter	CA160831R
35	Lister Peter	10KVA

S/N	ITEM DESCRIPTION	REG.NO/TAG No
36	Microscope	1

STORES FINDINGS

1. The stock balances in the store agree with the ledger card balances.
2. The stores person carries out a Quarterly check on the stores during the financial year.
3. The store room is not adequate though well-organized but does not have pallets
4. There is nothing obsolete in items in the storeroom.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance At 30 June 2024	Cashbook Balance At 30 June 2024	CUR
1	Adjumani District Prelnor	Stanbic	9030012318196	17,008	1,008	UGX
2	Adjumani District General Fund Account	Stanbic	9030005820196	30,171,679	46,389,472	UGX
3	Adjumani District Intergration Account	Stanbic	9030006300234	996,228	441,928	UGX
4	Adjumani Hospital Delegated Fund Account	Stanbic	9030008489490	5,493	5,493	UGX
6	Adjumani District Unicef Account	Stanbic	9030012318196	-	-	UGX
7	Adjumani District Drdip Operation Account	Stanbic	9030014236529	-	-	UGX
8	Adjumani District Drdip Sub Project Account	Stanbic	903001426588	-	-	UGX
9	Adjumani District Uwep Enterprise Account	Stanbic	90300112579208	-	-	UGX
10	Adjumani District Uwep Recovery Account	Stanbic	9030012579224	30,504,355	3,912,055	UGX
11	Adjumani District Ylp Account	Equity	1019200771763	-	-	UGX
12	Adjumani District Ylp Project Account	Equity	1019200771764	-	-	UGX
13	Adjumani District Ylp Recovery Account	Stanbic	9030011334376	8,849,150	345,850	UGX
14	Adjumani District Nusaf3 Operations Account	Centenary	7712100012	-	-	UGX
15	Adjumani District Nusaf3 Project Account	Centenary	7712100011	-	-	UGX
16	Adjumani District Institutional Capacity Building	Stanbic	9030009055370	-	-	UGX
17	Treasury Single Account	BOU	005010528000000	-	-	UGX
18	Adjumani District Revenue Collection	BOU	005010168000000	-	-	UGX
19	Adjumani District Dlg Dinu Project	Stanbic	9030016664315	12,986,952	-	UGX

RECOMMENDATIONS

1. Timely release of funds to enable timely execution of works
2. There is need to increase the funding under Uganda Road fund to enable maintenance of the DUCAR network
3. A back hoe or tyre excavator should be acquired to ease culvert installation, river training and mitre drain excavation
4. Need to establish another equipment zonal centre in west Nile

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Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Obsolete stores should be disposed of immediately	Action is being taken	Disposal process is ongoing
2	Assets Registers maintained should be up to date	Other departmental registers are updated but a few still needs to update	Heads of departments should ensure that all assets acquired, be posted in the registers and updated.
3	certificate of bank balances should be collected immediately the financial year ends, and their reconciliations done.	No action taken	Head of Finance and the accountant should take charge of this.

ASSET FINDINGS

1. Assets Registers are being maintained but are not up to date.
2. Physical verification of all non- current assets of the vote confirms with the assets register of most of the items and not all.
3. Confirmation of current condition, ownership and location of assets.
4. Confirm the existence of construction work and their status

Other Findings

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land			55,500,000
2	Buildings and structures			495,818,142,964
3	Transport equipment			607,411,412
4	Machinery and equipment			1,446,430,754
5	Furniture and fittings			166,982,514

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motorcycle	LG 00032-57
2	Motorcycle	LG000
3	Motor Vehicle JMC	LG0009-005
4	Motor Vehicle JMC	LG0008-005
5	Motor Vehicle	LG0016-57
6	Motor Vehicle Toyota Hilux	UAJ 011X
7	Tractor	UG 0355Z
8	Motor Vehicle Toyota Hilux	LG-0012-57
9	Tractor Disc Arrow	
10	Hydro Foam	805/Woks/HFM/00001
11	Hydro Foam	805/Woks/HFM/00001

STORES FINDINGS

1. The storeroom is inadequate and poorly arranged due to inadequate space.
2. The ledger balances do not agree with the balances as some of the newly acquired assets were not yet captured in the asset register.
3. The store persons carry out a check on the stores annually.
4. This obsolete stock should be disposed of.
5. Not all could be captured because the exercise started a bit late.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance as at 30 th -june-204	Cash Book Balance as at 30 th -june-2024	CUR
1	Amolator Gen Fund a/c	DFCU	01983501002785	657,369	657,369	UGX
2	Amolatar DLG UWEP Recovery	POST	1630038000078	7,542,363	7,542,363	UGX
3	Amolatar DLG YLP Recovery	POST	1630038000042	6,852,910	6,852,910	UGX
4	Amolatar DLG DINU Project	DFCU	01473657640995	000	000	UGX
5	Amolatar DLG Treasury Single Sub	BOU	005641528000000	000	000	UGX
6	Amolatar DLG Imprest	DFCU	01473657786808	50,017,029	50,017,029	UGX
7	Akwon Sub county Gen. Collection	DFCU	01983501002081	101,055	101,055	UGX
8	Akwon Sub county Gen. Collection	DFCU	01983501002075	000	000	UGX
9	Akwon Sc Community Access Road	DFCU	01983501002084	000	000	UGX
10	Akwon Sub county LC III Development	DFCU	01983501002598	000	000	UGX
11	Agwingiri Sub county Gen. Collection	DFCU	01983501002279	66,592	66,592	UGX
12	Agwingiri Sub county Development A/C	DFCU	01983501002079	102,857	102,857	UGX
13	Agwingiri Sub county DDEG	DFCU	010536356402176	000	000	UGX
14	Arwotcek Sub county Gen. Collection	DFCU	01983501002076	000	000	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance as at 30 th -june-204	Cash Book Balance as at 30 th -june-2024	CUR
15	Arwotcek Community Access Road	DFCU	01983501002082	000	000	UGX
16	Awelo Sub county LC III Development	DFCU	01983581002803	49,550	49,550	UGX
17	Awelo Sub county General Fund	DFCU	01983501003799	115,295	115,295	UGX
18	Etam Sub county Gen. Collection	DFCU	01983501002077	000	000	UGX
19	Etam Sc Community Access Road	DFCU	01983501002085	000	000	UGX
20	Etam Sub county LC III Development	DFCU	01983501002598	000	000	UGX
21	Namasale Sub county Gen. Collection	DFCU	01983511003790	000	000	UGX
22	Namasale Sub county Road Fund	DFCU	01983501003791	157,047	157,047	UGX
24	Namasale Sub county Development	DFCU	019835011003789	219988	219,988	UGX
25	Namasale Health Centre III	DFCU	01983501000655	1,229,147	1,229,147	UGX
26	Agikdak Sub county Gen. Collection	DFCU	01983501002074	21,630	21,630	UGX
27	Awonagiro Health Centre III A/C	DFCU	01983501008648	000	000	UGX
28	Agikdak Sub county LC III Development	DFCU	01983501002080	000	000	UGX
29	Aputi Sub county Gen. Collection	DFCU	01983501003788	206,578	206,578	UGX
30	Aputi Sub county Road Fund	DFCU	01983501001247	22,250	22,250	UGX
31	Aputi Sub county Development	DFCU	01983501004585	000	000	UGX
32	Aputi Sub county DDEG	DFCU	01053656399331	000	000	UGX
33	Aputi Health Centre III	DFCU	01983501000647	66,462	66462	UGX
34	Arwotcek Sub county Gen. Collection	DFCU	01983501002076	000	000	UGX
32	Arwotcek Sub county Community Access Road	DFCU	01983501002086	000	000	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance as at 30 th -june-204	Cash Book Balance as at 30 th -june-2024	CUR
33	Arwotcek Sub county LC III Development	DFCU	01983501002082	000	000	UGX
34	Arwotcek Health Centre II	DFCU	01983501000645	000	000	UGX
35	Muntu Sub county Gen. Collection	DFCU	01983501004268	283,863	283,863	UGX
36	Muntu sb Community Access Road	DFCU	01983501001248	137,442	137,442	UGX
37	Muntu Sub county DDEG	DFCU	01473656309134	218,805	218,805	UGX
38	Muntu Sub County Operation	DFCU	01473617283170	000	000	UGX
39	Amolatar TCI Gen. Collection	DFCU	01983501002586	165,557	165,557	UGX
40	Amolatar TC Administration	DFCU	01983501002587	253,620	253,620	UGX
41	Amolatar Town Council Works	DFCU	01983501002589	1,913,169	1,913,169	UGX
42	Amolatar Health Centre IV	DFCU	01983501000649	7,703,028	7,703,028	UGX
43	Amolatar Town Council DDEG	CERUB	3100086896	179,275	179,275	UGX
44	Namasale TCI Gen. Collection	DFCU	01983501002594	13,176	13,176	UGX
45	Namasale TC Administration	DFCU	01983501002598	000	000	UGX
46	Namasale Town Council Works	DFCU	01983501002599	1,799,002	1,799,002	UGX
47	Biko Health Centre II	DFCU	01983501000656	000	000	UGX
48	Namasale Town Council DDEG	DFCU	010503657630837	111,707	111,707	UGX
49	Etam Town Council Operation	CERUB	3100089208	000	000	UGX
50	Etam Town Council Gen. Collection	CERUB	3100089207	000	000	UGX
51	Etam Health Centre III	DFCU	0198350100656	000	000	UGX
52	Opali General Fund	CERUB	3100089194	60,843	60,843	UGX
53	Opali Town Council Operation	CERUB	3100089193	22,475	22,475	UGX
54	Acii Sub County General Fund	CERUB	3100089201	000	000	UGX
55	Acii Sub County Operation Fund	CERUB	3100089200	125,725	125,725	UGX
56	Acii Health Centre II	DCFU	01983501000657	109,346	109,346	UGX
57	Nalubwoyo General Fund	CERUB	3100089205	3,383,703	3,383,703	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance as at 30 th -june-204	Cash Book Balance as at 30 th -june-2024	CUR
58	Nalubwoyo Sub countyOperation	CERUB	3100089206	000	000	UGX
59	Abeja sub county General Fund	CERUB	3100089203	92,612	92,612	UGX
60	Abeja Sub county Operation	CERUB	3100089204	26,000	26,000	UGX
61	Etam Health Centre III	DFCU	01983501000644	000	000	UGX
62	Namasale Health Centre III	DFCU	01983501000655	1,229,147	1,229,147	UGX
63	Nakatiti Health Centre III	DFCU	01983501002301	000	000	UGX
64	Anamwany Health Centre III	DFCU	01983501003787	000	000	UGX
65	Alyecmeda Health Centre III	DFCU	01983501000646	000	000	UGX
66	Aputi Health Centre III	DFCU	01983501000647	48,445	48,445	UGX

RECOMMENDATIONS

1. Assets registers maintained should be up to date by ensuring that all acquisitions, upgrades and disposals are captured as and when they occur by all departments.
2. Stock/ store records should be up to date by carrying out regular inspection of stores.
3. All recommendations suggested by the Board should be implemented and if not, justifiable reasons for non-implementation be stated.
4. Certificates of bank balances should be collected immediately after the close of the financial year.
5. Bank reconciliation should be done regularly.
6. The entity should put aside some funds to cater for Board of Survey exercise.

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Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Disposal of assets that are overdue for use and costly in repairing.	Accounting Officer wrote to the Chief Government valuer to guide on costing on	On-going process to enable PDU advertise for the disposal
2	Lower local Governments and Higher Local Government to ensure that all newly acquired assets that are not engraved with the old assets should be engraved on routine basis.	The Higher Local Government in the F/Y 2021/2022 procured the engraving machine such that all assets are engraved on timely basis.	. Engraving of the assets is being done on routine basis.
3	Gazette the independent stores in higher local government, Lower Local Government and all other government for proper storage and management of stock in category and other assets.	All Government entities have provided mini stores for proper management of assets unlike the newly created administrative units in any structures and are still dependent on old Administrative units.	The assigned stores managers are routinely monitoring the gazzeted store.
4	Construction of a mechanized parking yard to manage and protect motorized equipment and other accessories.	The District budgeted for construction of a parking yard in f/y 2020/2021.	The mechanized parking yard is partially complete.
5	Regular update of stores ledgers and books of assets in all government entities.	All institutions with stores have acquired the stores ledgers and equally put in place assets registers which are regularly updated.	Routine check and inspection of stores during Audit and Board of Survey exercise.
6	Completion of Council Chambers to cater for Limited office space for the district staffs, stores and lobby for funding for Construction of Administrative blocks especially in Lower Local Governments that were newly created have no office space.	LLGs through the District filled MOUs with Ministry of Local Government requesting for funds to construct Administration structures in f/y 2021/2022.	Routine follow-up is being made by the Accounting Officer and District Chairperson.
7	Proper management of government land through survey and titling to as ascertain the ownership by the government authorities.	The District procured the Survey equipment in f/y 2021/2022 to enable the process of surveying land and titling of land relatively affordable.	All government entities have considered budgeting for survey and titling of government land on routine basis
8	All government entities should consider budgeting for O&M for the public assets and other equipment to reduce the rate of depletion.	Government institutions have routinely adopted to budget for operation and maintenance of all assets including rehabilitation of dilapidated structures and lobby for support from the Non-Governmental	Routine O& M is being done in all government entities and lobbying for support from Non-Governmental Organization.

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
		Institutions operating within the entity in co-current f/y.	

ASSET FINDINGS

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

Other Findings

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Non-Residential buildings			6,805,316,754
2	Residential buildings			142,847,612
3	Roads and bridges			498,510,944
4	Motor cycles and Bicycles			29,975,470
5	Machinery			850,234,125
6	Furniture and fittings			1,714,928,750

STORES FINDINGS

1. The stores person conducts a quarterly check on the stores during the financial year
2. The stock balances agree with the stock card balances.
3. The storeroom is adequate and well organized
4. The stores are not adequate and properly managed, books and ledgers are not updated regularly
5. There is 4% of the excessive obsolete stock held by the entity.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance At 30 June 2024	Cashbook Balance At 30 June 2024	CUR
1	Amuria District Local Government General Fund	Dfcu	01983501007696	91,582,858	91,582,858	UGX
2	Amuria District Ylp Recovery	Dfcu	01983501000083	0	0	UGX
3	Amuria District Local Government Excellence Fund	Dfcu	01553656531061	1,182,541	1,182,541	UGX
6	Amuria District Uwep Recovery	Centenary	3100028805	17,274,033	17,274,033	UGX
7	Amuria District Revenue Collection	Bou	005650168000000	0	0	UGX
8	Amuria District Single Treasury	Bou	005650528000000	0	0	UGX

RECOMMENDATIONS

1. Gazette the independent stores in higher local government, Lower Local Government and all other government for proper storage and management of stock in category and other assets.
2. Completion of Council Chambers to cater for Limited office space for the district staffs, stores and lobby for funding for Construction of Administrative blocks especially in Lower Local Governments that were newly created have no office space.
3. Proper management of government land through survey and titling to as ascertain the ownership by the government authorities.
4. All government entities should consider budgeting for O&M for the public assets and other equipment to reduce the rate of depletion.
5. The entity should deliberately budget for this activity so that the team can be able to do its work without any hindrance.
6. A means of transport should be allocated to the team during this exercise.
7. The Higher and lower local government should ensure that all the assets are engraved so as to minimize loses and ease traceability.
8. The lower local governments should ensure that all assets taken for repair are retrieved.
9. There is need for regular maintenance of all the assets of the vote so as to improve on the durability.
10. Lower local Governments and Higher Local Government to ensure that all newly acquired assets that are not engraved with the old assets should be engraved on routine basis.

PICTORIALS



811 BUDAKA DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Accounting Officer should ensure safety of assets by engraving and recording movements of assets to avoid loss and misuse	All acquired assets were engraved and movement of assets recorded	Plan in place to have all assets engraved
2	Accounting officer should ensure disposal of absolute and unserviceable items in line with the law	Accounting officer wrote to the PS Ministry of works and transport seeking the services of the government valuer	Accounting officer awaiting valuation from the government valuer
3	Accounting officer should continue and prioritize engagements with stakeholders to ensure all government pieces of land are secure	Accounting officer engaged stake holders and secured government pieces of land by acquiring titles in a phased manner due resource constraint	Accounting officer is committed to ensure that government pieces of land secured
4	Accounting officer should strengthen store management	Accounting officer through the audit function has routinely appraised stores	Accounting officer to continue the routine appraisal of stores
5	Accounting officer should ensure proper budgeting for maintenance of assets as a good assets' management practice especially vehicles and buildings	Accounting officer ensured that proper budgeting for asset maintenance is done at departmental levels	Accounting officer to continue with proper budgeting for asset maintenance
6	Accounting officer should prioritise the construction of un allocated stores	Ongoing construction of administration block to create additional office space to give room to general stores	The construction of the administration block is ongoing

ASSET FINDINGS

Other Findings

S/N	Item	Units	Amounts
1	Payables	1	1,009,593,566
2	Receivables	1	2,249,870,432
5	Losses	1	60,000,000

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	LAND AND BUILDINGS	3,889		
2	TRANSPORT EQUIPMENT	137		
3	ICT EQUIPMENT	141		
4	OFFICE EQUIPMENT	11		
5	MEDICAL EQUIPMENT]		
6	MACHINERY	11		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	FORD RANGER	UG 2942R
2	FORD RANGER	UG 2721R
3	JMC ISUZU	LG 003-011
4	JAILING	UG 2796R
5	HONDA XL	UG 1541S
6	YAMAHA DT	UBA 050Z
7	HONDA	UG 1673S
8	YAMAHA AG	UG 0828M
9	YAMAHA DT	UDA 674U
10	HONDA XL	UDX 494Z
11	YAMAHA DT	UAC 693Y
12	YAMAHA DT	LG 0043-40
13	YAMAHA DT	UDX 672Z
14	YAMAHA DT	UG 3686M
15	YAMAHA DT	LG 0013-72
16	HONDA	LG 009-72
17	HONDA	LG 000-72
18	HONDA	LG 0010-72
19	HONDA	LG 0011-72
20	HONDA XL	LG 02025E
21	HONDA	LG 006-72
22	JAILING	UG 2014R
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
23	PRINTERS	6
24	CPU	9
25	ASSORTED KEYBOARDS	8
26	MONITORS	5
27	DESKTOP	3
28	GENERATOR	1
29	SOLAR	17
30	TYRES	35

STORES FINDINGS**CASH AND BANK FINDINGS****Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	BUDAKA DISTRICT LG YLP REVOLVING	HOUSING FINANCE BANK	0800108243	2,093,300	2,093,300	UGX
2	BUDAKA DISTRICT UWEP RECOVERY	DFCU	01983501000299	1,643,275	1,643,275	UGX
3	BUDAKA DISTRICT GENERAL FUND	HOUSING FINANCE BANK	0800158166	3,881,902	3,881,902	UGX

RECOMMENDATIONS

1. Accounting officer should ensure safety of assets by engraving and recording movements of assets to avoid loss and misuse
2. Accounting officer should ensure disposal of absolute and unserviceable items in line with the law
3. Accounting officer should continue and prioritize engagements with stakeholders to ensure all government pieces of land are secured.
4. Accounting officer should strengthen stores management
5. Accounting officer should ensure proper budgeting for maintenance of assets as a good asset management practice especially vehicles and buildings.
6. Accounting officer should prioritize the construction of un allocated stores

812 BUDUDA DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Stores should update the district asset register to ease work and tracking of public items	Asset register update quarterly	See the asset register
2	The valuation committee should be formed to establish the value of all the district assets so that absolute items are disposed in time before they completely loose value	No action taken	
3	The district should put in place alternative place for stores which is suitable in site and security in order to safeguard the assets		
4	All departments should value all their assets and maintain proper asset register	Departments have valued most of their assets	Not at all have been valued by departments
5	The recommendations from the previous board of surveys be fully implemented to avoid further depreciation in value of the assets identified for disposal	District council approved disposal process and government valuer formally communicated to	Disposal process in progress
6	Ensure all items recommended for disposal are boarded off immediately	Some items have been collected at the district for verification	Disposal process in progress

ASSET FINDINGS

1. The district Asset register is fairly updated and this makes work easy and valuation of Public Assets.
2. The team reviewed the previous Board of Survey Report 2022/2023 and established that some of the Recommendations made therein were NOT implemented.
3. Some district assets are not Engraved
4. Most buildings were found to be in sound condition but Natural Resources department, service commission, are still in bad condition.
5. Some departments don't have complete asset registers which puts their assets at a higher risk of disappearing without tracking them.
6. The stores space for the district is still inadequate. When the district receives assets, some are kept in corridors of the main district block and this exposes them to risks. The old assets were found to be kept outside exposing them to further deterioration hence loss of value.

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Suzuki Tf125	UDA 533U
2	Suzuki Tf125	UAC 913U
3	Yamaha Ybr	LG0018-73
4	Yamaha Ybr	LG0019-73
5	Jialing	UG3308M
6	Yamaha Ag100	UG3380M
7	Yamahaag100	UG0818M
8	Yamaha Dt175	LG0099-30
910	Yamaha Ag100	UG3781
11	Yamaha Ag100	UBA419Y
12	Honda Xl125	UG1542S
13	Honda Xl125	UG1543S
14	Yamaha Dt125	UDA586U
15	Suzuki Tf125	UG1344A
16	Yamaha Dt125	UA1893
17	Suzuki Tf125	UG1954A
18	Jialing	UG1825R
19	Jialing	UG1282R
20	Suzuki Ts185	UG0366R
21	Suzuki Ts185	UG0367R
22	Suzuki Ts185	UG0350R
23	Yamaha Ag200	UG0676R
24	Jialing	UG1614R
25	Jialing	UG1887R
26	Honda Cg125	LG0004-73
27	Honda Cg125	LG0005-73
28	Honda Cg125	LG0006-73
29	Honda Cg125	LG0007-73
	Honda Cg125	LG0008-73
30	Honda Cg125	LG0009-73
31	Yamaha Ybr	LG 0012-73
32	Yamaha Ybr	LG 0013-73
33	Yamaha Ybr	LG0015-73
34	Yamaha Ybr	LG0016-73
35	Yamaha Ybr	LG0017-73
36	Yamaha Ybr	LG0014-73
37	Jialing	UG1889R
38	Jialing	UG1283R
39	Jialing	UG1783R
40	Yamaha Ybr	LG 0024-73
41	Yamaha Dt 125	not registered
42	Yamaha Dt 125	UDX 542Y
43	Mitsubishi L200	UE1392
44	G/Wall-Wingle	UAK 833X
45	Ford Ranger	UG2947R
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
46	Laptop Computers Cosmio &	1
47	HP printer 1320	1
48	Dell Inspron 9400	2
49	Desk top-4WRRG2J	1
50	Laptop- Toshiba	1
51	Desktop computer	1
52	Motorcycle scrap	5

S/N	ITEM DESCRIPTION	REG.NO/TAG No
53	Desktop computer	1
54	Desktop computer and printer	2
55	Desktop computer	1
56	Assorted scrap	
57	Old iron sheets	60 pcs
58	Motorcycle	1
59	Patient beds	36
60	Generator	1
61	Metallic table	2
62	Wheel chairs	1
63	Wooden doors	4
64	Treatment trolley	
65	Delivery bed	3
66	Examination bed	1
67	Window frames	6
68	Door shatters	4
69	Hand wash sink	3
70	Stand for X-ray	1
71	X-ray table	1
72	Change over switch	1
73	Old Gate	1
74	Laner 7216 copier	1
75	Computer monitor	1
76	Tyres	7
77	Hp laser jet printer 1320	1
78	Computer HP L1710	1

STORES FINDINGS

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	DUDUDA DLG GEN FUND ACCOUNT	EQUITY	1014200929682	3,403,456.04	3,403,456.04	UGX
2	DUDUDA DISTRICT UWEP RECOVERY ACCOUNT	EQUITY	1014200889520	8,214,160	8,214,160	UGX
3	DUDUDA DLG GEN FUND ACCOUNT	HOUSING FINANCE	108001363546	6,081,275	6,081,275	UGX
4	DUDUDA DLG UWEP ACCOUNT	HOUSING FINANCE	1080013225146	6,656,750	6,656,750	UGX

RECOMMENDATIONS

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

PICTORIALS



813 BUGIRI DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1.	The district should ensure disposal of unserviceable assets.	CAO has written a letter to Central Government to clear some of the vehicles owned by C G in the district which were boarded off	the disposal in final stage.
2.	There should be a deliberate effort to code and engrave all district assets. The equipment for engraving in the store should be put to use.	The district has promised to prioritize procurement of a modern engraving machine since the existing one is manual and labour intensive.	In progress.
3.	Capacity building for school head teachers and health unit in-charges on financial management, record keeping and asset management should be carried out routinely.	This was planned for in the running Financial Year and implementation starts next month.	September 2024
4.	All government land within the district should be titled and the district authorities should sign memorandum of understanding with relevant authorities for institution like schools that are located on land owned by faith-based institutions.	Most of government land in the district has been titled and the district on the advice of ministry of Finance is engaging religious to enter into MOUs such that government titles land and they will be trustees.	Over 70% of government land in the district has been titled.
5.	All district vehicles and motorcycles should be parked at designated park yard after 5pm unless under special circumstances like emergency cases. The use of motor vehicle logbooks should be emphasized.	All government vehicles in Bugiri District are parked at the district parking yard by 5.00pm every day, and not allowed to be used by any officer on weekend.	Directive are adhered to by all officers.
6.	Budget activities especially infrastructure projects should be carried out by the end of 3 rd quarter of the financial year to avoid funds being remitted back to central government due to delayed project implementation by the contractors.	Procurement directed all contractors in the district to implement capital projects	Very good
7.	Evaluation of assets should be routinely carried especially those from donors and other government partners	This is done on routine basis every quarter	Good
8.	The Head of Finance should mentor staff in the use of the recommended format for the preparation of bank reconciliation statements and Asset ledgers and all other financial related records for ease of trucking.	Head of Finance mentored all the stakeholders.	Good

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
9.	The duplicate and triplicate keys of any safe or cash box and any other property must be enclosed in a separate sealed envelope with the description and details marked on the outside and handed over to the head of Finance for safe keeping and who should keep a register of all deposits and withdrawals of keys as per the LG Financial and Accounting manual.	This has been adhered to in the district	good
10.	Management and heads of departments should ensure that all assets are recorded in the assets register before distribution to beneficiaries.	Assets are properly recorded in assets register before distribution in every department.	Good
11.	The Chief Administrative Officer should strengthen safety and security at the central stores building. An extra reinforced burglar door that will provide for extra padlocks should be put to support the main entrance door. Power should be restored at the premise and where possible a fence be provided around the premise.	This has been implemented	Good
12.	Information should be sent to stores whenever equipment is re-allocated so that records are updated regularly.	This is also implemented whenever there is reallocation of equipment.	Good
13.	Inactive Accounting documents and files should be moved to an archive where they can stay for a limited number of years as provided for in the Local Government Financial and accounting manual.	This is exactly implemented in the district as per the provisions of the Local Government Financial and Accounting Manual 2007.	Good
14.	Fixed Assets Registers should also be maintained and updated regularly showing the location, title number or reference, description, cost, additions, disposals etc. for each fixed asset	This has also been implemented starting this quarter of Financial Year 2024/2025.	Good
15.	The Head of Finance should ensure Supply of Safes and Cash boxes to Accounts staff who shall also keep a Register of Safes and Cash-boxes clearly showing the location of each and the officer responsible, as provided for in the LGFAR 95 & 96 (Page 38).	Since we use IFMS, very limited cash is kept at the district as most of the funds are paid directly to the beneficiary's accounts.	Good
16.	The Finance department should prioritize procurement of fire-proof locked cabinets where Principal accounting records for all departments should be kept as provided for in the LGFAR 2007 – 66 (Page 32)	This has been implemented in the district and so far no fire has ever destroyed documents at the district.	Good
17.	The Head of Finance should procure office furniture for most of the accounts offices especially senior	It has been prioritized in the FY 2024/2025	In progress

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
	accounts office, senior accounts assistants' offices, CFO' office and accounts assistant office.		

ASSET FINDINGS

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

Other Findings

S/N	Item	Units	Amounts
1	Payables	26	1,550,781,299
2	Receivables	3	9,800,154,000,000
3	Subversion	NIL	NIL
4	Investment	30	1,950,000
5	Losses	2	1,000,000

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Motorcycle	12	4,000,000	
2	Double Cabin	7	133,333,333	

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
1	Chairs Wooden	5
2	Chairs Leather cautioned	3
3	Type writer	4
4	CPU	
5	Printers	Hp laser jet 7
6	Photocopier	Olivetti 1
7	Photocopier Laser printer colored	2
8	Computer UPS	Hp
9	Key board	Dell 3
10	Filling cabinet	Leeco 2, universal 2, Zenith 1
11	Coat Hunger	Wooden 1
12	Two old houses	Along saza road
13	Video Deck (1)	-

S/N	ITEM DESCRIPTION	REG.NO/TAG No
14	Solar batteries (2)	-
15	Radio (1)	-
16	Bicycle (1)	-
17	Boat engine (1)	-
18	Sterilizing drum (1)	-
19	Microscope (1)	-
20	Monocular (5)	-

STORES FINDINGS

1. The store lacks adequate space
2. The store records were inspected and found to agree with the ledger balances
3. Regularly, there is adequate man power (two staff) to handle such work on a daily basis.
4. The Space is not enough to allow proper management of Staff and Assets.
5. Some items had not yet been disposed off due to need to fulfill procedure for disposal under the PPDA
6. It was observed that the central stores did not have enough shelves for the items

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	Cur
1	Bugiri District Imprest A/C	Centenary	4610500115	3,793,524	3,793,524	UGX
2	Bugiri District Acdp A/C	Centenary	3100059153	510	510	UGX
3	Bugiri District Local Revenue A/C	Centenary	4612100001	2,265,992	2,265,992	UGX
4	Bugiri District Ylp Recovery	Centenary	4610500120	214,740	214,740	UGX
5	Bugiri District Multi-Sectorial Food security	Centenary	4610500160	2,025	2,025	UGX
6	Bugiri District Uwep Recovery Fund A/C	Centenary	3100046031	1,478,455	1,478,455	UGX
7	Bugiri Hospital Account	Centenary	4610500039	972,319	972,319	UGX
8	Nabukalu Sub-County	Centenary		00		UGX
9	Nabukalu S/C Collection A/C	Centenary	3100029128	00	00	UGX

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	Cur
10	Nabukalu S/C Rehabilitation A/C	Centenary	3100029136	28,924	28,924	UGX
11	Nabukalu S/C DDEG	Centenary	3100029317	9,757	9,757	UGX
12	Nkaiza H/C II A/C	Centenary	3100029470	27,451	27,451	UGX
13	Wangobo HC II A/C	Centenary	3100029453	13,941	13,941	UGX
14	Nabukalu T/ Council	Centenary		00		UGX
15	Nabukalu T/C General Fund	Centenary	3100058418	15,507	5,507	UGX
16	Nabukalu T/C Operational A/C	Centenary	3100095291	18,437	18,437	UGX
17	Nabukalu T/C Rehabilitation	Centenary	3100029136	00	00	UGX
18	Nabukalu HC III	Centenary	3100029382	138,795	138,795	UGX
19	Buwuni T/ Council	Centenary		00		UGX
20	Busowa T/C General Fund	Centenary	3100050887	259,831	259,831	UGX
21	Busowa T/C Operational A/C	Centenary	3100050885	15,000	15,000	UGX
22	Namayemba T/C	Centenary		00		UGX
23	Namayemba T/C Operational A/C	Centenary	3100051351	20,585	0,585	UGX
24	Namayemba T/C General Fund A/C	Centenary	3100051350	7,602	7,602	UGX
25	Buwunga Sub- County	Centenary		00		UGX
26	Buwunga S/C Collection A/C	Centenary	3100029126	00	00	UGX
27	Buwunga S/C Rehabilitation A/C	Centenary	3100029127	62,972	2,972	UGX
28	Buwunga S/C DDEG A/C	Centenary	3100029336	187,764	187,764	UGX
29	Busowa HC II A/C	Centenary	4610500106	3,848	3,848	UGX

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	Cur
30	Buwunga H/C III A/C	Centenary	4610500353	16,840	16,84	UGX
31	Busoga HC II A/C	Centenary	3100029466	42,917	42,917	UGX
32	Muterere Sub- County	Centenary		00		UGX
33	Muterere S/C Collection A/C	Centenary	4610400026	00	00	UGX
34	Muterere S/C Rehabilitation A/C	Centenary	3100029134	846	846	UGX
35	Muterere S/C DDEG A/C	Centenary	3100029177	10,656	10,656	UGX
36	Kitumba HC II A/C	Centenary	3100029455	11,053	11,053	UGX
37	Kayogera HC II	Centenary	3100029388	48,722	48,722	UGX
38	Mutelele T/C	Centenary		00		UGX
39	Mutelele T/C General Fund A/C	Centenary	3100059614	478,542	78,542	UGX
40	Mutelele T/C General Fund A/C	Centenary	3100059618	83,225	83,225	UGX
41	Muterere HC III A/C	Centenary	3100029486	56,705	56,705	UGX
42	Nankoma Sub- County	Centenary		00		UGX
143	Nankoma S/C Collection A/C	Centenary	3100029141	961	961	UGX
44	Nankoma S/C Rehabilitation A/C	Centenary	3100029143	37,879	37,879	UGX
45	Nankoma S/C DDEG A/C	Centenary	3100029326	8,919	8,919	UGX
46	Matiki H/C II	Centenary	3100029452	3,915	3,915	UGX
47	Busimbi H/C II	Centenary	3100076365	1,839	1,839	UGX
48	Buwuni T/C	Centenary		00		UGX
49	Buwuni Tc General Fund A/C	Centenary	3100058329	4,250	,250	UGX
50	Buwuni Tc Operational A/C	Centenary	3100058333	27,863	27,863	UGX
51	Buwuni H/C II	Centenary	3100029461	1,251	1,251	UGX
52	Nankoma T/C	Centenary		00		UGX

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	Cur
53	Nankoma T/C General Fund A/C	Centenary	3100050612	00	00	UGX
54	Nankoma T/C Operational A/C	Centenary	3100050613	00	00	UGX
55	Nankoma H/C IV	Centenary	4610400359	13,728	3,728	UGX
56	Mayuge T/C	Centenary		00		UGX
57	Mayuge T/C General Fund A/C	Centenary	3100075552	1,503	1,503	UGX
58	Mayuge T/C Operational A/C	Centenary	3100075553	87,129	87,129	UGX
59	Mayuge H/C III	Centenary	3100029389	3,835	,835	UGX
60	Muwayo T/C	Centenary		00		UGX
61	Muwayo T/C General Fund A/C	Centenary	3100075536	8,568	8,568	UGX
62	Muwayo T/C Operational A/C	Centenary	3100075670	1,908	1,908	UGX
63	Budhaya Sub- County	Centenary		00		UGX
64	Budhaya S/C Collection A/C	Centenary	4610400008	24,758	24,758	UGX
65	Budhaya S/C Rehabilitation A/C	Centenary	3100029309	16,089	16,089	UGX
66	Budhaya S/C DDEG A/C	Centenary	3100029310	11,624	11,624	UGX
67	Maziriga H/C II	Centenary	3100029456	79,093	79,093	UGX
68	Budhaya H/C II	Centenary	3100029385	11,674	11,674	UGX
69	Buluguyi Sub- County	Centenary		00		UGX
70	Buluguyi S/C Collection A/C	Centenary	3100029151	94	94	UGX
71	Buluguyi S/C LGMSD	Centenary	3100029154	8,183	8,183	UGX
72	Buluguyi S/C Rehabilitation	Centenary	3100029152	15,431	15,431	UGX
73	Buluguyi S/C HC III	Centenary	3100029383	21,052	21,052	UGX
74	Nsango HC II	Centenary	3100029451	30,415	30,415	UGX

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	Cur
75	Kapyanga Sub-County	Centenary		00		UGX
76	Kapyanga S/C Collection	Centenary	4610400013	53,118	3,118	UGX
77	Kapyanga S/C Rehabilitation	Centenary	4610400014	179,318	179,318	UGX
78	Kapyanga S/C DDEG	Centenary	4610400242	62,220	62,220	UGX
79	Kiseitaka HC II	Centenary	3100029471	16,696	16,696	UGX
80	Bugoyozi H/C II	Centenary	3100029469	11,645	11,645	UGX
81	Nanderema H/C II	Centenary	3100029467	8,124	8,124	UGX
82	Kapyanga H/C II	Centenary	4610500086	7,052	7,052	UGX
83	Kayango H/C II	Centenary	3100029381	5,740	5,740	UGX
84	Bulidha Sub-County	Centenary		00		UGX
85	Bulidha S/C Collection	Centenary	3100029156	15,513	5,513	UGX
86	Bulidha S/C Rehabilitation	Centenary	3100029157	3,269	3,269	UGX
87	Bulidha S/C DDEG	Centenary	3100029158	000	000	UGX
88	Bulidha H/C III	Centenary	3100029385	11,674	1,674	UGX
89	Wakawaka H/C II	Centenary	3100081309	22,300	22,300	UGX
90	Bulesa Sub-County	Centenary		00		UGX
91	Bulesa S/C DDEG	Centenary	3100029147	1,958	,958	UGX
92	Bulesa S/C Rehabilitation	Centenary	3100029145	17,321	17,321	UGX
93	Bulesa S/C Collection	Centenary	3100029144	1,441	1,441	UGX
94	Bulesa H/C III	Centenary	3100029387	147,517	147,517	UGX
95	Nakigunju H/C II	Centenary	3100029460	9,246	9,246	UGX
96	Nantawawula H/C II	Centenary	3100029459	00	00	UGX
97	Kitodha H/C II	Centenary	3100029462	40,093	40,093	UGX
98	Buluwe H/C II	Centenary	3100029458	00	13,071	UGX
99	Iwemba Sub-County	Centenary		00		UGX
100	Iwemba S/C DDEG	Centenary	3100029329	527	527	UGX
101	Iwemba S/C Rehabilitation	Centenary	3100029149	8,303	8,303	UGX

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	Cur
102	Iwemba S/C Collection	Centenary	4610400048	8,282	8,282	UGX
103	Nambo H/C II	Centenary	3100029450	4,212	4,212	UGX
104	Iwemba H/C III	Centenary	3100029386	6,205	6,205	UGX
105	Kigulu H/C II	Centenary	3100029465	12,480	12,480	UGX
106	Primary Schools	Centenary		00		UGX
107	Isakabusolo P/S	Centenary	3100029246	15,988	15,988	UGX
108	Bulidha P/S	Centenary	3100029295	34,952	34,952	UGX
109	Namayemba Muslim P/S	Centenary	4610400172	9,373	9,373	UGX
110	Nabukalu P/S	Centenary	3100029226	140,986	140,986	UGX
111	Butema Baptist P/S	Centenary	3100029184	6,254	6,254	UGX
112	Nabirere P/S	Centenary	3100029270	22,076	22,076	UGX
113	Nakasisi P/S	Centenary	4610400119	14,776	14,776	UGX
114	Buluwe P/S	Centenary	4620400142	32,182	32,182	UGX
115	Kamango P/S	Centenary	3100029178	22,062	22,062	UGX
116	Kitodha P/S	Centenary	3100029293	1,837	1,837	UGX
117	Nangalama P/S	Centenary	4610400176	47,405	47,405	UGX
118	Bugeso Baptist P/S	Centenary	4620400141	39,661	39,661	UGX
119	Luwero P/S	Centenary	4620400182	15,779	15,779	UGX
120	Nabukima P/S	Centenary	3100029198	6,750	6,750	UGX
121	Bugunga P/S	Centenary	4620400161	7,861	7,861	UGX
122	Bugubo P/S	Centenary	3100029192	9,933	9,933	UGX
123	Bugiri P/S	Centenary	3100029195	60,613	60,613	UGX
124	Budibya P/S	Centenary	3100029279	6,867	6,867	UGX
125	Nkaiza P/S	Centenary	3200855523	9,759	9,759	UGX
126	Wansimba P/S	Centenary	3100029230	42,944	42,944	UGX
127	Bugayi P/S	Centenary	3100029251	3,058	3,058	UGX
128	Lwangosha P/S	Centenary	3100029302	4,636	4,636	UGX
129	Bubuzi P/S	Centenary	4610400078	18,167	18,167	UGX
130	Muterere P/S	Centenary	3100029285	27,202	27,202	UGX
131	Nankoma P/S	Centenary	3100029259	73,357	73,357	UGX
132	Wakawaka P/S	Centenary	4620400151	33,334	33,334	UGX
133	Bufunda P/S	Centenary	3100029232	34,301	34,301	UGX
134	Kirongero P/S	Centenary	3100029161	69,413	69,413	UGX
135	Kirongo P/S	Centenary	3100029200	85,510	85,510	UGX
136	Buyala P/S	Centenary	3100029312	8,534	8,534	UGX
137	Butyabule P/S	Centenary	4610400114	11,816	11,816	UGX
138	Nakawa P/S	Centenary	3100029219	82,491	82,491	UGX
139	Mawanga P/S	Centenary	3100029209	34,935	34,935	UGX

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	Cur
104	Bufasi P/S	Centenary	3200855495	5,168	5,168	UGX
141	Kayango P/S	Centenary	3100029256	15,489	15,489	UGX
142	Nakatwe P/S	Centenary	3100029176	13,516	13,516	UGX
143	Bulume P/S	Centenary	4610400113	21,148	21,148	UGX
144	Nampere P/S	Centenary	4620400212	35,711	35,711	UGX
145	Kimidi Friends P/S	Centenary	3100029163	21,789	21,789	UGX
146	Nantawawula P/S	Centenary	3100029240	25,995	25,995	UGX
147	Bulebi Muslim P/S	Centenary	3100045221	2,380	2,380	UGX
148	Nakavule P/S	Centenary	4610400198	13,418	13,418	UGX
149	Buluguyi P/S	Centenary	3100029234	20,266	20,266	UGX
150	Busimbi P/S	Centenary	3100029172	25,323	25,323	UGX
151	Namayemba P/S	Centenary	4610400216	26,765	26,765	UGX
152	Buwuni P/S	Centenary	3100029265	40,958	40,958	UGX
153	St. Luke Kasaala P/S	Centenary	4610400228	1,680,394	1,680,394	UGX
154	Buwagama P/S	Centenary	4620400177	28,632	28,632	UGX
155	Ngunga P/S	Centenary	4610400112	49,071	49,071	UGX
156	Nabuganga P/S	Centenary	4610400195	11,377	11,377	UGX
157	Kabasala P/S	Centenary	4610400135	74,269	74,269	UGX
158	Nabukalu P/S	Centenary	4610400137	140,986	140,986	UGX
159	Bukaye Muslim P/S	Centenary	3100029210	54,440	54,440	UGX
160	Naigaga P/S	Centenary	4610400188	85,013	85,013	UGX
161	Kiwongolo P/S	Centenary	4610400139	21,126	21,126	UGX
162	Nambo P/S	Centenary	3100029199	8,113	8,113	UGX
163	Lubanyi P/S	Centenary	4610400080	178,496	178,496	UGX
164	St. Jude P/S	Centenary	4610400077	39,371	39,371	UGX
165	Imuli P/S	Centenary	4610400094	15,743	15,743	UGX
166	Isagaza C.O.U P/S	Centenary	4610400160	27,781	27,781	UGX
167	Isagaza RC P/S	Centenary	3100029266	13,479	13,479	UGX
168	Budhaya P/S	Centenary	4610400214	8,246	8,246	UGX
169	Itakaibolu P/S	Centenary	4610400126	1,448,045	1,448,045	UGX
170	Kiwandangabo P/S	Centenary	4610400238	22,808	22,808	UGX
171	Nakivamba P/S	Centenary	4610400211	9,253	9,253	UGX
172	Wangobo P/S	Centenary	4610400232	2,667	2,667	UGX
173	Nawambwa P/S	Centenary	4610400240	45,621	45,621	UGX
174	Kayaigo P/S	Centenary	4620400147	23,131	23,131	UGX
175	Buwuni P/S	Centenary	4610400177			UGX

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	Cur
176	Bumwangu P/S	Centenary	4620400181	18,766	18,766	UGX
177	Bukuta P/S	Centenary	4610400150	6,919	6,919	UGX
178	Kitodha P/S	Centenary	4610400205	4,837	4,837	UGX
179	Luwero P/S	Centenary	4610400182	1,076	1,076	UGX
180	Namagonjo P/S	Centenary	4610600008	63,797	63,797	UGX
181	Nsavu P/S	Centenary	4610400129	19,559	19,559	UGX
182	Mayuge P/S	Centenary	4610400169	11,575	11,575	UGX
183	Buwolya P/S	Centenary	4610400079	27,541	27,541	UGX
184	Kimasa P/S	Centenary	4620400165	27,637	27,637	UGX
185	Nsono P/S	Centenary	3100029284	54,673	54,673	UGX
186	Nankoma Muslim P/S	Centenary	3100029221	11,694	11,694	UGX
187	Bukatu P/S	Centenary	3100029239	33,680	33,680	UGX
188	Namatu P/S	Centenary	4610400193	6,835	6,835	UGX
189	Budunyi P/S	Centenary	4620400178	12,285	12,285	UGX
190	Butumba P/S	Centenary	3100029321	232,463	232,463	UGX
191	Kibuye P/S	Centenary	4610400175	65,497	65,497	UGX
192	Makoma P/S	Centenary	4610400161	17,612	17,612	UGX
193	Nansaga P/S	Centenary	4610400180	34,796	34,796	UGX
194	Izira Baptist P/S	Centenary	4620400199	40,958	40,958	UGX
195	Nansaga Muslim P/S	Centenary	4610400082	16,924	16,924	UGX
196	Kasongoire P/S	Centenary	4610400072	920	920	UGX
197	Busimbi P/S	Centenary	4610400083	13,823	13,823	UGX
198	Nawanseny P/S	Centenary	4610400210	29,774	29,774	UGX
199	Kimbale P/S	Centenary	4610400128	10,316	10,316	UGX
200	Lwangosa P/S	Centenary	3100029302	16,136	16,136	UGX
201	Luwooko P/S	Centenary	3100029212	24,300	24,300	UGX
202	Bukubansiri P/S	Centenary	3100029269	29,896	29,896	UGX
203	Bubugo P/S	Centenary	4620400180	12,167	12,167	UGX
204	Magoola P/S	Centenary	4620400143	37,624	37,624	UGX
205	St. Jude Namayemba P/S	Centenary	4610400077	4,876	4,876	UGX
206	Katala P/S	Centenary	4610400093	42,373	42,373	UGX
207	Bukakaire Baptist P/S	Centenary	4610400217	12,070	12,070	UGX
208	St. Lawrence P/S	Centenary	4610400115	1,409,107	1,409,107	UGX
209	Muyemu P/S	Centenary	4610400168	14,843	14,843	UGX
210	Nabyunyu P/S	Centenary	4610400218	18,369	18,369	UGX

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	Cur
211	Kiseitaka P/S	Centenary	4610400219	46,376	46,376	UGX
212	Naminyagwe P/S	Centenary	4610400107	11,573	11,573	UGX
213	Wanenga P/S	Centenary	4610400097	20,353	20,353	UGX
214	Bugoyozi P/S	Centenary	4610400201	6,045	6,045	UGX
215	Ndifakulya P/S	Centenary	4610400136	39,557	39,557	UGX
216	Kibimba P/S	Centenary	4620400149	56,015	56,015	UGX
217	Naigoma P/S	Centenary	3100029273	12,941	12,941	UGX
218	Namuntenga P/S	Centenary	4620400184	9,636	9,636	UGX
219	Nawanjuki P/S	Centenary	4610400127	27,211	27,211	UGX
230	Matovu P/S	Centenary	3100029282	10,665	10,665	UGX
231	Bugombo P/S	Centenary	4620400119	17,396	17,396	UGX
232	Maziriga P/S	Centenary	3100029255	2,995	2,995	UGX
233	Buwunga P/S	Centenary	4610400164	1,116	21,116	UGX
234	Kavule P/S	Centenary	4610400118	30,068	30,068	UGX
235	Busoga P/S	Centenary	3100029294	7,067,269	7,067,269	UGX
236	Kaato P/S	Centenary	4620400170	32,918	32,918	UGX
237	Buwofu P/S	Centenary	4610400190	26,081	26,081	UGX
238	Buduma Sidodo P/S	Centenary	4620400164	36,593	36,593	UGX
239	Buduma Progressive P/S	Centenary	4620400137	34,794	34,794	UGX
240	Nsango P/S	Centenary	4610400122	17,916	17,916	UGX
241	Kyaiku P/S	Centenary	4610400199	13,024	13,024	UGX
242	Nongo P/S	Centenary	4620400140	22,233	22,233	UGX
243	Bupala P/S	Centenary	4610400133	26,341	26,341	UGX
244	Walugoma P/S	Centenary	4610400108	25,801	25,801	UGX
245	St. Anthony Busowa P/S	Centenary	3100029223	56,448	56,448	UGX
246	Kasokwe P/S	Centenary	4610400152	73,881	73,881	UGX
247	Nambiya P/S	Centenary	4610400146	97,139	97,139	UGX
248	Isagaza COU P/S	Centenary	3100029249	60,031	60,031	UGX
249	Bululu P/S	Centenary	3200855466	90,082	90,082	UGX
250	Sironyo P/S	Centenary	4610400116	3,044	3,044	UGX
251	Kyemeire P/S	Centenary	3100029220	112,488	112,488	UGX
252	Bulesa Baptist P/S	Centenary	4620400169	25,772	25,772	UGX
253	Mufuumi P/S	Centenary	3100029292	40,797	40,797	UGX
254	Bukokhe P/S	Centenary	4610400081	12,440	12,440	UGX
255	Bugeso P/S	Centenary	4620400141	18,961	18,961	UGX
256	Kigulu P/S	Centenary	4610400235	13,036	13,036	UGX
257	Naluya P/S	Centenary	4620400153	14,087	14,087	UGX

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	Cur
258	Kimira P/S	Centenary	4620400185	46,276	46,276	UGX
259	Iwemba P/S	Centenary	4610400138	20,495	20,495	UGX
260	Lwanika P/S	Centenary	4610400174	48,794	48,794	UGX
261	Nabigingo P/S	Centenary	4610400152	16,216	16,216	UGX
262	Nawangali P/S	Centenary	4610400096	24,656	24,656	UGX
263	Secondary Schools	Centenary				UGX
264	Nalubaale Senior S.S	Centenary	3100029165	5,268,962	5,268,962	UGX
265	Nabukalu S.S	Centenary	3100029426	18,716,630	18,716,630	UGX
266	Iwemba Seed S. School	Centenary	3202668383	5,199,101	5,199,101	UGX
267	Muterere Secondary School	Centenary	3100029123	8,624,089	8,624,089	UGX
268	Buwunga Secondary School	Centenary	3100029353	59,084	59,084	UGX
269	Bilton High School	Centenary	01983501007091	3,811	3,811	UGX
270	St. Stephen S.S	Centenary	4610400192	11,634,220	11,634,220	UGX
271	Naminyagwe S.S	Centenary	9030005628708	3,426,162	3,426,162	UGX
272	Namasere S.S	Centenary	3200855545	27,964,421	27,964,421	UGX
273	Engineer Kauliza Kasadhatchnica l Nstitute	Centenary	3100100141	7,396,703	7,396,703	UGX

RECOMMENDATIONS

- 1 The under listed are the board's recommended areas of improvement as far as storage, good usage and general internal controls in as far as asset management are concerned;
- 2 The district should ensure disposal of unserviceable assets to be carried out every financial year.
- 3 There should be a deliberate effort to code and engrave all district assets. The equipment for engraving in the central store is manual and therefore labour intensive. The district should therefore prioritize procurement of a modern engraving machine in addition to acquisition of an official seal on documents at the store to reduce on forgeries.

- 4 Capacity building for school head teachers and health unit in-charges on financial management, record keeping and asset management should be carried out routinely.
- 5 All government land within the district should be titled and the district authorities should sign memorandum of understanding with relevant authorities for institutions like schools that are located on land owned by faith-based institutions. The district should also conduct follow ups on title approvals by the Land Zonal office since titles take long to be processed.
- 6 All district vehicles and motorcycles should be parked at designated park yard after 5pm unless under special circumstances like emergency cases. The use of motor vehicle logbooks should be emphasized.
- 7 Implementation of budget activities especially infrastructure projects should be carried out by the end of 3rd quarter of the financial year to avoid funds being remitted back to central government due to delayed project implementation by the contractors.
- 8 Ministry of finance should also ensure that the district receives 4th quarter releases on time and payments for fourth quarter should always be made before the close of the FY.
- 9 Evaluation of assets should be routinely carried especially those from donors and other government partners.
- 10 The Head of Finance should mentor staff in the use of the recommended format for the preparation of bank reconciliation statements and Asset ledgers and all other financial related records for ease of trucking.
- 11 The duplicate and triplicate keys of any safe and any other property must be enclosed in a separate sealed envelope with the description and details marked on the outside and handed over to the head of finance for safe keeping and who should keep a register of all deposits and withdrawals of keys as per the LG Financial and Accounting manual.
- 12 Management and heads of departments should ensure that all assets are recorded in the assets register before distribution to beneficiaries.
- 13 The Chief Administrative Officer should strengthen safety and security at the central stores building. An extra reinforced burglar door that will provide for extra padlocks should be put to support the main entrance door. Power should be restored at the premise and where possible a fence be provided around the premise.
- 14 Information should be sent to stores whenever equipment is re-allocated so that records are updated regularly.
- 15 Inactive Accounting documents and files should be moved to an archive where they can stay for a limited number of years as provided for in the Local Government Financial and accounting manual.

- 16 Fixed Assets Registers should also be maintained and updated regularly showing the location, title number or reference, description, cost, additions, disposals etc. for each fixed asset
- 17 The Finance department should prioritize procurement of fire-proof locked cabinets where Principal accounting records for all departments should be kept as provided for in the LGFAR 2007 – 66.
- 18 The Head of Finance should procure office furniture for most of the accounts offices especially senior accounts office, senior accounts assistants' offices, CFO' office and accounts assistant office.

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Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Poor storage conditions of assets especially at the district head quarters	Plan for construction of an inventory store at the district headquarters	
2	Lack of adequate storage space	Build more bigger and safer stores	
3	Assets not engraved/tagged	Engrave all district assets	
4	Land not titled	<ul style="list-style-type: none"> • Title all Government land • Enter into a memorandum of understanding with the founding bodies the religious institutions. 	
5	Delays in closure of books of accounts	<ul style="list-style-type: none"> • All cash books be updated and reconciled in time 	
6	Continuous no disposal of obsolete/unserviceable items	<ul style="list-style-type: none"> • All Depreciated, nonfunctional and very old assets that are longer used be disposed off 	
7	Incomplete assets registers	<ul style="list-style-type: none"> • Train inventory managers on proper asset management 	
8	Closure of dormant bank accounts	<ul style="list-style-type: none"> • Close all dormant bank accounts 	
9	Delays in the implementation of BOS and audit recommendations	<ul style="list-style-type: none"> • All BOS and audit recommendations be discussed and implemented as soon as possible 	

ASSET FINDINGS

- 1 Board of Survey team realized that Government of Uganda and its partners have equipped Bugweri District Local Government with at least 60% of the necessary assets and inventories though there is need for more.
- 2 One of the pickups that had been recommended for disposal in the previous financial year was repaired and now its working and in good condition
- 3 Board of Survey team discovered that most of the District Land is not surveyed and titled especially government primary schools is owned by religious institutions. Efforts to either have agreements or memoranda of understanding between the schools and founding religious institutions to ensure land security and security of Government investments is ongoing.
- 4 Board of Survey committee discovered that there is no specific maintenance criterion of the Government assets and inventories in the district for example refilling of printers.
- 5 Board of Survey team discovered that about 90% of the assets and inventories in the district are neither engraved nor labeled.

- 6 Many of the assets, inventories don't have proper records of their value and this covers almost 80% of the assets in store.

Other Findings

S/N	Item	Units	Amounts
1	Payables	2	713,099,738
2	Receivables	4	57,550,250

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	Land	46		5,315,240,000
3	Transport	36		2,492,000,000
4	ICT Equipment	85		300,000,000
5	Office Equipment	31		253,400,000
6	Medical Equipment	26		651,100.000

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motorcycle	LG004911
2	Motorcycle	LG004811
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
3	Typewriter	1

STORES FINDINGS

1. Board of Survey committee realized that most of the stores within the district are very small and insecure, however efforts have been made and a new store been constructed and completed in the financial year ended June 2024.
2. The team though discovered that the District Headquarters has no store as delivered assets are kept in the common room.
3. Most of the store rooms are small, inadequate and unsafe.

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	Bulyansime Muslim Primary School	Stanbic	9030001575650	13,696	13,696	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	Cur
2	Bulunguli Primary School	Stanbic	9030006459101	6,516	6,516	UGX
3	Nkombe Primary School	Stanbic	9030006458407	3,166	3,166	UGX
4	Dhakaba Memorial School	Stanbic	9030001466800	41,732	41,732	UGX
5	Nkuutu Memorial S.S Pta Account	Stanbic	9030015487452	105,513,070	105,513,070	UGX
6	Nkuutu Memorial Capitation Grant	Stanbic	9030005627817	61,806,409	61,806,409	UGX
7	Lubira Primary School	Stanbic	9030001566120	7,244	7,244	UGX
8	Buyanga Primary School	Stanbic	9030006457702	12,548	12,548	UGX
9	Nawampendo Primary School	Stanbic	9030006458369	23,003	23,003	UGX
10	Kalalu Primary School	Stanbic	9030006458164	194	194	UGX
11	Buwoya Primary School	Stanbic	9030006457850	1,415,264	1,415,264	UGX
12	Namavundu Primary School	Stanbic	9030006457966	7,830	7,830	UGX
13	Walanga Primary School	Stanbic	9030006459802	27,071	27,071	UGX
14	Walutaba Primary School	Stanbic	9030001465189	4,436	4,436	UGX
15	Namalemba Lciii Account	Dfcu	1983501006421	0	0	UGX
16	Namalemba Sc General Fund	Dfcu	1983501006420	27,119	27,119	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	Cur
17	Namalemba Sub County Lgmsdp	Dfcu	1983501003245	0	0	UGX
18	Ibulanku Sub County L.C3 Development Account	Dfcu	1983501006416	50,269	50,269	UGX
19	Ibulanku Sub County General Fund Account	Dfcu	1983501006415	53,367	53,367	UGX
20	Ibulanku Sub County L.G.M.S.D.P Account	Dfcu	1983501003247	0	0	UGX
21	Bulunguli Seed Secondary School	Stanbic	9030006402592	2,022,242	2,022,242	UGX
22	Busiimo Primary School	Stanbic	9030006458113	1,698	1,698	UGX
23	Minani Hc Iii	Dfcu	1533656403166	0	0	UGX
24	Ibulanku Primary School	Stanbic	9030006459640	10,559	10,559	UGX
25	Buniantole Primary School	Stanbic	9030006507718	807	807	UGX
26	Kiwanyi Bugweri Primary School	Stanbic	9030001472185	10,336	10,336	UGX
27	Naluswa Primary School	Stanbic	9030006458385	10,401	10,401	UGX
28	Nsale Primary School	Stanbic	9030006458253	4,803	4,803	UGX
29	Makuutu Primary School	Stanbic	9030006458091	421	421	UGX
30	Nkombe Health Centre Ii	Dfcu	1981021004959	104,233	104,233	UGX
31	Lubira Health Centre Iii	Dfcu	1981021004931	21,388	21,388	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	Cur
32	Nawangisa Health Centre Iii	Dfcu	1981021000781	0	0	UGX
33	Naitandu Primary School	Stanbic	9030006458652	8,993	8,993	UGX
34	Bunalwenyi C/O God Primary School	Stanbic	9030006411591	8,618	8,618	UGX
35	Nabweya Primary School	Stanbic	9030001472193	10,399	10,399	UGX
36	Butalango Primary School	Stanbic	9030006458571	1,370	1,370	UGX
37	Busembatia Primary School	Stanbic	9030006459047	5,397	5,397	UGX
38	Bugweri Dlg General Fund	Centenary	3100056164	50,355,605	50,355,605	UGX
39	Bumpingu Primary School	Stanbic	9030006508005	907	907	UGX
40	Bubbala Primary School	Stanbic	9030006508250	4,970	4,970	UGX
41	Bubenge Health Centre Ii	Stanbic	1981021004912	28,465	28,465	UGX
42	Makuutu Health Centre Iii	Stanbic	1981021004932	702	702	UGX
43	Igombe Sc Road Fund Account	Stanbic	1983501004285	0	0	UGX
44	Igombe Sc Rehabilitation Ac	Stanbic	1983501004287	0	0	UGX
45	Igombe Sc, 5 Perc, 25 Perc Ac	Stanbic	1983501004288	0	0	UGX
46	Igombe Sub County Lgmsdp	Stanbic	1983501003260	313,400	313,400	UGX
47	Igombe Sc Collection Ac	Stanbic	1983501004286	9,779	9,779	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	Cur
48	Busesa H/C Iv	Stanbic	1983501003866	55,986	55,986	UGX
49	Namunyumya Mixed Pr. School	Stanbic	9030006459039	8,936	8,936	UGX
50	Bulyansime Pr School	Stanbic	9030006458237	5,273	5,273	UGX
51	Bwigula Health Centre 2	Stanbic	1981021004954	63,705	63,705	UGX
52	Buwabe Pr. School	Stanbic	9030006458245	5,889	5,889	UGX
53	Busembatia Health Centre Iii	Stanbic	19810211004931	21,388	21,388	UGX
54	Naigombwa Pr. School	Stanbic	9030006459063	2,219	2,219	UGX
55	Mpiita P/School	Stanbic	9030006508072	7,349	7,349	UGX
56	Idudi Pri School	Stanbic	9030006459098	5,881	5,881	UGX
57	Idudi Muslim Pr. School	Stanbic	9030001472258	4,782	4,782	UGX
58	Kagamba Good Hope P/Sch	Stanbic	9030001522751	379	379	UGX
59	Bupala Primary School	Stanbic	9030006870774	4,258	4,258	UGX
60	Bumoozi Primary School	Stanbic	9030006507890	4,083	4,083	UGX
61	Bubenge P/School	Stanbic	9030006507807	6,286	6,286	UGX
62	Mulanga Primary Sch	Stanbic	9030006459616	3,264	3,264	UGX
63	Bugweri Tc Road Fund	Centenary	3100056168	40,389	40,389	UGX
64	Bugweri Tc Operations	Centenary	3100056170	47,869	47,869	UGX
65	Bugweri Tc Ddeg	Centenary	3100056169	1,166	1,166	UGX
66	Bugweri Tc General Fund	Centenary	3100056171	112,891	112,891	UGX

RECOMMENDATIONS

1. Plan for construction of an inventory store at the district headquarters
2. Build more bigger and safer stores
3. Engrave all district assets
4. Title all Government land
5. secure memoranda of understanding founding bodies such as religious institutions.
6. All cash books be updated and reconciled in time
7. All Depreciated, nonfunctional and very old assets that are longer used be disposed off
8. Train inventory managers on proper asset management
9. Close all dormant bank accounts
10. All BOS and audit recommendations be discussed and implemented as soon as possible
11. It is also important to note that some of the assets were in poor state and needed to be disposed off

PICTORIALS



815 BUHWEJU DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Inventory management officer for district be recruited for proper stores management as well as all Health center 111's	No action taken	The accounting officer should prioritize this recommendation for proper upkeep of the district assets
2	Motor vehicle Toyota Dump Truck, FAW 657FDR LG002-04 should be disposed off	disposed off	
3	The Chief Administrative officer should put much emphasis on engraving of all government assets	It was partially done	The Chief Administrative Officer should prioritize for engraving of all district assets
4	There is need for installation of Electricity to Community Based Services offices, Natural resource offices and council hall for proper office management	No action taken	It should be prioritized
5	The old outpatient block at Karungu HC III should be demolished because it is in poor state and can cause accidents.	No action taken	It should be demolished
6	There need for installation of main entrance gate at the district so as to offer security to district assets and properties.	budgeted for in 2024/2025	Procurement process has begun for the construction of district main gate
7	Mushasha, Engaju and Rushambya health facilities have new structures which for long have been kept un operational and therefore should be commissioned and handed to health facility management and be put to use	They were completed and handed over to the district	The health facilities have started using the structures
8	Health center IV store shelves are not enough, more shelves should be procured	No action taken	The accounting officer should prioritize this recommendation for proper management of medicines

ASSET FINDINGS

1. The floor for in-patient ward for Karungu Health Centre III is in poor state
2. The old outpatient block at Karungu Health Centre III is dilapidated
3. Most of the medical equipment in health facilities are not engraved
4. There are no enough shelves in the health Centre IV medical stores. Some boxes of medicines are piled on the floor.
5. Most of the government land both for the district and Lower Local governments is not titled.

6. The prices of most assets can't be traced with the end users especially assets from the ministry of health
7. The district store doesn't have shelves which makes it hard for item identification.
8. The district doesn't have a substantively appointed inventory officer, it was observed that the one assigned duties is the commercial officer, she is busy with her substantively appointed position and therefore some of the records are not well captured since this office is assigned to commercial officer who is always busy with her office.
9. There is no gate at the main entrance of the district headquarters. This puts government vehicles and other assets at security risk.
10. Poor state of the road from Kyamahungu to Rwanyamabare Health centre 111 to Kansenene main road a factor that has limited accessibility of health services by patients.
11. The medical store for Kiyanja Health centre is small and medical equipment are congested in the store.
12. No motor cycle for transport means at Kiyanja Health facility. This negatively affects management of the facility.
13. Delayed completion of staff quarters at Engaju Health Centre 111
14. Slow progress of the contract for construction of Engaju Seed School due to electricity line that passes through the construction site

Other Findings

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land	152 acres		
2	Building	398		
3	Transport Equipment	69		
4	Ict Equipment	137		
5	Office Equipment	36		
6	Medical Equipment	21		
7	Machinery	3		

STORES FINDINGS

1. All stores of health centres 111's are under management of assistant nursing officer's factor that leads to poor management of stores
2. Store records are poorly kept at Kiyanja Health centre 111
3. The district store and health centre III medical stores don't have enough shelves with the exception of the district medical store.
4. The personnel incharge of medical stores at the health III always check on the stores monthly. However, they are manned by the enrolled nurses.

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	Buhweju District UWEP Recovery	STANBIC	9030014655491	771,560	771,560	UGX
2	Buhweju District Revolving Funds Recovery	STANBIC	9030011269507	5,090,704	5,090,704	UGX
3	Buhweju district General fund	STANBIC	90300056980	59,631,356	59,631,356	UGX
4	Nsiika town council general fund account	STANBIC	9030005698161	25,243	25,243	UGX
5	Nsiika town council operations account	STANBIC	9030005698188	2,812,749	2,812,749	UGX
6	Nsiika town council ROA feeder account	STANBIC	9030005698196	19,429,619	19,429,619	UGX
7	Kyahenda Sub County General Fund	STANBIC	9030020603428	1,327	1,327	UGX
8	Kyahenda Sub County Operations	STANBIC	9030020603576	6,349	6,349	UGX
9	Kiyanja Health Centre III	STANBIC	9030007068262	137,727	137,727	UGX
10	Engaju Sub County General Fund	STANBIC	9030005646277	23,544	23,544	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
11	Rubengye sub county operations a/c	STANBIC	9030020603355	445	445	UGX
12	Engaju Sub County Community Access Roads	STANBIC	9030010680068	3000	3000	UGX
13	Engaju Health Centre III	STANBIC	9030007067940	124,058	124,058	UGX
14	Rubengye sub county General fund	STANBIC	9030020604297	24,491	24,491	UGX
15	Nyakishana s/c General Fund	STANBIC	9030005645521	17506163	17506163	UGX
16	Rwanyamabare HC11	STANBIC	9030006549208	130750	130750	UGX
17	Kashenyi-Kajani General Fund	STANBIC	9030013701600	62,429	62,429	UGX
18	Kashenyi-kajani/operations	STANBIC	9030013701554	2,473,959	124,959	UGX
19	Kashenyi-Kajani-road fund	STANBIC	9030013705970	18,109,207	54,207	UGX
20	Karungu H/Centre III	STANBIC	9030006286924	3505	3505	UGX
21	Karungu General fund	STANBIC	9030005656752	5017	5017	UGX
22	Bihanga Sub-county General Fund A/C	STANBIC	9030005656876	3,812,113	3,812,113	UGX
23	Bihanga Health Centre	STANBIC	9030007343735	7,921,178	7,921,178	UGX
24	Burere Health Centre III Account	STANBIC	9030006242463	19,992	19,992	UGX
25	Nyakashaka Town Council General Fund	STANBIC	9030015305478	21,533	21,533	UGX
26	Rwengwe sub county general fund account	STANBIC	9030005656728	61991705	61991705	UGX
27	Bwoga health center II	STANBIC	9030007354303	21,504	21,504	UGX
28	Kyeyare health center II	STANBIC	9030007351169	582	582	UGX
29	Burere s/c general fund	STANBIC	9030005602342	11,925,655	11925,655	UGX
30	Rushambya HIII	STANBIC	9030007840984	2,868	2.868	UGX
31	Buhunga SC General fund	STANBIC	9030020603614	32958	32958	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
32	Buhunga sc operations	STANBIC	9030020603371	1761797	1761797	UGX
33	Bitsya sub county General fund	STANBIC	9030005646250	4,983,261	4,983,261	UGX
34	Bitsya health centre II	STANBIC	9030006512703	1,910	1,910	UGX
35	Mushasha Health Centre III	STANBIC	9030006512517	52,415	52,415	UGX

RECOMMENDATIONS

1. Inventory management officer for district should be recruited for proper stores management as well as all Health center 111's
2. There is need for the district to construct a modern parking yard for proper fleet management
3. There need for installation of main entrance gate at the district so as to offer security to district assets and properties.
4. The old outpatient block at Karungu HC III should be demolished because it is in poor state and can cause accidents.
5. There is need for installation of Electricity to Community Based Services offices, Natural resource offices and council hall for proper office management.
6. The Chief Administrative officer should put much emphasis on engraving of all government assets
7. The road from Kansenene to Kyamahungu should always be properly maintained in order to make Rwanyamabare HC111 more operational
8. Contract manager for Engaju seed school together with Chief Administrative Officer should liaise with the concerned agency to change the electricity line for smooth contract progress.
9. No motorcycle for Kiyanja Health centre 111, DHO should intervene and reallocate one from facilities that have more than one motorcycle like Rushambya as a temporary measure
10. There is need for improvement in store records keeping at Kiyanja HC111

11. The contractor for Engaju staff quarters should be formally reminded in order to speed up the contract awarded after almost two years

PICTORIALS



816 BUIKWE DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The chief Administrative Officer should officially write to all Heads of Department, Town clerks, Sub- County chiefs and medical superintendent (Kawolo Hospital) for conclusive action and response to all recommendations as per Board of Survey with reports.	No action taken	All head of Department, town clerks, sub-county chiefs and medical superintendent (Kawolo Hospital) should formally be informed about the relevance of adherence to the recommendations of the Board of survey
2	The chief administrative officer should officially inform all entities with assets required for disposal to initiate the disposal process through filling the disposal form to the Accounting Officer's office.	Action taken	Entities with Assets required for disposal initiated the process through the Chief Administrative Officer
3	All entities should permanently endeavor to engrave all assets captured under their respective entities including ICT equipment and furniture and fittings.	No action taken	All assets should be permanently engraved by 30th June 2025.
4	All entities that occupy land without title deeds should endeavor to process the require land titles within FY 2023/2024	No action taken	
5	All Town clerks and Sub- County chiefs should establish up-dated Asset register templates for all assets at their respect entities including schools and Health Facilities.	Action taken	All Asset register templates for both schools and health facilities within the different lower local governments collected.
6	Proper budgeting for maintenance of assets should be undertaken and a regular maintenance schedule followed as a good asset management practice.	No action taken	No proof for asset maintenance plans
7	The Chief Administrative Officer should officially write to the IT to prepare a report on functionality of all ICT equipment especially those that are non-functional	No action taken	
8	Prior trainings on Board of Survey guidelines should be carried out before the actual Board of Survey assessment to all lower local governments and Kawolo Hospital	No action taken	
9	Accounting Officer should establish a disposal plan for all assets that have been	Action taken	Government valuer invited by the Accounting Officer for verification of assets recommended for disposal

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
	consecutively recommended by the board for disposal.		
10	Mechanical Engineer should follow-up on the progress of the 10 number plates required for replacement under Health department previously donated by MSH.	No action taken	
11	<ul style="list-style-type: none"> Buikwe sub county should endeavor to acquire all details regarding the rice mill from the church and provided to Chief Administrative officer. <p>The sub-county chief should acquire title deed copies for the land of the market in Ajiija.</p>	No action taken	
12	<ul style="list-style-type: none"> Buikwe Town clerk should prepare a report to the CAO on all non-functional ICT equipment at the town-council Town clerk should follow-up on all missing assets with a report to the CAO <p>District Mechanical Engineer should assess damages required for repair of the tipper (LG 0012-015) and tractor with a report to the CAO.</p>	No action taken	
13	<ul style="list-style-type: none"> Najja Sub-county chief should follow-up on the missing motorcycle previously recommended for disposal with a report to the CAO The sub-county should provide proof of partial payment of the debt owed to landlord in Kizaala Village. 	<ul style="list-style-type: none"> No action taken <p>Action taken</p>	Proof of partial payment(5,000,000) to the landlord in Kizaala village provided.
14	<ul style="list-style-type: none"> Najja Sub-county chief should follow-up on the missing motorcycle previously recommended for disposal with a report to the CAO The sub-county should provide proof of partial payment of the debt owed to landlord in Kizaala Village. 	<ul style="list-style-type: none"> No action taken <p>Action taken</p>	Proof of partial payment(5,000,000) to the landlord in Kizaala village provided.
15	<ul style="list-style-type: none"> The fisheries should take back the motorcycle (UDX 104Y Yamaha DT) to Sub- County headquarters for physical assessment. Sub-county chief should officially write to all schools in the sub-county to plan and establish fences for safety. 	<ul style="list-style-type: none"> No action taken Partial Implementation 	<ul style="list-style-type: none"> Sub-county chief should officially write to the responsible officer to return the motorcycle to the district headquarters for physical assessment by the mechanical engineer <p>Facilities without fences like Kalagala primary, Kalagala</p>

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
	<ul style="list-style-type: none"> The sub-county should officially write to the CAO in request for physical assessment of the teachers' quarters by the District Engineer All entities should establish operation and maintenance plans for all their assets. 	<ul style="list-style-type: none"> No action taken No action taken	s.s.s Namulesa SDA should establish plans for fencing of their premises.
16	<ul style="list-style-type: none"> Nkokonjeru Town clerk should ensure that all officers using motorcycles have valid driver's permits. The town clerk should provide evidence on any action taken on the lost number plate (UG 5640R) The entity should provide proof for disposal of motorcycle Suzuki TF 125 UDA 417Y 	No action taken	
17	<ul style="list-style-type: none"> The sub-county chief should prepare a report to the Chief Administrative Officer about the mechanical condition of motorcycles that were collected from the sub-county offices to Buikwe Police station. 	No action taken	A report should be prepared immediately to the Chief Administrative officer about the motorcycles submitted to Buikwe police station.

ASSET FINDINGS

1. All sub-counties don't have comprehensive Operation and maintenance plans for Assets.
2. There is un-authorized movement of assets from one department to another especially ICT equipment and furniture at the district headquarters.
3. There is no official record for transfer of assets from the district headquarters to lower local governments.
4. There are various non-functional ICT equipment including monitors, printers and CPU within departments at the district headquarters and at sub-county level.
5. All assets previously recommended for disposal have not been disposed off at all the lower local governments and district headquarters which greatly threatens security and storage space of these assets for example motorcycles.
6. Most assets especially ICT equipment and furniture and fittings are not engraved as per previous recommendation by the Board of Survey

7. The sanction apparatus machines at Kasubi HC III and, Makindu HC III are not functional due to knowledge gap.
8. Rampart break down of vehicles.
9. There was no sufficient information/record on salvaged materials in all the schools under Buikwe District fishing community Local government program provided by the sub-county Board of survey

Other Findings

S/N	Item	Units	Amounts
1	Payables	27	987,102,028
2	Receivables	2	43,893,827
3	Subversion	2	
4	Losses	4	185,000

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land			280,637,995
2	Non Residential buildings			44,588,697,863
3	Residential buildings			4,530,353,199
4	Motor Vehicles			2,680,814,267
5	Other transport equipment			412,710,220
6	Office equipment			9,108,733,968
7	ICT Equipment			668,094,880
8	Other Machinery & equipment			5,318,189,137
9	Cultivated Assets			36,076,850
10	Others			1,648,408,418
11	Furniture and fittings			601,499,609

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1.	Honda	LG01066-36
2.	Yamaha	LG0019129-36
3.	Motorcycle	LG 0129-36
4.	Motorcycle	UDX 275Y
5.	Honda-Motorcycle	UG 0535Y
6.	Suzuki Motorcycle	UG 2226A
7.	Motorcycle Jailing	UG3182M
8.	Motorcycle	UG1470A
9.	Motorcycle YAMAHA	LG 0146-36
10.	Yamaha YBR 125	LG.0021-015
11.	Motorcycle-HONDA CG	
12.	Motorcycle-YAMAHA CRUX	LG0026-O15
13.	Motorcycle-HONDA XL 125	UG-4286M
14.	Motorcycle(SUZUKI)125	UG 1470A
15.	Motorcycle Suzuki TF 125	UDA 417Y
16.	Yamaha DT	UDX 077Y
17.	Motorcycle Yamaha DT 125	UDX 149Y

S/N	ITEM DESCRIPTION	REG.NO/TAG No
18.	Honda	LG 010536
19.	Yamaha	LG 012136
20.	Yamaha	UDY 354Y
21.	Jincheng	UG 1584C
22.	Jialing JH 124L	UG3295M
23.	Honda (numberless)	N/A
24.	Motorcycle Yamaha DT 125	UDX 105Y
25.	Motorcycle Yamaha DT 125	UDX 341Y
26.	Suzuki	UDA 417U
27.	Motorcycle(SUZUKI)125	UG 1470A
28.	Honda	LG 0119-36
29.	Motorcycle Yamaha DT 125	UDX 149Y
30.	Jialing	UG2079R
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
31.	10,000 Liters Water tank	4
32.	Stretchers	3
33.	Hospital beds	14
34.	Plastic chairs	33
35.	Incubators Infant	2
36.	Autoclaves	4
37.	Screen Frames	6
38.	Generators	3
39.	Operating Table	3
40.	Centrifuge	1
41.	Filling cabinet	13
42.	Bed Cradles	6
43.	Patient screen	4
44.	Trolley Frame (Medicine Trolleys)	3
45.	Wheelchairs	5
46.	Shelves	10
47.	Officer Chair	7
48.	Weighing scales	7
49.	Oxygen concentrators	7
50.	Hot air ovens	2
51.	Baby weighing scales	2
52.	Phototherapy bulbs	5
53.	Wooden doors	100
54.	Metallic stands	07
55.	Bath Basin (Ceramic)	1
56.	Metallic scraps stand	7
57.	Metallic tanks(1000ltrs)	13
58.	Delivery bed	2
59.	Examination bed	2
60.	Refrigerator	2
61.	Outdoor air conditioner	3
62.	Indoor air conditioner	3
63.	Spectrophotometer	1
64.	AC compressor	1
65.	Tube bulb holders	5
66.	Metallic chair	1
67.	Azam TV dish	1
68.	Surgical tools	
69.	Boiler	1
70.	Wall clock	2

S/N	ITEM DESCRIPTION	REG.NO/TAG No
71.	Oxygen regulators	4
72.	Fire extinguisher	1
73.	Wooden box	1
74.	Metallic bins	4
75.	Desktop CPU	5
76.	Printer	9
77.	Monitor	3
78.	Keyboard	2
79.	UPS	5
80.	Motor vehicle tires	50
81.	Medical Drawers(glass)	2
82.	Mercury sphygmomanometer	3
83.	Stethoscope	3
84.	Manual BP	6
85.	Signpost	3
86.	Iron sheets	306
87.	Broken tiles	30 pieces
88.	Lenovo desktop	01
89.	Metallic doors	6
90.	Metallic windows	23
91.	Metallic poles	15
92.	Wooden window frames	10
93.	Laptop	4
94.	Desktop Computer	5
95.	Motorcycle Jailing	1
96.	Motorcycle	1
97.	Monitor	2
98.	Printer	1
99.	CPU	1
100.	Wooden Chair	1
101.	Stapling Machine	1
102.	Punching Machine	1
103.	Flask - 1ltr	1
104.	Gas Cooker	1
105.	Gas Cylinder -Kg's	2
106.	Cupboard - wooden without glasses	1
107.	Office Chair - Wooden	4
108.	Bore-hole spare parts	
109.	PVC Pipes	64
110.	Rods	217
111.	G.I pipes	107
112.	Cylinder	26
113.	Head	18
114.	Tanks	8
115.	Rice mill	1
116.	TV sets	3
117.	Treasury safe	1
118.	Photocopier	3
119.	Sofa set	1
120.	Motorcycle tires	4
121.	Type writer	1
122.	Posters	2
123.	Gate	1
124.	Building	2
125.	Handwashing Cans	3

STORES FINDINGS

1. Kawolo Hospital Storage area generally clean, both manual and digital inventory management methods are employed in record keeping.
2. District Medical store is generally clean with updated stock management tools, however there is a linking ceiling area within the premises.
3. The town council does not have a full-time inventory management officer
4. Nkokonjeru HC II has limited storage space for storage of Essential medicines and health supplies.
5. Ngogwe S/C has no formal system for requisitioning and issuing of assets and inventories from stores at the sub-county headquarters.
6. Kikwayi health center II has inadequate storage space for Essential medicines and health supplies.
7. SSI /SC has inadequate space for proper storage of all inventories at the sub-county premises
8. Kiyindi Town council storage facility is inadequate with no inventory officer for handling all council's Assets and inventories.

CASH AND BANK FINDINGS

1. Most entities don't have bank certificates stating actual balances on accounts as at 30th June 20
2. Makonge HC III (PHC non-conditional grant) funds not utilized for FY 2023/24 due to the bureaucracy in the release of funds through international needs and non-involvement of the HUMC committee.
3. Ngogwe health center III never had an updated cashbook

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance as at 30 th -june-2024	Cash Book Balance as at 30 th -june-2024	CUR
1	SSI HEALTH CENTER	STANBIC	9030007638832	14,450/=	14,450/=	UGX
2	ROAD FUND	DFCU	01983501004388	33,091	33,091	UGX
3	DDEG	DFCU	01983501006337	0	0	UGX
4	OPERATIONS ACCOUNT	DFCU	01253555043055	0	0	UGX
5	KIWUNGI P/S	BANK OF AFRICA	10204091005	40,000	40,000	UGX
6	ZZITWE P/S	STANBIC	9030006748979	100,000	100,000	UGX
7	SAGANZIRA P/S	STANBIC-LGZ	9030006536238	130964	130964	UGX
8	SSI P/S	BANK OF AFRICA	0204041008	25,000	25,000	UGX
9	NAMUKUMA P/S	STANBIC-LGZ	9030006433463	26750	26750	UGX
10	BUIKWE TOWN COUNCIL OPERATIONS ACCOUNT	STANBIC	9030006249190	9,527	9,527	UGX
11	BUIKWE TOWN COUNCIL DDEG ACCOUNT	DFCU	01983501003073	7,862	7,862	UGX
12	BUIKWE TOWN COUNCIL ROADS ACCOUNT	DFCU	01983501004062	1,021,460	1,021,460	UGX
13	Kawolo Hospital MUWRP	Baroda	95160200000021	8454872	8454872	UGX
14	Kawolo District Hospital	Stanbic	9030006300323	1830041	591541	UGX
15	Kawolo Hospital	ABSA	6003366233	29891180	21971180	UGX
16	Kiyindi Town council Operations	DFCU	01253656826835	999, 000	999,000	UGX
17	Kiyindi Town council DDEG	DFCU	01250011361992	28,795	28,795	UGX
18	St. Jude primary	STANBIC	9030000874522	34,503	34,503	UGX
19	Buzaama C/O	STANBIC	9030000587223	14,368	14,368	UGX
20	Kidokolo Umea	STANBIC	9030000924481	6,449	6,449	UGX
21	Kiyindi Muslim primary school	STANBIC	9030000820678	102,758	102,758	UGX
22	Road Fund Najja	DFCU	01983501004769	442,416	442,416	UGX
23	Operational Account Najja S/C	DFCU	01983501009237	265,655	265,655	UGX
24	DDEG Najja S/C	DFCU	01983501005718	388,240	388,240	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance as at 30 th -june-2024	Cash Book Balance as at 30 th -june-2024	CUR
25	Nkokonjeru Town Council DDEG nt	DFCU (Mukono)	01983501006792	0	0	UGX
26	Nkokonjeru Town Council Operations	DFCU (Mukono)	01983501003777	33,754	33,754	UGX
27	Nkokonjeru Town Council Urban Roads Account	DFCU (Mukono)	01983501003779	2,618,696	2,618,696	UGX
28	Buikwe s/c operation a/c	Stanbic	01983501003782	19,665	19,665	UGX
29	Buikwe s/c Road Fund	DFCU	01983501003754	63,344	63,344	UGX
30	Buikwe s/c DDEG	DFCU	01983501000285	48,250	48,250	UGX
31	Kasubi HC111	Stanbic	9030005448904	50,563	50,563	UGX
32	Kobba R/C Primary School	Stanbic	9030006585557	1,368,791	1,368,791	UGX
33	Ssugu umea p/s	Stanbic	9030000924791	1,897	1,897	UGX
34	Nkoyoyo Boarding primary school	Stanbic	9030006434079	1,505	1,505	UGX
35	St.Peters Bethania primary school	Stanbic	9030000872236	1,386	1,386	UGX
36	St.Peters Matale C/U primary school	Stanbic	9030000820503	7,548	7,548	UGX
37	Nakatyaba primary school	Stanbic	9030000822484	9,706	9,706	UGX
38	Kasubi C/U Primary School	Stanbic	9030000820430	756	756	UGX
39	Kyanja Public primary school	Stanbic	9030006588548	467/=	467/=	UGX
40	Kikoma Kasule C/U primary school	Stanbic	9030000820597	1,750/=	1,750/=	UGX
41	Buyinja Quran primary school	Stanbic	9030006704750	799/=	799/=	UGX
42	BUIKWE DLG WATER SUPPLY AND SANITATION	DFCU	01253618095332	265,514,577	265,514,577	UGX
43	BUIKWE DLG ICEIDA	DFCU	01983501004799	2,258,000	2,258,000	UGX
44	BUIKWE DISTRICT LG UWEP DISTRICT RECOVERY	DFCU	01253554858706	5,232,050	5,232,050	UGX
45	BUIKWE DLG GENERAL FUND	DFCU	01983501006401	156,235,954	156,235,954	UGX
46	BUIKWE DISTRICT MUWRP	STANBIC	9030012405412	15,213,647	15,213,647	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance as at 30 th -june-2024	Cash Book Balance as at 30 th -june-2024	CUR
47	BUIKWE DISTRICT YLP COLLECTION	CENTENARY	4312100035	1,389,700	1,389,700	UGX
48	Ngogwe s/c operation a/c	Stanbic	9030013701244	4,276	4,276	UGX
50	Ngogwe s/c Road Fund	DFCU	01983501003792	158,842	158,842	UGX
51	Ngogwe s/c DDEG a/c	DFCU	01983501006349	83,629	83,629	UGX
52	Ngogwe HCIII	Stanbic	9030007258800	14,629,261	14,629,261	UGX
53	Namulesa Health Centre II	Stanbic	9030005434067	2,538	2,538	UGX
54	Kikwayi HCII	Stanbic	9030005446413	106,008	106,008	UGX
60	Ddungi Health Centre	Stanbic	9030007638514	1,837	1,837	UGX
61	Bubiro HCII	Stanbic	9030007258738	8,475	8,475	UGX
62	Kikusa Primary School	Stanbic	9030006748952	30,420	30,420	UGX

RECOMMENDATIONS

1. Accounting Officer should follow-up with the public service to harmonize staffing levels in schools within the district.
2. Trainings for all sub-county Board of survey teams and staff on how to carry out assessment on non-current assets, cash, assets and inventories a month prior to the activity.
3. A general Continuous Professional Development on record management for all office bearers in schools and sub-counties.
4. All sub-county chiefs and town clerks should formally constitute all members of the board by the 30th June end of every financial year.
5. District ICT officer should prepare a report to the chief Administrative officer on all ICT equipment regarding their functionality highlighting those beyond repair, Functional and repairable.
6. The chief Administrative Officer should officially write to all Heads of Department, Town clerks, Sub- County chiefs and medical superintendent (Kawolo Hospital) for conclusive action and response to all recommendations as per Board of Survey with reports.

7. All entities should permanently endeavor to engrave all assets captured under their respective entities including ICT equipment, medical equipment and furniture and fittings.
8. All entities that occupy land without title deeds should endeavor to process the require land titles within FY 2024/2025.
9. Proper budgeting within Annual work plans for maintenance of assets should be undertaken and a regular maintenance schedule followed as a good asset management practice.
10. Accounting Officer should advise and ensure all salvaged materials from renovated blocks in different schools are used properly as recommended.
11. Audit department should endeavor to follow up on handover proceedings of offices in schools and health facilities.
12. There should be a systematic movement of assets from one department to another especially ICT equipment and furniture within different departments at the district headquarters with authorization from the head of department.
13. Capacity building and provision of SOPs for the functionality of the sanction apparatus at Makindu HC III and Kasubi HC III.
14. Accounting Officer should investigate the cause of rampant mechanical breakdown of vehicles in relation to Political leaders, Heads of department and substantive drivers to reduce on rampant mechanical breakdowns. This will be a long way to reduce on a high cost of repair and maintenance.
15. The Accounting Officer should constitute a special committee to investigate the management and use of salvaged materials for all schools which were renovated under Buikwe District Fishing community development programme.
16. District headquarters and all lower local governments should establish new visible signposts by end of FY 2024/25

PICTORIALS



818 BUKOMANSIMBI DISTRICT LOCAL GOVERNMENT

ASSET FINDINGS

Findings

- 1 It was observed that all Assets acquired by the District LG are recorded in the Asset Register that is maintained and regularly updated. The Board of survey conducted for the year ended FY2023/24 examined all assets of the entity. Some value for the items was estimated, largely using the prevailing market value to ascertain which items are due for disposal.

Other Findings

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Building	452		
2	LAND	14		
3	TRANSPORT EQUIPMENT	98		
4	ICT EQUIPMENT	100		
5	MEDICAL EQUIPMENT	64		
6	FURNITURE & FITTINGS	485		
7	OFFICE TOOLS /EQUIPMENTS	86		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Yamaha DT 125	LG 0142-28
2	Yamaha DT 125	LG 0009-017
3	Yamaha DT	UDA 998U
4	Honda XL	UDK 202Q
5	Honda KL	UG 1894R
6	Jialing 125	No number plate
7	Jialing 125	No number plate
8	S-LN107-PRMGS (pick up double cabin)	LG 0100-28
9	FAW	LG 0002-017
10	Changlin / 713	LG 0001-017
11	JMC	LG 0003-017
12	Nissan double cabin	UG 2964M
13	Nissan caravan Ambulance	UAY 347Y
14	Nissan caravan Ambulance	UAY 367Y
15	Isuzu Tougher	UG 0652R
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
16	1 Printer(HP Laser jet) **	
17	1 Old chair(Swivel) **	
18	28 Tyres(Used)	
19	1 used grader batteries**	
20	2 Laptop DELL	
21	HP laptop	

STORES FINDINGS

1. The Inventory Officer follows proper procedures of issuing store items
2. The Officer follows proper procedures when receiving items purchased and issues a 'Goods Received Note' (GRN) as per the delivery note.
3. There is an updated stores ledger.
4. Stock counts were done and items in stores recorded as at 30 June 2024.
5. The entity allocated space to store the District Headquarters items, but is insufficient for proper storage of different items. Therefore, the district needs to provide a permanent space/store space with the right furniture and fittings to allow for modern storage of different items

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Bukomansimbi General Fund	DFCU	01033500018823	4,829,858	4,829,858	UGX
2	YLP Revolving Funds Recovery Account	DFCU	01031023487769	120,428	120,428	UGX
3	UWEP Recovery	DFCU	01033555268663	5,806,661	5,806,661	UGX
4	Butenga Sub County DDEG	DFCU	01031024412823	1,657,009/=	67,742/=	UGX
5	Butenga Sub County LC III	DFCU	01033500232137	32,487/=	32,487/=	UGX
6	Butenga Sub County CARF	DFCU	01033500004152	8,912,996/=	42,896/=	UGX
7	Butenga Sub County General Fund	DFCU	01033500229340	0/=	0/=	UGX
8	Butenga TC General Fund	DFCU	01033659940835	33,028/=	33,028/=	UGX
9	Butenga TC Operation	DFCU	01033659940622	109,279/=	109,279	UGX
10	Butenga TC DDEG	DFCU	01033659940932	53,371	53,371	UGX
11	Butenga health centre IV	DFCU	01033500227083	86,749/=	86,749/=	UGX
12	Kibinge Sub County General Fund	DFCU	01033500228222	0/=	0/=	UGX
13	Kibinge Sub County DDEG	DFCU	01031024412878	52,881/=	52,881/=	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
14	Kibinge Sub County LC III	DFCU	01033500739559	19,727/=	19,727/=	UGX
15	Kibinge Sub County CARF	DFCU	01033500005739	38,780/=	38,780/=	UGX
16	MIRAMBI H/CIII	DFCU	01033500227104	166,314/=	166,314/=	UGX
17	KAGOGGO H/CII	DFCU	01033500227090	104,057/=	104,057/=	UGX
18	KISOJJO H/CII	DFCU	01033500406543	108,638/=	108,638/=	UGX
19	Kigangazi TC Gen Fund	DFCU	010333659940473	40,648/=	40,648/=	UGX
20	Kigangazi Town Council DDEG	DFCU	01033659940969	24,212/=	24,212/=	UGX
21	Kigangazi Town Council Operations	DFCU	01033659940729	134,184/=	134,184/=	UGX
22	BukangoSub county General Fund	DFCU	01033659940899	0/=	0/=	UGX
23	BukangoSub county DDEG	DFCU	01033659941427	0/=	0/=	UGX
24	BukangoSub county Operations	DFCU	01033659940923	19,174/=	19,174/=	UGX
25	Kitanda Sub County General Fund	DFCU	01033500229298	185,845/=	185,845/=	UGX
26	Kitanda Sub County DDEG	DFCU	01033554393652	28,634/=	28,634/=	UGX
27	Kitanda Sub County LC III	DFCU	01033500225276	10,304 /=	10,304 /=	UGX
28	Kitanda Sub County CARF	DFCU	01033500002004	655,561 /=	655,561 /=	UGX
29	Kitanda Sub county Health centre	DFCU	01033500227111	75,777/=	75,777/=	UGX
30	Kitanda H/C III	DFCU	01033500227111	75,777 /=	75,777 /=	UGX
31	Kagologolo TC General Fund	DFCU	01033659940552	0/=	0/=	UGX
32	Kagologolo Town Council DDEG	DFCU	01033659940677	0/=	0/=	UGX
33	Kagologolo Tc Operations	DFCU	01033659940525	0/=	0/=	UGX
34	Bukomansimbi TC General Fund	DFCU	01033500058650	5,542	5,542	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
35	Bukomansimbi TC Access Roads	DFCU	010335000111300	94,871	94,871	UGX
36	Bukomansimbi TC LGMSD	DFCU	010335000115384	38,044	38,044	UGX
37	Bukomansimbi TC Operation Account	DFCU	01033500096654	45,498	45,498	UGX

RECOMMENDATIONS

1. The District Headquarters needs to avail a permanent store with the right cabins and shelves.
2. The previous BOS recommendations are not yet fully honored; sale off/donate no-longer in-use assets (vehicles, computers and their accessories, etc., surveying and titling of Lower Local Government and Health centres' land. Especially for the following; Kitanda Sub-county headquarters
3. The district needs to ensure that service providers immediately engrave all assets before they are received in store.
4. The Head of finance needs to train Lower Local Government finance staff on a unified Asset register, management and need to update asset registers.
5. The entity needs to ensure adequate security of all assets; at the Headquarters and in LLGs and Health Centres.
6. The entity need to plan and budget for disposal routinely for items deemed obsolete.
7. Let all the items be engraved for clear identification and safety.
8. Plan and budget to fence the administration land at Kanoni so that no encroachers get to the land before full utilization of the site by the sub county.
9. The entity should revive the solar power system as back up to the grid electricity.
10. There is need to fundraise and plan to complete the administration block for ease of service delivery.

PICTORIALS



819 BUKWO DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1.	The list of assets due for disposal was submitted to disposal unit	Action not taken	Disposal process delayed
2.	District store to be constructed	Action not taken	Small budget envelop, limited revenue collection to finance the budget.
3.	Limited store space At Bukwo General Hospital to be redesigned	Action not taken	Small budget envelop, limited revenue collection and external funds to finance the budget.
4.	Renovation of Bukwo General Hospital	Action not taken	Small budget envelop, limited revenue collection and external funds to finance the budget.
5.	Engraving of production and education motor cycles	Action not taken	Small budget envelop, limited revenue collection and external funds to finance the budget.
6.	Completion of stalled health projects, kwirwot and Amanang Health centers 3	Action taken, contract awarded to potential supplier	Completion was done successfully
7.	Disposal of scrap items at District office and works office	Action not taken	Delays by concern office
8.	Renovation of OFFICE of headmistress Bukwo primary school	Action not taken	Small budget envelop, limited revenue collection and external funds to finance the budget.

ASSET FINDINGS

Other Findings

S/N	Item	Units	Amounts
1	Payables	6	1,149,000,000
2	Losses	1	15,000,000

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land	143 Acres		
2	BUILDINGS	78		
3	TRANSPORT EQUIPMENT	76		
4	ICT EQUIPMENT	14		
5	OFFICE EQUIPMENT	1225		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motor cycle	LG 002859
2	Motor cycle	LG001059
3	Motor cycle	LG001559
4	Motor cycle	LG0013-018
5	Light vehicle	UG 3801M
6	Light vehicle	UG 1252R
7	Light vehicle	UG 4052M
8	Light vehicle	2949R
9	Motor cycle	UG0504Y
10	Motor cycle	LG0012-018
11	Motor cycle	UG 2253A
12	Motor cycle	UG 0872Y
13	Motor cycle	UG 0708Y
14	Ambulance vehicle	UG2148M
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
15	Printer at finance	
16	Types	2
17	Laptop	6
18	Generator at chesower	

STORES FINDINGS

1. The stores are small and well organized
2. 15% of the stores have been inspected
3. Check on the stores is carried out on a quarterly basis
4. There is no obsolete stock held stores
5. Stores receives drugs from joint medical stores and national medical stores,
6. And the facility consumes part of drugs and others taken to health centers by third party logistical company.
7. Limited space stores at Bukwo HCIV.
8. Scrap beds at health center HCIV needs disposal
9. Scrap at works office is not well 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	Brim Sub county Operation	Centenary	3100084839	10,625	28,675	UGX
2	Brim sub county General fund	Centenary	310084838	150,975	3,983,298	UGX
3	Bukwo town council –S/C ROAD FUND	Stanbic	9030005664739	44,818		UGX
4	Bukwo DLG ACDP	Stanbic	9030016922772	2,400		UGX
5	KABEI Sub County COLLECTION	Stanbic	9030005638800	4,980		UGX
6	Kabei S/CTY LC3	Stanbic	903001105725	106,820		UGX
7	KABEI Sub County L/GOV DEV GR	Stanbic	9030005638797	29,934.0		UGX
8	Kapterewo S/C LGMSD	Stanbic	9030009918662	20,529	19,616	UGX
9	KapterewS/C Operations Operations	Centenary	3100016967	1,086,207	49,143	UGX
10	Kapterewo S/C General	Centenary	3100016966	78,406	387,426	UGX
11	Kapkoros S/C OPERATION	Centenary	3100084796	49,596		UGX
12	Kapkoros S/C General fund	Centenary	3100084795	75,345		UGX
13	Riwo Sub county collection	stanbic	9030005713667	856.00		UGX
14	Riwo Sub county operations	Stanbic	9030005713659	460,119.0	3,106	UGX
15	RIWO SUBCOUNTY GENERAL FUND AC	STANBIC	9030005713667	NIL	13,501	UGX
16	Riwo Sub county LGMSD	Stanbic	9030005636689	4,647.0	1,116	UGX
17	Kortek sub county	Stanbic	9030005820722	404	692	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
	operations					
18	Kortek sub county General Fund	Stanbic	9030005820714	465,358	8,634	UGX
19	Kortek sub county LGMSD	Stanbic	9030005110075	8,068	142	UGX
20	Kamet Sub County LGMSD A/C	Centenary	3212100002	7,892	151,292	UGX
21	Kamet Sub County Operation A/C	Centenary	3210500021	2,831	781	UGX
22	Kamet Sub County General A/C	Centenary	3210500020	5,856	50,241	UGX
23	Suam Town Council Operation	Stanbic	9030010385104	21,900		UGX
24	Suam Town Council General fund	stanbic	9030005638975	23,803		UGX
25	Chepkwasta Sub county LGMSD A/C	Centenary	3100017094	81,772		UGX
26	Chepkwasta Sub county Road fund a/c	Centenary	3100017093	170		UGX
27	Chepkwasta Sub county General fund	Centenary	3100016970	22,764		UGX
28	Chepkwasta s/c operation	Centenary	3100016971	6,081		UGX
29	Kapsarur s/c operation	centenary	3100084836	12,485		UGX
30	Kapsarur sub county General fund A/C	Centenary	3100084835	22,740		UGX
31	Bukwo town council COLLECTION	stanbic	9030005639998	39,559		UGX
32	Bukwo town council LGDP	stanbic	9030005688794	210,113		UGX
33	Bukwo town council Operations	stanbic	9030005639971	44,443		UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
34	Suam sub county collection	stanbic	9030005638975	7,736		UGX
35	Suam sub county LGMSD	stanbic	9030010385104	79		UGX
36	Suam sub county local council 3	stanbic	9030010385104	6,171		UGX
37	Tulel sub county operation	stanbic	903010930269	3,868		UGX
38	Chesower s/c collection	stanbic	9030005688913	8,465	450	UGX
39	Chesower s/c operations	stanbic	9030009802893	10,732	NIL	UGX
40	Chesower s/c LGMSD	stanbic	9030005638789	4,352	752	UGX
41	Bukwo S/CTY Collection	stanbic	9030005638924			UGX
42	Chesower LC111	stanbic	9030009802893		150,782	UGX
43	Bukwo sub county LGDP	Stanbic	9030005638843	37,950		UGX
44	Amanang S/C General fund	Centenary	3100084792	193,291		UGX
45	Amanang S/C operations	Centenary	3100084793	9,072		UGX
46	Riwo Town Council operation	Centenary	3100084845	1,827,627		UGX
47	Riwo Town Council General fund	Centenary	3100084844	76,120.0		UGX
48	Kapnandi Town Council operation	Centenary	31000848448	66,190.00		UGX
49	Kapnandi Town Council General Fund	centenary	31000848447	400,888.00		UGX
50	Bukwo General Fund	stanbic	9030005639521	1,250,889	55,982,499	UGX
51	Bukwo DLG IMPREST	stanbic	9030016660484	41,458,668	99,402.00	UGX
52	Bukwo DLG UWEP ENTERPRISE FUND RECOVERY	Stanbic	9030014382223	59,260.850	1,270,950	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
53	Bukwo DLG ACDP	stanbic	9030016922772	2,400	400	UGX
54	Mutushet s/c general fund	centenary	3100084841		7,260	UGX
55	Mutushet operation	centenary	3100084842		11,975	UGX

RECOMMENDATIONS

1. Health department to consider more space for drug

PICTORIALS



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Follow up on Previous Recommendations

S/N	Previous Recommendations	Action Taken & Date	Remarks
1	Motor VehicleUG 1841M	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
2	Yamaha MotorcycleUG 4836M	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
3	Suzuki MotorcycleUG 147M	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
4	Suzuki MotorcycleUG 1311A	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
5	Suzuki TF 125UG 0332A	No action Taken	Disposed Off by Ministry of Agriculture
6	Fridge SaachiBULA/2010-11/0035	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
7	Motorcycle YamahaUG 2393A	No action Taken	Disposed off by Ministry of Agriculture
8	Motorcycle Suzuki TF 125UG 2207A	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
9	Dell Desktop ComputerBula/2010-11/0078	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
10	HP Laser Jet P1005Bula/2010-11/0047	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
11	Solar Batteries 03Not Engraved	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
12	Solar PanelNot Engraved	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
13	Dell LaptopDDEG/2016-17ADM/LAP -02	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
14	Fan Not Engraved	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations

S/N	Previous Recommendations	Action Taken & Date	Remarks
15	Old Tyres -08PcsNot Engraved	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
16	Motorcycle HondaL1255-5751901	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
17	7 Office Red ChairsBula/DHO/DDEG/17-18/004	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
18	Black Chair	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
19	Bags of Used PapersAssorted	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
20	Bags of Used PapersAssorted	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
21	Old BatteriesAssorted	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
22	Suzuki MotorcycleUG 1867A	No action Taken	Disposed off by Ministry of Agriculture.
23	HP Laser Jet Printer Lesser jet P2055d	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
24	Cupboard (02)Not Engraved	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
25	Dell Desktop MAAIF VOD 02	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
26	PrinterHP LaserJet P2055d	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
27	Filing cabinetStar-e donation	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
28	Generator-Briggs&strattom	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
29	Building-Former Community HallCommunity Hall 1	No action Taken	Delays In The Implementation Of Bos

S/N	Previous Recommendations	Action Taken & Date	Remarks
			And Audit Recommendations
30	Jailing Motorcycle UG-1485RBukhalu Subcounty	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
31	Honda SportUG 3030R	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
32	Nisan Hard Body Double Cabin UAJ 914XProduction	No action Taken	Disposed off by Ministry of Agriculture.
33	Suzuki Motor cycle UG 1338AProduction	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
34	Honda Motorcycle-LG 0023-54Bukhalu	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
35	Yamaha Motorcycle-UG-019-019-Grey in ColourBukhalu	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
56	Yamaha Motorcycle LG-0039-54Bukhalu	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
37	High Tension Steel Bars R20 - 81 pcs of 40feets long eachDistrict Headquarters	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
38	1.5mm electric wire in copper wires complete 06 rollsDistrict Stores	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
39	2.5mm electric wire in copper wires complete 27 rollsDistrict Stores	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
40	6 Gas cylinders-	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
41	Assorted Rusted debris Ironsheets-10KgsDistrict Stores	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
42	4 Office black chairsStar –E donation	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
43	6 wood chairs- LDP 2003/2004(01-06)DHO Stores	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations

S/N	Previous Recommendations	Action Taken & Date	Remarks
44	3 ForcepsMuyembe HCIV	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
45	5 Elevators Muyembe HCIV	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
46	3 Premolar Forceps Muyembe HCIV	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
47	2 Weighing Scales Muyembe HCIV	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
48	Worn out Hospital Beds Muyembe HCIV	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
49	Children's Wheel Chairs Muyembe HCIV	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
50	O3 Delivery Beds Muyembe HCIV	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
51	Plastic Electric Conduits 6m long 24mm diameter 140 Pcs District Stores	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
52	Hp Printer 220-240V MAAIF-VODP2/ MBH/PR/20District Stores	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
53	HP Printer 220-BULA/2010/2011/0024District Stores	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
54	DELL Laptop X30-Bula/Agric Ext/2018/2019/002Production	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
55	Assorted MK Metallic Boxes double and single-02 boxesDistrict Stores	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
56	Main Swith-01 PcDistrict Stores	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
57	Canon Printer-NusafDistrict Stores	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations

S/N	Previous Recommendations	Action Taken & Date	Remarks
58	DELL ComputerBULA/589/2010-11/0160	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
59	Motorcycle-LG-0155-30LG-0155-30	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
60	2 Desk top Computers	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
61	Computer Set-MoLG/LGMSD/MoLG/LGMSD/	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
62	2011-12/0092011-12/009	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
63	PrinterBUL-TC-002	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
64	Uninterrupted Power Supply (UPS)NPSEC/PU/BTC	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
65	Filing CabinetLt1403	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
66	Motorized Spray PumpS/C 001	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
67	Office Computer (Laptop and Printer)S/C DDEG	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
68	Laptop Computer	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
69	Type Writer	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
70	Yamaha MotorcycleLG05454	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
71	Type WriterMYE/98	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations

S/N	Previous Recommendations	Action Taken & Date	Remarks
72	MotorcycleLG001554	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
73	Old Iron SheetsAssorted	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations
74	Yamaha MotorcycleLG015630	No action Taken	Delays In The Implementation Of Bos And Audit Recommendations

ASSET FINDINGS

1. Engraving of district assets is seriously needed most especially for the new assets acquired.
2. We found out that Grader Chailin **LG 0001-019** and Tipper **LG 0002-019** are grounded for a period more than one year because the cost of their maintenance is abnormally high and yet the assurance of their performance is not guaranteed.
3. The assets are not adequate in comparison to the demand of the local government in carrying out service delivery.

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Non-Produced Assets			
2	Land			2,318,243,510
3	Non-Residential buildings			25,045,970,217
4	Residential buildings			98,743,861
5	Other structures			196,470,043
6	Motor Vehicles			2,582,000,000
7	Motor cycles and Bicycles			1,941,595,000
8	Other transport equipment			810,000,000
9	Office equipment			189,509,559
10	ICT Equipment			524,380,546
11	Furniture and fittings			243,015,272
12	Others			49,125,709
13	Total value of physical assets acquired, disposed of and balances			33,999,053,717

List of unserviceable items recommended for disposal

	ITEM DESCRIPTION	REG.NO/TAG No
1	Motor Vehicle	UG 1841M
2	Yamaha Motorcycle	UG 4836M
OTHER ITEMS		
3	Deep Freeze NIKURA	Not Engraved
4	Suzuki Motorcycle	UG 1311A
5	Fridge-SIBIR	NIPIP/MAAIF
6	Fridge Saachi	
7	Motorcycle Suzuki TF 125	UG 2207A
8	Dell Desktop Computer	Bula/2010-11/0078
9	HP Laser Jet P1005	Bula/2010-11/0047
10	Solar Batteries 03	Not Engraved
11	HP Laser Jet Printer	Lesser jet P2055d
12	7 Office Red Chairs	
13	Black Chair	
14	Bags of Used Papers	Assorted
15	Bags of Used Papers	Assorted
16	Old Batteries	Assorted
17	Solar Panel	Not Engraved
18	Dell Laptop	
19	Fan	Not Engraved
20	Old Tyres -08Pcs	Not Engraved
21	Motorcycle Honda	L1255-5751901
22	Cupboard (02)	Not Engraved
23	Dell Desktop	MAAIF VOD 02
24	Printer	HP LaserJet P2055d
25	Filing cabinet	Star-e donation
26	Generator-	Briggs&strattom
27	Building-Former Community Hall	Community Hall 1
28	Jailing Motorcycle UG-1485R	Bukhalu Subcounty
29	Honda Sport	UG3030R
30	Suzuki Motor cycle UG 1338A	Production
31	Honda Motorcycle-LG 0023-54	Bukhalu
32	Yamaha Motorcycle-UG-019-019-Grey in Colour	Bukhalu
33	Yamaha Motorcycle LG-0039-54	Bukhalu
34	High Tension Steel Bars R20 -81 pcs of 40feets long each	
35	1.5mm electric wire in copper wires complete 06 rolls	District Stores
36	2.5mm electric wire in copper wires complete 27 rolls	District Stores
37	6 Gas cylinders	-
38	Assorted Rusted debris Ironsheets-10Kgs	District Stores
39	4 Office black chairs	Star -E donation
40	6 wood chairs- LDP 2003/2004{01-06}	DHO Stores
41	3 Forceps	Muyembe HCIV
42	5 Elevators	Muyembe HCIV
43	3 Premolar Forceps	Muyembe HCIV
44	2 Weighing Scales	Muyembe HCIV
45	Worn out Hospital Beds	Muyembe HCIV
46	Children's Wheel Chairs	Muyembe HCIV
47	O3 Delivery Beds	Muyembe HCIV
48	Plastic Electric Conduits 6m long 24mm diameter 140 Pcs	District Stores
49	Hp Printer 220-240V MAAIF- VODP2/ MBH/PR/20	District Stores
50	HP Printer 220-BULA/2010/2011/0024	District Stores
51	DELL Laptop X30-Bula/Agric Ext/2018/2019/002	Production
52	Assorted MK Metallic Boxes double and single-02 boxes	District Stores
53	Office Computer (Laptop and Printer)	Bulegeni SC

	ITEM DESCRIPTION	REG.NO/TAG No
54	Laptop Computer	Kamu Sc
55	Motorcycle- YAMAHA UG – 5134R	Kamu Sc
56	Type Writer	Bulaago SC
57	Yamaha Motorcycle	LG05454
58	Type Writer- MYE/98	Muyembe Sc
59	Motorcycle- LG001554	Masira Sc
60	Old Iron Sheets-Assorted	Bunalwerwe Sc
61	Yamaha Motorcycle- LG015630	Bwikhonge SC
62	Motorcycle	Bumasobo
63	Motor Cycle, UG – 1485R Jialing	Bukhalu Subcounty
64	Motor Cycle, LG – 0024-54 Honda	Bukhalu Subcounty
65	Motor Cycle, UG – 019-019YAMAHA	Bukhalu Subcounty
66	Motor Cycle LG-0039-54 YAMAHA	Bukhalu Subcounty
67	Motorcycle- LG 015530	Simu Subcounty
68	Bidders Box	District HeadQuarter
69	Main Swith-01 Pc	District Stores
70	Canon Printer-Nusaf	District Stores
71	DELL Computer	
72	Motorcycle-LG-0155-30	Nabongo Sc
73	2 Desk top Computers	Nabongo Sc
74	Truck UG-1228	
75	Computer Set- MoLG/LGMSD/ 2011-12/009	Buluganya SC
76	Motorcycle- LG00034y	Buluganya SC
77	Printer- BUL-TC-002	Bulambuli TC
78	Uninterrupted Power Supply (UPS)- NPSEC/PU/BTC	Bulambuli TC
79	Filing Cabinet- Lt1403	Buyaga TC
80	Motorized Spray Pump- S/C 001	Bulegeni SC

STORES FINDINGS

- 1 In our findings, apart from DHOs Stores, the District and Muyembe HCIV store space is not adequate. The condition of the store is so wanting. There are excessive or obsolete stocks.
- 2 Besides the size (Small area) used as a store, the structure was not fashioned for storage purposes, but out of necessity.

CASH AND BANK FINDINGS

1. Due to the introduction of IFMS, cash management has greatly improved. Cash and Bank balances are reconciled effectively
2. It's clearly observed that there is no loss form dully or partially filled even when it's very hard to run busy throughout a year without registering losses.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Bulambuli DLG General Fund	Housing Finance	800097726	219,560,485	219,560,485	UGX
2	Bulambuli DLG YLP-Program Revolving Fund	Housing Finance	800100127	239,734	239,734	UGX
3	Bulambuli DLG UWEP Recovery Account	Housing Finance	800121791	739,125	739,125	UGX
4	Bulambuli DLG Imprest Account	Housing Finance	0800167598	0	0	UGX

RECOMMENDATIONS

1. Sensitization and training to be carried out annually for those in charge of assets and store management.
2. All custodians of Assets whenever there is a loss, its reporting procedure must be followed and completed as to be evidenced by the loss form.
3. Items destined to be bordered should be disposed as the report demands without overlapping financial years and causing further storage handling and losses that could be detrimental.
4. The store keepers to get some formal training in managing stores; Orderliness, Cleanliness, Records management and Responsibility.
5. Accounting Officers to provide adequate space for the District Stores and routine store checkups are done.
6. Write to the relevant ministries to seek authority for disposing off assets which are not fully owned by the district.

PICTORIALS



821 BULISA DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Land offered by communities for public institutions, should be registered formally and if possible, they should be fenced in order to avoid encroachers	The process is ongoing and some primary schools have already been fenced by oil and gas companies	Spear headed by CAO's Office through Education department.
2	Donors should be engaged to offer details and documents pertaining to assets donated in order for council to fully own and possess them, in case of boarding off, council should be dealing in what legally belong to them.	CAO has written to donors and line ministries to avail the documentation of all Items donated.	Waiting for response.
3	A budgetary allocation for engraving of all assets in order to keep them safe, identifiable and accounted for.	Funds allocated in the budget FY 2024/25.	All council Assets to be engraved.
4	Expired or non-serviced fire extinguishers should be serviced in order to serve the purpose for which they are installed, otherwise, they remain scarecrows with no effect and they give a veiled cover.	Funds allocated in the budget FY 2024/25.	The procurement of services is ongoing.
5	More learning space (class rooms), school desks, and staff quarters in primary schools should be provided, in order to create conducive leaning environment for both learners and teachers	Funds allocated in the budget FY 2024/25 under UGFIT grant	Work is ongoing in secondary schools, and procurement of Desks in primary schools.
6	The accounting officer, should assign one officer the duties of estates manager to with the responsibility of all council assets.	One staff from Administration was assigned.	The officer accepted the assignment
7	Lightening arrestors copper rods are exposed to vandalism when they are installed on the wall surface outside the buildings, the BOS recommends that, if it is scientifically feasible, they should be installed inside the rooms and only come out from the verandah in order to be planted in the earth, otherwise, they will continue to be a subject of vandalism especially during school holidays thus exposing the learners to risk.	CAO has written to the District Engineer to get them Fixed	The Exercise is ongoing.
8	The furniture in Chairpersons office require total overhaul or repairing, because they portray a bad image of the institution	Funds allocated in the budget FY 2024/25.	The procurement of services is ongoing.
9	Vehicles should be parked at designated places for night safety and not at user's homes	CAO has instructed all drivers to Park Government Vehicles at police.	All vehicles are parked at Police

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
10	Inventory management officers should be helped to keep proper record, arrange their stores and keep them tidy	Capacity building training has been arranged for the inventory management officers	Planned for this FY 2024/2025
11	Stores should be kept tidy and safe with proper record of the items therein; issues and receipts registers should be well maintained.	Capacity building training has been arranged for the inventory management officers	Planned for this FY 2024/2025
12	All government establishments in the district ought to acquire and properly maintain asset registers in the prescribed forms and manner.	Capacity building training has been arranged for the inventory management officers	Planned for this FY 2024/2025

ASSET FINDINGS

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

Other Findings

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land			2,681,500,000
2	Buildings & Structures			56,522,845,657
3	Transport equipment			5,817,846,358
4	Office equipment			53,500,000
5	Medical equipment			0
6	ICT Equipment			20,000,000

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Toyota Land Cruiser Ambulance No.	LG 0016-75
2	Ford Ranger pickup No.	UG 0485 Z
3	JMC Pickup No	. LG 0003-020
4	Toyota Land Cruiser	LG 0007-020
5	Mitsubishi Pickup	UG3150R (Health)
6	Toyota Hilux, Chasis No.	UBA 236 R
7	Honda CG 125	
8	Yamaha 125 YBR No. LG 0009-75	No. LG 0003-75
9	Honda Trail 110 No. LG 0075-29	JDOI - 5101644
10	Yamaha DT 125	No. UDA 458 U
11	Jialing 125	No. UG 1764 R
12	Yamaha YDR 125	No. LG 0013-75
13	Honda CG125	No. LG0002-75
14	Yamaha YBR 125	No. LG 0011-75
15	Yamaha DT 125	No. UBA 054 Z
16	Yamaha DT 125	No. LG0017-75
17	Yamaha DT 125	No. UDX 110 Y
18	Yamaha motorcycle	No. LG 0014-75
19	Yamaha YBR 125	No. LG 0012-75
20	Bajaj Boxer BM100	No. LG0014-020
21	Suzuki TF 125	No. UG 0810 A
22	Suzuki TF 125	No. UG 2150 A
23	Suzuki TF 125	151887 No. UG 1804 A
24	Suzuki TF 125	No. UBA 199 Y
25	Yamaha DT 125	No. UDX 073 Y
26	Yamaha DT 125	UDX 285 Y
27	Yamaha DT 125 No. UDA 744 U	DE02X-050744
28	Suzuki TF 125	No. UG 1949 A
29	Yamaha AG 100	No. LG 0008-75
30	Honda Brazil 125	No. UG 0581 Y
31	Yamaha DT 125	No. UAC 682 Z
32	Yamaha DT 125	No. UDQ 668 U
33	Yamaha DT 125	No. UG 4799 M
34	Yamaha DT 125	No.UG 5000 M
35	Yamaha YBR 125 No.	UG 4128 M
36	BMK 80 No.	UG 2545 M
37	Jialing 125	No. UG 3117 M
38	Yamaha AG 100	No. UDL 247 L
39	Yamaha AG 100	UG 4340M
40	Honda Brazil 125	No. UDX 665 Z
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
41	Printers	3
42	LongiTech Desktop Key Boards at Ndadanmire P/S	
43	HP printers at Biiso War SS	2
44	Desktop Monitors at Biiso War SS	7
45	Computer	
46	Photo Copiers	2
47	Printer (Educ Dept)	
48	Dell Laptop	
49	Cup Boards	
50	Filing Cabinets	
51	Selves	
52	Filing Cabinet	

S/N	ITEM DESCRIPTION	REG.NO/TAG No
53	Sofa Set	
54	Oxygen Concentrator	
55	Infant Wormer	
56	Office Chairs	
57	Olivetti	
58	Olivetti	
59	Pool Table	
60	Cushioned Chairs	2
61	Solar Panels	2
62	Medicine Trolley	11
63	Wall Fun Chancli Crown	1
64	Metallic Patients Cupboard	2
65	Water Dispenser	
66	Gynaecological Bed	
67	Admission Beds at Bugana HC	1
68	Pediatric Beds at Bugana HC	3
69	Admission Bed	2
70	Examination Bed	1
71	Incubator (Hill-Rom) Airfields	
72	Premier Examination Table	
73	Infant Weighing Scale	
74	Wheel Chair	1
75	Rotating Stool With Back Rest	
76	Autoclaves	
77	Operating Table	
78	BP Machine Xamal	1
79	Weighing Scale	1
80	Infant Weighing Scale	1
81	N.E Featal Corel's	
82	YAMAHA (Plant)	
83	Sewing Machine at Ngwedo P/S	
84	Honda Generators at Biiso War SS	2
85	U2 Used Borehole pipes	100
86	Old Replaced Grader Tyres	4
87	Old Replaced L/Veh Tyres	20
88	Old Replaced L/Veh Tyres	10

STORES FINDINGS

1. The medical stores and general stores records were seen to be insufficient, however, the medical stores both at \Buliisa HC IV and at the district headquarters were well arranged and stocks were easily identifiable

CASH AND BANK FINDINGS

1. A sum of shs. 19,127,863 Was unspent at the close of the year, out of which shs. 3,608,474 was swept back to the national treasury, other big balances above one million shillings among them were mainly from schools who operate on termly basis different from the normal 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	buliisa district revenue collection	BOU	5760168000001	00	00	Ugx.
2	buliisa district imprest	stanbic	9030016655820	00	00	UGX
3	buliisa district uwep recovery	stanbic	9030014903037	21,840	21,840	UGX
4	buliisa district ylp recovery	stanbic	9030011361934	00	00	UGX
5	buliisa district youth council	stanbic	1051202950650	00	00	UGX
6	buliisa district general fund	stanbic	9030005689189	3,608,474	3,608,474	UGX
7	ngwedo sub county ddeg	stanbic	9030012720938	741	741	UGX
8	ngwedo sub county collection	stanbic	9030005739364	75,841	75,841	UGX
9	ngwedo sub county lc ii	stanbic	9030005739356	2,911	2,911	UGX
10	ngwedo sub county rev. sharing	stanbic	9030007511700	1,832	1,832	UGX
11	ngwedo sub county roads funds	stanbic	9030005786575	2,345	2,345	UGX
12	ngwedo sub county lc i	stanbic	9030005739321	1,392	1,392	UGX
13	ngwedo sub county general	stanbic	9030005739348	101,579	101,579	UGX
14	biiso sub county general	stanbic	9030002023244	2,774	2,774	UGX
15	biiso sub county revenue sharing	stanbic	9030007559584	40,511	40,511	UGX
16	biiso sub county roads	stanbic	9030005755971	4,737	4,737	UGX
17	biiso sub county collection	stanbic	9030001941819	8,962	8,962	UGX
18	biiso sub county ddeg	stanbic	9030012730267	124,358	124,358	UGX
19	biiso town council lc ii	stanbic	9030019368482	2,699	2,699	UGX
20	biiso town council administration	stanbic	9030017276408	24,337	24,337	UGX
21	biiso town council lc i	stanbic	9030019369136	4,050	4,050	UGX
22	biiso town council collection	stanbic	9030016751455	6,869	6,869	UGX
23	biiso town council ddeg account	stanbic	9030024496901	4,335	4,335	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
24	buliisa sub county collection	stanbic	9030005739461	25,467	25,467	UGX
25	buliisa sub county road fund	stanbic	9030004118978	19	19	UGX
26	buliisa sub county revenue sharing	stanbic	9030007513444			UGX
27	buliisa sub county general	stanbic	9030005739445	21,746	21,746	UGX
28	buliisa sub county lc i	stanbic	9030005739496	3,122	3,122	UGX
29	buliisa sub county ddeg	stanbic	9030012721470	1,091	1,091	UGX
30	buliisa sub county lc ii	stanbic	9030005739453	1,785	1,785	UGX
31	butiaba town council general fund	stanbic	9030019243388	364	364	UGX
32	butiaba town council operational	stanbic	9030019243353	11,364	11,364	UGX
33	butiaba town council lc i	stanbic	9030019937754	13,206	13,206	UGX
34	kigwera sub county collection	stanbic	9030005756072	21,070	21,070	UGX
35	kigwera sub county general	stanbic	9030005756064	13,964	13,964	UGX
36	kigwera sub county lc i	stanbic	9030005756099	20,619	20,619	UGX
37	kigwera sub county ddeg	stanbic	9030012882105	5,220	5,220	UGX
38	kigwera sub county roads	stanbic	9030005786540	4,326	4,326	UGX
39	kigwera sub county rev. sharing	stanbic	9030010769883	2,655	2,655	UGX
40	buliisa town council general fund	stanbic	9030006381145	8,881	8,881	UGX
41	buliisa town council administration	stanbic	9030006381153	9,633	9,633	UGX
42	buliisa town council paf	stanbic	9030006381196	13,359	13,359	UGX
43	buliisa town council ddeg	stanbic	9030012721209	3,391	3,391	UGX
44	butiaba sub county rev.sharing	stanbic	9030007631846	941,236	941,236	UGX
45	butiaba sub county general fund	stanbic	9030008308453	15,021	15,021	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
46	butiaba sub county road fund	stanbic	9030008298253	4,407	4,407	UGX
47	butiaba sub county ddeg	stanbic	9030012922816	11,023	11,023	UGX
48	butiaba sub county parish	stanbic	9030008308372	163	163	UGX
49	butiaba sub county collection	stanbic	9030008303583	7,249	7,249	UGX
50	wanseko tc general fund	stanbic	9030020570309	595	595	UGX
51	wanseko tc operations	stanbic	9030020570430	12,275	12,275	UGX
52	wanseko tc ddeg	stanbic	9030020570457	6,387	6,387	UGX
53	nyeranya primary school	stanbic	9030007102711	35,479	35,479	UGX
54	st. marys primary school biiso	stanbic	9030007103130	1,552	1,552	UGX
55	kabolwa primary school	stanbic	9030007103246	30,437	30,437	UGX
56	kijangi primary school	stanbic	9030007102967	30,408	30,408	UGX
57	kisyabi primary school	stanbic	9030007103122	49,498,982	49,498,982	UGX
58	wanseko town school	stanbic	9030007102843	94	94	UGX
59	kisomere primary school	stanbic	9030007102975	35,900	35,900	UGX
60	kakoora primary school	stanbic	9030007102878	1,331	1,331	UGX
61	buliisa primary school	stanbic	9030007102827	3,694	3,694	UGX
62	uganda martyrs p/s	stanbic	9030007103149	11,980	11,980	UGX
63	kabolwa p/s	stanbic	9030007103246	30,437	30,437	UGX
64	ndandamire primary school	stanbic	9030007102746	187,173	187,173	UGX
65	nyamitete primary school	stanbic	9030007102819	699	699	UGX
66	kirama primary school	stanbic	9030007102649	15,737	15,737	UGX
67	kisanya primary school	stanbic	9030007102584	4,643	4,643	UGX
68	walukuba primary school	stanbic	9030007102614	180	180	UGX
69	bugana primary school	stanbic	9030007102762	4,862	4,862	UGX
70	kibambura primary school	stanbic	9030007102991	961	961	UGX
71	ngwedo primary school	stanbic	9030007103041	10,124	10,124	UGX
72	busingiro primary school	stanbic	9030007103076	6,318	6,318	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
73	biiso primary school	stanbic	9030007103203	6,977	6,977	UGX
74	kalengeija primary school	stanbic	9030007102894	623	623	UGX
75	nyamasoga primary school	stanbic	9030007102592	7,624	7,624	UGX
76	mirembe primary school	stanbic	9030007102665	4,410,789	4,410,789	UGX
77	garasoya primary school	stanbic	9030007102924	6,783	6,783	UGX
78	waiga ii primary school	stanbic	9030007102851	3,285	3,285	UGX
79	kihungya primary school	stanbic	9030007103084	1,131	1,131	UGX
80	avogera primary school	stanbic	9030007102983	86,873	86,873	UGX
81	paraa primary school	stanbic	9030007102908			UGX
82	bugoigo primary school	stanbic	9030007102681	2,154	2,154	UGX
83	nyamukuta primary school	stanbic	9030007103106	61,427	61,427	UGX
84	ngwedo seed secondary school	stanbic	9030020200684	12,753,598	12,753,598	UGX
85	bugungu secondary school	stanbic	9030006237133	14,268,844	14,268,844	UGX
86	biiso war memorial ss	stanbic	9030006284549	2,591,162	2,591,162	UGX
87	butiaba seed secondary school	stanbic	6002474431	174,194	174,194	UGX
88	butiaba seed secondary school	stanbic	9030015457758	23,155	23,155	UGX
89	buliisa general hospital	stanbic	9030009278892	194,649	194,649	UGX
90	buliisa general hospital private ward	stanbic	9030020432062	937	937	
91	biiso health centre iv	stanbic	9030005739267	480,496	480,496	UGX
92	avogera health centre iii	stanbic	9030005739399	1,250	1,250	UGX
93	kigwera health centre iii	stanbic	9030006300048	61,102	61,102	UGX
94	kihungya health centre iii	stanbic	9030005739275	7,627	7,627	UGX
95	butiaba health centre iii	stanbic	9030006300064	17,181	17,181	UGX
96	bugoigo health centre ii	stanbic	9030006300161	3,325	3,325	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
97	buliisa health centre iv	stanbic	9030009859429	3,372,706	3,372,706	UGX
98	Bugana Health Centre III	stanbic	9030020200722	6,599	6,599	UGX

RECOMMENDATIONS

1. Procurement of more class room desks at primary schools for learners.
2. Construction of more class rooms and staff quarters for teachers and health workers.
3. Construction of more pit latrines at primary schools.
4. Renovation of Administration block at the District headquarters.
5. Provision of Power to primary school which do not have.
6. Supply of water to some schools, health centers
7. All Council assets should be engraved for easy identification and safety.
8. All Items recommended for disposal, should be boarded off.

PICTORIALS



822 BUNDIBUGYO DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The accounting officer should ensure assets/items identified for disposal are disposed within the financial year	Management received the approval of liabilities to be disposed off by the Accountant General late, the disposal is planned for this financial year	
2	The accounting officer should ensure all assets are engraved in order to ascertain the date of acquisition	Still outstanding due to lack of resources but it's within the planned activities for FY2024/2025	
3	The accounting officer should ensure all Government pieces of land are registered to enable easy ascertainment of the value and protection from encroachment	Management started on the process of titling government pieces of land beginning with land where UGFIT projects are located, and we have encouraged all entities to title their lands including schools, hospitals and Sub Counties	
4	The accounting officer should constitute a valuation team to value all assets of the district	Still Outstanding given the fact that it's the responsibility of the respective ministries to second to the District competent government valuers	
5	The accounting officer should lobby resources for construction of sub county offices	The District has so far lobbied for construction of two sub county headquarters	
6	The accounting officer should lobby resources for construction of sub county offices	The District has encouraged the LLG Accounting officers to rehabilitate their buildings and so far 4 out of the 27 LLG have been rehabilitated	
7	The accounting officer should ensure that the District assets register is updated every financial year	In place and up to date	

ASSET FINDINGS

1. Some of the Equipment are not Engraved and therefore their date of acquisition is hard to be ascertained
2. Most of the Government land is not surveyed therefore it becomes hard to Ascertain the Actual value for the Asset. The attached value in the Report is an estimate basing on the market value.
3. Some of the Assets like Motorcycles attached to sub counties are being used in different sub counties i.e. Some staff when transferred move with assets and use them where they have been transferred a case in Ndugutu Sub county

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land			37,163,500,007
2	Non Residential buildings			16,294,846,317
3	Residential buildings			805,898,561
4	Roads and bridges			2,670,208,000
5	Other structures			112,075,782
6	Motor Vehicles			3,895,000,000
7	Motor cycles and Bicycles			545,517,812
8	Other transport equipment			2,080,000,000
9	Office equipment			57,896,000
10	Medical equipment			708,825,857
11	ICT Equipment			339,184,000
12	Other Machinery & equipment			26,160,000
13	Furniture and fittings			114,032,000
14	Total Units			64,813,144,336

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	4 Megaphone	No
2	Signpost	No
OTHER ITEMS		
S/N	Safe	No
3	Desktop computer	Set
4	Tent complete with its poles	No
5	Uniport iron sheets	Scraps
6	Wall clock	No
7	Laptop	No
8	Solar panel	No
9	UG 1820 A	Double Carbin
10	Iron sheets	No.
11	Type writer	No
12	Wooden doors	No
13	Metallic doors	No
14	Solar butteries	No
15	30 Weighing scale	No
16	Hot air Oven	No
17	8 Fire extinguishers	No
18	4 Generators	No
19	4 Car tyres	No
20	1 wheel chairs	No
21	1 Examination bed	No
22	4 evacuation beds	No
23	3 oxygen concentrators	No
24	2 Autoclave	No

S/N	ITEM DESCRIPTION	REG.NO/TAG No
25	1 Head Lamp-Theater	No
26	2 Mult-purpose beds	No
27	Fridge	No
28	LG 0001-021	Grader
29	SCRAP SMALL SIGN POST (SMALLSIZE) SIGN POST	10
30	FIRE EXTINGUISHER	1
31	SPEAKERS	2
32	RADIO RACK	1
33	USED IRON SHEETS	10
34	WOODEN SHELVES	3
35	COOLANT RACK	

STORES FINDINGS

1. The store balances agree with the ledger balances?
2. The storeroom adequate and well organized?
3. Quarterly stores inspection is carried out by the stores person
4. The excessive obsolete items kept in the store amount to 10%

CASH AND BANK FINDINGS

1. Most of the Administrative Units had Bank balances matching with cash book balances, there was no cash at hand/ in the safe
2. Some Units with some bank balances over one million, had some commitments due to councilors' ex-gratia allowances.
3. All Administrative Units had their Account Numbers in Two Banks (Stanbic and Centenary Bank)
4. Most of the Assets inspected are not serialized or engraved
5. Value of most assets could not be ascertained since they are donations/transfers from central government.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Bundibugyo District Grants collection	Stanbic	9030005745097	978,576	978,576	UGX
2	Bundibugyo District UWEP Recovery Account	Stanbic	9030012100530	9,030,158	9,030,158	UGX
3	Bundibugyo District YLP Recovery Account	Stanbic	9030011380505	4,853,925	4,853,925	UGX
4	Bundingoma Sub County Gen. Collection	Stanbic	9030011796558	3,462	3,462	UGX
5	Busaru Sub County Local Revenue	Centenary	3100055207	5,173,306	5,173,306	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
6	Kisubba Sub County Local Revenue	Centenary	3100055214	1,652,306	1,652,306	UGX
7	Sindila Sub County Gen. Collection	Centenary	3100055208	13,581	13,581	UGX
8	Tokwe sub county development account	Centenary	3100064712	1,148,026	1,148,026	UGX
9	Kasitu sub county development account	Centenary	3100064713	4,884	4,884	UGX
10	Kagugu sub county development account	Centenary	3100064715	1,964,382	1,964,382	UGX
11	Ngite Sub County	Centenary	3100076929	197,799	197,799	UGX
12	Kirumya S/C Gen. Collection A/C	Centenary	3100055209	12,544	12,544	UGX
13	Bubukwanga S/C Dev't A/C	Centenary	3100055216	4,956,054	4,956,054	UGX
14	Harugale S/C Gen. Collection A/C	Centenary	3100055215	7,426,946	7,426,946	UGX
15	Ngamba S/C revenue Collection A/C	Centenary	3100055212	80,151	80,151	UGX
16	Ntotoro S/C Dev't A/C	Centenary	3100064386	27,742	27,742	UGX
17	Mbatya Sub County	Centenary	3100055212	1,746	1,746	UGX
18	Burondo S/C Gen. Collection A/C	Stanbic	9030011807738	1,286	1,286	UGX
19	Mirambi S/C Local Revenue A/C	Centenary	3100055210	1,214	1,214	UGX
20	Bubandi S/C Dev't A/C	Centenary	3100055209	2,282	2,282	UGX
21	Bukonzo S/C revenue collection A/C	Centenary	3100055213	396,084	396,084	UGX
22	Ndugutu S/C Gen. Collection A/C	Stanbic	9030005638746	3,176	3,176	UGX
23	Mabere S/C Dev't A/C	Centenary	3100064714	216,110	216,110	UGX
24	Nyahuka Health Centre	Stanbic	9030006638606	44,717,550	44,717,550	UGX
25	Bundibugyo Hospital	Stanbic	9030006234800	98,017,348	98,017,348	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
26	Kikyo Health Centre IV	Stanbic	9030007118065	62,299	62,299	UGX

RECOMMENDATIONS

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

823 BUNYAGABU DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	All Entities should Prioritize the engraving of assets	A communication dated 10th October 2023 was issued to all Heads of cost centers emphasizing the need to engrave all assets.	The Board of Survey will continue to follow up the implementation of the guidance issued by the office of the Chief Administrative Officer.
2	All Entities should ensure budgeting for land titling	The Senior Lands Management Officer has been supporting entities in budgeting and acquiring of Land Titles so far titles for Kasunganyanja HCIII and Kateebwa HCIII have been secured.	The Senior Lands Management Officer with the support of the CAOs Office will continue to support other entities to budget and acquire land titles.
3	All Entities without substantive staff in inventory management should designate or recruit staff to assist in inventory management.	Not Done.	Town Councils lack the required wage to recruit staff to support in inventory management.
4	Disposal and demolishing of dilapidated structures such as classroom block at Kibiito primary school, Kisomoro and Kiyombya Health Centers IIIs for askaris which act as accommodation	Demolition of Dilapidated structures has been done in some entities like Kibiito Primary School and valuation of assets for disposal has been done by the competent technical personnel to enable disposal	The Board of Survey will continue to follow up to ensure that all dilapidated structures are demolished through the right channels.
5	The DLG Accounting Officer should ensure all entities plan and budget for BOS.	A communication dated 10th October 2023 was issued to all Heads of cost centers emphasizing the need to plan and budget for the BOS exercise Execution.	The BOS and the Office of the CAO will continue to follow up to ensure that BOS is incorporated in budgets and work plans for all entities.
6	Need for capacity building of all stakeholders in asset management and book keeping	The Ministry of Finance has organized online zoom meetings to build the capacity of the BOS teams this was on 3rd July 2024.	The Bos teams will continue to build the capacity of technical personnel involved in the BOS Activity.

ASSET FINDINGS

1. The Team found out that entities do not maintain asset management plans to guide their acquisition, maintenance and disposal of assets.
2. The Team found out that institutions do not engrave their assets which exposes them to theft and vandalizing.
3. Some institutions like Kibiito Primary school and Buheesi Secondary School have some of their structures in a sorry or dilapidated state. The one for Buheesi secondary school accommodates students which is risky.
4. Most of cost centers have no land titles due to lack of funds and land ownership
5. Un updated asset registers and no standard format for the registers
6. Some Assets such as computers were not in use for example Kiyombya Secondary School and Buheesi Town Council.
7. Most of the assets were in use or functional with exemption of some entities which had more assets than what they actually want especially computers.
8. Most the donated assets in the registers had no cost values and the Head of cost centers had no evidence of ownership for these assets for the example the maize milling machine in Kisomoro Sub County.
9. Poor quality asset procured through direct procurement from the market
10. Un disposal of assets even when recommended for disposal by BOS

Other Findings

S/N	Item	Units	Amounts
1	Losses	16	48,000,000

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land	108		24,595,818
2	Building	258		12,826,151,950
3	Transport equipment	94		194,798,363
4	ICT equipment	188		167,403,243
5	Office equipment	27		22,499,706
6	Medical equipment	5		32,283,209
7	Machinery	2		1,050,385,143

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Yamaha Motorcycle	LG- 0174-14
2	Ford Ranger Pick Up	LG 0001 - 158
3	Ford Ranger Pick- Up	UG 3463R
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY

STORES FINDINGS

1. Lack of storage space for the inventory especially in schools and health Facilities.
2. Lack of designated Assistant inventory management officers to assist cost centers do stores management.
3. Lack of inventory management systems in place
4. Out dated stores such as text books not matching with the current school curriculums
5. Expired drugs in stores
6. Un numbered stores items hence exposure to risk of misuse
7. Poor condition of storage rooms some had leaking roofs and rodents.

CASH AND BANK FINDINGS

1. Lack of substantive finance staff at cost centers especially in Health Facilities and Schools Which Delays posting and reconciliation of books of accounts.
2. There are no standardized books of accounts used in schools and Health Facilities.
3. Most entities lacked certificate of balances to confirm from the bank the actual balances.
4. There is no safe custody of books of accounts especially in schools and health facilities.
5. Most Entities had unspent balances as at 30th June 2024 especially project accounts of DDEG and URF.
6. Capacity gaps in the posting and reconciliation of books of accounts

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1.	Bunyangabu DLG Revenue Account	Bank of Uganda	006220168000001	0	0	UGX
2.	Bunyangabu District LG General Fund	Housing Finance Bank	1300072344	61076	61076	UGX
3.	Bunyangabu District DLG ACDP	Housing Finance Bank	1300095912	0	0	UGX
4.	Bunyangabu DLG Youth Livelihood Fund Recovery	UBA	0906000272	6,6874	6,6874	UGX
5.	Bunyangabu DLG UWEF Recovery	UBA	0906000290	6,605,100	6,605,100	UGX
6.	Bunyangabu DLG LEGS Project	Centenary	3100077374	0	0	UGX
7.	Kiyombya SC General Fund	Housing Finance	1300045508	218,162.84	218,162.84	UGX
8.	Kiyombya SC DDEG	Housing Finance	1300095958	4,449,490	4,449,490	UGX
9.	Kiyombya SC Operational	Housing Finance	1300045488	307,069	307,069	UGX
10.	Kiyombya Secondary School	KCB	2290300772			UGX
11.	Kiyombya HCIII	Housing Finance	1300029797	68,853	68,853	UGX
12.	Buheesi Town Council Operations	Housing Finance	1300072526	7,000	7,000	UGX
13.	Buheesi Town Council DDEG	Housing Finance	1300095762	0	0	UGX
14.	Buheesi Town Council Road Fund	Housing Finance	1300072473	21,881	21,881	UGX
15.	Buheesi TCouncil General Cons AC	Housing Finance	1300072519	21,299	21,299	UGX
16.	Kateebwa SC General Collection	Post Bank	2110800000319	53,508	53,508	UGX
17.	Kateebwa Sub County Operation	Post Bank	2110800000313	80,707	80,707	UGX
18.	Kateebwa Sub County DDEG	Post Bank	2110800000739	5,995,312	5,995,312	UGX
19.	Rubona Town Council DDEG	Housing Finance	1300096226	0	0	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
20.	Rubona Town Council Road Fund	Housing Finance	1300044886	20,825,015	20,825,015	UGX
21.	Rubona Town Council Operations	Housing Finance	1300044863	3,884,297	3,884,297	UGX
22.	Rubona Town Council General Fund	Housing Finance	1300044279	7,449	7,449	UGX
23.	Kisomoro Sub County General Fund	Housing Finance	1300030128	561,820	561,820	UGX
24.	Kisomoro Sub County Operations	Housing Finance	1300030144	60,355	60,355	UGX
25.	Kisomoro Sub County DDEG	Housing Finance	1300095796	0	0	UGX
26.	Rwimi HCIII	Housing Finance	1300029913	108,759	108,759	UGX
27.	Kasunganyanja Primary School	UBA	960003264	49,907	49,907	UGX
28.	Kabonero Sub County Operations	Centenary	3100034431	7536	7536	UGX
29.	Kabonero Sub County General Fund	Centenary	3100034432	5,068,033	5,068,033	UGX
30.	Kabonero Sub County DDEG	Centenary	3100072388	1,402,042	1,402,042	
31.	Rubona Primary School UPE	UBA	960002847	41,142	41,142	UGX
32.	Rubona Primary School PTA	KCB	2201763739	3,981,709	3,981,709	
33.	Kateebwa High School USE	Stanbic	9030005728966	2,616,093	2,616,093	
34.	Busiita Primary School	UBA	0960002823	28,445	28,445	UGX
35.	Rwimi SS	Stanbic Bank	9030005625830	12,153,166	12,153,166	
36.	Rwimi Ss	Centenary Bank	5510500395	24,412,964	24,412,964	UGX
37.	Kyamatanga Primary School	UBA	964000771			UGX
38.	Kabata Primary School	UBA	960002922	31,106	31,106	UGX
39.	Bulyambaghu SDA Primary School	UBA	960003295	30,865	30,865	UGX
40.	Gatyanga Primary School	UBA	960003189	52,156	52,156	UGX
41.	Kisomoro HC III PHC	Housing Finance	1300029863	223,075	223,075	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
42.	Buheesi Sub County Collection	Housing Finance	1300056332	2,803,923	2,803,923	UGX
43.	Buheesi Sub County DDEG	Housing Finance	1300095888	0	0	UGX
44.	Buheesi Sub County LCIII	Post Bank	2110800000298	2,540,392	2,540,392	UGX
45.	Kibiito SS Hostel	Stanbic	9030005728788	43,302,773	43,302,773	UGX
46.	Kibiito SS	Stanbic	9030005624745	3,347,073	3,347,073	UGX
47.	Kibiito SS PTA	Centenary	5510007924	98,612,614	98,612,614	UGX
48.	Kibiito SS USE	Stanbic	9030005677296	40,766,701	40,766,701	UGX
49.	Kakinga Town Council General Fund	Housing Finance	1300100256	20,760	20,760	UGX
50.	Kakinga Town Council Operations	Housing Finance	1300100268	22,750	22,750	UGX
51.	Kakinga HC III	Housing Finance	1300036289	82,030	82,030	UGX
52.	Kicuucu HCII	Housing Finance	1300029851	59,700	59,700	UGX
53.	Kibiito HCIV	Housing Finance	1300029833	654,222	654,222	UGX
54.	Kibiito S/C General Fund A/C	Centenary	3100034441	6029	6029	UGX
55.	Kibiito S/C Operation A/C	Centenary	3100034442	71	71	UGX
56.	Kibiito S/C DDEG A/C	Centenary	3100075380	0	0	UGX
57.	Katebwa HCII PHC	Housing Finance	1300029904	82,163	82,163	UGX
58.	Kabahango HC III	Housing Finance	1300029789	123,493.69	123,493.69	UGX
59.	Rubona Health Center II PHC	Housing Finance	1300029889	61,897	61,897	UGX
60.	Kiyombya Health Center III PHC	Housing Finance	1300029797	68,853	68,853	UGX
61.	Rime Sub County General Fund	Housing Finance	1300050671	59,213	59,213	UGX
62.	Rwimi sub county					
63.	Rwimi Sub County DDEG	Housing Finance	1300096202	137,450	137,450	UGX
64.	Rwimi Sub County Operational	Housing Finance	1300050653	38,656	38,656	UGX
65.	Kisomoro Primary School UPE	UBA	960002885	323,416	323,416	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
66.	Kisomoro Primary School PTA	UBA	960003424	1,921,230	1,921,230	UGX
67.	Nsuura Primary School UPE	UBA	960002915	21,063	21,063	UGX
68.	Kakooga Primary School UPE	UBA	960003103	47,147	47,147	UGX
69.	St. John Yerya Primary School	UBA	960003257	21,875	21,875	UGX
70.	Kyamukube TC General Fund	Housing Finance	1300058162	156490.31	9778790.31	UGX
71.	Kyamukube Town Council DDEG	Housing Finance	1300096059	77268	77268	UGX
72.	Kyamukube Town Council Works	Centenary	3100034457	12,673,634	12,673,634#	UGX
73.	Kyamukube Town Council Operations	HOUSING	1300058158	106462.52	106462.52	UGX
74.	Kiboote Primary School	UBA	0960002984	371,536	371,536	UGX
75.	Nyakatonzi Primary School	UBA	0960003066			UGX
76.	Mugoma B Primary School	UBA	0960003318	64,540	64,540	UGX
77.	Kibiito Primary School	UBA	0960003202	218,399	218,399	UGX
78.	Kimbugu Primary School	UBA	0960003288	50,423	50,423	UGX
79.	Kaguma Primary School	UBA	0960003042	50,528.39	50,528.39	UGX
80.	Rwimi Town Council RF	Housing Finance	1300080577	35,287,453	35,287,453	UGX
81.	Rwimi Town Council DDEG	Housing Finance	1300080504	1,033,639	1,033,639	UGX
82.	Rwimi Town Council Operations	Housing Finance	1300080492	20,991	20,991	UGX
83.	Rwimi TCl Gen Fund	Housing Finance	1300080513	56,885	56,885	UGX
84.	Kisomoro Technical Capitation	Housing Finance	1300052082	7,526,017	7,526,017	UGX
85.	Kisomoro Collection	Housing Finance	1300054851	3,015,340	3,015,340	UGX
86.	Kibiito TC Operations	Stanbic	9.03001E+12	27,430	27,430	UGX
87.	Kibiito TC Urban Roads	KCB	2200842406	85,688,642	85,688,642	UGX
88.	Kibiito TC LGDMS	KCB	2200842422	82,111	82,111	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
89.	Kibiito Tc Collection	Stanbic	9.03001e+12	59,458	59,458	UGX

RECOMMENDATIONS

1. All entities should have asset management Plans to guide in acquisition, management and disposal of assets.
2. All entities should gazette specific safe spaces to be used for storage of assets especially the unserviceable assets before disposal.
3. All newly appointed accounting officers of the different cost centers should be inducted on the scope and mandate of the Board of the survey teams.
4. There is need to have uniform and standard formats for cash books and other accounting documents in schools and Health facilities.
5. There is need to harmonize the allocation of assets in departments, schools and Health Facilities.

PICTORIALS



824 BUSHENYI DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Officer chair(rotating) EFMPII/BSN-LG/CHR/04 GROUNDED Internal audit To be disposed off	No Action taken	Need to be disposed
2	Printer Hp – desk jet 640c HUO9L1P36Z NOT FUNCTIONING CBS To be disposed off	No Action taken	Need to be disposed
3	Printer Hp LaserJet 4100n JPMG33749 Not Functioning CBS To be disposed off	No Action taken	Need to be disposed
4	Printer Hp LaserJet 4050 NL7T088480 Not Functioning CBS To be disposed off	No Action taken	Need to be disposed
5	Printer Hp LaserJet 2300 CNCDF 30242 Not Functioning CBS To be disposed off	No Action taken	Need to be disposed
6	Printer XEROX CAU282478 Not Functioning Education To be disposed off	No Action taken	Need to be disposed
7	Printer Hp LaserJet 1300 CNCJC17237 Not Functioning Education To be disposed off	No Action taken	Need to be disposed
6	Printer Hp LaserJet 4050 NL7V070461 Not functioning CAO To be disposed off	No Action taken	Need to be disposed
7	Scanner HpCN941152NKNot Functioning CAO To be disposed off	No Action taken	Need to be disposed
8	Officer Chair(rotating)Not Functioning CAO To be disposed off	No Action taken	Need to be disposed
9	Printer Hp LaserJet 1100FRJS036947Not Functioning Clerk to council To be disposed off	No Action taken	Need to be disposed
10	Computer Pentium III66-FRLN6Not Functioning Clerk to council	No Action taken	Need to be disposed
11	To be disposed off Computer MonitorCN-OW9598-64180-625-308ASpeakerNot Functioning	No Action taken	Need to be disposed
12	To be disposed off Computer monitor66-AR058Not Functioning Chairman To be disposed off	No Action taken	Need to be disposed
13	Photocopier Nashuatec3715AAMP/BSH/PC/001Not Functioning DCO To be disposed off	No Action taken	Need to be disposed
14	LAND	No Action taken	valuation is needed
15	Land Igara Block 2 plot 1074 Attach values on land	No Action taken	valuation is needed
16	Land Igara Block 2 plot 1060 Attach values on land	No Action taken	valuation is needed
17	Land Igara Block 2 plot 1058 Attach values on land	No Action taken	valuation is needed
18	Land Igara Block 2 plot 1055 Attach values on land	No Action taken	valuation is needed
19	Land Igara Block 2 plot 1062 Attach values on land	No Action taken	valuation is needed
20	Land Igara Block 2 plot 1051 Attach values on land	No Action taken	valuation is needed
21	Land Igara Block 2 plot 1056 Attach values on land	No Action taken	valuation is needed
22	Land Igara Block 2 plot 1040&1053Attach values on land	No Action taken	valuation is needed

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
23	Land Igara Block 2 plot 1044 &1049 Attach values on land	No Action taken	valuation is needed
24	Land Igara Block 2 plot 1050 Attach values on land	No Action taken	valuation is needed
25	Land Igara Block 2 plot 1052&1057 Attach values on land	No Action taken	valuation is needed
26	Land Plot2-8 mosque road Attach values on land	No Action taken	valuation is needed
27	Land Igara Block 15 plot 38 mosque Attach values on land	No Action taken	valuation is needed
28	Land Plot 177 Block 39 Attach values on land	No Action taken	valuation is needed
29	Land Plot 178 Block 39 Attach values on land	No Action taken	valuation is needed
30	land Plot 179 Block 39 Attach values on land	No Action taken	valuation is needed
31	LandPlot36 Block5 Attach values on land	No Action taken	valuation is needed
32	Land Igara Block 2 plot 1887 Attach values on land	No Action taken	valuation is needed
33	HCB 1 HIGH COST SENIOR STAFF HOUSE HDQTRS NEEDS RENOVATIONS	No Action taken	Renovation is needed
34	HCB 2 HIGH COST SENIOR STAFF HOUSE HDQTRS NEEDS RENOVATIONS	No Action taken	Renovation is needed
35	HCB 3 HIGH COST SENIOR STAFF HOUSE HDQTRS NEEDS RENOVATIONS	No Action taken	Renovation is needed
36	HCB 4 HIGH COST SENIOR STAFF HOUSE HDQTRS NEEDS RENOVATIONS	No Action taken	Renovation is needed
37	MC 1-MEDIUM COST STAFF HOUSE HDQTRS NEEDS RENOVATIONS	No Action taken	Renovation is needed
38	MC 2-MEDIUM COST STAFF HOUSE NEEDS RENOVATIONS	No Action taken	Renovation is needed
39	MC 3-MEDIUM COST STAFF HOUSE HDQTRS NEEDS RENOVATIONS	No Action taken	Renovation is needed
40	MC 4-MEDIUM COST STAFF HOUSE HDQTRS NEEDS RENOVATIONS	No Action taken	Renovation is needed
41	LCA 1-LOW COST STAFF HOUSE HDQTRS NEEDS RENOVATIONS	No Action taken	Renovation is needed
42	LCA 2-LOW COST STAFF HOUSE HDQTRS NEEDS RENOVATIONS	No Action taken	Renovation is needed
43	LCA 3-LOW COST STAFF HOUSE HDQTRS NEEDS RENOVATIONS	No Action taken	Renovation is needed
44	LCA 4-LOW COST STAFF HOUSE HDQTRS NEEDS RENOVATIONS	No Action taken	Renovation is needed
45	LCB 1 &2 -LOW COST STAFF HOUSE HDQTRS NEEDS RENOVATIONS	No Action taken	Renovation is needed
46	LCB 3 &4 -LOW COST STAFF HOUSE HDQTR NEEDS RENOVATIONS	No Action taken	Renovation is needed
47	LCB 5&6 -LOW COST STAFF HOUSE HDQTRS NEEDS RENOVATIONS	No Action taken	Renovation is needed
48	LCB 7&8-LOW COST STAFF HOUSE HDQTRS NEEDS RENOVATIONS	No Action taken	Renovation is needed
49	LCB 9 &10 -LOW COST STAFF HOUSE HDQTRS NEEDS RENOVATIONS	No Action taken	Renovation is needed

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
50	LCB 11&12 –LOW COST STAFF HOUSE HDQTRS NEEDS RENOVATIONS	No Action taken	Renovation is needed
51	LCB 13 &14 –LOW COST STAFF HOUSE HDQTRS NEEDS RENOVATIONS	No Action taken	Renovation is needed
52	LCB 15 &16 –LOW COST STAFF HOUSE HDQTRS NEEDS RENOVATIONS	No Action taken	Renovation is needed
53	LCC 1 –LOW COST STAFF HOUSE HDQTRSNEEDS RENOVATIONS	No Action taken	Renovation is needed
54	LCC 2 –LOW COST STAFF HOUSE HDQTRS NEEDS RENOVATIONS	No Action taken	Renovation is needed
55	LCC 3(1)–LOW COST STAFF HOUSE HDQTRS NEEDS RENOVATIONS	No Action taken	Renovation is needed
56	BUSHENYI HOUSE (ADMIN. BLOCK) HDQTRS NEEDS RENOVATIONS	Renovation was done in May 2021.	Excellently done,
57	WATER AND LANDS OFFICE BLOCK HDQTRS NEEDS RENOVATIONS	No Action taken	Renovation is needed
58	RUYONZA STORES RUYONZA PTC NEEDS RENOVATIONS	No Action taken	Renovation is needed
59	MECHANICAL WORKSHOP/GARAGE HDQTRS NEEDS RENOVATIONS	No Action taken	Renovation is needed
60	MULTI-PURPOSE HALL BEHIND MUNICIPAL COUNCIL NEEDS RENOVATIONS	No Action taken	Renovation is needed
61	MEDICAL STORES HDQTRS NEEDS RENOVATIONS	No Action taken	Renovation is needed
62	IGARA EAST HSD & KYABUGIMBI HSD KYABUGIMBI NEEDS RENOVATIONS	No Action taken	Renovation is needed
63	RDC's AND PRIVATE SECTOR DISTRICT HDQTRS NEEDS RENOVATIONS	No Action taken	Renovation is needed

ASSET FINDINGS

Other Findings

S/N	Item	Units	Amounts
1	Payables	77	1,498,000,389
2	Receivables	374	1,571,240,250

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	Land	95		5,841,000,000
2	Buildings	39		41,048,212,763
3	Transport equipment	109		6,481,428,256
4	Machinery and equipment	189		987,481,013
5	Furniture and fittings	1083		1,055,716,227
6	Motor Vehicles	11		
7	Trailers/ Semi-trailers	6		
8	Motor cycles and Bicycles	82		
9	Other transport equipment	6		
10	Office equipment	3		

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
11	Medical equipment	81		
12	ICT Equipment	43		
13	Other Machinery & equipment	1		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	QUANTITY
1	office chairs	2
	printers	8
2	scanners	1
	computers	1
3	monitors	2
4	photocopier	1
5	Welding machine	1
6	Welding rods	1
7	Gas Cylinder	1
8	Welding Helmet	1
9	Oxygen Cylinder	1
10	Gas Tubes	1
11	Oxygen tube	
12	Welding gas rod	1
13	De oxide Powder	1
14	Gas cylinder Head glass	1
15	Gas Head Weld box	1
16	Grinding Plate	1
17	Welding Leather Apron	1
18	Welding Gloves	1
19	Welding Brush	1
20	Welding Hammer	1
21	Deisel Engine Generator	1
22	Straight edge	1
23	Foot pump	1
24	Hydronic Trolley Jack	1
25	Wheel Linement set	1
26	Engine Lifting crane	1
27	Electric Head drill	1
28	Pop pivot Gun	1
29	Hydrolic Bech Press	1
30	Air Compressor	1
31	Battery Charger	1
32	Bench vice	1
33	Body Jack	1
34	Battery service Kit	1
35	Fire Extinguisher	1
36	Valve set Grinder	1
37	Brow Gun	1
38	Nozzle cleaning kit	1
39	Piston Ring Compressor	1
40	Thread Pich Gauge	1
41	Tip & Die set	1
42	Machine Clip Hammer	1

S/N	ITEM DESCRIPTION	QUANTITY
43	Water Pump	1
44	Chain Wrench	1
45	Con aid	1
46	Wheel chairs	2
47	12 metal chairs for NAADS	12
48	Cupboard	1
49	Putty	1
50	Sprit level	1
51	66 Bicycle spones	66
52	Bicycle Cold Patch	1
53	Bicycle chains	1
54	Bicycle sprocket	1
55	stationery	1
56	HDDE Adaptors	1
57	Brass Union	1
58	Tank Covers	1
59	Sieve	1
60	Water taps	1
61	Brush	1
62	Seal valve	1
63	Bearing	1
64	Leus Front	1
65	Pin wheel	1
66	Shock brush	1
67	Boot Kit	1
68	Pedal Clutch	1
69	Oil seal front hab	1
70	Hose water	1
71	Oil filter	1
72	Head lump	1
73	Fuse	
74	Cup set	1
75	MF tractor spares	1
76	Washer Metric	1
77	Oil filter	1
78	Washer	1
79	Gasnet	1
80	Air cleaner	1
81	Cover	1
82	Radiator old	1
83	Ignition kit	1
84	Screw	1
85	Kit brush	1
86	Kit seal	1
87	Kit bearing	1
88	Pivot Plate	1
89	Oil seal	1
90	Bearing Assy	1
91	Pin	
92	O rings	1
93	Grease Nipple	1
94	Brake Fluid	1
95	Ball Joint	1
96	Spacer	1
97	Plugs	1

S/N	ITEM DESCRIPTION	QUANTITY
98	Switch	1
99	Atomiser	1
100	Tube	1
101	Joint Tube gases	1
102	Clamp	1
103	Steiner	1
104	Clutch disk	1
105	Bolt metric	1
106	Kit	1
107	Starter ring	1
108	Rod	1
109	Spring	1
110	Kit Bearing	1
111	Valve Exhaust	1
112	Cups	1
113	Piston Ring	1
114	Insert	1
115	Bearing	1
116	Nut UMF	1
117	Seal	1
118	Guide	1
119	Washer	1
120	Olive	1
121	Cutter	1
122	Nut	1
123	Connecting Rode	1
124	Concrete Rammer	1
125	DVC hape Pips	1
126	Electric Galvanized	1
127	squars	1
128	Claw bars	1
129	Pail Covers	1
130	Executive chair	3
131	3 Cushioned chairs	1
132	Cupboard	1
133	Wall clock	1
134	Bench	1
135	20 wooden Tables	20
136	Woolen carpets	1
137	Wooden chairs	1
138	tables	4

STORES FINDINGS

1. We certify that we have made 100 % test check of the stores /inventories, that where the balances agreed, they have been initialed in the stores ledgers and that the inventories on hand agreed with the ledger.
2. The stores person does a quarterly inspection on the stores
3. The store room is small but well organized.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Bushenyi District General Fund	DFCU	01243552468475	103,618=	103,618=	UGX
2	Bushenyi District Global Fund	STANBIC	9030004033581	1,034=	1,034=	UGX
3	Bushenyi Dlg Unicef	STANBIC	9030005978083	NIL	NIL	UGX
4	Bushenyi Dlg Usf A/C	STANBIC	9030013758610	NIL.	NIL	UGX
5	Bushenyi Dlg Umsfnp	STANBIC	9030011977501	1,208=	1,208=	UGX
6	Bushenyi Dlg Acdp	STANBIC	9030015689969	350=	350=	UGX
7	Bushenyi District Building Resilent a/c	DFCU	01243657587368	177,066,625=	177,066,625=	UGX

RECOMMENDATIONS

1. The BOS team observed that some assets are not engraved, therefore we recommend that all Government Assets should be Engraved.
2. The BOS Team also observed that District Assets are poorly maintained, then we recommend that Asset maintenance plan should in place to avoid wastage of government resources
3. The Board also observed that some assets are recommended for disposal every year and not done, therefore we emphasize that the Accounting officer should comply with BOS recommendations.
4. The District should locate a room where all Assets recommended for disposal should be kept to avoid mixing up with others.
5. The District should allocate some funds to the District stores personnel to enable him do some activities with ease.

PICTORIALS



825 BUSIA DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Routine service and repairs of motor-vehicles and motorcycles	Routine service and repairs of motor-vehicles and motorcycles was done as and when need arose	Motor-vehicles and motorcycles are functional save for those that require major repairs and disposal
2	Routine service and repairs of Computers/Printers	Routine service and repairs of Computers/Printers were done as and when need arose	Computers / Printers are functional save for those that require disposal
3	Engraving of Government furniture and Equipment	Engraving done for furniture and on some buildings such as 2 classroom block at Mawero Primary School. Rest was not done such as renovation of District Drug Store	Engraving and labeling should always be part of the contract for supply of items
4	4 Survey and titling of Government land	The District and Lower Local Governments secured five (5) land titles i.e Namasyolo HC II, Majanji HC III, Bumunji HC III, Mbehenyi HC III, and Butangasi Market land.	Allocation of funds are made on an annual basis
5	5 Disposal of motorcycles, motor vehicles, photocopiers and printers	No action taken during the reporting year	

ASSET FINDINGS

1. All the 117 Primary School Buildings are on land owned by Faith based Institutions and as such they are owned by these Founding Bodies, and Government Only Aids them. None of the schools in question had copies of land titles, an issue that the Accounting Officer should bring to the attention of the Ministry of Education and Sports.
2. Only 22 out of 59 Government Owned land in the District i.e for District and Sub-County Headquarters, Health Facilities and Markets is titled representing 37.2%. This is an increase of five (5) titles as compared with status as of 30th June, 2023. It should however be noted that on average, the District has for the last five years been

surveying and titling at least six blocks/plots of land on the annual basis. This is a good practice.

3. The District has a Budget for Construction, Operation and maintenance of Assets, and on an annual basis Administration Offices, Classrooms and Health Facilities are constructed/rehabilitated. During the Financial Year 2023/2024.
4. The District constructed a two in one staff house at Buwumba HC III, One Maternity Ward, five (5) – Four stance pit latrines at primary schools, two- 2-stance pit latrines at rural growth centres, sixteen (16) deep wells, one mini-piped water scheme and procured 288 (two hundred eighty-eight) three-seater desks and eight sets of teachers' classroom furniture for eight primary schools.
5. The District equally renovated the District Drug store that had been gutted with fire, renovated the office of Chief Administrative Officer and District Health Officer, twelve (12) – two (2) classroom blocks, and nineteen (19) deep wells, 64.4km of road network mechanically maintained, 31.2km of road network periodically maintained, four (4) spots improved on the roads and one Maternity/OPD block at Habuleke Health Centre II. This is a good practice in asset management.
6. The team however noted that a number of its movable assets notably some motor-vehicles, motorcycles and computers/printers that were meant for disposal had not been disposed-off leading to further loss of value.
7. Renovated District Drug store which was inspected and found not labelled. This is in addition of the two in-one staff House at Buwumba HC III. Labelling and or engraving of Assets enhances accountability of funds spent by an entity.
8. Failure of cost centres to either maintain or regularly up-date Asset Registers, a case in point is Dabani Sub-county which has a Register but not updated. And the format for the Register at Masafu Hospital does not provide for Depreciation. It should otherwise be noted that the stores/Pharmacy at Masafu is quite orderly.

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
3	Non Residential buildings			11,828,494,633
4	Residential buildings			1,032,941,667
5	Roads and bridges			3,579,706,044
8	Motor Vehicles			642,468,504
14	Other transport equipment			3,263,457,088
16	Office equipment			86,237,170
17	Medical equipment			691,424,384
18	ICT Equipment			5,600,000
20	Other Machinery & equipment			211,532,505
22	Furniture and fittings			308,540,375
25	Others			5,513,311,375

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1.	Yamaha	LG 0068-08
2.	Tricycle	UEB 822D Busitema
3.	TVS 11 M/C	LG 0082-08
4.	TVS	LG 0051 -08
5.	Yamaha m/c	LG 0065-08
6.	Jailing m/c	UG 1480R
7.	Jailing m/c	UG 16872
8.	Yamaha m/c	LG 0062-08
9.	Honda m/c	LG 0046-08
10.	Yamaha	LG 0069-08
11.	Yamaha DT	UDX 826Y
12.	JMC	LG0003-023
13.	Honda 125 XL	UG 2357R
14.	Honda 125 XL	UG 2338R
15.	Jin Chieng	LG 0004-023
16.	Jin Chieng	LG 0053-08
17.	Motorcycle (Suzuki)	LOT1
18.	Jailing	LOT2
19.	Kawasaki	LOT3
20.	Suzuki	LOT4
21.	Jailing	LOT5
22.	Suzuki	LOT6
23.	Jailing	LOT7
24.	Jailing	LOT8
25.	Honda XL	LOT9
26.	Jailing	LOT10
27.	Honda XL	LOT11
28.	Jailing	LOT12
29.	Yamaha DT	UBA410Z
30.	Jailing	LOT14
31.	Jincheng	LOT15
32.	Yamaha DT	UBA 418Z
33.	Jailing	LOT17
34.	Jailing	LOT18
35.	Yamaha AG	LOT19
36.	Jailing	LOT20

S/N	ITEM DESCRIPTION	REG.NO/TAG No
37.	Jailing	LOT21
38.	BMK	LOT23
39.	Jailing	LOT24
40.	Jailing	LOT25
41.	Suzuki	LOT26
42.	Honda	LOT27
43.	TVS	LG0051-08(LOT280
44.	Yamaha 125	UDA 050U(LOT29)
45.	Yamaha DT	UG2250A
46.	Yamaha	LG 0069-08
47.	Motorvehicle_ Wingle	UAK 843X
48.	Ford Ranger_NUSAF	UG0465Z
49.	Nissan	LG0071-08
50.	Toyota Hilux	UAA 065E
51.	Motorvehicle_JMC	LG0003-023
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
52.	PRINTERS	6
53.	COMPUTERS	9
54.	PHOTOCOPIERS	6
55.	WEIGHING SCALE	1
56.	FIRE EXTINGUISHERS	4
57.	BOARDS	1
58.	FRIDGE	2
59.	DUPLICATING MACHINE	1
60.	PROJECTOR	3
61.	CHAIRS	11
62.	TABLES	2

STORES FINDINGS

1. The stock balances agree with the ledger balances
2. There an annual stores inspection by the stores person.
3. The stores room is inadequate and not organized
4. There are 3% excessive obsolete items held in the stores

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Busia District General Fund	Stanbic	9030009304621	0	0	UGX
2	Busia District Revenue Collection	BOU	0050704630000000	0	0	UGX
3	Busia District Tsa	BOU	0050705280000000	0	0	UGX
4	Busia District Ylp Recovery	Equity	1008200745731	18,800	18,800	UGX
5	Busia District Uwep Recovery	Dfcu	01983501006268	2,999,975	2,999,975	UGX

RECOMMENDATIONS

1. The District and all its entities should continue to budget and fund titling of its land to ensure its security.
2. The District should regularly continue to maintain an updated asset register.
3. The District Accountant should support all cost centers in the District to put in place Asset Registers *(for those lacking)* and regularly maintain them.
4. The District should timely dispose-off assets that are at a cost to the institution.
5. A report on all Assets that were stolen or lost should be followed up, a case in point is a projector in the Health Department.
6. Contents of this report and its attached Forms should be appreciated and issues therein addressed.

PICTORIALS



827 BUTAMBALA DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Management should ensure that all accounts are reconciled as per the guidelines in respect to the Treasury Accounting Instructions on cash.	DELAYS IN THE CLOSURE OF BOOKS OF ACCOUNT	NOT RESOLVED
2	Management should dispose all the obsolete stock of items and unserviceable assets	CONTINUOUS NON-DISPOSAL OF OBSOLETE/UNSERVICEABLE ITEMS	RESOLVED
3	Routine service and repairs of motor-vehicles and motorcycles	POOR MAINTENANCE OF FIXED ASSETS	WORK IN PROGRESS
4	The local government should ensure that all assets are engraved with unique identification number. In this regard engraving and labeling should always be part of the contract or supply of items	ASSETS NOT ENGRAVED/TAGGED	WORK IN PROGRESS
5	The district general store should be managed in professional manner including the arrangement of the items in the store.	POOR STORAGE CONDITIONS	RESOLVED
6	The local government should expedite the distribution of the medical supplies/equipment or Drugs to the respective Health centre's in accordance to requests and need.	OTHERS	NOT YET RESOLVED
7	The local government should also ensure that Motor vehicle Number UG6992M is recovered from District chairperson and allocated to Health workers to ease transport and improve service delivery;	Information on existence, condition, and usage of land, buildings and other high value assets not disclosed	WORK IN PROGRESS
8	The local government should also plan to renovate the Human Resource and Deputy CAO offices	OTHERS	NOT RESOLVED
9	The local government should also expedite the process of completion of the DHO'S office block.	OTHERS	WORK IN PROGRESS
10	The local government should also expedite the process of Land titling	Government land not properly managed and highly susceptible to misuse, encroachment and loss	WORK IN PROGRESS
11	Planning for stocks	EXPIRY OF STOCKS	RESOLVED

ASSET FINDINGS

1. Continuous non-disposal of obsolete items is still prevalent to loss of value of parked vehicles and other items
2. Most of items were not engraved which makes tracking and identification not easy.
3. Some items for disposal are not reflected in the District asset register. I.e. school furniture and fittings, Iron sheets etc.
4. During the financial year 2023/2024 Butambala District Local Government conducted the board of survey to have some items disposed off, the item table for the items that were disposed off is also embedded in the report

Other Findings

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land acquisition			50,000,000
2	Land Stock			1,192,000,000
3	Buildings & Structures			16,286,130,791
4	Transport equipment			2,549,386,750
5	Office equipment			41,634,600
6	Medical equipment			691,367,587
7	ICT Equipment			662,284370

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	JMC ISUZU	LG 0003-025
2	TOYOTA HILUX	UG 0633M
3	FORD RANGER	LG0174-34
4	FORD RANGER	LG0176-34
5	TOYOTA HIACE	UAE 390X
6	YAMAHA EF5200E FW	
7	Yamaha motorcycle	LG-0171-34
8	Yamaha motorcycle	LG-0166-34
9	Motorcycle	LG-0155-34
10	Motorcycle	LG-0167-34
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
11	SCANNER	
12	Beds	
13	GC1 Sheets	
14	IT4 Aluminum Sheets	
15	IT4 Aluminum Sheets in Pieces	
16	YAMAHA EF5200E FW	
17	Aluminum IT4 Sheets	
18	Aluminum IT4 Sheets	
19	Ridges	

S/N	ITEM DESCRIPTION	REG.NO/TAG No
20	Non refundable	
21	Komatsu grader	
22	FILLING CABINET	
23	Metallic beds	
24	Old Delivery beds	
25	Old autoclaves	
26	Old saucepans(big)	
27	Refrigerator	
28	Old X-ray Equipment	
29	Old Generator	
30	Rotating Chairs	
31	DESKTOP	
32	TYPE WRITER	
33	Metallic Height Measure in the Dispensary	
34	Voltage stabilizer in the lab	
35	metallic filling cabins in the art clinic	
36	Computer set	
37	Printer	
38	Chairs	
39	Television set	
40	Plastic Waste bins	
41	Old Wheel Chairs	
42	Inverter Batteries	
43	Weighing Scale	
44	Iron Sheet	
45	Iron Sheet	
46	FAW- TIPPER	
47	Computer set	

STORES FINDINGS

1. The team ascertained that the same Health facilities have smaller stores without windows leading to poor aeration and other facilities don't have stores at all.
2. There are no excess assets in the stores inspected
3. There some unserviceable items which are not engraved and they are susceptible to loss before their official Disposal

CASH AND BANK FINDINGS

1. A survey on Bank and Cash Balances for the following Accounts was conducted and the statements were satisfactorily updated and reconciled to the respective Bank statements. (Bank certificates, Bank statements and cash balances are attached)
2. The lists of accounts that were verified by Board of survey and are embedded in the report:
3. Some cash books especially primary schools were not ruled or balanced
4. Not all funds were duly utilized by 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	BUT. DLG GENERAL FUND	Stanbic	9030005626330	82,753	82,753	UGX
2	BUT. DISTRICT UWEP RECOVERY	Centenary	3100035702	10,575	10,575	UGX
3	GOMBE HOSPITALA/C	Stanbic	9030005921790	8,282	8,282	UGX
4	KALAMBA SUBCOUNTY LCIII A/C	Stanbic	9030005873702	175,030	175,030	UGX
5	KALAMBA SUBCOUNTY ROAD FUNDA/C	Stanbic	9030005681706	11,535,079	11,535,079	UGX
6	KALAMBA SUBCOUNTY DDEG A/C	Stanbic	9030005921162	22,003	22,003	UGX
7	KALAMBA SUBCOUNTY SUB-COUNTY COLLECTION A/C	Stanbic	9030005874571	350,224	350,224	UGX
8	KIBIBI TC GENERAL FUND A/C	Centenary	3100054345	220,978	220,978	UGX
9	KIBIBI T/C DDEG A/C	Stanbic	903005921189	159,233	159,233	UGX
10	KIBIBI T/C ROAD FUND A/C	Stanbic	9030005910993	264,757	264,757	UGX
11	KIBIBI T/C OPERATIONS A/C	Stanbic	9030005873699	2,344,346	2,344,346	UGX
12	BUDDE SUBCOUNTY ROAD FUND A/C	Stanbic	9030004174541	2,463	2,463	UGX
13	BUDDE SUBCOUNTY DDEG A/C	Stanbic	9030005921952	1,293	1,293	UGX
14	BUDDE SUBCOUNTY LCIII A/C	Stanbic	9030005873788	6,089	6,089	UGX
15	BUDDE SUBCOUNTY COLLECTION A/C	Stanbic	9030009102417	4,041	4,041	UGX
16	BULO SUBCOUNTY LCIII A/C	Stanbic	9030005873869	33,384	33,384	UGX
17	BULO SUBCOUNTY DDEG A/C	Stanbic	9030005921030	8,894	8,894	UGX
18	BULO SUBCOUNTY	Stanbic	9030010184605	2,078	2,078	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
	ROAD FUND A/C					
19	BULO SUBCOUNTY COLLECTION A/C	Stanbic	9030005874687	59,125	59,125	UGX
20	NGANDO SUBCOUNTY DDEG A/C	Stanbic	9030005920905	28,285	28,285	UGX
21	NGANDO SUBCOUNTY ROAD FUND A/C	Stanbic	9030005681641	3,003	3,003	UGX
22	NGANDO SUBCOUNTY COLLECTION A/C	Stanbic	9030008911753	1,605,746	1,605,746	UGX
23	NGANDO SUBCOUNTY LCIII A/C	Stanbic	9030005873893	5,423	5,423	UGX
24	GOMBE TOWN COUNCIL DDEG ACCOUNT	Centenary	5910500004	498,680	244,393	UGX
25	GOMBE TOWN COUNCIL OPERATION ACCOUNT	Stanbic	9030005626586	5,624	5,624	UGX
26	GOMBE TOWN COUNCIL GENERAL FUND ACCOUNT	Stanbic	903000562578	714,429	32,493	UGX
27	GOMBE TOWN COUNCIL ROAD FUND ACCOUNT	Stanbic	9030005626616	60,162,884	1,321,173	UGX
28	KALAMBA TC COLLECTION A/C	Stanbic	9030017769269	32,617	32,617	UGX
29	KALAMBA TC OPERATIONS A/C	Stanbic	9030017769390	399,817	399,817	UGX
30	KALAMBA TC DDEG A/C	Stanbic	9030021907919	174,060	174,060	UGX
31	HEALTH CENTRES					
32	NGANDO HCIII PHC A/C	Centenary	3100049881	15,764	15,764	UGX
33	BUTAACA HCIII PHC A/C	Centenary	3100049884	3,333	3,333	UGX
34	KITIMBA HCIII PHC A/C	Centenary	3100049634	43,452	43,452	UGX
35	BULO H/C III A/C	Centenary	3100049678	10,467	10,467	UGX
36	EPICENTER SENGE HCIII PHC A/C	Centenary	3100049676	4,612,028	4,612,028	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
37	KABASANDA H/C II A/C	Centenary	3100049630	1,683	1,683	UGX
38	KYABADAZZA HCIII PHC A/C	Centenary	3100049882	15,037	15,037	UGX
39	KIROKOLA HCII A/C	Centenary	3100049677	15,126	15,126	UGX
40	KIBIBI NURSING HOME HCII A/C	Stanbic	9030005873664	23,033	23,033	UGX
41	KIZIIKO HCII PHC A/C	Centenary	3100049679	130	130	UGX
42	KABASANDA TECHNICAL INSTITUTE	Stanbic	9030005873672	62,514,192	62,514,192	UGX
43	KABASANDA TECHNICAL INSTITUTE	Stanbic	9030005873311	38,119,423	38,119,423	UGX
44	SCHOOLS					
45	BULUNGU P/S (KALAMBA TC)	Stanbic	9030001135073	1,629,542	1,629,542	UGX
46	ST MARIA GORETI KISUNUNU	Stanbic	9030000992541	2,700	2,700	UGX
47	KIKUNYU MODERN P/S	Stanbic	9030000986967	28,841	28,841	UGX
48	KABASANDA MUSILIM P/S	Stanbic	9030001134573	6,946	6,946	UGX
49	NSOZIBIRYE P/S	Stanbic	9030001135057	6,576	6,576	UGX
50	MABANDA ISLAMIC P/S	Stanbic	9030001045600	10,549	10,549	UGX
51	KAWAMI ROMAN CATHORIC P/S	Stanbic	9030001135103	1,433,692	1,433,692	UGX
52	KAWAMI C.O.U P/S	Stanbic	9030001135154	1,579	1,579	UGX
53	BUYENGA QURAN P/S	Stanbic	9030000980001	7,921	7,921	UGX
54	ST BALIKUDEMBE C/S KIKUNYU P/S	Stanbic	9030001083936	8,104	8,104	UGX
55	KAGGULWE C.O.U P/S	Stanbic	90300010833448	35,754	35,754	UGX
56	BUTENDE UMEA P/S (NGANDO S/C)	Stanbic	9030001082514	6,501	6,501	UGX
57	KITAGOBWA UMEA P/S	Stanbic	9030001135545	29,318	29,318	UGX
58	BWETYABA UMEA P/S	Stanbic	9030001135650	9,573	9,573	UGX
59	LWAMASAKA UMEA P/S	Stanbic	9030001135588	1,439,864	1,439,864	UGX
60	WAMALA FOUNDATION P/S	Stanbic	9030000986452	65,268	65,268	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
61	BUTAALUNGA C.S P/S	Stanbic	9030001135669	50,539	50,539	UGX
62	BUKESA C.S P/S	Stanbic	9030000985812	11,503	11,503	UGX
63	BUGOBANGO C.O.U P/S	Stanbic	9030001135561	2,728,290	2,728,290	UGX
64	KIWAALA UMEA P/S	Stanbic	9030001135634	3,844,226	3,844,226	UGX
65	MAKULUNGO P/S (BUDDE S/C)	Stanbic	9030000985960	10,304	10,304	UGX
66	LUGALA C.O.U P/S	Stanbic	9030000986401	1,182	1,182	UGX
67	BUDDDE UMEA P/S	Stanbic	9030001134689	28,015	28,015	UGX
68	BUNYENYE UMEA P/S	Stanbic	9030001081682	9,652	9,652	UGX
69	KIBUGGA P/S	Stanbic	903000986207	9,413	9,413	UGX
70	GWATIRO P/S	Stanbic	9030001135189	30,365	30,365	UGX
71	LUGALA C/S P/S	Stanbic	9030001034994	8,265	8,265	UGX
72	NAKATOOKE UMEA P/S (BULO S/C)	Stanbic	9030001135715	570	570	UGX
73	BULO UMEA P/S	Stanbic	9030001135464	19,031	19,031	UGX
74	NAWANGO COU P/S	Stanbic	9030001135596	8,258	8,258	UGX
75	MAYUNGWE C.O.U P/S	Stanbic	9030001135499	852	852	UGX
76	KYERIMA UMEA P/S	Stanbic	9030001034803	2,354,670	2,354,670	UGX
77	ST KIZITO NKOKOOMA PS	Stanbic	9030001135537	5,554	5,554	UGX
78	BUTAWUKA UMEA P/S	Stanbic	9030001135480	37,794	37,794	UGX
79	BULO CATHOLIC P/S	Stanbic	9030001135553	4,069	4,069	UGX
80	KASOSO P/S	Stanbic	90030001135456	65,335	65,335	UGX
81	WADUDUMA P/S	Stanbic	9030001035176	16,078	16,078	UGX
82	LWERE C.S P/S (KALAMBA S/C)	Stanbic	9030001134662	9,612	9,612	UGX
83	KAKUBO UMEA P/S	Stanbic	9030001134565	134	134	UGX
84	LUKALU UMEA P/S	Stanbic	9030001134603	53,658	53,658	UGX
85	KITIMBA P/S	Stanbic	9030001134700	20,061	20,061	UGX
86	MPANGA UMEA P/S	Stanbic	9030001081534	7,800	7,800	UGX
87	SEETA BWEYA MUSLIM P/S	Stanbic	9030000989567	3,937	3,937	UGX
88	BUJUMBA P/S (KIBIBI T/C)	Stanbic	9030001034250	16,003	16,003	UGX
89	MITWETWE PARENTS P/S	Stanbic	9030001141480	9,049	9,049	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
90	KINONI P/S	Stanbic	9030001043551	687	687	UGX
91	MABANDA C.S P/S	Stanbic	9030001037233	1,815	1,815	UGX
92	KWEZZI ISLAMIC P/S	Stanbic	9030001034781	5,205	5,205	UGX
93	KIBIBI UMEA BOADING P/S	Stanbic	9030001135022	25,838	25,838	UGX
94	BWEBUKYA UMEA P/S	Stanbic	9030001135146	4,457	4,457	UGX
95	KATABIRA PARENTS P/S	Stanbic	9030000986444	4,931	4,931	UGX
96	LUGOYE UMEA P/S	Stanbic	9030000992746	7,385	7,385	UGX
97	KIBIBI C.O.U P/S	Stanbic	9030001134999	37,408	37,408	UGX
98	MABANDA C.O.U P/S	Stanbic	9030001135049	8,759	8,759	UGX
99	SIMBA ISLAMIC P/S	Stanbic	9030000986428	100,040	100,040	UGX
100	KAYENJE C.O.U P/S (GOMBE T/C)	Stanbic	9030001135081	162,775	162,775	UGX
101	KYENJE CS P/S	Stanbic	9030001135162	78,893	78,893	UGX
102	SSEMPIIRA MEM C.O.U P/S	Stanbic	9030001135030	6,111	6,111	UGX
103	SAAD SENENE UMEA P/S	Stanbic	9030001135111	108	108	UGX
104	SSENYOMO P/S	Stanbic	9030001133704	1,274	1,274	UGX
105	GOMBE UMEA P/S	Stanbic	9030001135065	109,678	109,678	UGX
106	NTOLOMWE UMEA P/S	Stanbic	9030001135138	1,455	1,455	UGX
107	MAVUGEERA QUARAN P/S	Stanbic	9030001034269	1,866	1,866	UGX
108	NTOLOMWE C.S P/S	Stanbic	9030000986371	1,657	1,657	UGX

RECOMMENDATIONS

1. Heads of Departments/ Sectors and Health in charges must ensure that the recommendations by Board of survey are implemented; any challenge in executing this should be addressed to Accounting officer.
2. Vote controller should always ensure timely utilization of all funds to avoid accumulation of un presented cheques by the closure of the financial year
3. The District should have a policy on use of Government Vehicles, Motorcycles and other equipments

4. Heads of Departments / Sector heads should ensure safety of assets by engraving/ tagging and recording movements of all assets under their control
5. The vote should ensure that items recommended for disposal are duly disposed off and asset register updated. Guidance should be sought on disposal of assets donated with strict regulations. This should not be tied to vehicles only.
6. Proper budgeting for maintenance of assets should be undertaken and a regular maintenance schedule followed as a good asset management practice.
7. Accounting officer should cause regular inspection of stores to avoid losses, misuse, wastage, Pilferage and damage of inventories
8. CCTV coverage should be installed to all the departments and administration block as well as to all the stores.
9. The District should put in place systems of retrieving unserviceable items in the hands of staff
10. All institution lands for the District development activities should be titled, labeled and demarcated according to cost center.
11. Installation of fire extinguishers and creation of emergency exits by the Departments and Sectors
12. Bigger storage space should be improvised to allow proper organization and arrangement of items in the store.
13. The management should first capture the land at nominal values in the asset register. Thereafter, the valuation process can be fast tracked to enable the vote update the actual value of the land in asset register based on the valuation report.
14. Management should request for the support from Accountant General's office to have officer in charge of updating asset register be trained.
15. All the votes must have Asset management work plan starting this Financial year 2024-2025
16. All motor vehicles should be revalued. A truck of records & trend of cars should be made.

17. All health Units and Primary Schools should be assisted to improve their records management and financial management
18. All primary schools should install lightening arresters.
19. The council buildings should be considered with:
 - a. Installation of wire mesh to the ventilation of offices
 - b. Fencing of the council Land and Offices
 - c. Procuring more chairs to be used in the boardroom during meetings and Council
 - d. Renovation of the boardroom and installation of a White board
 - e. Linkages on the roof and walls of the building should be worked on in the Human Resource Office and boardroom.
 - f. Deputy Chief Administrative Officer's office needs renovation especially painting. It is recommended that the 2024/25 and 2025/26 budgets address this urgent need
 - g. Completion of DHOs Office and the premise at large.
20. Properties of council should be revalued especially the land and buildings and office equipment. Present values are based on 20% devaluation and estimates.
21. Assets registers should be annually updated and revised to capture current values, condition of assets and details (i.e. titles and serial numbers etc.)

PICTORIALS



828 BUTEBO DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Item to be disposed off	Recommendation not implemented	The item should be disposed off
2	Final Accounts should be properly populated to capture all assets of the entity.	No action was taken	The Accounting Officer to ensure Final Accounts are Properly Populated
3	Assets Register should be regularly updated	Assets Register Partially done	The Accounting Officer to ensure the Updating of the Register
4	The entity should open a room for stores	No room was provided for stores	The Accounting Officer to Create room for Stores and to designate one officer to be in charge of the stores
5	All assets should be Depreciated according to the depreciated method communicated by office of the Accountant General Ministry of Finance	No Depreciation of Assets observed	The Accounting Officer to Ensure Depreciation of Assets are done at the end of the Year.
6	Board off of Motorcycle	Item not boarded off	Process on going

ASSET FINDINGS

1. The Vote maintains an Asset register on IFMS- Fixed Assets Module, Historical assets Data (for Assets Acquired before 1st July 2022) was uploaded on the system by Accountant Generals Office.
2. The Board Surveyed all vehicles and they are all always parked in one place However there are vehicles recommended for board off but they can't be boarded off because the formally belonged to the Mother District of Pallisa and Pallisa never handed over their Logbooks to that Effect.
3. Running Vehicles are normally and regularly Serviced at every 5,000Kms.
4. Butebo District owns about 40 Acres at the District Headquarters and four Blocks. All the 14 lower Local Government entities have Headquarters apart from three Sub counties of Kadokolene, Maisimasa and Putti.

5. The Other Assets include Furniture, ICT equipment, Office Equipment and most assets are found to be in good Condition. However, when we sampled schools, most primary school's buildings are in a sorry state and very inadequate most especially the pit latrines.

Other Findings

S/N	Item	Units	Amounts
1	Payables	2	789,054,420
2	Receivables	2	1,570,097,212
3	Subversion	0	0
4	Investment	0	0
5	Losses	1	64000000

Summary of Assets

S/N	Item	Units	Asset Register Amount(Nbv/Cost)	Extract B/S
1	Land	10	1,707,865,000	1,707,865,000
2	Building	23	18442581930	18442581930
3	Transport Equipment	4	637,191,612	637,191,612
4	Ict Equipment	36	114,244,507	114,244,507
5	Office Equipment	84	49,315,732	49,315,732
6	Medical Equipment	157	223,353,000	223,353,000

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG
1	GMC Light duty truck	LG-0008-099
2	double cabin pickup	LG-0082-40
3	double cabin pickup	UG-1849M
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
4	Window frames (11pics)	11
5	Door frames (5pics)	5
6	Door shutters (19pcs)	19
7	Solar system(2pcs)	2
8	Iron sheets1.5(26g) 80pcs	80
9	Iron sheet 3m(26) 40pcs	40
10	Old used mv tyres	1
11	Fridges	4
12	Solar stand	1
13	Solar batteries	2
14	Rigdes	7
15	Computers	10
16	Borehole spare parts	1
17	Tyres	1

STORES FINDINGS

1. The District Maintains Three Stores the Allocated Stores, and Unallocated Stores at the District Headquarters and a medical store at Butebo Health Centre IV.
2. The unallocated stores majorly is a center for Medical drugs and Equipment, the Allocated Stores hold all other assets of the District meanwhile the stores at the Health Centre IV hold Drugs and Medical equipment for the Health Centre IV (List Attached)
3. The stores Ledgers were update and the Vote carried out an internal stock count at the end of the Financial Year.
4. The stores are not very adequate as such, there is a need to construct another Store to that effect.
5. There are safety Precautions like fire Extinguishers and fire horse reels in case of fire.
6. The Stores are adequate and well organized, items are well labeled and there is enough aeration and lighting.
7. Access to the stores is limited to unauthorized personnel

CASH AND BANK FINDINGS

- 1 A survey on Bank and Cash Balances for the Accounts of Both the District General Fund Account, Health Centre IV , two Senior Secondary Schools , Sub counties and Town Councils is 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	Butebo DLG General Fund Account	Centenary	31000482666	30,166,655	30,166,655	UGX
2	Butebo health centre IV Operations Account	STANBIC	9030005640732	58,097	58,097	UGX
3	BUTEBO T/C General fund Account	Centenary	3100048425	10,764	10,764	UGX
4	BUTEBO T/C Operations Account	Centenary	3100048426	11,204	11,204	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
5	Kanginima S/C Collection Account	DFCU	01293554114046	55,000	55,000	UGX
6	Kanginima S/C Operations Account	DFCU	01293554114055	0	0	UGX
7	KANGINIMA SEED SECONDARY SCH	Centenary	3100075111	9,375,152	9,375,152	UGX
8	Butebo s/c Collection	Stanbic	9030005745208	3,446,704	3,446,704	UGX
9	Butebo s/c Operations Account	Stanbic	9030005745194	93,229	93,229	UGX
10	BUTEBO SENIOR SECONDARY SCH	Stanbic	9030005744775	15,779,648	15,779,648	UGX
11	Petete t/c General Fund Account	Housing Finance	0800185307	1,402,000	2,000	UGX
12	Petete t/c Operations Account	Housing Finance	0800185297	363,364	13,500	UGX
13	Kanyum s/c Collection Account	Housing Finance	0800183945	0	0	UGX
14	Kanyums/c Operations Account	Housing finance	0800183933	0	0	UGX
15	Kabelai s/c Collection Account		No information availed	0	0	UGX
16	Kabelai s/c Operations Account	Housing finance	0800184773	0	0	UGX
17	Kakoro T/C general fund Account	Equity	1014201353676	19,300	19,300	UGX
18	Kakoro T/C Operations Account	Equity	1014201353693	8,458	8,458	UGX
19	Petete t/c General Fund Account	Housing Finance	0800185307	1,402,000	2,000	UGX
20	Petete t/c Operations Account	Housing Finance	0800185297	363,364	13,500	UGX
21	Maizimasa Collection Account	Housing finance	080018482	0	0	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
22	Maizimasa s/c Operations Account	Housing finance	0800184826	0	0	UGX
23	Kabwangasi T/C Collection Account	Housing finance	0800148472	0	0	UGX
24	Kabwangasi T/C Operations Account	Housing finance	0800148466	0	0	UGX
25	Kabwangasi Collection	DFCU	01293554123169	0	0	UGX
26	Kabwangasi s/c Operations Account	DFCU	01293554123202	0	0	UGX
27	Kapunyasi Collection	Housing finance	0800184837	00	0	UGX
28	Kapunyasi s/c Operations Account	Housing finance	0800184791	15,200	0	UGX
29	Kadokolene Collection	Housing finance	0800184965	0	0	UGX
30	Kadokolene Operations	Housing finance	0800185002	0	0	UGX
31	Kakoro Collection	DFCU	01293554114259	0	0	UGX
32	Kakoro Operations	DFCU	01293554114684	0	0	UGX
33	Puti Collection	Housing finance	0800185616	3,611	3,611	UGX
34	Puti Operations	Housing finance	0800185588	00	00	UGX

RECOMMENDATIONS

1. Government to increase the Funding for Development Grants for Education Department at the District given that the District gets paltary UGX 80m for Construction of Classrooms and Pit latrines plus Purchase of Furniture for 33 primary Schools
2. Lower Local Government Entities Should open up Stores Equally since they don't have them
3. Lower Local Government Entities should update their Assets Registers to that Effect
4. Lower Local Government Entities Should Populate their Final Accounts well to include all assets which they have in their entities.

5. Certificate of Bank Balances and bank Statements should be Requested Early to avoid delays in the Submission of the report.
6. Board of Survey should be taken seriously especially by lower Local Government Entities.

PICTORIALS



829 BUVUMA DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Management to dispose of all assets that don't add value to the entity	Not yet done	No disposal of assets has taken place in previous financial year
2	Regular inspection of assets by the inventory managers	Note done	Inspection is done once a year by the boards of survey
3	Continuous engraving of assets as they get acquired	Not done	70% of the assets are not engraved
4	To secure Land tittles for all Building assets	Partially done Dec 2022	No change in progress
5	Materials that remained on IFMIS installation should be stored safely	They have been retrieved	
6	Some assets cannot be disposed off as they belong to other entities or programs like MUWRAP yet they are in very bad conditions	Not yet	Some assets are of dual nature, they were donated by organizations who still have full charge of them like MUWRP .
7	management should repair the water flushing system on the main administration toilet	Not yet	The flush system at the main administration toilet (lady's wing) is faulty leading to poor hygiene.
8	Commission the toilet on the production block for use	Done January 2024	
9	Assets are taken out for servicing or repairs without the full authorization by the chief executive.	Not done	Management should ensure internal controls for movement of assets
10	Users not prioritizing maintenance of assets(repairs)	Note done	Follow the OM policy for asset management
11	To fence off the district premises	Ongoing - May2024	Management to ensure completion of fencing off
12	To fence off the Buvuma HCIV facility	Ongoing – May 2024	Management to ensure completion of hospital fencing
13	Provision of adequate and appropriate storage space for store items and books	Partially done	Store space is still inadequate.
14	Management should distribute the 10 desktops and 10 laptops in the HCIV store	Not yet	These gadgets have been in store for 3 years now
15	management should ensure that the Buvuma HCIV has appropriate and sufficient power supply and return all assets that use national grid/ hydro power	Done April 2024	All gargets running on gas and hydro power were recalled
16	management should provide more space for PDU	Not yet	SPO office is full of files
17	construction debris to be removed from compound of administration block	Done January 2024	The compound is under land scaping and beautification

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
18	Provision of appropriate office furniture for staff	Not yet	Some staff still sit on plastic chairs.

ASSET FINDINGS

- 1 The entity keeps a fixed asset register in excel which the team reviewed, verified and has submitted a soft and hard copy.
- 2 Most of the District assets are not engraved and the last engraving was done in 2018 save for those that are donated by either central government, ministries or private partners and they come already engraved.
- 3 The upgraded IFMS Fixed Assets Module prompts automatic update of Asset Registers. However not all assets acquired were automatically updated on Asset register although they are registered in the book register
- 4 Majority of the Land included in the Asset Registers was not titled although process is underway and the district land survey reports were submitted.
- 5 The grounded and obsolete furniture and ICT equipment is still a common sight lying around offices at the district premises, such as Cabins, chairs, computer monitors and CPUs and broken office tables.
- 6 The team also observed that Many of the office equipment need servicing and routine maintenance under the O and M.
- 7 It was observed that the transport equipment's have been grounded due to mechanical issues for years' others have been taken to garage and were not on site for inspection. Most of the transport equipment (vehicles, road equipment, motorcycles and boats) are donations from line ministries and Partners hence their book values are not known.
- 8 The team discovered that all medical equipment's that required hydropower or gas to operate was retrieved and replaced with those that could run on solar power or generator.

- 9 The Buvuma HCIV buildings got a facelift- were painted, there was a new staff house constructed, and one old staff house that needed demolishing. The Planning unit block at the district headquarter was renovated.
- 10 Three roads of 6KM each were widened and graveled in Bugaya sub county
- 11 The District has 7 local forest reserves that are degraded but through the district forest service and the National Oil Palm project, there are strategies and efforts to have them rehabilitate or restored.

Other Findings

S/N	Item	Units	Amounts
1	Payables		
2	Receivables	1	683,034,385
3	Subversion	26	
4	Investment		
5	Losses	5	13,780,000

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	Land	2		2000,000
2	Buidings & structures	18		38,000,000
3	Transport Equipment	59		67,000,000
4	ICT Equipment	179		179,000,000
5	Office equipment	17		12,000,000
6	Medical Equipment	19		391,000,000
7	Machinery	1		88,000,000

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	FAW tipper truck	LG 0002-26
2	JMC pick up double cabin	LG 0003-26
3	Motorcycle Yamaha crux	LG 0009-26
4	Motorcycle Yamaha DT	LG 0137 - 36
5	Boat engine	Yamaha 15
6	Speed boat	Health ambulance
7	motorcycle Jialing	LG 0004-26
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
8	Photocopier	1
9	Modem	1
10	Operating table	1

S/N	ITEM DESCRIPTION	REG.NO/TAG No
11	Broken bed	2
12	Kyocera Photocopies	1
13	Oxygen concentrator	1
14	Infant incubator	1
15	Suction machine	1
16	Stethoscope	2
17	Vaccine career	1
18	Spare calfs for adults	1
19	Ambubags	2
20	Digital BP	4
21	Patient bed	2
22	Weighing scale adult	1
23	BP machine	1
24	Microscope	1
25	Generator	1
26	Knapsack sprayer	1
27	Desktop	1
28	Desktop statician	1
29	Dell Desktop monitor	2
30	CPU	3
31	GPS vet	1
32	Printer	1
33	UPS	1
34	Office chair	5
35	Office table	5
36	Book shelf	2
37	Filling Cabinet	2
38	operating light	1
39	birth certificates	29
40	certificates	3

STORES FINDINGS

1. The observed that the store place is so small and untidy
2. The stock balances agree with the ledger card balances
3. The store man does a quarterly stores inspection.
4. The sore is very small, inadequate and untidy
5. Entity should provide more space for books store stationery and bulk store assets like tyres, water pipes and other machinery replaced parts.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Buvuma District General fund	DFCU	1983501004066	30,392,310	30,392,310	UGX
2	Buvuma District Local Government MUWRAP	DFCU	1983501002766	21,060,741	21,060,741	UGX

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CU R
3	Buvuma District Local Government DDEG	DFCU	1983501002702	0	0	UG X
4	Buvuma District Local Government UWEPR	DFCU	1253554850290	485,350	485,350	UG X
5	Buvuma District Local Government YLPR	DFCU	1983501004791	1,005,350	1,005,350	UG X
6	Buvuma District Local government NOP	DFCU	1253616568838	0	0	UG X
7.	Lubya town council General fund	DFCU	01253656545648	694,156	694,156	UG X
8.	Lubya town council operation account	DFCU	01253656545842	637,297	637,297	UG X
9.	Busamuzi Subcounty Operation account	DFCU	01983501003062	127,097	127,297	UG X
10	Busamuzi Subcounty General fund	DFCU	01983501003764	74,091	74,091	UG X
11	Bweema sub-county General Fund	DFCU	01983501004081	596,850	596,850	UG X
12	Bweema Subcounty operation fund	DFCU	01983501005481	1,375,850	1,375,850	UG X
13	Bugay Subcounty General fund	DFCU	01983501004078	21,650	21,650	UG X
14	Bugaya subcounty operation fund	DFCU	01983501004079	37,132	37,132	UG X
15	Lyabaana town council general fund	DFCU	01253656545453	775,012	775,012	UG X
16	Lyabaana town council operation a/c	DFCU	01253656545693	170,142	170,142	UG X
17	Nairambi Sub-county General fund	DFCU	01983501003769	59,435	59,435	UG X
18	Nairambi Subcounty operation account	DFCU	01983501003770	51,375	51,375	UG X
19	Lwajje Sub-county General fund	DFCU	01983501004783	9,420	9,420	UG X
20	Lwajje Sub-county Operations account	DFCU	01983501004784	12,092	12,092	UG X
21	Buwooya Sub-county general fund	DFCU	01983501004781	190,911	190,911	UG X
22	Buwooya Sub-county operations account	DFCU	01983501004782	300	300	UG X
23	Buvuma town council General fund	DFCU	01983501002649	131,600	131,600	UG X
24	Buvuma town council DDEG	DFCU	01983501007580	162,674	162,674	UG X
25	Buvuma Town council road fund	DFCU	01983501004775	96,444,223	81,444,223	UG X
26	Buvuma town council operations	DFCU	01983501004796	14,075	14,075	UG X

RECOMMENDATIONS

1. Management should board off the unserviceable or obsolete items.
2. Management should improve on the storage of items pending boarding off.
3. All assets should be at all times engraved and updated on the asset register before issuance into service.
4. Management should plan for and provide storage space for store items and PDU documents to avoid overcrowding of items in office and the Stores
5. Management should ensure that procedure of registering assets is followed upon acquisition of new assets especially if the asset is handed directly to the user.
6. Management should distribute the 10 desktops and 10 laptops in Buvuma HCIV store before they become obsolete.
7. Newly acquired items/ assets should be stored separately from obsolete items to avoid likelihood of loss, e.g. vehicle tyres.
8. Management should request central government/ministry of health to urgently provide dental equipment for the district.
9. Fencing of the district and hospital land should be completed.
10. Management should provide appropriate office chairs and tables for staff
11. Management to repair solar on the old Administration Block or connect the building to the IFMIS generator that's serving the new block.

PICTORIALS



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Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Motor Vehicle Reg. No. UG 1875M	DISPOSAL DECISION TAKEN	DISPOSAL IN PROCESS
2	Pedestrian Roller	DISPOSAL DECISION TAKEN	DISPOSAL IN PROCESS
3	Motor Grader LG 001-029	DISPOSAL DECISION TAKEN	DISPOSAL IN PROCESS
4	Dump Truck LG0002-029	DISPOSAL DECISION TAKEN	DISPOSAL IN PROCESS
5	Double cabin pickup (TATA) UAS 626W	DISPOSAL DECISION TAKEN	DISPOSAL IN PROCESS
6	Double Cabin Pickup LG 0173 34	DISPOSAL DECISION TAKEN	DISPOSAL IN PROCESS
7	Motor Cycle Reg. No. UG 0544Y	DISPOSAL DECISION TAKEN	DISPOSAL IN PROCESS
8	Motor Cycle Reg. No. UG 0029-34	DISPOSAL DECISION TAKEN	DISPOSAL IN PROCESS
9	Motor Cycle Reg. No. LG 0138-34	DISPOSAL DECISION TAKEN	DISPOSAL IN PROCESS
10	Motor Cycle Reg. No. UDU 415B	DISPOSAL DECISION TAKEN	DISPOSAL IN PROCESS
11	Motor Cycle Reg. No. UBA 092Z	DISPOSAL DECISION TAKEN	DISPOSAL IN PROCESS
12	Motor Cycle Reg. No. UG 0131R	DISPOSAL DECISION TAKEN	DISPOSAL IN PROCESS
13	Jingcheng Motor cycle Reg. UG 0139 M	DISPOSAL DECISION TAKEN	DISPOSAL IN PROCESS
14	Motor Cycle Reg. No. LG 0149-34	DISPOSAL DECISION TAKEN	DISPOSAL IN PROCESS
15	Motor Cycle Reg. No. LG 0162-34	DISPOSAL DECISION TAKEN	DISPOSAL IN PROCESS
16	Motor Cycle Reg. No. LG 0154-34	DISPOSAL DECISION TAKEN	DISPOSAL IN PROCESS
17	Motor Cycle Reg. No. LG 0150-34	DISPOSAL DECISION TAKEN	DISPOSAL IN PROCESS
18	Motor Cycle Reg. No. UG 01513R	DISPOSAL DECISION TAKEN	DISPOSAL IN PROCESS
19	Motor Cycle Reg. No. UG 1318R	DISPOSAL DECISION TAKEN	DISPOSAL IN PROCESS
20	Motor Cycle Reg. No. UG 0029-34	DISPOSAL DECISION TAKEN	DISPOSAL IN PROCESS
21	Motor Cycle Reg. No. UG 1850R	DISPOSAL DECISION TAKEN	DISPOSAL IN PROCESS
22	Motor Cycle Reg. No. UG 1852R	DISPOSAL DECISION TAKEN	DISPOSAL IN PROCESS
23	Motor Cycle Reg. No. LG 0004-029	DISPOSAL DECISION TAKEN	DISPOSAL IN PROCESS
24	Motor Vehicle Tyres	DISPOSAL DECISION TAKEN	DISPOSAL IN PROCESS
25	Laptop Computer	DISPOSAL DECISION TAKEN	DISPOSAL IN PROCESS

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
26	Computer CPUs	DISPOSAL DECISION TAKEN	DISPOSAL IN PROCESS
27	UPSs	DISPOSAL DECISION TAKEN	DISPOSAL IN PROCESS
28	Keyboards	DISPOSAL DECISION TAKEN	DISPOSAL IN PROCESS
29	LCD Monitors	DISPOSAL DECISION TAKEN	DISPOSAL IN PROCESS
30	Laser jet Printers	DISPOSAL DECISION TAKEN	DISPOSAL IN PROCESS
31	Office Chairs	DISPOSAL DECISION TAKEN	DISPOSAL IN PROCESS

ASSET FINDINGS

1. As per the requirements of aforementioned regulations here is the summary of the general observations;
2. Transport equipment requires a lot of attention by management. Most of the equipment reviewed is subject to misuse and there is lack a clear maintenance schedule for all the equipment which poses a risk of mechanical failure.
3. The District stores facilities are inadequate to store all kinds of functional and non functional assets.
4. The District Headquarter is not fully lit during the night. Sufficient lighting of the District Headquarters is essential for aiding the security team who guard the Headquarters to provide security under a well lit establishment.
5. A well lit administrative Headquarter scares criminals away.
6. The District lacks a sufficient vehicle parking yard for parking vehicles and equipment, the existing parking yard is insufficient for space and covered shades to accommodate facilities like motorcycles and other valuables that are highly susceptible to elements of weather.
7. The District Headquarter is only partly fenced and lacking full time security cameras posing a security risk to the District for its valuable assets, this ultimately makes the District susceptible to vandals for valuable assets.

8. The issue of land management is still outstanding for the Head office and sub-agencies most the facilities we visited lack land titles and the land on which they are accommodated has been encroached upon by neighbors of these health facilities. However currently the District has taken steps to correct the above problem by funding the titling of land at the District and Sub-agencies.
9. Most of the assets are not engraved as a measure to protect them from theft. Engraving of assets is essential to distinguish assets owned by the District and those owned by the community.
10. Newly constructed facilities are not sufficiently equipped to enable them offer services to the community however there has been evidence seen on ground of health facilities with the necessary equipment to provide services to the community.
11. Medical equipment at Health facilities are not serviced on schedule
12. Generators located at Health facilities are not serviced on schedule thereby pausing a risk of mechanical failure.
13. Health Facilities have general lack of water resources to effectively offer health services to the community.
14. The issue of land at health facilities, and education institutions is yet to be completely delt with and this has caused problems of encroachment on institution land.

Other Findings

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land	3,610,000,000		
1	ICT Equipment			319,613,284

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motor Vehicle Reg. No	. UG 1875M
2	Pedestrian Roller	47500214
3	Motor Grader	LG 001-029
4	Dump Truck	LG0002-029
5	Double cabin pickup (TATA)	UAS 626W
6	Motor Cycle Reg. No.	UG 0544Y
7	Motor Cycle Reg. No. LG 0138-34	
8	Motor Cycle Reg. No. UDU 415B	CJ30E-6508033
9	Motor Cycle Reg. No.	UBA 092Z
10	Motor Cycle Reg.	No. UG 0131R
11	Jingcheng Motor cycle	UG 0139 M
12	Motor Cycle Reg. No	. LG 0149-34
13	Motor Cycle Reg. No.	YBR
14	Motor Cycle Reg. No. LG 0154-34	LG 0162-34
15	Motor Cycle Reg. No. LG 0150-34	E3D7E-021775
16	Motor Cycle Reg. No. UG 01513R	156FM1-*2008000990
17	Motor Cycle Reg. No. UG 1318R	156FM1-2008000795
18	Motor Cycle Reg. No. UG 0029-34	
19	Motor Cycle Reg. No. UG 1850R	156FM-1*2008001268
20	Motor Cycle Reg. No. UG 1852R	156FM-1X200800374
21	Motor Cycle Reg. No. LG 0004-029	JC156FMI*TMCSF00227A
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
22	Desktop Monitor 2	2
23	Printers 4	4
24	Office Chairs 10	10
25	Used Tyres 20	20
26	Used Refrigerators	

STORES FINDINGS

1. We inspected 50% of the stores
2. Stock cards are updated regularly
3. The stores room is not adequate for all stocks
4. Obsolete drug stocks were separated from functional stores

CASH AND BANK FINDINGS**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Gomba District Gen. Fund	Finance Trust Kanoni	217253000002	12,083,637	12,083,637	UGX
2	Gomba District UWEP Recovery Account	Finance Trust Kanoni	217253000063	7,254,750	7,254,750	UGX
3	Gomba District Youth Livelihood Project Account	Finance Trust Kanoni	217253000013	854,488	854,488	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
4	Gomba District Youth Fund Repayment Account	Finance Trust Kanoni	217253000018	3,613,800	3,613,800	UGX
5	Gomba District DLG LEGS PROJECT	Finance Trust Kanoni	2172530000076	100,000	100,000	UGX
6	Gomba District Youth Project Fund Account	Finance Trust Kanoni	2172530000010	1,006,650	1,006,650	UGX
7	Gomba District LG Imprest Account	Finance Trust Kanoni	2172530000030	17,043,756	17,043,756	UGX
8	Maddu Sub-county Collection	Finance Trust Kanoni	2172530000027	0	0	UGX
9	Maddu Sub-county Local Council III	Finance Trust Kanoni	2172530000040	101,475	101,475	UGX
10	Maddu Sub-county LGMSDP	Finance Trust Kanoni	2172530000039	100,000	100,000	UGX
11	Maddu Sub-county Road Fund	Finance Trust Kanoni	2172530000038	100,000	100,000	UGX
12	Mpenja Sub-county Collection	Finance Trust Kanoni	2172530000028	0	0	UGX
13	Mpenja Sub-county Local Council III	Finance Trust Kanoni	2172530000044	100,000	100,000	UGX
14	Mpenja Sub-county LGMSDP	Finance Trust Kanoni	2172530000045	139,005	139,005	UGX
15	Mpenja Sub-county Road Fund	Finance Trust Kanoni	2172530000048	114,529	114,529	UGX
16	Kabulasoke Sub-county Collection	Finance Trust Kanoni	2172530000029	0	0	UGX
17	Kabulasoke Sub-county LC III	Finance Trust Kanoni	2172530000050	100,000	100,000	UGX
18	Kabulasoke Sub-county LGMSDP	Finance Trust Kanoni	2172530000030	100,000	100,000	UGX
19	Kabulasoke Sub-county Road Fund	Finance Trust Kanoni	2172530000054	90,234	90,234	UGX
20	Kabulasoke Sub-county LCI	Finance Trust Kanoni	2172530000053	100,000	100,000	UGX
21	Kabulasoke Sub-county LCII	Finance Trust Kanoni	2172530000051	100,000	100,000	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
22	Kyegonza Sub-county Collection	Finance Trust Kanoni	217253000031	146,549	146,549	UGX
23	Kyegonza Sub-county LC III	Finance Trust Kanoni	217253000033	776,638	776,638	UGX
24	Kyegonza Sub-county LGMSDP	Finance Trust Kanoni	217253000043	143,728	143,728	UGX
25	Kyegonza Sub-county Road Fund	Finance Trust Kanoni	217253000032	100,000	100,000	UGX
26	Kyegonza Sub-county LCI	Finance Trust Kanoni	217253000034	124,699	124,699	UGX
27	Kyegonza Sub-county LCII	Finance Trust Kanoni	217253000036	121,515	121,515	UGX
28	Kanoni TC General Fund	Finance Trust Kanoni	217253000025	100,000	100,000	UGX
29	Kanoni TC General Purpose	Finance Trust Kanoni	217253000026	100,000	100,000	UGX
30	Kanoni TC LGMSDP	Finance Trust Kanoni	217253000055	100,000	100,000	UGX
31	Kanoni TC Road Fund	Finance Trust Kanoni	217253000057	200,402	200,402	UGX
32	Maddu TC General Fund	Finance Trust Kanoni	217253000064	0	0	UGX
33	Maddu TC Operations	Finance Trust Kanoni	217253000066	1,388,565	1,388,565	UGX
34	Maddu HSDPHC	Finance Trust Kanoni	217253000077	5,277,464	5,277,464	UGX
35	Kanoni H/CIII	Finance Trust Kanoni	217253000078	161,806	161,806	UGX
36	Kifampa H/CIII	Finance Trust Kanoni	217253000069	113,172	113,172	UGX
37	Kyayi H/CIII	Finance Trust Kanoni	217253000066	134,810	134,810	UGX
38	Kisozi H/CIII	Finance Trust Kanoni	217253000084	193,330	193,330	UGX
39	Mpenja H/CIII	Finance Trust Kanoni	217253000082	167,779	167,779	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
40	Ngomanene H/CIII	Finance Trust Kanoni	217253000080	189,045	189,045	UGX
41	Mamba H/CIII	Finance Trust Kanoni	217253000079	170,872	170,872	UGX
42	Kifampa Sub-county Collection Account	Finance Trust Kanoni	217253000070	0	0	UGX
43	Kifampa Sub-county Operations Account	Finance Trust Kanoni	217253000070	100,000	100,000	UGX
44	Kyayi Seed Secondary School	ABSA Masaka	6006948241	94,115	94,115	UGX
45	Kyayi Sub-county Collection	Finance Trust Kanoni	217253000071	0	0	UGX
46	Kyayi Sub-county Operations	Finance Trust Kanoni	217253000072	250,112	250,112	UGX
47	Bulwadda H/C II	Finance Trust Kanoni	217253000093	245,297,919	245,297,919	UGX
48	Kabulasoke Core Primary Teachers College	Finance Trust Kanoni	217253000033	9,843,714	9,843,714	UGX
49	Kabulasoke PTC UNICEF	Stanbic Mpigi	9030005922681	504,790	504,790	UGX
50	Kabulasoke Core PTC Development	Stanbic Mpigi	9030004019872	6,364,034	6,364,034	UGX
51	Kabulasoke Core PTC ICT	Stanbic Mpigi	9030004020129	545	545	UGX
52	Kabulasoke Core PTC	Stanbic Mpigi	9030005875144	462,012,576	462,012,576	UGX
53	Kabulasoke Core PTC	Stanbic Mpigi	9030005874415	10,598,003	10,598,003	UGX
54	Kabulasoke Core Primary Teachers College PTA	Finance Trust Kanoni	217253000053	0	0	UGX
55	Mpenja Sec Sch	Stanbic Mpigi	9030005873427	7,037,320	7,037,320	UGX
56	Bukandula Mixed SS	Stanbic Mpigi	9030005873850	36,933,249	36,933,249	UGX
57	Bukandula Mixed SS	Finance Trust Kanoni	217251000140	18,859,738	18,859,738	UGX
58	Ttaba bbinzi Sub-county Operations	Finance Trust Kanoni	217251000073	8,141,907	8,141,907	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
59	Ttaba bbinzi Sub-county Collection	Finance Trust Kanoni	217251000073	100,000	100,000	UGX
60	Kasaka Secondary School- Government Grants	Stanbic Mpigi	9030005873982	4,015,550	4,015,550	UGX
61	Kasaka Secondary School -Local Collection	Finance Trust Kanoni	217206000006	11,702,807	11,702,807	UGX
62	Kisozi Seed S S	Stanbic Bank	9030005918366	0	0	UGX

RECOMMENDATIONS

1. Accounting Officers at Lower Local Government Level need to give Book keeping support to Health Units to enable them account for funds disbursed to them effectively
2. To ensure completeness Assets registers need to be updated regularly to reduce risk of loss of assets.
3. The District needs to hasten the process of surveying of land at the Health Centres and education institutions to prevent encroachers on Government Land.
4. All District assets need to be engraved to prevent them from being confused with other assets privately owned.
5. Equipment like Generators at Health Units need to be serviced on schedule to prevent them from undergoing intermittent mechanical failure.
6. Stores personnel at Health Units need to update stock records regularly to guard against carrying wrong stock balances in the stock books.
7. Storage facilities at the District and Health Units require expansion to accommodate more stores as well as enabling storage of stores in one location.
8. Existing storage facilities at Health Units require burglar proofing to prevent theft of valuables stored in those storage facilities.

9. All district staff who receive new transport should handover old transport equipment as a precondition for receiving a new transport equipment.
10. The District should Fence off all Health Facilities to minimize risk of loss of government properties as well as preventing unauthorized access.

PICTORIALS



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Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Disposal to be carried out as soon as possible, so that the value of the items recommended for boarding off does not depreciate.	The Government valuer did undertake valuation of the items on the 7 th June, 2024	The CAO did communicate to the Government Valuer on the 29 th November 2023.
2	All items recommended for boarding off should be stored safely by the respective Departments, to avoid further damage.	The CAO wrote to the Departments notifying them about the recommendations of the Board of Survey for their action. Attached is the correspondence dated 28 th May, 2024	The items were secured by the respective Department, and were availed when required.
3	The services of the Government Valuer to be acquired early to avoid delays, to enable timely disposal.	The Government valuer did undertake valuation of the items on the 7 th June, 2024	The CAO did communicate to the Government Valuer on the 29 th November 2023.
4	Management to enforce the issue of safe custody and maintenance for assets, some items were not properly stored, but all this was because of lack of storage space.	The report was shared with the TPC.	The report was shared with the TPC.
5	Feedback on boarded off items in 2021 - 2022 to be shared to update to Board of survey data for the coming FY. Some items recommended for boarding off for 2021 – 2022 were not boarded off.	Disposal of Assets yet to be done.	The various Ministries are providing the required no objections. Attached are relevant correspondences.
6	Report to be shared with Heads of Departments in time to reconfirm the report and the recommendations on each item before final recommendations for boarding off can be made. Feedback on Board of survey findings from HoDS has been slow, this should be timely	The CAO communicated this formally and to all Heads of Departments in a management meeting, a correspondence dated 28 th May, 2024. BoS report was also shared with all HoDs.	Action on some recommendations is being implemented by Departments.
7	Departments to continue developing, updating and maintaining records of asset values and depreciation rates, to guide the establishment of the book value of assets, including donations.	The CAO wrote to the Departments notifying them about the recommendations of the Board of Survey for their action. Attached is the correspondence dated 28 th May, 2024	Departments have developed their Departmental Assets Registers by the 30 th of July 2024
8	Assets should be engraved for ease of referencing and identification, this should be	Departments are complying with this; new assets are being	Departments are complying with this; new assets are being

	enforced by HoDs immediately they acquire new items	engraved using the required format.	engraved using the required format.
9	Upload on the Master data in the IFMS should be completed.	Information is being up loaded onto the master Data Base with the MoF.	Information is being up loaded onto the master Data Base with the MoF.

ASSET FINDINGS

Other Findings

S/N	Item	Units	Amounts
1	Payables	104	835,724,300
2	Receivables	117	907,687,000
5	Losses	3	12,000,000

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	ICT EQUIPMENT	2	146,846,250	146,846,250
2	MACHINERY	8	1,171,492,180	1,235,142,180

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Ford Ranger	UG 0440M
2	Maruti; Ambulance	UG 3502M
3	Yamaha	UG 4761M
4	Yamaha	UG 5205M
5	Yamaha	UG 4400M
6	Ranger	Numberless
7	Ranger	Numberless
8	Ranger	Numberless
9	Suzuki	UG 3889
10	Yamaha	LG 0166-09
11	Yamaha	LG 0141-09
12	Yamaha	UBA 728Y
13	Honda	UAC 753 U
14	Yamaha	UG 2385 M
15	Yamaha	UG 2305
16	Honda	
17	Honda	
18	Suzuki	UG 2040 M
19	Honda	UG 3840 M
20	Yamaha	LG 0146-09
21	Honda Xr	UG0515Z
22	Yamaha	UDX135Y
23	Honda	UG0521Z

24	Tata Lorry	
25	Yamaha Ybr	
26	Land Rover	G0017Z
27	Tractor	UR 0590
28	D/cabin pick-up	LG0094-09
29	Drilling rig	LG0008-09
30	Sport m/cycle	LG0004-030
31	Sport m/cycle	LG0005-030
32	Ford Ranger	UG 1239 R
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
.	Computer desk	1
.	Computer printer; Hp laser jet	2
.	Computer key board	2
.	Computer CPU	2
.	Wall clock -NMS branded	1
.	Generator- stand by	1
.	Wooden chair	2
.	Printer	4
.	Printer HP	1
0.	Duplicating Machine	1
1.	Executive chair	2
2.	Desk top	1
3.	CPU	1
4.	Filing Cabinet- Double shutter, Wooden	1
5.	Printer	2
6.	Chairs- Wooden, with no armrest	1
7.	Filling cabinet with 4 drawers	1
8.	Water testing kit	1
9.	Assorted used tires and parts for vehicles, motorcycles and Graders	1
0.	Used grader blades	1
1.	Laser Jet Printer	1
2.	Book Selves Cabin Wooden	1
3.	Book Selves Cabin	1
4.	Office Table	2
5.	Dispenser Blue Wave	1
6.	Dispenser ADH	1
7.	Set of desktop computer dell and HP monitor	1
8.	Flip chair stand	1
9.	Office wooden chair with Cashion	1
0.	Compact computer dell model: LW 1501 Ac 100-2dov	1
1.	Office executive chair black cover and moving stand	2
2.	HP monitor 2011k	1
3.	Dell optiplex CPU 210C	1
4.	APC CPU	1
5.	Wooden table with 3 drawers on one side	1
6.	Office chair with black cover not movable	1
7.	Keyboard HP and longtech	1
8.	HP Laser Jet pro MFP4103 DW printer	1
9.	Fan	1
0.	Telephone LAN line	1
1.	Inverter	1
2.	Computer desktop dell monitor	1
3.	Dell monitor	1
4.	Micros Austrial	1

5.	Liquid Nitrogen tank	1
6.	Office chair	1
7.	Streenge tool Box	1
8.	Battery inverter	1
9.	Sofa set chair	1
0.	Laptop computer	1

STORES FINDINGS

1. In our opinion, the store accommodation is adequate.
2. The condition of the store is good for the Health sector and fair for the main store.
3. The items are stored in a fairly efficient manner.
4. There are some obsolete stocks

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	Gulu District Local Government General Fund Account	DFCU	01093658350381	35,441,998	35,441,998	UGX
2	GULU DISTRICT REVENUE COLLECTION	Bank of Uganda	005080168000000	0	0	UGX
3	Gulu District ACDP Account	DFCU	01093657133972	161,700	161,700	UGX
4	Gulu District UWEP Recovery	HFB	1400081763	144,567	144,567	UGX
5	Gulu Global Fund Account	HFB	0121171421900	0	0	UGX

RECOMMENDATIONS

1. Disposal to be carried out as soon as possible, so that the value of the items recommended for boarding off does not depreciate
2. All items recommended for boarding off should be stored safely by the respective Departments, to avoid further damage.
3. The services of the Government Valuer to be acquired early to avoid delays, to enable timely disposal.
4. Management to enforce the issue of safe custody and maintenance for assets, some items were not properly stored, but all this was because of lack of storage space.

5. Feedback on boarded off items in 2022 - 2023 to be shared to update to Board of survey data for the coming FY. Some items recommended for boarding off for 2022 – 2023 are yet to be boarded off.
6. Report to be shared with Heads of Departments in time to reconfirm the report and the recommendations on each item before boarding off can be made. Feedback on Board of survey findings from HoDS has been slow, this should be timely
7. Departments to continue developing, updating and maintaining records of asset values and depreciation rates, to guide the establishment of the book value of assets, including donations.
8. Assets should be engraved for ease of referencing and identification, this should be enforced by HoDs immediately they acquire new items
9. Upload on the Master data in the IFMS should be completed.

PICTORIALS



834 HOIMA DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Undertake to engrave all assets (in offices, sub-counties, health units and schools) in the District Local Governments.	The engraving of the district assets was not done due to adequate resources to procure a Service Provider for engraving the Unengraved assets in the FY 2023/2024. However, a temporary engraving exercise was started with local engraving done departmentally. The Finance & Administration department provided locally generated codes that were being used for engraving departmental assets.	Funds for engraving the districts asset was not in the budget for the FY 2023/2024. It was included in 2024/2025 work plan/budget. Therefore, the permanent engraving will be done by a procured Service Provider in the FY 2024/2025.
2	Conduct disposal of assets that were recommended by the previous (FY 2023/2024) BoS.	The disposal was not conducted, the District Council halted the disposal process of the district scrap. This is evidenced by the minutes of council postponing the disposal of the assets that had been recommended by the BoS.	The disposal process has been planned for the FY 2024/2025

ASSET FINDINGS

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

Other Findings

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1.	Land	86		9,774,300,000
2.	Building	104		66,026,325,268
3.	Transport equipment	81		3,228,581,822
4.	ICT Equipment	151		
5.	Office Equipment	74		322,516,199
6.	Machinery	7		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motor vehicle; Nissan Hard body	UAJ 205Z
2	Motor vehicle; Toyota Hilux	LG 0181-10
3	Motorcycle; Jialing JH125L	LG 0201-10
4	Motorcycle; Jincheng JG125R	LG 0004-031
5	Motorcycle; Jincheng JG125R	LG 0005-031
6	Motorcycle; Suzuki TF 125	LG 169-10
7	Motorcycle; Yamaha DT 125	UBA 462 Z
8	Motorcycle; Honda NXR 125	UG 2293 M
9	Motorcycle; Yamaha AG 100	UAC 232 Z
10	Motorcycle; Suzuki TF 125	UG 2024 A
11	Motorcycle; Yamaha YB 125	LG 0202-10
12	Motorcycle; Honda CGL 125	LG 0189-10
13	Motorcycle; Honda CGL 125	LG 0195-10
14	Motorcycle; Honda NXR 125	LG 0186-10
15	Motorcycle; Suzuki TF 125	LG 0186-10
16	Motorcycle; Yamaha YB 125	LG 0206-10
17	Motorcycle; Yamaha YB 125	LG 0211-10
18	Motorcycle; Yamaha AG 100	LG 0174-10
19	Motorcycle; Yamaha DT 125	UR 1323
20	Mortar Grader	LG-001-10
21	Mortar vehicle; Mitsubishi	UG 3160
22	Mitsubishi L200 DC Pick Up	UAB390Z
23	Isuzu JMC D Cabin Pick Up	LG 0007-131
24	Mitsubishi 6D22 Tipper Lorry	LG 0009-10
25	Yamaha Motorcycle	LLG211-10
26	Motorcycle yellow Suzuki	UCX 176
27	Motorcycle Black Yamaha	UG 0213-10

OTHER ITEMS

S/N	ITEM DESCRIPTION	QUANTITY
28	Motorola Radio Call Hand sets	3
29	Sango Radio Cassette Recorders	2
30	SSB-60-Old age Amplifiers	3
31	S.T.I Projectors	3
32	Canon Pedestal 112 600H	1
33	A.F.J.I Canon Fax Machine	1
34	Compaq C.P.U Computer	1

35	Compaq Computer Screen UDI	4
36	Vacuum Extraction Machines MVIA	2
37	Horn Speakers (metallic)	7
38	Osaka Radio	1
39	Radio calls small batteries	36
40	Transformer 500ww//10,000/travel Voltage Converter	4
41	desk Telephone Sets	2
42	UNEPI Gas Fridge	1
43	Panasonic Deck	1
44	Old Fisheries Patrol Boat	1
45	Motor boat Engine	1
46	Used Tires of Vehicles	
47	Used Tires of Grader	
48	(scrap vehicles & motorcycle parts).	
49	Obsolete Stationery and old documents.	
50	Planted Forest at Bujawe given to District by BATU.	
51	Old vandalized vehicle/scrap	2
52	Old vandalized motorcycle/scrap	2
53	Other spare parts/scrap	
54	Generator (Yamaha)	1
55	Fan	1
56	Photocopying Machine	1
57	Type writers	04
58	Lock-desk (wooden)	2
59	Tables (wooden)	6
60	Chair (wooden)	1
61	Computer	03
62	Power Back-up	4
63	Benches (wooden)	2
64	Key Board	1
65	Printer	1
66	UPS	03
67	Desktop computer	01
68	Office chairs	08
69	Shutters, windows and frames	05
70	Stance toilet	02
71	Solar panel	06
72	Wall clock	02
73	Tanks	02
74	cupboards	01
75	Laptop	01
76	Insemination kit	01
77	camera	01
78	cabinet	01
79	Fridge	01
80	Aminophate	02
81	Ampicillin injection	39
82	Diazephram inj.	140
83	Gentamycin inj.	170
84	Glucose 50%	04
85	Hydro cortozone	627
86	Oxytocin	380
87	Benzacine injection	480
88	Ledocoine injection	01
89	Magnesium sulphate	35

90	Calcium gluemeteirod	33
91	Vitamin k injection	10
92	X-pen injection	140
93	Amitriptyhine	39,000
94	Coartem of b	240
95	Biscodyle tablets	1,500
96	Calcium	1,400
97	Folic Acid	1,000
98	Mabendazole	2,000
99	VHC200cc	63,600
100	Chlorohexiphine	09
101	Misoprostel tabs	250
102	Implanon	252
103	Sayana press	14
104	Emergency Pills	08
105	Microgynous	132
106	Zaine Tin	3,150
107	Male condoms	3,516
108	A2T +3TC Adult	643
109	ABC + 3TC pead	1,905
110	Neveraphine syrup	06
111	ADF+3TC Adult	4,398
112	DTG 50mg	300
113	Atazanavir	20
114	Fluconazole	04
115	ABC/ 3TC/ DTG	495
116	TDF/3TC/EFV	45
117	Lopinov/Reti	5,320
118	ABC+3TC Adult	36
119	Bioline	350
120	Start Park	1,100
121	Dnoket	360

STORES FINDINGS

1. The store balances agree with the ledger balances
2. There is no specific storage facility for the district as store(s). Instead, there are two containers at the district headquarters which have been designated to act as district stores.
3. The district should consider construction of actual stores for the materials being kept in the containers as stores
4. The medical store was recently renovated to fit a modern drugs store.
5. The additional storage facility (Container) placed besides the medical stores helps to keep items which are not affected by heat.

CASH AND BANK FINDINGS

1. There were no cash balances found in all the offices for the FY 2023/2024 as at the close of the business on the 30/06/2024. The

bank balances for all the district accounts had been fully reconciled with the cash book balances as indicated in the duly filled copies of BoS for cash/bank balances' forms, the bank statements and bank reconciliation statements

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Hoima District Revenue Collection Account	BOU	5090168000000	0	0	UGX
2	Hoima DLG GFunds Collection Account	Stanbic	9030006387232	233,188,893	233,188,893	UGX
3	Hoima District UWEP Recovery account	DFCU	1133554793436	17,715,325	17,715,325	UGX
4	Hoima District ACDP Account	Stanbic	9030016875324	494	494	UGX
5	Hoima District Revolving Fund Recovery Account	Stanbic	9030011181952	5,484,857	5,484,857	UGX
6	Buhanika sc LGMSD/DDEG Ac	Stanbic	9030006337804	6,330	6,330	UGX
7	Buhanika Sc development A/c	Stanbic	9030006335445	4,860	4,860	UGX
8	Kitoba sc Revenue Account	Stanbic	9030006337383	1,167	1,167	UGX
9	Kitoba sc MSD/DDEG Account	Stanbic	9030006338002	2,959	2,959	UGX
10	Kitoba sc development	Stanbic	9030006335453	7,029	8,399	UGX
11	Kigorobyia sc A/c	Stanbic	9030006287548	97,327	97,327	UGX
12	Kigorobyia sc LGMSD/DDEG a/c	Stanbic	9030006337790	95,232	95,232	UGX
13	Kyabigambire Sub-County General Revenue Account	Stanbic	9030006337391	430	430	UGX
14	Kyabigambire SC LGMSD/DDEG A/C	Stanbic	9030006338029	10,476	10,476	UGX

15	Kyabigambire SC Development Account	Stanbic	9030006335534	10,048	10,048	UGX
16	Buseruka Sc Ddeg a/c	Stanbic	9030006337952	2,856	2,856	UGX
17	Buseruka SC Development A/C	Stanbic	9030006287556	232,670	232,670	UGX
18	Buseruka Sub- County 25% Account	Stanbic	9030006335674	3,193	3,193	UGX
19	Bombo sc Operations	Stanbic	9030020431368	2,608	2,608	UGX
20	Bombo sc General Fund Account	Stanbic	9030020431368	23,742	23,742	UGX
21	Kisukuma sc GF a/c	Stanbic	9030020118759	1,292	1,292	UGX
22	Kisukuma sc Operations Account	Stanbic	9030020431619	2,921	2,921	UGX
23	Kapaapi sub- county General Fund Account	Stanbic	9030020118791	832	832	UGX
24	Kapaapi sc operational funds A/c	Stanbic	9030020431333	34,290	34,290	UGX
25	Buraru SC General Fund Account	Stanbic	9030020149220	3,774	3,774	UGX
26	Buraru sc Operations	Stanbic	9030020431309	1,337	1,337	UGX
27	Kabaale SC GF a/c	Stanbic	9030020118678	4,066	4,066	UGX
28	Kabaale SC operations	Stanbic	9030020431414	15,645	15,645	UGX
29	Kiganja Sub County General Fund Account	Stanbic	9030020118430	14,942	14,942	UGX
30	Kiganja Sub County Operations Account	Stanbic	9030020431295	3,187	3,187	UGX
31	Kigorobya Town Council Account	Stanbic	9030006337073	8,200,833	200,833	UGX
32	Kigorobya TC GF A/C	Stanbic	9030006335682	47,162	47,162	UGX
33	Kigorobya Town Council DDEG ccount	Stanbic	90300014400973	4,707,306	58,306	UGX
34	Kigorobya TC Operational Account	Stanbic	9030006335690	1,671,880	47,430	UGX

35	Bulindi Town Council General Funds Account	Stanbic	9030018658940	807,910	4,910	UGX
36	Bulindi TCOperational Account	Stanbic	9030018658991	230,406	32,406	UGX
37	Kijongo sub-county General Fund Account	Stanbic	9030020118821	132,454	132,454	UGX
38	Kijongo sub-county expenditure account	Stanbic	9030020431325	28,172	28,172	UGX

RECOMMENDATIONS

1. Disposal to be carried out as soon as possible, so that the value of the items recommended for boarding off does not depreciate.
2. All items recommended for boarding off should be stored safely by the respective Departments, to avoid further damage.
3. The services of the Government Valuer to be acquired early to avoid delays, to enable timely disposal
4. Management to enforce the issue of safe custody and maintenance for assets, some items were not properly stored, but all this was because of lack of storage space
5. Assets should be engraved for ease of referencing and identification; this should be enforced by Head of departments immediately they acquire/ receive new items.
6. The district should consider construction of actual stores for the materials
7. being kept in the containers as stores.
8. Management and heads of departments should ensure that all assets are recorded in the assets register before distribution to beneficiaries.

PICTORIALS



835 IBANDA DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Each and every item of stores should be engraved	Some items were engraved	Not fully done
2	Drugs and other medical supplies should be separated from other items of stores	Two rooms were created, one for Drugs and medicines and another for other Items.	Fully separated
3	Most of the files don't have where to be kept and this poses the risk of being damaged.	Nil	Not yet done
4	The non- usable items should be disposed off to save room for more useful items	Nil	Not yet done
5	Transport equipment that are grounded should be disposed off.	Three motor- vehicles were disposed of and two motor cycle. The rest never attracted bidders.	Motor cycles which never attracted bidders should be sold as scrap.
6	Motor Vehicle Reg. No. UG3161R needs expert repairs	The motor vehicle is now repaired and running.	It is in good condition.
7	Motor vehicle Reg. No LG0018-032 needs expert repairs	It is in garage	The vehicle should be taken to Mitsubishi for expert repairing.
8	The store rooms at Ishongororo H/C IV & Finance Department are small and congested to hold all the stocks	Nil	Still there is need to construct other store rooms
9	Maternity wing of Ishongororo HCIV is also in need of renovation.	Nil	Not yet done
10	There is obsolete and salvage stock which needs to be disposed off	Nil	Not yet done

ASSET FINDINGS

1. One of two twin houses at Ishongororo HC1V for housing Junior staff need some renovation and painting.
2. Screen wall of Newly built Pit latrine had developed cracks at Bwaha HCIII.
3. Lights powered by solar power at Bwaha HCIII was not functional and Keys to the battery house was lost this makes it difficult to know the cause of power failure.
4. Motor grader Reg. No. LG0016- 16 needs major repairs so as to reduce pressure on the one grader that is operational.
5. Motor Vehicle No. LG0018-032 need expert repairs especially from the mother company that supplied it.

Other Findings

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1.	Land	27		11,260,000
2.	Buildings & structures	40		6,281,679,320
3.	Transport Equipment			2,136,160,520
4.	Office Equipment	99		45,216,000
5.	Medical Equipment	166		56,535,140
6.	ICT Equipment	170		181,540,900
7.	Furniture & fittings	323		200,173,500

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motorcycle- Yamaha DT 125	UDA. 301U
2	Motorcycle	UG. 2038R
3	Motorcycle	UG. 0271M
4	Motorcycle	UG. 2821R
5	Motorcycle	UG. 1018A
6	Motorcycle AG Yamaha	No. plate lost
7	Motorcycle TF 125 Suzuki	UG. 2398M
8	Motorcycle TF 125 Suzuki	UG. 3559M
9	Motorcycle Yamaha DT 125	No.plate
10	Motorcycle Yamaha DT 125	
11	Motorcycle Honda	LG0007-61

12	Motorcycle	UDX 440 Z
13	Motorcycle	UBA 193 Z
14	Motorcycle Jailing	UG. 3268M
15	Motorcycle Yamaha	LG0003-61
16	Motorcycle Yamaha 2005	UG 0003-61
17	Motorcycle Yamaha 2005	UDA 3014
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
18	Scanning Machine sound Scan)	
19	Weighing Scale	
20	Tyres	10
21	Delivery Bed	
22	Radio call	
23	Notice Board	2
24	Pipe HI	
25	Water Sink	
26	Metallic pipe	
27	Manual centrifuge	
28	Needle Cutter	
29	Flat Iron	
30	Forceps	
31	Solar Fridges without Panels	3
32	Electric Fridges	3
33	Gas Fridges	3
34	Motorcycle Yamaha	
35	HP laptop	
36	Garbage Skips	5
37	Grader blades	
38	Old Iron sheets	4
39	Tipping Implement	
40	Grease Pumps	
41	Wheel caps	3
42	Nuts and bolts	5
43	Wheel barrows	2
44	Motor	
45	Wooden Benches	
46	Bearing	
47	Door frames Wooden	2
48	Metallic table (Incomplete)	
49	Bed (Incomplete)	
50	Door shutters (4) Double	4
51	Door shutters (1) single	
52	Iron sheets (5 fit)	

STORES FINDINGS

1. All HC III don't have enough space for stores. They are rooms in OPD and usually small as it was not envisaged to serve that purpose.
2. Most of the Items in the stores are not engraved more especially in sub counties and Health centres. This poses a risk of misuse and possible theft

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CU R
1	Ibanda District General fund	DFCU-Ibanda	01983501000110	83,593,363	90,893,363	UG X
2	Ibanda District Treasury Single Account	Bank of Uganda	005580528000000	00	00	UG X
3	Ibanda District UWEP Recovery	DFCU-Ibanda	01623505134870	1,080,421	2,030,921	UG X
4	Ibanda District Youth Livelihood Revolving Fund	DFCU-Ibanda	01983501003089	7,284,116	7,284,116	UG X
5	Ishongororo Health Centre IV	Centenary Ibanda	5212100024	6,907,917	33,317	UG X

RECOMMENDATIONS

1. The district and Sub County management are commended for their effort in securing government pieces of land by acquiring land titles of those pieces of land. However, other remaining

- pieces of land should be secured by acquiring land titles to prevent land grabbing.
2. Construction of storerooms in all health centre 111, sub counties and Town councils should be taken as priority by the district.
 3. Recruitment of staff to manage stores function at relevant entities should be looked into more especially at Health centre 111 level.
 4. Items in all stores, departments, sub counties, Town councils and Health centres that are not engraved / tag numbered, should be done immediately and the ones to be acquired should be engraved by the supplier before delivery to safe guard them from misuse and theft.
 5. The screen walls at the newly constructed pit latrine which has developed some cracks at Bwahwa HCIII should be repaired immediately before it falls off.
 6. Solar Power at Bwahwa HCIII which had gone off, an expert in solar systems should be sent to Bwahwa to examine and put back solar power and the battery house at bwahwa should be opened as soon as possible.
 7. Though the grader reg. No: is garage at Mbarara regional work shop for repairs, the grader is old. So, the acquisition of a new grader which would help in Road works is of paramount importance.
 8. Renovation of Maternity wing and a two twined house at Ishongororo Health centre 1V should be considered urgently.
 9. Construction of staff House at Kanywambogo HCIII so to accommodate more staff should be looked into as the area is a hard to reach.
 10. The non-usable items as indicated in the list of un serviceable items should be disposed off where some don't attract bidders should be sold as salvage to create room for more useful items.

PICTORIALS



838 JINJA DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The Chief Administrative Officer should mobilize funds from the Line Ministry and other stake holders or donor as the district has limited resources to complete the works.	It has been recommended that all DDEG funds be committed to the completion of the building	The funds are still insufficient for the remaining works
2	The district hospital should prioritize the budget provision for medicines and supplies to cater for the increased number of patients.	Medicine supplies has since increased	The physical inspection identified that there were enough supplies
3	The Buwenge General hospital requires provision of staff accommodation at the facility.	No action taken	No budget provision
4	The ministry of works and housing should approve the use of regional workshop engineers to assess and value of assets recommended for disposal.	Request was made through the ministry of works.	They sent officers from the ministry.
5	There is need to urgently re-register motor cycles whose number plates have been withdrawn by their respective donors.	No action taken	No budgetary provision
6	Staff houses should be constructed to offer accommodation to health workers who attend to admitted patients particularly at night at Buwenge General hospital	Patients are being admitted	The District Health officer has taken on the Line ministry to provide funds for construction of staff houses
7	Fence should be put to improve on the security of Buwenge general hospital property and encroachers on the hospital land	on going	Works in progress
8	CBC Machine, Elecholye machine, oxygen cylinder, oxygen concentrators, fire extinguishers dental chair should be provided at Buwenge general hospital.	Procured exempt the dental chair	The dental chair is too expensive for the available resources
9	The District Engineer should plan for renovation and installation of power in District central store.	No action taken	The whole store is dilapidated and needs urgent renovation.
10	The district engineer should budget secure burglar proof for windows and doors The district should budget for renovation of the natural resources department building	No action taken	Limited resources
11	School Foundation bodies are not ready to give land titles and those which can get land titles cannot manage due to inadequate funding.	No action taken	Limited resources

12	Kakira Technical Institute lacks enough building and has no construction workshop, fashion and design (tailoring), catering, electrical installation, Agriculture for agricultural training	No action taken	The line ministry should provide funds for establishment of the necessary infrastructures of the institute.
13	Better equipped class rooms are required at Kakira community technical institute	Temporary structures were put in place	The line ministry should provide funds for establishment of the necessary infrastructures of the institute.
14	A well-equipped library is required to implement the new curriculum	No action taken	The line ministry should provide funds for establishment of the necessary infrastructures of the institute.
15	Renovation of Finance department office should be done immediately to respond on the cracks	Action was taken	Partial renovation done
16	Planning department vehicle should be procured	No action taken	Limited resources
17	The planner should lobby stakeholders such as National Planning Authority to provide funds for planning at lower councils.	No action taken	No positive response yet

ASSET FINDINGS

1. There was a Constructed Staff accommodation at Kakira health Centre III - donated by KORD (Kakira Out growers Rural Development) and wansimba health centre ii by Butagaya Sub County.
2. The uncommissioned antenatal/maternity ward building at Buwenge HCIV was occupied to reduce on the congestion at the health facility.
3. Lack of Infrastructures at Kakira Community Technical Institute for example,
4. No dormitory for boys- the school only improvised by making to classrooms to act as dormitory for boys
5. No library,
6. No workshops- for agriculture, and
7. The Institute has a school nurse but it has no medical equipment at the Institute
8. The Institute has enough land approximately but its not fully titled

Other Findings

S/N	Item	Units	Amounts
1	Variety retailers	2	3250000
2	Mugaya taibu	1	2,500,000
3	Batambuze Juma	1	2,240,000
4	URA	1	4,980,655
5	Dhakaba and co. advocates	1	1,400,000
6	Receivables		
7	Trading licenses	1	19,581,551
8	Ground rent	1	30,892,520

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land	29		5,051,413,758
2	Buildings & Structures	118		53,741,854,538
3	Transport equipment	129		4,609,427,624
4	ICT Equipment	103		1,221,660,588
5	Furniture and fittings			2,960,493,535

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motorcycle- Suzuki TF	LG0077-12
2	Motor grader Komatsu	LG0063-12
3	Pickup Isuzu Tougher	UG 0702R
4	Pickup Mitsubishi L200	UG 0049E
5	Pickup Isuzu TFS	UG 1095E
6	Motorcycle Suzuki TF	UL 0073
7	Motorcycle Suzuki	UL 0067
8	Motorcycle Yamaha	UG 0732S
9	Motorcycle Jailing	UG 1648R
10	Motorcycle Jailing	UG 1674R
11	Pickup Nissan	618 UAY
12	Motor cycle Honda	LG0116-12
13	Motor cycle Honda	LG0112-12
14	Motor cycle Yamaha	LG0121-12
15	Motor cycle Honda	LG0113-12
16	Motor cycle Yamaha	LG0125-12
17	Motor cycle Yamaha	LG0130-12
18	Pickup JMC	LG0010-035
19	Pickup Nissan Hard body	UG 2172M
20	Motor cycle Jialing	UG 1543R
21	Motor cycle Honda XLR	UG 1301E
22	Motor cycle Jialing	UG 1398E

23	Motor cycle Jialing	LG0031-12
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
24	Admission bed (2)	2
25	Water tank	1
26	Motorcycle (hero punch SB)	1
27	Fiocchetti Fridge	1
28	Subir Fridge	1
29	TV set at	1
30	Photocopier a	1
31	Computer	2
32	Typewriter	1
33	Tables	1
34	Bucket teeth	1
35	Used blades	1
36	Wall clock	1
37	Monthly site inspection report book	1
38	Old tyres	1
39	Scarifiers	1

STORES FINDINGS

1. Board of survey team did an independent verification/stock count of all the inventories/stores and confirmed with the stock records as indicated in the tables below.
2. Health facilities with small room for drugs store
3. The Incharge Health Centre III and IIs acts as store keepers thus there is need for a designated officer who dispenses drugs.
4. The Board of survey found out that District Central store is so dusty, leaking Roof and dark thus no electricity.
5. The District Production Store was so organized in that all items for the different sectors were arranged and partitioned.
6. There were no loses of drugs in the stores – stores records were properly maintained thus stock balances were matching with the physical balances at hand.

CASH AND BANK FINDINGS

1. 85% of the institutions visited their cash books were duly ruled off and balanced and reconciled with the bank balance.
2. 25% of health facilities lack knowledge of posting and reconciling cash and bank balances.
3. There is delayed collection of bank statements by all health centers visited which leads to delay in reconciling the cash books.

4. There was no cash at hand seen.
5. There is security of cash and financial documents or records at all the departments and institutions visited.
6. Some lower local government delayed to access and process bank statements due to negative balances for example Buwenge Sub County and Busede Sub County

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Jinja district revenue collection	Bank of uganda	005110052800000	0	0	UGX
2	Jinja district general fund	Dfcu bank	0145002148600			UGX
3	Jinja district global fund	Dfcu bank limited	0145002960900	0	0	UGX
4	Jinja district taso hiv/aids	Dfcu bank limited	01463501316519	3,720,824	3,720,824	UGX
5	Jinja district uwep	Dfcu bank limited	01463554597878		199,285	UGX
6	Jinja District Local Government collection	Dfcu bank limited	01983501000109	18,089,052	18,089,052	UGX
7	Jinja District youth livelihood recovery	Dfcu bank limited	01463554035721		0	UGX
8	Buwenge General Hospital	Bank of baroda	95030200001181	12,129,359		UGX
9	Buwenge Health Centre IV	Orient bank limited	50154473001	883,161	883,161	UGX
10	Buwenge subcounty Gen fund	Bank of Africa	30203235003	207,973	207,973	UGX
11	Buwenge S/c Gen Rev collection fund	Bank of Africa	30204256004	107,952	107,952	UGX
12	Kakira community technical institute	Stanbic	9030005732181	39,008,054	39,008,054	UGX
13	Kakira community	Stanbic	9030006403033	30,796,882	30,796,882	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
	technical institute fees					
14	Kakira Town council general fund	Stanbic	9030008870941	72,448	72,448	UGX
15	Kakira Town council operational account	Centenary	4312100022	1,121,476	51,476	UGX
16	Kakira Town council roads fund account	Centenary	4312100025	45,332,992	35,907	UGX
17	Kakira Town council DDEG	Centenary	4312100026	12,765	12,765	UGX
18	Kakira town council lower council account	Centenary	4312100027	10,533	10,533	UGX
19	Kakira Town Council Property Account	STANBIC	903001042833	113,120	113,120	UGX
20	Buwenge town council general fund account	Dfcu bank limited	01983501002313	245,074	245,074	UGX
21	Buwenge town council operations	Dfcu bank limited	01463618096359	670,232	670,232	UGX
22	Buwenge town council ddeg	Dfcu bank limited	01463618096155	3,519,080	64,580	UGX
23	Buwenge town council urban roads	Dfcu bank limited	01983501001177	10,978,812	168,342	UGX
24	Buwenge town council property tax	Pride microfinance limited (mdi)	243206052286502			UGX
25	Buwenge town council	Pride microfinance limited (mdi)	243205052286501			UGX
26	Namagera tc general fund	Dfcu bank limited	01463659251333	161,719		UGX
27	Namagera tc operation	Dfcu bank limited	01463659251379	2,816,957		UGX
28	Butagaya sc general fund	Dfcu bank limited	01983501001326	55,807	55,807	UGX
29	Butagaya subcounty operational	Dfcu bank limited	01983501001327	42,917	42,917	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
30	Butagaya subcounty road fund	Dfcu bank limited	01983501001328	0	0	UGX
31	Busede s/cty gen. Fund a/c	Dfcu bank limited	30204150001			UGX
32	Busede s/cty operational a/c	Bank of Africa	30111062005	0	0	UGX
33	Buyengo tc general fund	Bank of Africa	03178130000	-	-	UGX
34	Buyengo tc operation	Bank of Africa	03178110009	9,975	9,975	UGX
35	Kakaire health center iii	Orient bank limited	50154285001	17,545	17,545	UGX
36	Kakira health center iii	Orient bank limited	50154272001	127,848	127,848	UGX
37	Wairaka health centre iii	Orient bank limited	50154277001	-	-	UGX
38	Butagaya health centre iii	Orient bank limited	50154268001	68,325	68,325	UGX
39	Wansimba health center ii	Orient bank limited	50154273001	52,361	52,361	UGX
40	Busede health centre iii	Orient bank limited	50154265001	103,720	103,720	UGX
41	Magamaga health center iii	Orient bank limited	50154366001	17,514	17,514	UGX
42	Budima health center iii	Orient bank limited	50154476001	-	-	UGX
43	Bubugo health center ii	Orient bank limited	50154266001	-	-	UGX
44	Namwendwa health center ii	Orient bank limited	50154472001	-	-	UGX
45	Lumuli health center	Orient bank limited	50154275001	18,786	18,786	UGX
46	Bunawona health centre ii	Orient bank limited	50154474001	22,982	22,982	UGX
47	Kitanaba health center ii	Orient bank limited	50154377001	6,845	6,845	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
48	Kamigo health center ii	Orient bank limited	50154267001	-	-	UGX
49	Nsozibiri health center ii	Orient bank limited	50154271001	49,850	49,850	UGX
50	Buwolero health center ii	Orient bank limited	50154376001	-	-	UGX
51	Nalinaibi healt centre ii	Orient bank limited	50154290001	172,361	172,361	UGX
52	Nabitambala hc ii	Orient bank limited	50154283001	-	-	UGX
53	Kisasi health centre ii	Orient bank limited	50154375001	53,649	53,649	UGX
54	Mpambwa health centre iii	Orient bank limited	50154740001			UGX
55	Mpungwe health center ii	Orient bank limited	50154379001	2,361	2,361	UGX
56	Bwase health center ii	Orient bank limited	50154475001	0	0	UGX
57	Kamigo primary school	Tropical bank limited	2000335625	61,541	61,541	UGX
58	Kakuba p. School	Stanbic	9030000845255	53,847	53,847	UGX
59	Idoome ps	Stanbic	9030000843406	6,823	6,823	UGX
60	Mwiri primary school	Stanbic	9030006498530	39,857	39,857	UGX
61	Wansimba primary school	Stanbic	9030006601404	87,853	87,853	UGX
62	Iziru primary school	Stanbic	9030006601374	10,445	10,445	UGX
63	Butagaya primary school	Stanbic	9030000948542	1,758	1,758	UGX
64	Busegula primary school	Stanbic	9030000848521	5,533	5,533	UGX
65	Ndiwansi p/s	Stanbic	9030000843341	333	333	UGX
66	Nakagyo primary school	Stanbic	9030000896615	49,082	49,082	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
67	Bulugo primary school	Stanbic	9030000848599	158	158	UGX
68	St matia m kagoma p/sch	Stanbic	9030000896585	37,766	37,766	UGX
69	Mawoito cou prim sch	Stanbic	9030000848513	15,123	15,123	UGX
70	Nkondo p/s	Stanbic	9030000843473	24,375	24,375	UGX
71	Mawoito salv army p/s	Stanbic	9030000848467	1,251	1,251	UGX
72	Kalebera primary school	Stanbic	9030000796165	2,352	2,352	
73	Buwala p/s	Stanbic	9030000843333	34,835	34,835	
74	Buwera primary school	Bank of Baroda	95030100003526	40,335	40,335	UGX
75	Wairaka primary school	Bank of Baroda	95030200000268	744,279	744,279	UGX
76	St. Kaloli bulama primary school	Bank of Baroda	95030100002473	39,902	39,902	UGX
77	Kaitandovu primary school	Bank of Baroda	95030100003528	43,919	43,919	UGX
78	Butangala primary school	Bank of Baroda	95030100003525	-	-	UGX
79	Mutai primary school	Bank of Baroda	95030100004550	79,818	79,818	UGX
80	Buwenge township primary school	Bank of Baroda	95030100004550	55,768	55,768	UGX
81	Nsozibiri primary school	Bank of Baroda	95030100010896	43,734	43,734	UGX
82	Nanfugaki primary school	Bank of Baroda	95030100010862	53,005	53,005	UGX
83	Kagoma p/s	Bank of Baroda	95030100001576	39,691	39,631	UGX
84	Mutai primary school	Bank of Baroda	95030100004550	79,818	79,818	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
85	Nabirama primary school	Bank of Baroda	95030100010930	37,649	37,649	UGX
86	Muguluka primary school	Bank of Baroda	95030100001559	113,415	113,415	UGX
87	Iwololo primary school	Bank of Baroda	95030100005053	62,473	62,473	UGX
88	Isiri primary school	Bank of Baroda	95030100005072	1,447	1,447	UGX
89	Lumuli primary school	Stanbic	9030000843368	1,263	1,263	UGX
90	Kagogwa primary school	Stanbic	9030000896801	201,731	201,731	UGX
91	Kiko primary school	Stanbic	9030000845201	1,440	1,440	UGX
92	Namagera primary school	Stanbic	9030000846588	4,117	4,117	UGX
93	Nyenga primary school	Stanbic	9030000845263	1,292	1,292	UGX
94	Lubani Primary school	Stanbic	9030000945550	1,139	1,139	UGX

RECOMMENDATIONS

1. The Chief Administrative Officer should mobilize funds from the Line Ministry and other stake holders or donor as the district has limited resources to complete the works.
2. The district hospital should prioritize the budget provision for medicines and supplies should be increased due to the increased number of patients.
3. The Buwenge General hospital requires staff accommodation to enable staff presence at the unit expansion to accommodate growing number of patients.
4. There is need for funds for infrastructure development in all primary schools (classrooms, staff accommodation, more latrine stances)
5. There is need to urgently re-register motor cycles whose number plates were withdrawn by donors

6. There should be budget provision for surveying and titling all land accommodating public institution.
7. Funds should be provided to replace hazardous asbestos sheets from schools' buildings and re- roofing them with pre-painted iron sheets
8. Infrastructure improvement and expansion for health Centre II due to increased number of patients.
9. Provision of safe drinking water for primary schools and health facilities.
10. The incomplete maternal child care building be completed

PICTORIALS



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Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Motor vehicle Land cruiser LG 0050-63 very costly to repair	No Action Taken	To be repaired
2	Motor Vehicle Ford Ranger UG 0481Z Very costly to repair(be boarded off)	No Action Taken	Be boarded off
3	Motor Vehicle Ford Ranger Double Cabin Pick Up LG 0011-036	No Action Taken	Be boarded off
4	Motor Vehicle Ford Ranger UG0662Z Expensive to maintain (be boarded off)	No Action Taken	Be boarded off
5	Motorcycle Yamaha LG0039-23 District stores.	No Action Taken	Be boarded off
6	Motorcycle Honda Jialing UG 1755R.	No Action Taken	Be boarded off
7	Motorcycle Honda Jialing.	No Action Taken	Be boarded off
8	Motorcycle LG0010-036, , from where it is	No Action Taken	Be boarded off

ASSET FINDINGS

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	Non-Residential Buildings			23,831,531,098
2	Residential Buildings			494,783,852
3	Roads And Bridges			131,800,000
4	Other Structures			103,205,984
5	Transport Equipment			
6	Light Vehicles			3,897,500,000
7	Cycles			2,040,500,000
8	Other Transport Equipment			422,008,000
9	Office Equipment			420,480,112
10	Ict Equipment			328,900,000
11	Laboratory And Research			
12	Equip Other Machinery & Equipment			1,175,378,517
13	Other Physical Assets			
14	Furniture And Fittings			247,697,500
15	Total Value Of Physical Assets Acquired, Deposited Off And Balances			33,057,110,413

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motor vehicle Ford ranger double cabin pick up	UG 0662Z
2	Motor vehicle Ford Ranger	UG 0481Z
3	Motor vehicle double cabin pick up	UAK 217Z
4	Motor Vehicle Ford Ranger double cabin pick up	LG 0011-036
5	Motor vehicle Toyota Land cruiser Station Wagon	UAR 387S
6	Hydra Form Machine	
7	Motor vehicle JMC double cabin pick Up	LG006-036
8	Motor vehicle (Omini Bus)	LG0016-63
9	Motor vehicle Toyota Land Cruiser station wagon	LG0026-63
10	Grader	LG 0001-036
11	Motor vehicle dump truck	UAH 982K
12	Motor vehicle Faw Dump truck	LG 007-036
13	Motorcycle DT Yamaha	LG 0072- 063
14	Motorcycle Yahama	LG 0030-036
15	Motor Vehicle Toyota Hilux Double cabin Pick up-eye care	UG 0629M
16	Motor vehicle Toyota Hilux Double cabin pick up	LG 0015-63
17	motor cycle Yamaha	UG0904M
18	Motorcycle Yamaha	UDX751D
19	Motorcycle Honda	UG0558Z
20	Motor vehicle JMC Pick up	LG 0003-036
21	Motor vehicle Mitsubishi double cabin pick up	UG 3165R
22	Motor vehicle Toyota Hilux Double Cabin Pick up	LG0015-63
23	Motor vehicle Suzuki Maruti	UG 3719M
24	Motor vehicle Toyota Hilux Double Cabin Pick up	UG0629M
25	Toyota Hilux double cabin pick up	UBE 689Q
26	Motor Vehicle Toyota Hilux Double Cabin Pick Up	UG0868Z
27	Motor Vehicle Suzuki Maruti	UG4042M
28	Motor vehicle ford ranger double cabin pick up	LG0011-036
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY

STORES FINDINGS

1. The store is too congested and other items not engraved
2. Store should be organized
3. The store balances agree with the ledger balances
4. There is a weekly on the stores by the stores person
5. The store space is inadequate and not organized

CASH AND BANK FINDINGS**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Kaabong District general Fund Account	Stanbic	9030005822482	15,031,480	15,031,480	UGX
2	Kaabong District YLP Recovery	Stanbic	9030009592147	18,820,850	18,820,850	UGX
3	Kaabong UWEP Recovery	Stanbic	9030013350271	7,346,850	7,346,850	UGX

RECOMMENDATIONS

1. There is need to recruit qualified inventory officer to manage the stores
2. Construct a main district store to aid in assets management
3. Management should before be handing a new asset to an officer they have to
4. first return the old one to stores
5. Consideration be taken seriously in engraving and labeling of all assets at
6. all entities in the district.
7. Follow up on all motor vehicles taken to different garages to ascertain them
8. conditions and the report be shared with management for appropriate
9. decision and Toyota Hilux UG 0868Z and Kaabong hospital ambulance
10. LG074 -63 both said to be at Mbale garage and others under repair in
11. various garages and motorcycles in parked at officer's resident's after
12. getting new ones
13. quarter of the financial year to be surveyed be, the team guided and
14. mentored on how to proceed with the work.
15. Appoint at least more board members in future of at least five for the entity as is too large

PICTORIALS



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Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	All assets that have been suggested for board-off should be done using methods approved by the contracts committee.	Disposal was not conducted	No funds availed for asset disposal activity
2	The board of survey team recommends that reserve prices for items to be disposed-off be compiled as per PPDA regulations.	Was not done	No funds availed for asset disposal activity
3	The board of survey advises that old items and scrap in health units be boarded off by respective in-charges & HUMCs with help from procurement unit in order to reduce on the cost of disposal by the District.	Disposal was not conducted	No funds availed for asset disposal activity
4	All departmental/entity assets should always be updated and engraved.	Partially done	Limited funds
5	All District Land/Plots should be surveyed and titled.	Few plots of land were titled.	Limited funds
6	Constitution of a focal point person to be updating asset register in each department/ entity.	Few entities have	No follow up done
7	Building asset/inventory management capacity among staff in all departments and entities.	Few inventory managers knew what to do.	No funds for capacity building
8	The board of survey revised guidelines 2023, formats and templates should always be used and complied to while updating inventory registers.	Revised BoS guidelines 2023, & formats/templates were used.	Done
9	Funds for assets register update & assets engraving and assets disposal activity should always be allocated during annual budgeting by each entity.	Funds allocated for District asset register update under the Finance Dep't	Funds required to do the engraving & disposal activities

ASSET FINDINGS

1. Most entities and departments lacked designated focal point persons for updating their asset registers.
2. The team observed a widespread issue with inventory control, as most asset registers were not kept up to date.
3. Significant number of assets, particularly in health centers, schools, and sub-counties, were not engraved.
4. Many health centers face limited storage space for medicines.
5. The majority of district plots, including those in lower local governments (LLGs), had not been surveyed or titled.

6. Old and non-functional vehicles and motorcycles were notably present, especially in KDA Yard.
7. Several assets were missing critical details, such as the initial cost and date of purchase.
8. Many recommendations from the previous Board of Survey for FY 2022–2023, including the disposal of assets, were not implemented.

Other findings

S/N	Item	Units	Amounts
1	Payables	26	2,420,921,534
2	Receivables	1	39,238,402
3	Subversion	179	

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1.	Grader	LG0024-13
2.	Gialing	UG 1678R
3.	Tractor	LG0019-13
4.	Suzuki (CHANGOI)	UG 0537M
5.	Jialing	UG 2829R
6.	HONDA XL	UG 1692S
7.	Jialing	Numberless jialing
8.	Suzuki	SUKIZI UG 1001S
9.	Motorcycle	UDX 572Y
10.	PICKUP	UG-0392E
11.	Suzuki	UAC 396 U
12.	Yamaha	UG 1145 R
13.	Suzuki	UAC 392 U
14.	Suzuki	UAC 311 U
15.	Yamaha	UDA 494 U
16.	Yamaha	UBA 005 Z
17.	Honda	UG 0715 A
18.	Jialing	Jialing Numberless
19.	Yamaha	Numberless DT
20.	Yamaha	Numberless DT
21.	Yamaha	Numberless DT
22.	Yamaha	UG 1000S
23.	Jlaling	UG 2041 R
24.	Yamaha	UG 0320 S
25.	Jialing	UG 3086 M
26.	Honda	Numberless L
27.	Jlaling	UG 1645 R
28.	Suzuki	UG 1273 A
29.	Honda	Numberless XL
30.	Honda	
31.	Jlaling	UG 1272 R
32.	Yamaha	UG 0807 M

S/N	ITEM DESCRIPTION	REG.NO/TAG No
33.	MOH/GAVI	UG 2902 M
34.	Suzuki	Suzuki Numberless
35.	Honda	UM 0927
36.	Yamaha	UG 0614 R
37.	Changoi	UG 0537 M
38.	Suzuki	LG 0044-13
39.	JLALING	UG 2040R
40.	HONDA	UG 11013R
41.	JLALING	UG 1678R
42.	HONDA	LG 0086-13
43.	HONDA	LG0108-13
44.	YAMAHA	LG 0120-13
45.	JLALING	UG1748R
46.	HONDA	LG0089-13
47.	HONDA	LG0094-13
48.	HONDA	LG 0098-13
49.	HONDA	LG 0091-13
50.	JLALING	UG1653R
51.	HONDA	LG0096-13
52.	HONDA	
53.	YAMAHA	
54.	JLALING	
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
55.	Cupboard	1
56.	Refrigerators	4
57.	Rechargeable Light	530
58.	HP Desk jet 5650	1
59.	Computer Compaq	1
60.	Computer Relists	1
61.	Computer Compaq	1
62.	CPU Compaq (EVO)	1
63.	Printers	9
64.	Compaq Desk Pro	1
65.	UPS /power stablizer	3
66.	Deck Panasonic	1
67.	Computer A open	1
68.	Type writer	4
69.	Computer	5
70.	CPU	5
71.	Dell Optplex	1
72.	IBM Pentium	1
73.	Computer Compaq	2
74.	Computer Dell	1
75.	CPU Dell	1
76.	Desk top LENON	1
77.	Hoofer (Haman/London)	1
78.	TV screen Panasonic	1
79.	Projector CANON LVSI	1
80.	Photocopying machines	2
81.	Flat screen Sharp (42)	1
82.	Stabilizers	3
83.	Generator Promax	1
84.	Mega Phone	12
85.	2Deep freezers	2

S/N	ITEM DESCRIPTION	REG.NO/TAG No
86.	Ice Lined Refrigerators	1
87.	Cold boxes	22
88.	Old fridges (faulty)	19
89.	Computer gateway 2000	1
90.	Inverter	1
91.	Shelves	1
92.	Scanner	1
93.	Office chairs	2
94.	Filing cabins	2
95.	Cushioned chairs	29
96.	Kinkizi chair	1
97.	Generators	2

STORES FINDINGS

1. The stores are checked four times in a financial year by the stores persons.
2. The stores have adequate room and they are well organized.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Uganda Multisectoral	Centenary	701210005	0	0	UG X
2	Agricultural Cluster Development Project		1543616787262	2,193,562	2,193,562	UG X
3	Kabale Dlg Revenue Collection Account	Dfcu	4050016000001	0	0	UG X
4	Kabale Dlg Imprest Account	Post Bank	4050016000002	0	0	UG X
5	Kabale District Local Government Wetland Resilience Account	Dfcu	3657599585	0	0	UG X
6	Kabale Dlg Youth Recovery Fund Account	Dfcu	01983501006124	3,090,431	3,090,431	UG X
7	Kabale Uwep Recovery Account	Dfcu	01983501002395	33,358,811	33,358,811	UG X
8	Ryakarimira Town Council General Account	Post Bank	4050016000062	57,700	57,700	UG X
9	Ryakarimira Town Council Operational Account	Post Bank	4050016000064	143,368	143,368	UG X

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
10	Ryakarimira Tc Works Account	Post Bank	4050016000065	42,404	42,404	UG X
11	Ryakarimira Tc Ddeg Account	Post Bank	4050016000063	403,336	403,336	UG X
12	Kamuganguzi Revenue Collection	Post Bank	4050016000038	345,296	345,296	UG X
13	Kamuganguzi General Fund	Post Bank	4050016000039	1,403,318	1,403,318	UG X
14	Kamuganguzi Sub County Ddeg	Post Bank	4050016000040	15,359,02 0	15,359,02 0	UG X
15	Kitumba Revenue Collection	Post Bank	4050016000028	81,832	81,832	UG X
16	Kitumba General Funds	Post Bank	4050016000029	66,130	66,130	UG X
17	Kitumba Sub County Ddeg	Post Bank	4050016000030	1,559,696	1,559,696	UG X
18	Butanda Revenue Collection	Post Bank	4050016000013	64,800	64,800	UG X
19	Butanda General Fund	Post Bank	4050016000014	692,200	692,200	UG X
20	Butanda Sub County Ddeg	Post Bank	4050016000015	50,831	50,831	UG X
21	Kaharo Revenue Account	Post Bank	4050016000003	29,299	29,299	UG X
22	Kaharo General Fund	Post Bank	4050016000004	763,133	763,133	UG X
23	Kaharo Sub County Ddeg	Post Bank	4050016000005	567146	567146	UG X
24	Kibuga Sub County Revenue	Post Bank	4050016000033	39,903	39,903	UG X
25	Kibuga General Fund Account	Post Bank	4050016000034	464,405	464,405	UG X
26	Kibuga Sub County Ddeg Account	Post Bank	4050016000035	4,190,536	4,190,536	UG X
27	Kibuga Sub County Lc I Account	Post Bank	4050016000036	385,517	385,517	UG X
28	Kibuga Sub County Lc Ii Account	Post Bank	4050016000037	116,822	116,822	UG X
29	Buhara Revenue	Post Bank	4050016000008	59,134	59,134	UG X
30	Buhara Sub County General	Post Bank	4050016000009	1,289,431	1,289,431	UG X
31	Buhara Sub County Ddeg	Post Bank	4050016000010	9,173,225	9,173,225	UG X
32	Buhara Sub County Lc I	Post Bank	4050016000011	218,044	218,044	UG X
33	Buhara Sub County Lc Ii	Post Bank	4050016000012	58,877	58,877	UG X

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
34	Katuna Tc General Fund	Post Bank	4050016000054	67,275	67,275	UG X
35	Katuna Tc Administration	Post Bank	4050016000055	57,600	57,600	UG X
36	Katuna Tc Works	Post Bank	4050016000056	166,827	166,827	UG X
37	Katuna Tc Finance/Planning	Post Bank	4050016000057	85,600	85,600	UG X
38	Katuna Ddeg	Post Bank	4050016000058	69,304	69,304	UG X
39	Katuna T/C Lc I	Post Bank	4050016000059	87,497	87,497	UG X
40	Katuna T/C Lc Ii	Post Bank	4050016000060	89,374	89,374	UG X
41	Rubaya Sc Revenue Collection	Post Bank	4050016000018	69,800	69,800	UG X
42	Rubaya Sub County General Fund	Post Bank	4050016000019	105,942	105,942	UG X
43	Rubaya Sub County Ddeg	Post Bank	4050016000020	364,090	364,090	UG X
44	Rubaya Sub County Lc I	Post Bank	4050016000021	84,732	84,732	UG X
45	Rubaya Sub County Lc Ii	Post Bank	4050016000022	90,665	90,665	UG X
46	Maziba Sub County Revenue Collection	Post Bank	4050016000048	154,009	154,009	UG X
47	Maziba Sub County General Fund	Post Bank	4050016000049	182,760	182,760	UG X
48	Maziba SC Ddeg	Post Bank	4050016000050	773,075	773,075	UG X
49	Kahungye Sub County Revenue Collection	Post Bank	4050016000023	52,801	52,801	UG X
50	Kahungye General Fund	Post Bank	4050016000024	370,274	370,274	UG X
51	Kahungye Sc Ddeg	Post Bank	4050016000025	1,215,079	1,215,079	UG X
52	Kyanamira S/C Revenue Collection	Post Bank	4050016000043	68,550	68,550	UG X
53	Kyanamira S/C General Fund	Post Bank	4050016000044	681,242	681,242	UG X
54	Kyanamira SC Ddeg	Post Bank	4050016000045	482,905	482,905	UG X
55	Kakomo Hc Iv	Post Bank	4050016000098	179,860	179,860	UG X
56	Maziba Hc Iv	Post Bank	4050016000105	649,666	649,666	UG X
57	Rubaya Hc Iv	Post Bank	4050016000073	564,306	564,306	UG X

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
58	Habubale Hc Ii	Post Bank	4050016000079	54,688	54,688	UG X
59	Kamuganguzi Hc Iii	Post Bank	4050016000097	63,004	63,004	UG X
60	Kisaasa Hc Ii	Post Bank	01540010188613	12,593	12,593	UG X
61	Buhara Hc Ii	Post Bank	4050016000091	56,433	56,433	UG X
62	Kyasano Hc Ii	Post Bank	4050016000082	57,288	57,288	UG X
63	Nyanja Hc Ii	Post Bank	4050016000094	57,788	57,788	UG X
64	Nyabushabi Hc Ii	Post Bank	4050016000092	67,788	67,788	UG X
65	Kasheregyenyi Hc Iii	Post Bank	4050016000088	71,196	71,196	UG X
66	Kabindi Hc Ii	Post Bank	4050016000068	67,788	67,788	UG X
67	Kijurera Hc Iii	Post Bank	4050016000071	17,788	17,788	UG X
68	Bwama Hc Iii	Post Bank	4050016000099	58,630	58,630	UG X
69	Kicumbi Hc Ii	Post Bank	4050016000090	67,788	67,788	UG X
70	Kda Staff Clinic	Post Bank	4050016000087	57,788	57,788	UG X
71	Katenga Hc Ii	Post Bank	4050016000089	64,788	64,788	UG X
72	Nyabushabi Hc Ii	Post Bank	4050016000092	67,788	67,788	UG X
73	Karujanga Hc Ii	Post Bank	4050016000107	55,454	55,454	UG X
74	Burambira Hc Ii	Post Bank	4050016000077	57,788	57,788	UG X
75	Kavu H/C Ii	Post Bank	4050016000093	57,788	57,788	UG X
76	Nyakasharara H/C Ii	Post Bank	4050016000104	57,788	57,788	UG X
77	Karweru H/C Ii	Post Bank	4050016000081	57,788	57,788	UG X
78	Kanjobe Hc Ii	Post Bank	01540010189399	1,139,419	1,139,419	UG X
79	Kitooma H/C Iii	Post Bank	4050016000127	50,828	50,828	UG X
80	Rusikiizi H/C Ii	Post Bank	4050016000080	57,788	57,788	UG X
81	Buhara Hc Iii	Post Bank	4050016000091	56,443	56,443	UG X
82	Buramba H/C Iii	Post Bank	4050016000076	64,400	64,400	UG X
83	Kigata Hc Ii	Post Bank	4050016000086	57,788	57,788	UG X
84	Kahungye Hc Ii	Post Bank	4050016000084	65,088	65,088	UG X

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
85	Muyumbu Hc Ii	Post Bank	4050016000067	56,788	56,788	UG X
86	Kahondo Hc Iii	Post Bank	4050016000075	51,064	51,064	UG X
87	Butanda Hc Iii	Post Bank	4050016000072	52,396	52,396	UG X
88	Kyanamira H/C Iii	Post Bank	4050016000078	57,264	57,264	UG X
89	Kigarama H/C Ii	Post Bank	4050016000074	53,788	53,788	UG X
90	Kyobugombe H/C Ii	Post Bank	4050016000102	57,788	57,788	UG X
91	Kafunjo Hc Ii	Post Bank	4050016000083	57,788	57,788	UG X
92	Rwene Hc Ii	Post Bank	4050016000070	57,788	57,788	UG X
93	Rukore High School	Stanbic	9030005620111	58,508	58,508	UG X
94	Kizinga Technical School	Stanbic	9030005620499	22,426,487	22,426,487	UG X
95	Rubaya Secondary School	Stanbic	9030005619938	13,976,805	13,976,805	UG X
96	Rwesasi Secondary School	Stanbic	9030005619989	6,672,950	6,672,950	UG X
97	Lake Bunyonyi Senior Secondary School	Stanbic	9030005620367	810,302	810,302	UG X
98	Kahondo Senior Secondary School	Centenary	7020304197	5,919,628	5,919,628	UG X
99	Buranga Senior Secondary School	Stanbic	9030005620103	12,212,699	12,212,699	UG X
100	Kigata High School	Stanbic	9030005619989	14,463,988	14,463,988	UG X
101	Kamuganguzi Janan Luwum Memorial	Stanbic	9030005620685	17,752	17,752	UG X
102	St Barnabas Sss Karujanga	Stanbic	9030005620405	7,418,415	7,418,415	UG X
103	Buhara Secondary School	Centenary	3201213873	16,157,576	16,157,576	UG X
104	Kamuronko Senior Secondary School	Stanbic	9030010295806	4,913,650	4,913,650	UG X
105	St Francis College Kyanamira	Centenary	7020003454	10,871,777	10,871,777	UG X
106	Bishop Kivengere Girls School	Stanbic	9030005620529	3,310,488	3,310,488	UG X
107	Bishop Kivengere Girls School	Equity	1045201064397	4,038,262	4,038,262	UG X
108	Butanda Secondary School	Dfcu	01981011170135	1,586,924	1,586,924	UG X

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
109	Rukore Community Polytechnic	Stanbic	9030005669307	26,680,278	26,680,278	UG X
110	Rukore Community Polytechnic	Equity	01981011164917	5,474,058	5,474,058	UG X
111	Bugarama Ps	Dfcu	01981011041299	3,569,488	3,569,488	UG X
112	Buhara Ps	Dfcu	01981011041301	33,384	33,384	UG X
113	Bwera Ps	Dfcu	01981011041311	11,369	11,369	UG X
114	Kabawesi Ps	Dfcu	1981011041298	12,730	12,730	UG X
115	Kabanyonyi Ps	Post Bank	4050016000217	51,298	51,298	UG X
116	Kacuro Ps	Dfcu	01981011041302	1,172	1,172	UG X
117	Kagina Ps	Dfcu	1981011041310	9,336	9,336	UG X
118	Kagorogoro Ii Ps	Dfcu	1981011041297	6,796	6,796	UG X
119	Kakondo Ps	Dfcu	1981011041313	11,079	11,079	UG X
120	Kijonjo Ps	Dfcu	01981011041309	5,118	5,118	UG X
121	Muyebe Ps	Dfcu	01981011041305	13,882	13,882	UG X
122	Nyabyondo Ps	Dfcu	01981011041314	2,834	2,834	UG X
123	Nyamucengyere Ps	Dfcu	0198101104137	15,937	15,937	UG X
124	Ruboroga Ps	Dfcu	0198101104134	33,864	33,864	UG X
125	Rwene Ps	Post Bank	4050016000158	68,381	68,381	UG X
126	Rwiraguju Ps	Dfcu	01981011041312	3,749	3,749	UG X
127	Bigaaga Ps	Dfcu	01981011041295	273,573	273,573	UG X
128	Butanda Ps	Dfcu	01981011041289	157	157	UG X
129	Kabere Ps	Post Bank	4050016000171	2,172,800	2,172,800	UG X
130	Kagoma Ps	Dfcu	01981011041285	5,331	5,331	UG X
131	Kagorogoro I	Dfcu	1981011041287	2,600,000	2,600,000	UG X
132	Kahungye Ps	Dfcu	01981011041293	10,711	10,711	UG X
133	Katojo Ps	Post Bank	4050016000159	65,129	65,129	UG X
134	Kinyamari Ps	Dfcu	01981011041283	6,595,119	6,595,119	UG X

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
135	Nyamiryango Ps	Dfcu	01981011041290	6,652	6,652	UG X
136	Rubaya Ps	Post Bank	4050016000125	6,196,979	6,196,979	UG X
137	Rubumba Ps	Dfcu	01981011041292	2,371,349	2,371,349	UG X
138	Rutojo Ps	Post Bank	4050016000119	53,100	53,100	UG X
139	Rwancerere Ps	Dfcu	01981011041294	2,506	2,506	UG X
140	Kaharo Ps	Post Bank	4050016000194	108,033	108,033	UG X
141	Kansinga Ps	Dfcu	01981011026694	300	300	UG X
142	Kitohwa Ps	Dfcu	01981011026695	10,729	10,729	UG X
143	Kizinga Ps	Dfcu	01981011026698	2,080,000	2,080,000	UG X
144	Kyobugombe Ps	Dfcu	01981011026692	44	44	UG X
145	Nkumbura Ps	Post Bank	4050016000120	98,600	98,600	UG X
146	Ntungamo Ps	Dfcu	01981011026691	6,248	6,248	UG X
147	Nyabitabo Ps	Dfcu	01981011026686	1,097,959	1,097,959	UG X
148	Nyakigugwe Ps	Post Bank	4050016000203	56,333	56,333	UG X
149	Nyamushungwa Ps	Dfcu	01981011026693			UG X
150	Rwesasi Ps	Post Bank	40500160000150	173,738	173,738	UG X
151	Buhumba Ps	Dfcu	01981011041278	483		UG X
152	Bunagana Ps	Dfcu	01981011041212	-	-	UG X
153	Buranga Ps	Dfcu	01981011041281	12,243	12,243	UG X
154	Butuuza Ps	Dfcu	01981011041270	3,585	3,585	UG X
155	Kasheregyenyi Ps	Dfcu	01981011041276	7,896	7,896	UG X
156	Katenga Ps	Dfcu	01981011041275	22,318	22,318	UG X
157	Kicumbi Ps	Dfcu	01981011041280			UG X
158	Kikole Ps	Dfcu	01981011041279	-	-	UG X
159	Kisasa Ps	Dfcu	01981011041273	5,174,912	5,174,912	UG X
160	Kyasano Ps	Post Bank	4050016000214	57,800	57,800	UG X
161	Kamugangunzi Ps	Dfcu	01981011041271	9,825	9,825	UG X

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
162	Katuna Ps	Dfcu	1981011041269	5,016	5,016	UG X
163	Mayengo Ps	Post Bank	4050001600118	57,891	57,891	UG X
164	Mukarangye Ps	Dfcu	0191011041274	498	498	UG X
165	Nyinarushengye Ps	Post Bank		37,380	37,380	UG X
166	Bufuka Ps	Dfcu	01981011026667	1,646,224	1,646,224	UG X
167	Bukoora Ps	Dfcu	01981011026666	16,224	16,224	UG X
168	Bwama Ps	Post Bank	4050016000201	52,133	52,133	UG X
169	Kakomo Ps	Dfcu	01981011026670	4,752	4,752	UG X
170	Kanyankwanzi Ps	Dfcu	01981011026672	31,462	31,462	UG X
171	Kasinde Ps	Dfcu	0191011026671	11,911	11,911	UG X
172	Kiniogo Ps	Post Bank	4050016000134	50,484	50,484	UG X
173	Mwisi Ps	Dfcu	01981011046194	2,079	2,079	UG X
174	Kanjobe Ps	Dfcu	01981011026680	10,831	10,831	UG X
175	Kigata Ps	Post Bank	4050016000109	54,646	54,646	UG X
176	Kitibya Ps	Post Bank	4050016000136	96,083	96,083	UG X
177	Kyanamira Ps	Post Bank	4050016000111	53,650	53,650	UG X
178	Kyeibale Ps	Dfcu	01981011026684	18,377	18,377	UG X
179	Muyumbu Ps	Post Bank	4050016000193	4,163,466	4,163,466	UG X
180	Nyabushabi Ps	Dfcu	01981011026682	115,189	115,189	UG X
181	Nyamyembiko Ps	Dfcu	01981011026683	15,796	15,796	UG X
182	Rubira Ps	Dfcu	01981011026685	22,034	22,034	UG X
183	Rwababa Ps	Dfcu	01981011026676	28,365	28,365	UG X
184	Bikomero Ps	Dfcu	01981011026700	13,454	13,454	UG X
185	Birambo Ps	Post Bank	4050016000149	56,587	56,587	UG X
186	Kagona Ps	Post Bank	4050016000183	58,466	58,466	UG X
187	Kagunga Ps	Post Bank	4050016000186	59,134	59,134	UG X
188	Kamuronko Ps	Post Bank	4050016000163	52,295	52,295	UG X

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
189	Karambwe Ps	Dfcu	0198101102670 6	-	-	UG X
190	Kavu Ps	Post Bank	4050016000166	51,450	51,450	UG X
191	Kigarama Ps	Post Bank	4050016000014 5	53,872	53,872	UG X
192	Maziba Ps	Dfcu	0198101102670 3	3,029	3,029	UG X
193	Nyanja Ps	Post Bank	4050016000216	51,069	51,069	UG X
194	Omukagaana Ps	Dfcu	0198101102670 2	7,076	7,076	UG X
195	Rusikizi Ps	Dfcu	0198101104126 1	5,731	5,731	UG X
196	Rwambeho Ps	Post Bank	4050016000206	58,533	58,533	UG X
197	Burimba Ps	Dfcu	0198101104132 5	47,989	47,989	UG X
198	Kabirago Ps	Post Bank	4050016000147	60,800	60,800	UG X
199	Kisibo Ps	Dfcu	0198101104132 9	4,979	4,979	UG X
200	Musamba Ps	Dfcu	0198101104132 4	26,911	26,911	UG X
201	Rushabo Ps	Dfcu	0198101104132 0	15,608	15,608	UG X
202	Rutare Ps	Post Bank	4050016000015 7	34,808	34,808	UG X
203	Rwaza Ps	Dfcu	0198101104132 3	17,839	17,839	UG X
204	Rwemihanga Ps	Dfcu	0191011041322	2,254	2,254	UG X
205	Rukore Ps	Post Bank	4050016000187	50,482	50,482	UG X
206	Rwanyana Ps	Dfcu	0198101104131 9	26,449	26,449	UG X
207	Kirwa Ps	Post Bank	4050016000174	68,284	68,284	UG X
208	Rwambeho Ps	Post Bank	4050016000120 6	58,533	58,533	UG X

RECOMMENDATIONS

1. The Board of Survey recommends that all assets intended for board-off be managed using procedures approved by the Contracts Committee.
2. It is advised that reserve prices for items identified for disposal be determined in strict accordance with PPDA regulations.
3. The Board suggests that obsolete items and scrap materials within health units be boarded off by their respective in-charges and Health Unit Management Committees (HUMCs), with strategic support from the procurement unit, to streamline and reduce disposal costs for the district.
4. We recommend that all departmental and entity assets be consistently updated and meticulously engraved to ensure accurate identification and traceability.
5. The Board advises that all district land and plots undergo thorough surveying and secure titling to formalize ownership.
6. It is recommended that each department or entity appoint a dedicated focal point person responsible for diligently maintaining the asset register.
7. The Board encourages capacity building in asset and inventory management among staff across all departments and entities
8. We strongly advise that the 2023 Board of Survey Revised Guidelines, along with the prescribed formats and templates, be consistently applied and followed when updating inventory registers
9. The Board recommends that entities proactively allocate funds for updating asset registers, engraving assets, and conducting disposal activities during the annual budgeting process.

PICTORIALS



841 KABAROLE DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Photocopier	has been included in the unserviceable list of the current board of survey	
2	Photocopier	has been included in the unserviceable list of the current board of survey	
3	Laptop (ast)	has been included in the unserviceable list of the current board of survey	
4	Photocopier	has been included in the unserviceable list of the current board of survey	
5	Mitsubishi Pickups	This has been included in the unserviceable items list of the current board of survey	
6	DELL Computer and accessories	has been included in the unserviceable list of the current board of survey	
7	Motorcycle UG 0662	has been included in the unserviceable list of the current board of survey	
8	Motorcycle UG006514	has been included in the unserviceable list of the current board of survey	
9	Motorcycle UBA 430Z	has been included in the unserviceable list of the current board of survey	
10	Motorcycle UDX 544Y	has been included in the unserviceable list of the current board of survey	
11	Motorcycle UDX 0851A	has been included in the unserviceable list of the current board of survey	
12	Motorcycle UAC 367U	has been included in the unserviceable list of the current board of survey	
13	Motorcycle UG 1020R	has been included in the unserviceable list of the current board of survey	
14	Motorcycle UBA 426Z	has been included in the unserviceable list of the current board of survey	
15	Motorcycle UBA 091Z	has been included in the unserviceable list of the current board of survey	
16	Refrigerator ZERO	has been included in the unserviceable list of the current board of survey	
17	RefrigeratorELECTROLUX	has been included in the unserviceable list of the current board of survey	

18	IBM Computer and accessories	has been included in the unserviceable list of the current board of survey	
19	Canon printer LBP810	has been included in the unserviceable list of the current board of survey	
20	MotorcycleLG-0065-14	has been included in the unserviceable list of the current board of survey	
21	Television PACE/C.288	has been included in the unserviceable list of the current board of survey	
22	Compaq projector	has been included in the unserviceable list of the current board of survey	
23	Measuring cylinders (250ml,500mls)	has been included in the unserviceable list of the current board of survey	
24	Photocopier Mita-DC3060	has been included in the unserviceable list of the current board of survey	
25	Dell computer AMPRIIP 004	has been included in the unserviceable list of the current board of survey	
26	Laser jet printer (PACE/C/303)	has been included in the unserviceable list of the current board of survey	
27	Wooden and metallic cup boards (2)	has been included in the unserviceable list of the current board of survey	
28	Photocopier (canon)	has been included in the unserviceable list of the current board of survey	
29	Motorcycle UG 2806 BMK MATE	has been included in the unserviceable list of the current board of survey	
30	Motorcycle UEO 366 HONDA	has been included in the unserviceable list of the current board of survey	
31	Motorcycle UG 2957 MATE	has been included in the unserviceable list of the current board of survey	
32	Projector LCD EPSON EMP-SIH	has been included in the unserviceable list of the current board of survey	
33	Sterilizers (2)	has been included in the unserviceable list of the current board of survey	
34	FAW DUMP TRUCK	Sold in August 2024	Prospective buyer has not picked the offer letter
35	DUMP TRUCK LG 0002-038	Sold in August 2024	
36	DUMP TRUCK LG 0002-038	Sold in August 2024	
37	WATER BOWZER BENZ LG 0005-14	Sold in August 2024	

ASSET FINDINGS**List of unserviceable items recommended for disposal**

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Mitsubishi Pickups (3 pcs Scrap)	
2	Motorcycle	UBA 426Z
3	Motorcycle	UBA 430Z
4	Motorcycle	LG-0065-14
5	Vehicle Nissan patrol	UG 2042M
6	MATE (yellow)	UG 2806M
7	MATE (yellow)	UG 2957M
8	ISUZU KB (Double cabin)	UG 0695R
9	MITSUBISHI (Double cabin)	UG 0942R
10	HILUX (Double cabin)	LG-0133-14
11	FIAT HITACH (Wheel loader)	
12	SCRAP MOTORCYCLES (Yamaha XB 125, Suzuki TF 125, Jialing and Yamaha XB)	4
14	FAW DUMP TRUCK	
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
15	Photocopier	6
16	LAPTOP	1
17	DELL Computer and accessories	2
18	Refrigerator	2
19	printer	2
20	Television and decoder	1
21	Compaq projector	2
22	Measuring cylinders (250ml,500mls)	
23	Tractor Crank shaft	
24	Wooden and metallic cup boards	2
25	Wooden and metallic cup boards	2
26	Sterilizers	2
27	weighing scale for babies	1
28	Bet big, coach bed, screen, BP machine	
29	ASSORTED OLD IRON SHEETS	188 Pieces

STORES FINDINGS

1. The stores person carries an annual check on the central store and a daily check on the medical store.
2. The team observed that the store balances agree with the store card balances
3. The central store space is inadequate but the medical store space is adequate and well organized.

CASH AND BANK FINDINGS**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance at 30 th -june-2024	Cash Book Balance at 30 th -june-2024	CUR
1	Kabarole DLG General Fund	Housing Finance Bank	1300043032	81,121,329	81,121,329	UGX
2	Kabarole DLG UNICEF	United Bank Of Africa	0905000389	1,511,858	1,511,858	UGX
3	Kabarole DLG Global Fund	United Bank Of Africa	0906000098	14,288	14,288	UGX
4	Kabarole DLG ACDP	Housing Finance Bank	1300095903	0	0	UGX
5	Kabarole DLG Youth Livelihood Operation	Housing Finance Bank	1300046416	1,407,990	1,407,990	UGX
6	Kabarole DLG UWEP Recovery	Housing Finance Bank	1300074458	6,177,150	6,177,150	UGX
7	Kabarole DLG UMFSNP	Housing Finance Bank	1300062648	170,253	170,253	UGX
8	Kabarole DLG Treasury	Bank of Uganda	00513052800000	0	0	UGX
9	Kabarole DLG LEGS project	Housing Finance Bank	1300100915	0	0	UGX

RECOMMENDATIONS

1. All government land in sub counties, schools and health facilities should be surveyed and land titles should be acquired.
2. Repair works on old buildings in most sub-counties are required to avoid further damage to these assets. The most notable asset was the building housing Harugongo sub-county headquarters that is at a risk of collapse if unattended to.
3. All the assets should be engraved for easy identification.
4. All motor vehicles which are currently grounded should be repaired in order not to depreciate further and lose value.
5. Government land in lower local governments should be fenced to avoid encroachment by the surrounding populace.

PICTORIALS



842 KABERAMAIDO DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Assets should be engraved	The district is planning to procure the engraving machine in this FY 2024/2025	The district should take it seriously
2	Assets recommended for disposed	No asset was disposed due to lack of values 3/8/2023	Valuation team should be invited to evaluate the assets recommended for disposal.
3	Staff to be trained on proper Asset Management	Online training organized by accounting general 3/8/2023	Good
5	Proper management of government land	Leasing of all government land being done in all government Institutions within the district	Good

ASSET FINDINGS

Other Findings

S/N	Item	Units	Amounts
1	Losses	6	16,100,000

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/ cost)	Extract B/S
1	Land	1,250.72		6,253,600,000
2	Buildings & Structures	950		46,793,563,687
3	Transport equipment	160		4,584,000,000
4	Office equipment	56		54,680,000
5	Medical equipment	850		347,787,000
6	ICT Equipment	334		473,000,000
7	Laboratory and research equipment			188,819,282
8	Other Machinery & equipment	20		335,076,000
9	Furniture and fittings			2,187,288,535

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG NO
1.	Jiefang-Lorry	LG0063 - 44
2.	Faw	LG 0007 - 039
3.	Isuzu-Double Cabin	UG1538A
4.	Toyota Hilux -Double Cabin	DC UAA 570F
5.	Tractor	UG 0353Z
6.	Tata Lorry	LG 0077-44
7.	Tvs Max 100	UG 1850
8.	Tvs Max 100	LG 0026-46
9.	Tvs Max 100	LG 0006-46
10.	Tvs Max 100	UAC 995Y
11.	Tvs Max 100	LG 0024 - 46
12.	Tvs Max 100	LG 0018-46
13.	Yamaha Ag 100	UG 1063S
14.	Yamaha Ag 100	UG 1064S
15.	Yamaha Mate Cy 80	UG 0505 R
16.	Yamaha Mate Cy 80	UG 0495 R
17.	Yamaha Mate Cy 80	UG 0073 R
18.	Yamaha	UG 2102 M
19.	Yamaha	UG 2106 M
20.	Yamaha	UG 2105 M
21.	Jialing	UG 1969 M
22.	Jialing	UG 1895
23.	Jialing (White)	UG 3205 M
24.	Jialing	UG 1374 E
25.	Jialing	UG 0377M
26.	Jialing	UG 1903 R
27.	Jialing	UG 2047 R
28.	Jialing	UG 1613 R
29.	Jialing	UG 1861 R
30.	Jialing	UG 1807 R
31.	Jialing	UG 2049 R
32.	Dt 125cc:	LG 0052-46
33.	Dt 125cc:	LG 0053-46
34.	Dt 125cc:	UDA 654 U
35.	Dt 125cc:	UG 2101 M
36.	Yamaha Dt 125 Cc	CHASSIS 3TT 096773
37.	Motor Cycle – Jailing	UG 1969M
38.	Suzuki Tf 125 Cc	UG 1783 A
39.	Suzuki Tf 125 Cc	UG 1785 A
40.	Suzuki Tf 125 Cc	UG 1358 A
41.	Suzuki Tf 125 Cc	UG 1369 A
42.	Honda Cg	LG 009-46
43.	Yamaha Cy 80	UG 0005 R
44.	Jincheng	LG 0004- 039
45.	Yamaha Ag	UG 1064S
46.	Yamaha Dt	LG 0053- 46
47.	Suzuki	UG 1369A
48.	Honda Cg	LG 0008 - 46
49.	Tvs Max	LG 0019 - 46
50.	Tvs Max 100	LG 0023 - 46
51.	Tvs Max 100	LG 0020 - 46
52.	Honda Brazil	LG 0030- 46
53.	Honda Brazil	LG 0031- 46
54.	Honda Brazil	LG 0032- 46

S/N	ITEM DESCRIPTION	REG.NO/TAG NO
55.	Jialing	UG 1811 R LOT 7
56.	Jialing	UG 1811 R LOT 7
57.	Yamaha Ag 100	UAC 643N LOT 6
58.	Tvs Max R100	LG0023-46
59.	Mate Cy 80	UG 0055R
60.	Tvs Max R 100	LG 0018- 46
61.	Yamaha Dt	UDA 492U
62.	Yamaha Dt	UDA 476U
63.	Yamaha Dt	UDA 466U
64.	Yamaha Dt	UDA 364Y
65.	Yamaha Dt	UDA 468U
66.	Motor Vehicle Toyota Hilux	LG 0005- 46
67.	Yamaha Dt Motorcycle	UDH 132 F
68.	Motor Cycle	LG0010-46
69.	Motor Cycle Yamaha Ybr	LG 0045-46
70.	Motor Cycle Tvs Max 100:	LG 0021-46
71.	Motor Cycle	LG 0007- 46
72.	Motorcycle Yamaha	LG 0049-46
Other Items		
SN	Item Description	QUANTITY
73.	Laptops	5
74.	Old Tires	3
75.	Printers	11
76.	Door Shutters	4
77.	Window Frames	31
78.	Computer Sets	16
79.	Monitors	5
80.	Cpus	2
81.	Wheel Chair	1
82.	Weighing Scale	1
83.	Steam Stoves	1
84.	Autoclaves Electric	1
85.	Autoclaves Charcoal	3
86.	Paediatric Mattresses	11
87.	Paediatric Beds	10
88.	General Beds	12
89.	Trolleys	12
90.	Iron Sheets	31
91.	Magnifying Loop	1
92.	Solar Batteries	6
93.	Water Testing Kit	1
94.	Charcoal Stove	1
95.	Examination Coach	1
96.	Pieces Of The Timber	20
97.	Wooden Doors	7
98.	Wooden Windows	6
99.	Generator	4
100.	Plastic Pipes	12
101.	Filling Cabinets	3
102.	Plastic Chairs	57
103.	Executive Chair	1
104.	Drawing Board	1
105.	Office Window Curtians	11 PAIRS
106.	Bicycle	1
107.	Broken Door Frame	1

S/N	ITEM DESCRIPTION	REG.NO/TAG NO
108.	Assorted Drugs	
109.	Solar Batteries	
110.	Wooden Tables	3
111.	Batteries For Tricycle Ambulance	
112.	Assorted Pipes	

STORES FINDINGS

1. The Education Store needs provision of light either by installing electricity or putting in place transparent iron sheets to provide natural light.
2. Education, works, and Health stores, need re-arranging/sorting, and provision of Tags and metallic Shelves, as the items are piled on top of the others making their condition poor. These stores need to be fumigated.
3. The District recruited stores assistants to maintain the stores ledgers
4. The stores assistants carry out checks on the stores in every quarter of the financial year
5. The store room is adequate and well organized.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Ochero Sub County Operations Account	DFCU	01473500239541	90,610	90,610	UG X
2	Ochero Sub County General fund Account	DFCU	01473500239565	63,145	63,145	UG X
3	Ochero Sub county community Access Road A/C	DFCU	010473500013110	00	00	UG X
4	Ochero Town Council Operations Account	DFCU	010470010159859	383,855	16,149	UG X
5	Ochero Town Council General fund Account	DFCU	10470010159828	3,170	3,170	UG X

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
6	Ochero Health Center III Account	DFCU	10473552511139	00	00	UG X
7	Awelu primary school UPE Account	DFCU	10471010512068	70,202	70,202	UG X
8	Ocanoyere Primary School UPE Account	DFCU	01471010501822	70,000	70,000	UG X
9	Acamidako Primary School UPE Account	DFCU	01471010492074	53,429	53,429	UG X
10	Bugoi Primary School UPE Account	DFCU	10471010505356	513,000	513,000	UG X
11	Kaburepoli Primary School UPE Account	DFCU	01471010492012	109,329	109,329	UG X
12	Kanyalam Modern P Sch UPE Account	DFCU	10471010501929	39,748	39,748	UG X
13	Kodekere Primary School UPE Account	DFCU	10471010511971	220,465	220,465	UG X
14	Doya Primary School UPE Account	DFCU	10471010503594	293,313	293,313	UG X
15	Apai Primary School UPE Account	DFCU	01471010510756	69,756	69,756	UG X
16	Ochero Primary School UPE Account	DFCU	10471010501853	242,588	242,588	UG X
17	Kagaa Primary School UPE Account	DFCU	10471010491994	93,950	93,950	UG X
18	Okola Primary School UPE Account	DFCU	01471010501905	5,229,947	5,229,947	UG X
19	St Paul Senior Sec	Stanbic Bank	9030005621002	3,560,470	3,560,470	UG X

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
	Schl USE Account					
20	St Paul Senior Sec Sch PTA Account	Ochero SACCOS	00035	7,146,368	7,146,368	UG X
21	Kaberaido SC Operations Account	DFCU	01473500239835	270,766	270,766	UG X
22	Kaberaido Sc General fund Account	DFCU	01473500239963	778,485	778,485	UG X
23	Kaberaido Sc Community Access	DFCU	01473500013129	30,272	30,272	UG X
24	Kaberaido Primary School UPE Account	DFCU	10471010492081	239,706	239,706	UG X
25	Gwetom primary School UPE Account	DFCU	01471010501860	6,771	6,771	UG X
26	Oriamo Sub County Operations Account	DFCU	01470010182833	30,574	30,574	UG X
27	Oriamo Sub County General Fund Account	DFCU	01470010182840	64,678	64,678	UG X
28	Opiro Olelai Primary School UPE Account	DFCU	01471010503442	5,213,467	5,213,467	UG X
29	Apele Primary School UPE Account	DFCU	01471010510552	139,340	139,340	UG X
30	Oriamo Primary School UPE Account	DFCU	01471010492102	30,744	30,744	UG X
31	Onyait Primary School UPE Account	DFCU	01471010501846	28,000	28,000	UG X
32	Omarai Primary	DFCU	01471010510462	215,461	215,461	UG X

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
	School UPE Account					
33	Abalang Primary School UPE Account	DFCU	01471010510569	167,750	167,750	UG X
34	Olelai Primary School UPE Account	DFCU	01471010492050	57,044	57,044	UG X
35	Acongwen Primary School UPE Account	DFCU	01471010492043	173,338	173,338	UG X
36	Abirabira Primary School UPE Account	DFCU	01471010492029	76,019	76,019	UG X
37	Okapel Primary School UPE Account	DFCU	01471010501936	28,061	28,061	UG X
38	Alwa Sub County Operations Account	DFCU	01473500239257	58,250	58,250	UG X
39	Alwa SC Community Access Roads A/C	DFCU	01473500014748	6,025	6,025	UG X
40	Alwa Sub County General fund Account	DFCU	01473500239288	30,819	30,819	UG X
41	Alwa Health Center III PHC Account	DFCU	01473500239925	191,523	191,523	UG X
42	Alwa Health Center III TASO Account	DFCU	0147355581600	0	0	UG X
43	Ominai Primary School UPE Account	DFCU	01471010509271	95,661	95,661	UG X
44	Katingi Primary School UPE Account	DFCU	01471010506256	76,181	76,181	UG X
45	Alwa Primary School UPE Account	DFCU	01471010512068	66,401	66,401	UG X

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
46	Oyama Eolu Primary UPE Account	DFCU	01471010502061	66,000	66,000	UG X
47	Teete Primary School UPE Account	DFCU	01471010510545	370,911	370,911	UG X
48	Bira Primary School UPE Account	DFCU	01471010492067	79,000	79,000	UG X
49	Kobulubulu SC General Fund Account	DFCU	01473551443105	21,038	21,038	UG X
50	Kobulubulu SC Operations Account	DFCU	01473500239288	4,734,187	4,734,187	UG X
51	Kaberaido Health Centre IV Account	DFCU	01473500239738	12,983,179	12,983,179	UG X
52	Kaberaido General Hospital TASO a/c	DFCU	01473555281460	00	00	UG X
53	Aperikira Sub-County General Fund Account	DFCU	01473555267937	58,629	58,629	UG X
54	Aperikira Sub-County Operations Fund a/c	DFCU	01473500182669	41,446	41,446	UG X
55	Aperikira SC Comm Access Roads Acc	DFCU	01473500496445	00	00	UG X
56	Kaberaido District General Fund Account	DFCU	01473500239046	6,927,251	6,927,251	UG X
57	Kaberaido District Youth Livelihood a/c	DFCU	01473502613686	1,886,000	1,886,000	UG X
58	Kaberaido District UWEP Recovery a/c	DFCU	01473554418951	2,825,936	2,825,936	UG X

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
	Kamuk Parents ps	DFCU	01471010510486	135,620	135,620	UG X
59	Kaberaido TC General Fund Account	DFCU	01473500239330	93,846	93,846	UG X
60	Kaberaido TC Urban Roads Account	DFCU	0147351305887	49,794,698	49,794,698	UG X
61	Kaberaido TC Operations Account	DFCU	01473500239347	11,729,788	11,729,788	UG X
62	Okile sub county operational accounts	DFCU	0147001056674	210,227	210,227	UG X
63	Okile sub county General Fund	DFCU	0147001015704	27,144	27,144	UG X
64	Ogobai primary school	DFCU	01471010501912	96,048	96,048	UG X
65	Abata Primary School	DFCU	01471010501815	209,292	209,292	UG X
66	Abirabira Health Centre II	DFCU	01473500239994	00	00	UG X
67	Kobulubulu SS PTA	Centenary	3100072348	2,154,987	2,154,987	UG X
68	Kobulubulu SS USE Account	Stanbic	9030005645459	1,115,208	1,115,208	UG X
69	Achilo Primary School	DFCU	01471010501877	117,176	117,176	UG X
70	Katinge PS	DFCU	01471010501891	80,058	80,058	UG X
71	Aturigalin PSI	DFCU	01471010501884	150,000	150,000	UG X
72	Okile Primary School	DFCU	01471010492036	56,242	56,242	UG X
73	Oyama Primary School	DFCU	01471010501839	314,950	314,950	UG X
74	Opiu Primary School	DFCU	01471010503314	30,489	30,489	UG X

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
75	Kalyamese Primary School	DFCU	01471010491987	313,890	313,890	UG X
76	Murem healthCenter II	DFCU	01473500239897	00	00	UG X
77	Murem Primary School	DFCU	01471010493206	00	00	UG X
78	Okile Obulubulu ps	DFCU	01471010510493	447,971	447,971	UG X
79	Akwalakwala PS	DFCU	01471010492098	165,952	165,952	UG X
80	Alem PS PTA	DFCU	01471010917490	6,830,289	6,830,289	UG X
81	Alem PS UPE	DFCU	01471010492005	365,404	365,404	UG X
82	Kabera maido Sec Sc PTA A/C	DFCU	01473552415613	2,123,144	2,123,144	UG X
83	Kabera maido Sec Sch USE A/C	Stanbic Bank	9030005797097	3,782	3,782	UG X
84	St Thomas Girls Sec Sch PTA	DFCU	01471016017464	6,320,628	6,320,628	UG X
85	St Thomas Girls Sec. Sch. USE	Centenary Bank	3200825343	764,476	764,476	UG X
86	Kakado PS PTA	DFCU	014710105017893	76,623	76,623	UG X
87	Aperikira HC III	DFCU	01473617403640	257,330	257,330	UG X
88	Kabera maido Technical Institute PTA Account	DFCU	01473500239534	124,858,858	124,858,858	UG X
90	Kabera maido Technical Institute Grant Account	Stanbic Bank	9030005797240	6,247,435	6,247,435	UG X

RECOMMENDATIONS

PICTORIALS



845 KALAKI DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	A disposal plan should be developed and approved by the District Council.	The plan has been developed but action has not taken place	A disposal of obsolete assets should be conducted in the current year
2	All assets should be engraved.	Most of the assets have been engraved	Purchased assets need to be engraved
3	Delayed procurement of assets during the financial year	Bills of quantity and designs have been prepared	Accounting officer to ensure procurement starts early during the financial year
4	Failure to comply with the procedures governing stores	Trainings have been conducted for stores staff	Accounting officer should ensure that all procedures for filling and recording are accurate and timely.
5	A clear maintenance policy of equipment be derived by TPC and approved by council.	A maintenance policy was developed and approved by council	The maintenance policy is in place.
6	Delayed board off processes	No action was taken	Accounting officer to fast track the boarding off the unserviceable assets
7	A lot of assets depreciating to negative values for a long time	No action was taken	Accounting officer should ensure all unserviceable assets are disposed off to avoid further loss of values.

ASSET FINDINGS

1. The district lacks the park yard for the equipment and other machinery.
2. Limited funds to facilitate the Board of survey team to carry out the activity.
3. Limited transport means to facilitate movement by Board of survey team
4. Poor engraving culture of the assets in most of the departments.
5. Poor maintenance of equipment especially vehicles, motorcycles, office equipment among other things.
6. The district lacks asset registers in most of the departments
7. There is no disposal plan in place as per the recommendation of last year's Board of survey

Other Findings

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	Land	42		
2	Building	121		
3	TRANSPORT EQUIPMENT	82		
4	ICT EQUIPMENT	104		
5	OFFICE EQUIPMENT	31		
6	MEDICAL EQUIPMENT	29		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motor vehicle	LG 0003-039
2	Motorcycle YAMAHA DT125	UDX356Y
3	Motorcycle YAMAHA DT125	UDX356Y
4	Motorcycle YAMAHA XR125	UG0275Y
5	Motorcycle YAMAHA DT	UG4786M
6	Motorcycle YAMAHA DT	UG4435M
7	Motorcycle YAMAHA DT ENG. NO. 3TT-203435	
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
8	CHAIRS	3
9	SOLAR	6
10	Wooden Benches	
11	Bicycles	
12	Bicycles Ambulance	
13	Lamp	
14	Office Trolley	
15	Screens	
16	Fridge	

STORES FINDINGS

1. In our opinion, the store accommodation is not adequate.
2. The condition of the store is fair
3. The items are not stored in an efficient manner.
4. There are excessive obsolete stocks in the stores.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Kalaki Dlg General Fund	Dfcu,	01473657426687	6,241,881	6,241,881	UGX
2	Kalaki Dlg Uwep Recovery	Dfcu,	01473657613317	1,880,300	1,880,300	UGX

RECOMMENDATIONS

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

PICTORIALS



846 KALANGALA DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1.	The District should put in more effort to ensure that all government Land is surveyed and titled. Where some Government facilities are established on Land that belongs to other Landlords like private Mailo Land, Church and Kabaka's Land, and where negotiations have been ongoing should be concluded and Memorandum of Understanding agreed upon and put in place.	The District is engaging landlords so that it acquires ownership of the land though the process is slow due to constraints	The District leadership should make sure that all government facilities acquire land titles in order to consolidate ownership.
2.	All government facilities including district headquarters, Sub County, schools and health facilities should be fenced and provided with one inlet to enhance security of persona and property of Government	Kalangala District Headquarters is partially fenced but more fencing in FY 2023/2024 will be made. Bukasa Health Centre IV is fully fenced	All the district facilities should be fenced for purposes of security and to avoid land grabbers.
3.	All items identified for disposal should be disposed off as per the recommendation of the Board of Survey.	This is being implemented.	
4.	Government assets should be engraved.	This has been partially done.	Departments to engrave all their assets for proper identification and security.
5.	Sub-counties should ensure that they procure safes for the proper custody of council documents and other important documents	This has not been done.	The sub-county leadership should take this as a priority for the safe custody of documents and money since banking facilities are not available in the some of the sub-counties.
6.	Inventory Officers at the sub-counties, health units, schools should acquire more practical knowledge in Assets and inventory Management.	Not done.	Urgent practical training should be done by the district.
7.	The stock cards should be well organized and put in properly identifiable files.	No action was taken.	The Store Keeper should use a computer system to manage the distribution and stock taking of the drugs
8.	There is need to construct a more spacious medical store with a separate office of the Store Keeper and cold facilities	This has not been done.	To construct spacious medical stores.

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
9.	The drug shelves should be properly marked for each type of drug for easy accessibility and proper stock taking	This has not been done.	This should be done immediately.
10.	National Medical Stores should organize and take the expired drugs for incineration	0This has been done.	They are commended for this.
11.	There is need for all departments to follow their maintenance plan as this will reduce prolonged parking resulting into breakdown of vehicles and equipment. LOG BOOKS should properly be used and updated	The Operation and Maintenance Plans are available.	Resource constraints has affected proper implementation.
12.	There should be a budget for operation and maintenance of buildings in all Government institutions. The chief Executive should ensure that the budget of O&M is put to use so that buildings are regularly required, fumigated and maintained.	The budget is available and maintenance was done on some buildings.	The budget for Operation and Maintenance should be increased annually to cater for more facilities.
13	Regular stock taking should be carried out at departmental level and central stores to avoid accumulating obsolete items and loss through theft. Vote controller both at the district and the sub county should be given enough skills in inventory management.	Not yet done	
14.	All the Assets which have been identified as unserviceable should immediately be disposed off.	Not yet done	
15.	There is need to construct a well-planned drugs store in the health facilities in the district proper storage of all the drugs and vaccines.	Not yet done	

ASSET FINDINGS

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

Summary of Assets

S/N	Item	Summary	Extract B/S
1	Land And Buildings	656	3663141283
2	Transport Equipments	402	
3	Office Equipments	404	
4	Medical Equipments	7929	
5	Machinery	147	
6	Furniture	6729	

STORES FINDINGS

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

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Kalangala D'global Fund	Stanbic Bank	9030001079823	326,495	326,495	UGX
2	Kalangala Dis Uweprec	Stanbic Bank	9030012185382	145,800	145,800	UGX
3	Kalanga District General Fund	Stanbic Bank	140073791601	94,804,299	94,804,299	UGX
4	Kalangala Disrict Revenue	Stanbic Bank	5150168000000	-	-	UGX
5	Kalangala District Revolving Funds	Stanbic Bank	9030008627222	505	505	UGX
6	Kalangala National Oil Palm Project	Stanbic Bank	9030017856323	642,200	642,200	UGX
7	Bbeta Primary Sch.Mc	Stanbic Bank	903000736462	56,008	56,008	UGX
8	Bishop Dunstan Nsubuga Mem Ss	Stanbic Bank	9030005674661	77,640	77,640	UGX
9	Bumangi PS	Stanbic Bank	9030007356446	8,328	8,328	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
10	Bunyama Primamary School	Stanbic Bank	9030002693584	2,417	2,417	UGX
11	Busanga Multi-Grade PS	Stanbic Bank	9030004122886	29,313	29,313	UGX
12	Jjaana Co Primary School	Stanbic Bank	9030002742801	5,871	5,871	UGX
13	Kachanga Primary School	Stanbic Bank	9030007405226	2,049	2,049	UGX
14	Kasekulo Primary School	Stanbic Bank	9030007356942	6,405	6,405	UGX
15	Kibaale Primary School	Stanbic Bank	9030007356896	108,074	108,074	UGX
16	Kitobo Islandsinfant School	Stanbic Bank	9030007405226	3,518	3,518	UGX
17	Lwabaswa Primary School	Stanbic Bank	9030002693924	36,346	36,346	UGX
18	Sserwanga Lwanga Mem.Sch	Stanbic Bank	9030005889587	7,761	7,761	UGX
19	St Thereza Bwendero P.S	Stanbic Bank	9030007356500	132,800	132,800	UGX
20	Bukasa Primary School	Stanbic Bank	9030002691565	1,437,550	1,437,550	UGX
21	Kibanga Primary School	Stanbic Bank	9030007356411	3,973	3,973	UGX
22	Kagulube Primary School	Stanbic Bank	9030007356470	2,501,932	2,501,932	UGX
23	Buswa Primary School	Stanbic Bank	9030007357205	9,731	9,731	UGX
24	Ssesse Farm School	Stanbic Bank	9030006332500	117,351,723	117,351,723	UGX
25	Bubeke Healthy Centre Phc	Stanbic Bank	9030005729393	176,519,497	176,519,497	UGX
26	Bufumira Healthy Centre Phc	Stanbic Bank	9030005729393	1,665	1,665	UGX
27	Bukasa Healthy Centre Phc	Stanbic Bank	9030005729512	36,654	36,654	UGX
28	Bwendero Heathy Centre Phc	Stanbic Bank	9030005729695	6,073	6,073	UGX
29	Kachanga Islands Heathy Centre Phc	Stanbic Bank	9030005729709	1,580	1,580	UGX
30	Kalangala District Healthy Centre Phc	Stanbic Bank	9030005729644	3,499	3,499	UGX
31	Kasekulo Health Centre	Stanbic Bank	90300019779628	44,880	44,880	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
32	Lujjubwa Islands Health Centre	Stanbic Bank	9030009632041	16,114	16,114	UGX
33	Lulamba Health Centre Phc	Stanbic Bank	9030005805499	22,055	22,055	UGX
34	Mazinga Health Centre	Stanbic Bank	9030005729709	5,054	5,054	UGX
35	Mugoye Health Centre Phc	Stanbic Bank	9030005729660	7,657	7,657	UGX
36	Mulabana Healthy Centre	Stanbic Bank	9030005729601	48,164	48,164	UGX
37	Bukeke Jaana Subconty	Stanbic Bank	9030005673460	10,394,301	10,394,301	UGX
38	Bukekes/C Collections	Stanbic Bank	9030005673932	5,779	5,779	UGX
39	Bujumba S/C Collection	Stanbic Bank	9030005673916	91,451,436	91,451,436	UGX
40	Bujumba Subcounty	Stanbic Bank	9030005673428	13,770,994	13,770,994	UGX
41	Kyamuswa S/C Collection	Stanbic Bank	9030005673584	128,286	128,286	UGX
42	Kyamuswa Subcounty	Stanbic Bank	9030005673452	8,000,078	8,000,078	UGX
43	Mugoye S/C Collections	Stanbic Bank	9030005673576	105,259,318	105,259,318	UGX
44	Mugoye Sc ps	Stanbic Bank	9030005673401	132,141	132,141	UGX
45	Bubeke Primary School	Stanbic Bank	9030002692154	102,335	102,335	UGX
46	Kaganda Primary School	Stanbic Bank	9030007356551	18,234	18,234	UGX
47	Lulamba Primary School	Stanbic Bank	9030007356497	235	235	UGX
48	St Joseph PS	Stanbic	9030007357027	2,523,916	2,523,916	UGX
49	Jaana Healthy Centre Phc	Stanbic Bank	0140055788601	1,703	1,703	UGX
50	Bukasa S.S Salary Account	Stanbic Bank	9030005674106	6,623,315	6,623,315	UGX
51	Bufumira Sc Operation	Stanbic Bank	9030005673444	42,259,561	42,259,561	UGX
52	Bufumira Sc Collections	Stanbic Bank	9030005673479	30,619,157	30,619,157	UGX
53	Mazinga Subcounty Account	Stanbic Bank	9030005673479	290,852	290,852	UGX
54	Mazinga Sc Collection Account	Stanbic Bank	9030005673924	4,225	4,225	UGX
55	Kalanga TC Government Dev Prog	Stanbic Bank	9030005673983	209,083	209,083	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
56	Kalanga TC General Fund Account	Stanbic Bank	9030005673622	57,623,196	57,623,196	UGX
57	Kalangala TC Urean Road	Stanbic Bank	9030005674149	11,936,845	11,936,845	UGX
58	Kalangala Town Council Ideal Account	Stanbic Bank	9030017583858	1,681	1,681	UGX
59	Kalangala Town Council	Stanbic Bank	9030005673487	10,063,910	10,063,910	UGX

RECOMMENDATIONS

1. The District should put in more effort to ensure that all government Land is surveyed and titled. Where some Government facilities are established on Land that belongs to other Landlords like private Mailo Land Church and Kabaka's Land, and where negotiations have been ongoing should be concluded and Memorandum of Understanding agreed upon and put in place.
2. All Government institutions including schools, Health Centres, sub county headquarters, and Demonstration centers need to be fenced and equipped with security cameras.
3. There is need for all departments to follow their maintenance plan as this will reduce prolonged parking resulting into breakdown of vehicles and equipment. LOG BOOKS should properly be used and updated
4. There should be a budget for operation and maintenance of buildings in all Government institutions.
5. The chief Executive should ensure that the budget of O&M is put to use so that buildings are regularly required, fumigated and maintained.
6. Regular stock taking should be carried out at departmental level and central stores to avoid accumulating obsolete items and loss through theft. Vote controller both at the district and the sub county should be given enough skills in inventory management.
7. All the Assets which have been identified as unserviceable should immediately be disposed off.
8. There is need to construct a well-planned drugs store in the health facilities in the district proper storage of all the drugs and vaccines.

9. The district should timely dispose off all the items that have been identified for disposal.
10. All Inventory Managers, Head of Department and Senior Assistant Secretaries should be given further training in assets and inventory management.

PICTORIALS



847 KALIRO DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

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

ASSET FINDINGS

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

Other Findings

S/N	Item	Units	Amounts
1	Payables	4	1,497,689,402
2	Receivables	3	1,247,975,708

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	Land	920acres		6,775,500,000
2	Buildings and structures	77		5,678,447,295
3	Transport equipment	104		3,670,469,492
4	Machinery and equipment	188		701,785,000
5	Other physical Assets			98,170,000
6	Non-physical assets			52,747,755
7	classified			72,000,000

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Nissan hard body	UG2244M
2	Ford Ranger	UAA 481X
3	Nissan hard body	LG0033-16
4	HONDA	LG 008-64
5	YAMAHA	UDA 271U
6	NISSAN	LG 0010 -64
7	HONDA Bros	LG 0003-64
8	HONDA XL	UG 0768S
9	Suzuki TF	UG 073A
10	HONDA Bros	UG 00005-64
11	HONDA Bros	UG 0006-64
12	Suzuki	UG0033-16
13	Ranger	UAA 481X
14	BMK83	UG 2926M
OTHER ITEMS		QUANTITY
15	Tyres	66
16	Printer HP LaserJet 120	1

STORES FINDINGS

1. In our opinion, the store accommodation is not adequate. The condition of the store is *good/bad. The items are not stored in an efficient manner. There are not excessive or obsolete stocks
2. The stores on hand agree with the ledger balance

CASH AND BANK FINDINGS**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance At 30 June 2023	Cashbook Balance At 30 June 2024	CUR
1	Kaliro DLG UWEP Recovery A/C	Stanbic Bank	9030013310393	853,910	853,910	UGX
2	Kaliro DLG Youth Recovery Fund A/C	Stanbic Bank	9030021655014	Nil	Nil	UGX
3	Nawaikoke SubCounty DDEG Account	DFCU	01983501008521	362,728	362,728	UGX
4	Nawaikoke SubCounty Road Fund A/C	DFCU	01983501005422	Nil	Nil	UGX
5	Bukamba SubCounty DDEG Account	DFCU	01983501002216	Nil	Nil	UGX
6	Bukamba SubCounty Operation Account	DFCU	01983501002213	Nil	Nil	UGX
7	Bukamba SubCounty Road Access Fund	DFCU	01983501002215	Nil	Nil	UGX
8	Nabikooli Health Centre II	Stanbic Bank	903005756129	794	794	UGX
9	Kaliro T/C Health Centre II	Stanbic Bank	903005756846	9,205	9,205	UGX
10	Nansololo Sub County Operation A/C	DFCU	01983501002211	Nil	Nil	UGX
11	Nansololo Sub County DDEG A/C	DFCU	01983501002209	Nil	Nil	UGX
12	Nansololo S/C Road Access Fund	DFCU	01983501002210	Nil	Nil	UGX
13	St. Phillips Nawaikoke	Equity	1017201841445	12,439,158	12,439,158	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance At 30 June 2023	Cashbook Balance At 30 June 2024	CUR
	College Development Account					
14	St. Phillips Nawaikoke College	Stanbic Bank	9030005756579	9,590,348	9,590,348	UGX
15	Nawaikoke SubCounty LC III Accounts	DFCU	01983501004273	120,462	120,462	UGX
16	Nawaikoke Town Council Operation A/C		01533656207827	69,981	69,981	UGX

RECOMMENDATIONS

1. Accounting Officer Should Officer should ensure safety of assets by engraving and recording movements of assets to avoid loss and misuse.
2. Accounting Officer Should Accounting ensure Disposal of absolute and or unserviceable items in line with the law (follow up with MDAs on matters of partial ownership).
3. Accounting Officer Should continue and prioritize engagements with stakeholders to ensure all government pieces of land are secured.
4. Accounting Officer should strengthen stores management.
5. Accounting Officer should ensure proper budgeting for maintenance of assets as a good assets management practice especially vehicles and buildings.
6. Accounting Officer should prioritize the construction of un allocated store.

PICTORIALS



848 KALUNGU DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	All items procured and those in Asset registers in all cost centers should be engraved before use for easy identification and ownership by the district local government.	The District made a directive to the DDPU for all newly procured items to be engraved before given out to the end users which was effected last financial year 2023/2024 during the Senior Management Committee meeting held on 24 th July 2023.	Though the newly procured have been engraved there is still need to engrave those which are already in use by each department before those items are lost.
2	The District should ensure titling of land occupied by all facilities to avoid land disputes in future.	Titling of land was taken among the first priorities in this new financial year 2024/25 and most of the LLGs and at the District level have allocated funds from DDEG for land titling on 23/05/2024.	The District Land Management Committee has taken on this issue though there is still inadequate funding to the committee.
3	The District should continue to solicit and lobby funds from developing partner and Central Government to enable it complete the Administration block and also procure vehicles, motor cycles and office equipment which aid proper service delivery.	The District officials last financial year solicited funds from the Central Government for completion of the construction of the District Administration block lobbying started 14/07/2023	The District managed to receive funds from the Central Government as transitional grant to complete the first floor construction of the District Administration block to be done FY 2024/25.
4	Sub Counties should construct store rooms where supplies can be stored and kept safely.	Kalungu S/C embarked on constructing of new block, Kyamulibwa S/C secured land for constructing its headquarters.	The District will still to lobby for funds and also ensure its Locally raised revenues are increased such that funds are realized for service delivery.
5	There is need to construct more Health facilities storerooms to accommodate all supplies.	Lobbying from the Central Government especially from Ministry of Health is ongoing since 14/07/2023	The District leadership will continue lobbying for increment in development funds in the Health department.
6	There should be preventive mechanism to eliminate damage of inventories in some health centres like Kigaju H/C II and Kasambya H/C III and Sub Counties by procuring fire extinguishers.	This was taken up by the District grievance Redress Committee together with other environment and social safeguard measures that have to be put in place in all facilities of the District	This is a cross cutting issue that falls in all sectors and essential to the lives of all beneficiaries of these facilities therefore should be taken seriously.

ASSET FINDINGS

1. The District has an updated manual Assets register and automated IFMS assets register.
2. There is inadequate office space at the District headquarters because of incomplete first floor of the District Administration block.
3. Transport equipment available are few especially motor-vehicles. Departments without motor vehicles include, Community Based Services, Natural Resources, Planning, Audit, Finance, Trade and Statutory Bodies which affects service delivery.
4. Machinery present requires routine maintenance especially the road unit equipment to avoid regular breakdowns and future sustainability.
5. There is need for ICT equipment especially laptops and desktops in different departments and regular maintenance of the existing equipment in all departments.
6. Some furniture was not engraved especially the newly acquired furniture and fittings across all facilities.
7. Assets registers in Lower Local Governments are managed manually but are in different formats and many assets in use are not engraved for example furniture.
8. Some Administrative facilities' land is not titled.

Other Findings

S/N	Item	Units	Amounts
1	Receivables	1	4,745,663

Summary of Assets

S/N	Item	Units	Asset amount(NBV/cost)	register	Extract B/S
1	LAND AND BUILDINGS	399			
2	TRANSPORT EQUIPMENT	87			
3	ICT EQUIPMENT	112			
4	OFFICE EQUIPMENT	371			
5	MEDICAL EQUIPMENT	3			
6	MACHINERY	1073			

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	ISUZU	UG0400E
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
2	LAPTOPS	4
3	CHAIRS	2
4	BEDS	
5	WEIGHING SCALE	31
6	AUTOCLAVE	1
7	MEGAPHONE	1
8	METALLIC SCREEN	1
9	METALLIC TANK	1
10	B/P MACHINE	1

STORES FINDINGS

1. The supplies were recorded well on the stock cards as and when received and issued, they were organized and managed by a qualified in- charge stores.
2. All Health Centre facilities' storerooms are inadequate and some are in bad state.
3. There are no systematic storage facilities in Lower Local Governments headquarters where supplies are kept in offices, corridors and council halls.
4. There is no preventive mechanism to eliminate damage of inventories in some health centers like Kigasa H/C II, Kigaju H/C II, Kasambya H/C III and Sub Counties.
5. There are inadequate staff houses, facilities are in bad state with leaking roof and ceilings containing bats.
6. There is inadequate space for admission especially maternity and OPD.

CASH AND BANK FINDINGS

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

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance as at 30 th -june-2024	Cash Book Balance as at 30 th -june-2024	CUR
1	Kalungu District ACDP Account	Centenary	3100056389	5,299	5,299	UGX
2	Kalungu District YLP Recovery Account	Centenary	4010607479	2,543,079	2,543,079	UGX
3	UWEP Account	Centenary	3100025218	7,484,695	7,484,695	UGX
4	Kalungu District General Fund Account	Centenary	3100071749	18,185,300	18,185,300	UGX
5	Lwabenge Sub County CARF A/C	DFCU	01033500001168	403,118	403,118	UGX
6	Lwabenge Sub County General Fund	DFCU	01033500226633		1,509,243	UGX
7	Lwabenge Sub County LGMSD	DFCU	01033500226598	3,493	3,493	UGX
8	Lwabenge Sub County LC III	FCU	01033500226602	1,002,730	1,002,730	UGX
9	Kalungu Sub county DDEG/LGDP	DFCU	0103350023317			UGX
10	Kalungu Sub County CARF A/C	FCU	1033500202385			UGX
11	Kalungu Sub County General Fund	FCU	01033500229416	58,396	58,396	UGX
12	Kalungu Sub County LC III	DFCU	1033500232324	6,446,591	6,446,591	UGX
13	Kyamulibwa Sub County General Fund	DFCU	1033500228187			UGX
14	Kyamulibwa Sub County Community Access Roads Fund	DFCU	010335005210	33,000	33,000	UGX
15	Kyamulibwa Sub County LGMSDP	FCU	01033500230690	39,720	39,720	UGX
16	Kyamulibwa Sub County LC III	DFCU	01033500230711	0	0	UGX
17	Bukulula Sub County General Fund	DFCU	01033500228215			UGX

18	Bukulula Sub County LC III	DFCU	01033500216010			UGX
19	Bukulula Sub County LGDP	DFCU	01033500215041	78,083	78,083	UGX
20	Bukulula S/C CARF	DFCU	01033500004145			UGX
21	Bukulula H/C IV A/Ct	Centenary	3100025164	11,730	11,730	UGX
22	Kiti H/C III Account	Centenary	3100025166	1,605	1,605	UGX
23	Kiragga H/C III	Centenary	3100025167	36,228	36,228	UGX
24	Kasambya H/C III	Centenary	3100025168	23,096	23,096	UGX
25	Kalungu H/C III	Centenary	3100025169	1,238,196	1,238,196	UGX
26	Nabutongwa H/C III	Centenary	3100025171	29,719	29,719	UGX
27	Kigaju H/C II	Centenary	3100025174	92,969	92,969	UGX
28	Lukaya H/C III	Centenary	3100025165	48,876	48,876	UGX
29	Kigasa H/C II	Centenary	3100025173	17,250	17,250	UGX
30	Kyamulibwa H/C III	Centenary	3100025172	16,751	16,751	UGX
31	Kabaale H/C III	Centenary	3100025170	3,455	3,455	UGX

RECOMMENDATIONS

1. All assets in all cost centers should be engraved for easy identification and ownership by the district local government.
2. The District should ensure titling of land occupied by all facilities to avoid land disputes in future.
3. There is need to construct more Health facilities storerooms to accommodate all supplies.
4. The District should prioritize construction of the District store and archive building where supplies and unserviceable assets can be safely kept.

PICTORIALS



850 KAMWENGE DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Regarding challenges in updating books of accounts and asset registers, there was need for serious capacity building and mentoring for Sub County staff including head teachers and HC incharges with focus on book keeping, the chart of accounts and asset registers.	Accounts staff and Head teachers were oriented in the fy 2022/23 Health incharges have been oriented in the fy2023/24	The office of chief finance officer needs to plan and budget for routine staff capacity building to enable officers to keep updated with the new changes.
2	There was need to form and operationalize District and Lower Local Government Physical Planning Committees to affect physical planning activities as mandated by the Physical Planning Act 2010 and the National Development Plan 2020/21-2024/25. Most urban Councils/Town Councils have experienced haphazard developments/constructions with little provision for adequate space between buildings for service lanes. There are also challenges in sewage and garbage management especially in town Councils, which necessitates identification of garbage dumping sites and sewage treatment centers	All Town Councils have formed physical planning committees. Some in old town councils and conduct meetings as required and submit minutes to the MOLHUD	The committees in new Town Councils need orientation to ensure functionality. This should be prioritized in the next Development plan and budget
3	All government entities were to mobilize some funds to fast track the demarcation and survey of all government lands in the various government institutions especially in Schools, Health units and Lower Local Governments.	Twenty-two pieces of land were titled during the financial years 2022/2023 and 2023/2024	This process is still prioritized, despite the limited funding for this.
4	Ministries and Agencies need to expedite the process of disposal of obsolete assets as their value tends to further decline with time.	The District roads committee is in touch with the Ministry of works to dispose of old grader. Other items have not yet been disposed off pending clearance and provision of logbooks by Implementing agencies	The process is ongoing though the delays have been attributed by delayed clearance from the donating/funding agencies and line agencies from central government
5	Protection of government lands in fragile areas i.e. wetlands, river	The process of demarcation and	The district is implementing

	banks and hills/mountains such as Kabuga hill	titling of all government lands is already ongoing. Issues of Kabuga hill encroachment have already been followed up with relevant legal authorities while some wetland areas have been marked with concrete pillars and encroachers evicted from fragile wetlands and catchment areas	restoration of river panga with support from Care Uganda
6	The District Leadership needed to take lead in the management of land (157cres) at Kibale county/Zaza headquarters currently used by Uganda Prisons.	Titles have been secured for the said lands.	
7	Schools should demarcate their lands through planting trees around their land boundaries, especially emphasizing fruit tree woodlots.	There are plans to distribute agroforestry tree seedlings to schools especially with support from UNHCR	Some schools are situated on lands which whose titling requires the approval or cooperation with by Foundation bodies especially churches and mosques

ASSET FINDINGS

1. The team was happy to note that Lower Local Governments have made an effort to secure some land titles for government lands. However, a lot still needs to be done as most lands are still untitled, rendering them insecure and susceptible to encroachment. The team also noted that measures had been taken to resolve conflicts regarding encroachment on government lands where a case on Kabuga hill land had been resolved in court in favour of the district.
2. Lower Local Governments have not constituted physical planning committees to effect physical planning activities as mandated by the Physical Planning Act 2010 and the National Development Plan III. This has also resulted into most urban Councils/Town Councils experiencing haphazard developments/constructions with little provision for adequate space between buildings for service lanes.
3. Lower local governments of Nkoma- Katalyeba town councils and Nkoma s/c have scrap items that were displaced by USMID Project.

4. Sewage and garbage management especially in town Councils still requires serious attention,
5. Two Lower Local Governments namely Ntonwa and Kabuye Sub Counties were approved by Cabinet but have not yet been operationalized
6. Some Lower Local Governments and other entities did not have upto date asset registers, while others were using out dated versions
7. Inadequate stores at Health facilities. The same applies to laboratories for most health facilities such as Rwamwanja HCIV, Bwizi, Biguli and Bisozi HCIV
8. Inadequate infrastructure and equipment at Bisozi HCIV including theatre and stores. The HC also experiences power outages as there is no three phase. Laboratories lack the necessary equipment
9. The team identified expired drugs and medicines in health facilities and these pose a health risk.
10. The team could not establish the details of some motorcycles, the engine and chassis numbers for all motorcycles especially those not found at the stations.
11. There was a challenge of attaching values to donated assets where donors did not disclose the purchase prices to the beneficiaries especially in schools and health centers.

Other Findings

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Furniture	5469		
2	Buildings	118		
3	Transport equipment	87		
4	IT equipment	86		
5	Machinery	30		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	E-ranger tricycle	UDX 021Z
2	E-ranger tricycle	UDX 017Z
3	E-ranger tricycle	UDX 024 Z
4	Motorcycle	LG0062-47
5	Motorcycle	LG 0045-47
6	Motorcycle	UDL 413
7	Motorcycle	LG0063-47
8	Motorcycle TVS	UDF 757G
9	Motorcycle	LG0037-47
10	School Truck/TATA lorry	No number plate
11	Yamaha	YB 125E LG 0068-47
12	Double cabin pickup	UG 2329R
13	Toyota Landcruiser AUX 200U	UAX 200U
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
14	Mowing machine	
15	Typewriter	
16	Rain water tank-Ferro cement	
17	Assorted fencing materials from old market now under USMID-AF	
18	10 Windows	
19	4 Wooden doors	
20	6 patient beds	
21	Desktop computer Lenovo-MODEL DSB0812H	
22	Printers hp(2)	
23	Desktop computer DELL	
24	Internet server	

STORES FINDINGS

1. Well organized but too small and squeezed. Some items remain in boxes due to lack of shelves for display
2. Some expired drugs and syringes. These need to be safely disposed off.

CASH AND BANK FINDINGS**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Kamwenge District UWEP recovery A/C	Finance Trust	403253000088	5,711,300	5,711,300	UG X
2	Kamwenge District YLP revolving Funds recovery A/C	Finance Trust	403253000048	4,039,193.50	4,039,193.50	UG X

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CU R
3	Kamwenge District General Fund A/C	Finance Trust	403253000046	345,802,839.50	345,802,839.50	UG X
4	Kamwenge District Local Government UNHCR A/C	Finance Trust	403253000093	194,678	194,678	UG X
5	Bihanga Sub County Collection Account	Stanbic	9030005925710	19,248	19,248	UG X
6	Bihanga Sub County LGMSD	Stanbic	9030005805316	12,254	12,254	UG X
7	Bihanga SC LC II Account	Stanbic	9030005805286	3,279,712	3,279,712	UG X
8	Bihanga sub county lower council	stanbic	9030006383334	1,929	1,929	UG X
9	Nkoma – Katalyeba Town Council Works Account	Finance Trust	403253000080	182,075.48	182,075.48	UG X
10	Nkoma – Katalyeba Town Council UDEG Account	Finance Trust	403253000081	100,000.50	100,000.50	UG X
11	Nkoma – Katalyeba Town Council general collection account	Finance Trust	403000857578	100,000.50	100,000.50	UG X
12	Nkoma – Katalyeba Town Council operations account	Finance Trust	40353000079	100,000.50	100,000.50	UG X
13	Biguli TC general fund account	Finance Trust	40353000134	201,517.30	201,517.30	UG X

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Balance	Book CU R
14	Biguli TC Lower Councils	Finance Trust	403253000141	100,00.50	100,00.50	UG X
15	Biguli TC operations	Finance Trust	403253000132	358,548.00	358,548.00	UG X
16	Lyakahung u TC	Finance Trust	403253000137	261,182	261,182	UG X
17	Lyakahung u TC	Finance Trust	403253000136	256,263	256,263	UG X
18	Kabuga TC Collection Account	Finance	403253000105	446,028	446,028	UG X
19	Kabuga TC Operations ACC	Finance	403253000106	189,950	189,950	UG X
20	Nkoma Sub County LGMSD Account	Stanbic	9030005966735	28,375.6	28,375.6	UG X
21	Nkoma SC LCI & LCII account	Stanbic	9030005802961	2,891	2,891	UG X
22	Nkoma Sub County Collection	Stanbic	9030005803151	197,795	197,795	UG X
23	Nkoma SC LCIII Account	Stanbic	9030005753766	137	137	UG X
24	Kahunge Sub County Operations Account	Stanbic	9030005626837	153,238	6,240,546	UG X
25	Kahunge Sub County General collections account	Stanbic	903000567285	206,443	2,140,943	UG X
26	Kahunge Sub County DDEG Account	Stanbic	9030005973774	834,794	834,794	UG X
27	Kahunge Sub County Lower Councils	Stanbic	9030005675293	73,401	73,401	UG X
28	Kamwenge sub county LCIII developmen t fund Account	Stanbic	9030005753510	818	818	UG X
29	Kamwenge sub county lower	Stanbic	9030005803135	284,963	284,963	UG X

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CU R
	councils account					
30	Kamwenge sub county DDEG Account	Stanbic	9030006236005	85,179	85,179	UG X
31	Kamwenge sub county Collection Account	Stanbic	9030005800314 3	39,872	39,872	UG X
32	Busiriba Sub- County Lower Local Council Account	Finance Trust	903253000121	100,000.50	100,000.50	UG X
33	Busiriba Sub- County Collection Account	Finance Trust	403253000122	117,231	117,231	UG X
34	Busiriba Sub- County LGMSD Account	Finance Trust	403253000123	100,000.50	100,000.50	UG X
35	Busiriba SC operations A/C	Finance Trust	403253000120	226,859	226,859	UG X
36	Rukunyu Hospital Account	Finance Trust	403253000082	6,496,089	6,496,089	UG X
37	Biguli sub county operations Account	Stanbic	9030006238202	13,289	13,289	UG X
38	Biguli sub county general fund account	Stanbic	9030006238237	18,030,811	18,030,811	UG X
39	Biguli sub county lower local council	Stanbic	9030006238199	00	00	UG X
40	Biguli sub county LGMSD Account	Stanbic	9030006238229	2,409	2,409	UG X
41	Kamwenge Town Council Collection Account	Finance Trust	403253000043	1,154,119	1,154,119	UG X

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Balance	Book	CU R
42	Kamwenge Town Council Operations Account	Finance Trust	403253000042	338,199	338,199		UG X
43	Kamwenge Town Council UDDEG Account	Finance Trust	403253000073	717,395	717,395		UG X
44	Kamwenge Town Council Property Tax Account	Finance Trust	403253000045	919,368.50	919,368.50		UG X
45	Kamwenge Town Council Road works Account	Finance Trust	403253000040	786,152	786,152		UG X
46	Kamwenge TC Lower Councils A/C	Finance Trust	403253000047	100,000.50	100,000.50		UG X
47	Kahunge T/Council Collection A/C	Finance Trust	403253000056	238,766.50	238,766.50		UG X
48	Kahunge T/Council Operations A/C	Finance Trust	403253000055	120,583.	120,583		UG X
49	Kahunge TC Works and tech services Account	Finance Trust	903253000053	230,551	230,551		UG X
50	Kahunge TC DDEG Acc	Finance Trust	403253000054	105,5562	105,562		UG X
51	Kabamiro Sub County LGMSD Account	Stanbic	9030006340619	18,499	18,499		UG X
52	Kabamiro Sub County operations Account	Stanbic	9030005651432	11,529	11,529		UG X
53	Kabamiro Sub County General Collections Account	Stanbic	9030005651416	39,580	39,580		UG X

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CU R
54	Bwizi Sub County LGMSD Account	Stanbic	9030005805456	53,261	53,261	UG X
55	Bwizi Sub County LCIII ACC	Stanbic	9030005754045	9,183,084	9,183,084	UG X
56	Bwizi Sub County General Collection	Stanbic	9030005803178	23,765,320	23,765,320	UG X
57	Bwizi Sub County Lower Councils	Stanbic	9030005635038	41,688	41,688	UG X
58	Bwizi HCII	Finance	403253000144	178,710.00	178,710.000	UG X
59	Kamwenge College School	Stanbic	9030005651157	42,958	42,958	UG X
60	Kamwenge college school	Centenar y	3100093447	62,225	62,225	UG X
61	Bigodi S.S PTA Account	Centenar y	3201040987	26,705,332	26,705,332	UG X
62	Bigodi S.S USE Account	Centenar y	3100102512	10,856,530	10,856,530	UG X
63	Rwamwanj a S.S	Stanbic	9030005626225	1,796,569	1,796,569	UG X
64	Rwamwanj a S.S	Stanbic	9030005651246	517,984	1,055,000	UG X
65	Bwizi Seed Secondary School USE Account	Centenar y	3100053677	16,863,765	16,863,765	UG X
66	Kamwenge Sec School	Stanbic	9030005651114	13,160	13,160	UG X
67	Kamwenge S.S PTA Account	Post Bank	1630032000025	95,405	95,405	UG X
68	Bihanga Seed Secondary School	Stanbic	9030013749824	4,503	4,503	UG X
69	Kamwenge DLG Imprest	Finance Trust	403253000119	4,628,461	4,628,461	Ugx
70	Kamwenge District UWEP Enterprise fund	Finance Trust	403253000076	Nil	Nil	Ugx

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
71	Kamwenge DLG ACDP	Centenary	3100072208	495,862.50	495,862.50	Ugx
72	Mpanga parents SSS	Centenary	5520415105	1,148,705	1,148,705	UGX
73	Mpanga parents secondary School	Finance	403253000126	494,862.50	494,862.50	UGX
74	Bigodi Town Council Operations	Finance	403253000104	237,169	237,169	UGX
75	Bigodi Town Council General	Finance	403253000103	120,652.50	120,651.50	UGX
76	Ntonwa HCII	Stanbic	9030006087727	8,793	8,793	UGX
77	Kyebenda SSS	Stanbic	9030005805014	62,621	62,621	UGX
78	Biguli SSS	Stanbic	9030005650193	33,542,840	33,542,840	UGX
79	BIGODI HCIII	Finance	403253000147	195,645	195,645	UGX
80	Biguli HCII	Stanbic	9030006087697	17,023	17,023	UGX
81	Bunoga HCIII	Finance	403253000154	177,283	177,283	UGX
82	Bisozi HCIV	Finance	403253000139	255,225	255,225	UGX

RECOMMENDATIONS

1. There is a need to mobilize some funds to fast track the demarcation and survey of all government lands in the various government institutions especially in Schools, Health units and Lower Local Governments.
2. There is a need to form and operationalize District and Lower Local Government Physical Planning Committees to affect physical planning activities as mandated by the Physical Planning Act 2010 and the National Development Plan. There is need to identify garbage dumping sites and sewage treatment centers
3. Two Lower Local Governments namely Ntonwa sand Kabuye Sub Counties approved by Cabinet need to be officially operationalized so

- as to get services closer to the people as a major purpose of decentralization
4. The PPDA unit, Kamwenge DLG needs to dispose of scrap items that were displaced by the USMID project from Katalyeba Livestock market and Nkoma playground kept at the town council headquarter stores.
 5. The issue of inadequate stores at Health facilities needs urgent attention. This calls for lobbying and resource mobilization to ensure bigger stores are constructed. The same applies to laboratories for most health facilities such as Rwamwanja HCIV, Bwizi, Biguli and Bisozi HCIV.
 6. Laboratories also need serious retooling and expansion
 7. Bisozi HCIV needs more supportive infrastructure including theater and stores, extension of three phase electricity and equipping the laboratory which currently has only one microscope and functions at a level of HCIII.
 8. Staff recruitment especially for medical stores and laboratories needs urgent attention.
 9. Expired drugs and medicines in health facilities pose a health risk and need to be safely disposed of. There's need to linkup with national medical stores to ensure proper and proper and safe disposal of expired drugs and medicines in the district central stores as these could pose a serious health hazard.
 10. There is a need to ensure that once an officer gets a new motorcycle, the old one is returned to stores for redistribution to ensure better mobility and service delivery.
 11. Capacity building for school head teachers and health unit in-charges on financial management, record keeping and asset management was still a big gap which needed to be given special attention by the finance department.
 12. Ministries and Agencies need to expedite the process of disposal of obsolete assets as their value tends to further decline with time.

13. There is a need to work closely with implementing Partners who donate equipment and vehicles to establish monetary values of these assets. This can help to establish disposal values once they have outlived their useful life.
14. The board of survey team recommended that old but functional furniture at the district from the departments be transferred to Kahunge town council on donations
15. There's need to do serious follow-up with the responsible ministries to ensure operation of new sub counties of Ntonwa and Kabuye to strengthen decentralization of service delivery.

PICTORIALS



851 KANUNGU DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	There is need for expansion of laboratory at Kihhi Health Centre IV dilapidated ceiling to be replaced	Ceiling was replaced	Need for expansion of the laboratory
2	Expansion of drug stores at Kihhi health Centre IV and Kanungu Health Centre IV	Not yet	No action taken yet
3	All obsolete items to be boarded off immediately	We are in the process and the team for valuation of items have done the activity and waiting for the report.	

ASSET FINDINGS

Other Findings

S/N	Item	Units	Amounts
1	Payables	1	34,437,400
2	Receivables	2	1,119,819,924
3	Subversion	1	
4	Investment	3	10,900,000,000

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motorcycle -Yamaha	LG 0033-48
2	Motorcycle -Yamaha	UAC 164Z
3	Motorcycle -Yamaha	Model JYM 125-3
4	Motorcycle -Yamaha	LG 0034-48
5	Motorcycle -Yamaha	LG 0036-48
6	Motorcycle -Yamaha	LG 0037-48
7	Motorcycle -Yamaha	LG 0035-48
8	Motorcycle -Yamaha	LG 0038-48
9	Motorcycle -Yamaha	LG 0039-48
10	Motorcycle -Yamaha	LG 0031-48
11	Motorcycle -Yamaha	LG 0030-48
12	Motorcycle -Yamaha	LG 0032-48
13	Ambulance	Reg UAA 094N
14	Motorcycle Suzuki	Model TS 185
15	Motorcycle -Yamaha	UG 0462R
16	Motorcycle Jialing	UG 1796R
17	Changlin grader	LG 0001-045
18	Grader – Fiat	LG 0009-48

OTHER ITEMS

S/N	ITEM DESCRPTION	QUANTITY
1	Generator - Honda	MoH/NTLP/UGFATMP/SSF/026
2	Generator - Donaldson	SN: 0200144/012
3	Generator - Lister	SN: 150/80
4	Generator - Honda	Model GX 270
5	Generator - CYMASA	SN: 4259
6	Generator - Lister	SN: 39309/2

STORES FINDINGS

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Mpungu Health Centre IV	Stanbic Bank	9030007299019	139,659	139,659	UGX
2	Kihihi Health Centre IV	Stanbic Bank	9030005622904	1,106	1,106	UGX
3	Kambuga Hospital	Centenary Bank	3100033634	1,530,563	1,530,563	UGX
4	Kambuga Hospital User Charge	Centenary Bank	3100033635	277,155	277,155	UGX
5	Kanungu Health Centre IV	Centenary Bank	3100033620	10,276,618	10,276,618	UGX
6	Rugyeo Health Centre IV	Centenary Bank	3100107152	286,450	286,450	UGX
7	Rugyeo Health Centre IV	Centenary Bank	3201007805	11,398	11,398	UGX
8	Kanungu District General Fund	Centenary	3100033586	132,868,990	132,868,990	UGX
9	Kanungu District Youth Livelihood Recovery Fund	Centenary	3100033672	9,371	9,371	UGX
1	Kanungu DLG UNHCR	Centenary	3100076814	32,287	32,287	UGX
1	Kanungu District UWEP Enterprise Recovery Fund	Centenary	3100033679	1,009,235	1,009,235	UGX
1	Kanungu District Resilient Communities and Ecosystem	Centenary	3100069959	145,856,075	145,856,075	UGX
1	Kanungu District UNFPA	Centenary	3100033587	0	0	UGX
1	Kanungu District Global Fund	Centenary	3100033632	0	0	UGX

RECOMMENDATIONS

1. Dispose the old Ambulance vehicle Reg UAA 094N
2. Expansion of drug store
3. Desktop computer for stores needed
4. Internet needed for running the system
5. Old structures at Mpungu Health Centre need renovation
6. Pit latrines are required since the available ones are full and cannot be emptied
7. Water harvest tanks are needed to serve staff in the staff quarters.
8. Delivery beds are needed
9. Baby warmer is needed
10. Metallic gate to be disposed off
11. Water crest tank to be disposed off.

852 KAPCHORWA DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	All assets identified were to be boarded off through Public Auction	The Chief Administrative Officer wrote to the Mechanical Engineer of MoW on 3/4/2023 for the services of the Government Chief Valuer.	There was reply and the government valuer, valued the assets still waiting for report for the next actions to be taken

ASSET FINDINGS

1. The entity maintains a physical asset register
2. The register on the IFMS was under the migrated historical data by the accountant general's office

Other Findings

S/N	Item	Units	Amounts
1	Payables	1	581,009,485
2	Receivables	1	541,475,405

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	Land		4,225bn	
2	Buildings	29	6,6bn	
3	ICT Equipment	88	125,500,000	
4	Office Equipment		38.4m	
5	Medical Equipment	24	47,900,000	
6	Machinery	02	5.2m	
7	Transport Equipment	121	2.7bn	

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Suzuki (125)	UG 03815
2	Trax cavator	LG0038-17
3	Motor grader - Changlin	LG0004 -046
4	Motor grader - Komatsu	LG0027-17
5	Water Tank	LG0039-17
6	Roller - Dynapac	LG0003-17
7	Yamaha 100	UG0770A
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
8	Water Bowser	1
9	Thresher	1
10	Wooden doors	06

S/N	ITEM DESCRIPTION	REG.NO/TAG No
11	Wooden windows	05
12	Printers	7
13	Computer	11
14	Sofa set	01
15	Cushioned Bench	01
16	Wooden Benches	6
17	Office Chair	8
18	Laptops	2
19	Office desk	2
20	Uniports	2
21	Photocopier	1
22	Type Writer	2
23	Mattresses	25
24	Weighing scale	2
25	Curding Screen	1
26	scanner	1
27	Kyocesatek340	1
28	Power Stabilizer	1
29	UOS - OPM/NUSAF2/ST/ 015	1
30	GPS	1
31	Book Shelve	1
32	Beds	3
34	Thermometers – Digital	2
35	Drum for water	1
36	buckets for waste segregation	3
37	Solar battery	1
38	Tap	1
39	Stethoscope	1
40	Electric Autoclaves	1
41	Electric boiler	1
42	Fire extinguisher	1
43	Manual Bp machine	1
44	Big Boiler	1
45	Foot Sucker	1
46	Mobile headlamp	1
47	Static Headlamp	1
48	Charcoal Autoclave	1
49	TV Set	1
50	Adaptor/Desk	1
51	Vaccines Assorted – Stores	

STORES FINDINGS

1. The constituted board found out that entity maintained one main store at the district headquarters in kapchowra district.

CASH AND BANK FINDINGS

1. The district uses an electronic cash system.
2. The vote also uses TSA and bank balances were properly reconciled
3. All financial transactions are managed electronically

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Kapchorwa D.L.G. General Fund	Stanbic	9030009320945	950,860	950,860	UGX
2	Kapchorwa D.L.G. General Fund	Centenary	3100059191	2,017,896	2,017,896	UGX
3	Kapchorwa D.L.G. UWEP Recovery	Centenary	3100059173	13,718,475	13,718,475	UGX
4	Kapchorwa D.L.G. Cash Imprest	Centenary	3210500123	-	-	UGX
5	Kapchorwa D.L.G. Youth Council	Centenary	3100098183	-	-	UGX
6	Kapchorwa D.L.G. ACDP	Centenary	3100070807	-	-	UGX

RECOMMENDATIONS

854 KARENGA DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Disposal of the Generator – Lister Peter-SLG1840-0902036/LPW4027-F2D12061-	Items not disposed to date	The district enlists the services of the Government Valuer to evaluate the asset's worth and subsequently presents the valuation findings to the council for endorsement prior to initiating the disposal process.
2	Dispose 20 Pcs of Old Iron sheets from old latrines at Karenga HC IV	Items not disposed to date	The district enlists the services of the Government Valuer to evaluate the asset's worth and subsequently presents the valuation findings to the council for endorsement prior to initiating the disposal process.
3	5000 Black Crestank	Items not disposed to date	The district enlists the services of the Government Valuer to evaluate the asset's worth and subsequently presents the valuation findings to the council for endorsement prior to initiating the disposal process.
4	40 Pcs of Metallic Chairs with Cushion	Items not disposed to date	The district enlists the services of the Government Valuer to evaluate the asset's worth and subsequently presents the valuation findings to the council for endorsement prior to initiating the disposal process.
5	10 Pcs of Solar panels installed in the staff quarters and OPD unit	Items not disposed to date	The district enlists the services of the Government Valuer to evaluate the asset's worth and subsequently presents the valuation findings to the council for endorsement prior to initiating the disposal process.
6	5pcs of Patients Screens	Items not disposed to date	The district enlists the services of the Government Valuer to evaluate the asset's worth and subsequently presents the valuation findings to the council for endorsement prior to initiating the disposal process.
7	2 pcs Weighing Scales for Toddlers	Items not disposed to date	The district enlists the services of the Government Valuer to evaluate the asset's worth and subsequently presents the valuation findings to the council for endorsement prior to initiating the disposal process.
8	Suzuki Maruiti Vehicle	Items not disposed to date	The district enlists the services of the Government Valuer to evaluate the asset's worth and subsequently presents the valuation findings to the council for endorsement prior to initiating the disposal process.
9	36pcs of gold star batteries at OPD Unit and Maternity, staff	Items not disposed to date	The district enlists the services of the Government Valuer to evaluate the asset's worth and subsequently presents the

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
	accommodation and DHO's office		valuation findings to the council for endorsement prior to initiating the disposal process.
10	8pcs of Broken Latrines Doors	Items not disposed to date	The district enlists the services of the Government Valuer to evaluate the asset's worth and subsequently presents the valuation findings to the council for endorsement prior to initiating the disposal process.
11	10 pcs of mattresses at Maternity ward	Items not disposed to date	The district enlists the services of the Government Valuer to evaluate the asset's worth and subsequently presents the valuation findings to the council for endorsement prior to initiating the disposal process.
12	1pcs of main gate door damaged	Items not disposed to date	The district enlists the services of the Government Valuer to evaluate the asset's worth and subsequently presents the valuation findings to the council for endorsement prior to initiating the disposal process.
13	2 Motorcycles – Yamaha AG-100 for CDO's Office and Honda – Bonagagwale at Karenga S/C	Items not disposed to date	The district enlists the services of the Government Valuer to evaluate the asset's worth and subsequently presents the valuation findings to the council for endorsement prior to initiating the disposal process.
14	2 Desktop Computer and Printer HP LaserJet mf143 AT Karenga S/C	Items not disposed to date	The district enlists the services of the Government Valuer to evaluate the asset's worth and subsequently presents the valuation findings to the council for endorsement prior to initiating the disposal process.
15	Motorcycles – Yamaha AG-100 UEN 025K; YAMAH DT 191Y FOR FORMER NAADS and Honda XTZ for KALIP AT Kawalakol S/C	Items not disposed to date	The district enlists the services of the Government Valuer to evaluate the asset's worth and subsequently presents the valuation findings to the council for endorsement prior to initiating the disposal process.
16	Generator - 6.0KVA at Kawalakol S/C	Items not disposed to date	The district enlists the services of the Government Valuer to evaluate the asset's worth and subsequently presents the valuation findings to the council for endorsement prior to initiating the disposal process.
17	2 Pcs of Motorcycles – Yamaha AG-100 and HONDA YBR for Production. No. number plate	Items not disposed to date	The district enlists the services of the Government Valuer to evaluate the asset's worth and subsequently presents the valuation findings to the council for endorsement prior to initiating the disposal process.
18	50Pcs of Iron sheets at Kapedo S/C	Items not disposed to date	The district enlists the services of the Government Valuer to evaluate the asset's worth and subsequently presents the

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
			valuation findings to the council for endorsement prior to initiating the disposal process.
19	Yamaha DT-100 DONATED by KALIP to production department in Lobalangit S/C	Items not disposed to date	The district enlists the services of the Government Valuer to evaluate the asset's worth and subsequently presents the valuation findings to the council for endorsement prior to initiating the disposal process.
20	Yamaha XTZ Donated by ACF to CDO office in Lobalangit	Items not disposed to date	The district enlists the services of the Government Valuer to evaluate the asset's worth and subsequently presents the valuation findings to the council for endorsement prior to initiating the disposal process.
21	Yamaha AG-100 for CDOs office In Lobalangit	Items not disposed to date	The district enlists the services of the Government Valuer to evaluate the asset's worth and subsequently presents the valuation findings to the council for endorsement prior to initiating the disposal process.

ASSET FINDINGS

1. The observations arising from the Board Survey inspections encompassed fixed assets spanning across various departments within the district, Health Facilities, Lower Local Government, and Primary Schools.
2. The absence of an Operation and Maintenance plan was evident both at the district level and in entities such as Karenga HCIV, Lower Local Governments, and Primary Schools.
3. Neither the district nor the Lower Local Governments have implemented a depreciation methodology for their assets and equipment.
4. Karenga HCIV faces a considerable number of outdated equipment items that have surpassed their maintenance potential. This category includes the Maruti Vehicle, iron sheets, and abandoned beds, among others.
5. Instances of government assets and equipment lacking engraving were identified. These instances encompass laptops within the Planning Department, five laptops allocated to the Production Department, laptops designated for the Education and Community-Based Services

departments, office chairs for the Works Department, office tables for the Natural Resources department, plastic chairs used in council meetings, and various other items.

6. Out of the 22 schools (21 Primary schools and 1 Secondary school) assessed, only Karenga Boys P/S, Nalakas P/S, Kidepo P/S, Sarachom Primary School and Jubilee 2000 Secondary School Karenga demonstrated satisfactory storage facilities for books and other school-related assets, leaving the remaining 17 Primary schools with inadequate storage provisions.
7. The update of asset registers within the departments was observed to be inconsistent.
8. Delayed execution of works mainly the UGIFT projects (Construction of a staff house and 2-unit stance pit latrine at Kalimon HCIII, this was attributed to delayed procurements by the District.

Other Findings

S/N	Item	Units	Amounts
1	Payables	3	72,700,000
2	Receivables	2	20,940,000

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Ford Ranger For Administration-Offered by Kaabong District	- LG0035-36
2	Vehicle Toyota For Community Based Department	UAK 622K
3	Honda - XLZ,	UEB 122C
4	Motorcycle Yamaha	XTZ [UG 5096K]
	HONDA YBR for Production. No. number plate	JYM154FMI,
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
3	Electric Tally Counter	1pcs
4	5000 Black Crestank	1pcs
5	Generator - Lister Peter	SLG1840-
6	Metallic Chairs with Cushion	40pcs
7	BP Machine	2pcs
8	Radio Communication set 2007	1pcs
9	Patients Screens	5pcs
10	Weighing Scales for Toddlers	2ps
11	Gold star Batteries	36pcs
12	Karenga HCIV Main Gate	1pcs
13	Motorcycles	1pcs
14	Honda - Bonagagwale	1psc

S/N	ITEM DESCRIPTION	REG.NO/TAG No
15	Desktop Computer and Printer HP LaserJet mf143	4pcs
16	Yamaha DT 191Y For Former NAADS	9psc
17	Solar panels installed in the staff quarters and OPD unit	10pcs
18	Classroom blocks	2pcs
19	Stance Pit latrine	3psc
20	Stance Pit latrine	50psc
21	Old Iron sheets from old latrines	70pcs
22	BP Machine	2pcs
23	Radio Communication set 2007	1pcs
24	Patients Screens	5pcs
25	Weighing Scales for Toddlers	3pcs
26	Suzuki Maruiti Vehicle	1pc
27	Karenga HCIV Main Gate	1pcs
28	Mattresses	10pcs
29	Toilets at Karenga HCIV	2pcs
30	Honda – Bonagagwale	1pcs
31	Desktop Computer and Printer HP LaserJet mf143	2pcs
32	Old Iron sheets from old latrines	20pcs

STORES FINDINGS

1. The stock cards are being utilized in most of the health facilities although inadequate balancing and updating still remains a challenge in a few facilities.
2. The Chief Financial Officer's office functions as a storage space, unfortunately overcrowded with financial records and inventory.
3. Indications of articles being utilized were observed.
4. No assets deemed unserviceable were discovered within the storage premises.

CASH AND BANK FINDINGS

1. The cash book, organized, balanced, and endorsed by our signature, depicted the ensuing balance(s) as of the end of business on 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	Karenga DLG General Fund	Stanbic	9030016293147	843,335	843,335	UGX
2	Karenga DLG YLP Recovery	Stanbic	9030017357270	0	0	UGX
3	Karenga DLG UWEP Recovery	Stanbic	9030017357130	0	0	UGX
1	Karenga Sub County	Stanbic	9030005777363	74,854,638	72,636,638	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
2	Lokori Sub County	Stanbic	9030012244508	102,020,135	102,020,135	UGX
3	Kawalakol Sub County	Stanbic	9030005958317	122,483,717	122,483,717	UGX
4	Kapedo Sub County	Stanbic	9030005778785	10,676	10,676	UGX
5	Sangar Sub County	Stanbic	9030012244664	93,378	93,378	UGX
6	Lobalangit Sub County	Stanbic	9030006396800	32,925	32,925	UGX
7	Karenga Town Council Operations Account.	Stanbic	9030016335044	27,187,870	124,770	UGX
8	Karenga Town Council General Fund Account	Stanbic	9030016334781	27,163,100	341,822	UGX
9	Kapedo Town Council General Fund Account	Stanbic	9030020360851	6,008	6,008	UGX
10	Kidipo Town Council General Fund Account.	Stanbic	9030020360932	22,358	22,358	UGX
11	Kakwanga Sub County	Stanbic	9030019775002	2,108	2,108	UGX
1	Karenga Health Center IV	Stanbic	9030099772242	8,357,404	161,404	UGX
2	Kapedo Health Centre III	Stanbic	9030006252299	191	191	UGX
3	Kocholo Health Centre II	Stanbic	9030006252345	2,090,000	2,090,000	UGX
4	Lobalangit Health Centre III	Stanbic	9030006252310	10,318	10,318	UGX
5	Lokori Health Centre II	Stanbic	9030006252337	2,133,164	2,133,164	UGX
6	Kalimon Health Centre III	Stanbic	9030006252353	2,066,534	2,066,534	UGX
7	Pire Health Centre II	Stanbic	9030006252329	2,199,151	2,199,151	UGX
8	Kapedo Mission Dispensary	Stanbic	9030005777819	849,217	849,217	UGX
9	Kidipo Health Centre II	Stanbic	9030023809809	90,999	90,999	UGX
10	Kacholo Health Centre III	Stanbic	9030023837314	447	447	UGX
1	Jubilee 2000 SS-Karenga	Stanbic	9030005778122	85,598,375	85,598,375	UGX
2	Kakwanga Primary School	Stanbic	9030005725835	7,039,578	7,039,578	UGX
3	Sarachom Primary School	Stanbic	9030005725978	9,411,878	9,411,878	UGX

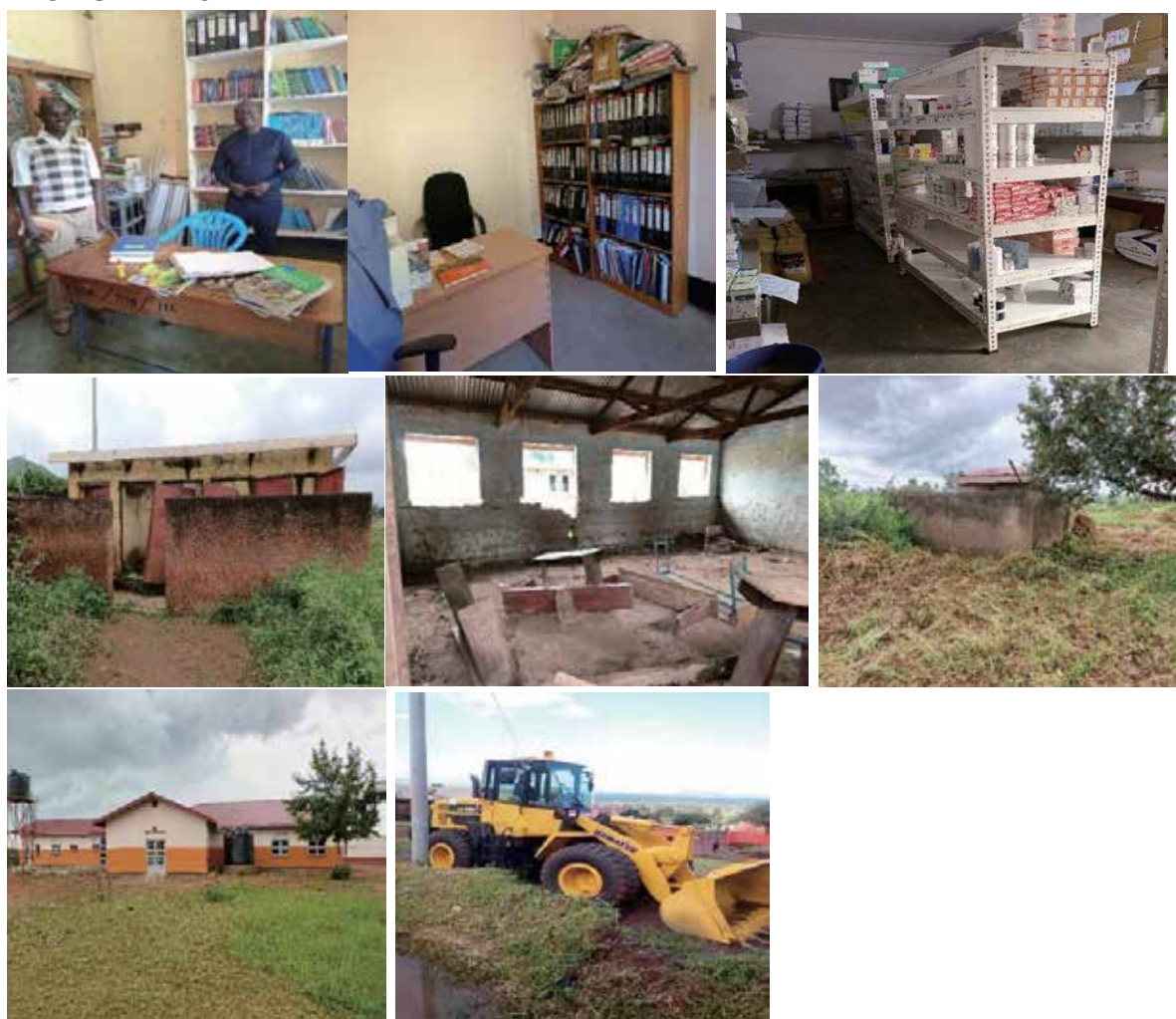
S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
4	Lobalangit Primary School	Stanbic	9030005725886	59,859	59,859	UGX
5	Pire Primary School	Stanbic	9030005725959	15,336,016	15,336,016	UGX
6	Kangole Primary School	Stanbic	90300005778890	341,822	341,822	UGX
7	Karenga Boys Primary School	Stanbic	9030005725827	13,054,050	13,054,050	UGX
8	Karenga Girls Primary School	Stanbic	9030005725969	9,208,419	9,208,419	UGX
9	Loyoro Napore Primary School	Stanbic	9030005726916	9,088,366	9,088,366	UGX
10	Kidepo Primary School	Stanbic	9030005777304	7,199,043	7,199,043	UGX
11	Lokori Primary School	Stanbic	9030005725908	7,941,903	7,941,903	UGX
12	Kocholo Primary School	Stanbic	9030005777231	10,073,738	10,073,738	UGX
13	Kawalakol Primary School	Stanbic	9030005777215	7,221,418	7,221,418	UGX
14	Lomanok Primary School	Stanbic	9030005778343	76,298	76,298	UGX
15	Nalakas Primary school	Stanbic	9030005725940	11,137,637	11,137,637	UGX
16	Kalimon Primary School	Stanbic	9030005777282	6,639,139	6,639,139	UGX
17	Komolicher Primary School	Stanbic	9030005777258	7,894	7,894	UGX
18	Lokiel Primary School	Stanbic	9030005777193	216,334	216,334	UGX
19	Lokasangate Primary School	Stanbic	9030005726009	(36,000)	(36,000)	UGX
20	Lowakuj Primary School	Stanbic	9030005725975	4,265,019	4,265,019	UGX
21	Longerep Primary School	Stanbic	9030005726130	1,148,516	1,148,516	UGX
22	Kakore Primary School	Stanbic	Nil	–	–	UHX

RECOMMENDATIONS

2. The district is urged to establish a distinct office space for the CFO, independent from the store.
3. The district needs to implement mechanisms for recovering unserviceable items currently held by the staff.
4. The district must formulate a comprehensive Operation and Maintenance policy encompassing all Government Assets and equipment.

5. Immediate action is needed from the district to initiate the process of engraving of all government assets.
6. The assets register necessitates enhancement through regular updates, accompanied by the establishment of maintenance plans for the assets.
7. A well-defined policy concerning the usage of government vehicles, motorcycles, and other equipment should be formulated and implemented by the district.
8. The District BOS team to determine the value of outdated equipment and scraps, which are to be disposed off, based on the conditions of the assets, and management should act accordingly.
9. All departments should maintain fully updated asset registers in accordance with the prescribed.

PICTORIALS



855 KASANDA DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

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

ASSET FINDINGS

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1.	Motorcycle Honda CG	LG 00050-35
2.	Motorcycle Jeiling	UG 1849R
3.	Motor cycle (Yamaha)	UDX 086Y
4.	Motorcycle (Suzuki)	Ug1739 a
5.	Motorcycle (Yamaha)	UG 4103M
6.	Suzuki Maruti	UG 4045M
7.	Suzuki Maruti	UAA 077
8.	Nisan double cabin	UG 4086M
9.	Motor vehicle Nissan Double cabin	LG0081-35
10.	Mitsubishi- Tipper	LG 002-35
11.	Nissan Hard Body	UG2221M
12.	Double cabin- tata	UG 1111E
13.	Motorcycle	
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
14.	Examination beds	
15.	Office type writer	2
16.	Plastic chairs	
17.	Plastic tank	
18.	Office table	
19.	Weighing scale	3
20.	Wall clock	
21.	Drip stand	
22.	Weighing bags for infants	
23.	Electric autoclave	
24.	Dell monitor	
25.	Office printer	
26.	Operation table	
27.	Generator	
28.	Oxygen cylinder	
29.	Laptops	3
30.	Iron sheets	
31.	Rolling chair	
32.	Maroon benches	

S/N	ITEM DESCRIPTION	REG.NO/TAG No
33.	Metallic filling cabins	
34.	Fridge	

STORES FINDINGS

1. There was need for an inventory management officer and the district stores was fairly organized though there is need for centralized district stores since many assets are received from different government agencies and donor agencies.
2. Secondary School stores needs to be adequately organized and they also need more office space to ensure safe custody of government assets.
3. Furthermore, stores were well organized and adequate though there is need to procure burglar proofs, more padlocks and stock taking be done on a monthly basis.
4. For obsolete stock, its Kassanda Health Centre IV, Kikandwa HCIII, Myanzi HCIII, Kiganda Health Centre IV, Buseregenyu HCIII and Mundadde HCIII that possessed obsolete stock which is always taken by National medical stores.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1.	Kassanda Dlg Uwep Recovery	Stanbic	9030015178158	30,503,686	30,503,686	UGX
2.	Kassanda Dlg Ylp Recovery	Stanbic	9030015178204	858,005	858,005	UGX
3.	Kassanda Dlg Acdp	Centenary	3100096494	14,905,675	14,905,675	UGX
4.	Kassanda District Local Government Imprest	Centenary	3100094536	46,090,700	46,090,700	UGX
5.	Kassanda Dlg Youth Council	Centenary	3100099937	1,575	1,575	UGX
6.	Kassanda Dlg General Fund	Centenary	3100056273	70,355,969	70,355,969	UGX
7.	Kamuli SC General Fund	Centenary	3100056589	275,623	275,623	UGX
8.	Kamuli SC Operation Account	Centenary	3100056590	11,661	11,661	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
9.	Kiganda TC General Fund	Centenary	3100084053	6,254	6,254	UGX
10.	Kiganda TC Operation Account	Centenary	3100084055	1,123,461	4,934	UGX
11.	Kiganda HCIV	Stanbic	9030007388593	58,550	58,550	UGX
12.	St Mugagga SS Kiganda	Stanbic	9030007388593	26,767,470	26,767,470	UGX
13.	St Matia Mulumba Kiganda H/C PHC	Centenary	3202937054	15,258	15,258	UGX
14.	Kassanda Sub county General Revenue	Centenary	3100042445	575,153	575,153	UGX
15.	Kassanda Sub county Operation Account	Centenary	3100042446	25,058	25,058	UGX
16.	Namabaale Health Centre II	Stanbic	9030006121887	48,460	48,460	UGX
17.	Kassanda TC General Revenue	Centenary	3100056284	138,240	18,240	UGX
18.	Kassanda TC Operation Account	Centenary	3100056285	7,818	52,853	UGX
19.	Kassanda HCIV	Stanbic	9030007106814	4,895	4,895	UGX
20.	Kassanda Secondary School	Stanbic	9030007106814	425,428	425,428	UGX
21.	Bukuya TC General Revenue	Centenary	3100084138	1,605,262	5262	UGX
22.	Bukuya TC Operation Account	Centenary	3100084137	1,375,363	11,363	UGX
23.	Bukuya HCIV	Stanbic	9030007106814	810	810	UGX
24.	Bukuya Senior Secondary School	Stanbic	9030005971976	26,072,337	26,072,337	UGX
25.	St Theresa Senior Secondary School Kkungu	Centenary	3100084138	7,709,335	7,709,335	UGX
26.	Mbiriizi Sub-county LCIII Operation	Centenary	3100083609	14,027	14,027	UGX
27.	Mbiriizi Sub-county General revenue Collection	Centenary	3100083608	599	599	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
28.	Buseregenyu Health Centre III	Stanbic	9030007388585	449,858	449,858	UGX
29.	Manyogaseka General Revenue Collection	Centenary	3100043172	151,458	151,458	UGX
30.	Manyogaseka S/c Operations	Centenary	3100043173	815,465	815,465	UGX
31.	Manyogaseka Seed School	Centenary	3100067598	13,816,073	13,816,073	UGX
32.	Kyasansuwa HCIII	Stanbic	9030006735273	7,713	7,713	UGX
33.	Makokoto Sub-county Operations	Centenary	3100043028	9,270	9,270	UGX
34.	Makokoto Sub-county General Fund	Centenary	3100083608	11,116	11,116	UGX
35.	Makokoto HCIII	Stanbic	9030006720721	13,253	13,253	UGX
36.	Makokoto Secondary School	Centenary	3100048629	17,206,762	17,206,762	UGX
37.	Kitumbi Sub-county General Fund	Centenary	3100042435	8,667	8,667	UGX
38.	Kitumbi Sub-county LCIII Operations	Centenary	3100042453	8,831	8,831	UGX
39.	Kamusenene C.O.U Secondary School	Equity	1016200894372	8,380,215	8,380,215	UGX
40.	Bukuya Sub-county Operations	Centenary	3100042429	4,899	4,899	UGX
41.	Bukuya Sub-county General Fund	Centenary	3100042428	176,715	176,715	UGX
42.	Myanzi General Revenue Collection	Centenary	3100042440	277,549	277,549	UGX
43.	Myanzi Sub-county LCIII Operation	Centenary	3100042441	23,041	23,041	UGX
44.	Myanzi HCIII	Stanbic	9030006621413	15,083	15,083	UGX
45.	Myanzi Secondary School	Stanbic	9030005972182	15,343,290	15,343,290	UGX
46.	Kalwana General Revenue Collection	Centenary	3100042468	3,406	3,406	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
47.	Kalwana Sub-county LCIII Operation	Centenary	3100042469	205,977	205,977	UGX
48.	Kikandwa HCIII	Stanbic	9030007339630	626	626	UGX
49.	Mundadde HCIII	Stanbic	9030006671429	1,861	1,861	UGX
50.	Kalwana Secondary School	Stanbic	9030006671429	13,389,401	13,389,401	UGX
51.	Kijuna General Revenue Collection	Centenary	3100083910	1,870	1,870	UGX
52.	Kijuna Sub-county LCIII Operation	Centenary	3100083912	6,301	6,301	UGX
53.	Kijuna Health Centre III	Centenary	3100102486	3,341	3,341	UGX
54.	Nalutuntu General Revenue Collection	Centenary	3100043175	32,747	32,747	UGX
55.	Nalutuntu Sub-county LCIII Operation	Centenary	3100043176	25,020	25,020	UGX
56.	Nalutuntu HCIII	Centenary	3201624594	8,504	8,504	UGX
57.	Kakungube SS Rehab	Stanbic	9030005972808	14,047,263	14,047,263	UGX
58.	Kiganda General Revenue Collection	Centenary	3100043179	85,795	85,795	UGX
59.	Kiganda Sub-county LCIII Operation	Centenary	3100043180	60,683	60,683	UGX
60.	Musozi HCIII	Stanbic	9030006621421	12,664	12,664	UGX
61.	St. Mugaga SS Kiganda	Stanbic	9030005972018	26,767,470	26,767,470	UGX

RECOMMENDATIONS

1. The board of survey recommends that management strictly follow recommendations of the previous report. Case in point to dispose off expired materials, motor vehicles, motorcycles and non-functional equipment following the PPDA Act 2003 guidelines on disposal. This disposal will on reduce high storage costs and losses.
2. The board of survey recommends that management should survey government land since this will reduce on encroachment leading to incurring litigation costs.

3. Consult a government valuer to attach correct book value to all assets, buildings, plant and machinery and furniture either donated or procured to ease use, maintenance and disposal processes.
4. Regular inspection of stores at the District, Health facilities, Schools and Sub counties should be done to avoid loss, misuse, wastage, pilferage and damage of assets and inventory.
5. The District, Sub counties, Town councils, Schools and Health facilities should maintain complete and updated fixed Assets Register; capturing all acquisitions, upgrades and disposals.
6. Branding all offices and engraving all office assets for easy identification. Management must ensure safety of assets; all assets should be engraved and changes in location of assets should be recorded and asset registers updated accordingly.
7. The District headquarters, Schools and health facilities should install cameras, burglar proofs, fire extinguishers, trackers and updated softwares so as to minimize on misuse and loss of government assets.

PICTORIALS





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Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Assets Not Engraved/Tagged	most of the assets have been engraved 30.06.2024	Work In Progress
2	Others	Most of the new administrative units have been funded 30.09.2023	Resolved
3	Poor Maintenance Of Fixed Assets	Some of the lands have been titled like in Bwera Hospital, Hima Town Council and Nyakiyumbu Sub county 30.06.2024	Open
4	Land Not Titled		Work In Progress
5	Continuous Non-Disposal Of Obsolete/Unserviceable Items	No action taken	

ASSET FINDINGS

1. 95% test check of the assets,
2. That where the balances agreed, they have been initialled in the assets register and that the assets on hand agreed with the assets register.
3. Certify that in our opinion, a continuous independent departmental check on the stock and assets balances has been carried out during the year by an officer other than the immediate stores in charge.

Other Findings

S/N	Item	Units	Amounts
1	Payables	3	47,783,204
2	Receivables	2	22,416,015

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	Land	247	5,962,300,000	5,962,300,000
2	Building	378	36,771,453,986	36,771,453,986
3	TRANSPORT EQUIPMENT	266	14,578,000,000	14,578,000,000
4	ICT EQUIPMENT	251	297,815,467	297,815,467
5	OFFICE EQUIPMENT	13	150,450,004	150,450,004
6	MEDICAL EQUIPMENT	1553	7,235,845,264	7,235,845,264
7	MACHINERY	151	248,370,000	248,370,000
8	FURNITURE	25822	4,807,128,000	4,807,128,000

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1.	Motorcycle	LG0072-18
2.	Motorcycle	LG0109-18
3.	Mitsubish Pick up Double Cabin	L2004WD
4.	Hillux Double Cabin	
5.	Tata Bus	
6.	Fawo	LG0005-047
7.	Ambulance	UG 4191M
8.	Isuzu Trooper	LG0122-18
9.	Suzuk Sumurai SJ80-121452 1998 SJ80V	Numberless
10.	CAT Grader	LG0005-018
11.	CAT Grader	LG0015-018
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
12	HPLaser jet Printer	4
23	Dell desk top computer	1
14	Nuyo Generator	1

STORES FINDINGS

1. We certify that we have made 95 % test check of the stores /inventories,
2. That where the balances agreed, they have been initialled in the stores ledgers and that the inventories on hand agreed with the ledger.
3. Our opinion, 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**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Nyakabingo sub-county General Fund Account	Centenary	3100072835	22,822	22,822	UG X
2	Nyakabingo sub-county Operation Account	Centenary	3100072836	1,729	1,729	UG X
3	Mbunga s/c operations	Centenary	3100071015	510,991	510,991	UG X
4	Mbungas/c Gen fund	Centenary	3100071031	426,813	426,813	UG X
5	KARUSANDARA sub-county General Fund	Centenary	3100046425	1,510,776	1,510,776	UG X
6	KARUSANDARA sub-county Operation	Centenary	3100046424	74,474	74,474	UG X
7	KITSWAMBA TC OPERATIONS A/C	Centenary	3100077159	3,719	3,719	UG X

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
8	KITSWAMBA T/C GEN FUND A/C	Centenary	3100077158	9,154	9,154	UG X
9	Mubuku TC General fund Account	Centenary	3100056154	14,147	14,147	UG X
10	Mubuku TC Operation	Centenary	3100056160	29,577	29,577	UG X
11	Mubuku TC DDEG	Centenary	3100104569	9,811	9,811	
12	Kilembe sub-county General Fund Account	Centenary	3100046937	663,418	663,418	UG X
13	Kilembe sub-county Operation Account	Centenary	3100046936	7,386	7,386	UG X
14	Bwesumbu sub-county General Account	Centenary	3100046635	1,786,909	1,786,909	UG X
15	Bwesumbu sub-county Operation Account	Centenary	3100046633	31,154	31,154	UG X
16	Mahango sub-county General Account	Centenary	3100046878			UG X
17	Mahango sub-county Operation Account	Centenary	3100046879	10,352	10,352	UG X
18	Hima Town Council LGDP Account	Centenary	9030006381692	8,914	8,914	UG X
19	Hima Town Council Operation Account	Centenary	9030006329887	2,470	2,470	UG X
20	Hima Town Council PAF (Roads)	Centenary	9030006381714	48,216	48,216	UG X
21	Hima Town Council Property Account	Centenary	9030005780232	256,530	256,530	UG X
22	Hima General Fund	Centenary	9030006380416	10,272	10,272	UG X
23	Kyondo Sub county General Fund	Centenary	3100046178	37,846	37,846	UG X
24	Kyondo Sub county Operation	Centenary	3100046177	6,103	6,103	UG X
25	Kitabu Sub county General Fund	Centenary	3100048761	2,181,445	2,181,445	UG X
26	Kitabu Sub county Operation	Centenary	3100046822	6,175	6,175	UG X
27	Munkunyu Sub county General Fund	Centenary	3100046821	1,675,223	1,675,223	UG X
28	Munkunyu Sub county Operation	Centenary	3100046822	905,189	905,189	UG X
29	Kinyamaseke T/C General Fund	Centenary	3100048672	16,893	16,893	UG X
30	Kinyamaseke T/C Operation	Centenary	3100048680	5,668	5,668	UG X
31	Kinyamaseke T/C Roads	Centenary	3100048679	20,575,546	20,575,546	UG X
32	Kinyamaseke T/C DDEG	Centenary	3100048673	6,197	6,197	UG X
33	Kagando Hospital Delegated Funds	Centenary	9030006330176	580,156	580,156	UG X
34	Bwera Hospital PHC General Fund	Centenary	9030006330621	Not ascertained	Not ascertained	UG X

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
35	Bwera Hospital Fee For Service Account	Centenary	9030006330222	Not ascertained	Not ascertained	UGX
36	Nyakiyumbu Sub county General Fund	Centenary	3100046442	1,713,095	1,283,844	UGX
37	Nyakiyumbu Sub county Operation	Centenary	3100046420	3,102,224	3,102,224	UGX
38	Mpondwe Lhubiriha TC General Fund	Centenary	3100065642	624	624	UGX
39	Mpondwe Lhubiriha TC Operation	Centenary	3100065644	1,155	1,155	UGX
40	Mpondwe Lhubiriha TC PAF Roads	Centenary	3100065646	29,515	29,515	UGX
41	Mpondwe Lhubiriha TC Property Tax	Centenary	3100065647	4,881	4,881	UGX
42	Mpondwe Lhubiriha TC DDEG	Centenary	3100065649	9,202	9,202	UGX
43	Nyakatonzi Sub county General Fund	Centenary	3100047401	132,977	132,977	UGX
44	Nyakatonzi Sub county Operation	Centenary	3100047400	24,249	24,249	UGX
45	Isango Sub county General Fund	Centenary	3100046588	1,293,210	1,293,210	UGX
46	Isango Sub county Operation	Centenary	3100046603	28,508	28,508	UGX
47	Kitholhu S/C General Fund	Centenary	3100046798	640,088	640,088	UGX
48	Kitholhu Sub county Operation	Centenary	3100046799	8,032	8,032	UGX
49	Kithoma-Kanyatsi General Fund	Centenary	3100077140	24,359	24,359	UGX
50	Kithoma-Kanyanzi Operation	Centenary	3100077141	19,181	19,181	UGX
51	Ihandiro General Fund	Centenary	3100047248	6,935	6,935	UGX
52	Ihandiro Sub county Operation	Centenary	3100047246	53,861	53,861	UGX
53	Karambi Sub county General Fund	Centenary	3100046168	2,631,598	2,631,598	UGX
54	Karambi Sub county Operation	Centenary	3100046171	9,643,737	9,643,737	UGX
55	Kyarumba Sub county General Fund	Centenary	3100047396	416,657	416,657	UGX
56	Kyarumba Sub county Operation	Centenary	3100047395	Not ascertained	Not ascertained	UGX
57	Kisinga Sub county General Fund	Centenary	3100046528	727,058	727,058	UGX
58	Kisinga Sub county Operation	Centenary	3100046526	21,353	21,353	UGX
59	Kyarumba TC General Fund	Centenary	3100056149	15,483	15,483	UGX
60	Kyarumba TC Operation	Centenary	3100056177	6,498	6,498	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
61	Katwe-Kabatoro TC General Fund	Centenary	3100039009	12,649	12,649	UG X
62	Katwe-Kabatoro TC Operation	Centenary	3100039017	23,394	23,394	UG X
63	Katwe-Kabatooro TC Road Works	Centenary	3100039010	67,840	67,840	UG X
64	Katwe-Kabatoro TC Office Block Construction	Centenary	3100044691	7,227	7,227	UG X
65	Katwe-Kabatoro TC DDEG	Centenary	3100039016	4,531	4,531	UG X
66	Bwera Sub county General Fund	Centenary	3100046402	907,768	907,768	UG X
67	Bwera Sub county Operation	Centenary	3100047403	12,174	12,174	UG X
68	Kisinga T/C General Fund	Centenary	3100001695	666,577	666,577	UG X
69	Kisinga T/C Operation	Centenary	3100001696	18,151	18,151	UG X
70	Kisinga T/C Roads	Centenary	3100001697	4,811,717	4,811,717	UG X
71	Kisinga T/C DDEG	Centenary	3100001698	122,332	122,332	UG X
72	Kitswamba SC Operation	Centenary	3100046513	37,878	37,878	UG X
73	Kitswamba SC General Fund Account	Centenary	3100046512	997,232	997,232	UG X
74	Buhuhira SC General Fund Account	Centenary	3100046176	105,672	105,672	UG X
75	Buhuhira SC Operations	Centenary	3100046175	234	234	UG X
76	Kasese LG Imprest	Centenary	9030001187444	19,235	19,235	UG X
77	Kasese LG General Fund Collection Account	Centenary	9030006382354	1,533,151	1,533,151	UG X
78	Kasese LG Global fund	Centenary	9030006382486	0	0	UG X
79	Kasese District Multi-Sectoral Food Security and Nutrition Project	Centenary	1510550331	5,555	5,555	UG X
80	Kasese District ACP Account	Centenary	3100071973	5,350	5,350	UG X
81	Kasese Revolving Fund Recovery Account	Centenary	1510550328	1,138,750	1,138,750	UG X
82	Kasese District DGF Account	Centenary	3100068473	8,700	8,700	UG X
83	Kasese District LG FIEFOC Account	Centenary	1512100003	6,500	6,500	UG X
84	Kasese District UWEP Recovery Account	Centenary	1512100009	2,901,940	2,066,990	UG X
85	Rugendabara Kikongo TC General Fund	Centenary	3100048632	508,110	508,110	UG X

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
86	Rugendabara Kikongo TC Operations Account	Centenary	3100048634	5,007	5,007	UG X
87	Rugendabara Kikongo TC Property Tax Account	Centenary	3100079362	10,600	10,600	UG X
88	Rugendabara Kikongo TC DDEG Account	Centenary	3100048630	15,904	15,904	UG X
89	Rugendabara Kikongo Town Council ROADS Account	Centenary	3100048627	1,764,035	1,764,035	UG X
90	Muhokya Town Council Operation Account	Centenary	3100077239	16,923	16,923	UG X
91	Muhokya TC General Fund Account	Centenary	3100077238	2,751	2,751	UG X
92	Muhokya TC Road Fund Account	Centenary	3100104616	5,000	5,000	UG X
93	Muhokya TC DDEG Account	Centenary	3100104615	1,919	1,919	UG X
94	Maliba Town Council Operation Account	Centenary	3100077173	944	944	UG X
95	Maliba Town Council General Fund Account	Centenary	3100077172	10,240	10,240	UG X
96	Maliba SC Operation	Centenary	3100046876	10,395	10,395	UG X
97	Maliba SC General Fund	Centenary	3100046877	3,700	3,700	UG X
98	Ibanda Kyanya Town Council General Fund	Centenary	3100056151	4,511	4,511	UG X
99	Ibanda Kyanya Town Roads Account	Centenary	3100056161	2,900	2,900	UG X
100	Ibanda-Kyanya Town Council Operations	Centenary	3100056181	4,624	4,624	UG X
101	Ibanda-Kyanya Town Council DDEG Account	Centenary	3100099490	7,028	7,028	UG X
102	Rukoki SC Operation	Centenary	3100047538	10,497	10,497	UG X
103	Rukoki SC General Fund	Centenary	3100047539	354,720	354,720	UG X
104	Kahokya SC General Fund	Centenary	3100056156	273,771	273,771	UG X
105	Kahokya SC Operation	Centenary	3100056175	3,362	3,362	UG X
106	Kyabarungira SC General Fund	Centenary	3100046351	45,012	45,012	UG X
107	Kyabarungira SC Operation Account	Centenary	3100046350	1,702,884	1,702,884	UG X
108	Bugoye SC General Fund	Centenary		4,173,370	4,173,370	UG X
109	Bugoye SC Operation	Centenary		10,475	10,475	UG X

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
110	Nyamirami HC IV	Stanbic	9030002544694	48,585,559	48,585,559	UGX
111	Rwesande HC IV IBC	Centenary	3100001522	11,580	11,580	UGX
112	Rwesande HC IV PHC	Stanbic	9030006380181	24,588	24,588	UGX
113	Rwesande HC IV	centenary	3100065944	10,401,650	10,401,650	UGX
114	Rwesande HC 5		3201447807	84,257	84,257	UGX

RECOMMENDATIONS

1. Assets recommended for disposal should be collected and assembled in one central place and a process for disposal be expedited as soon as possible.
2. Assets/stores recommended for disposal should be collected and put in one central place to aid expedition of the disposal process
3. Engraving of district furniture/fittings, ICT Equipment, Machinery, medical equipment and other Office Equipment, should be expedited in a new MoFPED format for proper property identification and security against thefts.
4. It was established that new administrative units either have no or inadequate office equipment and furniture and fun. It is proposed that the District and the Central Government expedites procurement of furniture and equipment to these administrative units
5. The completion of the district Administration block should be expediting
6. All lands owned by Government units should be legally owned by titling
7. All Assets that have been listed on the disposal schedule should disposed off on time to avoid losses.

PICTORIALS



858 KAYUNGA DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Need to fence off all government land to avoid encroachers	Fencing of the district headquarters was done	All the other land needs to be off to avoid encroachers
2	Need to engrave all the government equipments and assets	A lot of government assets are not engraved to date and all the newly acquired to assets	Engraving all government assets secures them from being personalized
3	Bbaale health centre labour suit is too small hence need to expand it for better service delivery	No action taken as yet	Limited financial resources to expand the labour suit
4	Continuous repair and maintenance of motorcycle at bbaale health	Repairs were done though others are yet to be completed	Funds need to be clearly budgeted for this to be done routinely
5	Continuous update of departmental inventories	Departments were encouraged to have this done on a regular basis	Refresher training in inventory management is recommended to motivate

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.
2. Some of the new items are not engraved but the process is ongoing.
3. All motor vehicles are in good working conditions.
4. 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.
5. The Oxygen plant is well installed and supplies the hospital with oxygen effectively.

Other Findings

S/N	Item	Units	Amounts
1	Payables	3	225,718,324
2	Receivables	2	1,654,857,852

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	Land	2		
2	Buildings	61		
3	Elevated Highways	358		
4	Transport Equipment	77		
5	Ict Equipment	95		
6	Office Equipment	21		
7	Medical Equipment	211		
8	Machinery	5		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motorcycles in Bbaale	
2	Motorcycle	LG0005-49
3	Vibro Roller	
4	Chain Loader	
5	Grader	
6	Grader	
7	Make Yamaha(Yellow)	
8	Make Yamaha	UAC 742U
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
9	Evacuation Bed	
10	Think Book Laptop	
11	Computer	
12	Office Table From CAO's Office	
13	Wooden Tables-Council Hall	
14	Stand Fan-Council Hall	
15	Chairs Natural Resource	
16	Shelf-Natural Resource	
17		
18	Office Chair-District Engineer	
19	Computer Monitor+2Keyboards	
20	Photocopier	
21	Fan	
22	Assorted items in Kangulumira HC IV Containers	
23	Ferro Cement Tanks at Bbaale HC IV and Kangulumira HCIV	

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.
2. There is a pharmacy at each Ward where medicines requested from the main store are stored before they are administered to the patients.

3. Store ledgers are well maintained and the stock cards balance with the physical stock.
4. 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
5. Management reviews and monitors the stores daily as recommended.
6. No disposal of unserviceable items done in the year 23/24.
7. Some serviceable items were repaired like the hospital beds.
8. 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

The Hospital maintains one bank account with Stanbic Bank. 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	Kayunga District Uwp Recovery Account	Finance Trust Bank	204253000060	12,234,791	12,234,791	UGX
2	Kayunga District Muwrp	Centenary Bank	4110600005	3,300	3,300	UGX
3	Kayunga District Ylp Recoveries Account	Centenary Bank	4110500065	8,620,055	8,620,055	UGX
4	Bbaale Health Centre Iv	Centenary Bank	4120600025	20,864	20,864	UGX
5	Kangulumira Health Centre Iv	Centenary Bank	4120600023	1,310,279	1,310,279	UGX

RECOMMENDATIONS

1. All Obsolete items or unserviceable items should be valued and disposed off 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.

PICTORIALS



859 KAZO DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
01	Construction of a standard district medical store and general stores for other item.	Not yet	No funds
02	A motor vehicle/ motor cycle use policy should be designed and operationalized	Policy established	Policy established
03	Construction of a parking yard with restricted access to prevent vandalism	Not yet	No funds
04	Regular disposal of unserviceable vehicles, motor cycles and other items to generate revenue before items are damaged further by natural factors like weather or some parts stolen.	Not yet (Valuation has been done)	It's in the disposal plan of this financial year 2024/2025
05	The district should develop an assets maintenance plan.	The plan in place	The plan in place
06	The operating table in the theatre was damage and difficult to use, a new table should be bought.	A new operational bed was acquired from the ministry of health in August 2024	Replaced
07	Kazo HC1V management should ensure that all medical and non-medical equipment are Engraved for easy tracking and identification.	Not yet done due to inadequate funds	Advised them to do the engravement within this financial year.
08	Health Centre IV lacks dental hand forceps for extraction of tooth, a complete dental chair with delivery cart, scaling instruments and hand pieces.	No action yet	Advised the management to purchase the items
09	Some items were found either idle or broken down due to lack of repair especially in Health facilities (these are beds). These items should be repaired to serve the intended purpose or be disposed off.	No action yet	To be planned this financial year
10	Regular servicing and maintenance of government assets should be given priority to avoid unnecessary breakdowns.	Regular servicing done	The practice should be maintained
11	Transport Officer/Assistant Mechanical Engineer should have an inventory of all motorcycles in the district for proper maintenance and easy tracing.	Inventory established	Continuous update should be advocated by management

ASSET FINDINGS

Other Findings

S/N	Item	Units	Amounts
1	Payables	3	64,633,250
2	Receivables	71	235,329,800

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	Land	127		
2	Building	3,777		
3	Transport equipment	63		
4	ICT equipment	99		
5	Office equipment	3		
6	Medical equipment	21		
7	Machinery	6		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Nissan Double Cabin Pick Up	UG 1853M
2	Toyota Double Cabin Pickup	UAJ 017X
3	Motorcycle /Jialing	UG 1284R
4	Motorcycle / Jiansy	UG 2677M
5	Motorcycle Honda 125	LG 0009-65
6	Motorcycle	LG002965
7	Motorcycle	UEC 978U
8	Motorcycle	LG 0021-65
9	Motorcycle	UG 1786 R
10	Motorcycle	LG0025-65
11	Motorcycle	LG 003465
12	Motorcycle	UDY918Y
13	Motorcycle	UDR295Y
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
14	Desktop Computer	2
15	Dell CRT Monitor	1
16	old iron sheets	111 sheets
17	Borehole old spare parts (Majorly 134 steelpipes, 120 rods,2 handles)	1

STORES FINDINGS

1. Kazo district has no medical stores. Medicines are stored in the council hall which is not designed to stores medicines.
2. The district lacks an adequate general store.
3. The store is Inadequate for items
4. The district being new it has not constructed the district general store to accommodate item
5. The medicine and other medical supplies are kept in the district council
6. The store is properly arranged
7. The store balances agree with the stock cards
8. The stock taking is done monthly

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance as at 30 th -june-2024	Cash Book Balance as at 30 th -june-2024	CUR
1.	Kazo Dlg Collections	Centenary	3100065177	146,565,071	146,565,071	UGX
2.	Kazo Dlg Ylp Recovery	Centenary	3100072735	2,298,725/=	2,298,725/=	UGX
3	Kazo Dlg Uwep	Centenary	310072729	5,447,855/=	5,447,855/=	UGX
4	Kazo Dlg Impressed	Centenary	3100065176	16,147,919	16,147,919	UGX
5	Kazo Town Council general fund	DFCU	01983501002277	75,173	75,173	Ugx
6	Kazo Town Council Road fund	DFCU	01983501002926	42,875,960	321,100	Ugx
7	Kazo Town Council operations	DFCU	01983501002925	50,107	50,107	Ugx
8	Kazo Town Council DDEG	DFCU	01983501002922	64,509	64,509	Ugx
9	Kazo Town Council parish	DFCU	01983501002562	24,103	24,103	Ugx
10	Kazo Town Council Village	DFCU	01983501002563	34,353	34,353	Ugx
11.	Kazo sub county collections	Bank of Baroda	95050200000602	1.357.990	129.090	UGX
12.	Kazo sub county Operations	Bank of Baroda	95050200000603	280.583	160.583	UGX
13.	Kazo sub county Parishes Account	Bank of Baroda	95050200000604	432.855	112.855	UGX
14.	Kazo S/C DDEG	Bank of Baroda	95050200000605	1.282.642	140.744	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance as at 30 th . june-2024	Cash Book Balance as at 30 th . june-2024	CUR
15	Kazo SC villages	Bank of Baroda	95050200000606	2,632,241	332,241	UGX
16	Nkungu Sub county collections account	DFCU	01983501009307	6,584	9,449,497	UGX
17	Nkungu Sub county operations account	DFCU	01983501009303	12,669,701	68,868	UGX
18	Nkungu Sub county LGSMSDP account	DFCU	01983501009304	11,111,935	111,935	UGX
19	Nkungu Sub county parishes account	DFCU	01983501009306	114,814	114,814	UGX
20	Nkungu Sub county villages account	DFCU	01983501009305	84,409	84,409	UGX
21	Kanoni Sub County collections account	DFCU	01983501003134	8,225	8,225	UGX
22	Kanoni Sub County LGSMSDP account	DFCU	01983501003137	8,653,101	6,753,101	UGX
23	Kanoni Sub County Operations account	DFCU	01983501009304	339,975	89,975	UGX
24	Kanoni Sub County parishes account	DFCU	01983501003138	157,569	157,569	UGX
25	Kanoni Sub county villages account	DFCU	01983501003139	2,606,326	6,326	UGX
26.	Rwemikoma SC collections Account	DFCU	01983501003146	1446566	466,932	UGX
27.	Rwemikoma SC Operations Account	DFCU	01983501003147	12,312,467	591,107	UGX
28.	Rwemikoma SC LDG II	DFCU	01983501003149	2,773871	69,192	UGX
29.	Rwemikoma SC consolidated villages	DFCU	01983501003150	531,047	531,047	UGX
30	Rwemikoma SC consolidated parishes	DFCU	01983501003151	125,575	125,575	UGX
31.	Migina General Fund	Centenary Bank	3100084234	7,692,738	7,692,738	UGX
32.	Migina SC Operations	Centenary Bank	3100084233	807,637	807,637	UGX
33.	Burunga SC collections Account	Bank of Baroda	95050200000810	382,336	382,336	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance as at 30 th . june-2024	Cash Book Balance as at 30 th . june-2024	CUR
34	Burunga SC Operations Account	Bank of Baroda	95050200000805	1,063,566	1,063,566	UGX
35.	Burunga SC consolidated parishes	Bank of Baroda	95050200000806	292,517	292,517	UGX
36	Burunga SC consolidated villages	Bank of Baroda	95050200000809	375,831	375,831	UGX
37	Burunga SC LDG account	Bank of Baroda	95050200000807	587,815	470,531	UGX
38	Buremba TC general Fund	Centenary	3100094874	93,743	8,266,193	UGX
39	Buremba TC Road Fund	Centenary	3100094875	155,150,961	155,150,961	UGX
40	Buremba TC operations	Centenary	3100094876	1,719,046	93,246	UGX
41	Buremba TC DDEG	Centenary	3100103991	3,005,152	3,005,152	UGX
42	Buremba SC parihs	dfcu	0198351003129	1,137,993	1,137,993	UGX
43	Buremba SC villages	dfcu	0198351003132	4,762,498	4,762,498	UGX
44	Kyampangara SC general fund account	Centenary bank	3100084214	13,115,128	13,115,128	UGX
45	Kyampangara SC Operations account	Centenary bank	3100084227	907,945	428,555	UGX

RECOMMENDATIONS

1. Construction of a standard district medical store and general stores for another item.
2. Construction of a parking yard with restricted access to prevent vandalism
3. Regular disposal of unserviceable vehicles, motor cycles and other items to generate revenue before items are damaged further by natural factors like weather or some parts stolen.
4. Health Centre IV lacks dental hand forceps for extraction of tooth, a complete dental chair with delivery cart, scaling instruments and hand pieces.
5. The Accounting Officer to ensure all medical and non-medical equipment's in health facilities are Engraved for easy tracking and identification.

6. Some items were found either idle or broken down due to lack of repair especially in Health facilities (these are beds). These items should be repaired to serve the intended purpose or be disposed off.

PICTORIALS



860 KIBALE DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	All non-engraved District Property be engraved	No action taken	
2	All District assets due for repair be repaired	Some Motor vehicles were repaired and buildings renovated.	Other assets that were not repaired within the financial year were provided for in the financial year 2022/23.
3	All District assets due for boarding off be boarded off after technically determining their current value	Mature trees in the district forest around the District headquarters were boarded off.	The activity was provided for in the financial year 2022/2023 for board off of other assets that were due for disposal
4	Asset registers at departmental level be opened and updated regularly.	No action taken	
5	The 55 solar panels for education department be allocated for use because they had overstayed in the stores	No action taken	
6	Adequate Shelves be provided in the cash office strong room, the central registry and education department for proper storage of documents.	No action taken	
7	Adequate Office furniture for staff in Education department and central registry should be provided.	A budget provision was made to procure furniture in education department I 2022/2023 financial year.	

ASSET FINDINGS

1. All non-engraved properties of the district be engraved
2. All district assets due for repair be repaired
3. The exercise for disposal be put to completion
4. The asset register at departmental level be opened and updated regularly
5. All asset not seen at the time of inspection be returned

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motorcycle Honda XL 125	UG/2271/R
2	Motor Grader	LG0001-050
3	Dumper truck	LG0002-050
4	5 Jailing M/C	LG0008-050
5	5 Jailing M/C	LG0004-050
6	5 Jailing M/C	LG0006-050
7	5 Jailing M/C	LG0005-050
8	5 Jailing M/C	LG0007-050
9	Isuzu JMC double cabin	LG 00030-050
10	YAMAHA AG 100	LG 0175 19
11	YAMAHA AG 100	LG 0176 – 19
12	Motor cycle	UG2731R
13	Honda XL	
14	Jialing	
15	Toyota Hillux	UAA 846N
16	Motorcycle Suzuki TF 125	UAC 525u
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
17	CPU	7
18	Keyboards	3
19	Monitors	13
20	Printers	17
21	Wall clocks	3
22	Backups	8
23	Assorted payment voucher files	2
24	Telephone	1
25	Disc packets in secretary's office	2
26	Blower blue	1
27	Computer set	3
28	Fun	1
29	stabilizer	4
30	Extension cable	1
31	Cycle styling machine	1
32	Board with cloth	1
33	Electric kettle	1
34	Inverter DC- AC	1
35	Loud speaker	1
36	Scrap motorcycles	13
37	Old tires	32
38	Tata board and tractor trail scrap	2
39	Assorted scrap for water in the container (formally DE's office	1
40	Concrete mixer	2
41	Pedestrian rollers	2
42	solar panels	3
43	Water tank trailer	1
44	Trailer for tractor (Red I	1
45	Heavy duty grease gun (I pc)	1
46	Replaced parts for road equipment & M/V	1
47	container	1
48	curtains	70
49	Old saucepans	4

S/N	ITEM DESCRIPTION	REG.NO/TAG No
50	screen	1
51	Chairs and cushions	13
52	Gas cylinders	1
53	Gas cooker	2
54	Water tubes	1
55	Signpost stand	1
56	Mortar stocks small	1
57	Steel door lock	1
58	Ball valves	1
59	Toilet cover	1
60	Water jointer	1
61	Ridges, bracket clips and corners	
62	Office filing cabinet	4
63	Power saver	1
64	Old shock absorbers	1
65	Punching machines	2
66	Scanner	1
67	laptops	4
68	Photocopier	3
69	Cupboard	1
70	External hard disk	1
71	Solar converter	1
72	Old fridge	3
73	Old cutting edges for grader	1
74	Solar panel stands & their holders	1
75	Assorted parts for NAADS machine	1
76	Hand saws	1
77	Old chairs with caution	1
78	Old gutters	1
79	Drawer	11
80	Old batteries	
81	Bed sheets	12 pairs
82	Weighing scales	2
83	Water dispenser	1
84	Wooden chair	1
85	Metallic cabinet	2
86	Generators	1
87	Tri-Cycle	1
88	Microscope	1
89	Sterilizer	2
90	Blood bank refrigerator	1
91	Refrigerator	1
92	Boiling pan	1
93	Tongue depressor	11
94	Oxygen concentrator	3
95	Auto clave	1
96	Table top autoclave	1
97	Suction machine	1

STORES FINDINGS

1. There is no adequate space in the store room and they are not well organized in the departments.
2. There are no store ledgers to balance with the store balances
3. There are no store checkups done in a financial year.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Kibaale District Treasury Single Sub account	BoU	005240528000000	0	0	UGX
2	Kibaale District UWEP Recovery account	Stanbic	9030012163281	28,239,316	28,239,316	UGX
3	Kibaale District General Fund Account	Stanbic	9030005733765			UGX
4	Kibaale District Revenue Collection account	BoU	005240168000000	0	0	UGX
5	Kibaale DLG ACDP	Stanbic	9030016921105	101,271	101,271	UGX
6	Kibaale Dst Youth Livelihood program	Stanbic	9030009780784	-1,741	-1,741	UGX
7	Kibaale DLG UWEP Women Enterprise	Stanbic	9030012163222	0	0	UGX
8	Kibaale Dst YLP Revolving Fund	Stanbic	9030011061671	14,190,390	14,190,390	UGX

RECOMMENDATIONS

1. Asset register should be in place and well updated
2. Timely submission of reports especially regarding property in as far as functionality is concerned
3. There should be equity of distribution of resources to institutions

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Follow up on Previous Recommendations

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

ASSET FINDINGS

1. The team found out that Government entities possessed almost all categories of assets
2. It came to the knowledge of the board of survey team that occupiers of government assets did not know the cost neither the value of the assets in their possession
3. Government entities do not keep updated assets register therefore it was not easy to ascertain the dates of acquisition and the dates some assets were put to use
4. Ownership of assets could hardly be established because Goods received notes and the purchase orders could not be seen
5. The team managed to see the status of assets
6. The Senior Assistant Secretaries did not assign officers responsible for management of some Assets.
7. It was also found out that some previous year's board of survey recommendations were never implemented for example boarding off some Assets.
8. It was discovered that many of Government institutions are on land without clear ownership/Land title or sales agreement e.g. Kiboga Hospital, District headquarters.

9. None engraving of some Government Assets especially furniture and some computers.
10. Lack of clear information about the where about of number plates which were on the old motorcycles and some vehicles.
11. Un fenced and scanty information about the where about of the land title for the district land which was meant for the construction of the technical institution. This put the land at a risk of being encroached on by the neighboring community.

Other Findings

S/N	Item	Units	Amounts
1	Payables	2	1,998,981,585
2	Receivables	5	9,372,000
3	Subversion	0	0
4	Investment	0	0
5	Losses	1	800000

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	Land	133	0	0
2	Building	223	0	0
3	Transport Equipment	68	0	0
4	Ict Equipment	402	0	0
5	Office Equipment	104	0	0
6	Medical Equipment	474	0	0
7	Machinery	35	0	0
8	Furniture And Fittings	10394	0	0

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motorcycle	LBKJD19AXD5237793
2	Motorcycle	LBKE097690049490
3	Motorcycle	LTMUJD9AIB5229923
4	Motorcycle	LBDKE0978A0410741
5	Motorcycle	5432NI
6	Motorcycle	LTMJDI9AXB5238653
7	Motorcycle	LBPKE1352P0087048
8	Motorcycle	LBPKE1359P0087046
9	Tractor	
10	Tractor	
11	Tractor	
12	Tractor Excavator	
13	JMC Pick-Up	LEIEDAD14CHP210008
14	JMC Pick	LEIEDAD18CHP22693

S/N	ITEM DESCRIPTION	REG.NO/TAG No
15	JMC Pick	LEIEDAD130HP22597
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
16	MONITOR	28
17	Printer	8
18	CPU	25
19	Digital Camera	1
20	Key Board	4
21	Lap Top	7
22	Net Work Switch	1
23	UPS	11
24	Water Tank	6
25	Weighing Scale	2
26	Microscope	3
27	Medical refrigerator	1
28	Medical Beds	10
29	Delivery Bed	2
30	Money Safe	8
31	Office Chairs	12
32	CycalStart Machine	1
33	Type Writer	1
34	Door	23
35	Window	5

STORES FINDINGS

- 1 We certify that we have made *complete/...89..... % test check of the stores /inventories, that where the balances agreed, they have been initialed in the stores ledgers and that the inventories on hand agreed with the ledger.
- 2 In our opinion, the store accommodation is not adequate. The condition of the store is bad and the items are not stored in an efficient manner.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Kiboga Dlg Gen Fund	Stanbic	9030005806835	15,404,828	15,404,828	UGX
2	Kiboga Hospital	Stanbic	903000568287	2,756	2,756	UGX
3	Kiboga UYL Revolving Fund	Stanbic	9030011748316	21,066,100	21,066,100	UGX
4	Kiboga District UYL Recovery	Stanbic	903001279352	5,384,188	5,384,188	UGX
5	Kiboga District Cash Imprest	Stanbic	9030012243129	376,378	376,378	UGX
6	Nakasozi Sub County Operational Account	Stanbic	9030019696161	2,230	2,230	UGX

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
7	Kyekumbya Sub County Operational	Stanbic	9030019434493	65,784	65,784	UGX
8	Dwaniro S/C Lc Iii	Stanbic	9030005975610	2,344	2,344	UGX
9	Kapeke Lc Iii A/C	Stanbic	9030005975696	37,447	37,447	UGX
10	Kayera Sub County Operational Account	Stanbic	9030019818909	37,134	37,134	UGX
11	Kyomya Sub County Operational Account	Stanbic	9030019401384	39,437	39,437	UGX
12	Kibiga Lc Iii A/C	Stanbic	9030005976056	76,117	76,117	UGX
13	Nkandwa Sub County Operational Account	Stanbic	9030019396869	144,081	144,081	UGX
14	Kiboga TC General	Stanbic	9030005975572	163,786	163,786	UGX
15	Bukomero Lc Iii A/C	Stanbic	9030005975769	14,958	14,958	UGX
16	Lwamata Lc3 a/c	Stanbic	9030005975777	124,296	124,296	UGX

RECOMMENDATIONS

1. All Government entities should keep update assets register in the recommended format to ease the work of the board survey exercise.
2. Government entities must properly keep documents regarding acquisition of assets.
3. Government entities should prioritize acquisition of land title or necessary documents regarding the land where they are established.
4. All Government assets must be kept in government premises.
5. Officers should be assigned responsibility to Government assets
6. Lower Local Governments should prioritize acquisition of land titles for Schools and Health centers under their jurisdiction.
7. Sub Accountants must help schools and health centers in updating their assets registers
8. Sub Accountants are advised to close the books of account as per the Finance and accounting regulations for timely submission of financial statements
9. All government vehicles should be parked in a secure place such as the works yard after working hours and number plates for the vehicles not in use should be removed and kept to avoid any possible miss use.

10. Management should consider fencing the land in Bukomero Town council and the title should be retrieved.
11. Efforts must be made by management to construct Accommodation to staff in Schools and health centers
12. Management should endeavor to construct more class room blocks where they are not enough
13. Management must carry out routine renovation of schools and health centers
14. The team is urging management to dispose of the assets recommended for disposal to create space for the new assets
15. The Board of survey exercise budget should be increased for smooth coverage of all institutions.

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Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Management should ensure disposing off all the obsolete stock of items and unserviceable assets as per the attached list of items recommended for disposal	There was no evidence of action taken in this regard	Nil
2	Management should allocate funds to facilitate the board of survey exercise	Some facilitation was provided but not adequate	Allocation sufficient funds for board of survey exercise
3	The local government should ensure that all assets are engraved with unique identification number. In this regard engraving and labeling should always be part of the contract for supply of items	All newly acquired assets were engraved with unique identification numbers	Nil
4	The district general store should be managed in professional manner including the arrangement of the items in the store.	There was evidence of proper record keeping, however the items in the store were arranged in a disorganized way	The Assistant inventory management Officer needs to be facilitated
5	The local government should also ensure that the following items are traced for, recovered and allocated to staff to ease transport and improve service delivery; Motorcycles Yamaha YBR Reg Nos. LG 0116-40, Yamaha DT Reg Nos. UDX 994Z and UBA 374U, Suzuki Reg No. UG 1519A, Honda XL Reg No UG 3039R and numberless donated by ACDI VOCA, Jialing Reg Nos. UG 3147R and UG 1957R, and Double Cabin Pick up Ford donated by USAID.	There was no evidence of any action taken	Management needs to take a deliberate effort to trace for the said items

ASSET FINDINGS

1. The board noted that the motor grader changlin registration number LG 0001-052 and the FAW dump truck Registration Number LG 0002-052 had been parked for more than three financial years. See attached Photographs
2. It was also noted although some district assets were engraved; the codes did not have unique identification numbers while some assets were totally not engraved at all. This brings challenges in the identification of these assets since most of them resemble. It was

however observed that assets acquired during the financial year 2023/2024 were engraved with unique identification codes

3. There were a number of scrap items littered on the district compound including motor cycles, signposts used tires etc.
4. The district store had several items kept in a disorganized manner, in that it was difficult for the team to ably distinguish between obsolete and usable items.
5. The board also noted that the following motorcycles could not be traced: Yamaha

Other Findings

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	Land			3,525,133,573
2	Buildings and structures			33,374,479,543
3	Transport equipment			467,199,726
4	Office equipment			4,970,000
5	Medical equipment			67,206,750
6	ICT equipment			74,716,501
7	Machinery			2,912,901,700
8	Furniture and fittings			519,322,238

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Double cabin Pick up JMC	LG 0003-052
2	Double cabin Pick up Isuzu Dmax	LG 00010-052
3	Double cabin Pick up Isuzu Dmax	LG 0009-052
4	Double Cabin Pick up Toyota Hilux	LG 00011-052
5	Dump truck FAW	LG 0002-052
6	Motor grader Changlin	LG 0001-052
7	Motor cycle Yamaha YBR	LG 0090-40
8	Motor cycle Yamaha AG	LG 0121-40
9	Motor cycle Yamaha AG	LG 0059-40
10	Motorcycles Yamaha AG (2 No)	Numberless
11	Motor cycle Yamaha DT	UEC 061Y
12	Motor cycle Jincheng	LG 0004-052
13	Motor cycle Yamaha DT	UG 4443M
14	Motor cycle Yamaha DT	UG 5172M
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
15	Computer Monitors	2

S/N	ITEM DESCRIPTION	REG.NO/TAG No
16	Used iron sheets	48
17	Used tires	17
18	Borehole pipes	35
19	Safes	2
20	Bidding records	1
21	Soil testing kits	14
22	Filing cabinets	4
23	Assorted medical equipment and parts	1
24	Refrigerator	1
25	Emergency theater lights	2
26	Microscope	1
27	Desktop computer	3
28	Fax machine	1
29	Power stabilizers	3
30	Yamaha Generator	1
31	Office chair	1

STORES FINDINGS

1. There was adequate space in both the General and Medical Stores.
2. Both stores were managed by Assistant Inventory Management Officers
3. There was proper record keeping
4. Quite a number of new items were seen in the medical store as may be seen in the list of inventories inspected.
5. Items in the medical store were arranged in an organized manner

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1.	Kibuku District General Fund Account	Dfcu	01273550355290	38,193,017	38,193,017	UG X
2.	Kibuku District Ylp Recovery Account	Dfcu	9030011216225			UG X
3.	Kibuku District Uwep Recovery Account	Dfcu	01293554806581	11,211,325	11,211,325	UG X
4.	Kibuku District Legs Project Account	Dfcu	01293658591225	0	0	UG X
5.	Kibuku Dlg Imprest Account	Dfcu	01293617968402	7,276	7,276	UG X
6.	Kibuku Town Council General Fund Account	Dfcu	01273550356215	34,786	34,786	UG X
7.	Kibuku Town Council General	Dfcu	01273550356216	43,321	43,321	UG X

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
	Purpose Account					
8.	Kibuku Town Council Ddeg Account	Dfcu	01273550356218	0	0	UG X
9.	Kibuku Town Council Urban Roads Account	Dfcu	01273550356217	7,688,512	7,688,512	UG X
10.	Kibuku Sub County Collection Account	Dfcu	01273550356406	0	0	UG X
11.	Kibuku Sub County Operation Account	Dfcu	01273550452837	0	0	UG X
12.	Busetu Sub County Collection Account	Dfcu	01273550454456	7,891	7,891	UG X
13.	Busetu Sub County Operation Account	Dfcu	01273550453101	14,250	14,250	UG X
14.	Kituti Sub County Collection Account	Dfcu	01293555102622	0	0	UG X
15.	Kituti Sub County Operation Account	Dfcu	01293555102264 0	0	0	UG X
16.	Lwatama Sub County Collection Account	Dfcu	01293555102677	0	0	UG X
17.	Lwatama Sub County Operation Account	Dfcu	01293555102668	35,857	35,857	UG X
18.	Bulanagira Town Council General Fund Account	Dfcu	01293619345942	0	0	UG X
19.	Bulangira Town Council Operation Account	Dfcu	01293619345924	0	0	UG X
20.	Kirika Sub County Collection Account	Dfcu	01273550356549	0	0	UG X
21.	Kirika Sub County	Dfcu	01273550356518	0	0	UG X

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
	Operation Account					
22.	Kadama Town Council General Fund Account	Dfcu	01293619346376	0	0	UG X
23.	Kadama Town Council Operation Account	Dfcu	01293619346428	0	0	UG X
24.	Kadama Sub County Collection Account	Dfcu	01273550358418	15,273	15,273	UG X
25.	Kadama Sub County Operation Account	Dfcu	01273550358421	0	o	UG X
26.	Goli Goli Sub County Collection Account	Dfcu	01293555102835	0	0	UG X
27.	Goli Goli Sub County Operation Account	Dfcu	01293555102853	33,861	33,861	UG X
28.	Nabiswa Sub County Collection Account	Dfcu	01293555102738	81,190	81,190	UG X
29.	Nabiswa Sub County Operation Account	Dfcu	01293555102701	131,494	131,494	UG X
30.	Kabweri Sub County Collection Account	Dfcu	01273550356251	0	0	UG X
31.	Kabweri Sub County Operation Account	Dfcu	01273550356252	359,901	459,901	UG X
32.	Bulangira Sub County Collection Account	Dfcu	01273550356156	0	0	UG X
33.	Bulalngira Sub County Operation Account	Dfcu	01273550356157			UG X
34.	Kagumu Sub County Collection Account	Dfcu	01273550356214	0	0	UG X
35.	Kagumu Sub County	Dfcu	01273550356210	18,468	14,468	UG X

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
	Operation Account					
36.	Kakutu Sub County Collection Account	Dfcu	01293555101483	0	0	UG X
37.	Kakutu Sub County Operation Account	Dfcu	01293555101438	0	0	UG X
38.	Nandere Sub County Collection Account	Dfcu	01293555103126	30,000	30,000	UG X
39.	Nandere Sub County Operation Account	Dfcu	01293555103153	30,000	30,000	UG X
40.	Nankodo Sub County Collection Account	Dfcu	01293555102914	36,344	36,344	UG X
41.	Nankodo Sub County Operation Account	Dfcu	01293555102923	6,559	6,559	UG X
42.	Tirinyi Town Council General Fund Account	Dfcu	01111029343528	0	0	UG X
43.	Tirinyi Town Council Operation Account	Dfcu	01111029343759	0	0	UG X
44.	Tirinyi Sub County Collection Account	Dfcu	01273550356475	30,000	30,000	UG X
45.	Tirinyi Sub County Operation Account	Dfcu	01273550356474	0	0	UG X
46.	Kenkebu Sub County Collection	Dfcu	01293619353163			UG X
47.	Kenkebu Sub County Operation	Dfcu	01293619353084			UG X
48.	Kasasira Sub County Collection Account	Dfcu	01273550356105	715,704	715,704	UG X
49.	Kasasira Sub County Operation Account	Dfcu	01273550356109	0	0	UG X

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
50.	Kasasira Town Council General Fund Account	Dfcu	01293619268032	9,000	9,000	UG X
51.	Kasasira Town Council Operations	Dfcu	01293619268023	8,825	8,825	UG X
52.	Kabweri Health Centre Iii	Dfcu	01271150387311	66,194	66,194	UG X
53.	Lyama Health Centre Ii	Dfcu	01271118381910	115,057	115,057	UG X
54.	Nalubembe Health Centre Iii	Dfcu	01293618074898			UG X
55.	Kadama Health Centre Iii	Dfcu	01271150387313	121,655	121,655	UG X
56.	Dodoi Health Centre Ii	Dfcu	01271150387310			UG X
57.	Lwatama Health Centre Ii	Dfcu	01271150387314			UG X
58.	Kibuku Health Centre Iv	Dfcu	01273550356204			UG X
59.	Buseta Health Centre Iii	Dfcu	01271150387315			UG X
60.	Kasasira Health Centre Iii	Dfcu	01273550356142			UG X
61.	Tirinyi Health Centre Iii	Dfcu	01271150387309			UG X
62.	Kirika Health Centre Iii	Dfcu	01271150387316			UG X
63.	Kenkebu Health Centre Iii	Dfcu	01271150387319	74,353	74,353	UG X
64.	Bulangira Health Centre Iii	Dfcu	01271150387317			UG X
65.	Nabuli Health Centre Iii	Dfcu	01271150387312			UG X
66.	Bugiri Primary School	Dfcu	01271150389418	51,118	51,118	UG X
67.	Bugwere Primary School	Dfcu	01271150389402	37,175	37,175	UG X
68.	Bukamiza Primary School	Dfcu	01291027488243	79,688	79,688	UG X
69.	Bumiza Primary School	Dfcu	01271110389057	59,582	59,582	UG X
70.	Buseta Primary School	Dfcu	01271150389451	73,860	73,860	UG X
71.	Dodoi Primary School	Dfcu	01271110389212			UG X
72.	Goli-Goli Primary School	Dfcu	01271150389456	119,827	119,827	UG X
73.	Kabweri Primary School	Dfcu	01271115039076	40,090	40,090	UG X
74.	Kadama Primary sch	Dfcu	01271150389398	43,540	43,540	UG X

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
75.	Kagumu Primary School	Dfcu	01271150389453			UG X
76.	Kajoko Primary School	Dfcu	01271110389078	46,262	46,262	UG X
77.	Kakunyumuny u Primary School	Dfcu	01271150389457	64,757	64,757	UG X
78.	Kakutu Primary School	Dfcu	01271150389455	63,762	63,762	UG X
79.	Kalampete Primary School	Dfcu	01271150389439	44,155	44,155	UG X
80.	Kangalaba Primary School	Dfcu	01271150390450	47,924	47,924	UG X
81.	Kanyolo St. Peter Primary School	Dfcu	01271150390452			UG X
82.	Kapyani Primary School	Dfcu	01271150389427	99,774	99,774	UG X
83.	Kasasira Primary School	Dfcu	01271150389381	44,677	44,677	UG X
84.	Kataka Primary School	Dfcu	01271150389428	46,734	46,734	UG X
85.	Katiryo Primary School	Dfcu	01271150389378	53,863	53,863	UG X
86.	Katyaime Primary School	Dfcu	01111117481277	38,949	38,949	UG X
87.	Kavule Primary School	Dfcu	01271150389440	56,643	56,643	UG X
88.	Kenkebu Primary School	Dfcu	01271110359079	42,041	42,041	UG X
89.	Kibuku Primary School	Dfcu	01271150389389	100,931	100,931	UG X
90.	Kirika Primary School	Dfcu	01271150389424	29,528	29,528	UG X
91.	Kituti Primary School	Dfcu	01271110389441	39,463	39,463	UG X
92.	Kiyalyo Primary School	Dfcu	01271150389487	62,227	62,227	UG X
93.	Kobolwa Primary School	Dfcu	01271150389207	66,024	66,024	UG X
94.	Kyakonye Islamic Primary School	Dfcu	01271110389143	4,272,694	4,272,694	UG X
95.	Lwatama Primary School	Dfcu	01271150389156	80,809	80,809	UG X
96.	Lyama Primary School	Dfcu	01271150389450	55,025	55,025	UG X
97.	Mesula Cou Primary School	Dfcu	01291027488313	32,275	32,275	UG X
98.	Midiri Primary School	Dfcu	01271150389426	50,886	50,886	UG X
99.	Mikombe Primary School	Dfcu	01271150390455	45,515	45,515	UG X

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
100	Molokocho Primary School	Dfcu	01271150389452	40,388	40,388	UG X
101	Moru Primary School	Dfcu	01271150389379	164,970	164,970	UG X
102	Nabiswa Primary School	Dfcu	01271150389470	38,790	38,790	UG X
103	Nabulanganga Primary School	Dfcu	01271150389388	53,179	53,179	UG X
104	Nabuli Primary School	Dfcu	01271150389417	36,517	36,517	UG X
105	Nalubembe Primary School	Dfcu	01271110389208	106,453	106,453	UG X
106	Nambiri Primary School	Dfcu	01271150389080	55,025	55,025	UG X
107	Nampiido Primary School	Dfcu	01271110389261	28,774	28,774	UG X
108	Nandere Primary School	Dfcu	01271150389454	50,646	50,646	UG X
109	Nankodo Islamic School	Dfcu	01271150389442	50,433	50,433	UG X
110	Nankodo Primary School	Dfcu	01271150389326	44,599	44,599	UG X
111	Nanoko Primary School	Dfcu	01271150389401	76,975	76,975	UG X
112	Pulaka Primary School	Dfcu	01271150389416	34,288	34,288	UG X
113	St. Benard Primary School	Dfcu	01291027506521			UG X
114	St. Joseph Kamolokin Primary School	Dfcu	01291027488119	66,870	66,870	UG X
115	St. Luke Kiryolo Primary School	Dfcu	01291027500040	31,215	31,215	UG X
116	Tirinyi Primary School	Dfcu	01271150389449	45,549	45,549	UG X
117	Buseta Secondary School	Stanbic	9030005743981			UG X
118	Kabweri Seed School	Centenary	3100089006			UG X
119	Kagumu Secondary School	Stanbic	9030005795736			UG X
120	Kasasira Seed School					UG X
121	Kibuku Secondary School					UG X
122	Nabiswa Secondary School	Stanbic	9030005744899			UG X
123	Nandere Secondary School					UG X

RECOMMENDATIONS

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

PICTORIALS



863 KIKUUBE DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

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

ASSET FINDINGS

1. The Municipal Council has some level of cash security, by having two good and strong safes in Eastern Division and at the headquarters. However, one of the Divisions (Western) had no strong safe and both had no burglarproofed devices because they were in rented premises

2. The Bugiri Municipal Council Health Centre III had some stock of medical equipment's but lacked adequate medicine, some items were recommended for disposal as indicated on Annex (II).
3. Office space was inadequate at the Municipal Headquarters.
4. Waluwerere Primary School needed more desks.
5. Bugubo/Butambula and Busanzi Primary Schools need more land for expansion.
6. Hindocha Primary School was in need of more desks to meet the children to desk ratio which stood at 5:1 at the time of this report.
7. Al-Jama Muslim Primary School needed land for expansion.
8. The Municipal Council dumping site in Kirongero was encroached on by the residents having planted maize on the land leaving no space for burying unclaimed bodies and garbage dumping.
9. Records Office lacked enough Filing Cabinets and shelves had no curtains and records were prone to theft.
10. The Eastern gate of the trailer park was missing from the park as well as the northern and most parts of the fence was full of holes for illegal trespassers. (Annex IV)
11. The fence of the Trailer park was cut both in the west and eastern directions creating illegal passage routes.
12. The standing water tap was still not functioning.
13. The public pit latrine had one door stolen.
14. Askari's rest room door was missing

Other Findings

S/N	Item	Units	Amounts
1	Payables	1	687,144,563
2	Receivables	1	400,000

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land	7		
2	Building	21	926,855,722,324	926,855,722,324
3	ICT Equipment	135	122,920,000	122,920,000
4	Office Equipment	206		
5	Medical Equipment	324		

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
6	Machinery	3		
7	Electrical Equipment	54		
8	Others	1537	0	0
9	Furniture	935	226,518,000	226,518,000
10	Office Stationery	6	0	0

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1.	Motorcycle-Honda	KIKDLG2023/24/KYAN S/C
2.	Motorcycle-Honda	BUJA/2023/24/HEALTH
3.	Maruti Suzuki Car	KYAN/2023/24/HEALTH
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
4.	Mega Phone	1
5.	Photocopying Machine	1
6.	Examination bed	1
7.	Iron sheets	30
8.	Hand Washing Facilities	4
9.	Generator	1
10.	Mower	1
11.	Iron sheets	61
12.	Patient trolleys	4
13.	Patient screen frames	6
14.	Patient beds	5
15.	Hand Washing Facilities	6
16.	Metallic door frames	3
17.	Metallic doors	2
18.	Sign post	1
19.	Water tanks 5000L	2
20.	Drip stand	1
21.	General anesthesia machines	2
22.	Digital Weighing Scales	3
23.	Hand Washing Facilities	4
24.	Weighing Scale	1
25.	Metallic Gutters	2

STORES FINDINGS

1. The store records were inspected and found to agree with the ledger balances.
2. There's need to add manpower for regular stock taking and record Management

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.	Kikuube DLG UNHCR	Stanbic	9030015716281	139,766	139,766	UGX
2.	Kikuube Dlg General Fund	Stanbic	9030014958311	81,672,750	81,672,750	UGX
3.	Kikuube Dld Drdip Sub Project	Stanbic	9030015980248	0	0	UGX
4.	Kikuube Dld Drdip Operations	Stanbic	9030015980183	0	0	UGX
5.	Kikuube DLG ACDP	Stanbic	9030016840210	1,638	1,638	UGX
6.	Buhimba S/C Dev't	Stanbic	9030006335461	9,936,602	9,936,602	UGX
7.	Buhimba S/CLGMSD (DDEG)	Stanbic	9030006337839	21,744,802	21,744,802	UGX
8.	Buhimba S/C Revenue Coll.	Stanbic	9030006337308	1,029,118	1,029,118	UGX
9.	Kyangwali S/C Revenue	Stanbic	9030006337316	39,299	39,299	UGX
10.	Kyangwali S/C 5%.	Stanbic	9030006335798	4,135	4,135	UGX
11.	Kyangwali S/C LGMSD /DDEG	Stanbic	9030006337847	13,864	13,864	UGX
12.	Kyangwali S/C 25%.	Stanbic	9030006335801	2,402	2,402	UGX
13.	Kyangwali S/C Development	Stanbic	9030006335488	22,178	22,178	UGX
14.	Kiziranfumbi S/C Development	Stanbic	9030006335437	63,513	63,513	UGX
15.	Kiziranfumbi S/C (DDEG	Stanbic	9030006337898	5,820,731	5,820,731	UGX
16.	Kiziranfumbi S/C Revenue	Stanbic	9030006337358	552,965	552,965	UGX
17.	Bugambe S/C Devt.	Stanbic	9030006335488	79,463	79,463	UGX
18.	Bugambe S/C DDEG/ LGMSD	Stanbic	9030006337871	18,260,324	18,260,324	UGX
19.	Bugambe S/C Revenue	Stanbic	9030006337324	49,095	930,095	UGX
20.	Kikuube Tc General Fund	Stanbic	9030015072554	260,605	260,605	UGX
21.	Kikuube TC DDEG	Stanbic	9030015072589	223,549	223,549	UGX
22.	Kikuube Tc Operations	Stanbic	9030015072570	46,882	46,882	UGX
23.	Kikuube Tc Roads	Stanbic	9030016547572	40,265	40,265	UGX
24.	Kabwoya S/C General Collection	Stanbic	9030006337200	112,809	112,809	UGX
25.	Kabwoya Sc Development	Stanbic	9030006287513	378,995	91,695	UGX
26.	Kabwoya SC LGMSD (DDEG)	Stanbic	9030006337855	45,175,771	1,038,831	UGX
27.	Buhimba Tc General Fund A/C	Stanbic	9030013696380	23,571	23,571	UGX
28.	Buhimba Tc Dev (Ddeg) A/C	Stanbic	9030013696666	26,446	26,446	UGX
29.	Buhimba Tc Operations A/C	Stanbic	9030013696712	16,070	16,070	UGX
30.	Buhimba Tc Works A/C	Stanbic	9030013696690	78,545	78,545	UGX
31.	Bugambe BCS UPE	Stanbic	121085122701	129,590	129,590	UGX
32.	Muhwiju Primary School	Stanbic	121085124501	125,679	125,679	UGX

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
33.	Bugambe Tea Primary Upe	Stanbic	9030003105112	10,884	10,884	UGX
34.	Katanga Primary School	Stanbic	9030003059560	822	822	UGX
35.	Kyabaseke Primary Upe School	Stanbic	9030003104787	6,778	6,778	UGX
36.	Kyambara Primary School	Stanbic	9030003104213	9,895	9,895	UGX
37.	Kyambara Primary School	Stanbic	121085112901	9,895	9,895	UGX
38.	Bujugu Public Primary School	Stanbic	121085373701	158,122	158,122	UGX
39.	Kyarubanga Primary School	Stanbic	121085121801	35,695	35,695	UGX
40.	Ruguse Primary School	Stanbic	9030004523	58,987	58,987	UGX
41.	Kitondoora Primary School	Stanbic	9030003105414	7,594	7,594	UGX
42.	Bugambe Ss Account	Stanbic	9030006337413	2,157,373	2,157,373	UGX
43.	Bugambe Ss Account	Centenary	8020425592	8,864,073	8,864,073	UGX
44.	Kaayera Muslim Prim.School	Stanbic	121085115601	9,852	9,852	UGX
45.	Kisenyi Primary School	Stanbic	9030003104590	4,948	4,948	UGX
46.	Ngogoma Primary Upe	Stanbic	121085374201	31,489	31,489	UGX
47.	Omugo Bisereko P/S Upe	Stanbic	903003105546	137,225	137,225	UGX
48.	Kibararu Primary School	Stanbic	121085115201	6,752	6,752	UGX
49.	Kikoboza Primary Upe	Stanbic	121085124301	25,564	25,564	UGX
50.	Bujalya Primary Shool	Stanbic	121085116201	14,720	14,720	UGX
51.	Ibanda Primary Shool Upe	Stanbic	121085376601	18,113	18,113	UGX
52.	Rwemparaki Prim.Sch. Upe	Stanbic	9030003061840	9,560	9,560	UGX
53.	Karama Primary School	Stanbic	140592481201	4,199	4,199	UGX
54.	Kihabwemi Primary School	Stanbic	121085114601	3,592	3,592	UGX
55.	Kirimbi Primary School	Stanbic	9030003011460	4,359	4,359	UGX
56.	Kisiiha Primary School	Stanbic	9030003104876	136,779	136,779	UGX
57.	Musaijamukuru P/S UPE	Stanbic	9030003105147	20,756	20,756	UGX
58.	Kitoole Primary School	Stanbic	121085122101	35,556	35,556	UGX
59.	Ruhunga Primary Sch Upe	Stanbic	121085125301	125,559	125,559	UGX
60.	Buhimba Technical Institute Grants	Stanbic	903001167429	2,156,950	2,156,950	UGX
61.	Buhimba Technical Institute Coll	Centenary	8010602358	5,678,150	5,678,150	UGX
62.	Kigede Muslim Primary School	Stanbic	121085122901	25,565	25,565	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
63.	Kigaaya Bcs Primary School	Stanbic	9030003013226	1,645	1,645	UGX
64.	Kigaaya Cou Primary School	Stanbic	121085118001	23,513	23,513	UGX
65.	Buhimba Secondary School	Centenary	3100041728	4,026,262	4,026,262	UGX
66.	Buhimba Secondary School	Stanbic	140085175601	5,126,092	5,126,092	UGX
67.	Kabira Primary School	Stanbic	9030003105686	45,155	45,155	UGX
68.	Kabwoya Primary School	Stanbic	9030003105473	143,837	143,837	UGX
69.	St Lwanga Mpanga School	Stanbic	121085123501	2,259	2,259	UGX
70.	Kyebitaka Primary School	Stanbic	9030007879937	152,106	152,106	UGX
71.	Kimbugu Primary School	Stanbic	121085123101	315,797	315,797	UGX
72.	Kisaaru Primary School	Stanbic	121085125401	12,317	12,317	UGX
73.	Kaseeta Primary School	Stanbic	121085125601	145,604	145,604	UGX
74.	St. Andrews Nyairongo P/Sch.	Stanbic	9036168085	1,824,280	1,824,280	UGX
75.	Kyehooro Primary School	Centenary	121085873901	3,235	3,235	UGX
76.	Nkondo Primary School	Centenary	121085127801	5,042	5,042	UGX
77.	Nkondo Primary School Drdip	Opportunity	132550204251	65,450	65,450	UGX
78.	Nyawaiga Primary School	Stanbic	9030003105740	1,826	1,826	UGX
79.	St Anatoli Karama P/School	Stanbic	9030007704177	166,647	166,647	UGX
80.	St Jude Rwentahi P/School	Stanbic	9030003105635	60	60	UGX
81.	Kabwoya Secondary School	Stanbic	9030006388786	1,381,320	1,381,320	UGX
82.	Kabwoya Secondary School	Centenary	8020425802	1,955,486	1,955,486	UGX
83.	Nyairongo SEED S S PTA	Centenary	3203371491	3,101,150	3,101,150	UGX
84.	Nyairongo Seed Sec.School	Centenary	3203269002	26,616,367	26,616,367	UGX
85.	Mukabara Primary School	Stanbic	9030003104604	157,554	157,554	UGX
86.	Rusaka Primary School Upe	Stanbic	121085117401	25,956	25,956	UGX
87.	Wambabya Primary School	Stanbic	9030003104728	25,745	25,745	UGX
88.	Kajoga Primary School	Stanbic	121085483601	170,018	170,018	UGX
89.	Kaigo Primary School	Stanbic	9030003105430	219,924	219,924	UGX
90.	Kiswaza Primary School	Stanbic	121085114301	163,967	163,967	UGX
91.	Kihangi Primary School	Stanbic	9030007830717	128,921	128,921	UGX
92.	Munteme Fatima College Ss	Stanbic	9030006287505	5,872,980	5,872,980	UGX

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
93.	Pta Munteme Fatima College	Centenary	3201332692	3,280,729	3,280,729	UGX
94.	Munteme Prim.School	Stanbic	903003105090	156,874	156,874	UGX
95.	Sir Tito Winyi Primary Sch Upe	Stanbic	9030003105716	218	218	UGX
96.	Kamusunsi Prim. School	Stanbic	9030003105162	150,016	150,016	UGX
97.	Kikuube Bcs Prim.School	Stanbic	9030003011096	158,012	158,012	UGX
98.	Kisambo Primary School	Stanbic	9030003105317	25,950	25,950	UGX
99.	Rumogi Primary School	Stanbic	9030003104868	35,185	35,185	UGX
100.	Kiziranfumbi Sec.School	Stanbic	9030006287440	26,907,146	26,907,146	UGX
101.	Kiziranfumbi Sec School	Centenary	3202128369	14,590,851	14,590,851	UGX
102.	Buhuka Primary School	Stanbic	9030003059420	8,636	8,636	UGX
103.	Butoole Primay School	Stanbic	121085113701	173,904	173,904	UGX
104.	Kibaale Parents Primary School	Stanbic	9030006167321	5,604	5,604	UGX
105.	Nsozi Primary School	Stanbic	121085376901	870	870	UGX
106.	Tontema Primary School	Stanbic	121085117501	177,505	177,505	UGX
107.	Wairagaza P/S UPE AC	Stanbic	121085489901	156,036	156,036	UGX
108.	Bukinda P7 Sch. Upe	Stanbic	9030003011452	2,539	2,539	UGX
109.	Kasonga Primary School. Upe	Stanbic	9030003104639	196,551	196,551	UGX
110.	Kinakyeitaka Primary School	Stanbic	121085377701	4,603,773	4,603,773	UGX
111.	Ngurwe Primary School	Stanbic	9030007830938	218	218	UGX
112.	Nyamiganda Primary School	Stanbic	140550203201	19,311	19,311	UGX
113.	Rwenyawawa Primary School	Stanbic	140586391401	27,956	27,956	UGX
114.	Bugoma Primary School	Stanbic	121085121001	142,098	142,098	UGX
115.	Kamwokya Primary School	Stanbic	140592517001	26,950	26,950	UGX
116.	Rwemisanga Primary School	Stanbic	121085113601	776	776	UGX
117.	Kyangwali Sec.Sch. Pta	Stanbic	8012300005	6,895,155	6,895,155	UGX
118.	Kyangwali Secondary School	Stanbic	8010400015	54,368	54,368	UGX
119.	Karuhinda Primary School	Stanbic	3203268931	6,150	6,150	UGX
120.	Kentomi Primary School	Stanbic	3203268893	28,093	28,093	UGX
121.	Maratatu Primary School	Stanbic	9030008393645	24,348	24,348	UGX
122.	Nsozi Health Centre Iii	Stanbic	9030008393671	95,145	95,145	UGX

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
123.	Kyangwali Health Centre Iv	Stanbic	9030007880412	620,613	620,613	UGX
124.	Buhuka Health Centre Iii	Stanbic	9030006660893	5,162	5,162	UGX
125.	Kasonga Health Centre Iii	Stanbic	9030007880048	78,125	78,125	UGX
126.	Kaseeta Health Centre Iii	Stanbic	9030007880013	15,952	15,952	UGX
127.	Kabwoya Health Centre Iii	Stanbic	9030007880036	1,994	1,994	UGX
128.	Sebigoro Health Centre Iii	Stanbic	9030007880005	9,123,740	9,123,740	UGX
129.	Kyehoro Health Centre Iii	Stanbic	9030006169081	6,359	6,359	UGX
130.	Bujugu Health Centre Iii	Stanbic	9030007880099	9,761	9,761	UGX
131.	Bugambe Health Centre Iii	Stanbic	9030007880137	61,334	61,334	UGX
132.	Wambabya Health Centre Ii	Stanbic	9030007635329	25,745	25,745	UGX
133.	Kichompyo Health Centre Ii	Stanbic	9030016173516	312	312	UGX
134.	Muhwiju Health Centre Iii	Stanbic	9030007879988	7,037	7,037	UGX
135.	Bujalya Health Centre Iii	Stanbic	9030007880528	10,178	10,178	UGX
136.	Lucy Bisereko Heath Centre Iii	Stanbic	9030007880366	17,100	17,100	UGX
137.	Kitoole Health Centre Iii	Stanbic	9030007880196	15,590	15,590	UGX
138.	Kisiiha Health Centre Iii	Stanbic	9030007880374	752	752	UGX
139.	Mukabara Heath Centre Iii	Stanbic	9030007880560	1,419	1,419	UGX
140.	Buhimba Health Centre Iii	Stanbic	9030007880250	1,757	1,757	UGX
141.	Kikuube Health Centre Iv	Stanbic	9030006239896	25,895	25,895	UGX

RECOMMENDATIONS

1. Management should lobby for more funds from the Central Government in order to develop the foundation for the Office Building that started tearing and wearing off with rains and sunshine.
2. The Latrine walls of the Foundation block near National Water offices had developed serious cracks that looked dangerous in the near future.
3. All Municipal Council Primary Schools should be provided with more desks to meet the high growing number of Pupils.
4. The Municipal Council dumping site in Kirongero should be fenced to avoid encroachers and the ones digging on the land to stop after harvesting period.

5. There should be a deliberate effort to code and engrave all Municipal and Division Council Assets. The equipment for engraving should be procured and managed under the stores at the head office premises.
6. Security measures should be strengthened at Municipal Council buildings and Divisions' premises.
7. Plans should be made to procure more modern furniture for the new staff.
8. The Division councils should endeavour to procure land for the construction of their own office premises suitable for good working environment conditions to staff.
9. Burglar proofed doors and windows should be installed at the Central Registry.
10. Another well should be dug at the Eastern Side of the Slaughter house and also the authority to save funds to enable the fencing of the entire slaughter house to avoid tress passers.
11. Major renovation should be made at the water supply parking yard toilet.
12. And also the available water tank at Parking yard should be replaced since it does not keep water
13. Bugiri Municipal Council Library sign post should be erected and also painted in its identification labels.
14. Old furniture, equipment and old iron sheets which were removed from the Community Centre totalling to 102 should be disposed of.
15. The pit latrine in the taxi-park and in the central market should be renovated.
16. The proposed land for Ndifakulya market should be developed by constructing market stalls for the market vendors since a public toilet is in place.

PICTORIALS



864 KIRUHURA DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Urgent measures should be put in place to safeguard government/public lands that are exposed to high risks of encroachment and grabbing	The district surveyed and titled 3 pieces of government lands. FY 2023/2024 and opening boundaries for three others pieces in Kanyaryeru Sub-county	process is ongoing
2	district should renovate the following blocks; natural resources offices, water offices and administration block	The Administration block has been partially renovated	works done
3	The district should expedite the assets disposal of all the times that were recommended to be disposed in the previous Board of survey report	The process for boarding off some of the times has commenced. Awaiting valuation for government valuer	list of items attached

ASSET FINDINGS

Other Findings

S/N	Item	Units	Amounts
1	i-pad	1	1500000
2	laptop	2	4500000

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	cultivated assets			876000000
2	non-residential			30730018758
3	residential			6924892280
4	roads and bridge			1399805657
5	others structures			13360741482
6	motor vehicles	5		3804336630
7	motorcycles	50		527711623
8	other transport equipment			2593814532
9	office equipment	24		142323869
10	medical equipment	9		844685026
11	laboratory and research equipment	-		372048661
12	other machinery and equipment	-		456273485
13	ICT EQUIPMENT	109		376945315
14	furniture and fittings			1413101896
15	others			3060282782

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	pickup single cabin LG0017-65	MMBENKB40
2	Double Cabin Pickup	545 UZU
3	M/Cycle (Uek055z)	UEK055Z
4	Toyota Land cruiser (ambulance)	UG 3789M
5	Mitsubishi D/Cabin Mmbjnk30gh024370	UG3182R
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
6	Fridges	2
7	Paper Shellder	Sc9059
8	Fax Machine	KIRU/01/FM/01
9	Computers	4
10	Printer Laser jet	1

STORES FINDINGS

1. The store accommodation is not adequate
2. The condition of the store is fair
3. The items are stored in efficient manner
4. The store balances agree with the ledger balances

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Kiruhura DLG Collections	DFCU	01983501004944	13027164	13027164	UGX
2	Kiruhura DLG IMPREST	DFCU	01983501004945	10155	10155	UGX
3	Kiruhura Dlg Youth Livelihood Recovery	DFCU	01613615757927	14600325	14600326	UGX
4	Kiruhura Dlg Women Entrepreneurship Recovery	DFCU	01613615758032	15220850	15220850	UGX

RECOMMENDATIONS

1. Kiruhura Health Centre IV lacks dental hand forceps for extraction of tooth, a
2. complete dental chair with delivery cart, scaling instruments and hand pieces. The dental sets should be focused and procured to make the dental section more operational.

3. District should renovate the following blocks: Natural Resources offices, water
4. Offices.
5. The team could not establish the initial cost of assets due to failure to obtain records
6. tracing their costs.
7. Newly procured items and those bought a few years ago are not engraved to ascertain
8. their ownership and cannot be easily identified in case of misuse for theft. The board
9. recommended that all items identified should be immediately engraved.
10. The district should assign a Transport Officer who would be responsible for updating
11. fleet inventory for proper accountability and easy tracing.
12. District should invest and prioritize securing all government lands that are exposed to
13. high risks of encroachment and grabbing.
14. Expired drugs should be disposed-off immediately to avoid associated risks. The store
15. almost filled up expired drugs thus worsening congestion.
16. The district should secure a Park Yard for its fleet in order to provide safe custody of
17. District Motor Vehicles, Motor cycles, plants and other machineries at the District
18. Headquarters.
19. The district should expedite the assets disposal of all the items that were
20. recommended to be disposed of in the previous Board of survey report.

866 KISORO DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	All government lands within the district should be titled to avoid encroachment	Title processing is ongoing for the Land at Kinanira, Bihanga Kagandu A, Kashija, Kagandu B and secured titles for land at Burere,,and Kanyogo	Details of the lands titled, not titled or title in process are indicated in the assets register attached
2	Some old and grounded vehicles and other equipment at the district were to be boarded off FY 2022/23).	Disposal of some old motor vehicles and motorcycles was done on 22/12/2023.	LG0020-21, LG0002-21, UG2271M, LG0013-21, UG1036R, UG2787R, G1930R, UG0682R, UG2297M, UG3680M, UG1634M
3	The eucalyptus, gruelia & pinus patula trees at the district headquarters were also recommended to be boarded off.	No action was taken.	To be disposed off this financial year
4	The eucalyptus trees on Nyakabingo hill and at Rwankoni in Chahi sub-county were recommended for disposal	No action was taken	To be disposed off this financial year
5	The trees on Murora hill land in Chahafi Town Council were to be disposed off	No action was taken	To be disposed off this financial year
6	Some other items like old computers, old printers, old timber, old iron sheets, old windows, old doors, etc. and some other inventory items were also recommended for disposal.	No action was taken	To be disposed off this financial year
7	The eucalyptus, pine and patula trees in Ibambiro tree plantations in Nyundo s/c were recommended for disposal	No action was taken	To be disposed off this financial year

ASSET FINDINGS

1. Some pieces of land were surveyed and titled, some others' titles are in process. However, many government lands are not titled and are susceptible to encroachment.
2. There are some old mature trees that should be disposed off.
3. The old vehicles, motorcycles and other old items continue depreciating overtime due their non-disposal.
4. On Kobutsina land where there is a forest reserve in Rubuguri Town Council, a Memorandum of Understanding (MoU) was entered into

with Bwindi Batwa Community Development Association in partnership with: - the Nkuringo Culture Centre, the Centre for Research Uptake in Africa, Mbarara University of Science and Technology, and The Uganda Wildlife Authority for Batwa Conservation intervention for 30 years and it was observed that this land which is not titled was leased for 30 years without involving the District Land Board through the Land Management Office is susceptible to encroachment and grabbing

Other Findings

S/N	Item	Units	Amounts
1	Payables	2	107,368,943
2	Receivables	2	939,418,577
3	Subversion	23	

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	Land	196		
2	Building	1133		
3	Transport equipment	270		
4	ICT equipment	84		
5	Office equipment	51		
6	Furniture	19,327		

STORES FINDINGS

1. There is agreement between the store and the ledger balances
2. The store room is not adequate and is not organized
3. The stores person checks on the stores annually
4. There is no obsolete stock

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Kisoro District YLP Recovery Account	DFCU bank	1983501004984	15,634,096	15,634,096	UGX
2	Kisoro District LG UNHCR Fund Account	Centenary	3100053621	29,860	29,860	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
3	Kisoro District UWEP Recovery Account	Centenary	5810500008	773,868	773,868	UGX
4	Muramba SubCounty Development Account	Stanbic bank	9030005666596	610,356	610,356	UGX
5	Muramba SubCounty Collection Account	Stanbic bank	9030005667134	163,148	163,148	UGX
6	Muramba SubCounty LGMSD Account	Stanbic bank	9030005667746	4,375	4,375	UGX
7	Nyarusiza SubCounty Development Account	Stanbic bank	9030005666545	914	914	UGX
8	Nyarusiza SubCounty Collection Account	Stanbic bank	9030005667169	1,346	75,100	UGX
9	Nyarusiza SubCounty LGMSD Account	Stanbic bank	9030005667665	9,258,551	363,457	UGX
10	Nyabwishenya SubCounty Development Account	Dfcu bank	1983501006613	NIL	NIL	UGX
11	Nyabwishenya SubCounty Collection Account	Stanbic bank	9030005667126	8,272	8,272	UGX
12	Nyabwishenya SubCounty LGMSD Account	Dfcu bank	1983501006614	NIL	NIL	UGX
13	Busanza Sub-County Development Account	Stanbic bank	9030005666650	2,358,954	2,358,954	UGX
14	Busanza Sub-County Collection Account	Stanbic bank	9030005667096	10,047	10,047	UGX
15	Busanza Sub-County LGMSD Account	Stanbic bank	9030005667797	123,004	123,004	UGX
16	Nyakabande SubCounty Development Account	Stanbic bank	9030005667088	46,322	46,322	UGX
17	Nyakabande SubCounty Collection Account	Stanbic bank	9030005667959	602	602	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
18	Nyakabande SubCounty LGMSD Account	Stanbic bank	9030005666642	9,221,681	9,221,681	UGX
19	Kanaba SubCounty Collection Account	Stanbic bank	9030005667142	447,624	305,754	UGX
20	Kanaba SubCounty Development Account	Stanbic bank	9030005666871	53,740	53,740	UGX
21	Kanaba SubCounty LGMSD Account	Stanbic bank	9030005667770	97,908	97,908	UGX
22	Nyundo SubCounty LGMSD Account	Stanbic bank	9030005667762	8,697,775	8,697,775	UGX
23	Nyundo SubCounty Development Account	Stanbic bank	9030005666626	6,435,668	3,480,668	UGX
24	Nyundo SubCounty Collection Account	Stanbic bank	9030005667185	8,859	8,859	UGX
25	Bukimbiri SubCounty Development Account	Stanbic bank	9039000666561	43,604	103,604	UGX
26	Bukimbiri SubCounty LGMSD Account	Stanbic bank	9030005667657	1,142,066	86,369	UGX
27	Bukimbiri SubCounty Collection Account	Stanbic bank	9030005667193	51,742	88,884	UGX
28	Nyarubuye SubCounty Development Account	Stanbic bank	9030005666553	1,976,159	76,159	UGX
29	Nyarubuye SubCounty Collection Account	Stanbic bank	9030005667223	6,349,020	6,349,020	UGX
30	Nyarubuye SubCounty LGMSD Account	Stanbic bank	9030005667673	3,402,294	1,788,500	UGX
31	Nyakinama SubCounty LDG/DDEG Account	Stanbic bank	9030005667800	5,066	5,066	UGX
32	Nyakinama SubCounty Collection Account	Stanbic bank	9030005667193	312	1,393	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
33	Nyakinama SubCounty Development Account	Stanbic bank	9030005666618	11,483	51,483	UGX
34	Kirundo Sub-County Development Account	Stanbic bank	9030005666588	82,817	82,817	UGX
35	Kirundo Sub-County LGMSD Account	Stanbic bank	9030005667738	38,325	38,325	UGX
36	Kirundo Sub-County Collection Account	Stanbic bank	9030005666717	44,783	44,783	UGX
37	Murora SubCounty Collection Account	Stanbic bank	9030005667150	564	564	UGX
38	Murora SubCounty LGMSD Account	Stanbic bank	9030005634813	112,030	112,030	UGX
39	Murora SubCounty Development Account	Stanbic bank	9030005666669	156,934	156,934	UGX
40	Chahi SubCounty Collection Account	Stanbic bank	9030005667061	23,959	89,275	UGX
41	Chahi SubCounty LGMSD Account	Stanbic bank	9030005667754	417,740	9,740	UGX
42	Chahi SubCounty Development Account	Stanbic bank	9030005666537	1,022	51,022	UGX
43	Rubuguri Town Council General Fund Account	Centenary	3100048083	20,488	56,594	UGX
44	Rubuguri Town Council Operations Account	Centenary	3100048132	286,088	37,088	UGX
45	Rubuguri Town Council Road Fund Account	Centenary	3100048131	425,795	15,189	UGX
46	Bunagana Town Council General Collection Account	Centenary	3100069981	4,214	978,014	UGX
47	Bunagana Town Council Operations Account	Centenary	3100069980	69,227	59,227	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
48	Nkuringo Town Council General Fund Account	Centenary	3100076478	44,816	44,816	UGX
49	Nkuringo Town Council Operations Account	Centenary	3100076477	27,520	60,520	UGX
50	Nyanamo Town Council General Fund Account	Centenary	3100048083	24,461,802	24,461,802	UGX
51	Nyanamo Town Council Operations Account	Centenary	3100048132	4,032	4,032	UGX
52	Chyanika Town Council General Fund Account	Centenary	3100059184	3,015,955	120,455	UGX
53	Chyanika Town Council Operations Account	Centenary	3100059183	980,508	609,559	UGX
54	Chahafi Town Council General Fund Account	Centenary	3100076109	47,533	47,533	UGX
55	Chahafi Town Council Operations Account	Centenary	3100076110	1,012,443	1,012,443	UGX
56	Mupaka Town Council General Fund Account	Centenary	3100048083	14,706	14,706	UGX
57	Mupaka Town Council Operations Account	Centenary	3100048132	2,549	22,549	UGX
58	Rukundo Town Council General Fund Account	Centenary	3100095120	79,856	25,656	UGX
59	Rukundo Town Council Operations Account	Centenary	3100095121	2,549	22,549	UGX
60	Kisoro District Hospital Account	Stanbic	9030005827115	14,035,901	14,035,901	UGX

RECOMMENDATIONS

1. All government lands should be titled to avoid encroachment.
2. All mature trees that have been recommended for disposal should be disposed of.
3. All council assets that have been recommended for disposal should be disposed off to avoid depreciation.
4. The issue of Kobutsina land should be taken up by the District Land Board through the Land Management Office in order to protect this government land from encroachment and grabbing. Full legal procedures of entering an MoU should be emphasized
5. The management of sub-counties and town councils should keep up the spirit of keeping updated books of accounts and making full accountability of public resources as per the Public Finance Management Act 2015 and the Local Governments Financial and Accounting Regulations 2007.
6. The funds for the Board of Survey exercise should be availed in time to enable timely implementation since it is a mandatory and statutory exercise.
7. The district management should plan to dispose off all the items that are recommended for disposal.
8. The new assets acquired within a financial year should be uploaded to the IFMS assets register by the Finance Department as and when they are acquired and paid for to enable automatic update of this register

PICTORIALS



867 KITAGWENDA DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	There is need to fast track the completion of the District main administration block	Some rooms on ground floor completed and are occupied as offices	The Administration block needs to be completed(add the remaining floor, roofing and finishes)
2	Disposal of old and absolute government assets should be made a priority.	Wrote to chief Mechanical Engineer Ministry of works and Government chief valuer for inspection and valuation	Fast truck the Disposal process
3	Fencing of District Headquarters should be prioritized.	No action taken	Budget for the project
4	Engraving of all government assets should be prioritized.	Partly done	All should be engraved
5	Responsible officers should prioritize the purchase of furniture in all departments at the district.	Partly done	Should continue
6	There is need for follow up on Kitagwenda- Kamwenge-Dura quarry boundary issues to trigger loyalties	Boundary contestation still stands	Follow up to with ministries of lands and Local Government to resolve the boundary issues
7	All asset registers need to be updated on a regular basis especially in sub-counties Schools and health facilities	Implemented	Continuous activity
8	There is need to have a physical layout plan for Ntara HC IV as most buildings are being constructed.	Partially done	Budget for the activity to completion
9	All town councils should have physical development plans to guide development and construction infrastructure.	No action taken	Budget for the activities
10	Fencing of other public infrastructure facilities like Schools, Health units, lower local Governments offices should be prioritized to enforce security of Government properties and assets.	Partly done at (Ntara HCIV, Kicheche HCIII, Mahyoro HCIII & Kanara HCIII)	Should continue for all Public institutions
11	There is need to set aside some resources to fast track the demarcation and survey of all government lands in the various government institutions especially in the entire district.	Partly done some of the titled include Kitagwenda District HQTRS, Kitagwenda Town council HQTRS, Nyabbani subcounty, Kabujogera Town	The remaining should be priotised for land titling

		council, Kicheche Health Centre III; Details contained in land annex	
12	The District Leadership needs to take lead in the management of land at Former Kicheche sub-county headquarters currently used by Uganda Prisons. It contains many strong government buildings and big piece of land.	Done	Occupied by Kabujogera Town council
13	Health facilities and Schools should demarcate their lands through planting trees around their land boundaries, especially emphasizing fruit tree woodlots and aim at surveying their land	Partly done	Continuous
14	All incomplete buildings and those that need renovation from Schools, Health Centers and Lower Local Governments should be worked on and completed so that they are in use.	Partly done	Should be prioritised and completed
15	There is also need to train Health Centre In-charges and School Head-teachers in financial management and record keeping.	Partly done	Continuous

ASSET FINDINGS

1. A Certificate of title for the District Headquarters is in Existence and there is need to process and acquire land titles for all government owned lands in sub-counties, Schools and Health Facilities in the district as many don't have titles.
2. All primary Schools have not surveyed any land partly due to lack of funds as well as ownership challenges as some of them are on church and Islamic faith lands.
3. Apart from Ntara HCIV, Kicheche Health Centre III and Nyabbani Health Centre III whose lands have been surveyed and titles acquired, other units in the district have no titles.
4. The District has started processing land titles for Kanara HCIII and Mahyoro HCIII and Kitagwenda District Land Board has already approved land offers as of now. The process will be done in phases depending on availability of funds.
5. The district lacks sufficient office equipment most especially computers and printers as recruitment of new officers is continuous.

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

Other Findings

S/N	Item	Units	Amounts
1	Payables	1	121,639,743
2	Receivables	2	75,341,835

Summary of Assets

S/N	Item	Units	Asset amount(NBV/cost)	register	Extract B/S
	Land	87			
	Building	300			
	TRANSPORT EQUIPMENT	77			
	ICT EQUIPMENT	47			
	OFFICE EQUIPMENT	21			
	MEDICAL EQUIPMENT	01			

STORES FINDINGS

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Kitagwenda DLG General Fund	Centenary	3100067144	72,021,758	72,021,758	UGX
2	Kitagwenda DLG Uwep Recovery	Centenary	3100071643	8,416,835	8,416,835	UGX
3	Kitagwenda DLG ACDP A/C	Centenary Bank	3100071745	00	00	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
4	Youth Livelihood Fund Recovery	Centenary Bank	3100071640	275,900	275,900	UGX
5	Kitagwenda DLG Imprest A/C	Centenary	3100094488	22,150	22,150	UGX
6	Ruhunga SC General Fund	Centenary Bank	3100076681	1,098,106	1,098,106	UGX
7	Ruhunga SC Lc3 Operation Account	Centenary Bank	3100076693	371,391	371,391	UGX
8	Ruhunga SC Lower LCS Account	Centenary	3100076690	395,925	395,925	UGX
9	Ruhunga SC DDEG	Centenary	3100076694	577,766	577,766	UGX
10	Kicheche SC Collection Account	Stanbic	9030005754185	3,367	3,367	UGX
11	Kicheche SC Lower Council Account	Stanbic	9030005804611	47,932	47,932	UGX
12	Kicheche SC Lgmsd Account	Stanbic	9030005754185	575,828	575,828	UGX
13	Kicheche SC Account	Stanbic Bank	9030005754185	47,932	47,932	UGX
14	Rwenjaza SC General Fund Account	Centenary Bank	3100076646	25,875	25,875	UGX
15	Rwenjaza SC Lciii Operation Account	Centenary Bank	3100076667	216,194	216,194	UGX
16	Rwenjaza SC DDEG Account	Centenary	3100076663	709,950	709,950	UGX
17	Rwenjaza SC Lower LCS Account	Centenary	3100076688	00	00	UGX
18	Kitagwenda Tc Works	Centenary	3100067151	17,030,989	17,030,989	UGX
19	Kitagwenda Tc Lower Local Council	Centenary Bank	3100067145	5,300	5,300	UGX
20	Kitagwenda Tc DDEG A/C	Centenary Bank	3100067150	8,595	8,595	UGX
21	Kitagwenda Tc Operations Account	Centenary Bank	3100067146	104,803	104,803	UGX
22	Kitagwenda Tc General Fund A/C	Centenary Bank	3100067149	104,803	104,803	UGX
23	Kanara SC Operation	Finance Trust Bank	403253000050	116,516.15	116,516.15	UGX
24	Kanara SC Lower Council	Finance Trust	403253000049	120,469.00	120,469.00	UGX
25	Kanara SC Lgmsd	Finance Trust Bank	403253000052	143,562.00	143,562.00	UGX
26	Kanara Sub County General Collection	Finance Trust Bank	403253000051	1,074,467.85	1,074,467.85	UGX
27	Kabujogera Tc Operation Accounts	Stanbic	9030015058187	287,252	287,252	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
28	Kabujogera Tc General Fund	Stanbic	9030015058101	33,515	33,515	UGX
29	Kabujogera Tc DDEG	Stanbic Bank	9030024497339	553	553	UGX
30	Kakasi SC Genera	Centenary	3100076689	20,328	0,328	UGX
31	Kakasi SC Lciii Operation Account	Centenary	3100076683	10,729	10,729	UGX
32	Kakasi Lower LC	Centenary	3100076670	27,983	27,983	UGX
33	Kakasi SC LGMSD	Centenary	3100076684	2,434,896	2,434,896	UGX
34	Buhanda SC Collection Account	Stanbic	903005651491	17,903	17,903	UGX
35	Buhanda SC Lciii	Stanbic	903005651505	7,651	7,651	UGX
36	Buhanda Lgmsd	Stanbic	9030006236358	3,978	3,978	UGX
37	Buhanda subcounty LCs	Stanbic	9030005651513	4,089	4,089	UGX
38	Bukurungo Tc DDEG	Centenary	3100100202	15,800	15,800	UGX
39	Bukurungo Tc Lower Council Account	Centenary	3100100205	5,125	5,125	UGX
40	Bukurungo Tc General Fund	Centenary	3100076674	613,377	613,377	UGX
41	Bukurungo Tc Operation A/C	Centenary	3100076677	466,479	466,479	UGX
42	Mahyoro Tc General	Centenary	3100076668	87,102	87,102	UGX
43	Mahyoro Tc Operation	Centenary	3100076673	81,194	81,194	UGX
44	Mahyoro Tc Lower Local Council Account	Centenary	3100096112	1,900	1,900	UGX
45	Mahyoro Tc DDEG	Centenary	3100096110	400	400	UGX
46	Mahyoro SC Collection	Stanbic	9030005803216	258,028		UGX
47	Mahyoro SC Lgmsd	Stanbic	9030005805715	4,804,621	4,804,621	UGX
48	Mahyoro SC Account	Stanbic	9030005754789	1,390,691	1,390,691	UGX
49	Ntara Health S/Dist	Stanbic	9030005804697	321,112	321,112	UGX
50	Kicheche Hciii	Stanbic	9030005634988	13,165,432	13,165,432	UGX
51	Mahyoro Hciii Account	Stanbic	9030005642107	7,439,140	7,439,140	UGX
52	Nyabani Hciii Account	Stanbic	9030007025741	435,255	435,255	UGX
53	Kanara Hciii Account	Stanbic	9030007025555	96,517.00	96,517.00	UGX
54	Kakasi Hcii Account	Stanbic	9030005635003	00	00	UGX
55	Buhanda Hc II Acc	Stanbic	9030005642166	00	00	UGX
56	Nyabbani Sub County Lgmsd Account	Stanbic	9030005798883	99,934	99,934	UGX
57	Nyabbani collection fund	Stanbic Bank	9030005803119	52,261	52,261	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
58	Rwenjaza Health Centre Ii Account	Stanbic	9030007025849	260	260	UGX
59	Ntara Sub County Collection Account	Stanbic	9030005803100	736,438	736,438	UGX
60	Ntaraa Lgmsd Account	Stanbic	9030006235939	611,539	611,539	UGX
61	Ntara Lciii Account	Stanbic	9030005754843	171,913	171,913	UGX
62	Ntara S/C Lower Councils Account	Stanbic	9030005803194	00	00	UGX

RECOMMENDATIONS

1. There is need to fast track the completion of the District main administration block
2. Disposal of old and absolute government assets should be made a priority.
3. Fencing of District Headquarters should be prioritized.
4. Completion of fencing Ntara Health Centre IV should be priotised and demolish the dilapidated 6 stance latrine at the facility entrance.
5. Engraving of all government assets should be prioritized and expedited.
6. Responsible officers should prioritize the purchase of furniture in all departments at the district.
7. There is need for follow up on Kitagwenda- Kamwenge-Dura quarry boundary issues to trigger loyalties.
8. All asset registers need to be updated on a regular basis especially in sub-counties Schools and health facilities.
9. There is need to have a physical layout plan for Ntara HC IV as most buildings are being constructed.
10. All town councils should have physical development plans to guide development and construction infrastructure.
11. Fencing of other public infrastructure facilities like Schools, Health units, lower local Governments offices should be prioritized to enforce security of Government properties and assets.

12. There is need to set aside some resources to fast track the demarcation and survey of all government lands in the various government institutions especially in the entire district.
13. Health facilities and Schools should demarcate their lands through planting trees around their land boundaries, especially emphasizing fruit tree woodlots and aim at surveying their land
14. All incomplete buildings and those that need renovation from Schools, Health Centers and Lower Local Governments should be worked on and completed so that they are in use.
15. There is also need to train Health Centre In-charges and School Head-teachers in financial management and record keeping.
16. Ntara and Kicheche sub counties need to priotised completion of their administration block offices as Ruhunga Sub county need to buy land and construct Administration offices and vacate Ruhunga Heath Centre II facility building.

PICTORIALS



868 KITGUM DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

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

ASSET FINDINGS

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

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
	Motorcycle	Suzuki TF 125
	Motorcycle	LG 0068-22
	Motorcycle	UG 1800 A
	Motorcycle	Suzuki TF 125
	Dumper Truck	UG 0235W
	Land crusher ambulance	UG 2981M
	Pick-up double cabin	LG 0140-22
	Pick up double cabin	LG 0003-56 JMC
	Motor roller	LG0010-22
	Pick-up double cabin	UG 0209Z
	Pick-up double cabin	UG 0484Z
	Trailer	UEB 709

S/N	ITEM DESCRIPTION	REG.NO/TAG No
	Trailer	
	Trailer	
	Pedestrian roller	Dynapac lp650#
	Pedestrian roller	Dynapac lp650#
	Cabinets	Not engraved
	Tally Machine	691667065
	Container	Not engraved
	Motorcycle	LG 0037-056
	Motorcycle	LG 004-056
	Motorcycle	LG 0032-056
	Motorcycle	LG 0034-056
	Motorcycle	LG 0038-056
	Dando machine	Not engraved
	Motorcycle	UG 0007M
	Motorcycle	UDA 449U
	Motorcycle	UG 0734A
	Motorcycle	XL
	Motorcycle	DT
	Motorcycle	Jialing
	Motorcycle	Zuzuki yellow
	Motorcycle	Zuzuki white
	Motorcycle	LG0021-56
	Water Dispenser	DONATED BY IRC
	Motorcycle	LG 0017-056
	Motorcycle	LG 0127-22
	Motorcycle	LG 0042-56
	Motorcycle	UG1618S
	Assorted Metallic beds and other medical equipment	Not engraved
	Motorcycle	Not engraved
	Fuel trailer	Not engraved
	Motorcycle	UG LG0019-22
	Double carbine	UG 4036M
	Double carbine	LG 0010-056
	Land crusher pardo	UG 3510 M
	Vehicle double carbine	UG2964R
	Double carbin	LG0094-22
	Motorcycle	Administration
	Motorcycle	UDX 2894
	Land crusher	C UAH 346H
	Green house frame	Environment
	Motorcycle	Motorcycle DT
	Toyota Hilux	UAJ 391X
	Land Cruiser Prado TX	UAL 414C
OTHER ITEMS		
56	Sofa Chair 2 sets	Not engraved
57	Generator	
58	Air compressor	Water department
59	Refrigerator	Not Engraved

STORES FINDINGS

1. The ledger balance is in comparison/harmony
2. The inventory and store officer conducts checks quarterly
3. There is need for more room/creation of ample space for storage

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Kitgum District Revenue Collection	Bank of Uganda	05270168000000	0	0	UGX
2	Kitgum District Treasury Single	Bank of Uganda	05270528000000	0	0	UGX
3	Kitgum district DLG MIS Imprest Account	Stanbic	9030000013985	49,622,620	49,622,620	UGX
4	KDLG Revolving Fund Recovery Account	Stanbic	9030009479421	4,293,033	4,293,033	UGX
5	Kitgum District Local Government	Stanbic	9030005909448	936,215	936,215	UGX
6	Kitgum DLG Prelim Project	Stanbic	9030012455223	1,781,643	1,781,643	UGX
7	Namokora North Sub County	Stanbic	9030019544884	400,664	400,664	UGX
8	Namokora North Sub County	Stanbic	9030019544876	24,797	24,797	UGX
9	Namokora North Sub County	Stanbic	9030019544817	939	939	UGX
10	Orom Sub County Operational Account	Stanbic	9030009695094	1,351	1,351	UGX
11	Orom Sub County Revenue	Stanbic	9030005908026	11,692	11,692	UGX
12	Orom Sub County DDEG	Stanbic	9030012603656	7,3229	7,3229	UGX
13	Orom East Sub County General Fund	Stanbic	9030019563129	54	54	UGX
14	Orom East Sub County Operational	Stanbic	9030019563153	4,560	4,560	UGX
15	Orom East Sub County DDEG	Stanbic	9030019563161	1,514	1,514	UGX
16	Kitgum Maditi Sub County Revenue collection Account	DFCU Bank	01143552479639	1,054,747	1,054,747	UGX
17	Kitgum Maditi Sub County DDEG	DFCU Bank	01143554395553	9,801,683	9,801,683	UGX
18	Kitgum Maditi Sub County Road Fund	DFCU Bank	01143615648762	0	0	UGX
19	Kitgum Maditi Sub County Operational	DFCU	01141112572972	162,571	162,571	UGX
20	Omiya Anyima Sub County Revenue Collection Account	DFCU Bank	01143552479620	0	0	UGX
21	Omiya Anyima Sub County DDEG	DFCU Bank	01143554395261	3,059,646	3,059,646	UGX
22	Omiya Anyima Sub County Operational	DFCU Bank	01141112596495	0	0	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
23	Namokora TC Revenue Collection	DFCU	01143656685007	0	0	UGX
24	Namokora TC operations	DFCU	01143656926782	0	0	UGX
25	Labongo Akwang S/CTY Road Fund	DFCU	01143500396202	0	0	UGX
26	Labongo Akwang S/CTY Revenue Collection Account	DFCU	01143552479754	2,825	2,825	UGX
27	Labongo Akwang S/CTY DDEG Account	DFCU	01143554398815	39,337	39,337	UGX
28	Labongo Akwang S/CTY Operational	DFCU	01141112609179	81,743	81,743	UGX
29	Kiteny S/CTY Operational Account	Stanbic	9030019545007	128	128	UGX
30	Kiteny S/CTY DDEG	Stanbic	9030019544973	2,861	2,861	UGX
31	Kiteny S/CTY General Fund Account	Stanbic	9030019544930	5,407	5,407	UGX
32	Lalano S/CTY Operational Account	Stanbic	9030019545279	18,488	18,488	UGX
33	Lalano S/CTY DDEG	Stanbic	9030019545414	48,985	48,985	UGX
34	Lalano General Fund	Stanbic	9030019545244	21,330	21,330	UGX
35	Labongo Amida West S/CTY DDEG Account	Stanbic	9030019544159	2,189,038	2,189,038	UGX
36	Labongo Amida West S/CTY General Fund	Stanbic	9030019544191	1,916,431	1,916,431	UGX
37	Labongo Amida West S/CTY Operational	Stanbic	9030019544183	790,434	790,434	UGX
38	Labongo Layamo S/CTY Operational t	Dfcu Bank	01140002602884	17996	17776	UGX
39	Labongo Layamo S/CTY DDEG Account	Dfcu Bank	01143554409698	6,651,898	6,651,898	UGX
40	Labongo Layamo S/CTY Revenue	Dfcu Bank	01143552479578	0	0	UGX
41	Namokora S/CTY Operational Account	Dfcu Bank	01143656926782	0	0	UGX
42	Namokora S/CTY Revenue Collection	Dfcu Bank	01143552479693	0	0	UGX
43	Namokora S/CTY DDEG Account	Dfcu	01143554400590	0	0	UGX
44	Mucwini West Sub County General Fund	Stanbic Bank	9030019541893	0	0	UGX
45	Mucwini West Sub County DDEG	Stanbic	9030019542342	66,311	66,311	UGX
46	Mucwini West Sub County General Fundt	Stanbic	903001952245	8,607	8,607	UGX
47	Mucwini West Sub County General Fund	Stanbic	9030019543373	1,451	1,451	UGX
48	Mucwini West Sub County DDEG ccount	Stanbic	9030019543314	2,762	2,762	UGX
49	Mucwini West Sub County General Fund	Stanbic	9030019543276	10,128	10,128	UGX
50	Omiya Anyima West	Stanbic	9030019543799	9	9	UGX
51	Omiya Anyima West	Stanbic	9030019543942	8,308	8,308	UGX
52	Omiya Anyima West	Stanbic	9030019543993	7,369,210	7,369,210	UGX

RECOMMENDATIONS

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

PICTORIALS





871 KOTIDO DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	All obsolete assets to be boarded off on time to avoid further loss of value and the risk of being vandalized	29/8/2023	Open
2	District assets outside the district to be brought back to the possession of the district for proper storage if repairs aren't possible	29/8/2023	Open
3	Assets such as motorcycles not being used by officers should be parked at the district/ works stores for safety purposes	29/8/2023	Open
4	District fleet to bear their original registration numbers for easy of identification and control purposes	29/8/2023	Open
5	All government entities/ departments are advised to maintain a up to date assets register	29/8/2023	
6	The district to liaise with central government ministries to seek for authority to have the centrally registered vehicles/ motorcycles that are unserviceable to be disposed off	29/8/2023	
7	All government assets without any unique identifier to be engraved	29/8/2023	
8	Management is hereby advised to implement the recommendations of the board of survey	29/8/2023	

ASSET FINDINGS

1. The Board of survey noticed that most departments and lower local governments do not maintain asset registers
2. District vehicles/ motorcycles are left in garages for a long time. Thus, causing a risk of vandalism
3. The district takes long to disposed unserviceable items and as such they go obsolete
4. Some assets were not verified by the BOS team since some officers hide unserviceable motorcycles at their homes instead of parking them at the district central stores
5. Some assets such as motorcycles parked at the central store are issued out to officers without the knowledge of the user departments
6. Most government assets are still not engraved
7. Some motor vehicles/ cycles recently donated to the district still do not have registration numbers

8. The team could not ascertain the status of some motor vehicles/ motorcycles since they were not presented for verification by the user departments
9. Funds in account most especially for the lower local governments were development funds (DDEG) which were not spent on time

Other Findings

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	Land	82		288,800,000
2	Building	165		10,783,520,875
3	Transport equipment	07		86,608,210
4	Office equipment	98		24,416,525

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Toyota Landcruiser	LG 0055-23
2	Motorcycle Jailing	UG 2728R
3	Honda Brazil	UG 0544Z
4	Suzuki Maruti	UG 3714M
5	Honda Brazil	UG 0553Z
6	Yamaha YBR	UDX 048Z
7	Honda Brazil	UAC 0889U
8	Yamaha AG	UG5363M
9	Yamaha AG	LG 0068-23
10	Honda TVS	UDV 570F
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
11	Generator	
12	Fridges	

STORES FINDINGS

1. The whole store was inspected. 100%
2. The store balances agree with the ledger balances
3. The storeroom is well organized
4. The store balances agree with the ledger balances
5. No excessive obsolete stock held in stores
6. The stores person does a monthly check on the store.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	losakucha hc ii	Centenary	3100065000	6,244	6,244	UGX
2	lokiding hc ii	Centenary	3100064999	14,319	14,319	UGX
3	apalopama hc ii	Centenary	3100065006	313,861	73,861	UGX
4	kacheri s/c lgdp ii	Centenary	9030005778351	7,579,882	7,530,268	UGX
5	kacheri hc iii	Centenary	9030005623285	71,705	71,705	UGX
6	kapeta s/c operations	Centenary	3100084885	821,863	92,863	UGX
7	kacheri t/c operations	Centenary	3100084886	1,597,560	540,560	UGX
8	kotido general ospitalu	Centenary		286,018	178,018	UGX
9	nakapelimoru hc iii	Centenary	9030006252264	198,305	123,245	UGX
10	kanair s/c operation	Centenary	3100084819	3,197,049	2,432,049	UGX
11	nakapelimoru s/c lgdp ii	Centenary	9030005778301	149,723	149,723	UGX
12	lookorok hc ii	Centenary	3100065009	371,329	371,329	UGX
13	panyangara s/c lgdp	Centenary	9030005778467	53,640	-84,360	UGX
14	napumpum operations	Centenary	3100084806	9,347	9,347	UGX
15	napumpum hc iii	Centenary	3100065001	293,800	192,640	UGX
16	rikita hc ii	Centenary	3100065003	173,357	173,357	UGX
17	apalopus hc ii	Centenary	3100065004	1,020,967	1,020,967	UGX
18	loletio s/c operations	Centenary	310008407	3,535,741	3,535,741	UGX
19	kamoru hc ii	Centenary	3100065005	177,931	177,931	UGX
20	maaru s/c operations	Centenary	3100084818	277,064	277,064	UGX
21	nakwakwa hc ii	Centenary	3100065010	87,379	87,379	UGX
22	rengen hc iii	Centenary	9030005604914	113,490	113,490	UGX
23	lopuyo hc ii	Centenary	3100065008	118,604	118,604	UGX
24	rengen s/c lgmsd	Centenary	9030005778440	1,443,866	1,443,866	UGX
25	longaroe s/c perations	Centenary	3100084815	7,765,939	7,318,939	UGX
26	kamoru s/c perations	Centenary	3100084811	69,095	69,095	UGX

RECOMMENDATIONS

1. The district is hereby encouraged to be maintaining asset registers at all levels
2. Motor vehicles/ cycles should not to be left in garages for long
3. Unserviceable items recommended for disposal to be disposed on time
4. Assets not in use/ unserviceable to be parked at district stores for safety purposes
5. Any asset to be reallocated to another department/ officer should be done in consultation with the line user department
6. All assets to be engraved
7. Motor vehicles/ cycles received from partners without registration numbers should have registration numbers installed
8. Motor vehicles/ cycles that area abandoned in garages should be brought back to the district
9. Funds to be released to lower local governments on time to enable timely utilization

PICTORIALS



872 KUMI DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Storage facilities in Atutur Hospital, works yard, production department and the registry to be improved.	Action not taken	No improvements yet done
2	Lighting in Atutur Hospital stores, works yeard and administration block to be improved.	Action partially aken	Some parts have had lights installed
3	Assets that belong to the district and are not in current use in different departments and sub-counies should be stored in designaed stores such as motorcycles.	Action taken	Motorcycles recalled to the works yard
4	All newly acquired assets should be engraved.	Action partially taken	Advertised for engraving services but no company applied
5	Digitalization of registry systems be affected to enable easy access of information whenever needed.	Action not taken	Not yet done
6	Items in the peadetric isolation rooms be boarded off to create space for admitted patient.	Action taken	Delivered to works yard
7	There is need to plan to construct pit latrines in the male and female ward of Atutur Hospital to improve sanitation.	Action not taken	Not yet done
8	The X-RAY machine in Atutur has not been in use for the last six years, due to failure of the mother board therefore a lasting solution be found i.e. Replacement of moeh board or Disposal.	Action partially taken	LCV chairperson wrote a letter to the PS MOH and a team of technicians was sent to assess
9	The medical superintendent of Atutur Hospital to declare the eight extra beds (4 in female ward, 2 in male ward and two in cldren's ward) that are not in use for reallocation to other health facilities that can repair them and put them in use.	Relocation not yet done	Ms to relocate the beds to lower facilities

ASSET FINDINGS

List of unserviceable items recommended for disposal

S/N	Item Description	Reg.No/Tag No
1	Ford Vehicle	Ug 0477z
2	Nisan Vehicle	Lg-115-24
3	Motorcycle Yamaha At 100	Lg0068-24
4	Motorcycle Yamaha Dt 125	Upv 654
5	Motorcycle Bashan	Udq 865l
6	Motorcycle Yamaha	Ug 2022r
7	Motorcycle	
8	Motorcycle	

S/N	Item Description	Reg.No/Tag No
9	Motorcycle	
Other Items		
S/N	Item Description	Quantity
1	Scrap Metals	
2	Peadtric Beds	
3	Adult Beds	
4	Walker	
5	Motorcycle Scrap	
6	Desk Top	
7	Chest Freezer	
8	Type Writter	
9	Sign Posts	
10	Tyres	
11	Printer	
12	Photo Copier	
13	Paper At Health	
14	Printer	
15	Laptop	
16	One Generator	
17	Laptop	
18	Laptop	

STORES FINDINGS

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Operations Account	STANBIC	90300019401331	14,159,394	14,159,394	UGX
2	General Fund Account	STANBIC	90300019397954	3,227	3,227	UGX
3	Operations Account	Stanbic	9030019401188	4,350,190	76,190	UGX
4	General Fund Account	Stanbic	9030019401196	108,980	108,980	UGX
5	District Discretion Equalization Grant	Stanbic	9030019399620	(3,135)	(3,135)	UGX
6	Operations Account	Stanbic	9030019401072	194,677	194,677	UGX
7	General Fund Account	Stanbic	9030019409351	5,285	5,285	UGX
8	District Discretion Equalization Grant	Stanbic	9030019401129	415,408	415,408	UGX
9	Operations Account	Stanbic	9030019401463	125,145,759	176,559	UGX
10	General Fund Account	Stanbic	9030019398187	68,916	69,378	UGX
11	District Discretion Equalization Grant	Stanbic	9030019399620	(3,135)	(3,135)	UGX
12	Operations Account	Stanbic	9030019401552	1,543,598	1,543,598	UGX
13	General Fund Account	Stanbic	9030019398292	2,845	2,845	UGX
14	District Discretion Equalization Grant	Stanbic	9030019401544	943,655	943,655	UGX
15	Operations Account	Stanbic	9030005695294	143,749	143,749	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
16	General Fund Account	Stanbic	9030005696160	9,158	9,158	UGX
17	District Discretion Equalization Grant	Stanbic	9030005749149	6,355,316	6,355,316	UGX
18	Operations Account	Stanbic	9030005695251	24,932	24,932	UGX
19	General Fund Account	Stanbic	9030005645898	4,727,000	4,727,000	UGX
20	District Discretion Equalization Grant	Stanbic	9030005749270	9,273	9,273	UGX
21	District Discretion Equalization Grant	Stanbic	9030005749173	46,469	46,469	UGX
22	Operations Account	Stanbic	9030005696045	13,723,410	13,723,410	UGX
23	General Fund Account	Stanbic	9030005695359	17,522	17,522	UGX
24	District Discretion Equalization Grant	Stanbic	90300019401633	15,663	15,663	UGX
25	Operations Account	Stanbic	90300019401676	11,816	11,816	UGX
26	General Fund Account	Stanbic	90300019397326	3,821	3,821	UGX
27	District Discretion Equalization Grant	Stanbic	9030019400971	12,303	12,303	UGX
28	Operations Account	Stanbic	9030019401013	3,445	3,445	UGX
29	General Fund Account	Stanbic	9030019397830	2,255	2,255	UGX
30	District Discretion Equalization Grant	Stanbic	9030005749130	12,004,547	11,004,547	UGX
31	Operations Account	Stanbic	9030005695308	4,297	4,297	UGX
32	General Fund Account	Stanbic	9030005696177	((2,728)	3,005,772	UGX
33	District Discretion Equalization Grant	Stanbic	9030019401390	8,945,322	245,100	UGX
34	Operations Account	Stanbic	9030019401420	58,109	58,109	UGX
35	General Fund Account	Stanbic	9030019398713	33,454	33,454	UGX
36	District Discretion Equalization Grant	Stanbic	9030005749130	13,175,457	13,032,288	UGX
37	Operations Account	Stanbic	9030005695308	13,175,457	13,175,457	UGX
38	General Fund Account	Stanbic	9030005696177	2,018,636	93,832	UGX
39	District Discretion Equalization Grant	Stanbic	9030019401242	245,100	245,100	UGX
40	Operations Account	Stanbic		58,109	58,109	UGX
41	General Fund Account	Stanbic	9030019399183	33,454	33,454	UGX
42	District Discretion Equalization Grant	Stanbic	9030019401579	19,851	19,851	UGX
43	Operations Account	Stanbic	9030019401595	25,494	25,494	UGX
44	General Fund Account	Stanbic	9030019400068	2,646	2,646	UGX
45	District Discretion Equalization Grant	Stanbic	9030005749254	1,209,044	1,209,044	UGX
46	Operations Account	Stanbic	9030005695316	474,594	474,594	UGX
47	General Fund Account	Stanbic	9030005695995	296	296	UGX
48	Kumi District General Fund	Stanbic	9030005727811	18,814,988	18,814,988	UGX
49	Kumi DLG ACDP	Centenary	3100071413	15,975	15,975	UGX
50	Kumi District UWEP Recovery	Centenary	4712100041	15,516,235	15,516,235	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
51	Kumi YLP Revolving Fund	Centenary	4712100021	4,542,190	4,542,190	UGX
52	Atutur Hospital Management Committee Account	Stanbic	9030001713786	335,529	335,529	UGX
53	Medical Superintendent Atutur Hospital	Stanbic	9030005695588	48,496,929	44,248,129	UGX

RECOMMENDATIONS

1. There is need to plan to construct pit latrines in the male and female ward of Atutur Hospital to improve sanitation
2. The X-RAY machine in Atutur has not been in use for the last five years, due to failure of the mother board therefore a lasting solution be found i.e. Replacement of mother board or Disposal.
3. All newly acquired assets should be engraved.
4. Generator house in Atutur hospital leaking and it is recommended for repair
5. The district board of survey team to carry out entire board of survey around the district to avoid delays of submissions from the sub county which negatively affects the report compilation and inturn final submission of the board of survey report.
6. Digitalization of registry systems be effected to enable easy access of information whenever needed.
7. The weather station bats the district be attended to
8. Survey of all distict land
9. Collapsing ceilings (fisheries office) and corridors at block c to be renovated

PICTORIALS



875 KYANKWANZI DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	GI Water pipes 1 ¼ inch – Borehole hand pumps- Give to the community for alternative use	No Action Taken	The Accounting officer should take action
2	uPVC – Stainless Steel pipes- Dispose off or destroy	No Action Taken	The Accounting officer should take action
3	Connecting rods 12mm diameter size- Rusty & Scrap	No Action Taken	The Accounting officer should take action
4	Sign post-Give to the community for alternative use	No Action Taken	The Accounting officer should take action
5	Used up car tires- Auction	No Action Taken	The Accounting officer should take action
6	Motor cycle tires- Auction	No Action Taken	The Accounting officer should take action
7	Water tanks (Borehole parts)- Give to the community for alternative use where applicable	No Action Taken	The Accounting officer should take action
8	Batteries-Auction	No Action Taken	The Accounting officer should take action
9	Grader blades-Auction	No Action Taken	The Accounting officer should take action
10	Scan fires (long & short). Riper teeth-	No Action Taken	The Accounting officer should take action

ASSET FINDINGS

1. Staff members may lack the necessary skills and knowledge to carry out asset management tasks effectively, leading to errors and inefficiencies as training is conducted online.
2. Establish a clear and regular process for the disposal of obsolete items. This can include auctions, donations, or recycling. Ensure that disposal processes are transparent and adhere to government regulations
3. The lack of follow-up on survey recommendations by the ministry leads to unresolved issues, perpetuating the challenges in asset management.

4. Accumulation of obsolete items clutters storage spaces, making it difficult to manage assets and posing a risk of asset mismanagement.
5. The board of survey faces challenges with incomplete records, making it difficult to track and manage assets effectively. Incomplete records can result in discrepancies in asset management, leading to financial losses, mismanagement, and lack of accountability.
6. Difficulty in identifying and locating assets can lead to losses, theft, and underutilization of resources. Without clear identification, assets might be misplaced or go unaccounted for.

Other Findings

S/N	Item	Units	Amounts
1	Receivables	2	710,301,481

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1.	Land			19,447,773
2.	Building	10		25,214,967,131
3.	Transport equipment	116		512,982,973
4.	ICT equipment	157		316,901,120
5.	Office equipment	5		198,380,650
6.	Medical equipment	82		293,768,636
7.	Machinery	5		214,535,878

STORES FINDINGS

1. The stores were inspected 100%
2. The store balances agree with the ledger balances
3. The stores are checked quarterly every financial year by the stores person
4. There is need for more room for storage

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance as at 30 th -june-2024	Cash Book Balance as at 30 th -june-2024	CUR
1	Kyankwanzi District General Fund	Stanbic Bank	9030005705281	7,396,085	7,396,085	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance as at 30 th -june-2024	Cash Book Balance as at 30 th -june-2024	CUR
2	Kyankwanzi Uwep Recovery Account	Stanbic Bank	9030014284280	2,544,200	2,544,200	UGX
3	Kyankwanzi Global Fund Account	Stanbic Bank	9030013036240	33,302	33,302	UGX
4	Kyankwanzi District Revolving Fund Recovery	Centenary Bank	9112100011	14,930	14,930	UGX
5	Kyankwanzi District Youth Project Account	Centenary Bank	9112100012	21,250	21,250	UGX

RECOMMENDATIONS

1. Provide regular training and capacity-building programs for staff involved in asset management. This will ensure they are equipped with the latest knowledge and skills to manage assets efficiently.
2. Implement an integrated asset management system that allows for real-time sharing of information between departments. This will improve coordination and consistency in managing assets
3. Develop and implement a risk management strategy that includes risk identification, assessment, mitigation, and monitoring. This strategy should be reviewed and updated regularly to address emerging risks.
4. Implement a robust record-keeping system that ensures all transactions, acquisitions, and disposals are accurately documented. Training staff on the importance of maintaining complete records and conducting regular audits will help mitigate this challenge.
5. Ensure that all assets have log books that are regularly updated. Digitizing these records could also improve accessibility and security. Regular audits should be conducted to verify that all assets are accounted for and that their log books are up-to-date.
6. Introduce a systematic asset tagging and tracking system, such as barcodes or tags, to ensure easy identification and location of assets.

- Need to conduct regular physical audits to verify the existence and condition of assets
7. Advocate for increased budget allocation for asset management activities. Additionally, prioritize training for existing staff to improve efficiency
 8. Invest in the construction or acquisition of adequate storage facilities. Implement an inventory management system to optimize the use of available space and ensure proper storage conditions. Regularly dispose of obsolete items to free up space
 9. Establish a clear and regular process for the disposal of obsolete items. This can include auctions, donations, or recycling. Ensure that disposal processes are transparent and adhere to government regulations.
 10. Establish a tracking system for recommendations and their implementation. Assign responsibility for follow-up and set deadlines for actions. Regularly report progress to ensure accountability.

876 KYEGEGWA DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Cost centers should ensure that all acquired assets are posted in asset registers.	Partially done	Some Entities had assets still not posted in the assets registers and. they were using black books as registers.
2	The district should conduct refresher training for all accountants particularly on finance and assets management as well as timelines for reconciliations and preparation of books of accounts.	Partially done	Training was conducted for only sub-accountants however the challenge still persists.
3	Entities that don't have stores should secure rooms to be designated as stores for proper storage and those that have should organize them as recommended.	No action taken	Some entities didn't have, Nkaakwa, Hapuuyo, Kazinga TC, Migamba, Kyegegwa, Migongwe, Kigambo, Nkanja, Kakabara SC, Kakabara TC, Kyatega, Mpara SC, Mpara TC etc.
4	All the assets must be properly engraved before they leave the district store.	Partially done	Not all procured/stores items are engraved
5	Cost centers should always ensure that costs for donated assets are provided and posted in asset registers before distribution to the users.	No action taken	Some items not cost such as Laptops at Mpara Health Centre III, drug shelves at Karwenyi Health Centre III, Motorcycle UG-7649M and Mega Phones at Kazinga Health Centre III.
6	All items distributed/withdrawn from Health facilities should be registered by the store and line department before being distributed or withdrawn by the implementing partners.	No action taken	
7	The Chief Administrative Officer should ensure that all entities secure certificate of balances from Banks within the 1st week after closure of the financial year.	No action taken	Some entities had not secured Certificate of balances as well as posted books of accounts e.g. Kakabara TC, Kakabara SC, Migamba Health Centre II, Karwenyi Health III.
8	All expired drugs should be collected from Health facilities and disposed of by concerned personnel under the Health department/MOH.	Partially done.	All drugs were picked from health facilities save for Kakabara HCIII
9	All entities should prioritize planning and ensure budget allocation towards operation and maintenance each FY.	Partially done	Some entities lack O&M votes.
10	The district Should designate a secure/lockable place to keep assets that are recommended for	No action taken	No officially gazetted place/room for storage of

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
	disposal to prevent them from being stolen before the planned disposal.		items for disposal at district level.
11	The district should timely implement the Board of Survey recommendations more especially on disposal of unserviceable and condemned building structures.	valuation of obsolete assets by Ministry of Works in place)	However, other recommendations were not implemented.

ASSET FINDINGS

1. Delays in securing of certificates of bank balances hence delaying posting of books of accounts.
2. Most procured/donated assets not posted in the asset registers of entities.
3. Capacity gaps in financial and assets management more especially the administrators and sub-accountants in newly created LLGs.
4. Asset and financial management not respected leading to inaccurate data records due to lack handover from outgoing to incoming staff.
5. Untitled government lands in entities which may result into land encroachments.
6. Non-costed items more especially those distributed by implementing partners and Ministries.
7. Lack of operation and maintenance plans resulting in non-use of serviceable items/equipment and structures.
8. Selective implementation of the Board of Survey Recommendations FY 2022/23 especially where the district handled only boarding off of items and left out other key recommendations such as asset management, land titling, engraving of assets, designation of store rooms by all entities among others resulting in similar issues re-occurring in the subsequent BoS reports.
9. Delayed commissioning of completed projects which has hindered timely service delivery.

10. Lack of lockable premises/space at district headquarters to keep the collected assets from cost centres leading to loss of components before disposal
11. Expired drugs in health facilities.

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motorcycle	LG-0052-50
2	Tractor tyres	Not engraved
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
3	3 -stance latrine	1
4	8 weighing scales	8
5	Mattresses	
6	Metallic frame (for store)	
7	HP Printer	
8	Fridge	
9	Orthopedic bed	

STORES FINDINGS

1. Generally, the stock balances agree with the ledger balances in most of the stores visited
2. In some stores there no and some others have excessive obsolete items held in the stores
3. Some do monthly inspection and others rarely do any inspection on the stores
4. The store rooms are small but organised

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	General fund	Centenary	8912100001	26,349,653	26,349,653	UGX
2	Kyegegwa DLG Imprest	Centenary	3100065619	59,319		UGX
3	Kyegegwa DLG ACDP	Centenary	3100071308	15,550		UGX
4	Kyegegwa DLG UNHCR	Centenary	3100054034	5,668	5,668	UGX
5	Kyegegwa District UWEP Recovery	Centenary	3100044130	2,011,560	2,011,560	UGX
6	Kyegegwa DLG-YLP Recovery	Centenary	8912100174	9,860,745	6,340,745	UGX
7	Kyegegwa Community Radio	Centenary	3100044200	2,050,589	2,050,589	UGX
8	Kyegegwa General Hospital	Centenary	5610500070	854,002	898,852	UGX
9	Rwentuha S/C General collections	Centenary	8912100023	260,829	260,829	UGX
10	Rwentuha S/C Operations	Centenary	8912100022	6,763	6,763	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
11	Ruhangire HCII	Centenary	3100034744	7,690	7,690	UGX
12	Rwentuha S/C Road Fund	Centenary	8912100036	10,758	10,758	UGX
13	Mpara S/C Operations	Centenary	3100053317	715,944	15,944	UGX
14	Mpara S/C General Collections	Centenary	3100053318	102,050	102,050	UGX
15	Mpara S/C Road Fund	Centenary	5610500452	34,643	34,643	UGX
16	Mpara Town Council General collections	Centenary	3100053317	715,944	15,944	UGX
17	Mpara Town Council Operations	Centenary	3100053318	102,050	102,050	UGX
18	Mpara Health Centre III	Centenary	3100034742	34,643	34,643	UGX
19	Kakabara S/C General collections	Centenary	3100034727	385,555	385,355	UGX
20	Kakabara S/C Operations	Centenary	3100031726			UGX
21	Kakabara S/C Road fund	Centenary	3100034950			UGX
22	Kakabara Town Council General collections	Centenary	3100058917	385,355	385,355	UGX
23	Kakabara Town Council Operations	Centenary	3100058945	4,119,306	4,119,306	UGX
24	Kakabara HC III	Centenary	3100034691	227,294	227,294	UGX
25	Kyegegwa S/C Road Fund	Centenary	8912100040	7,479	7,479	UGX
26	Kyegegwa S/C General collections	Centenary	5610500138	2,428,873	2,428,873	UGX
27	Kyegegwa S/C Operations	Centenary	5610500137	47,877	47,877	UGX
28	Kigambo S/C General collections	Centenary	5612300010	18,826	18,826	UGX
29	Kigambo S/C Operations	Centenary	5612300009	56,858	56,858	UGX
30	Kigambo HCII	Centenary	5610500163	16,755	16,755	UGX
31	Ruyonza S/C General Collections	Centenary	3100042384	651229	651229	UGX
32	Ruyonza S/C Operations	Centenary	3100042383	149,721	149,721	UGX
33	Ruyonza S/C Road Fund	Centenary	3100042392	4,910	7,269	UGX
34	Karwenyi HC III	Centenary	3100034745	33,467,916	33,467,916	UGX
35	Kishagazi HCII	Centenary	3100034743	31,868	31,868	UGX
36	Kasule S/C General collections	Centenary	3100034732	4,707,354	4,707,354	UGX
37	Kasule S/C Operations	Centenary	3100034731	77,424	77,424	UGX
38	Kasule S/C Road fund	Centenary	8912100047	1,308,948	48,948	UGX
39	Kasule HC III	Centenary	3100034690	771	771	UGX
40	Bugogo HC II	Centenary	3100034732	4,707,354	4,707,354	UGX
41	Bugogo T/C General collections	Centenary	3100076353	4,147,000	4,147,000	UGX
42	Bugogo T/C Operations	Centenary	3100076355	170,172	170,172	UGX
43	Bugogo HC II	Centenary	3100034692	2,508	2,508	UGX
44	Hapuuyo S/C General collections	Centenary	5610500128	337,454	337,454	UGX
45	Hapuuyo S/C Operations	Centenary	5610500126	16,404	16,404	UGX
46	Hapuuyo S/C Road fund	Centenary	5610500440	16,697	16,697	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
47	Hapuuyo T/C General collections	Centenary	3100053285	129,638	129,638	UGX
48	Hapuuyo T/C Operations	Centenary	3100053286	55,290	55,290	UGX
49	Hapuuyo Health Centre III	Centenary	3100034747	993	993	UGX
50	Kyegegwa Town Council Operations	Centenary	8912100063	41,795	41,795	UGX
51	Kyegegwa Town Council General fund	Centenary	8912100064	274,736	274,736	UGX
52	Kyegegwa Town Council Property tax fund	Centenary	8912100179	75,759	75,759	UGX
53	Kyegegwa Town Council Road fund	Centenary	8912100062	358,269	358,269	UGX
54	Kyegegwa Town Council Urban Discretionary	Centenary	8912100190	30,969	30,969	UGX
55	Nkanja S/C General collections	Centenary	3100086745	559,229	559,229	UGX
56	Nkanja S/C Operations	Centenary	3100086747	52,510	52,510	UGX
57	Bujubuli Health Centre III	Centenary	3100034741	1,707,828	1,707,828	UGX
58	Mukondo Health Centre II	Centenary	3100034965	77,912	77,912	UGX
59	Nkaakwa S/C General collections	Centenary	3100086723	110,400	110,400	UGX
60	Nkaakwa S/C Operations	Centenary	3100086721	13,916	13,916	UGX
61	Migamba S/C General collections	Centenary	3100086724	32,017	32,017	UGX
62	Migamba S/C Operations	Centenary	3100086725	35,420	35,420	UGX
63	Migamba HCII	Centenary	3100034749	47,515	47,515	UGX
64	Kazinga Town Council General collections	Centenary	3100086739	57,391	57,391	UGX
65	Kazinga Town Council Operations	Centenary	3100086744	52,259	52,259	UGX
66	Kazinga HCIII	Centenary	5610500153	53,008	53,008	UGX
67	Migongwe S/C General collections	Centenary	3100086757	299,638	299,638	UGX
68	Migongwe S/C Operations	Centenary	3100086756	65,758	65,758	UGX
69	Migongwe Health Centre II	Centenary	3100034749	76,615	76,615	UGX
70	Kyatega S/C General collections	Centenary	3100086729	164,005	162,005	UGX
71	Kyatega S/C Operations	Centenary	3100086730	9,328	9,328	UGX

RECOMMENDATIONS

1. The Chief Administrative Officer should ensure that all entities secure certificates of balances from Banks within 1st week after closure of the financial year as well as ensure entities to reconcile their books of accounts.

2. The district in liaison with LLGs should conduct extensive refresher training for all sub-accountants, stores personnel, and administrators particularly on finance and assets management.
3. All the assets must be properly engraved before they leave the district store.
4. The Natural Resources department should map out untitled government land in the district and advise the responsible entities to plan and budget for tilting.
5. Partners and other actors donating items to government entities should always provide costs of items upon delivery.
6. General implementation of the Board of Survey Recommendations should be considered to avoid similar issues re-occurring in the board of survey reports each FY year.
7. The district should ensure that all completed projects are commissioned to ensure use by the intended users.
8. All entities should prioritize planning and budgeting for operation and maintenance of public assets to ensure use of serviceable/repairable items.
9. The district should ensure that all entities that don't have store secure rooms to be designated as stores for proper storage and those that have should organize them as recommended.
10. Cost centers should always ensure that costs for donated assets are provided and posted in asset registers before distribution to the users.
11. All expired drugs that were collected from Health facilities and stored at Kyegegwa General Hospital should be disposed of by MoH.
12. Government should consider implementation of E-Asset management as well as provision of computers to store personnel.

PICTORIALS



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Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The Committee recommended completion of fencing of Kyarusenzi HC IV	Fencing with Chain links was completed and Gate installed by June 2023	Was undertaken Using PHC NWR funds for FY 2022/2023
2	Servicing of the expired fire extinguishers	Were not serviced	District had inadequate funds for maintenance
3	Boarding off of unserviceable Items	Were not boarded off	Received response for valuers late from Ministry of Works, Ministry of FPED and Ministry of Lands, Housing and Urban Development; process could not be completed
4	Repairing of Vehicles	UAA 843N	Repaired and in good working condition but thr rest identified still packed

ASSET FINDINGS

1. The committee noted that the extinguishers were due for servicing
2. The committee advised that several district assets were not engraved
3. The committee observed that items identified as unserviceable had not been disposed off
4. The committee observed that the lower LGs had submitted their BOS reports the committee found broken down motorcycles abandoned in the works department yard without an official handover

Other Findings

S/N	Item	Units	Amounts
2	Trade Creditors		267,237,831
4	Trade Recievables		11,329,429
5	Other Non – current Recievables		1,960,207,876

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land	225		18,715,000,000
2	Cultivated Assets			122,277,550
3	Non-Residential buildings			9,944,260,001
4	Residential buildings			374,046,227
5	Roads and bridges			846,979,997
6	Other structures			3,770,275,332

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
7	Transport equipment	199		0
8	Motor cycles and Bicycles			51,165,000
9	Office equipment	192		3,800,000
10	ICT Equipment	318		185,569,190
11	Laboratory and research equipt			313,049,583
12	Other Machinery & equipment	48		4,356,700
13	Furniture and fittings			89,017,768
14	Total value of physical assets acquired, disposed of and balances			34,419,797,348

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Nissan Hard body Pickup ADNJ84PIUP	UG 1929M
2	Nissan Hard Body PICKUP	UG2969M
3	Motor grader Fiat Hitech	LG0020-50
4	Motorcycle	LG0024-
5	Motorcycle	UG 3593M
6	Motorcycle	UG 2521R
7	Motorcycle	LG0077-50
8	Rusell Hobbs kettle	3070
9	HP Printer Laserjet 4500	CN1B2G32G3225
10	HP Laserjet 3920	CNSC71H32F
11	UPS intex	1
12	UPS APC	AS1103222430
13	UPS	3
14	Table Phone	GB202P
15	Print-copy scanner (In accounts Office)	Not engraved
16	Autoclave + accessories	Not engraved
17	Weighing scales	2
18	Weighing scales	4
19	Cryotherapy set	MGC-200 CRYO
20	Delivery bed	Metallic
21	Autoclaves	2
22	Wheel chair	DHSP/2679/G008
23	Deep freezer for vaccines	Not engraved
24	Scan machine	05460019
25	Wheel chair	Not engraved
26	Benches	Not engraved
27	Beds	10 Not engraved
28	Bedside lockers	4 Not engraved
29	Patient screens	7 Not engraved
30	Doors: Wooden	3 Not engraved
31	Doors: Metallic	4 Not engraved
32	Windows	6 Not engraved
33	Oxygen Concentrator	Not engraved
34	Scrap from repairs (lumpsum)	Not engraved
35	Sign post (1)	Not engraved
36	Instrument box (1)	Not engraved

S/N	ITEM DESCRIPTION	REG.NO/TAG No
37	Examination coaches (3)	Not engraved
38	Hand washing can (1)	Not engraved
39	Metallic rods (many)	Not engraved
40	Sprayer (1)	Not engraved
41	Vacuum Extractor set (1)	Not engraved
42	Secretion extractor manual, (pediatric) (1)	Not engraved
43	UPS Triplett	1
44	Brown sofa set	KYEN/SB/SST/001
45	Table phone	2008100710
46	Desktop Computer HP Monitor	
47	Dell CPU (Optiplex GX520) (1)	1
48	Dell keyboard	1
49	HP Keyboard	1
50	HP printer Laserjet 1300 (1)	1
51	Stapler Kangaroo DP 520 (10)	
52	UPS Lumis L100 (1)	441811513779
53	UPS-TRIPPLITE (1)	1
54	Keyboard-1BM (1)	07067875
55	CPU- 1BM (1)	1
56	Dell monitor (1)	1
57	Dell CPU (2)	2
58	UPS AC (1)	220-240V
59	Dell-CPU (1)	6RM5591
60	Dell Keyboard (1)	1
61	Monitor Dell	1
62	HP Laseret Printer 3005	
63	Monitor Compaq 5510	041BB65NVH17
64	Punching Machine (Kangaroo) DP 900	Not engraved
65	CPU Dell	45H4SIS
66	Dell Monitor	1
67	Chair	Not engraved
68	Safe	
69	UPS PRO	03102821060
70	UPS Tripp-lite	
71	Punching maching	Not engrave
72	HP laptop (1)	SU11742
73	UPS Rainball	1
74	UPS -APC (1)	AS1037241749
75	HP laptop (1)	5CB2972CH7
76	Crest Water Tank	
77	Stapling Machine	2
78	Dell Laptop	
79	Bookshelves	Not engraved
80	Office chairs	Not engraved
81	Table Tray	1
82	HP printer Laserjet P3005 (1)	IC36636
83	Printer /Scanner PSC1215 (1)	Q5893A
84	Vaccine Fridge (MAAIF) (SIBIR) (2)	2
85	Hand Thermometer	Not engraved
86	Dell Monitor (1)	1
87	Dell CPU (1)	1
88	UPS APC (1)	1
89	Dell keyboard (1)	1
90	Monitor (1)	1
91	TV Screen Venus VN-2111E	VN-2111E

S/N	ITEM DESCRIPTION	REG.NO/TAG No
92	HP CPU serial (1)	1
93	HP Keyboard (1)	1
94	HP COMPAQ MONITOR E1711	
95	Table phones	2
96	Dell CPU	1
97	Dental Chair AS3000	1
98	Weighing scale (seca)	1
99	Weighing scale (seca)	1
100	Weighing scale (seca)	1
101	Weighing scale (seca)	1
102	Weighing scale (seca)	1
103	BP Machines	10
104	Doppler	2
105	PULSE OXMETER	
106	Tri-motorcycle Ambulance	UDX 018Z
107	Humastar 80 (Chemistry Machine)	1
108	System XXP300 (hematology) Automatic Hematology Analyser	
109	Weigh Scale Digital	
110	UPS	5
111	UPS APC	1
112	Temperature guns	Not engraved
113	Hydrometer	2 Not engraved
114	Pipettes	2 Not engraved
115	Voltage stabiliser	Not engraved
116	Master care suction machine (1)	USAID/MSH/ST116

STORES FINDINGS

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

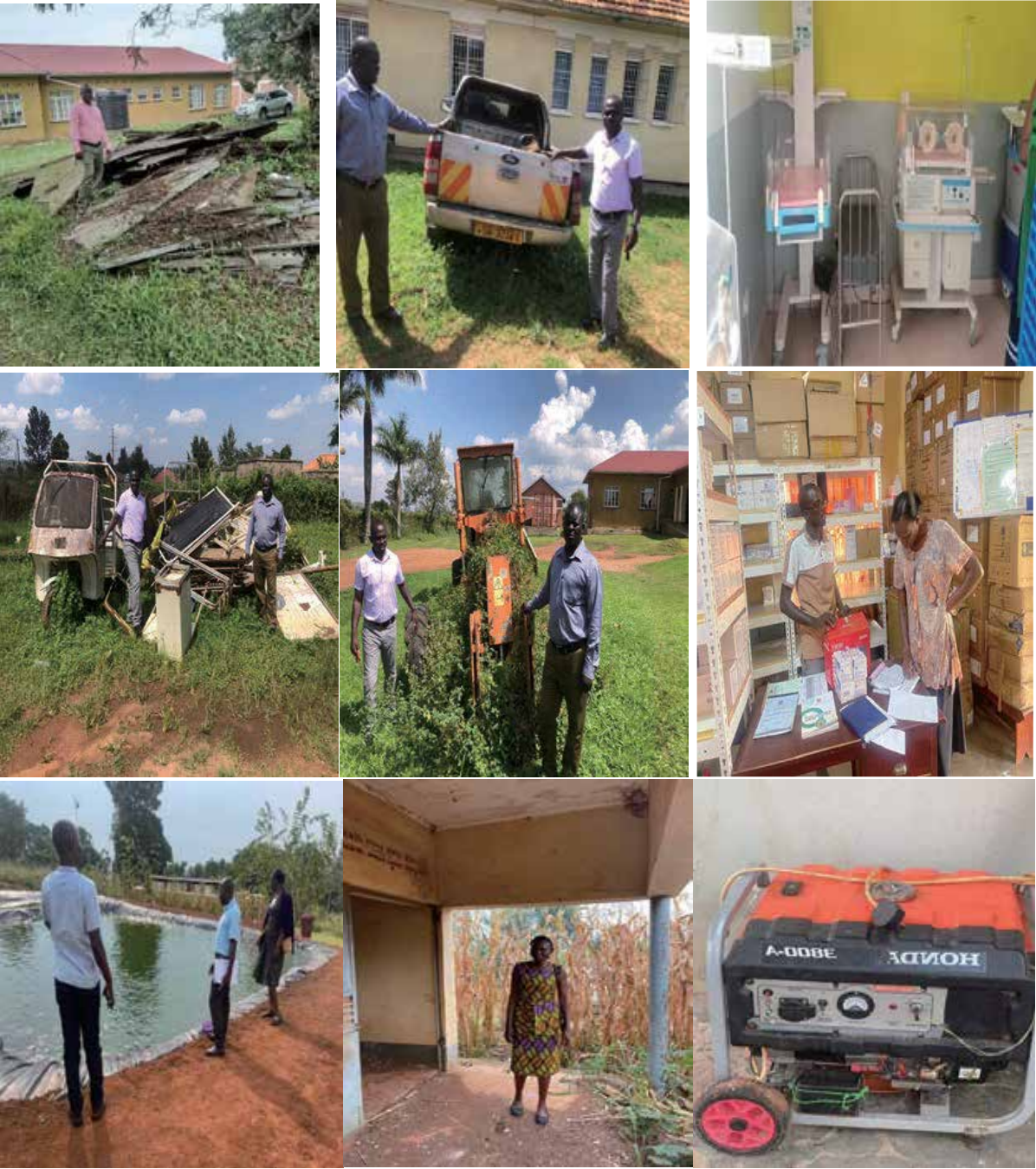
S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Kyenjojo District Revolving Funds t	Centenary	5612200003	2,525,575	2,525,575	UGX
2	Kyenjojo District Imprest Account	Centenary	5610500477	0	0	UGX
3	Kyenjojo District Uwep Recovery t	Centenary	3100052127	9,259,750	9,259,750	UGX
4	Kyenjojo District Loca Gov't General Fund	Centenary	5610500287	8,205,500	8,205,500	UGX
5	Kyenjojo District Multisectoral Account	Centenary	5610500492	800	800	UGX
6	Kyenjojo District Legs Project Account	Centenary	3100077157	0	0	UGX
7	Kyenjojo District Unicef Account	Centenary	5610500024	1,550	1,550	UGX
8	Kyenjojo Distrit Acdp Account	Centenary	3100071841	3,175	3,175	UGX
9	Kyenjojo District Hospital Account	Centenary	5610500458	66,880,528	66,880,528	UGX
10	Kyarusozi Health Sub District Account A/C	Centenary	3100034679	29,095,378	29,095,378	UGX

RECOMMENDATIONS

1. The committee observed that the district did not incur losses but had payables amounting to Ushs. 976,537,424 and receivables totaling Ushs. 1,150,000,000. The committee recommends that the district liaise with MoFPED to secure funds to clear debts and with contractors holding letters of credit to ensure timely project completion to avoid losing funds, as letters of credit are irrevocable.
2. The Board of Survey 2022/2023 recommends that the district allocate resources for the repair and maintenance of vehicles UAA 843N and UG 2687R to improve project monitoring and service delivery.
3. The committee noted that the desktop computers used for IFMS are outdated (acquired in 2010) and too slow, causing delays in processing financial statements and transactions. This could lead to financial losses for Kyenjojo District due to unspent allocated resources by the end of the fiscal year.
4. Recommendation: The committee recommends that the Accounting Officer request newer, faster computers from the Ministry of Finance.
5. The committee recommends servicing the fire extinguishers to ensure fire emergency preparedness.
6. The committee advises the district to undertake phased engraving of all Government assets.
7. The committee included unserviceable items in the Board of Survey 2022/2023 report and recommended their boarding off.
8. The committee recommends that items listed for boarding off in the lower local government reports be collected and disposed of properly.
9. Some entities, notably Kyenjojo Hospital and Kyarusozi Health Centre IV and Health Centre IIIs, were found to have numerous assets/equipment.
10. Recommendation: The committee recommends quarterly updates to the Asset Register to track assets, guide periodic maintenance, and prevent theft and vandalism.

11. A tent donated by the Ministry of Health to Kyenjojo General Hospital during FY 2022/2023 requires a slab for proper installation.
12. Recommendation: The committee recommends that Kyenjojo Hospital mobilize funds to construct the slab, erect the tent, and utilize it.
13. The mortuary at Kyarusozi Health Centre IV is in poor condition, surrounded by maize, with stolen doors and windows.
14. Recommendation: A new mortuary should be constructed for the facility, and the surrounding area should be kept clean.
15. When officers are dismissed, the responsible officials should ensure that Government assets are recovered from them.
16. Fire extinguishers should be regularly serviced to ensure preparedness for emergencies.
17. Redundant stock, such as laptops and desktop computers at Kyarusozi Health Centre IV, should be put to good use.
18. Grounded machinery, including heavy machinery at the District Parking Yard, should be repaired or boarded off if repairs are not feasible.
19. The district main store is highly congested and requires expansion and improved office space

PICTORIALS



878 KYOTERA DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	All scrap items listed in the report should be boarded off to allow room for replacement. The CAO should write to the responsible departments to initiate and speed up the process of boarding off these items.	No action taken	The heads of departments should be reminded to submit their disposal plan.
2	District departments and hospital administration should continue to ensure that all assets are kept safe, labelled and well maintained.	No action taken on asset labelling.	
3	The CAO should make an urgent follow up on the long pending disposal of previously recommended assets including the old, non-functional vehicles and motorcycles for boarding off.	No action taken	
4	The reported hospital generator, dental unit chairs, theatre auto plates, scan and X-ray machines should be urgently replaced.	A brand new and heavy purpose generator from Ministry of Health was installed	
5	The stores at all health facilities should be renovated and expanded to create room for separation of highly flammable items from human drugs, and also avoid overloading them.	No action taken	
6	All scrap items listed in the current and previous reports should be boarded off to allow room for replacement. The CAO should write to the responsible departments to initiate and speed up the process of boarding off these items.	No action taken	
7	Finance, respective heads of department should always preside over their respective officers in Inventory and accounts to always update and prepare the required information, books and inventory at all times whenever the statutory period for doing such is due.		

ASSET FINDINGS

1. We certify that we have made complete test check of the assets, that where the balances agreed, they have been initialed in assets register and that the assets on hand agreed with the register.

2. Some assets were well coded and numbered for easy identification but Majority of assets procured at the district and in other entities are not engraved, updating of the fixed assets register is a challenge.
3. Some assets are in good condition, others are faulty they need repair and others damaged beyond repair. We have identified some assets that due for disposing off a list of such is attached.
4. There's a general need to implement the board of survey recommendation especially on boarding off.

Other Findings

Summary of Assets

S/N	Item	Units	Asset amount(NBV/cost)	register	Extract B/S
1	LAND AND BUILDINGS	152			
2	TRANSPORT EQUIPMENT	90			
3	ICT EQUIPMENT	264			
4	OFFICE EQUIPMENT	15			
5	MACHINERY	254			
6	MEDICAL EQUIPMENT	46			

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Pickup Double cabin Datsun Nissan(white)	UAF 917M
2	Pickup Double cabin JMC	LG0015-100
3	Dump Truck Faw – CA6110/1252	LG0016-100
4	Motorcycle TVS Star	LG0159-41
5	Motorcycle TVS Star	LG0128-41
6	Motor Cycle Zipster – GY25	UD5 588
7	Double Cabin- Toyota Hilux	LG0068-41
8	Double Cabin- Toyota Hilux	UGO416R
9	Double Cabin Nissan	UG1749S
10	Double Cabin Nissan	UG1846
11	Double Cabin Mitsubishi	UG0424M
12	Double Cabin Mitsubishi	UAY507K
13	Double Cabin Ford Ranger	UG2724R
14	Double Cabin Ford Ranger	LG0001-157
15	Sahara	UAF 987Z
16	Tractor Sonalika	-
17	Motorcycle Honda XZ	UG3687M
18	Motor cycle Honda	UFG867G
19	Motorcycle	UG0374M
20	Motorcycle DT Yamaha	-----

S/N	ITEM DESCRIPTION	REG.NO/TAG No
21	Motorcycle DT Yamaha	-----
22	Motorcycle AG Yamaha	-----
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
23	Theatre bed	1
24	Operating Ramp	1
25	2 Sanction Machines	2
26	2 Concentrators	2
27	2 Centrifuges	2
28	Type writer	1
29	X-Ray Machine	1
30	Three Blocks of 2 stance Pit Latrines	2
31	2 Blocks of 2 stance pit latrines	2
32	Maternity ward	1
33	Shed Net	1

STORES FINDINGS

1. We certify that we have made complete test check of the stores /inventories, and that the balances agreed, and have been initialed in the stores ledgers and that the inventories on hand agreed with the ledger.
2. We certify that in our opinion, a continuous independent departmental check on the stock balances has been carried out during the year by an officer other than the immediate stores in charge.
3. In our opinion, the store accommodation is not adequate. The condition of the store is average.
4. The items relatively stored in an efficient manner. There are some obsolete stocks (See list attached).
5. The district has no store, the available space is an office shared by two officers which is too insufficient to accommodate the newly procured items and used/absolute items.
6. All stores at health units ie Hospital, Health Centre IV and Health Centre IIIs are too small to accommodate the newly delivered drugs and other health related items. Medical rooms are used as stores and there is no clear place where expired drugs/obsolete items are kept. The exposure of new drugs leads to a risk of theft and the expired drugs are a threat to people's lives especially the children.

7. There is still lack of proper management, control and recording of stores, stores ledgers and stock ledger cards are not updated most especially on health units.
8. The storage facilities at the district headquarters are inhabitable and currently managed by staff who are not authorised to handle issues related to store.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Kyotera DLG General Fund	Centenary	3100048305	39,761,084	Cashbook not posted	UGX
2	Kyotera DLG UG Women Ent Programme Revolving Funds Recovery	Centenary	3100054176	2,450,800	2,450,800	UGX
3	Kyotera DLG Youth Livelihood Fund Recovery	Centenary	3100052001	7,875	7,875	UGX
4	Kalisizo Hospital	Stanbic	9030005716518	8,666	8,666	UGX
5	Kakuuto Health Center IV	Stanbic	9030005716542	6,354	6,354	UGX
6	Kasasa Sub county	Stanbic	9030005663635	39,641,334	39,641,334	UGX
7	Kakuuto S/C General Fund	Centenary	3100036047	72,756	72,756	UGX
8	Nangoma S/C General Fund	Centenary	3100048872	29,767	29,767	UGX
9	Kirumba Sub County General Fund	Centenary	3100035769	6,883	6,883	UGX
10	Nabigasa Sub County General Fund	Centenary	3100036046	10,549	10,549	UGX
11	Lwankoni S/C General Fund	Centenary	3100036293	30,922	30,922	UGX
12	Kyebe Sub county General Fund	Centenary	3100036045	1,698,611	1,698,611	UGX
13	Kalisizo Sub county General Fund	Centenary	3100035765	30,979,166	30,979,166	UGX
14	Kalisizo Sub county Road Maintenance	Centenary	3100085795	1,286,866	1,286,866	UGX
15	Kabira Subcounty General Fund	Stanbic	9030005663252	3,973,436	73,436	UGX
16	Kasaali Town council General Fund	Centenary	3100048582	10,128	10,128	UGX
17	Kasaali Town council Operations	Centenary	3100048833	22,291	22,291	UGX
18	Kasaali Town council Road Fund	Centenary	3100048586	2,696	2,696	UGX
19	Kasaali Town council DDEG	Centenary	3100048584	3,485	3,485	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
20	Kasaali Town council Property Tax	Centenary	3100048834	1,125	1,125	UGX
21	Kalisizo Town Council DDEG	Stanbic	9030012698657	1,061	1,061	UGX
22	Kalisizo T.C Road Rehabilitation	Stanbic	9030005665425	1,893,542	1,893,542	UGX
23	Kalisizo Town Council Revenue Collection	Centenary	3100036035	8,042	8,042	UGX
24	Kalisizo Town Council Finance	Centenary	3100036036	55,547	55,547	UGX
25	Kalisizo Town Council General Fund	Stanbic	9030005665166	140,012	140,012	UGX
26	Kyotera T/C RD MNTNCE	Stanbic	9030005664461	1,460,983	1,503,506	UGX
27	Kyotera Town Council	Stanbic	9030005664038	59,561	59,561	UGX
28	Kyotera Town Council	Stanbic	9030005663570	17,920	17,920	UGX
29	Kyotera Town Council DDEG	Stanbic	9030012564251	4,163,009	1,082,318	UGX
30	Mutukula TC General Fund	Centenary	3100052515	15,032,319	15,032,319	UGX
31	Mutukula TC Operational	Centenary	3100052516	60,504	60,504	UGX
32	Kasensero TC Road Fund	Centenary	3100095878	4,971,626	2,971,626	UGX
33	Kasensero TC General Fund	Centenary	3100052365	81,647	81,647	UGX
34	Kasensero TC operational	Centenary	3100052366	340,017	340,017	UGX
35	Kabira Health Centre III	Stanbic	9030007417275	89,236	89,236	UGX
36	Mitukula Health Centre III	Stanbic	9030007417526	20,480	20,480	UGX

RECOMMENDATIONS

1. There's a general need to adopt and implement the previous board of survey recommendation.
2. All Fixed Assets must be engraved as per the recommended guidelines.
3. All unserviceable and due assets must be boarded off as recommended by board of survey
4. All accounts must be closed.
5. There is need to engage services of the Chief Mechanical Engineer or government asset Valuer to value all assets due for disposal to enable us develop a Divestment plan.

6. There is need to give support to all accountants both at the HLG and LLGs in order to support health centres and schools in Financial, Accounting and Asset management.
7. The district should plan for construction of a Central Store that can accommodate new procured and obsolete items.
8. Ministry of Health should urgently replace medical assets that are very crucial but non-functional or in a poor state for example; X-ray machines, theatre auto plates, scan, dental unit chairs, Operating Bed, Operating lamp, concentrators etc, at Kalisizo Hosipital and Kakuuto Hospital
9. National Medical stores should organize and retrieve all expired, damaged and spoiled drugs and other medical equipment from the hospital and health centres.

PICTORIALS



879 LAMWO DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Disposals of all Assets that do not add value to the entity	No action taken	Each Department is responsible for these movable assets
2	All council Assets should be engraved and entered into the assets register with all the details.	Sourcing the service of a provider to do the engraving	To be prioritized in the next FY
3	Proper handling and servicing of movable assets	This is being done by service provider routinely	Good improvement
4	Construct a standard storage facility to avoid vandalization of District Assets	No action taken	Work in progress
5	District to ensure all schools, Health facilities should have standard asset registers using the recommended format	This is being done across Health centres and schools	
6	District to acquire land titles for all government land	This is being done on yearly basis	

ASSET FINDINGS

1. The team observed that some fixed assets such as desktop, laptop computers and accessories including, schools, office, and health facilities furniture's were not engraved and hence being vulnerable to vandalism and misuse since assets property ownership not well defined.
2. The district assets which are no longer in use by user departments and institutions need to be dispose of such that the district can generate some revenue for them to finance other Government activities other than letting them rot away or being exposed to thieves, misuse, pilferage, and vandalism
3. There is poor management of office laptop computers and the old one cannot be accounted for. There is also tendency of staff not handing over laptop computers when transferred.
4. There is no parking yard for vehicles and motorcycles that are not in use

Other Findings

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	Land		0	5,324,500,000
2	Buildings & Structures			0
3	Non-Residential buildings		8,904,505,874	27,874,669,610
4	Residential buildings		1,002,183,496	
5	Roads and bridges		5,407,134,904	20,868,103,995
6	Other structures		327,757,618	1,599,110,252
7	Transport Equipment			
8	Light Vehicles		144,372,406	3,438,276,894
9	Heavy Vehicles		0	0
10	Water vessels		0	0
11	Railway locomotives		0	0
12	Aircrafts		0	0
13	Cycles		63,700,000	2,364,075,902
14	Other transport equipment		0	2,190,000,000
15	Machinery & Equipment			0
16	Office equipment		88,447,500	705,077,517
17	Medical equipment		16,000,000	1,191,579,460
18	ICT Equipment		13,776,000	262,500,000
19	Laboratory and research		0	0
20	Other Machinery & equipment		1,392,104,416	1,665,507,456
21	Other Physical Assets			
22	Furniture and fittings		238,047,676	2,009,308,676
23	Classified Assets		0	0
24	Cultivated Assets		0	0
25	Others		1,544,803,914	3,444,808,274
26	Non-Physical Assets			0
27	Cultivated Assets		0	0
28	Other Natura Occurring Assets		0	0
29	Intangible-Non-Produced Asset		0	0
30	Other Assets			0
31	Classified Assets		0	0
32	Cultivated Assets		0	0
	Total Units		19,142,833,804	76,378,012,236

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Isuzu pickup	LG 0011-065
2	Ford double cabin	LG0040-065
3	Nissan hard body	LG 0015-065
4	Ford Ranger NUMAT	Numberless
5	Pick Up (Toyota Hilux)	LG0072-22
6	Single Cabin Pick up)	LG0099-22
7	Land Cruiser (box body)	UAJ 604 G
8	Land Cruiser (box body)	UDG505
9	Double cabin picks up (Nissan hard body)	UG2245M
10	Double cabin picks up (Toyota HILUX)	LG0029-22
11	Maruti Suzuki Gypsy Ambulance	UG3509M
12	Maruti Suzuki Gypsy Ambulance	UG3501M
13	Maruti Suzuki Gypsy Ambulance	UG3504M
14	Maruti Suzuki Gypsy Ambulance	UG0445M
15	pick up (Toyota Hilux)	LG 0071-22
16	Isuzu JMC Pick up	LG0003-065
17	Isuzu JMC Pick up	LG0005-065
18	White Generator (DFCU)	
19	Land cruiser	LG0143-22
20	Isuzu Pick up	LG0012-065
21	Nissan donation JAICA	Numberless
22	Yamaha AG 100 RED	UG1035S
23	Yamaha AG 100 RED	UG2308M
24	Yamaha AG 100 RED	LG0096-22
25	Yamaha DT125	UAC 860Z
26	Yamaha DT125 White	Number plate lost
27	Yamaha AG 100 RED	LG142-22
28	J Red Colour	LG0004-065
29	Yamaha DT 125 White	UG0590Z
30	Yamaha DT 125 White	UG0592Z
31	Yamaha DT 125	UDX221Y
32	Yamaha DT 125	UDX 288Y
33	Yamaha DT 125	UDX 227Y
34	Yamaha DT 125	UDX 291Y
35	Suzuki White	UAC 681U
36	Suzuki White	UDA 045 U
37	Suzuki White	UAC 680 U
38	Suzuki White	UDA 457 U
39	Suzuki White	UAC 682 U
40	Suzuki White	UDA 455 U
41	Suzuki White	UDA 461 U
42	Suzuki White	UDA 459 U
43	Yamaha DT 125 White	Number plate lost
44	Yamaha DT 125 white	UG 0585 Z
53	Yamaha XTZ125	LG0020-065
54	Yamaha YBR 125G	LG 0023-065
55	Yamaha Ag 100	LG 0103-22
56	Yamaha DT 125	UDM 602 V
57	Yamaha DT 125	UAD 740 U
58	Yamaha Dt 125 White	UDR 540 Y
59	Yamaha Dt 125 White	UAC 426 Z

S/N	ITEM DESCRIPTION	REG.NO/TAG No
60	Yamaha Dt 125 White	UG 0806 R
61	Suzuki Tf 125 White	UG 2209 A
62	Yamaha DT 125 White	UG 0586 Z
63	Yamaha DT 125 White	UG 0587 Z
64	Yamaha DT 125 White	UG 0588 Z
65	Yamaha DT 125 White	UG 0589 Z
66	Yamaha DT 125 White	UG 0590 Z
67	Yamaha DT 125 White	UG 0591 Z
68	Yamaha DT 125 White	UG 0592 Z
69	Yamaha DT 125 White	UG 0593 Z
70	Yamaha DT 125 White	UDX 173 Y
71	Yamaha DT 125 White	UDX 221 Y
72	Yamaha DT 125 White	UDX 170 Y
73	Yamaha DT 125 White	UDX 117 Y
74	Yamaha DT 125 White	UDX 178 Y
75	Yamaha DT 125 White	UDX 219 Y
76	Yamaha DT 125 White	UDX 113 Y
77	Yamaha XTZ125 (Blue)	LG 0017-065
78	Suzuki 125 White	UG 0139 Z
79	Yamaha YBR 125 G (Blue)	LG 0013-065
80	Yamaha DT 125 White	LG 0033-065
81	Yamaha DT 125	LG 0034-065
82	UG Boss Pro (UG BOSS)	LG 0064-065
83	Yamaha XTZ125 (Blue)	LG 0018-065
84	Yamaha XTZ 125	UG 3339 R
85	Yamaha XTZ125 (White)	LG 0021-065
OTHER ITEMS		
NO	PARTICULARS	QUANTITY
86	Public address system	Not engraved
87	Hospital Beds	Not engraved
88	Examination Beds	Not engraved
89	Delivery Beds	Not engraved
90	Worn out Tires	Not engraved
91	Metallic Gates	Not engraved
92	Chain Links	Not engraved
93	Hospital screen frames	Not engraved
94	Generator Lister Pettter 07029694LPW3A27	07029694LPW3A27

STORES FINDINGS

1. The team inspected 80% of the storage facilities and there was no proper record keeping at Lower Local Government
2. There is need for the construction of store room as there is none.
3. All the stock purchased be utilized to minimize expiry before use.

CASH AND BANK FINDINGS

1. The team observed that the district Headquarters and the lower local Government shad prepared bank reconciliation statements in accordance with the guidelines contained within the Local Government financial and accounting regulations ,2007.

2. The team also noted that, some Schools and health facilities were not updating cash books. This hampered the work of the team to ascertain the reported bank balances due to the fact that, they could not be reconciled with the cash books balances.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1.	Lamwo District Local Government General Fund Collection Account	DFCU	01143551414185	60,565	60,565	UGX
2.	Lamwo District Local Government UWEP Recovery	DFCU	01143655696255	549,175	549,175	UGX
3.	Lamwo District Local Government UNHCR a/c.	DFCU	01143555075887	0	0	UGX
4	Lamwo District Local Government Youth Livelihood Recovery Account	Stanbic	9030011254771	9,809,441	9,809,441	UGX
5	Lamwo DLGImpress a/c	DFCU	01143618235471	00	0	UGX
6	Paloga Local Revenue a/c	DFCU	01141021585003	796,767	796,767	UGX
7	Paloga LGSMD	DFCU	01143501383991	7,337	7,337	UGX
8	Paloga Uganda Road Fund	DFCU	01143500433860	00	00	
9	Potika Local Revenue a/c	DFCU	01143619320235	897,433	897,433	UGX
10	Potika LGSMD	DFCU	01143619320226	6,673,655	6,673,655	UGX
11	Agoro Local Revenue a/c	DFCU	01141021584916	946,130	946,130	UGX
12	Agoro LGSMD	DFCU	01143501364543	7,481,258	7,481,258	UGX
13	Agoro Uganda Road Fund	DFCU	01143500437578	00	00	UGX
14	Lokung East Local Revenue Account	DFCU	01143619320350	25,750	25,750	UGX
15	Lokung East LGSMD	DFCU	01143619320341	9,856	9,856	UGX
16	Lokung East Uganda Road Fund	DFCU	01143500433938	00	00	UGX
17	Katum Local Revenue Account	DFCU	01143619320448	256,506	91,806	UGX
18	Katum LGSMD	DFCU	01143619320420	00	00	UGX
19	Katum Uganda Road Fund	DFCU	01143619320411	00	00	UGX
20	Padibe East Local Revenue Account	DFCU	01141021585100	1,030,090	91,101	UGX
21	Padibe East LGSMD	DFCU	01143551750661	1,668,325	2,308,325	UGX
22	Padibe East Uganda Road Fund	DFCU	0114350433952	00	00	UGX
23	Aceba Local Revenue a/c	DFCU	01143619320396	00	00	UGX
24	Aceba LGSMD	DFCU	011436119320387	50,095	50,095	UGX
25	Padibe West Local Revenue Account	DFCU	01141021584952	00	00	UGX
26	Padibe West LGSMD	DFCU	01143501398850	315,852	315,852	UGX
27	Padibe West Uganda Road Fund	DFCU	01143500433969	74,648	74,648	UGX

28	Abera General fund Account	DFCU	01143619320466	78,349	78,349	UGX
29	Abera LGSMD	DFCU	01143619320484	45,575	45,575	UGX
30	Palabek Gem Local Revenue Account	DFCU	01141021585058	58,128	58,289	UGX
31	Palabek Gem LGSMD	DFCU	01143501363216	128,816	128,816	UGX
32	Palabek gem Uganda Road Fund	DFCU	01143500433877	00	00	UGX
33	Palabek kal Local Revenue Account	DFCU	01141021584970	4,038	4,038	UGX
34	Palabek kal LGSMD	DFCU	01143501375558	5,682,779	5,682,779	UGX
35	Palabek kal Uganda Road Fund	DFCU	01143500433990	1065	1065	UGX
36	Palabek kal HCIV	DFCU	01141020172899	10,570,028	10,570,028	UGX
37	Palabek ogili Local Revenue Account	DFCU	01141021584873	00	00	UGX
38	Palabek Ogili LGSMD	DFCU	01143551447475	00	00	UGX
39	Palabek ogili Uganda Road Fund	DFCU	01143500433884	00	00	UGX
40	Palabek Ogili HC 111	DFCU	01141020172882	21,972	21,972	UGX
41	Palabek Nyimur General Fund	DFCU	01143619320280	00	00	UGX
41	Palabek Nyimur LGSMD	DFCU	01143619320262	00	00	UGX
42	Padibe HCIV	DFCU	01141020172868	34,825,821	10,034,331	UGX

RECOMMENDATIONS

1. Administration should urgently solicit for the services of the Government valuer to assess and price the old assets (motor vehicles, motorcycles, computers, and other electronics plus other assets) to avoid wastage and loss to council.
2. Administration is advised to mobilize and return assets in form of vehicles that are not yet repaired but have long been parked in private garages around the region without follow-up to avoid risk of vandalism, high parking expenses such as the one at Mako General Motors and warehousing Lamwony (u) Limited in Gulu city and eventually may led to loss of council assets.
3. Assets register should be updated regularly.
4. All council assets should be engraved and entered in the assets register with all its details captured.
5. The Board of Survey team recommends that before new computers are procured, there should be a certificate from the IT officer recommending its replacement.

6. Administration to enforce handover of all assets in the custody of officers who have been transferred or relocated their services to other districts.
7. Expired drugs should be taken back to the National medical stores for proper disposal as required by the National drug authority guidelines to avoid pollution and congestion or just leaving them outside the stores as seen by the BoS team
8. The district should ensure disposal of unserviceable assets to be carried out every financial year.
9. Capacity building for school's head teachers and health units in charges on financial management, record keeping, and assets management be carried out routinely.
10. All Government land within the district should be titled
11. The district authorities should sign memorandum of understanding with relevant authorities for institutions like schools that are located on land owned by faith-based institutions.
12. Management and head of departments should ensure that all assets are recorded in the assets register before allocation to the end users/beneficiaries.
13. All district vehicles and motorcycles should be parked at designated park yard after 5pm save special circumstances like emergency or as authorized by authorities.
14. The BOS team observed and recommended the construction of modern store at the district headquarters to handle assets that has not been allocated and others which are ready for disposal.

PICTORIALS





881 LUUKA DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Recommended for disposal Nissan pick-up double cabine UG 1877M	Submitted PPDA for action	Inprogress
2	Recommended for disposal JMS pick-up LG 0005-067	Submitted PPDA for action	Inprogress
3	Recommended for disposal JMS pick-up LG 0003-067	Submitted PPDA for action	Inprogress
4	Recommended for disposal Ranger pick-up LG 0070-11	Submitted PPDA for action	Inprogress
5	Recommended for disposal Ranger pick-up LG 0071-11	Submitted PPDA for action	Inprogress
6	Recommended for disposal Motorcycle LG 0028-11	Submitted PPDA for action	Inprogress
7	Recommended for disposal Motorcycle UCE 015Y	Submitted PPDA for action	Inprogress
8	Recommended for disposal Motorcycle Yamaha SCRAP	Submitted PPDA for action	Inprogress
9	Recommended for disposal Motorcycle Honda CGL 125	Submitted PPDA for action	Inprogress
10	Recommended for disposal Grader LG 0001-067	Submitted PPDA for action	Inprogress
11	Recommended for disposal 30 old tyres	Submitted PPDA for action	Inprogress
12	Recommended for disposal 71 timber	Submitted PPDA for action	Inprogress
13	Recommended for disposal Ion sheets 452	Submitted PPDA for action	Inprogress

ASSET FINDINGS

Other Findings

S/N	Item	Units	Amounts
1	Payables	2	1,000,000,000

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	Land	5		
2	Buildings & Structures	660		
7	Transport equipment	75		
16	Office equipment	41		
18	ICT Equipment	151		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motor vehicles Pick-up	UG 1877M
2	Grader changa ling	00067-001
3	Honda Sports	UAC 540S
4	Pick-up Nissan	UG 1877M
5	TV set	N/A
6	Yamaha	LG 0053-11
7	Motor vehicle Rengerover	LG0070-11
8	Motor vehicle Rengerover	LG 0071-11
9	Motor vehicle	LG 0003-067
10	Motor vehicle	LG 0005-067

STORES FINDINGS

1. Basing on our observation the storeroom is adequate but Poorly organized due to lack of transit ladders.
2. lack of data capture and stock control procedures in most of the schools and health
3. The store balances agree with the ledger balances
4. The stores person does a quarterly stores inspection.

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	Luuka District General Fund Account	Centenary	4812100010	21,463,649	21,463,649	UGX
2	UWEP A/C	Centenary	00018008000039	3,227,700	3,227,700	UGX
3	YLP A/C	Stanbic	9030011089703	1,339,557	1,339,557	UGX
4	Global Fund A/C	Centenary	4812100057	00	00	UGX
5	Bukanga SC General Fund A/C	Centenary	3100047871	8595	8595	UGX
6	Bukanga SC DDEG	Centenary	3100048118	521	521	UGX
7	Bukanga SC LC3 Dev't Fund A/C	Centenary	3100048116	13243	13243	UGX
8	Bukanga SC LC1 & LC2 A/C	Centenary	3100046117	41617	41617	UGX
9	Bukanga SC Road Access Fund A/C	Centenary	3100048110	18440	18440	UGX
10	Nawampiti SC DDEG	Centenary	3100048709	16919	16919	UGX
11	Nawampiti SC General Fund A/C	Centenary	3100047870	8036	8036	UGX
12	Nawampiti SC LC II	Centenary	3100048111	40981	40981	UGX
13	Nawampiti SC LCI & II	Centenary	3100048110	138,860	138860	UGX
14	Nawampiti SC Road Fund	Centenary	3100048107	9,325	9325	UGX
15	Irongo SC General Fund A/C	Centenary	3100047873	15063	15063	UGX
16	Irongo DDEG A/C	Centenary	3100048697	2099	2099	UGX
17	Irongo SC LC1 & LC2	Centenary	3100048701	8358	8358	UGX
18	Irongo SC Road Access Fund A/C	Centenary	3100048696	2326	2326	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
19	Irongo SC LC III A/C	Centenary	3100048700	170	170	UGX
20	Bulongo SC General Fund A/C	Centenary	3100047872	82611	82611	UGX
21	Bulongo SC LC III	Centenary	3100048115	384609	384609	UGX
22	Bulongo SC LCI &II Fund A/C	Centenary	3100048114	269827	269827	UGX
23	Bulongo SC DDEG	Centenary	3100048113	25568	25568	UGX
24	Bulongo SC Road Access Fund A/C	Centenary	3100048112	46403	46403	UGX
25	Bukooma SC General Fund A/C	Centenary	3100047875	5749	5749	UGX
26	Bukooma SC DDEG	Centenary	3100048105	15456	15456	UGX
27	Bukooma SC Road Access Fund	Centenary	3100048101	2066	2066	UGX
28	Bukooma SC LC3 Dev't Fund A/C	Centenary	3100048104	63919	63919	UGX
29	Bukooma SC LC1 & LC11 A/C	Centenary	3100048102	5361	5361	UGX
30	Waibuga SC General Fund A/C	Centenary	310047696	1,186,154	1,186,154	UGX
31	Waibuga SC LC3 Dev't Fund A/C	Centenary	310048696	111,851	111,851	UGX
32	Waibuga SC LC1 & LC2 A/C	Centenary	310048694	6,835	6,835	UGX
33	Waibuga SC Road Access Fund A/C	Centenary	310048692	17,018	17,018	UGX
34	Waibuga SC DDEG	Centenary	310048698	15,854	15,854	UGX
35	Luuka T/C General Fund A/C	Stanbic	9030010723506	102871	102871	UGX
36	Luuka T/C General Collection	dfcu	01983501004123	3	3	UGX
37	Luuka T/C Road Access Fund	Centenary	4810400003	137524	137524	UGX
38	Luuka T/C LC3 Finance & Administration	dfcu	01983501004223	23213	23213	UGX
39	Ikumbya SC General Fund A/C	Centenary	3100047874	10130	10130	UGX
40	Ikumbya SC LC3 Dev't Fund A/C	Centenary	3100048128	91374	91374	UGX
41	Ikumbya SC DDEG	Centenary	3100048129	11935	11935	UGX
42	Ikumbya SC LC1 & LC2 A/C	Centenary	3100048128	1246	1246	UGX
43	Ikumbya SC Road Access Fund A/C	Centenary	3100048689	7593	7593	UGX
44	Bukoova T/C General Fund A/C	Centenary	3100082920	3060	3060	UGX
45	Bukoova T/C Operational A/C	Centenary	3100082919	7876	7876	UGX
46	Kyanvuma T/C General Fund A/C	Centenary	3100082913	433	433	UGX
47	Kyanvuma operation	Centenary	3100082912	34,187	34,187	UGX
48	Busalamu T/C General Fund A/C	Centenary	3100076061	89,893	89,893	UGX
49	Busalamu operation	Centenary	3100082917	262,343	262,343	UGX
50	Bulanga T/C General Fund A/C	Centenary	3100082916	5,556	5,556	UGX
51	Bulanga operation	Centenary	3100082915	1,668	1,668	UGX
52	Namakakale P/S	Centenary	3200883013	4,202	4,202	UGX
53	Kakumbi P/S	Centenary	3200883033	10,829	10,829	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
54	Waibuga Muslim P/S	Centenary	4820200273	190,552	190,552	UGX
55	Kiroba P/S	Centenary	3200883002	19,132	19,132	UGX
56	Buwiiri P/S	Centenary	3201471109	26,550	26,550	UGX
57	Mawundo P/S	Centenary	3200883034	12,411	12,411	UGX
58	Waibuga P/S	Centenary	3200883007	4,867	4,867	UGX
59	Kiyunga S.S	Stanbic	9030005628007	6,211,211	6,211,211	UGX
60	Busalamu S.S	Stanbic	9030005628066	39,850,360	39,850,360	UGX
61	Butimbwa P/S	Centenary	3200883044	26,626	26,626	UGX
62	Budoma P/S	Centenary	3200883030	35,990	35,990	UGX
63	Busiro Islamic P/S	Centenary	4820400265	11,448	11,448	UGX
64	Buwologoma P/S	Centenary	3200883037	2,445	2,445	UGX
65	Budhuba P/S	Centenary	4820400328	4,698	4,698	UGX
66	Bugonza P/S	Centenary	3200882989	4,712	4,712	UGX
67	Budondo P/S	Centenary	4820400272	43,748	43,748	UGX
68	Bukanha P/S	Centenary	4820400337	11,846	11,846	UGX
69	Buwanda P/S	Centenary	4820400272	3,370	3,370	UGX
70	Budhabangula P/S	Centenary	3200883008	4,704	4,704	UGX
71	Nawampiti P/S	Centenary	3200883082	34,053	34,053	UGX
72	Lukunhu P/S	Centenary	3200883005	23,011	23,011	UGX
73	Bugomba P/S	Centenary	3200883065	7,630	7,630	UGX
74	Busanda P/S	Centenary	3200883054	16,208	16,208	UGX
75	Bugonyoka P/S	Centenary	3200883068	17,617	17,617	UGX
76	Ntayigirwa P/S	Centenary	3200883064	3,492	3,492	UGX
77	Kimanto P/S	Centenary	3200883017	66,913	66,913	UGX
78	Kalyowa P/S	Centenary	3200883021	18,094	18,094	UGX
79	Bugambo P/S	Centenary	3200883060	9,387	9,387	UGX
80	Namadope P/S	Centenary	3200883000	39,848	39,848	UGX
81	Irongo P/S	Centenary	4820400305	2,692	2,692	UGX
82	Bukoova P/S	Centenary	3200883053	1,326	1,326	UGX
83	Naimuli P/S	Centenary	3200883023	2,891	2,891	UGX
84	Nabikuyi P/S	Centenary	3200883067	9,497	9,497	UGX
85	Busiir P/S	Centenary	4820400298	19,479	19,479	UGX
86	Ikumbya Catholic P/S	Centenary	4820400307	19,334	19,334	UGX
87	Ikonja P/S	Centenary	3201810753	885	885	UGX
88	Bukadde P/S	Centenary	3200883015	14,660	14,660	UGX
89	Wandago P/S	Centenary	4820400341	17,890	17,890	UGX
90	Kitwekyambogo P/S	Centenary	3200883011	20,158	20,158	UGX
91	Busalamu P/S	Centenary	3200882997	4,369	4,369	UGX
92	Nabitaama P/S	Centenary	3200883045	20,366	20,366	UGX
93	St. Kizito Kawanga PS	Centenary	3200883039	15,730	15,730	UGX
94	Walyembwa P/S	Centenary	3200883012	9,395	9,395	UGX
95	Naigobya P/S	Centenary	3200883046	5,584	5,584	UGX
96	Lambala P/S	Centenary	4820400293	6,502	6,502	UGX
97	Nawandyo P/S	Centenary	3200882998	4,824	4,824	UGX
98	Bunafu P/S	Centenary	3200883059	5,950	5,950	UGX
99	Bugabula P/S	Centenary	3200883032	1,849	1,849	UGX
100	Busala P/S	Centenary	3201509258	5,071	5,071	UGX
101	Nakabaale P/S	Centenary	3200882991	4,883	4,883	UGX
102	Ikumbya Seed S. S	Centenary	3100086376	12,973,370	12,973,370	UGX
103	St. Gonza Budhaana	Centenary	3200883052	6,995	6,995	UGX
104	Namulanda P/S	Centenary	3200883048	12,557	12,557	UGX
105	Nabimogo P/S	Centenary	3202221458	4,338	4,338	UGX
106	Gwembuzi P/S	Centenary	3200883035	8,204	8,204	UGX
107	St.Thomas Makuutu ps	Centenary	3200883056	10,879	10,879	UGX
108	Bukanga Seed S. S	Stanbic	903595756536	5,119,465	5,119,465	UGX
109	Kimanto P/S	Centenary	3200883017	66,993	66,993	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
110	Budoma P/S	Centenary	3200883030	35,990	35,990	UGX
111	Nakavuma P/S	Centenary	3200883025	3,677,385	3,677,385	UGX
112	Buyoga P/S	Centenary	3201515235	8,144	8,144	UGX
113	Butogonya P/S	Centenary	3200883022	48,975	48,975	UGX
114	Namagera P/S	Centenary	4820400285	7,235	7,235	UGX
115	Bukyangwa p/S	Centenary	3200883029	10,715	10,715	UGX
116	Buyunze P/S	Centenary	3200882992	10,311	10,311	UGX
117	Kirimya P/S	DFCU	01981021005028	26,651	26,651	UGX
118	Busaku P/S	Centenary	3200883061	4,264,798	4,264,798	UGX
119	Kiwalazi P/S	Centenary	3200883020	12,720	12,720	UGX
120	Ikumbya P/S	Centenary	3200883055	8,619	8,619	UGX
121	Bigunho P/S	Centenary	4820400310	3,551	3,551	UGX
122	Bulawa P/S	Centenary	4820400330	7,646	7,646	UGX
123	Bukanga P/S	Centenary	3200883010	344,807	344,807	UGX
124	Namumera P/S	Centenary	3200882996	11,957	11,957	UGX
125	Nawaka P/S	Centenary	3200883057	10,193	10,193	UGX
126	Nawansega P/S	Centenary	3200883047	37,590	37,590	UGX
127	Ndoya P/S	Centenary	3200883004	676	676	UGX
128	Kamwirungu P/S	Centenary	3200883066	3,035	3,035	UGX
129	Kituuto P/S	Centenary	4820400315	5,102	5,102	UGX
130	Bukobbo P/S	Centenary	3201510835	25,113	25,113	UGX
131	Walibo P/S	Centenary	4820400319	3,714	3,714	UGX
132	Nakabaale High S.	Stanbic	9030005756404	35,695,746	35,695,746	UGX
133	Nkandakulyowa P/S	Centenary	4820400303	51,295	51,295	UGX
134	Kiyunga P/S	Centenary	3200883003	1,173	1,173	UGX
135	Nawankompe P/S	Centenary	3201509345	203,339	203,339	UGX
136	Tabingwa P/S	Centenary	3200883050	2,113	2,113	UGX
137	Nakabugu Muslim S.S	DFCU	01983501006856	11,782,875	11,782,875	UGX
138	Kyanvuma P/S	Centenary	3100030647	7,915	7,915	UGX
139	Kiwalazi H/C	Centenary	3100030547	469	469	UGX
140	Busandha H/C	Centenary	3100030538	1,651	1,651	UGX
141	Bukanga H/C	Centenary	3100030541	6,570	6,570	UGX
142	Nawanyago H/C	Centenary	3100030550	7,688	7,688	UGX
143	Bukendi H/C	Centenary	3100030553	3,470	3,470	UGX
144	Nantamali H/C	Centenary	3100030549	12,526	12,526	UGX
145	Nairika H/C	Centenary	3100030540	10,126	10,126	UGX
146	Busalamu H/C	Centenary	3100030532	22,551	22,551	UGX
147	Butogonya H/C	DFCU	01533659122387	00	00	UGX
148	Busiuro H/C	Centenary	3100030544	11,476	11,476	UGX
149	Kibinga H/C	Centenary	3100030548	485	485	UGX
150	Nawampiti H/C	Centenary	3100030545	12,773	12,773	UGX
151	Ikumbya H/C III	Centenary	3100030534	4,997	4,997	UGX
152	Inula H/C	Centenary	3100030535	14,349	14,349	UGX
153	Irongo H/C	Centenary	3100030551	65,926	65,926	UGX
154	Bukooma H/C	Centenary	3100030537	7,974	7,974	UGX
155	Waibuga H/C	Centenary	3100030543	994	994	UGX
156	Ntayigirwa H/C	DFCU	01533659122323	00	00	UGX
157	Kalyowa H/C	Centenary	3100030533	3,627	3,627	UGX
158	Nawanyago H/C	DFCU	01981021005932	00	00	UGX
159	Busalamu NGO	DFCU	01981021008912	00	00	UGX
160	Bugambo H/C	Centenary	3100030536	5,471	5,471	UGX

RECOMMENDATIONS

1. Unserviceable items should be disposed off
2. There should be a system of inventory in place to avoid pilferage
3. Support staff should be assigned duties more especially in secondary schools
4. Resource allocation should be equitably distributed such that each share is adhered to
5. Operation and maintenance should be budgeted for to avoid delay in unserviceable items
6. Let there be perpetual inventory management to avoid pilferage

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Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The Accounting Officer was advised to intensify supervision of secondary school services with particular emphasis on attendance to duty and co- curium activities.	Supervision of Secondary Schools was intensified with appraisals for Headteachers and Teachers conducted at Schools. Monthly reports for staff attendance to duty produced & Submitted for review.	Advised to use standard formats and closing off on a daily basis.
2	The district and all lower local Governments should prioritize operation and maintenance of Government facilities.	Lower Local Governments and Project management Committees were advised to integrate operation and Maintenance in their budgets, Annual work plans and NDP IV.	Action in progress.
3	All Government facilities should engrave all items with the assigned numbers as per the updated Asset register	Facilities were advised to use the standard formats forthwith.	Actual engraving is urgently required.
4	The Accounting Officer should appoint an Ad Hoc Valuation Committee to value all assets without values in the district and administrative units to allocate funds for engraving of all assets without tag numbers.	Committee was appointed and work is in progress	Work in progress.
5	All items recommended for boarding off should be boarded within the stipulated timelines to avoid wear and tear plus loss Value.	Some items were boarded off.	Boarding off of the remaining items should be given priority.
6	Retooling of the newly created Lower Local Governments should be given priority.	Lower Local Governments were advised to retool their Offices.	Priority should be given to retooling.
7	The Ministry of Education should recruit Computer laboratory technicians to manage School Computer laboratories.	Pending	The Accounting Officer should engage the Ministry of Education and Public Service to create this position.
8	Boundary opening of the district land occupied with District Nursery, PWD (EARS) and Land at Galuwero should be carried out and the project be supported with additional resources to increase production for revenue generation and replanting.	An EARS survey was done and deep prints are out. Galuwero and District nursery still pursuing Court case with family which sold to the district,	Continue pursuing the Court cases.

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
9	All Health Centre in - charges should be trained on procurement procedures as per PPDA act.	All Health Centre in Charges trained on Procurement procedures as per PPDA as amended.	Closed
10	Capacity building for Secondary School Bursars and Head Teachers on Public Financial management	Secondary Schools Bursars oriented on PPDA guidelines on procurement as well as Public Financial Management Act 2015.	Closed.

ASSET FINDINGS

1. Non-engraving of Assets; Apart from the District Headquarters, the team observed assets which were not engraved mostly in Secondary Schools and Health facilities.
2. Poor management of Asset Register with old information as well as not adhering to formats provided by the Accountant General who is the Custodian of all Government Assets most especially Health Facilities and Education Institutions.
3. Lack of an Asset maintenance policy which leads to poor operation and maintenance of Government facilities like Bombo Community Centre, the fish Shade in Luwero Town Council main market, works department buildings, Kamira Sub County operating in a Container.
4. Most Government facilities lack land titles for the land donated to them yet for donors who passed on, their Estates are usually reluctant to sign transfer forms for them and others are not yet administrators.
5. The team observed that a number of items were recommended for disposal in the previous board of survey. However only 3 items were disposed of.
6. The newly created Lower Local Governments have inadequate working equipment such as transport and Office equipment.
7. Poor management of daily attendance books or register, it was observed that education institutions and Health facilities don't close the register.

8. Most Secondary Schools with Computer laboratories were poorly equipped and maintained with majority having no computer lab technicians.
9. The perimeter wall at the district headquarters was incomplete making it easy for trespassers and thieves to access the premise.
10. Luwero Hospital has an Eye clinic which handles surgical operation donated by Germans but lack an ophthalmologist.
11. Most Government facilities have failed to implement recommendations of previous Board of survey for example engravement contrary to Asset Management Policy and guidelines. Mazzi Health centre II lacks a placenta pit. Butuntumula HCIII lacks an incinerator. Semu Muwanguzi Secondary School deliberately refused to attend to the team despite earlier communications made to them.
12. The District lost some items due to theft and the case was reported to Luwero central police station under reference number **SDREF:19/11/2024**. Still waiting for police investigation report.
13. Some government facilities were noted with dilapidated structures which are not fit for human use.
14. The BOS team observed that 64.7520 hectares Block 769 Plot 27 of land were donated to the district in compensation of Bombo Local forest reserve.

Other Findings

S/N	Item	Units	Amounts
1	Payables	5	2,441,333,245
2	Receivables	6	2,496,833,883

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Non-Produced Assets			46,305,700
2	Land	70		2,000,000
3	Buildings & Structures	85		19,202,606,534
4	Non-Residential buildings			445,544,924
5	Residential buildings			2,630,409,123

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
6	Roads and bridges			2,406,054,098
7	Transport equipment	155		1,052,444,530
8	Aircrafts			91,323,999
9	Motor cycles and Bicycles			382,737
10	Machinery and equipment	184		413,041,426
11	Office equipment	18		-1,987,498
13	Medical equipment	104		451,343,167
14	Laboratory and research equipt			2,848,411,738
15	Other Assets			17,594,272
16	Furniture and fittings			12,589,000
18	Others			29,618,063,750

STORES FINDINGS

1. In our opinion the store accommodation is fairly adequate.
2. The condition of the stores to some extent need maintenance to suit the required standard.
3. The items are stored in an efficient manner.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Luwero District General Fund Collection	Stanbic	9030005822709	67,858,268	67,858,268	UGX
2	Luwero District Scaling Up iv/Aids	Stanbic	9030005824426	29,495	29,495	UGX
3	Luwero District Ylp Recovery	Stanbic	9030010067005	2,928,650	2,928,650	UGX
4	Luwero District Uwep Recovery	Stanbic	9030012808347	1,956,700	1,956,700	UGX
5	Bombo SS School	Post Bank	4020052000015	7,085,057	7,085,057	UGX
6	Bombo SS School	Equity	1011200778642	37,312,687	37,312,687	UGX
7	Bombo Sen SS	TrOpical Bank	2000091718	14,424,655.95	14,424,655.95	UGX
8	Katuugo Health Centre Iii	Stanbic	9030008006543	31,813	31,813	UGX
9	Luwero Subcounty Lc.Iii	Stanbic	9030005971003	12,639,766	12,639,766	UGX
10	Luwero SC Lc11	Stanbic	9030008005264	5,903	5,903	UGX
11	Luwero Sub County Lc1	Stanbic	9030008006007	9,119	9,119	UGX
12	Luwero SC Discretionary Development Equalisation Grant	Stanbic	9030012457137	3,115	3,115	UGX
13	Kamira Tc Operation	Stanbic	9030017721517	6,433	6,433	UGX
14	Kamira S/C Road Fund	Stanbic	9030006341291	4,479	4,479	UGX
15	Kamira S/C	Stanbic	9030005971011	97,109	97,109	UGX
16	Kamira S/C Discretionary	Stanbic	9030012464664	119,981	119,981	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
	Debt Equalization Grant					
17	Zirobwe S/C Ddeg	Stanbic	9030012437837	22,315	22,315	UGX
18	Zirobwe S/C Lc Iii	Stanbic	9030006403319	14,801	14,801	UGX
19	Kibengo Health Centre Ii	Stanbic	9030008003830	11,929	11,929	UGX
20	Wobulenzi T/C Lgsmd	Stanbic	9030012554159			UGX
21	Wobulenzi T/C Lgsmd	Stanbic	9030005971550			UGX
22	Wobulenzi Town Council Lgsmd	Stanbic	9030015918801			UGX
23	Wobulenzi Town Council Operation Account	Centenary	3100018338			UGX
24	Zirobwe Tc Ddeg A/C	Stanbic	9030022080945	2,250	2,250	UGX
25	Zirobwe Tc Operation	Stanbic	9030017098720	41,143	41,143	UGX
26	Kikyusa Tc Lci And Lcii	Stanbic	9030021192324	694	694	UGX
27	Kikyusa Tc Operation	Stanbic	9030017096256	4,670,461	4,670,461	UGX
28	Kikyusa Tc Ddeg	Stanbic	9030021192405	338,640	338,640	UGX
29	Bombo T/C Road Fund	Stanbic	9030005823314	43,319,914	43,319,914	UGX
30	Bombo T/C Operations	Stanbic	9030005823306	4,890,930	4,890,930	UGX
31	Bombo T/C Lci & Lcii	Stanbic	9030006384152	7,854	7,854	UGX
32	Bombo T/C Ddeg	Stanbic	9030012573625	2,258,860	2,258,860	UGX
33	Luwero T/C Operation	Stanbic	9030005971097	8,152,011	8,152,011	UGX
34	Luwero T/C Ddeg	Stanbic	9030012529103	4,372,687	4,372,687	UGX
35	Luwero T/C Local Councils	Stanbic	9030015953968	218,907	218,907	UGX
36	Luwero TC Uganda Road Fund	Dfcu	01983501007313	67,745,988	67,745,988	UGX
37	Ndejje TC Operational	Dfcu	01603658505671	1,468,396	1,468,396	UGX
38	Makulubita Ddeg A/C	Stanbic	9030012424891	90,486	90,486	UGX
39	Makulubita S/C Lci	Stanbic	9030008004977	6,052,839	6,052,839	UGX
40	Makulubita Sub County Operation Account	Centenary	3100018363	45,354	45,354	UGX
41	Kalagala Sub County Operations	Stanbic	9030005822032	9,903,564	9,903,564	UGX
42	Kalagala Sub County Road Fund	Stanbic	9030004367021	85	85	UGX
43	Kalagala Sub County Ddeg	Stanbic	9030012424638	1,469	1,469	UGX
45	Kalagala Sub County Lci	Stanbic	9030005822032	1,214	1,214	UGX
46	Kalagala Health Centre Iv	Stanbic	9030006383814	22,129,998	22,129,998	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
47	Katikamu Development Fund	Centenary	3100018299	96,404	96,404	UGX
48	Katikamu SC Lc1	Centenary	3200570317	142,064	142,064	UGX
49	Katikamu SC Road Fund	Centenary	3100018913	144,052	144,052	UGX
50	Katikamu Ddeg A/C	Stanbic	9030012434870	152,215	152,215	UGX
51	Kikyusa Lciii Dev, Fund	Stanbic	9030005971046	2,400,520	2,400,520	UGX
52	Kikyusa S/C Ddeg	Stanbic	9030012450450	83,800	83,800	UGX
53	Butuntumula S/C Ddeg	Stanbic	9030012424301	52,637	52,637	UGX
54	Butuntumula S/C Road Fund	Stanbic	9030016272557	5,275	5,275	UGX
55	Butuntumula S/C Lc Iii	Stanbic	9030005971038	134,270	134,270	UGX
56	Butuntumula Health Centre 111	Stanbic	9030008005019	5,963	5,963	UGX
57	Bamunanika Lc Ii	Stanbic	9030005970988	421,387	421,387	UGX
58	Bamunanika Sub County Road Fund	Stanbic	9030012801652	55,991	55,991	UGX
59	Bamunanika sc Discretionary Development Equalisation Grant	Stanbic	9030012437985	134,145	134,145	UGX
60	Nyimbwa sc Ddeg	Stanbic	9030006383717	2,544,000	2,544,000	UGX
61	Nyimbwa S/C Road Fund	Stanbic	9030007857674	67,841	67,841	UGX
62	Nyimbwa S/C Lci	Stanbic	9030007857674	182,727	182,727	UGX
63	Bamunanika Health Centre Iii	Stanbic	9030008004240	52,528	52,528	UGX
64	Katikamu Health Centre Iii	Stanbic	9030008006384	19,305	19,305	UGX
65	Kamira H/C Iii	Stanbic	9030008004640	52,528	52,528	UGX
66	Wabusaana Health Centre Iii	Stanbic	903008003857	187,977	187,977	UGX
67	Bombo Health Centre Iii	Stanbic	9030008006325	220	220	UGX
68	Bowa Community Polytechnic	Centenary	3100018682	8,832,695	8,832,695	UGX
69	Bowa Community Polytechnic	Centenary	3100018681	16,182,197	16,182,197	UGX
70	Bbowa Community Polytechnic	Centenary	3100018541	20,079,091	20,079,091	UGX
71	Boowa Community Polytechnic	Stanbic	9030007821459	5,643,268	5,643,268	UGX
72	Bukalasa Health Centre Iii	Stanbic	9030008004748	1,196	1,196	UGX
73	St Andrew Kaggwa Sss	Stanbic	9030005970902	10,207,259	10,207,259	UGX
74	St.Andrew Kaggwa sss Kasaala	Centenary	3100009927	21,769,876	21,769,876	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
75	St Andrew Kaggwa Sss Kasaala	Equity	1200787487	150,930	150,930	UGX
76	Busiika TC Operation	Dfcu	01603658503055	38,044,554	38,044,554	UGX
77	Mpigi Sec School	Stanbic	9030005970309	17,478,399	17,478,399	UGX
78	Luwube Muslim Ss	Stanbic	9030002166193	340,464	340,464	UGX
79	Katuugo Health Centre Iii	Stanbic	9030008004543			UGX
80	Bowa Health Centre 111	Stanbic	9030007955331	2,052	2,052	UGX
81	St Kizito Sakabusolo Ps	Stanbic	9030007499786	78,432	78,432	UGX

RECOMMENDATIONS

1. The Accounting Officer is advised to intensify Technical support supervision of Government facilities like Health centers, secondary schools and tertiary institutions.
2. The district and all lower local Governments should prioritize operation and maintenance of Government facilities.
3. The Accounting officer should follow up with Luwero central police station in regards to theft and also improve on the security at the district headquarters.
4. All Government facilities should engrave all items with the assigned numbers as per the updated Asset register format provided by the Accountant General.
5. All items due for disposal, should be boarded off within the stipulated timeline to avoid wear and tear plus loss of value.
6. The Ministry of Education should recruit Computer laboratory technicians to manage School Computer laboratories.
7. BOS team recommends capacity building for Departmental heads, schools, health facilities and lower local governments on Public Financial and asset management.
8. The Ministry of Health should adjust the Structure for Luwero Hospital with the post of an ophthalmologist.
9. Management should make efforts to register all its land otherwise the district risks encroachment and loss of the valuable land.

10. Government facilities with donated non-titled land should endeavor to get ownership agreements specifying their acreage, fully occupy that land and start on the process of titling.
11. Government facilities occupying land donated by foundation bodies should obtain memorandum of understanding with their foundation bodies.
12. All new projects should be implemented on titled land as guided by the Secretary to the Treasury.
13. Completion of the District wall fence should be taken as a **priority** to improve on the district outlook and safety of the district assets.
14. Management should follow up with the relevant stakeholders to ensure board of survey recommendations are implemented on time.
15. Boundary opening of Kalugala forest reserve land should be carried out and the replanting of clones be implemented.
16. Boundary opening of the district land occupied with District Nursery, PWD (EARS) and Land at Galuwero should be carried out and the project be supported with additional resources to increase production for revenue generation and replanting.
17. The newly donated land (160 acres) in compensation for Bombo Local Forest reserve at Kitabula LC1, Kalwanga parish Butuntumula Sub county should be planted with trees.

PICTORIALS



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Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Engraving all the newly acquired assets by the respective user departments so as to allow their identification and avoiding their future loss. Assets that require to be engraved include; ICT equipment, Furniture and fittings, and office equipment.	Most of the items were engraved March and June/2024	Items were engraved
2	Providing a safe and designated custody facility for vehicles due for maintenance at the district premises and those operating should be kept at the district headquarters to allow their monitoring.	Not yet done	Administration should budget for a temporary shelter for broken down vehicles
3	Allocation of more funds for both acquisition of new supplies and maintenance especially for motor-vehicles that are affected by frequent breakdowns so that they can be used for various district operations.	Partially done	Funds were allocated to cater for maintenance in 2023-24 budget by respective departments
4	Immediate disposal of identified assets that no longer add value to the entity to avoid other associated costs like handling costs	Not yet done	Disposal should be given priority
5	Securing land titles for all the government land in lower local governments to confirm ownership of such identified pieces of land.	Malongo Sub County acquired its land title, search for Kiwangala H/C IV land title was done on 25th June 2024 at 03:54Pm	Other lower local governments with untitled land should do the same.
6	Engraving of assets especially furniture, office and ICT equipment .in all the lower local governments surveyed	Partially done	Assets engraving should be given priority
7	Budgeting for acquisition and maintenance of assets for better service delivery.	Partially done	Continuous budgeting for both acquisition and maintenance in the subsequent budgets is encouraged
8	There should be plans to build adequate storage facilities at Kyazanga and Kiwangala H.C IV to allow decongestion of store rooms.	Improvisation of one room for drug and other supplies was done at Kiwangala health centre in 2023	Permanent storage facilities are still required
9	Lobbying for modern transport equipment mainly ambulances for	No action taken	Pending

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
	efficient medical service for Lwengo and Kiwangala HCIVs.		
1	Engraving all medical equipment and other engravable assets at all the three health facilities for easy identification purposes.	Partially done in June 2024	Only Kyazanga H/C engraved the medical equipment and other assets
1	Construction and renovation for both residential and nonresidential buildings at health facilities to improve on service delivery	Partially done in June 2024	Doctors house was renovated at Kyazanga H.C IVs

ASSET FINDINGS

1. The district has office land, which is fully owned by the district as observed from the land title.
2. The available Buildings are in good condition and fully occupied however, the buildings are insufficient given the number of staff at the district.
3. The available transport equipment seemed to be over utilized due to their limited number. Other vehicles were too old thus are having high costs maintenance.
4. The Road Equipment is an incomplete set where an excavator and a bull dozer are missing out.
5. Other Asset categories like ICT equipment, Furniture and fittings, office equipment were not enough though we observed that they had been budgeted for in financial year 2024-25 budget.
6. The district had updated manual assets register in which all the entity's assets were recorded accordingly. However, with the new financial reforms of Integrated Financial Management System, the district was enrolled on to the system and has a fixed assets module.
7. The board physically verified assets in the register against assets presented, most available assets were in good working condition, and verified ownership documents for sensitive assets like titles for district land. Acquisition and, maintenance plans were also looked at basing on the presented budget.

8. Concerning the condition of assets, the board observed that the assets available were inadequate like the transport equipment, over utilized and some assets were having high maintenance Costs.
9. Validation exercise of historical assets was done on 11th June 2024. The asset data was found to have a true and fair presentation of the assets of the vote. However, there were some exception of assets whose data was not uploaded though submitted. A request by the accounting officer for uploading these assets was made, reference Number CR/110/1 dated 12th June 2024.

Other Findings

S/N	Item	Units	Amounts
1	Receivables	7	1,285,514,909

Summary of Assets

S/N	Item	Units	Asset amount(NBV/cost)	register	Extract B/S
1	Land	45	1,438,850,000		1,438,850,000
2	Building	70	7,995,449,729		7,995,449,729
3	Transport Equipment	85	1,935,529,960		1,935,529,960
4	Ict Equipment	217	614,886,512		614,886,512
5	Office Equipment	24	99,263,886		99,263,886
6	Medical Equipment	671	1,157,772,700		1,157,772,700
7	Machinery	33	168,363,000		168,363,000
8	Furniture And Fittings	606	330,565,080		330,565,080

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motor vehicle	UG2262M
2	Agricultural Tractor	UAN 484L
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
1	Seven (7)Hospital beds	1
2	Office printer	1
3	Plastic Water Tank	1
4	Metallic Water tank	1

STORES FINDINGS

1. Stores ledgers were well updated and reconciled with available stores.
2. Good custody of financial and accounting records observed.
3. Inadequate storage space in the strong room.
4. Tidiness and organization within the store observed.
5. Limited access to the strong room and presence of closed circuit cameras as preventive mechanism against theft and misuse.
6. In the above areas store ledgers were found to be highly used and updated regularly
7. Accounting and financial records were well kept in sub accountants and treasure's offices that also doubled as stores for sensitive inventories.
8. Stock cards were well updated
9. Stores were congested which could easily lead to losses
10. Absence of electricity in some stores like Lwengo Health Center IV
11. Preventive mechanism against loss were available
12. No substantive inventory /stores personnel in health facilities

CASH AND BANK FINDINGS

1. The district has four bank accounts which were operated by the district and were all inspected.
2. The Cash books were properly updated and reconciled with the information from the respective bank statements and bank certificates as attached.
3. The Cash books were properly updated and reconciled with the respective bank statements and bank certificates as attached.
4. All the three Health Sub-Districts had one operational Bank Account each.
5. The cash books were properly updated and reconciled with the respective Bank statements and Bank certificates.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1.	Lwengo District General Fund	Centenary	216253000010	4,245,115	4,245,115	UGX
2.	Lwengo District YLP Recovery	Centenary	216253000021	969,618	5,678,620	UGX
3.	Lwengo District Scaling Up HIV	Centenary	216253000012	100,000	100,000	UGX
4.	Lwengo District UWEP Recovery	Centenary	216253000029	404,925	1,034,925	UGX
5.	Ndagwe Sub County General Fund	Centenary	216253000055	652,736.20	652,736.20	UGX
6.	Ndagwe Sub County LCIII	Centenary	216253000056	1,104,281.25	8,15,264.25	UGX
7.	Ndagwe Sub County LCI & II	Centenary	216253000057	49,512.85	49,512.85	UGX
8.	Malongo Sub county General Fund	Centenary	216253000052	31,337.70	31,337	UGX
9.	Malongo Sub county LC III	Centenary	216253000053	2,048,290.85	1,998,290.85	UGX
10.	Malongo Sub county LCI & II	Centenary	216253000054	0	0	UGX
11.	Kisekka Sub County General Fund	Centenary	216253000067	4,234,398.2	4,234,398.2	UGX
12.	Kisekka Sub County LCIII	Centenary	216253000068	9,850,115.1	431,838.1	UGX
13.	Kisekka Sub County LCI & II	Centenary	216253000069	54,500.50	54,500.50	UGX
14.	Kkingo Sub County General Fund	Centenary	216253000064	85,457.50	85,475.50	UGX
15.	Kkingo Sub County LC III	Centenary	216253000065	66,689.85	66,689.85	UGX
16.	Kkingo Sub County LCI & II	Centenary	216253000066	20,000	20,000	UGX
17.	Lwengo Sub County General Fund	Centenary	216253000061	836,669.70	136,669.70	UGX
18.	Lwengo Sub County LCIII	Centenary	216253000062	18,393,714	142,914	UGX
19.	Lwengo Sub County LCI & II	Centenary	216253000063	283,147	283,147	UGX
20.	Kyazanga Sub County General Fund	Centenary	216253000058	58,741.00	58,741.00	UGX
21.	Kyazanga Sub County LC III	Centenary	216253000059	70,390.70	70,390.70	UGX
22.	Kyazanga Sub County LCI & II	Centenary	216253000060	59,860	59,860	UGX
23.	Lwengo Town Council General Fund	Centenary	216253000047	166,272	196,272	UGX
24.	Lwengo Town Council Operations	Centenary	216253000048	1,295,092	269,855	UGX
25.	Lwengo Town Council Property Rates	Centenary	216253000051	201,827	201,827	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
26.	Lwengo Town Council Road Fund	Centenary	216253000050	46,717,989.5	291,665	UGX
27.	Lwengo Town Council LC.I & LC. II	Centenary	216253000049	135,723	135,723	UGX
28.	Kyazanga Town Council General Fund	Centenary	216253000075	125,362	125,362	UGX
29.	Kyazanga Town Council Operations	Centenary	216253000076	25,766,536	429,021	UGX
30.	Kyazanga Town Road Fund	Centenary	216253000078	56,934,016.85	465,171	UGX
31.	Kyazanga Town LCI & II	Centenary	216253000077	0	0	UGX
32.	Kyazanga Town Property Rates	Centenary	216253000079	0	0	UGX
33.	Kinoni Town Council General Fund	Centenary	216253000025	271,769	371,769	UGX
34.	Kinoni Town Council Operations	Centenary	216253000028	5,611,721	611,721	UGX
35.	Kinoni Town Council Property Rates	Centenary	216253000026	95,138	95,138	UGX
36.	Katovu Town Council General Fund	Centenary	216253000070	20,000.50	20,000.50	UGX
37.	Katovu Town Council Operations	Centenary	216253000071	20,000.5	20,000.5	UGX
38.	Kiwangala HC IV	Centenary	216253000034	20,000.5	20,000.5	UGX
39.	Kyazanga HCIV	Centenary	216253000042	52,709.85	52,709.85	UGX
40.	Kyazanga HCIV	Centenary	01983501007796	0	0	UGX
41.	Lwengo HC IV	Centenary	216253000031	256,564.35	256,564.35	UGX

RECOMMENDATIONS

1. Engraving all the acquired assets by the respective user departments so as to allow their identification and avoiding their future loss. Assets that require to be engraved include; ICT equipment, Furniture and fittings, and office equipment.
2. Allocation and lobbying for more funds from partners for both acquisition of new supplies and routine maintenance especially for motor-vehicles that are affected by frequent breakdowns so that they can be used for various district operations by the respective departments.

3. Securing more storage space both for accounting and financial records and other inventories for safe custody.
4. Immediate disposal of identified assets that no longer add value to the entity to avoid other associated costs like handling costs.
5. Securing land titles for all the government land in lower local governments to confirm ownership of such identified pieces of land.
6. Engraving of assets especially furniture, office and ICT equipment .in all the lower local governments surveyed
7. Budgeting for acquisition and maintenance of assets for better services.
8. Equipping Town Councils with garbage truck and transport vehicle for both Town councils and Sub counties.
9. There should be plans to build adequate storage facilities at Kyazanga and Kiwangala H.C IV to allow decongestion of store rooms.
10. Lobbying for modern transport equipment mainly ambulances for efficient medical service and other medical supplies for Lwengo and Kiwangala HCIVs.
11. Engraving all medical equipment and other assets at the health facilities for easy identification
12. Construction and renovation for both residential and nonresidential buildings at health facilities to improve on service delivery.
13. Get User training of the chemical analyzer and scanner machine in Kyazanga Health center iv

PICTORIALS



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Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Disposing off Used tyres in store	Not disposed off	All be disposed off
2	Disposing off incomplete Car engines in store	Not disposed off	Be disposed off
3	Disposing off old motorcycles	Not disposed off	Be disposed off
4	Old pipes be disposed off	Not disposed	Be disposed off
5	Most assets were not marked/engraved, these include furniture, computers, printers vehicles- be engraved.	Not yet done	Be implemented this FY 2024/2025
6	Disposing off motor vehicle. UG 1115E Isuzu D/ Cabin JAATFS54HY7102772.	Not disposed off	Be disposed off
7	Speaker's executive chair for Council – was redundant and poorly stored. – recommended for disposing off.	Not disposed off.	Recommended for disposal
8	Propeller shaft, Air cleaner housing, Radiator assy, wedges, Front guard, Mould blades, drag link, Battery (N100, N70), Head lamps, Rear, Shock absorbers lamps, Rear guard assy, rim, Air cleaner elements and other Scraps of replaced vehicle parts	Not disposed off	Be disposed off

ASSET FINDINGS

1. All Assets purchased by the district and donations are received in the stores and recorded in a Fixed Asset Register which is maintained and regularly updated for purchases and disposals in an excel spread sheet.
2. Most assets inspected were not marked/engraved, these include furniture, computers, printers, vehicles.
3. All assets that were recommended for disposal in the previous financial year were not disposed off FY 2023/2024.
4. Some of the buildings at the district headquarters, sub counties and

health facilities are not in good condition. These should be renovated.

5. In some departments, documents are poorly stored on ground and they are at risk of being destroyed
6. Cushioned chairs in Most of the departments are torn and very old. these should be repaired or new office chairs be procured.

Other Findings

S/N	Item	Units	Amounts
1	Payables	1	361,178,589 UGX
2	Receivables	1	915,985,470 UGX

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	Land	15	4,057,493,800	4,057,493,800
2	Building	69	10968595174	10968595174
3	TRANSPORT EQUIPMENT	79	2,802,912,798	2,802,912,798
4	ICT EQUIPMENT	132	158,060,320	158,060,320
5	OFFICE EQUIPMENT	33	47,391,057	47,391,057
6	MEDICAL EQUIPMENT	13	654,651,476	654,651,476
7	MACHINERY	7	207,706,861	207,706,861

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1.	Jialing	JH125 III
2.	Suzuki	k50-394091
3.	Jialing	LAAAJKJG790001972
4.	Jialing	LAAAJKJG380000669
5.	Honda	
6.	Yamaha	LG-0020-77
7.	Suzuki TF	TF125-137126
8.	Yamaha AG	3HA-087953
9.	Suzuki TF	TF125-144432
10.	Suzuki TF	TF125-136843
11.	Suzuki TF	TF125-151882
12.	Jialing	JH125LI
13.	Jialing	LAAAJKJG510002994
14.	Yamaha motorcycle	Lg0004-070
15.	Yamaha motorcycle	DE0X2X-027975
16.	Jialing	JH125L II 960000653
17.	Yamaha motorcycle	LG 0007-77
18.	Yamaha motorcycle	UG 1834R
19.	Yamaha motorcycle	UG 1744A
20.	Yamaha motorcycle	LG0021-77
21.	Yamaha DT motorcycle	UG 0281S

S/N	ITEM DESCRIPTION	REG.NO/TAG No
22.	Yamaha DT motorcycle	UDA 400U
23.	Honda	LG-AAA 577
24.	Dump truck- Isuzu	Eng. no 6BD1-487079
25.	Ranger Ford	LG 0023-77
26.	Ford Pick-Up	UG1245R
27.	JMC pick-Up	LG0003-070
28.	Mercy Ferguson	LG 0015-77
29.	Dump truck	LG-002-070
30.	Toyota Hilux	LG 0001-77
31.	Nisaan Hard body	UG-1186R
32.	Mitsubishi D.Cabin	UG 1115E
33.	Tractor	285G /TMOO
34.	Dump truck- Isuzu	LG 0009 - 77
35.	Ranger Ford	Old, no longer in use
36.	Ford Pick-Up	Eng. no 6BD1-487079
37.	JMC pick-Up	LG 0023-77
38.	Mercy Ferguson	UG1245R
39.	Dump truck	LG0003-070
40.	Toyota Hilux	LG 0015-77
41.	Nisaan Hard body	LG-002-070
42.	Mitsubishi D.Cabin	LG 0001-77
43.	Tractor	UG-1186R
44.	Nisaan Hard body	LG 0009 - 77
45.	Maruti Suzuki Vehicle	UG 0945S
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
46.	TYRES	24
47.	ENGINEE	3
48.	Chassis frame	1
49.	Cutting edges	many
50.	Gear box	1
51.	Network -Switch case	1
52.	Tool box (with old used parts inside)	1
53.	Various booklets	many
54.	Borehole pipe	Big 16 and 22 small
55.	Borehole scrap	5
56.	Fridges	2
57.	Metallic tanks	03
58.	Council hall benches	03
59.	Desktop computer	01
60.	Photocopier	01
61.	Type writers	02
62.	Rotating office chair	01
63.	Safes	02
64.	Louvers & louver frames	100
65.	Type writer omega type	01
66.	Type writer omega type	01

STORES FINDINGS

1. Containers that are used to store National exams are maintained at police stations or police posts at every district, county or sub county.
2. The building that acts as a district store is small, in poor state and not well organized. The building needs face lifting / renovation and to be organized.
3. All the assets that were recommended for disposal for many financial years have not been disposed of. Many of these items are kept in the store thereby limiting storage space for other items.
4. Due to the introduction of electronic Revenue collection systems i.e. IRAS and ELOGREV, the use of printed revenue collection stationery is no longer applicable. Therefore, the team recommends disposal of the available stationery in stores
5. The health department has a Vaccine /medicine store with an annex of a container that is sheltered and located at district headquarters.
6. The store keeper follows proper procedures of issuing store items i.e. A stores requisition form is filled by the requisitioning department, signed by the head of the requisitioning department and authorized by the Principal Administration officer. The form is then received by the store keeper who then issues the items to the requisitioning officer after the officer has acknowledged receipt by signature.
7. The Inventory officer follows proper procedures when receiving items purchased i.e. when the supplier delivers the item/goods with the Delivery note, the inventory officer confirms and the internal auditor verifies the receipt of goods, A Goods received note then is prepared and issued to the supplier. This process is done both manually and on IFMS system.
8. The stores ledger is regularly updated upon issuing or receiving of items into the store

CASH AND BANK FINDINGS

1. Lyantonde District Local Government maintains one hundred eighteen Bank accounts both at the district and Lower Local Government level and all the cashbooks for these 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.	Lyantonde District General Fund	Stanbic	90300013173213	5,714,975	5,714,975	UGX
2.	Lyantonde Hospital	Stanbic	9030006380459	561,905	561,905	UGX
3.	Lyantonde Uwep Revolving Fund A/C	Centenary	3100036418	2,786,611	2,786,611	UGX
4.	Lyantonde Ylp Revolving Fund A/C	Dfcu	01983501008274	5,782,663	5,782,663	UGX
5.	Lyantonde District Imprest Account	Stanbic	9030013173094	30,131,778	30,131,778	UGX
6.	Lyantonde District Revenue Collection	B OU	005800168000000	-	-	UGX
7.	Lyantonde District Treasury Sub	BOU	0058005280000	-	-	UGX
8.	Kinuuka Health Centre Ii	Stanbic	9030005523558	10,701	10,701	UGX
9.	Kinuuka Health Centre Iii	Stanbic	9030005523558			UGX
10.	Kaliiro Health Centre Iii	Stanbic	9030005523477	5,310	5,310	UGX
11.	Mpumudde Health Centre Iii	Stanbic	9030005494671	275,727	275,727	UGX
12.	Kasagama Health Centre Iii	Stanbic	9030005503093	30,268	30,268	UGX
13.	Buyaga Health Centre Ii	Stanbic	9030005495287	53,741	53,741	UGX
14.	Kiyinda Health Centre Ii	Stanbic	9030005500159	860	860	UGX
15.	Kyemamba Health Centre Ii	Stanbic	9030005499827	713	713	UGX
16.	Lyakajura Health Centre Iii	Stanbic	9030005509601	93,212	93,212	UGX
17.	Kabayanda Health Centre Ii	Stanbic	9030005516608	7,219	7,219	UGX
18.	Katovu Health Centre Ii	Stanbic	9030005498286	4,928	1,906	UGX
19.	Namutamba Health Centre Ii	Stanbic	9030005493829	33,534	33,534	UGX
20.	Kyenshama Health Centre Ii	Stanbic	9030005494477	10,646	10,646	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
21	Kyakuterekera Health Centre Ii	Stanbic	9030005493993	9,551	9,551	UGX
22	Kabetemere Health Centre Ii	Stanbic	9030005494043	0	0	UGX
23	Buyanja Health Centre Ii	Stanbic	9030005523833	137,654	137,654	UGX
24	Kabatema Health Centre Ii	Stanbic	9030005523744	20,658	20,658	UGX
25	Kemunya Health Centre Ii	Stanbic	9030005523701	51,667	51,667	UGX
26	Kyamamba Health Centre Ii	Stanbic	9030005499827	713	713	UGX
27	St. Elizabeth Kijukizo Dispensary	Centenary	6120400010			UGX
28	Lyantonde Muslim Health Centre Iii	Stanbic	9030005768801	175,000	175,000	UGX
29	Binikira Primary School	Stanbic	9030013529514	10,632	10,632	UGX
30	Kamusenene Primary School	Stanbic	9030013529158	0	0	UGX
31	Kisaluwoko Primary School	Stanbic	9030013536502	1,414	1,414	UGX
32	Bamunaanika Primary School	Stanbic	0140515311301	6,675	6,675	UGX
33	Biwolobo Primary School	Stanbic	0140566008401	2,201	2,201	UGX
34	Bubangizi Primary School	Centenary	6120600001	2,747,554	2,747,554	UGX
35	Buyaga Primary School	Stanbic	0140524266401	8,054	8,054	UGX
36	Buyanja Primary School	Stanbic	0140562282701	3,179	3,179	UGX
37	Kabasegwa Primary School	Stanbic	0140515311201	1,909	1,909	UGX
38	Kabatema Primary School	Stanbic	0140566003701	-1,063	1,063	UGX
39	Kabetemere Primary School	Stanbic	0140566157101	-812	812	UGX
40	Kabwanswa Primary School	Stanbic	0140582021901	50,862	50,862	UGX
41	Kalagala Primary School	Stanbic	0140572041701	1,061	1,061	UGX
42	Kalama Primary School	Stanbic	9030009451020	1,262	1,262	UGX
43	Kaliro Primary School	Stanbic	0140524515601	389,409	389,409	UGX
44	Kalyamenvu Primary School	Stanbic	0140568457801	2,462	2,462	UGX
45	Kasaana Primary School	Stanbic	0140515309601	831,864	831,864	UGX
46	Kasagama Primary School	Stanbic	9030007566777	1,042	1,042	UGX
47	Kasambya Primary School	Stanbic	0140522749501	498,756	498,756	UGX
48	Kitazigolokwa Church Of Uganda	Stanbic	0140582019301	1,724	1,724	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
49	Katovu Primary School	Stanbic	0140562257001	6,522	6,522	UGX
50	Kawungu Primary School	Stanbic	0140566158601	4,473	4,473	UGX
51	Kempega Primary School	Stanbic	0140566273801	18,152	18,152	UGX
52	Kibisi-Lusozi Primary School	Stanbic	0140564223101	26,633	26,633	UGX
53	Kinuuka Primary School	Stanbic	9030006751384	3,816	3,816	UGX
54	Kitazigolokwa Cou Primary School	Stanbic	9030007855140	29	29	UGX
55	Kitazigolokwa Roman Catholic ps	Stanbic	0140568435201	3,234	3,234	UGX
56	Kiyinda Primary School	Stanbic	9030007457374	785	785	UGX
57	Kiyinda Roman Catholic P S	Stanbic	9030006701409	8,446	8,446	UGX
58	Kyabbuuza ps	Stanbic	9030006057356	4,352,665	4,352,665	UGX
59	Kyakakala Primary School	Stanbic	0140524356601	6,814	6,814	UGX
60	Kyemamba Primary School	Stanbic	0140566162401	8,505	8,505	UGX
61	Kyenshama Primary School	Stanbic	0140564231201	5,509	5,509	UGX
62	Kyewanula Primary School	Stanbic	0140549819601	12,810	12,810	UGX
63	Lugala Primary School	Stanbic	0140572017601	6,201	6,201	UGX
64	Lwamawungu Primary School	Stanbic	0140564233001	2,309	2,309	UGX
65	Lyakajjula Primary School	Stanbic	9030007420055	19,161	19,161	UGX
66	Lyantonde Primary School	Stanbic	9030007566866	8,572	8,572	UGX
67	Bikokola Primary School	Stanbic	9030007457366	146	146	UGX
68	Kalambi Primary School	Stanbic	9030009451179	20,632	20,632	UGX
69	Kiteesa Primary School	Stanbic	9030006057852	8,608	8,608	UGX
70	Lwentondo Primary School	Stanbic	9030009454321	57,175	57,175	UGX
71	Makuukulu Primary School	Stanbic	9030007518896	18,421	18,421	UGX
72	Mpumudde Primary School Lyantonde	Stanbic	0140566006101	787	787	UGX
73	Nabigoye Primary School	Stanbic	0140566156501	336,967	336,967	UGX
74	Nakaseeta Primary School	Stanbic	9030007566785	4,475	4,475	UGX
75	Nakasozi Primary School	Stanbic	0140566167501	10,417	10,417	UGX
76	Nakisajja Primary School	Stanbic	0140524101201	621	621	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
77	Namutamba Primary School	Stanbic	0140566111901	4,138	4,138	UGX
	Nsiika Primary School	Stanbic	0140566005001	17,401	17,401	UGX
78	Rwamabara Primary School	Stanbic	9030006877310	33,853	33,853	UGX
79	Kinuuka Seed Secondary School	Stanbic	9030005769891	141,056	8,520,000	UGX
80	Kyabuuza Muslim Secondary School	Stanbic	01981021003296	10,663,712	10,663,712	UGX
81	Kasagama Secondary School	Stanbic	0140066311901	10,815	10,815	UGX
82	Lyantonde Secondary School	Stanbic	9030005768445	1,454,760	1,454,760	UGX
83	Lyantonde Technical Institute	Centenary Bank	3100036389	91,410,034	91,410,034	UGX
84	Lyantonde Technical Institute Local Revenue	Centenary Bank	3100036395	29,212,087	29,212,087	UGX
85	Rwamabara Secondary School	Centenary Bank	3201116582	35,451,268	35,451,268	UGX
86	St. Gonzaga Secondary School	Stanbic Bank	0140064722001	64,473,284	64,473,284	UGX
87	St. John's Comprehensive SS	Centenary Bank	6110600007	39,431,921	39,431,921	UGX
88	Kinuuka S/C Ldg Li Account	Stanbic	9030005769093	11,064	11,064	UGX
89	Kinuuka S/C Urf Account	Stanbic	1983501003019	-	-	UGX
90	Kinuuka S/C Operations Account	Stanbic	9030014072232	6,231	6,231	UGX
91	Kinnuka Subcounty General Fund	Stanbic	903000769220	8,517	8,517	UGX
92	Mpumudde S/C Ldg Li Ac	Dfcu	01983501001187	461,809	461,809	UGX
93	Mpumudde S/C Operational A/C	Dfcu Limited	01983501009442	1,482,150	1,482,150	UGX
94	Mpumudde S/C Road Fund	Dfcu Limited	01983501009441	0	0	UGX
95	Mpumudde S/C General Fund	Stanbic	040011020000031	53,492	53,492	UGX
96	Kaliro T/C Operations	Stanbic	9030016630669	3,117	3,117	UGX
97	Kaliro T/C General Fund	Stanbic	9030016594732	5,063	5,063	UGX
98	Lyakajjura S/C General Fund	Dfcu	01983501000753	141,688	141,688	UGX
99	Lyakajula S/C Ldg Li/Ddeg	Dfcu	01983501000754	689,205	689,205	UGX
100	Lyakajjula S/C Operations	Dfcu	0164361584954	177,250	177,250	UGX
100	Lyakajjula S/C Road Fund	Dfcu	01983501009441	235,844	235,844	UGX
100	Lyantonde S/C Ddeg A/C	Stanbic	9030005769069	357,160	357,160	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
10	Lyantonde S/C Operations A/C	Stanbic	9030014099742	402,381	402,381	UGX
10	Lyantonde S/C Urf	Stanbic	9030005768380	668	668	UGX
10	Lyantonde S/C General Fund	Stanbic	9030005768380	45,487	45,487	UGX
10	Kaliro S/C General Fund	Stanbic	01983501001664	186,721	186,721	UGX
10	Kaliro S/C Ldg Li/Ddeg	Stanbic	9030005769042	3,916,617	3,916,617	UGX
10	Kaliro S/C Operations	Dfcu	01643655479171	124,820	124,820	UGX
10	Kaliro S/S Urf Account	Dfcu	01643655518258	349728	349728	UGX
11	Lyantonde Town Council Operations	Centenary	3100036415	13,523	13,523	UGX
11	Lyantonde Town Council Lgmsd/Ddeg	Centenary	3100036412	41,560	41,560	UGX
11	Lyantonde Town Council Property Fund	Centenary	3100036410	9,285	9,285	UGX
11	Lyantonde Town Council Urban Roads	Centenary	3100036413	28,580	28,580	UGX
11	Lyantonde Town Council General Fund	Centenary	3100036414	22,551	22,551	UGX
11	Kasagama S/C General Fund	Stanbic	9030005768399	90,597	90,597	UGX
11	Kasagama S/C Operations	Stanbic	90300141453542	42,776	-440224	UGX
11	Kasagama S/C Ldg Li	Stanbic	9030005768968	13,985,801	652,724	UGX
11	Lyantonde District General Fund	Stanbic	90300013173213	5,714,975	5,714,975	UGX
11	Lyantonde Hospital	Stanbic	9030006380459	561,905	561,905	UGX
12	Lyantonde Uwep Revolving Fund A/C	Centenary	3100036418	2,786,611	2,786,611	UGX
12	Lyantonde Ylp Revolving Fund A/C	Dfcu	01983501008274	5,782,663	5,782,663	UGX
12	Lyantonde District Imprest Account	Stanbic	9030013173094	30,131,778	30,131,778	UGX
12	Lyantonde District Revenue Collection	Bank Of Uganda	005800168000000	-	-	UGX
12	Lyantonde District Treasury Sub	Bank Of Uganda	0058005280000	-	-	UGX
12	Kinuuka Health Centre Ii	Stanbic	9030005523558	10,701	10,701	UGX
12	Kinuuka Health Centre Iii	Stanbic	9030005523558			UGX
12	Kaliro Health Centre Iii	Stanbic	9030005523477	5,310	5,310	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
12	Mpumudde Health Centre Iii	Stanbic	9030005494671	275,727	275,727	UGX
12	Kasagama Health Centre Iii	Stanbic	9030005503093	30,268	30,268	UGX
13	Buyaga Health Centre Ii	Stanbic	9030005495287	53,741	53,741	UGX
13	Kiyinda Health Centre Ii	Stanbic	9030005500159	860	860	UGX
13	Kyemamba Health Centre Ii	Stanbic	9030005499827	713	713	UGX
13	Lyakajura Health Centre Iii	Stanbic	9030005509601	93,212	93,212	UGX
13	Kabayanda Health Centre Ii	Stanbic	9030005516608	7,219	7,219	UGX
13	Katovu Health Centre Ii	Stanbic	9030005498286	4,928	1,906	UGX
13	Namutamba Health Centre Ii	Stanbic	9030005493829	33,534	33,534	UGX
13	Kyenshama Health Centre Ii	Stanbic	9030005494477	10,646	10,646	UGX
13	Kyakuterekera Health Centre Ii	Stanbic	9030005493993	9,551	9,551	UGX
13	Kabetemere Health Centre Ii	Stanbic	9030005494043	0	0	UGX
14	Buyanja Health Centre Ii	Stanbic	9030005523833	137,654	137,654	UGX
14	Kabatema Health Centre Ii	Stanbic	9030005523744	20,658	20,658	UGX
14	Kemunya Health Centre Ii	Stanbic	9030005523701	51,667	51,667	UGX
14	Kyemamba Health Centre Ii	Stanbic	9030005499827	713	713	UGX
14	St. Elizabeth Kijukizo Dispensary	Centenary	6120400010			UGX
14	Lyantonde Muslim Health Centre Iii	Stanbic	9030005768801	175,000	175,000	UGX
14	Binikira Primary School	Stanbic	9030013529514	10,632	10,632	UGX
14	Kamusenene Primary School	Stanbic	9030013529158	0	0	UGX
14	Kisaluwoko Primary School	Stanbic	9030013536502	1,414	1,414	UGX
14	Bamunaanika Primary School	Stanbic	0140515311301	6,675	6,675	UGX
15	Biwolobo Primary School	Stanbic	0140566008401	2,201	2,201	UGX
15	Bubangizi Primary School	Centenary	6120600001	2,747,554	2,747,554	UGX
15	Buyaga Primary School	Stanbic	0140524266401	8,054	8,054	UGX
15	Buyanja Primary School	Stanbic	0140562282701	3,179	3,179	UGX
15	Kabasegwa Primary School	Stanbic	0140515311201	1,909	1,909	UGX
15	Kabatema Primary School	Stanbic	0140566003701	-1,063	1,063	UGX
15	Kabetemere Primary School	Stanbic	0140566157101	-812	812	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
15	Kabwanswa Primary School	Stanbic	0140582021901	50,862	50,862	UGX
15	Kalagala Primary School	Stanbic	0140572041701	1,061	1,061	UGX
15	Kalama Primary School	Stanbic	9030009451020	1,262	1,262	UGX
16	Kaliro Primary School	Stanbic	0140524515601	389,409	389,409	UGX
16	Kalyamenvu Primary School	Stanbic	0140568457801	2,462	2,462	UGX
16	Kasaana Primary School	Stanbic	0140515309601	831,864	831,864	UGX
16	Kasagama Primary School	Stanbic	9030007566777	1,042	1,042	UGX
16	Kasambya Primary School	Stanbic	0140522749501	498,756	498,756	UGX
16	Kitazigolokwa Church Of Uganda	Stanbic	0140582019301	1,724	1,724	UGX
16	Katovu Primary School	Stanbic	0140562257001	6,522	6,522	UGX
16	Kawungu Primary School	Stanbic	0140566158601	4,473	4,473	UGX
16	Kempega Primary School	Stanbic	0140566273801	18,152	18,152	UGX
16	Kibisi-Lusozi Primary School	Stanbic	0140564223101	26,633	26,633	UGX
17	Kinuuka Primary School	Stanbic	9030006751384	3,816	3,816	UGX
17	Kitazigolokwa Cou Primary School	Stanbic	9030007855140	29	29	UGX
17	Kitazigolokwa Roman Catholic Primary School	Stanbic	0140568435201	3,234	3,234	UGX
17	Kiyinda Primary School	Stanbic	9030007457374	785	785	UGX
17	Kiyinda Roman Catholic Primary School	Stanbic	9030006701409	8,446	8,446	UGX
17	Kyabbuza Primary School	Stanbic	9030006057356	4,352,665	4,352,665	UGX
17	Kyakakala Primary School	Stanbic	0140524356601	6,814	6,814	UGX
17	Kyemamba Primary School	Stanbic	0140566162401	8,505	8,505	UGX
17	Kyenshama Primary School	Stanbic	0140564231201	5,509	5,509	UGX
17	Kyewanula Primary School	Stanbic	0140549819601	12,810	12,810	UGX
18	Lugala Primary School	Stanbic	0140572017601	6,201	6,201	UGX
18	Lwamawungu Primary School	Stanbic	0140564233001	2,309	2,309	UGX
18	Lyakajjula Primary School	Stanbic	9030007420055	19,161	19,161	UGX
18	Lyantonde Primary School	Stanbic	9030007566866	8,572	8,572	UGX
18	Bikokola Primary School	Stanbic	9030007457366	146	146	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
18	Kalambi Primary School	Stanbic	9030009451179	20,632	20,632	UGX
18	Kiteesa Primary School	Stanbic	9030006057852	8,608	8,608	UGX
18	Lwentondo Primary School	Stanbic	9030009454321	57,175	57,175	UGX
18	Makuukulu Primary School	Stanbic	9030007518896	18,421	18,421	UGX
18	Mpumudde Primary School Lyantonde	Stanbic	0140566006101	787	787	UGX
19	Nabigoye Primary School	Stanbic	0140566156501	336,967	336,967	UGX
19	Nakaseeta Primary School	Stanbic	9030007566785	4,475	4,475	UGX
19	Nakasozi Primary School	Stanbic	0140566167501	10,417	10,417	UGX
19	Nakisajja Primary School	Stanbic	0140524101201	621	621	UGX
19	Namutamba Primary School	Stanbic	0140566111901	4,138	4,138	UGX
19	Nsiika Primary School	Stanbic	0140566005001	17,401	17,401	UGX
19	Rwamabara Primary School	Stanbic	9030006877310	33,853	33,853	UGX
19	Kinuuka Seed Secondary School	Stanbic	9030005769891	141,056	8,520,000	UGX
19	Kyabuuza Muslim Secondary School	Stanbic	01981021003296	10,663,712	10,663,712	UGX
19	Kasagama Secondary School	Stanbic	0140066311901	10,815	10,815	UGX
20	Lyantonde Secondary School	Stanbic	9030005768445	1,454,760	1,454,760	UGX
20	Lyantonde Technical Institute	Centenary Bank	3100036389	91,410,034	91,410,034	UGX
20	Lyantonde Technical Institute Local Revenue	Centenary Bank	3100036395	29,212,087	29,212,087	UGX
20	Rwamabara Secondary School	Centenary Bank	3201116582	35,451,268	35,451,268	UGX
20	St. Gonzaga Secondary School	Stanbic	0140064722001	64,473,284	64,473,284	UGX
20	St. John's Comprehensive ss	Centenary Bank	6110600007	39,431,921	39,431,921	UGX
20	Kinuuka S/C Ldg li Account	Stanbic	9030005769093	11,064	11,064	UGX
20	Kinuuka S/C Urf Account	Stanbic	1983501003019	-	-	UGX
20	Kinuuka S/C Operations Account	Stanbic	9030014072232	6,231	6,231	UGX
20	Kinnuka Subcounty General Fund	Stanbic	903000769220	8,517	8,517	UGX
21	Mpumudde S/C Ldg li Ac	Dfcu	01983501001187	461,809	461,809	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
21	Mpumudde S/C Operational A/C	Dfcu	01983501009442	1,482,150	1,482,150	UGX
21	Mpumudde S/C Road Fund	Dfcu	01983501009441	0	0	UGX
21	Mpumudde S/C General Fund	Stanbic	040011020000031	53,492	53,492	UGX
21	Kaliro T/C Ddeg	Stanbic	9030022032290	201,314	201,314	UGX
21	Kaliro T/C Operations	Stanbic	9030016630669	3,117	3,117	UGX
21	Kaliro T/C General Fund	Stanbic	9030016594732	5,063	5,063	UGX
21	Lyakajjura S/C General Fund	Dfcu	01983501000753	141,688	141,688	UGX
21	Lyakajula S/C Ldg li/Ddeg	Dfcu	01983501000754	689,205	689,205	UGX
21	Lyakajjula S/C Operations	Dfcu	0164361584954	177,250	177,250	UGX
22	Lyakajjula S/C Road Fund	Dfcu	01983501009441	235,844	235,844	UGX
22	Lyantonde S/C Ddeg A/C	Stanbic	9030005769069	357,160	357,160	UGX
22	Lyantonde S/C Operations A/C	Stanbic	9030014099742	402,381	402,381	UGX
22	Lyantonde S/C Urf	Stanbic	9030005768380	668	668	UGX
22	Lyantonde S/C General Fund	Stanbic	9030005768380	45,487	45,487	UGX
22	Kaliro S/C General Fund	Stanbic	01983501001664	186,721	186,721	UGX
22	Kaliro S/C Ldg li/Ddeg	Stanbic	9030005769042	3,916,617	3,916,617	UGX
22	Kaliro S/C Operations	Dfcu	01643655479171	124,820	124,820	UGX
22	Kaliro S/S Urf Account	Dfcu	01643655518258	349728	349728	UGX
22	Lyantonde Town Council Operations	Centenary	3100036415	13,523	13,523	UGX
23	Lyantonde Town Council Lgmsd/Ddeg	Centenary	3100036412	41,560	41,560	UGX
23	Lyantonde Town Council Property Fund	Centenary	3100036410	9,285	9,285	UGX
23	Lyantonde Town Council Urban Roads	Centenary	3100036413	28,580	28,580	UGX
23	Lyantonde Town Council General Fund	Centenary	3100036414	22,551	22,551	UGX
23	Kasagama S/C General Fund	Stanbic	9030005768399	90,597	90,597	UGX
23	Kasagama S/C Operations	Stanbic	90300141453542	42,776	-440224	UGX
23	Kasagama S/C Ldg li	Stanbic	9030005768968	13,985,801	652,724	UGX

RECOMMENDATIONS

1. The team recommends that all the assets identified for disposal should be disposed off in the financial year FY2024/2025.
2. All new and old items both at district headquarters and lower local governments should be engraved as soon as possible.
3. The district should gazette a place for storing items due for disposal and a store for other district assets since the current building acting as a store is small, not organized and need face lifting.
4. Government lands that are not surveyed should be surveyed and secured
5. All institutions managements should use and maintain a standard Asset register to capture their assets' information.
6. The torn and old Cushioned chairs should be re cushioned or disposed of respectively.
7. Properties and assets in lower local governments recommended for disposal should be transported to the district for easy management of disposal process.

PICTORIALS



885 MADI-OKOLLO DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Vote controllers should always ensure timely utilization of all funds by the close of the FY	Continuous sharing of funds utilization reports that acted as a reminder to ensure that funds timely utilized	At the district level, funds were fully utilized by the end of financial year except the LLGs & health centres that had balances at the end of FY
2	Sub accountants should provide support to the health centres in charges in preparing books of accounts	Technical backstopping by the district accounts section in addition to continuous support provided by the sub accountants	Accountants have been tasked to monitor and close books of accounts for health centres
3	The district should arrange to dispose items marked for disposal	Disposal of assets were not done however this has been incorporated in procurement and disposal plan FY2024/2025	District to arrange to have these assets all moved at the district headquarter for proper safety as some are getting vandalized
4	All unserviceable items should be collected at a central place preferable district headquarter	Heads of departments have been tasked to ensure the assets serviced and put into use	Senior mechanical engineer to take charge and ensure are serviced

ASSET FINDINGS

1. All cash books were duly ruled and well maintained
2. All funds were duly utilized by the end of the Financial Year
3. Laxity in supervision of Health Centres by sub accountants
4. Items marked for disposal in the last BOS were neither boarded off nor repaired
5. Some unserviceable items were being kept home and others abandoned at the garage
6. There is no Comprehensive operation and maintenance plan
7. There are many assets at the Sub counties and health facilities that are outdated and beyond maintenance
8. Number of Assets are abandoned at the Garages and other being kept at individual staff places of residence
9. Most assets especially those donated to Lower Local Governments are not engraved
10. Assets that were recommended for disposal were not disposed by the time of this exercise
11. There is improper maintenance of Asset Register in most of Sub counties, Town councils and health facilities

12. Assets register were not promptly updated and some assets were not on the Asset register
13. Number of Assets not engraved making it difficult to identify

Other Findings

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land	63		
2	Buildings	65		
3	Transport equipment	114		
4	Ict equipment	170		
5	Office equipment	12		
6	Medical equipment	756		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1.	Motorcycle-Ranger	LG0032-010
2.	Motorcycle-Bajaj	UDZ294Q
3.	Motorcycle-Yamaha AG	LG 0325-03
4.	Motorcycle-Yamaha Honda XL 125	LG 0220-03
5.	Motorcycle-Yamaha YBR	LG 0289-03
6.	Motorcycle-Yamaha Honda XL 125	LG 0129-03
7.	Motorcycle-Yamaha YBR	LG 0286-03
8.	Motorcycle-Yamaha DT	UAX 203Y
9.	Yamaha AG	LG0131-03
10.	Motorcycle-Yamaha DT	LG 03030-03
11.	Motorcycle-Honda XL	No Number Plate
12.	Motorcycle-JIALINQ	No Number Plate
13.	Motorcycle Honda XL 125	No Number Plate
14.	Motorcycle -Yamaha DT	LG 0308-03
15.	Vehicle-Double Cabin	UG03530M
16.	Motorcycle-Yamaha DT	LG0029-010
17.	Motorcycle-Yamaha DT	LG 0018-010
18.	Motorcycle-Yamaha DT	UDX1884Y
19.	Motorcycle-Yamaha YBR	LG0080-010
20.	Motorcycle-Yamaha XTZ	UEV711M
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
21.	Bicycle	
22.	Hand Tractor-Johnstone Diesel	
23.	Delivery Beds	
24.	Beds	
25.	Trolley	
26.	White board	
27.	Hand Washing facility	
28.	Trolley table	

S/N	ITEM DESCRIPTION	REG.NO/TAG No
29.	Examination coach	
30.	Theatre Operating Table	
31.	Infant Beds	
32.	Examination Bed	
33.	Solar Panels (05)	
34.	Solar Batteries (06)	
35.	Microscope	
36.	Book shelves	
37.	Deep Freezer	

STORES FINDINGS

1. There is treasury instrument of 2017
2. All Accountable Stationeries were used up as at 30th June 2024
3. Inadequate storage for accountable securities

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	Rhino Camp subcounty LGDP II		01983501005148	37,615	37,615	UGX
2	Rhino Camp Town Council General Fund A/C		0700150855	65,113,496	65,113,496	UGX
3	Okollo Sub County General fund		9030006343685	444,274	444,274	UGX
4	Okollo Sub County LGDP II		9030006393488	10,336,995	10,336,995	UGX
5	Offaka Subcounty Collection Account		019883501004977	2,866,849	2,866,849	UGX
6	Anyiribu Subcounty DDEG		01040014933059	88,850	88,850	UGX
7	Uleppi Subcounty Road Fund		01043500223656	739,610	739,610	UGX
8	Ewanga Subcounty General		903001362537	3,355,518	3,355,518	UGX
9	Pawor Subcounty General Fund		01043500127141	3,089	3,089	UGX
10	Rigbo Subcounty General Fund		01983501005123	14,682,382	14,682,382	UGX
11	Ogoko Subcounty General Fund		9030006292649	2,154,477	2,154,477	UGX
12	Ogoko Subcounty LGDP II		01983501005166	6,439,111	6,439,111	UGX
13	Inde Town Council Operations		0700127533	20,925,033	20,925,033	UGX

RECOMMENDATIONS

1. All unserviceable item to be boarded off after a competent Valuer has given actual value
2. The District should put a system of retrieving unserviceable items from the hands of the staff
3. The District needs to have a store with tight security immediately
4. The District needs put a proper monitoring mechanism for items of stock
5. The District should up with Comprehensive plan for operation and maintenance of Assets
6. The district should arrange to move all unserviceable assets to the District Headquarters and have them disposed off
7. There is need for the enforcement of government policy on the use of Assets especially Motorcycles
8. Assets register must be maintained in the format prescribed and promptly updated
9. The District need to train critical staff on Asset register maintenance
10. The AIMO and SEA to ensure that all assets are engraved
11. Vote Controllers should always ensure timely utilization of all funds by the close of the Financial Year and ensure cashbooks especially Lower Local Governments and Health centres are properly maintained
12. Sub Accountants should provide support to the health Centres in charges in preparing books of accounts
13. The district should arrange to dispose items marked for disposal
14. All unserviceable items should be collected at a central place preferable district headquarter

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Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Management to liaise with the Government valuer to complete the process of disposing off the obsolete items.	Management had engaged a Government Valuer but they were told the vehicles that they intended to board off belonged to the respective mother Ministries were still holding the job cards.	Partially Implemented to 50%
2	Management should ensure timely execution of works by providing timeline for completion of projects. Under Production, continuous mobilization should be done and reduce the threshold of co-founding	All departments had implemented their activities by 30 th June 2023. This left them with small balances except Production and Education which had bigger balances due to the use of wrong charge code for funds meant for construction of Demonstration fish ponds and delay in completion of the UGIFT Projects (ie Seed schools).	Implementation 98%
3	The District should conduct Adhoc and Surprise Board of Surveys alongside the annual surveys to ensure that public assets are in use and at the right entity by the authorized officer. This will help to ensure that policies that govern the use of assets are followed. Management should expedite the process of boarding off of unserviceable Assets to avoid further losses.	The assets register was updated as new assets came on board. However, there was no adhoc Survey carried out during the course of the financial year.	Not implemented
4	Management should establish a policy on the management and usage of these old buildings. We further recommend that renovation of such buildings be priorities to make them habitable since they may turnout out to be a source of local revenue.	Renovations for some of the buildings is ongoing (See Annex 1).	Partially implemented
5	Management should plan the construction of the stare case as well as toilet facilities that facilitate the welfare of persons with disabilities.	Management has planned to make the extension of the Administration block and to cater for for such demands in future	Not implemented
6	There is need to establishment a central District parking yard for easy management of the available fleet of vehicles and motorcycles.	Management resolved all District vehicles both functional and ono functional be parked at the Kufu	Partially implemented

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
		Engineer Department's parking yard	
7	Health units should provide separate storage for drugs and equipment.	There is a Medicine store at the District Headquarters. Bubulo HC IV was still having challenges with storage.	Partially implement (80%)

ASSET FINDINGS

1. The District maintains a number of inventories that are updated as and when new assets arrive. These inventories enlist all equipment and materials (District current assets) such as buildings, furniture and fittings, Motor vehicles, ICT equipment and hospital equipment like beds as well as land from the District Headquarters, Lower Local Governments and Health Centers.
2. All the two Health Centre fours (Bubulo and Bugobero HCIV) and other departments had independent assets registers to occasionally monitor the usage of their assets. Hence limiting chances of exploitation by some individuals.
3. It was further observed that the District has very many old motor vehicles, computers and assorted equipment which were obsolete and unusable
4. The Boards of Survey for the last seven years consecutively recommended for Boarding off of most of these assets but by the time of the current survey, those recommendations had not been implemented.
5. Also some of the assets had been grossly vandalized and depreciated in value. This was majorly attributed to the mother Ministries that have over and over refused to grant the District authority to board off the Assets for example for vehicles, they retained the log books.
6. It was also identified that the District did not have a depreciation policy for the Assets; this made it difficult to establish the exact value of the items. The values attached are majorly estimated. However, one is being developed by the Engineering department.

7. The District had many old buildings that were being occupied by individual organizations without clear memoranda of understanding with the District. MUDIP is currently occupying the former Planning Unit, Staff of Uganda Prisons are also occupying one unit, Bubulo West Women's SACCO occupying the former Natural Resources offices, Police Post in the former Education offices, while the former Audit offices are being occupied by the Manafwa Association of Pastors and another building was occupied by the district Internal Security Office.
8. It is however important to note that some of the buildings were being renovated (See pictorial evidence attached).
9. The main Administration building is in good condition and providing adequate office space for the staff. This building however has no provision of a store case to cater for mobility of People with Disabilities.
10. The toilet facilities as well do not provide for the safety of disabled persons which portrays lack of sensitivity to the needs of all categories of people and renders the District susceptible to litigations.
11. Management has designated a transport officer to manage all the District fleet. Much as engineering department has availed space for parking motor vehicles that were in mechanically poor condition, some vehicles and motorcycles were still parked at the Police Post located at the District headquarters, sub counties as well as respective department. Those under the Health Department are parked at Bugobero Health Centre IV.

Other Findings

Summary of Assets

S/N	Item	Units	Asset amount(NBV/cost)	register	Extract B/S
1	Land	454 Pieces	11,298,986,937		11,298,986,937
2	Building	992	32,914,622,355		32,914,622,355
3	TRANSPORT EQUIPMENT	159	12,647,876,871		12,647,876,871

S/N	Item	Units	Asset amount(NBV/ cost)	register	Extract B/S
4	ICT EQUIPMENT	255	1,323,319,000		1,323,319,000
5	OFFICE EQUIPMENT	48	3,238,840,589		3,238,840,589
6	MEDICAL EQUIPMENT	34	1,371,713,016		1,371,713,016
7	MACHINERY	1	506,840,902		506,840,902

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1.	Nissan	UG. 2188M
2.	Toyota Hilux	LG 0002-30
3.	Toyota	LG 0001-67
4.	Ford ranger	UG 1249R
5.	Toyota Mini bus	LG 0046-67
6.	Toyota Hilux	UAM 795C
7.	Jailing	UG 1540R
8.	Jailing	UG 1555R
9.	Jailing	UG 1555R
10.	Jailing	UG 1669R
11.	YAMAHA	UG 089G
12.	Jailing	UG 1660R
13.	Honda	UAC 857U
14.	Honda	LG 0006-67
15.	Yamaha	UG 3012M
16.	Yamaha	LG 0038 -67
17.	Yamaha	LG 0028 -67
18.	Yamaha	LG 0040-67
19.	Yamaha	LG 00039 -67
20.	Yamaha	LG 0041 -67
21.	Yamaha	LG 0043 -67
22.	Yamaha	LG 0042 -67
23.	Yamaha	LG 0044-67
24.	Yamaha	LG 0020-67
25.	Yamaha	LG 0032-67
26.	Yamaha	LG 0030 -67
27.	Honda XL-125	UG 1630S
28.	Honda	UG 0009 -67
29.	Jailing	UG 1555R
30.	YAMAHA -AG	LG 0076-30- 100
31.	Yamaha (DT 125)	UEC 044Y
32.	Suzuki	UAC 915U
33.	Yamaha (DT 125)	UBA 163Z
34.	Suzuki	UG 035R
35.	Suzuki	UBA 106Z
36.	Yamaha (DT 125)	UBA 103Z
37.	Yamaha (DT 125)	UBA 316Z
38.	Suzuki	UDA 555U
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
39	Generator	3
40	Printers	1

S/N	ITEM DESCRIPTION	REG.NO/TAG No
41	Computer sets	1
42	Television screens	1
43	Pediatric mattresses	1
44	Refrigerators	1
45	Weighing scales	2
46	Solar batteries	1
47	Metallic beds	1

STORES FINDINGS

1. The Team established that the District had a Central functional store in the Department of Finance. This implied that all departmental procurements were centrally managed by the Finance department.
2. The Finance department had stores ledgers posted up to date and the Procurement Unit was handling that local purchase orders for procurement and records of receipts for stores were in place. This gave an impression that all procurements had been captured.
3. It was further observed that the Officer managing stores was substantively appointed which indicated that management had implemented the previous recommendations regarding to the management of District stores by a staff who was on assignment.
4. It was also noted that the District had procured shelves for the storage of files and confidential documents. This was cited in the Central Store and Central Registry where previously, files were left on the floor. This implies that management had implemented Last survey's recommendations.
5. It was discovered that Health Units did not provide separate storage for drugs and equipment. In fact, both expired and non-expired drugs were kept in the same room. This in our opinion possess a danger to the lives of our health workers and the community at large.
6. There is need for palates in Bubulo Medical store to improve on storage. It was also noted that the storage of assets ie Beds and mattresses and stationery (Both in use and out of use) was appalling.
7. The shelves that were supplied for the Medical store had not been fixed/installed hence making the compromising the safety of drugs. There was also need for curtains to protect drugs that don't need exposure to light.

8. The gas cylinders no longer in use had been replaced with fire extinguisher which had expired and needed refilling. This posed a great risk to both the stores staff, the Assets and drugs in case of a fire outbreak.

CASH AND BANK FINDINGS

1. The Board established that the balance of UGX. 914,278,419 was sent back to the consolidated fund implying that the District was not able to absorb all the funds within the Financial Year 2023/2024. The other balances were on wage.
2. The explanation was that UGX. 10,000,000 had been put on a wrong charge code which had restrictions and could not pay. UGX. 12,591,764 was for payment of VAT to the contractor for Procurement and installation of two transformers for piped water system for Nangalwe. The big balances of UGX. 891,686,655 was for Ugift projects in the Education Departments.
3. Also, to note is that some funds under wage in several departments were not spent because some of staff did not access the payroll on time as supplier numbers were not automated and also there were challenges with migrating staff to the Human Capital Management system.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Manafwa DLG General Fund	Bank of Baroda	95040200000969	638,310	638,310	UGX
2	Bugobero HC IV	Diamond Trust Bank	0201314004	39,816	39,816	UGX
3	Bubulo HCIV	Diamond Trust Bank	0201314005	1,320,630	1,320,630	UGX
4	Manafwa DLG UWEP District Recovery	Bank of Baroda	95040100007178	3,673,127	3,673,127	UGX
5	Manafwa DLG UWEP Projects	Bank of Baroda	95040100007177			UGX
6	Manafwa DLG Youth Livelihood Projects	Orient Bank Limited	25336044010109			UGX
7	Manafwa DLG Administration		IFMS	79,271,147	79,271,147	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
8	Manafwa DLG Finance		IFMS	348,458	348,458	UGX
9.	Manafwa DLG Planning		IFMS	40,866,694	40,866,694	UGX
10.	Manafwa DLG Statutory Bodies		IFMS	26,805,956	26,805,956	UGX
11	Manafwa DLG Health		IFMS	571,984	571,984	UGX
12	Manafwa DLG Community Based		IFMS	133	133	UGX
13.	Manafwa DLG Commerce and Trade		IFMS	51,815,887	51,815,887	UGX
14.	Manafwa DLG Production		IFMS	40,953,581	40,953,581	UGX
15.	Manafwa DLG Technical Services and Works		IFMS	67,783,152	67,783,152	UGX
16	Manafwa DLG Education		IFMS	2,478,180,849	2,478,180,849	UGX
17.	Manafwa DLG Natural Resources		IFMS	14,203,854	14,203,854	UGX
18.	Manafwa DLG Internal Audit		IFMS	2,725,219	2,725,219	UGX

RECOMMENDATIONS

1. Management should conduct Adhoc and Surprise Board of Surveys alongside the annual surveys to ensure that public assets are in use and at the right entity by the authorized officer and this will help to ensure that policies that govern the use of assets are followed.
2. Management should expedite the process of boarding off of unserviceable Assets to avoid further losses.
3. Management to liaise with the Government valuer to complete the process of disposing off the obsolete items. This will reduce on congestion in the stores and loss of some items.
4. In order ensure completion of works on time especially for seed schools, Management should engage land donors early to ensure that sites are handed over to the contractor without issues in order to avoid delays in execution of works.
5. Management should establish a policy on the management and usage of old buildings. The District Engineer for quality assurance should

supervise even renovations by partners. Proper documentation and handover to Stores of items that are replaced is important.

6. The shelves purchased for the Medicine store should be installed, curtains and palates be procured for safety of drugs. Bubulo Health Centre IV requires urgent support in storage of both drugs and equipment hence need to construct or renovate one of the buildings at the unit.

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Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Engraving of all the newly acquired assets	The newly acquired assets are engraved; machine available in the health department.	All other assets to be acquired should be engraved
2	Loss of Government assets should be followed up.	Recoveries are now being made on lost items	Accounting Officer should ensure all assets are kept in safe stores
3	Titling of all government Lands	Titling is on going	It should be extended to all government institutions.
4	Disposal of assets recommended for Board off	Recommended Assets are yet to be assessed by Chief Government Valuer, approved by District Council and then PDU disposes them.	Action not yet taken

ASSET FINDINGS

1. There is inadequate storage space at the Central store in the District Headquarters, due to lack of pallets for storage of stock items like drugs and medicine as well as in Lower Local Governments and in most Lower Level Health units.
2. Assets have been engraved as recommended in the previous Board of Survey exercise; however other than the Assistant Inventory Management Officer, two Senior Staff should be trained to smoothly operate the engraving machine.
3. Lower Level health units conduct regular stock taking and update stores record of inventory timely.
4. Many Buildings are in dilapidated state especially Staff Houses at Nyadri Health Centre III, OPD at Oluvu Health Centre, General Ward at Kijomoro Health Centre and other facilities.
5. Poor Documentation and Record Keeping in most of the Government entities as shown by Lack of Asset inventory book in most Departments and Sub counties and other Government entities.
6. Poor management of physical infrastructure in place especially VIP Latrines at Rural Growth Centres, Primary Schools and Health Centres.
7. Poor maintenance some of the movable and non-movable assets by entities.

Other Findings

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land	9	50,000,510	50,000,510
2	Building	113	11668270092	15920706398
3	TRANSPORT EQUIPMENT	199	368195284	368195284
4	ICT EQUIPMENT	168	61,106,000	61,106,000
5	OFFICE EQUIPMENT	13	105,746,494	105,746,494
6	MEDICAL EQUIPMENT	149	0	0
7	MACHINERY	20	1,492,010,425	1,492,010,425
8	FURNITURE AND FITTINGS	347	207,943,741	207,943,741

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motorcycle AG	UDR 365Y
2	Honda – 125	LG 0079-072
3	Motorcycle	LG0028-072
4	Vehicle JMC	LG-005-072
5	Toyota Double Cabin	UAJ003X
6	Toyota Double Cabin	UG0398R
7	Motorcycle	LG-0033-072
8	Motorcycle	LG-0028-072
9	Motorcycle	UPHOLD owned – No. plate removed by donor
10	Motorcycle	LG0012-072
11		
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
1	Computer - Dell	PP175
2	Printer - Canon	Image Runner 2520
3	Plastic Chairs (18 no.)	Engraved nos. 4,10,15,16,19,20,22,39,45,52,57,58,59,66,75,85,90.
4	Solar panel	-
5	4 Used batteries (@12V 200 amps)	Not engraved
6	3 Executive Chairs	Not engraved
7	4 Used Grader blades	Not engraved
8	1 UPS (Education Dept)	Not engraved
9	1 Printer HP 1050	Not engraved
10	1 Printer HP-P2015	(Engraved MT/PDN/PR/02/09).
11	Used curtains & holders	Not engraved
12	11 Used Tyres (Motor grader)	Not engraved
13	10 Motorcycle tyres	Not engraved
14	Projector - EPSON	TULK 3Y00244
15	Projector - Dell	OK9858-50081-45M-520
16	Projector - Sony	7069974845
17	Metallic window	Not engraved
18	Wooden door	Not engraved

STORES FINDINGS

1. These consist of Produced Assets consisting of goods and services which came into existence in the current period or an earlier period that are held for sale or used in production or other use at a later date.
2. These comprise mainly of Drugs and Medicines, medical equipment received, consumable and accountable stationery acquired.

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.	Akoo Primary School	Bank of Africa	03315160006	136,236	136,236	UGX
2.	Anyabia P/S UPE	Bank of Africa	03315640000	26,182	26,182	UGX
3.	Etoko P/S UPE	Bank of Africa	03315640001	25,423	25,423	UGX
4.	Paranga P/S UPE	Bank of Africa	03315640002	2,174,739	2,174,739	UGX
5.	Meki P/S UPE	Bank of Africa	03315380009	148,700	148,700	UGX
6.	Yivu P/S UPE	Bank of Africa	03315700005	52,394	52,394	UGX
7.	Ombiabura P/S UPE	Bank of Africa	03315390005	157,171	157,171	UGX
8.	Loinya P/S UPE	Bank of Africa	03315540009	409,749	409,749	UGX
9.	Koriba Primary School	Bank of Africa	03315460009	9,266	9,266	UGX
10.	Kololo Primary School	Bank of Africa	03315440008	88,341	88,341	UGX
11.	Anyivu Primary School	Bank of Africa	03315440007	32,000	32,000	UGX
12.	Tara Primary School UPE	Bank of Africa	03315100002	31,460	31,460	UGX
13.	Koyi P/S UPE	Bank of Africa	03315450003	34,301	34,301	UGX
14.	Olivu P/S UPE	Bank of Africa	03315450005	52,219	52,219	UGX
15.	Egamara Primary School	Stanbic	9030012593839	1,256	1,256	UGX
16.	Ofudde P/S UPE	Bank of Africa	03315450004	12,847	12,847	UGX
17.	Oleba Primary School	Bank of Africa	03315200003	37,930	37,930	UGX
18.	Nyarakua Primary School	Bank of Africa	03315200006	29,633	29,633	UGX
19.	Nyambira Primary School	Bank of Africa	03315200007	60,554	60,554	UGX
20.	Kijomoro Primary School	Bank of Africa	03315090001	74,491	74,491	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
21	Robu Primary School	Bank of Africa	03315670006	19,040	19,040	UGX
22	Ambekua Primary School	Bank of Africa	03315220005	87,282	87,282	UGX
23	Otrutia Primary School	Bank of Africa	03315430002	0	0	UGX
24	Kamaka Primary School	Bank of Africa	03315170003	95,003	95,003	UGX
25	Oribani Primary School	Bank of Africa	03315300004	10,066,297	0	UGX
26	Ombinyiri Primary School	Bank of Africa	03315690008	53,180	53,180	UGX
27	Talia Primary School	Bank of Africa	03315290004	38,000	38,000	UGX
28	Midria Primary School	Bank of Africa	03315710004	204,241	204,241	UGX
29	Mbaffe Primary School	Bank of Africa	03315520008	80,086	80,086	UGX
30	Azipi Primary School	Bank of Africa	03315110008	38,500	38,500	UGX
31	Buramali Cope Primary School	Bank of Africa	03315810005	5,000	5,000	UGX
32	Buramali P/S UPE	Bank of Africa	03315620009	4,273	4,273	UGX
33	Buramali Primary School	Stanbic Bank, Arua	9030012592999	606	606	UGX
34	Okutumu Primary School	Stanbic Bank, Arua	9030012593456	618,656	618,656	UGX
35	Lamila Ciru UPE P/S School	Bank of Africa	03315190003	32,637	32,637	UGX
36	Oleba Seed S.S.	Stanbic	9030006246701	12,287,879	0	UGX
37	Oleba Seed S.S.	DFCU	0104350023303	4,682,053	0	UGX
38	Oleba Seed S.S.	Centenary	3203516030	3,792,273	0	UGX
39	Wadra Health Centre	DFCU	01981021006809	17,000	17,000	UGX
40	Oleba Health Centre III	DFCU	01981021006803	25,841	25,841	UGX
41	Oluvu Health Centre III	DFCU	01981021006810	7,465,936	7,465,936	UGX
42	Kijomoro Heath Centre III	I & M	50191696001	178,276	178,276	UGX
43	Nyadri Health Centre III	DFCU	01981021006804	13,048,537	13,048,537	UGX
44	Liko Health Centre	DFCU	01041025093193	5,437,105	5,437,105	UGX
45	Curube Health Centre III	DFCU	01981021006813	3,391,788	3,391,788	UGX
46	Kamaka Health Centre III	Centenary	01981021006807	13,479	13,479	UGX
47	Eliofo Health Centre III	DFCU	01981021006806	61,836	61,836	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
48	Tara Health Centre III	DFCU	01981021006808	81,844	81,844	UGX
49	Ajikoro Health Centre III	DFCU	01981021006812	8,404,049	8,404,049	UGX
50	Yivu Abea Health Center General Fund	Centenary	3100002570	107,529	107,529	UGX
51	Ajira Sub County Administration	Centenary	310087625	0	0	UGX
52	Maracha District GAFSP	Stanbic	9030007031944	48,963	48,963	UGX
53	Maracha District General fund	Stanbic	9030005609827	7,202,769	7,202,769	UGX
54	Maracha DLG ACDP	Centenary	3100061401	34,275	34,275	UGX
55	Maracha District UWEP Recovery	KCB	22900498297	2,657,500	2,657,500	UGX
56	Maracha District YLP Revolving	DFCU	01983501004728	7,839,725	7,839,725	UGX
57	Awiziru Sub County Local Government	I & M	50533462001	139,704	139,704	UGX
58	Awiziru Sub County Development Fund	I & M	50536511001	66,850	66,850	UGX
59	Awiziru Sub County Road Fund	I & M	536512020115	0	0	UGX
60	Kijomoro SC General Fund	I & M	19767734010115	99,810	99,810	UGX
61	Kijomoro Sub County LGMSD	I & M	19767634010115	100,236	100,236	UGX
62	Kijomoro Sub County Road Fund	DFCU	01043500239363	166756	166756	UGX
63	Paranga Sc General Fund	DFCU	01043619667464	685,820	685,820	UGX
64	Tara Sub County General Fund	Stanbic	9030006246671	1,268,695	1,268,695	UGX
65	Tara Sub County Community Access	ABSA	6003885427	122,516	122,516	UGX
66	Tara Sub County LGDP II	Stanbic	9030006393259	2,953	2,953	UGX
67	Obiba Sub County General Fund	DFCU	01043619774807	383,224	383,224	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
68	Nyadri South SC General Fund	Centenary	3100087474	53,433	53,433	UGX
69	Nyadri SC General Fund	DFCU	01043501184187	2,990	2,990	UGX
70	Nyadri SC DDEG	DFCU	01043555125872	65,998	65,998	UGX
71	Nyadri Sub County Works	DFCU	01043501184220	30,157	30,157	UGX
72	Maracha Town Council Works	Centenary	201210003	24,731,705	0	UGX
73	Maracha Town Council General fund	KCB	2200817037	37,494	37,494	UGX
74	Maracha TC Administration	KCB	2200816979	14,718,190	0	UGX
75	Okokoro TC General Fund	I & M	50533475001	91,092	91,092	UGX
76	Okokoro T Council Development Fund	I & M	53395302010115	0	0	UGX
77	Okokoro Town Council Road Fund	I &	53395802010115	0	0	UGX
78	Agai Town Council General Fund	HFB	0700152076	83,952	83,952	UGX
79	Oleba TC General Fund	DFCU	01043619686548	5,858,771	5,858,771	UGX
80	Oleba SC Community Access Road	DFCU	01043500222921	32,554	32,554	UGX
81	Oleba Sub County LGDP II	DFCU	01043500229177	10,460,324	10,460,324	UGX
82	Oleba Sub County General Fund	Stanbic	9030006246655	9,142,679	9,142,679	UGX
83	Ajira Sub County Administration	Centenary	310087625	0	0	UGX
84	Ajira Sub County General fund	Centenary	310087626	3,579	3,579	UGX
85	Ovujo TC Collection	Centenary	310061437	1,988	1,988	UGX
86	Yivu SC Road fund	Dfcu	01043500223579	89,921	89,921	UGX
87	Yivu Sub County General fund	Stanbic	9030006292479	3,037,540	3,037,540	UGX
88	Drambu Sub County General Fund	Dfcu	01043659687130	65,557	65,557	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
89	Discretionary Development Equalisation Grant a/c for Yivu SC	Dfcu	01043554959810	51,269	51,269	UGX
90	Discretionary Development Equalisation Grant a/c for Yivu SC	Dfcu	01043554959810	51,269	51,269	UGX
91	Alikua S/C General Fund	I & M	50533473001	0	0	UGX
92	Alikua ScDiscretionary Development Equalisation	I & M	50537454001	640,823	640,823	UGX
93	Oluffe Sub County General Fund	Stanbic	9030006344231	136,965	136,965	UGX
94	Oluffe Sub County LGDP II	Dfcu	01043500229274	6,665,162	6,665,162	UGX
95	Oluffe Sub County Road Fund	Dfcu	01043500230148	119,997	119,997	UGX

RECOMMENDATIONS

1. The District Council should prioritize Construction of a Store at the District Headquarters and Lower Local Governments while other Government facilities such as Health Centres, Primary Schools, and Secondary Schools should in promise storage facilities to effectively manage Government Assets.
2. Pallets should be provided for in all the stores for effective management, beginning with the District Central and Medical stores.
3. Regular stock taking and update of records on the inventory of assets to effectively manage the facilities at all the levels of Governance in the District and lower local Governments.
4. The newly acquired assets should be engraved and provide capacity building for Inventory Management Officers.
5. The Lower Local Governments need to create a centralized Data base at Sub Counties with relevant information like Building facilities, Movable and Non-Movable Assets.

6. The District Council should construct a shed to safely keep the all the movable Assets like the Government Vehicles, Motorcycles and other movable assets

PICTORIALS



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Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Engraving items.	This was done on some items in the Financial Year 2023/2024 pending availability of funds.	Management should engrave all the pending items.
2	M. Ojongoire former USDC who occupied one of the staff quarters.	Mr. Ojongoire left from one of the staff quarters	Staff quarter needs repair.
3	Items to be boarded off in the Financial Year 2022/2023	items were boarded off.	
4	Buwunga Health Centre II had no askari.	The askari was recruited. The Health Centre is using PHC funds to pay monthly.	Resolved

ASSET FINDINGS

1. Trees at Kitabiro have overgrown hence being a menace to passing clients.
2. The bottom wall of the masonry tank at Kamulegu HC III was leaking.
3. Some of the offices were moved to Kitabiro, so security should be beefed up i.e. fencing need to be done as soon as possible.
4. 3 movable safes transferred from former Finance building at Ssaza are kept outside the new offices at Kitabiro.
5. Masaka Vocational Rehabilitation Centre Kijjabwemi:
 - a. There is no Security Personnel at the entry which puts the Centre property at risk.
 - b. Staff quarters that were formerly occupied by Mr. Ojongoire former USDC staff were left vacant and currently in a bushy state.
 - c. The fence at the staff quarters has over grown thus becoming a bleeding place for snakes.
 - d. Carpentry and Metal Departments do not have Instructors.
6. Under staffing
7. Worn out tools for Departments i.e. USDC donations.
8. Facility has no source of revenue (funding)

Other Findings

S/N	Item	Units	Amounts
1	Payables	63	516,393,313
2	Receivables	109	891,297,138

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	Land	20		118,220,000,002
2	Building	19		10,689,844,404
3	Transport Equipment	97		1,346,124,613
4	Ict Equipment	147		2,953,600
5	Office Equipment	525		2,953,600
6	Medical Equipment	8		228,491,760

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	TOYOTA HILUX PICK-UP DOUBLE CABIN	LG 0051-28
2	SUZUKI TF 125	UG 1918A
3	YAMAHA DT 125	UBA 534Z
4	YAMAHA DT 125	UDA 146U
5	YAMAHA DT 125	UBA 536Z
6	SUZUKI	LG 0070-28

STORES FINDINGS

1. The stores are inspected at 100%
2. The stores are inspected monthly
3. The store balances agree with the ledger balances
4. There is no obsolete stock held by the entity

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	Masaka District General Fund	DFCU	01983501000414	123,128,781	123,128,781	UGX
2	Masaka District HIV/AIDS	DFCU	01983501000434	143,713	143,713	UGX
3	Masaka District Health Donor	DFCU	01983501000435	NIL	NIL	UGX
4	Masaka District Global Fund	DFCU	01983501000437	2,235,406	2,235,406	UGX
5	Masaka District ACDP	DFCU	01033656640758	NIL	NIL	UGX
6	Masaka District YLP Collection	DFCU	01983501001796	NIL	NIL	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
7	Masaka District UWEP Recovery	DFCU	01983501004580	5,184,138	5,184,138	UGX
8	KPFIH CHW PROJECT	DFCU	01030010223642	344,865	344,865	UGX
9	Bukakata Sub County- L.C.III	DFCU	01033500199494	16,673	16,673	UGX
10	Bukakata Sub County- DDEG	DFCU	01033500240604	8,485	8,485	UGX
11	Bukakata Sub County- Community Access Roads Fund	DFCU	01033500006828	NIL	NIL	UGX
12	Buwunga Sub County- L.C.III	DFCU	01033500230728	206,833	206,833	UGX
13	Buwunga Sub County- DDEG	DFCU	01033500230735	191,038	191,038	UGX
14	Buwunga Sub County- Community Access Roads Fund	DFCU	01033500004787	174,480	174,480	UGX
15	Kyanamukaaka Sub County- L.C III	DFCU	01033500229793	20,000	20,000	UGX
16	Kyanamukaaka Sub County- DDEG	DFCU	01033500229786	NIL	NIL	UGX
17	Kyanamukaaka Sub County Community Access Roads	DFCU	01033500007726	NIL	NIL	UGX
18	Kyesiiga Sub County L.C III	DFCU	01033500371797	48,911	48,911	UGX
19	Kyesiiga Sub County DDEG	DFCU	01033500371773	NIL	NIL	UGX
20	Kyesiiga Sub County – Community Access Road Fund	DFCU	01033500371735	NIL	NIL	UGX
21	Kyanamukaaka Health Centre IV	DFCU	01033500228284	NIL	NIL	UGX
22	Buwunga Health Centre III	DFCU	01033500227177	138,368	138,368	UGX
23	Bukeeri Health Centre III	DFCU	01033500277159	9,192	9,192	UGX
24	Bukakata Health Centre III	DFCU	01033500227128	NIL	NIL	UGX
25	Kamulegu Health Centre III	DFCU	01033500228277	63,510	63,510	UGX
26	Mazinga Health Centre II	DFCU	01033500227173	NIL	NIL	UGX

RECOMMENDATIONS

1. All items which have been identified not engraved during Board of Survey exercise be engraved immediately.
2. Management should always keep bank accounts with credit balances. Accumulated bank charges need to be catered for. Masaka District Donor Account is dormant and should be closed.
3. “Brokers” should be chased away outside District Land Offices
4. The District should not award tenders to contractors who do shoddy work.

5. Over grown trees at Kitabiro should be harvested/removed.
6. Where the District owns lease titles, should pay lease fees promptly to avoid settlement of paying lease arrears.
7. Management should process Health Centre land titles as soon as possible to avoid land grabbers.
8. The District should out source or write to the Centre seeking for the Professional Property Valuer. During the exercise, it was observed that almost the District assets are not attached with values.
9. Compound/ground levelling of Bukeeri HC II and Kamulegu HC III should be done.
10. Permanent administrative offices for Parish Chiefs should be extended to their areas of jurisdiction to minimize the limited working space at the Sub Counties.
11. Facility sign posts should be renovated to be clearly visible.
12. There should be proper handling and management of assets. Facility assets should be well protected from damage, theft and misuse.
13. The District should improve on the storage of items like drugs at Health Centres.

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Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	All identified nonfunctional old vehicles be disposed off	Government valuer engaged to value the items	Valuation report yet to be submitted to CAO office to enable disposal
2	ICT equipment including Desktop computers, photocopiers deemed unserviceable by the BOS team be disposed off	Government valuer engaged to value the items	Valuation report yet to be submitted to CAO office to enable disposal
3	Medical equipments and non-medical equipments in hospital and health centers should be disposed off	NIL	These equipment should be valued to disposal
4	Old & dilapidated building be removed and or renovated	Constructing New OPD at Nyantonzi HC111 completed and commissioned, rehabilitation of ODP at Kitanyata Health center 11, renovation of Alimugonza Primary school Renovation of Veterinary Laboratory for veterinary Offices	This is a continuous exercise ongoing under Results based Financing for Health Centers.
5	Used-up pit latrine in schools, health facilities, markets new 5 stance lined latrine should be constructed	Construction of 5 stance lined latrines at Nyakyanika, Kijogoro, Masindi center for the hand capped, Murro, Kimengo and Kyatiri, Nyantozi primary schools has been done, also construction of 2 stance lined latrine at kinjubwa community	Works completed
6	Registration of District pieces of land to improve tenure security	Secured lease offer for tsetse control land. Submitted to Uganda land commission a request for sub lease for 8 more pieces.	Offers yet to be secured from Uganda land commission.
7	Register all people occupying government pieces of land and buildings	NIL	No Action taken

ASSET FINDINGS

1. Masindi District Local Government buildings are old and dilapidated
2. Most of the old assets are not labeled/engraved which makes it hard to be identified

3. The land where these schools sit is insecure, some conflicts between the school and the founding body have become very pronounced e.g. a court case at Marongo PS verses the founding body
4. At District headquarters there are two generators, one of which is not utilized
5. Across the board, almost all health Centres are having issues with the functionality of Solar panels and/or their batteries save for Alimugonza Health centre. Ikoba HC, Kisalizi HC, Solar at OPD Bwijanga HCIV, Kichandi HC II OPD, Kyatiri HC II Solar batteries at Maternity building,
6. Some Health Centers lack transport means; example being Kitanyata to mention but a few
7. Other Findings Some washrooms/toilets for some health facilities, staff quarters, Sub Counties and primary schools are almost used up (Pit latrines),
8. While others have dilapidated shutters and cracked floors, however some latrines constructed in FY2023/2024 has been commissioned.

S/N	Item	Units	Amounts
1	Payables	2	1,032,685,715
2	Receivables	4	839,861,342

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1.	Land and Buildings		18,600,184,765	18,600,184,765
2.	Transport Equipment		49,921,500	49,921,500
3.	ICT Equipment		4,710,239,375	4,710,239,375

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Mitsubishi Pajero	UAD616V
2	Jeep Cherokee/2.8 Sport	UAH200H
3	Toyota pick-up	LG0161-29
4	Ford Ranger/UB7MRAB	UG2691R
5	Ford Ranger/UB7MRAB	UG2690R
6	Ford Ranger/UB7MRAB	UG2962R
7	Suzuki Maruti 1999	UAJ567Z
8	Ford Ranger	UG0492Z
9	Suzuki Maruti 1999	UAJ567Z
10	JMC	LG0003-074

S/N	ITEM DESCRIPTION	REG.NO/TAG No
11	Tractor	UAW249V
12	Toyota pick-up	UAK325N
13	HondaXL125	UG2673R
14	HondaXL125	UG2388R
15	HondaXL125	UG2489R
16	Suzuki TF125	UG1728A
17	YamahaDT125	UBA160Z
18	Suzuki TF125	UG1947A
19	YamahaYB125	LG0168-29
20	YamahaCGL125	LG0167-29
21	YamahaAG100	UAC281R
22	Honda	UDK268Q
23	HondaXL125	UG1975E
24	HondaXL125	UG1748M
25	Max100R	LG0198-29
26	YamahaAG100	LG0175-29
27	Honda/Trail 80	UG2364M
28	Honda	UG2541M
29	DT125	UDQ666U
30	Honda	UG2288M
31	Honda XL125	UG2585R
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
32	Honda- 6.5 - Generator	
33	Photocopier	
34	Computer& Printer	
35	Generator	
36	Digital camera	
37	Driving mirror	
38	Blade wiper	
39	Wind screen	
40	Stapling machine	
41	Punching machine	
42	Brake pad	
43	Brake shoes	
44	Wheel loader fan	
45	Grader blades	
46	Tires	
47	Bucket teeth	
48	Batteries	
49	Front bumper	
50	Head lamp	
51	Moldboard adjuster	
52	Gear box mounting	
53	Brake drum	
54	Suspension bushes	
55	Tie rod ends	
56	Rear lamps	
57	Ball joints	
58	Tyres1000-20	
59	Shocker absorbers	
60	Hub bearing	
61	Box assy link	
62	Starter motor clutch	
63	Rack and tie rod ends	

S/N	ITEM DESCRIPTION	REG.NO/TAG No
64	Boots	
65	Arm bush	
66	Front brake discs	
67	Hand brake cable	
68	Ac filter	
69	Window winder	
70	Shelve cylinder	
71	Insulator assay	
72	Insulator wind	
73	Starter motor	
74	Mountings	
75	Arm z links	
76	Sub assyfront	
77	Leaf spring bus	
78	Bush spring	
79	Pad kit	
80	Connecting rod	
81	Main bearing	
82	Piston kit	

STORES FINDINGS

1. Most government facilities especially health centers only have stores for drugs and medicines
2. There are no sufficient stores for non-medical equipment, tools, apparatus, utensils, gadgets and used up medical equipment

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	MDLG General Fund Account	Barclays Bank	6003205957	96,204,578	96,204,578	UGX
2	Masindi District Revenue Col Account	Bank of Uganda	534016800000	0	0	UGX
3	Masindi District Treasury Single Account	Bank of Uganda	534052800000	0	0	UGX
4	Masindi District UWEP Recovery Account	Centenary Bank	3100044198	2,798,615	2,798,615	UGX
5	Masindi YLP Revolving Recovery Account	Stanbic Bank	9030010983362	7,546,076	7,546,076	UGX
6	Masindi DLG ACDP Account	Centenary Bank	3100071423	0	0	UGX
7	Masindi Hospital	ABSA Bank	6001718299	8,199,699	8,199,699	UGX
8	Kimengo S/C Collection A/C	ABSA	6004076441	45,123	45,123	UGX
9	Kimengo S/C General A/C	ABSA	6004078630	1,008,723	1,008,723	UGX
10	Kimengo S/C Road Fund A/C	ABSA	6002483694	213,257	213,257	UGX
11	Kimengo S/C LC1A/C	ABSA	6004076468	57,800	57,800	UGX
12	Kimengo S/CLC11A/C	ABSA	6004076476	65,988	65,988	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
13	Kimengo S/CDDEGA/C	Centenary	3100049415	864,042	864,042	UGX
14	Kijunjubwa sub county operations fund	ABSA	6007484915	6,801,591	6,801,591	UGX
15	Kijunjubwa S/County General Fund	ABSA	60067484907	97,172	97,172	UGX
16	Pakanyi Sub County Collection Account	Stanbic Bank	9030006238164	9,706,786	9,706,786	UGX
17	Pakanyi Sub County General Account	Stanbic Bank	9030006237540	7,285	7,285	UGX
18	Pakanyi Sub County L.CI Account	Stanbic Bank	9030006237559	5,823,951	5,823,951	UGX
19	Pakanyi Sub County L.CII Account	Stanbic Bank	9030006237621	1,457,391	1,457,391	UGX
20	Pakanyi Sub County DDEG Account	Centenary Bank	3100049282	2,019,742	2,019,742	UGX
21	Pakanyi Sub County Revenue Sharing UWA Account	Stanbic Bank	9030010791862	108,702	108,702	UGX
22	Kyatiri Town Council Operation Account	ABSA	6006698199	10,000,000	10,000,000	UGX
23	Kyatiri Town Council General Account	ABSA	6006698202	106,188	106,188	UGX
24	Kiruli Sub County General Account	ABSA	6007485539	50,093	50,093	UGX
25	Kiruli Sub County Operational Account	ABSA	6007485547	4,620,072	4,620,072	UGX
26	Labongo Sub county General Fund Account	ABSA	6007484044	10,022,816	10,022,816	UGX
27	Budongo Sub County Collection Account	Stanbic Bank	9030006238210	81,608	81,608	UGX
28	Budongo Sub County General Account	Stanbic Bank	9030006237524	13,398,780	13,398,780	UGX
29	Budongo Sub County L.CI Account	Stanbic Bank	9030006237532	2,058,571	2,058,571	UGX
30	Budongo Sub County L.CII Account	Stanbic Bank	9030006237656	23,241	23,241	UGX
31	Budongo Sub County DDEG Account	Centenary Bank	3100049411	501,552	501,552	UGX
32	Budongo Sub County Roads Fund Account	ABSA Bank	6002629389	179,197	179,197	UGX
33	Nyantanzi Sub-county General Fund(Collection)	ABSA Bank	6007484621	193,696	193,696	UGX
34	Nyantanzi Sub-county Operations	ABSA Bank	6007484648	240,820	240,820	UGX
35	Bwijanga Sub county collection account	Stanbic	9030005634589	55,840	55,840	UGX
36	Bwijanga Sub county General fund account	Stanbic	9030005634597	65,777	65,777	UGX
37	Bwijanga Sub county Road Fund account	ABSA	6002459327	0	0	UGX
38	Bwijanga Sub county LCII account	Stanbic	90300011235076	20,122	20,122	UGX
39	Bwijanga Sub county LCI account	Stanbic	9030011234959	13,342	13,342	UGX
40	Bwijanga Sub county DDEG account	Centenary	3100049492	60,249	60,249	
41	Bulima Town Council	ABSA	6006699764	92,027	92,027	
42	Bulima Town Council	ABSA	6006699756	71,641	71,641	
43	Bikonzi Subcounty	ABSA	6007488864	1,587,337	1,587,337	

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CU R
44	Bikonzi Subcounty operation account	ABSA	6007488856	110,638	110,638	
45	Kichandi Health Centre II Account	Stanbic	9030007604237	34,109	34,109	UG X
46	Alimugonza Health Centre II Account	Stanbic	9030017492003	74,442	74,442	UG X
47	Bwijanga HC IV	Stanbic	9030005683768	85,927	85,927	
48	Mihembero Hc II	Stanbic	9030002600098	19,422	19,422	
49	Kyatiri Health Centre III	Stanbic	9030003087084	136,560	136,560	UG X
50	Kitanyata Hc II	Stanbic	9030003091863	159,447	159,447	
51	Ntooma HC II	Stanbic	9030002600063	64,230	64,230	
52	Kikingura Hc II	Stanbic	9030006909875	6,884	6,884	
53	Kigezi Hc II	Stanbic	9030003087084	20,720	20,720	
54	Kijenga Hc II	Stanbic	9030003147664	3,519	3,519	
55	Ikoba HCIII //	Stanbic	9030007261526	0	0	UG X
56	NyabyeyaHCII //	Stanbic	9030006530361	2,059	2,059	UG X
57	PakanyiHCIII	Stanbic	9030003086932	23,193	23,193	UG X
58	NyantonzihcIII	Stanbic	9030002745571	4,024	4,024	UG X
59	Kyamaiso HC II	Stanbic	9030002749415	7,251	7,251	
60	Kijunjubwa Health Centre III	Stanbic	9030003147680	118,630	118,630	
61	Kilanyi Health Centre II	Stanbic	9030003089575	25,223	25,223	
62	Kasenene Health Centre II	Stanbic	9030002746815	6,629	6,629	
63	Budongo Health Centre II	Stanbic	9030000680914	148,461	148,461	
64	Kimengo Health Centre III	Stanbic	9030003046116	201,083	201,083	
65	Kasongoire Health Centre II	Stanbic	9030017686282	4,196	4,196	
66	KihaganiPrimarySchool	Stanbic	9030003047228	1,971	1,971	UG X
67	NyakarongoPrimarySchool ///	Stanbic	9030003046965	2,649	2,649	UG X
68	KisaliziPrimarySchool	Stanbic	9030003042935	67,948	67,948	UG X
69	KiranyiPrimarySchool	Stanbic	9030003087181	3,957	3,957	UG X
70	KasenenePrimarySchool	Stanbic	9030003087403	20,517	20,517	UG X
71	KarungiPrimarySchool	Stanbic	9030003087041	70,718	70,718	UG X
72	KibambaPrimarySchool	Stanbic	9030003087637	16,038	16,038	UG X

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CU R
73	KinumiPrimarySchool	Stanbic	903000308717 3	7,027	7,027	UG X
74	KarongoPrimarySchool	Stanbic	903000308750 5	39,989	39,989	UG X
75	Ikoba Boys PrimarySchool	Stanbic	903000308982 6	2,331	2,331	UG X
76	BulyangoPublicPrimarySchool	Stanbic	903000308776 9	3,828	3,828	UG X
77	BulimaPrimarySchool	Stanbic	903000304298 6	12,661	12,661	UG X
78	PakanyiPrimarySchoolManage ment	Stanbic	903000308536 7	75491	75491	UG X
79	KikuubePrimarySchool	Stanbic	903000308931 1	3,483	3,483	UG X
80	KimanyaPrimarySchool	Stanbic	903000308740 8	206,400	206,400	UG X
81	Kigezi PrimarySchool	Stanbic	903000308711 4	9,237	9,237	UG X
82	IsagaraPrimarySchool	Stanbic	903000304295 1	8539	8539	UG X
83	KyabaswaPrimarySchool	Stanbic	903000308729 7	17,213	17,213	UG X
84	KasongoirePrimarySchool	Stanbic	903000318648 7	19,983	19,983	UG X
85	KitonoziPrimarySchool	Stanbic	903000308928 1	17,263	17,263	UG X
86	MiduumaPrimarySchool	Stanbic	903000259745 3	1,311	1,311	UG X
87	KihoolePrimarySchool	Stanbic	903000304309 5	6,002	6,002	UG X
88	Kibibira PrimarySchool	Stanbic	903000304025 8	1,334	1,334	UG X
89	MihemberoPrimarySchool	Stanbic	903000304306 0	1,509	1,509	UG X
90	NyambindoPrimarySchool	Stanbic	903000313710 3	13,432	13,432	UG X
91	KahaaraPrimarySchool	Stanbic	903000308744 0	4,408	4,408	UG X
92	Nyakatoogo Primary School	Stanbic	903000308696 9	202	202	UG X
93	Waiga PrimarySchool	Stanbic	903000308583 9	50	50	UG X
94	Walyoba PrimarySchool	Stanbic	903000308584 7	149,987	149,987	UG X
95	RukondwaPrimarySchool	Stanbic	903000308592 8	14,903	14,903	UG X
96	NyantonzziPrimarySchool	Stanbic	903000308756 4	46,636	46,636	UG X
97	KinywamuraraPrimarySchool	Stanbic	903000318772 0	9,482	9,482	UG X
98	KimengoPrimarySchool	Stanbic	903000308726 2	2,441	2,441	UG X
99	MasindiCentrefortheHandicapp ed	Stanbic	903000073201 9	79,495	79,495	UG X
100	St.Kizito Murro PrimarySchool	Stanbic	903000304304 4	909	909	UG X
101	MurroPrimarySchool	Stanbic	903000304289 7	14,762	14,762	UG X

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
102	KayeraPrimarySchool ///	Stanbic	9030003040355	148	148	UG X
103	KisindiziPrimarySchool	Stanbic	9030003087726	220	220	UG X
104	Kabango PrimarySchool	Stanbic	9030003087068	2,662,919	2,662,919	UG X
105	KinuumaPrimarySchool	Stanbic	9030003086940	6,780	6,780	UG X
106	Siiba PrimarySchool	Stanbic	9030003087416	32,770	32,770	UG X
107	ByerimaPrimarySchool	Stanbic	9030003187747	63,571	63,571	UG X
108	Kikingura PrimarySchool	Stanbic	121083745501	6,144	6,144	UG X
109	Alimugonza Primary School	Stanbic	121084104001	5,836	5,836	UG X
110	Bokwe Primary School	Stanbic	121083641501	6,004	6,004	UG X
111	Budongo SM primary School	Stanbic	9030003087386	16	16	UG X
112	Ikoba Girls' primary School	Stanbic	9030002615729	58,876	58,876	UG X
113	IsimbaPrimarySchool	Stanbic	9030003042889	7,309	7,309	UG X
114	Kimanya Upper Primary School	Stanbic	9030003087513	9244	9244	UG X
115	Nyabyeya Primary School MGT	Stanbic	9030003087343	39385	39385	UG X
116	Kijogoro Primary School	Stanbic	9030003040401	1467	1467	UG X
117	Kichandi Primary School MGT	Stanbic	9030003087432	3485	3485	UG X
118	Kyatiri Primary School	Stanbic	9030003040517	8201	8201	UG X
119	Kitwetwe Primary School	Stanbic	9030003087157	665	665	UG X
120	Miramura Primary School	Stanbic	9030003187763	74391	74391	UG X
121	Kitanyata Primary School	Stanbic	9030003089346	62208	62208	UG X
122	Nyabubaale Primary School	Stanbic	9030003047015	17955	17955	UG X
123	Kiyuya Primary School	Stanbic	9030003086886	805561	805561	UG X
124	Nyakyanika Primary School	Stanbic	9030003143499	681	681	UG X
125	Kitamba Primary School	Stanbic	9030003043001	39016	39016	UG X
126	Ntooma Primary School	Stanbic	9030003042927	28632	28632	UG X
127	Kisindizi Public School	Stanbic	9030003089702	7618	7618	UG X
128	Kilanyi Moslem Primary School MGT	Stanbic	9030003087335	10652	10652	UG X
129	Kiina Primary School	Stanbic	9030003043028	18612	18612	UG X

RECOMMENDATIONS

1. it is recommended that Management tasks the Housing section to conduct assessment of all district structures to ensure timely interventions i.e. Renovations, Rehabilitation, condemnation and demolishing, and construction of new structures
2. Fumigation of structures is long overdue. For example Administration block at KIHONDA MADEC, works and entomology sections, lands office blocks which are heavily infested with Bats and owls . Its recommended that fumigation be done urgently.
3. It is recommended that a standard format for all inventories across the entire departments is designed and used by all user departments for uniformity of records keeping
4. all assets that are obsolete, unserviceable, unrepairable etc. be valued and eventually disposed off in time to enable better value for money and the creation of more storage space
5. it is recommended that Needs assessment of all solar panels be done and their batteries at all health centers and corrective measures be taken.
6. Renovation of the office block and all the staff quarters is requisite upon assessment.
7. The broken items like flasks and wooden chairs to be disposed off.
8. Renovation of the piggery, poultry and cattle shelters
9. Restock the farm with Appropriate Livestock (cattle, pigs and chicken)
10. Demonstration Plantations be established (Coffee, Banana, Cocoa Etc.)
11. General Fumigation of the Demonstration Farm be done to exterminate Owls, Bats etc.

PICTORIALS



890 MAYUGE DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(S)	Action Taken & Date	Remarks
1	The Board of Survey Team should be appointed on time for effective execution of duties and timely reporting	The Board of Survey was appointed on time	The Chief Administrative Officer should maintain timely installation of the Board of survey
2	The District should consider increasing funds to facilitate the survey team to carry out a comprehensive check on all the assets of the vote.	The facilitation Budget for the BOS team was not increased	The Funds for facilitation should be budgeted in Quarter one of a given Financial Year
3	Chief administrative officer should facilitate the disposal process to get concluded.	No assets were disposed off	The evaluation team did not turn up for evaluation.
4	There is need for Capacity building among the existing Inventory officers at Health centers IVs on their mandates and also recruitment of an Inventory officer at Mayuge HC IV should be prioritized.	Most inventory Officers exhibited knowledge of their roles and the inventory Officer was recruited at Mayuge HC IV	Inventory Officer for Kigandalo HCIV, requires capacity Building on Inventory Management
5	Items that were disposed off should be written off from the Asset Register to avoid double counting	The Disposed items were removed from the Asset register	Those that are to be disposed off should be removed from the register

ASSET FINDINGS

1. The assets are not adequate.
2. The assets are not being managed in a fairly efficient manner.
3. There were identified assets worthy disposing off. Some were in poor working conditions, others non-functional but repairable to good working conditions.

Other Findings**Summary of Assets**

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	Land	263		
2	Buildings	263		
3	Transport equipments	190		
4	Ict equipments	80		
5	Office equipments	16		
6	Machinery	1		
7	Medical equipments	31		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Honda Motor Cycle	UAC 766U
2	Honda Motor Cycle	UG 2589R
3	Yamaya Motor Cycle	UAC 143Z
4	Yamaya Motor Cycle	UAC 166Z
5	Yamaya Motor Cycle	UG 1000Z
6	Tipper Faw	LG 0002-075
7	Mitsubishi Tipper Truck	LG 0008-51
8	Ford	LG-0001-075
9	Jeep Cherokee	UG 2318M
10	Honda	UAC 781U
11	Honda Tail	UG 750M
12	Honda Ct	UG 746S
13	Motor Cycle	UG 5093M
14	Motor Cycle	UG 3904M
15	Motor Cycle	UG2023E
16	Motor Cycle	UG5169M
17	Ford Everest	Lg-010-075
18	Mitsubishi Tipper Truck	LG-0010-51
19	Motor Cycle	UG 2364R
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	CPU	9
2	Printers	8
3	Keyboard	2
4	Chairs	3
5	Monitor	5
6	GPS	2
7	Fridges	10
8	UPS	1
9	Cold boxes	8
10	Refridgerator	1
11	Freezer	1
12	Digital calorimeter	1

STORES FINDINGS

1. We certify that we have made almost 85% test check of stores/inventories, that where the balances agreed, have been initialed in the stores ledgers and that the inventories on hand agreed with the ledger.
2. In our opinion, a continuous independent departmental check on the stock and assets balances have not been carried out during the year by an officer other than the immediate stores in charge.

- The store accommodation is not adequate. The condition of the stores is fair. The items are stored in a fairly efficient manner. There are excessive or obsolete stocks.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Mayuge DLG Women Enterprise	STANBIC BANK UGANDA LIMITED	90300012107802	-526	0	UGX
2	Mayuge District Youth livelihood Revolving Account	STANBIC BANK UGANDA LIMITED	9030010344483	0	0	UGX
3	Mayuge District General Fund	DFCU BANK LIMITED	01983501007340	57,102,606	57,102,606	UGX
4	Mayuge District Treasury single Account	BANK OF UGANDA	005350528000000	0	0	UGX
5	Mayuge DLG Imprest Account	DFCU BANK LIMITED	01983501002475	0	0	UGX
6	Mayuge District Revenue Collection Account	BANK OF UGANDA	005350168000000	0		UGX

RECOMMENDATIONS

- All Assets of the Vote should be engraved for proper follow up.
- The District should consider increasing funds to facilitate the survey team to carry out a comprehensive check on all the assets of the vote.
- The Size of the stores for Health Facilities Should be increased
- There is need for Capacity building among the existing Inventory officers at Health centers IIIs and Kigandalo HCIV on their mandates.
- Walk ways in Kigandalo and Kityerera Health Facilities should be put in place

891 MBALE DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	All Sectors should maintain an inventory of both movable and non-movable assets that should be updated as and when any procurement is made within the financial year. The values of these assets should then be annually depreciated.	nothing has been taken into consideration	Sectors need to be reminded of this obligation but there is still need for provision of an expertise in relation to asset depreciation.
2	The District staff residential buildings are in a sorry state of disrepair. There is need to renovate or dispose off these buildings.	Process disposal started on, awaiting approval from the parliament.	The accounting officer ought to make a follow-up.
3	Sector Heads should endeavor to initiate the process of disposal of unserviceable and obsolete assets, in order to avoid vandalization of these assets.	No action yet on record.	The heads of departments should initiate the process of disposing of unserviceable assets (Fixed/unfixed) by listing them and forwarding them to CAO for action.
4	The Chief Executive should constitute a committee to revalue all the District assets as the Board of survey team was unable to attach values of some assets inspected as required by the new formats of asset inspection and verification.	A team of five officers was constituted and verification of assets in all departments done except valuation of same infrastructure not yet done.	The accounting officer should invite the government chief valuer to carry out property valuation.

ASSET FINDINGS

1. The Team inspected the residential houses on Mbiro road, Ndinya Road (Crescent Close), Malukhu Drive, Lyadda road, Wanyela road, Nagwere road and Majanga Road that are rented to staff.
2. None of the buildings had been facelifted in the financial year under review they are in a dilapidated state and need urgent repair or else be

leased to the tenants as it was resolved by council since the district may not have such funds for repair.

3. Most of the buildings, there sanitation facilities such as septic tanks, toilets or even external pit latrines have continuously deteriorated and require urgent attention.
4. The inspected district houses that are located on Republic Street in Mbale City had not been yet disposed off as recommended in the board of survey report of 2019/2020 and the status has continuously gone bad and these are District buildings that previously housed the district headquarters but are now rented out to the public. These.

Other Findings

S/N	Item	Units	Amounts
1	Payables	27	375,272,254
3	Subversion	92	

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1.	LAND AND BUILDINGS	125		
2.	TRANSPORT EQUIPMENT	415		
3.	ICT EQUIPMENT	102		
4.	OFFICE EQUIPMENT	17		
5.	MEDICAL EQUIPMENT	15		
6.	MACHINERY	2		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Caterpillar	UUT 797
2	Ford Ranger	LG 2957R
3	Hero Puch	LG - 0102 -30
4	Hero Puch	LG - 0103-30
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
5	Roofing tiles (1450-No)	1
6	District Residential Houses	1
7	Non-Residential Houses	1
8	Desktops – 9No	1
9	Projectors – 2No	1
10	Printers – 7No	1

STORES FINDINGS

1. They have been initiated in the stores ledgers and that the inventories on hand agreed with the ledger.
2. We certify that in our opinion, a continuous independent departmental check on the stock balances *has/has not been carried out during the year by an officer other than the immediate stores in charge.

CASH AND BANK FINDINGS

1. The District is operating three Bank accounts in DFCU Mbale Branch, two in Bank of Uganda; One Treasury Single Sub Account and Mbale DLG Revenue collection.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Mbale District Revenue Collection	BOU	005360168000000	-	-	UGX
2	Mbale DLG YLP Revolving Fund	DFCU	01983501005261	1,714,272	1,714,272	UGX
3	Mbale District UWEP Recovery	DFCU	01983501006270	4,558,200	4,558,200	UGX

RECOMMENDATIONS

1. Though there has been an improvement in record assets management, there is need for a refresher on the IFMS asset module in all sectors
2. The District staff residential buildings are in a total sorry state of disrepair as it was noted in the previous board of survey and nothing has been done since. There is need to dispose of these buildings as the District has for the last 32 years failed to have them renovated. Most of these buildings were constructed in the early 40s and have not been worked on for all these years
3. Sector Heads should endeavor to initiate the process of disposal of unserviceable and obsolete assets, in order to avoid continuous depreciation & vandalization of these assets.
4. As recommended in the Board of Survey FY 2022/2023, the Chief Executive should constitute a committee to revalue all the District assets as the Board of survey team was unable to attach values to assets inspected as required by the new formats of asset inspection and verification.

892 MBARARA DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Boarding off assets: 2023/2024	No board off was carried during the year	Recommend the management to take action on the recommendation
2	Operation and maintenance of assets	Some maintenance of assets; servicing/repairs/ of the assets especially ICT Equipment, Transport equipment, Machinery equipment, Office equipment and Furniture & fittings have been done on serviceable/ repairable items. This is provided for in the budget of the accounting period.	The board commends the management.
3	Engravement of assets	No general engravement has been done to all assets.	Encourage management to budget for engravement of assets
4	Enclosure of the district headquarters and other entities	No action taken as yet.	Recommend management to plan for enclosing the entities to improve on the security of the assets.
5	Establishment of central store	No central store has been established	Recommend management to establish central store
6	Policy regarding transport equipment	Each department /unit has been assigned responsibility to manage its transport equipment. though planning and budgeting	Commended management,
7	Policy regarding expiry of drugs	Has remained a challenge to health department	Recommended the department to be in touch with the NMS.
8	Creation of gazette area for grounded and moving assets	Was created at district headquarters but it is poor state.	Recommend management for an improvement on the gazette area.
9	Supervision and monitoring of Counties and Town councils board of survey.	The district Board of Survey disseminated & discussed BOS templates for compiling and submitting BOS reports.	BOS reports compiling & submission.
10	General repair of Buildings	Rentable houses are now repaired by tenants; The offices have not yet been repaired	Recommend management to take action as per BOS recommendation
11	General Recommendations as per assets findings	As per asset status and recommendation thereof.	Recommend management to take time review given recommendations, plan and act where possible.

ASSET FINDINGS

1. The district has different classified assets which included; Land, Buildings, Machinery equipment, Transport equipment, ICT equipment, Office equipment, medical equipment, Furniture and fittings and as well as Cash & Cash equivalents.
2. The district lacked true ownership of land as it was established that most pieces of land did not have land titles.
3. Most buildings needed general face lift and provision of decent sanitation facilities as pit latrines were in poor state.
4. No board off of un serviceable assets as previously recommended by board of survey has been affected.
5. The gazzeted central position for managing non in use assets and un serviceable assets pending boarding off was in sorry state and its security was doubted.
6. The sizes of the stores inspected were really inadequate which compromised the recommendable standard of a good store.
7. Most assets lacked proper identification or did not have any which put the security of the assets at risk.
8. Some un serviceable items/ non-functioning assets were found not being taken care of including no policy to have them collected to a gazzeted area or otherwise.
9. The board of survey has generally established the status of each asset, and the recommendation there of as per tabular information below;

Other Findings

S/N	Item	Units	Amounts
1.	Supply	9	9709520
2.	Retention	2	663,662
3.	Receivables		18,319,000

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1.	Land	76		
2.	Buildings & Structures	171		9,606,296,247
3.	Transport equipment	85		1,653,103,722
4.	Machinery and equipment			0
5.	Office equipment	84		0
6.	Medical equipment	705		64,212,000
7.	ICT Equipment	312		334,401,600

STORES FINDINGS

1. The store is well arranged, records are fairly kept
2. The store is not adequate which affected organizational level.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Mbarara DLG General Collections Account	Stanbic	9030013029198	19,835,631	19,835,631	UGX.
2	Mbarara District YLP Recovery	Stanbic	01983501006540	6,531,4000	6,531,400	UGX
3	Mbarara District Global Fund Account	Dfcu	6912100003	0	0	UGX
4	Mbarara DLG Women Enterprise Fund	Stanbic	9030012524020	17,084,266	17,084,266	Ushs.

RECOMMENDATIONS

4. The district should liaise with the Ministry of Information, Communication and Telecommunication on the issue of disposing off E-waste.
5. All district assets should clearly be marked/engraved for ease of tracking and location.
6. Relevant measures should be taken to establish Central stores system both at district and sub-county levels for both functional and non-functional items.
7. The items (Vehicles, motorcycles, computers, furniture) and other office equipment which are beyond repair as provided for in the report should immediately be boarded off.
8. The district should develop a clear policy in the management of movable motorcycles; an officer in use of the motorcycle should be personally responsible its maintenance.
9. An operation and maintenance policy be put in place and practically adopted by the district on the management and maintenance of vehicles and other assets.
10. A specific stores movement book be introduced to track the moveable assets.

11. The medical supplies which have expired should be disposed off in accordance with the law after collecting them centrally.
12. One central gazzeted area be created to accommodate all grounded or beyond repair assets including motorcycles, motor vehicles, computers, furniture, among others for easy tracking pending the disposal process.
13. Board of survey at sub-counties should be properly constituted to perform their expected duties and be monitored and supervised by the District Board of survey.
14. The District Headquarters should be fenced off and one or two entry gates should be left for maximum/improved security.
15. IFMS system should always be adjusted to transactions that have been already affected to enable the system reconcile with cash book transactions automatically.
16. District buildings including headquarters buildings and in other units be generally repaired.
17. Land management should be enhanced to ensure that all pieces of land are titled to control encroachers.
18. General recommendations as per Assets findings be implemented.

893 MITOOMA DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Efforts to complete the district main administration block should be embarked on.	The district main administration block First and second floors were embarked on pending wiring and finishing in FY 2023-2024	District should mobilize for more funds to complete the building.
2	Efforts should be put in to have all the pieces of public land registered hence allocations should be made every financial year 2023-2024.	12 pieces of land were surveyed and registered in 2023-2024 FY	More funds should be availed to continue titling
3	Obsolete or un-serviceable items/articles should be disposed	Obsolete items still pending disposal	Dispose obsolete items to minimize losses
4	Fencing of District Health Centre IV	Completion of the health centre IV fence is not yet done	Complete Fencing of the HCIV

ASSET FINDINGS

1. The team established that whereas most of the assets are used and managed by departments on a more regular basis, the Accounting officer is the custodian of all District assets and usually issues guidance, reminders and authorizations regarding asset use and management. The district operates and maintains an updated asset register to ensure proper asset management.
2. There are 13 simple old blocks, a council hall, one mini-administration block, political wing, and agro-veterinary laboratory which are used as offices for all departments.
3. The district has 135 pieces of land located across the district i.e. headquarters and in all the Lower Local Governments.
4. The district has a total of 24 earth moving equipment, heavy and light motor vehicles

Other Findings

S/N	Item	Units	Amounts
1	Payables	6	10,595,393,709
5	Losses	3	4,660,000

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	Land	135		
2	Buildings & Structures	979		
3	Transport equipment	96		
4	Office equipment	388		
5	Medical equipment	3949		
6	ICT Equipment	111		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motorcycle	UDA 498U
2	Motorcycle	LG0004-078
3	Motorcycle	UDX 641Y
4	Motorcycle	UDX 667Y
5	Motorcycle	UBA 404Z
6	Motorcycle (Jialing)	UG 1507R
7	Motorcycle	UDA 082U
8	Motorcycle	UDX 678Y
9	Motorcycle	UDA 498U
10	Motorcycle	UG3312M
11	Motorcycle (Jialing)	UG1464R
12	Motorcycle	UG 2898R Jialing 125L
13	Motor cycle	UG 0945M
14	Motor-Grader Changlin 713	LG0001-078
15	Motor vehicle JMC	LG0003-078
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
16	Generator	
17	Used Tyres	28
18	Bucket teeth	7
19	Used batteries	3
20	Radio call mast	
21	Printers	4
22	Cushioned office chairs	4
23	Yamaha generators	2
24	Laptop	2

STORES FINDINGS

1. The accommodation/space is still inadequate though the condition of the stores is relatively good
2. The drugs stores' accommodation is still inadequate and lacks some facilities for handling drugs

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	UWEP ENTERPRISE FUND	Centenary	6512100013	00	00	UG X
2	GENERAL FUND	STANBIC	9030005706814	26,425,243	26,425,243	UG X
3	MITOOMA DLG REVOLVING FUND RECOVERY ACCOUNT	CENTENARY	6512200003	16,818,850	16,818,850	UG X
4	MITOOMA DLG IMPREST ACCOUNT	STANBIC	90300016753903	92,289	92,289	UG X
5	MITOOMA DLG UWEP REVOLVING FUND	CENTENARY	3100049511	40,393,900	40,393,900	UG X

RECOMMENDATIONS

1. Conduct regular inventory and condition assessments to ensure accurate records and identify maintenance needs
2. Efforts should be put in place to have all the pieces of public land registered hence allocations should be made every financial year both at higher and lower local government levels but in the meantime live boundary marks should be established and regularly inspect and monitor land use.
3. Provide training on asset management best practices for staff and custodians
4. Develop an asset management policy, establish an asset management committee and Conduct regular asset audits and survey
5. Install solar light poles and cameras in optimal locations for maximum coverage and visibility, consider motion sensor for energy efficiency and enhanced security.
6. Utilize technology, such as asset management software, to streamline processes and improve efficiency

7. There should be general renovation of the buildings especially staff quarters.
8. A make shift gate should be constructed to allow security personnel regulate exit and entry of people and automobiles
9. The obsolete radio-call mast and other medical equipment should be put in the disposal plan and be disposed off.
10. Environmental audit should be carried out on the incinerator to assess its operations and effectiveness.
11. There should have a site lay out plan for the health Centre to guide development at the Centre.
12. Comprehensive assessment on the design and location of the mortuary should be conducted with the view to effect appropriate changes to a new location and an improved design.
13. Kabale regional medical workshop should frequently come and assess the status of the medical equipment for appropriate decision making.

PICTORIALS



895 MOROTO DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Management to board off unserviceable assets	Written letters to the line ministries requesting for permission to dispose (2020)	Still waiting for the valuation report from ministry of works
2	The general store be furnished with metallic shelves	No action	This was not provided in the budget
3	To have all the motor vehicles grounded at the Contractors premises returned to the district yard	No action taken	This is only possible if the Contractors have been paid for earlier works executed
4	Fumigation of store that had been infested with termites(anthills)	The ant hills were destroyed and the store fumigated on 20/01/2023	The stores personnel should be vigilant to ensure that it does not reoccur

ASSET FINDINGS

1. The team found that many of Non-current assets were in an irreparable state owing to the fact that management did not implement the board of survey recommendations to dispose for the last seven years. The team categorised the assets into Good Fair and Bad conditions. They further recommended continuous maintenance for the Good and Fair conditions, while the Bad were recommended for disposal as seen in the annexes.
2. The team also observed that some assets especially motor vehicles were scattered. Some were in Contractors' garages for more than three years and others were grounded in staff/Contractor homes.
3. It was also observed that some motor vehicles were grounded in unprotected areas and were as a result vandalised as may be seen in the pictures annexed.
4. Also, that the some of the assets in the hands of mechanics are encumbered with non-payment of works executed as seen in the annexed payables form
5. There was no accurate depreciation tracking of the assets
6. Some assets had no salvage value but remained in the books
7. Some of the assets have not been engraved

8. Some of the assets were located in premises that had no protection.
The Commercial building has no Askari, while the gates had no locks
9. One tractor was procured by OPM but lay in the compound for now 5 years without use
10. Some grounded vehicles have become containers for bush growth as seen in the picture annexed

Other Findings

S/N	Item	Units	Amounts
1	Payables	7	2,182,024,922

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	Land	77		
2	Buildings	171		
3	Transport Equipment	178		
4	Office Equipment	24		
5	Medical Equipment	10		
6	Machinery	3		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motor vehicle - Mitsubishi Pajero (station wagon)	LG-0028 - 32
2	Motor vehicle - Mitsubishi Pickup	LG-0045 - 32
3	Motor vehicle - Mitsubishi Pickup	LG-0048 - 32
4	Motor vehicle - Toyota Hilux Pickup	LG-0015 - 32
5	Motor vehicle - Toyota Hilux Pickup	LG-0055 - 32
6	Motor vehicle - Toyota Hilux Pickup	UAA-001N
7	Motor vehicle - Mitsubishi Pickup	LG-0026 - 32
8	Motor vehicle - Land Rover (station wagon)	UG 0046 A
9	Motor vehicle - Toyota Hilux Pickup	LG - 0122 - 32
10	Motor vehicle - Nissan Pickup	UG 2197 M
11	Mitsubishi Dump truck	UG 0351 W
12	Motor vehicle - Toyota Hilux Pickup	UAJ 266 X
13	Motor vehicle - Toyota Hilux Pickup	LG 0024-32
14	Motor vehicle - Toyota Land Cruiser	LG 0016-32
15	Motor vehicle- Ford Ranger	LG 007-080
16	Motor vehicle - Isuzu Pickup	LG 008-080
17	Agricultural Tractor - Mersey Fergusson	UG1151E
18	Agricultural Tractor - Mersey Fergusson	UG 0355 W
19	Agricultural Tractor trailer	UG 0353 W
20	Motor cycle - Jialing125	UG 1492 R
21	Motor cycle - Honda XL 125	UG 2149 R

S/N	ITEM DESCRIPTION	REG.NO/TAG No
22	Motor cycle - Yamaha DT	UG 0908 M
23	Motor cycle - BMK	UG 2607 M
24	Motor cycle - Jialing125	UG 3361 M
25	Motor cycle - Jialing125	UG 3094 M
26	Motor cycle - Jialing125	UG 3325 M
27	Motor cycle - Jialing125	UG 3270 M
28	Motor cycle - Yamaha AG 100	LG - 0056 - 32
29	Motor cycle - Jialing125	UG 3212 M
30	Motor cycle - Yamaha DT	UG 3533 M
31	Motor cycle - Yamaha DT	UG 3534 M
32	Motor cycle - Yamaha DT	LG - 0060 - 32
33	Motor cycle - Suzuki 125	UG 0420 F
34	Motor cycle - Suzuki TFS 125	UG 1530 A
35	Motor cycle - Honda XL 100	UPU 565
36	Motor cycle - Yamaha DT	UBA 088 Z
37	Motor cycle - Honda XL 100	UG 0227 Z
38	Motor cycle - Honda XL 125	UAC 723 Z
39	Motor cycle - Honda XL 125	UG 1293 E
40	Motor cycle - Yamaha DT	LG-0040 - 32
41	Motor cycle - Yamaha DT	LG-0041 - 32
42	Motor cycle - Honda XL 125	UDK 701 F
43	Motor cycle - Jialing125	UG 1818 R
44	Motor cycle - Yamaha AG 100	LG-0073 - 32
45	Motor cycle - Honda XL 125	LG-0084 - 32
46	Motor cycle - Honda XL 125	UG 1685 S
47	Motor cycle - Honda XL 125	UG 1690 S
48	Motor cycle - Honda XL 125	UG 1697 S
49	Motor cycle - Honda XL 125	UBC 394 C
50	Motor cycle - Honda XL 125	UAC 846 U
51	Toyota Land Cruiser Pickup	UAB 822 D
52	Ford Ranger Pickup	UG 2943 R
53	Ford Ranger Pickup	LG 0006-080
54	Motor cycle Yamaha AG 100	LG 0088 - 32
55	Motor cycle Yamaha AG 100	LG 0089 - 32
56	Motor cycle Honda XL125	UDR 950 B
57	Motor cycle Honda XL125	UDK 127 R
58	Motor cycle Honda XL125	LG 0149 - 32
59	Motor cycle Honda XL125	UG 2294 R
60	Motor cycle Yamaha	LG 0062 - 32
61	Motor cycle Yamaha AG 100	LG 0074 - 32
62	Motor cycle Yamaha AG 100	LG 0077 - 32
63	Motor cycle Honda XL125	UAC 589 Z
64	Motor cycle Yamaha AG 100	LG 0134 - 32
65	Motor cycle Yamaha AG 100	LG 0135 - 32
66	Motor cycle Yamaha AG 100	LG 0136 - 32
67	Motor cycle Jincheng	LG 0005 - 080
68	Motor cycle Yamaha AG 100	LG 0081 - 32
69	Motor cycle Yamaha AG 100	LG 0082 - 32
70	Motor cycle Honda XL 100	UBA 784 Y
71	Motor vehicle Toyota Hilux	LG 0117 -32
72	Motor vehicle Toyota Hilux	LG 0085 -32
73	Motor cycle Honda XL125	UG 3656 M
74	Motor cycle Honda XL125	UG 3749 M
75	Motor cycle Honda XL125	UG 4197 M
76	Motor cycle Yamaha AG 100	LG 0056 - 32

S/N	ITEM DESCRIPTION	REG.NO/TAG No
77	Motor cycle Yamaha AG 100	LG 0094 - 32
78	Motor cycle Yamaha AG 100	LG 0095 - 32
7OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
79	COMPUTERS	19
80	CPU	5
81	UPS	4
82	PRINTERS	9
83	PHOTOCOPYING MACHINES	3
84	FILLING CABINETS	5
85	LAPTOPS	2

STORES FINDINGS

1. The team was able to inspect four stores (Health store, Finance store, General Store and Containers) at the district headquarters. They observed that they all had the requisite records in place except for the Containers.
2. However, the General store had no shelves and the items were not organised as seen in the picture annexed
3. The cold chain store however did not have a functional alternative power source
4. The finance store was found to be poorly ventilated and with no optimum lighting

CASH AND BANK FINDINGS

1. The team observed that no entity had cash at hand except in the banks as bank balances as seen in the annexes
2. There was no clear explanation for the balances at the bank

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Moroto UWEP Fund	Stanbic	9030012224345	40,528,023	40,528,023	UGX
2	Moroto District YLP Recovery Fund	Stanbic	9030009659918	0	0	UGX
3	Moroto District YLP Project Account	Stanbic	9030009659977	0	0	UGX
4	Moroto UWEP Recovery Account	Stanbic	9030012224396	22,283,150	22,283,150	UGX
5	Moroto District Local Government	Stanbic	6310500017	52,760,763	55,560,763	UGX
6	Rupa Primary School	Stanbic	9030001882774	34,432	34,432	UGX
7	Acherer Primary Sch	Stanbic	9030001883533	10,155	10,155	UGX
8	Kaloi Primary School	Stanbic	9030001834826	2,287,415	2,287,415	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
9	Tapac Primary School	Stanbic	9030001835954	6,909	6,909	UGX
10	Kasimeri Primary Sch	Stanbic	9030001981691	6,804,832	6,804,832	UGX
11	Nawanatau Primary S	Stanbic	9030001834648	3,725,779	3,725,779	UGX
12	Naitakwae Primary School	Stanbic	900300183421	4,362,465	4,362,465	UGX
13	Moroto KDA Primary S	Stanbic	9030001982019	12,331	12,331	UGX
14	Nadunget Primary Sch	Stanbic	9030001834613	67,098	67,098	UGX
15	Musas Primary School	Stanbic	9030001884416	262	262	UGX
16	Lia Primary School	Stanbic	9030001882480	2,433,004	2,433,004	UGX
17	Moroto Rainbow Primary School	Stanbic	9030001882219	15,934	15,934	UGX
18	Loputuk Primary Sch	Stanbic	9030001834672	2,535,461	2,535,461	UGX
19	Loyaraboth Primary S	Stanbic	9030001834745	39,650	39,650	UGX
20	Kakingol H/C III	Centenary	3100037000	285	285	UGX
21	Kodonyo HC II	Centenary	3202266894	114,230	114,230	UGX
22	Kosiroy HC II	Centenary	3100036998	12,295	12,295	UGX
23	Lopelpel HC II	Centenary	6310500162	73,850	73,850	UGX
24	St. Pius Kidepo-Rupa HC	Centenary	6320600011	3,688	3,688	UGX
25	Loputuk HC III	Centenary	6320600010	15,148	15,148	UGX
26	Lotirir HC II	Centenary	6320600046	2,257,004	2,257,004	UGX
27	Lopelipel HC II	Centenary	6310500162	73,850	73,850	UGX
28	Tapac HC III	Centenary	6320600009	15,630	15,630	UGX
29	Kalemungole HC II	Centenary	3202561825	49,944	49,944	UGX
30	Nakiloro HC II	Centenary	6310500156	32,694	32,694	UGX
31	Nadunget HC III	Centenary	6310500164	352,685	352,685	UGX
32	Nadunget TC General Fund	Centenary	3100085661	480,673	480,673	UGX
33	Nadunget TC Operations	Centenary	3100085661	1,324,912	164,929	UGX
34	Rupa Subcounty Collection	Centenary	3100036963	31,836	31,836	UGX
35	Rupa Subcounty Operation	Centenary	3100036964	1,162	1,162	UGX
36	Rupa LGMSD Subcounty	Centenary	3100036961	7,556,568	7,556,568	UGX
37	Tapac Subcounty Operation	Centenary	3100036994	1,644,000	372,090	UGX
38	Tapac LGMSD Subcounty	Centenary	3100036991	7,340	7,340	UGX
39	Tapac Subcounty Collection	Centenary	3100036993	132,252	7,252	UGX
40	Lotisan General Fund	Centenary	3100085658	511,611	511,611	UGX
41	Lotisan Operation	Centenary	3100085659	10,350	10,350	UGX

RECOMMENDATIONS

1. Immediate Implementation of Board of Survey recommendations by management
2. Centralization of stores for absolute/poor condition items of value, other than having them littered everywhere in the compound and contractor garages.
3. Timely preparation of lower local government Boards of Survey for easy consolidation into the district board of survey and robust asset management.
4. Maintain the assets of “fair” condition to extend life period e.g. Renovation of buildings
5. The assets with no salvage value should be written off from the books
6. Management to ensure proper budget execution to avoid unnecessary bank balances at the end of the financial year.
7. Management should optimize the utilization of the tractor
8. An Askari be recruited for the Premise and locks be provided for the gates
9. Bush around the grounded motor vehicles be cleaned
10. Management to ensure that all assets are engraved

PICTORIALS



897 MPIGI DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

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

ASSET FINDINGS

1. The district undertook a disposal process but the process was not adequately publicized and as a result most of the items recommended for boarding off were not disposed off resulting into a financial loss to the district.
2. The district generally lacks an asset management plan and therefore the process of acquisition, maintenance and disposal is not well managed resulting into acquisition of assets at times which may not be needed, Poor maintenance of assets and poor planning for disposal which may result into wastage of resources,
3. Some entities visited had not updated the assets registers and some items lacked costs and the year of acquisition which made it hard for one to determine their values.
4. In some entities visited engraving of assets is still a challenge which exposes the assets to mal administration.
5. Ownership of land is still a challenge for a number of government entities in the district and little progress has been made towards formalization of ownership. On the other hand, where ownership is secured measures have not been put in place to safeguard against encroachment which may deprive entities of land for further expansion.
6. Some vehicles continue to be grounded, like the District Water Vehicle LG 0146 - 34 yet they require minor repairs. This negatively impacts service delivery.

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Jialing Motorcycles-	Ug2751r.
2	Honda Motorcycles	Uba 303v.
3	Suzuki Motorcycles.	Ug 0633a
4	Suzuki Motorcycles	Ug 1628m
5	Honda Motorcycles	Lg0128-34.
6	Honda Motorcycle	Lg0129-34.
7	Mitsubishi Pickup Double Cabin	Ug0031m
8	Motor Grader	Lg0001-082
9	Bulldozer	Lg0088-34 T
10	Tipper	Lg0106-34
11	Motor Cycle	Lg 0026-082
12	Motor Cycle	Lg0123-34
13	Motor Cycle	Uba 207x
14	Motor Cycle	Uda 1994u
15	Motor Grader	Lg0001-082
16	Bulldozer	Lg0088-34
17	Tipper	Lg0106-34
18	Jeifang Tipper	Lg0079-34
19	Tractor Trailer	
20	Traailer Flame	
21	Motor Cycle Jialing	Ug 1387 R
22	Motorcycle	Lg0152-34
23	Motorcycle	Jl-061-200709
24	Motorcycle Yamaha Dt Ug 4969m- Moh/Gavi/Mc5	
25	Motorcycle Yamaha Dt	Ug 4969m-
26	Motorcycle	Ug 1252r
27	Motorcycle	Lg 0153 34
Other Items		
S/N	Item Descrpition	Quantity
27	Iron Sheets	34
28	Generator	Elemex Sh 2900dx
29	Executive Office Chair	1
30	Locally Made Chairs	2
31	Sofa	1
32	Fridge	
33	Computer	
34	Recycling Machine	
35	Mowing Machine	
36	Copy Printer/Rhiso Machine	Cp616123b
37	Office Chairs	3
38	Plastic Chair	1
39	Tables	5
40	Lockers	3
41	Patient Beds	
42	Printer Leserjet	Mfpm130a
43	Fujitsu	259409
44	Ups-Apc	Bx400u1
45	Dell	Czc901509xq
46	Hp	Hub73826z7
47	Furniture & Fittings Plastics.	
48	Furniture & Fittings Drawing Board.	
49	Blood Pressure Machine.	
50	Photocopier (Canon)	Works

S/N	ITEM DESCRIPTION	REG.NO/TAG No
51	Metallic Safe	Works
52	Wall Clock	Works
53	Generator	Works
54	Printers Several (Hp Laser Jet 1200 Series,	6
55	Desktop Computer	Works
56	Epson Printer R200	Engineering
57	Shelves	Office -Crop
58	Book Shelf	Fisheries Office
59	Carbinet	Veterinary
60	Cpu	Cfo
61	Printer	Dho
62	Carpet	Surveyor's
63	Computer Set	Surveyor's
64	Chairs	Acao's Office
65	Computer	Statistian Office
67	Office Chairs	Canteen
68	Calculator	
69	Office Chair	Commercial
70	Curtains	Dcdo's Office
71	Projector Epson	Dho's Office
72	Water Dispensor	Dho's Office
73	Ups	Audit
74	Ups	Audit
75	Ups	Audit
76	Ups	Audit
77	Carbinet	Internal Audit
78	Office Tables	Internal Audit
79	Office Chairs	Internal Audit
80	Carpet	Internal Audit
81	Curtains	Internal Audit
82	Safe	Supervisor
83	Exposure Lamp	Physical Planner

STORES FINDINGS

1. As noted before the district has a central district store which is in conducive condition but the lower local governments and its other entities lack such facilities, Items are stored at departmental level.
2. Our general observation is that assets are not regularly maintained due to budgetary constraints.

CASH AND BANK FINDINGS

1. It was observed that some entities had a lot of funds on their bank accounts despite the fact that the financial year had come to the closure. This is attributed to the fact that some funds were remitted towards the closure of the financial year. On the other hand the level of project management is poor as a result some of the projects had not yet been completed by the closure of the financial year.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Mpigi Dlg Imprest	Stanbic	9030016687250	42,258,258	42,258,258	UGX
2	Mpigi District Ylp Revolving Fund	Centenary	5910500003	5,245,455	5,245,455	UGX
3	Mpigi District General Fund Collection	Stanbic	9030005921707	3,153,937	3,153,937	UGX
4	Mpigi District Uwep Recovery	Stanbic	9030013924693	9,779,987	9,779,987	UGX
5	Mpigi District Acdp	Stanbic	9030016088918	59,300	59,300	UGX
6	Katonga Technical Institute General A/C	Centenary	31900024293	12,553,470	12,553,470	UGX
7	Katonga Technical Institute General A/C	Stanbic	9030005778602	523,511	523,511	UGX
8	Katonga Technical Institute Govt Grant	Stanbic	9030005778610	32,180,667	32,180,667	UGX
9	Mpigi Health Centre 1v	Stanbic	9030005874326	2,852,401	2,852,401	UGX
10	Kiringente Lciii Devt	Stanbic	9030005873559	718,543	718,543	UGX
11	Kiringente Sub County Lc1	Stanbic	9030005874016	12,950	12,950	UGX
12	Kiringente Sub County Road Fund Account	Stanbic	9030012203372	48,013	48,013	UGX
13	Kiringente Sub County Ddeg A/C	Stanbic	9030015736282	52,704	52,704	UGX
14	Kiringente Parish Council	Stanbic	9030005874083	14,118	14,118	UGX
15	Buwama Town Council Operations	Centenary	3100084742	55,000	55,000	UGX
16	Buwama Town Council Ddeg A/C	Centenary	3100084739	1,692,099	1,692,099	UGX
17	Buwama Town Council Road Fund A/C	Centenary	3100084737	381,826	381,826	UGX
18	Buwama Town Lc1	Centenary	3100084744	4,773	4,773	UGX
19	Buwama Lc11	Centenary	3100084738	6,265	6,265	UGX
20	Buwama Development Fund	Stanbic	9030005873796	28,564,796	28,564,796	UGX
21	Buwama L/Councils Fund	Stanbic	9030005874024	9,698	9,698	UGX
22	Buwama S/Cty Lgdp 11	Stanbic	9030005920972	267,232	267,232	UGX
23	Buwama S/County Road Fund	Stanbic	9030005681692	4,303	4,303	UGX
24	Buwama Lc2	Stanbic	9030005874199	10,637	10,637	UGX
25	Muduuma Subcounty Lgdpii	Stanbic	9030005921774	410,651	410,651	UGX
26	Muduuma Subcounty Lciii Development A/C	Stanbic	9030005873532	33,068,421	33,068,421	UGX
27	Muduuma Subcounty Road Fund	Stanbic	9030011452123	4,197	4,197	UGX
28	Kayabwe Town Council Lc1	Centenary	3100063987	6,446	6,446	UGX
29	Kayabwe Town Council Operation A/C	Centenary	3100056614	505,175	505,175	UGX
30	Kayabwe Town Council Roads	Centenary	3100086019	7,290	7,290	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
31	Kayabwe Town Council Ddeg	Centenary	3100086021	3,129	3,129	UGX
32	Kayabwe Town Council Lc2	Centenary	3100063988	11,179	11,179	UGX
33	Nkozi Subcounty Ddeg	Centenary	3100044380	284,416	284,416	UGX
34	Nkozi Subcounty Lc Three Development	Centenary	3100044377	72,924	72,924	UGX
35	Nkozi Sub County Lc Two	Centenary	3100044378	24,161	24,161	UGX
36	Nkozi Subcounty Road Fund	Centenary	3100024283	50,120	50,120	UGX
37	Nkozi Subcounty Lc One	Centenary	3100044379	18,604	18,604	UGX
38	Kammengo Subcounty Lgdpii	Stanbic	9030005921170	27,537	27,537	UGX
39	Kammengo Subcounty Lciii Development A/C	Stanbic	9030005873524	51,465	51,465	UGX
40	Kammengo Subcounty Road Fund	Stanbic	9030011552306	375	375	UGX
41	Kammengo Sub County L.C.Ii	Stanbic	9030005922274	1,845	1,845	UGX
42	Kammengo Sub County L.C.I	Stanbic	9030005922266	5,996	5,996	UGX
43	Kituntu Subcounty Lciii Account	Stanbic	9030005873842	29,227,259	102,969	UGX
44	Kituntu Scty 25%	Stanbic	9030005874733	15,787	15,787	UGX
45	Kituntu Sub County Ddega/C	Centenary	3910500001	19,598	19,598	UGX
46	Kituntu Subcounty Road Fund	Centenary	3100024270	13,185	13,185	UGX
47	Kituntu Subcty 5 Pcent Parishes	Stanbic	9030005922371	632,454	12,454	UGX
48	Mpigi T.C Fin And Plan .Com	Stanbic	903005874504	1,217,069	1,217,069	UGX
49	Mpigi Town Council Account	Stanbic	9030005874512	358,758	358,758	UGX
50	Mpigi Town Council Road Fund	Centenary	5912100021	1,173,044	366,524	UGX
51	Mpigi Town Council Ddeg A/C	Centenary	5912100018	2,435,286	2,435,286	UGX

RECOMMENDATIONS

2. The district should develop an asset management plan in order to ensure acquisitions, maintenance and asset disposals are well planned for to avoid wastage of resources and to ensure the durability of the acquired assets,
3. Mpigi Health Centre IV is yet to be upgraded to a hospital status. The required staff and other facilities at the Health Center are not commensurate to the health demand, thus negatively affecting health services delivery in the district.

4. Management needs to address the challenges experienced during the previous disposal process in order to ensure the future disposal process is completed successfully.
5. Management should prioritize renovation of the buildings in place in order to ensure a more conducive working environment and to enhance their useful life.
6. In line with land management, entities with no land titles are advised to plan for legalization of land ownership by acquiring titles or leases, Efforts should also be made towards safeguarding the available land from encroachers.
7. Management is urged to follow up the regularization of tenancy with Buganda Land Board for the land housing District installations at Mayembegambogo and other areas where the district has interest,
8. Management should ensure that adequate budgetary provision are made for all its assets in order to enhance service delivery.
9. Assets registers, stores registers and cashbooks should always be kept up to date. Similarly, disposal plans should be made annually in order to ease timely initiation of disposal.
10. Internal controls towards asset management should be strengthened across the District to mitigate chances of mismanagement.

PICTORIALS



898 MUBENDE DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Cascading tree planting on or around boundaries to all public facilities	Avenues planted with mahogany at district headquarters	No for budgetary allocations at some LLG level District requested to purposely provide a budget for generation of tree seedlings centrally and distribute them to LLGs
2	Allocating specific resources to conduct of the board of survey	Partially implemented	Resources were inadequate to enable build capacity at LLG level Management advised to allocate adequate resources from local revenue
3	Writing to authorities seeking for guidance to dispose off donated assets due for boarding off	No action taken	Heads of department to advise CAO on donated assets available for disposal Committed to write before the end of quarter one 2024/2025
4	Lower local governments to prepare their boards of survey and forward them to the higher local government for consolidation	Partially implemented	LLGs to be supported by BoS at sub-county level using own resources from Local revenue LLG to generate inventory for assets due for disposal
5	Expediting the process of disposal for items recommended for disposal		Commitment to write to the chief government valuer by 30 th September 2024
6	Disposal of the Bulldozer at Bugembe Ministry of Works mechanical workshop in its current state without any incurring other expenses given its state	Action not yet taken	User departments advised to raise disposal forms for assets due for disposal

ASSET FINDINGS

1. The building housing the human resource office, finance department, CAO'Ss office, health department and education department were renovated. However, the stored building requires general rehabilitation particularly: painting, replacement of broken windows, replacement of door locks and broken doors, replacement of waterborne system,

replacement of gutters to reduce the speed of run-off and destruction of verandahs, improvement of the verandahs, replacing the electrical installation among others.

2. During the process of renovation, office furniture and fittings were damaged beyond repair. This was particularly because the furniture and fittings were over and above 20 years, beyond repair and need to be boarded off or replaced. there is therefore a need to procure new ones to enable smooth office operations.
3. There are only three vehicles of five years and below, and are in fair working conditions

Other Findings

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	LAND	158		
2	BUILDINGS	93		
3	TRANSPORT EQUIPMENTS	119		
4	ICT EQUIPMENT	46		
5	OFFICE EQUIPMENT	21		
6	MEDICAL EQUIPMENT	25		
7	MACHINERY	2		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	DOZER 053A	UR 1396
2	GRADE FIATALIS	LG 0001-083
3	GRADER KOMATSU	UG 1715W
4	TIPPER	UG 2228W
5	TIPPER	UG 2526W
6	TIPPER	UG 0304W
7	TRACTOR	UG 1408A
8	TOYOTA HILLUX DOUBLE CABIN	651 UEG
9	NISSAN PATROL	UG 0444R
10	MITSUBSHI TIPPER	LG 0010-083
11	FAW TIPPER	UR 1396
12	GRADE FIATALIS	LG 0001-083

STORES FINDINGS

1. Although improvements were made on the works stores, the district still uses one store for receipting all supplies including human foods, livestock feeds, seeds, vehicle parts and spares and implements. There's therefore need to specify where every item is stored.
2. As a mandatory requirement to fulfill the occupational health and safety act, there is need to replace asbestos iron sheets at the production office and Kaweeri health center II with those which are not hazardous to human life. Although management has committed to remove the asbestos roof, no work has been initiated and the building is still being used by government

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Mubende District Revenue Collection Account	Bank Of Ugandda	005410168000000	0	0	UGX
2	Mubende District Treasury Single Sub Account	Bank Of Uganda	005410528000000	0	0	UGX
3	Mubende District General Fund	Centenary Bank	8912100171	53,160	53,160	UGX
4	Mubende Dlg Acdp	Centenary Bank	3100071887	14,275	14,275	UGX
5	Mubende District Revolving Funds	Centenary Bank	8912100173	1,426	1,426	UGX
6	Mubende District Uwep Recovery	Centenary Bank	8912100189	5,180,530	5,180,530	UGX

RECOMMENDATIONS

1. We recommend recruitment and placement of at least one cleaner to cover three departments and as well increase on the number of porters
2. Renovate the stored building. Particularly, replacement of gutters, doors and door locks, broken window glasses

3. Continue to cascade tree planting on or around boundaries to all public facilities.
4. Appropriate specific resources for conduct of the Board of Survey under the Finance Department and to make these resources the first call to ensure timely conduct of the Board of Survey
5. Writing to authorities for authority to dispose of assets donated to the vote.
6. LLGs urged to prepare their boards of surveys to be forwarded to the district for inclusion and sharing recommendations

899 MUKONO DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Unserviceable items recommended for disposal	Action was taken since FY 2022/2023	Action has been taken on recommendations made by the Board of Survey for 2022/2023
2	Former District medical stores recommended for renovation or reconstruction	Action has not been taken since FY 2022/2023, Medical stores was relocated to the District Head Quarters.	Action has not been taken on recommendations made by the Board of Survey
3	Engraving of all district and sub county items ie. ICT equipments, machinery, and furniture	Most items were engraved but very few not yet engraved	Action has been taken on recommendations made by the Board of Survey
4	Departments, S/Cs,T/Cs, H/Cs to come up with updated registers of their assets.	Action has not been readily taken up by some entities since FY 2022/2023	Action has not been taken on fully on recommendations made by the Board of Survey
5	All vehicles of over 10 years and those with significantly high costs of maintenance	Action was taken though some vehicles did not get bidders	Action has not been taken on fully on recommendations made by the Board of Survey
6	Regular servicing and maintenance of vehicles, motor cycles to be prioritized	Action was being taken	Action has not been taken on fully on recommendations made by the Board of Survey
7	confiscation of government assets	Action was taken	Action has not been taken on fully on recommendations
8			made by the Board of Survey
9	the community resource centre needed to be revamped	Action not taken	Action has not been taken on fully on recommendations made by the Board of Survey
10	Ensure that all public facilities' land are titled	Action is being taken	progressive

ASSET FINDINGS

1. Updating of the assets in stores and inventories at Health /Medical stores, Agriculture and Finance stores. Assessment of the general condition of the assets and their safety in the stores. Some departments and lower local governments had updated assets registers and inventories.
2. Updating assets registers for ICT equipment's, machinery, furniture and fittings for all the Departments at the District and 12 Sub counties and five town councils.

3. Not all the District departments and sub counties had updated assets registers
4. The board of survey verified, land titles and plots for District, Sub Counties, local governments and Town Councils.
5. The District, Sub counties, Town councils, Health facilities and schools have secured their land and some are still processing their Land Titles.
6. The board of survey assessed and registered the existing transport and road maintenance equipment's, the user departments and sub counties.
7. The majority of motor vehicles, motorcycles and road maintenance equipment's need repair.

Other Findings

S/N	Item	Units	Amounts
1	Payables	2	881,420,813
2	Receivables	1	894,174,701

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Grader	UR 1393
2	Motor Vehicle	LG 0005-084
3	Bull Dozer	UR 2296
4	Grader Tower	LG 0108-36
5	Tipper Truck	UG 0309-W
6	Motorcycle	LG 0125-36
7	Motorcycle	LG 2202R
8	Motorcycle	LG 0134-36
9	Motorcycle	LG 0101-36
10	Motorcycle	LG 0110-36
11	Motorcycle	LG 2885M
12	Motorcycle	UG 1508C
13	Motorcycle	UEN 135X
14	Motor Cycle	LG 00736
15	Motor Cycle	UAC 782U
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
16	Computer Set (Hp	1
17	Hp Lazer Jet P2015	1
18	Printer	1
19	Hp Lazer Jet 1320	1
20	Printer Samsung	1
21	Hp Printer	1
22	Cabin Projector	1
23	Cpu Hp	1
24	Cpu Dell	1
25	Cpu Hp	1
26	Printer Hp Lazer Jet	1

STORES FINDINGS

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	MUWRP-	DFCU	1983501007305.00	4,145	4,145	UGX
2	UWEP RECOVERY A/C	DFCU	1253655934447.00	3,396,637	3,396,637	UGX
3	MDLG General Fund Account-	DFCU	1983501007306.00	36,855,592	36,855,592	UGX
4	MDLG General Fund Account-	STANBIC	9030017608052.00	82,761	82,761	UGX
5	District Revenue A/C		005420168000000			UGX
6	YLH-PROG RECO A/C	DFCU	1983501007302.00	3,711,358	3,711,358	UGX
7	Nakifuma Nagalama General Fund A/c	DFCU	1253655923140.00	5,166,344	5,166,344	UGX
8	KATOSI TOWN GENERAL FUND	DFCU	1253615562921.00	6,347,048	92,048	UGX
9	Nama Subcounty-General Fund Account	Stanbic	9030006340414.00	28,322,821	28,322,821	UGX
10	Nama Subcounty-Operational A/C	Stanbic	9030017514155.00	490,640	490,640	UGX
11	Mpunge Subcounty-Generel Fund Account	BARODA	95100200000093.00	139,267	139,267	UGX
12	Mpunge Subcounty-Operational A/C	BARODA	95100200000433.00	739,000	739,000	UGX
13	Kimenyedde ubcounty-General Fund Account	DFCU	01983501003773	184,372	2,424,799	UGX
14	Seeta Namuganga-General	STANBIC	9030005872250.00	15,650	15,650	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
	Fund Account					
15	Kyampisi Subcounty-Operational A/C	DFCU	01253618311434	31,632	31,632	UGX
16	Koome Subcounty General Fund	DFCU	01983501003775	11,445	11,445	UGX
17	Koome Subcounty-Operational A/C-	DFCU	01253658347174	29,198	29,198	UGX
18	Mpatta Sub county GF	DFCU	1983501003765.00	1,441,473	825,923	UGX
19	Mpatta S/c Operational	DFCU	01253618379890	71,200	71,200	
20	Nakisunga S/c General fund a/c	Stanbic	9030005872641.00	1,748,210	13,918,333	
21	Kasawo T/C General fund a/c	Centenary	3100060052.00	6,654	6,654	
22	Kasawo Town Council Operational a/c	Centenary	3100076121.00	400,730	400,730	
23	Kasawo T/CRoad Fund	Centenary	3100079772.00	59,882	59,882	
24	Namataba T/C Genral fund a/c	Centenary	3100060017.00	219	219	
25	Kasawo S/C-General fund a/c	DFCU	01983501003760	1,665,747	1,744,112	
26	Kasawo T/C Operational	DFCU	01253618376176	360,225	360,225	
27	Ntenjeru Kisoga TC General fund a/c	DFCU	0125365517471	509,492	14,847,256	
28	Mukono General Hospital a/c	Stanbic	9030017601279.00	90,812,916	88,865,916	
29	Mukono General Hospital a/c	Stanbic	9030017601279.00	52,464,900	50,714,415	

RECOMMENDATIONS

1. All Sub counties, Town councils, Health facilities and schools should start using the new fixed assets module as guided by the Accountant General to improve assets management at the District and lower local governments and if need be seeking support from the Chief of Finance's Office.
2. It was observed that Unserviceable items recommended for disposal in the FY 2022/2023 are still at the departments, Sub Counties, community Development and at works department. This has resulted in reporting the same items /equipment's this FY 2023/2024.
3. Management is advised to board-off all vehicles of over 10 years and those with significantly high costs of repair and maintenance.
4. Regular servicing and maintances of vehicles, machines and motor bikes to be prioritized so as to reduce on costs of repairs.
5. There was great loss and confiscation of Government Assets like ICT equipment observed. Note that this action hinders services delivered because equipment's are never reliably available for use. Management needs to design clear policies and ensure that they are adhered to concerning possession of government properties in order to avoid theft and misuse.
6. Despite having been issued the required Assets Management Framework by CAO'S Office as guided by MOFPED in 2023, Most Heads of Departments and lower local Governments Assets did not have dates of purchase, costs, user, engraved numbers as per attached assets register. Therefore, this is to recommend that H.O. Ds and lower local Governments adhere to the new Assets Management framework.
7. The Community Resource Centre needs to be revamped in order to support the Youth adequately. The LDU occupying the premises should be relocated by the RDC in order to create enough space for youth interactions and counseling sessions at the Resource facility.
8. All management of Town councils, Sub counties and Health facilities should ensure that land titles are obtained so as to avoid land grabbers from encroaching on government land.

9. To dispose off, destroy or donate items that were not taken by bidders.

PICTORIALS



901 NAKAPIRIPIRITI DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	previous recommendations	Action taken	remarks
1	Six(6)vehicles ,four(4) motorcycle forty (42) solar panels and various assorted scrap was recommended for disposal	The process of disposal initiated and currently at PDU level	Accounting officer to follow-up with the process to conclusion
2	Various furniture items were recommended for engraving	No action was taken	CAO to ensure the engraving of asset is started at departmental levels
3	A district store needs to be planned and constructed	No action taken	The CAO needs to plan for the store for district
4	The board recommended for recovery of abandoned assets of hydro form machine in Lorengedwat sub county in Nabilatuk district	No action is taken	CAO to ensure that the machine be collected back to the district

ASSET FINDINGS

1. The cost of maintenance of assets is too high because of frequent breakdown of assets
2. All schools land lack ownership documents especially land titles and records of founders
3. District assets are abandoned outside and exposed to severe weather conditions
4. The assets are generally mismanaged and cannibalized
5. Some assets like two graders are deteriorating with rust hence continuously losing economic value
6. One vehicle for production department has been in Toyota motors garage for the last two years
7. Some assets have been observed by the board being used for private purposes by drivers especially dump trucks carrying private wood, sand and gravel to private premises AND others being used beyond working hours either in football grounds or nearby bars especially LG0021-085 education pickups, one health pickup
8. Some motor vehicles are parked at private premises exposing them to risk of damage, theft and vandalism

9. one motorcycle Yamaha DT formerly used by the former senior environment officer has disappeared in thin air and CAO office notified but no results to date
10. Four Brazilian Honder motorcycles under ministry of gender der cbs department for of SAGE program have disappeared in thin air
11. one motor cycle Suzuki TF for production been with the driver Korobe john bosco and has been in custody with him and parked in his premises for the last seven years
12. Most Building especially primary schools are deteriorated with cracked walls and Leaking roofs, without lightening conductor exposing humans living there at risks of lightening and collapsing building
13. School building are built in swampy and water logged places lopulepeded primary school, Nakale primary school, Alamacar primary, kagata primary school and lomorirmir primary school
14. Irish bridge in the seed school washed away by water before completion
15. class room block under development infrastructure as remained incomplete despite prompt payment

Other Findings

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	Land			6,180,000,000
2	Buildings & Structures			34,520,434,550
3	Transport equipment			5,693,667,000
4	Office equipment			137,800,000
5	Medical equipment			36,630,000
6	ICT Equipment			92,900,000

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motorcycle(Yamaha)production	UG 2584A
2	Motorcycle(Honda sage)	UG0316Y
3	Motorcycle(Honda sage)with setimo	UG268Y
4	motorcycle	UAC721Z
5	Motorcycle(Yamaha DT)	UG4253M

S/N	ITEM DESCRIPTION	REG.NO/TAG No
6	Motorcycle(Yamaha DT)(education)	UES306 M
7	Motorcycle(Honda)(water)	UEG784F
8	Motorcycle(Honda sage)with lemony now in Lemusui	
9	Motorcycle(Yamaha DT)NAADS Moruita s/c)	UDX394Y
10	Honda brazil(sports)	UDX486Z
11	Motorcycle(Yamaha DT)education)	UG2776E
12	Motorcycle(Yamaha DT) health stores	UG 5342M
13	Motorcycle Suzuki TF(NAADS namalu)	
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
14	metallic beds(in Tokora)	25
15	chain link	1
16	Metallic water guards	23
17	windows	3
18	water pipes	10
19	drawers	4
20	Heap of mixed scrap in white container	1
21	1000 liter Metallic tank	1
22	metallic pipes of old timber house	6
23	generator	1
24	Metallic safe in HSD office	1
25	8 Deep freezers in Tokora	8
26	1 damaged tent	1
27	Red container in Tokora	1

STORES FINDINGS

1. There is no adequate space for stores hence limited space
2. The district does not have a store but uses works department garage as a store and does not meet the standards of a store
3. The condition of the store is very bad and most items are obsolete, rotten and wasted (see photos attached
4. There is poor storage of inventory in the stores items in stores are seen heaped without proper packing
5. The central store does not have stock cards and stores ledger
6. Most inventory purchases are not charged to stores
7. Most inventory is not engraved in district office
8. The stores procedures are not followed to conclusion
9. There no fire extinguishers in the stores
10. Over 400 gericans and basins donated from office of the prime minister(OPM) have been redundantly kept in the store for over 5 years despite the various disasters that have hit the district

CASH AND BANK FINDINGS

1. No cash or coins were found in the cash safes at the end of the year or at the beginning of business of the new financial year
2. The district is not fully operational in e-cash payments as government policy and reform
3. The district operates three current accounts in centenary bank Moroto for youth and UWEP funds recovery
4. The district is operating integrated financial management systems (IFMS) and has of recent enrolled on IRAS for revenue collection
5. The impress account is not used as recommended

Table showing accounts reviewed by the board

S/N	BANK ACCOUNT NAME	BANK NAME	BANK ACCOUNT NUMBER	BANK BALANCE AS AT 30/6/2024	CASHBOOK BALANCE AS AT 30/6/2024	CUR
1	Nakapiripirit general fund	centenary	3100037128	129,282,384	129,282,384	UGX
2	Nakapiripirit UWEP recovery	centenary	6312100016	24,289,688	24,289,688	UGX
3	Nakapiripirit YLP recovery	centenary	3100037128	292,075	292,075	UGX
4	Namalu sub county administration a/c	Stanbic	903005742608	4,571	4,571	UGX
5	Namalu sub county general fund a/c	Stanbic	9030005791781	224,884	224,884	UGX
6	Namalu sub county DDG A/C	Stanbic	9030005791439	204,280	204,280	UGX
7	Namalu sub county community access roads a/c	Stanbic	9030005791803	3,744	3,744	UGX
8	Nakapiripirit town council admin account	Stanbic	9030005743477	2,510,342	2,510,342	UGX
9	Nakapiripirit town statutory account	Stanbic	9030005743469	9,750,000	52,791	UGX
10	Nakapiripirit town council urban roads account	Stanbic	9030005636921	44,457,002	60,502	UGX
12	Nakapiripirit town council LDG account	Stanbic	9030005636948	60,230	60,230	UGX
13	Nakapiripirit town council general fund account	Stanbic	9030005637715	7,570,683	7,570,683	UGX

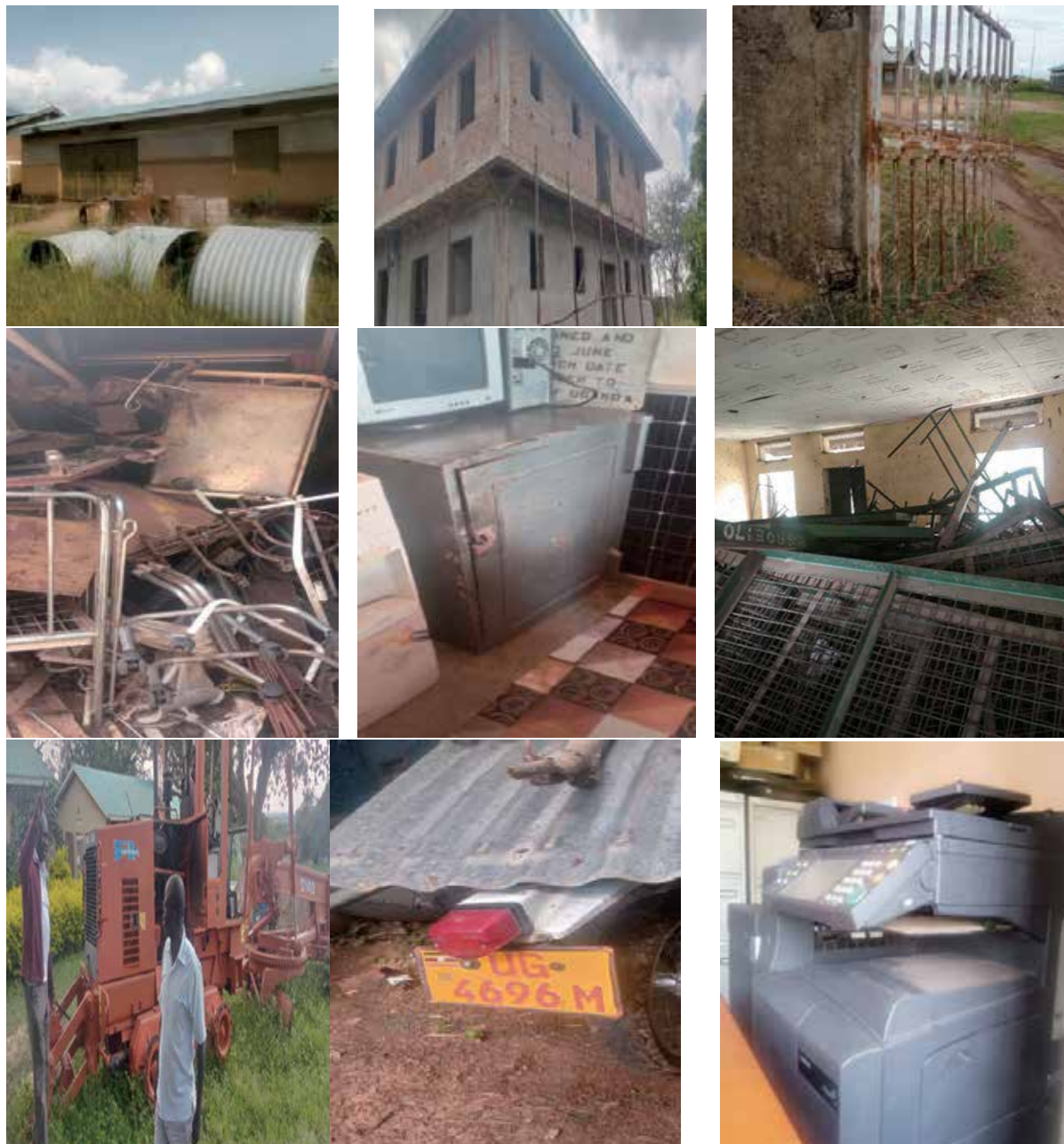
S/N	BANK ACCOUNT NAME	BANK NAME	BANK ACCOUNT NUMBER	BANK BALANCE AS AT 30/6/2024	CASHBOOK BALANCE AS AT 30/6/2024	CUR
14	Nakapiripirit town council finance account	Stanbic	9030003416894	20,729	20,729	UGX
15	Kakomongole comm. access roads account	Stanbic	9030005742845	10,038	10,038	UGX
16	Kakomongole general fund account	Stanbic	9030005742637	7,223	7,223	UGX
17	Kakomongole sub county LDG account	Stanbic	9030005791285	8,288	8,288	UGX
18	Kakomongole sub county administration	Stanbic	9030005742829	12,859	12,859	UGX
19	Loregae sub county general fund	Stanbic	9030006393818	-2,923	-2,923	UGX
	Loregae sub county LGDP	Stanbic	9030006393879	886,187	886,187	UGX
20	Loregae sub county administration	Stanbic	9030006393836	17,657	17,657	UGX
21	Loregae sub county road fund	Stanbic	9030005742799	13,160	13,160	UGX
22	Moruita administration account	Stanbic	9030005791641	-7985	-7985	UGX
23	Moruita LDG	Stanbic	9030005791617	3,255,306	55,306	UGX
24	Moruita general fund	Stanbic	9030005791625	24,053	24,053	UGX
25	Moruita s/c access roads account	Stanbic	9030005791633	1,071	1,071	UGX
26	Tokora sc general fund	centenary	3100091301	4,192,452	4,192,452	UGX
27	Tokora sc operation	centenary	3100091302	70,000	70,000	UGX
28	Tokora sc DDEG	centenary	3100091303	70,000	70,000	UGX
28	Loreng sub county general fund	centenary	3100091302	4,391,252	4,391,252	UGX
29	Loreng sub county DDEG	centenary	3100091302	182,075	182,075	UGX
30	Loreng sub county operation	centenary	3100091302	0	0	UGX
31	Kawaach sub county DDEG	centenary	3100091308	6,262	6,262	UGX
32	Kawaach sub county operations	centenary	3100091309	270	270	UGX
33	Kawaach sub county general funds	centenary	3100091307	6,979	6,979	UGX
34	Lemusui sub county general fund	centenary	3100061268	309	309	UGX
35	Lemusui sub county operations	centenary	3100091299	8,950	8,950	UGX
36	Lemusui sub county DDEG	centenary	3100091300	806	806	UGX

RECOMMENDATIONS

1. Vehicle Toyota Hilux UG0421 Z in Lorengedwat be towed back to the headquarters
2. The board has recommended disposal of seventy-eight (78) eucalyptus trees in Tokora health centre, three (3) photocopier in NUSAF and works office, one (1) printer, heap of old and used parts in container in Tokora health centre ,3 generators in works store, 300 twenty liter Jerricans, over 400 basins, 47 plastic cups,27 plastic plates
3. The district should plan for a proper store with shelves and in a stores standard form
4. Stores ledgers must be provided for the stores
5. CAO to write to the head teachers to withdraw school property from the teacher's houses
6. All district assets must be engraved
7. All district land must be surveyed and titled
8. CAO to create and implement fleet management policy to monitor movement of transport equipment's
9. Gates of government offices should be repaired for purpose of safety of assets and buildings
10. The hydrogen block making machine be collected from Lorengedwat sub county
11. The assets kept in staff houses like motorcycles be withdrawn to the yard
12. Used parts register must be introduced to the store to record and track on repairs of assets
13. The head teachers of Namalu seeds should be warned on mismanagement of school's assets
14. Procurement procedures must be followed on use of other assets as spare parts
15. Administration should ensure that No government car should be seen parked in private premises or used beyond working hours without justification
16. The district should plan for fire extinguishers for all stores
17. Lightening arresters should be installed to schools without lightening arrestors
18. 18.Old stores inventory be disposed of
19. Tent abandoned in Tokora be given to the district to support district function
20. container in Tokora be disposed of for currently getting more damaged

21. CAO to take appropriate action on the missing motorcycle of the environment officer
22. Old solar panels in works department be disposed off

PICTORIALS



902 NAKASEKE DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Yamaha Motor cycle was recommended for board off /disposal.	Implementation in progress with reserve price (UGX.300,000)	Still at site at user department
2	Motor cycle Honda LX was recommended for board off /disposal.	Boarded off/ disposed-off as per 9 th May 2024 PDU report	Disposed
3	Jincheng Motor cycle was recommended for board off /disposal.	Boarded off/ disposed-off as per 9 th May 2024 PDU report	Disposed
4	Yamaha Motor cycle was recommended for board off /disposal	Boarded off/ disposedoff as per 9 th May 2024 PDU report	Disposed
5	FAW TIPPER was recommended for board off /disposal	Boarded off/ disposed-off as per 9 th May 2024 PDU report	Disposed
6	Pickup Nissan hard body was recommended for board off /disposal	Contacted Mother ministry (MoH) to give a leeway for board off	Waiting for a letter of no objection
7	Pick-Up Mitsubishi	Recommendation being implemented	Still at user department
8	Tractor Trailer	Boarded off/ disposed-off as per 9 th May 2024 PDU report	Disposed
9	Faw Tipper	Boarded off/ disposed-off as per 9 th May 2024 PDU report	Disposed
10	Motorcycle Bajaj Boxer	Boarded off/ disposed off as per 9 th May 2024 PDU report	Disposed
11	Motor vehicle	Boarded off/ disposed-off as per 9 th May 2024 PDU report	Disposed
12	ICT equipment (CPU, Monitor, Keyboard)	Boarded off/ disposed-off as per 9 th May 2024 PDU report	Disposed
13	Motor cycle Honda	Boarded off/ disposed-off as per 9 th May 2024 PDU report	Disposed
14	Motor vehicle	Boarded off/ disposed-off as per 9 th May 2024 PDU report	Disposed
15	Motor cycle Yamaha	Boarded off/ disposed-off as per 9 th May 2024 PDU report	Disposed
16	Photocopier and printer	Boarded off/ disposed-off as per 9 th May 2024 PDU report	Disposed
17	Motorcycle Jincheng	Boarded off/ disposed-off as per 9 th May 2024 PDU report	Disposed

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
18	Motor cycle Suzuki	Boarded off/ disposed-off as per 9 th May 2024 PDU report	Disposed
19	Faw Tipper	Boarded off/ disposed-off as per 9 th May 2024 PDU report	Disposed
20	Motor cycle Honda	Boarded off/ disposed-off as per 9 th May 2024 PDU report	Disposed
21	Motocycle	Boarded off/ disposed-off as per 9 th May 2024 PDU report	Disposed
21	Motor cycle Honda	Boarded off/ disposed-off as per 9 th May 2024 PDU report	Disposed
22	Motorcycle Honda	Boarded off/ disposed-off as per 9 th May 2024 PDU report	Disposed
23	ICT equipment (CPU, Monitor, Keyboard)	Boarded off/ disposed-off as per 9 th May 2024 PDU report	Disposed
24	Tractor Trailer	Boarded off/ disposed-off as per 9 th May 2024 PDU report	Disposed
25	Printer and photocopier	Boarded off as per 9 th May 2024 PDU report	Disposed
26	Solar panels	Boarded off/ disposed-off as per 9 th May 2024 PDU report	Disposed
27	Iron sheets at Kapeeka P/S (155 Pcs)	Boarded off/ disposed-off as per 9 th May 2024 PDU report	Disposed
28	Sofa sets at Semuto TC	Boarded off/ disposed-off as per 9 th May 2024 PDU report	Disposed
29	Used Freezer	Boarded off/ disposed-off as per 9 th May 2024 PDU report	Disposed
30	Brick making machine	Boarded off/ disposed-off as per 9 th May 2024 PDU report	Disposed
31	Water tank	Boarded off/ disposed-off as per 9 th May 2024 PDU report	Disposed
32	Pick-up JMC	3,500,000/=	
33	Perkin Generator	Implementation on going	All bidders were below the reserve price
34	Yamaha Motorcycle	Boarded off/ disposed-off as per 9 th May 2024 PDU report	Disposed
35	Honda Motorcycle	Implementation ongoing	Below reserve price
36	Yamaha Motorcycle	Implementation on going	Still at user department

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
37	Suzuki Motorcycle	Boarded off/ disposed-off as per 9 th May 2024 PDU report	Disposed
38	Yamaha Motorcycle	Implementation on going	Still at user department
39	Yamaha Motorcycle	Boarded off/ disposed-off as per 9 th May 2024 PDU report	Disposed
40	Bajaj Boxer Motorcycle	Boarded off/ disposed-off as per 9 th May 2024 PDU report	Disposed
41	Honda Motorcycle	Contacted mother ministry (MoLG) to give lee-way for boarding off	Waiting for letter of no Objection
42	Honda Motorcycle	Boarded off/ disposed-off as per 9 th May 2024 PDU report	disposed
43	Yamaha Motorcycle	Implementation ongoing	Still at user department
44	Yamaha Motorcycle	Implementation on going	Still at user department
45	Honda Motorcycle	Boarded off/ disposed-off as per 9 th May 2024 PDU report	disposed
46	Pick-up JMC	Implementation ongoing	Still at user department
47	Tractor	Implementation ongoing	Still at user department
48	Tractor Trailer	Boarded off/ disposed-off as per 9 th May 2024 PDU report	disposed
49	Yamaha Motorcycle	Implementation ongoing	Still at user department
50	Yamaha Motorcycle	Requested not to be disposed-off by Kikamulo S/C	Still at user department
51	Pick-up Nissan Hard body	Waiting for letter of no Objection	Still at user department
52	Toyota Hiace	Boarded off/ disposed-off as per 9 th May 2024 PDU report	Disposed
53	Faw Tipper	Boarded off/ disposed-off as per 9 th May 2024 PDU report	Disposed
54	Faw Tipper	Implementation ongoing	Still at user department
55	Yamaha Motorcyle	Implementation ongoing	Still at user department
56	Honda Motorcycle	Implementation ongoing	Still at user department
57	Honda Motorcycle	Implementation ongoing	Still at user department
58	Honda Motorcycle	Implementation ongoing	Still at user department
59	Pick-up Nissan Hard body	Waiting for letter of no Objection	Still at user department

ASSET FINDINGS

1. Management is in the process and indeed is still implementing the previous B.O.S recommendations
2. At lower local governments the staff structure does not provide for an inventory officer, a position that is critical in the management of the entities inventory and stores, this work is currently being done by a sub accountant or community development officers at the sub county.
3. Majority of the district departments and lower local government did not have updated inventories/Asset registers by 1st July 2024, this wasted a lot of time to have the inventories made up to date by the affected entities.
4. The team noticed a general failure to engrave assets in many of the entities visited especially primary & secondary schools.
5. The board team observed that majority of government institutions are sited on land with no documentation either this land was donated / given to the institution or has just bought it, but the documentation is not yet secured (land tittle).
6. A total of 12 primary schools out of 114 primary schools were not surveyed despite the teams (B.O.S) visit to have them surveyed these included among others; i Kikondo P/S, Kiribwa P/S, Nkuzongere P/S, Kyoga P/S and Kasana P/S all from Kijjaguzo Cluster, the other seven where from Ngoma Cluster.
7. The team observed a lot of inconsistent Asset registers/inventory being used at the entity level.

Other Findings

S/N	Item	Units	Amounts
1	Payables	4	310,119.405
2	Receivables	2	130,400,000

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motor cycle	LG 069 - 19
2	Motorcycle	
3	Motorcycle	UBL 007S
4	Motor Vehicle (pick up Isuzu)	-

S/N	ITEM DESCRIPTION	REG.NO/TAG No
5	Motor Vehicle (Nissan pickup)	UG 1747E
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
6	Generator	-
7	Printing Press	-
8	Key boards	6
9	Computer monitors	9
10	Central processing Unit (CPU)	
11	Filling Cabinet	-
12	Used water Pipes	20 pcs
13	Used Motor vehicle engine	
14	Used motor vehicle tiers	10 pcs
15	Used vehicle batteries	5 pcs
16	Electronic cattle	1 pc
17	Oxygen cylinder heads/ regulator	2 pcs
18	Stabilizer	1 pc
19	Hot plate	1 pc
20	Parafin lamps	3 pcs
21	Electronic lamp	1 pc
22	Fixed drip stand	5 pcs
23	Wall clock	3pcs
24	BP machine of mercury	13 pc
25	Stethoscope	1pc
26	Examination couch	1pc
27	Mattress cover	
28	Beds	14 pcs
29	Oxygen cylinder heads	3pcs
30	Movable drip stands	2pcs
31	Anesthetic machine	1pc
32	Suction machine	1pc
33	Plastic water drum	1pc
34	Autoclave	1pc
35	Neonatal weighing scale	8pc
36	Theatre light	1pc
37	Sterilizer/ boiler	3pc
38	Drum	1pc
39	Land line phone	2 pcs
40	Set of Television	1 pc
41	Vaginal /speculum	4 pc
42	Kettle	1pc
43	Lockor	1pc
44	Chair	1pc
45	A hip of assorted and used stationary	A HIP

STORES FINDINGS

1. Sometimes the store person does the check on a daily basis as and when he receives or issues items 1n the store
2. The district is using metallic Cargo containers that are not conducive as a storage facility.
3. Termites had invaded the store and it needs immediate attention.
4. To a great extend the stock balance agree with the ledger card balances

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	Kinyogoga sub county operations	Stanbic	9030005878216	10458746.0	10458746	UGX
2	Kinyogoga HCIII	Stanbic	9030008006198	23765.0	23765.0	UGX
3	Kinoni Sub county LC3	Stanbic	9030006341216	244696.0	244696.0	UGX
4	Kinoni HCIII	Stanbic	9030006341216	58267.0	58267.0	UGX
5	Ngoma Town Council Road Fund	Stanbic	9030006341267	3001467.0	3001467.0	UGX
6	Ngoma Town Council Operation	Stanbic	9030005747391	294120.0	294120.0	UGX
7	Nakaseke District Headquarters- YLP	Stanbic	90300011644979	243,955	243,955	UGX
8	Nakaseke District Headquarters- UWEP	Stanbic	9030014525601	4,347,527	4,347,527	UGX
9	Nakaseke District Headquarters- General Fund	Stanbic	9030005823276	176,017,956	176,017,956	UGX
10	Kyangato Health Centre II	Stanbic	9030007955447	17,621.0	17,621.0	UGX
11	Bulyake Health Centre II	Stanbic	9030008004845	64017	64017	UGX
12	Buwana Primary School	Stanbic	9030001165878	25,182	25,182	UGX
13	Kaweweeta Army Primary School	Stanbic	9030001070524	16,176	16,176	UGX
14	St. Jude Kabubbu R/C P/S	Stanbic	9030001071415	4717.0	4717.0	UGX
15	Lukyamu R.C Pri. Sch	Stanbic	9030001069933	171	171	UGX
16	Ngoma SS	Stanbic	9030006289702	7887183.0	7887183.0	UGX
17	Biddabugya HCIII	Stanbic	9030008003881	105,808	105,808	UGX
18	Kamuli C/U Prim. School	Stanbic	9030001070826	3,961	3,961	UGX
19	Kinyogoga Bright Future Pri School	Stanbic	9030001024603	121,591	121,591	UGX
20	Nakaseke Town Council Operation	Stanbic	9030005699540	3,573,187	3,573,187	UGX
21	Kitto SC LC111	Stanbic	9030005747448	440691.0	440691.0	UGX
22	Wansalangi Primary School	Stanbic	9030001077332	166068.0	166068.0	UGX
23	Kyaluseesa Pri. Sch	Stanbic	9030001120084	4,957	4,957	UGX
24	Butalangu Health Centre III	Stanbic	9030016431434	31106.0	31106.0	UGX
25	Kapeeka Health Centre III	Stanbic	9030007776615	38,931	38,931	UGX
26	Kirinda Primary School	Stanbic	9030001120440	14083.	1408.3	UGX
27	Kigegge HCII	Stanbic	9030007858212	5288.0	5288.0	UGX
28	Nakaseke Butalangu T/C road fund	Stanbic	9030005878208	50838870.0	50838870.0	UGX
29	Nakaseke Butalangu T/C Operation	Stanbic	9030005823713	17177606.0	17177606.0	UGX
30	Kapeeka Sub County LC111	Stanbic	9030005823683	3057871.0	3057871.0	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
31	Kikamulo Health Centre 111	Stanbic	9030007955595	48796.0	48796.0	UGX
32	Kikamulo Sub County	Stanbic	9030005971054	7642323.0	7642323.0	UGX
33	Nakaseke Technical Institute PTA Account	Centenary Bank	3100052088	5403656.0	5403656.0	UGX
34	Nakaseke Technical Institute	Stanbic Bank Uganda	9030011264815	1539564.0	1539564.0	UGX
35	Katalekammese Modern Secondary School	Centenary Bank	3100097310	226134.0	226134.0	UGX
36	Katalekammese Modern Secondary School PTA	Centenary Bank	31000103468	1372375.0	1372375.0	UGX
37	Kapeeka SSS B.O.G	Stanbic	9030005971623	45833592.0	45833592.0	UGX
38	Kiwoko Secondary School	Stanbic	9030005971763	18419428.0	18419428.0	UGX
39	Kiwoko Town Council Operation	Stanbic	9030005747464	51101781.0	51101781.0	UGX
40	Kiwoko Town Council PAF A/C	Stanbic	9030006341275	14817639.0	14817639.0	UGX
41	Wakyato S/C LC111	Stanbic	9030005747448	9622128.0	9622128.0	UGX
42	Wakyato HCIII	Stanbic	9030008005626	1461364.0	1461364.0	UGX
43	Wansalangi HCII	Stanbic	9030008006643	40011.0	40011.0	UGX
44	Kalagala HCII	Stanbic	9030008006244	64503.0	64503.0	UGX
45	Nakaseke S/C LCIII	Stanbic	9030006383857	4820957.0	4820957.0	UGX
46	Nakaseke Core PTC Collection	Stanbic	9030005899159	8743428.0	8743428.0	UGX
47	Nakaseke Core PTC CAPT	Stanbic	9030005971461	83631589.0	83631589.0	UGX
48	Nakaseke PTC ICT CAPT Grant	Stanbic	9030005878267	5495576.0	5495576.0	UGX
49	Nakaseke Hospital Private Wing	Centenary	3100018540	16276398.0	16276398.0	UGX
50	Kasangombe SC LC111	Stanbic	9030005878240	20431688.0	20431688.0	UGX
51	Semuto Town Council Urban Road	Stanbic	9030006288498	2966890.0	2966890.0	UGX
52	Kitto SC LC111	Stanbic	9030005747448	440691.0	440691.0	UGX
53	Kakira Orphanage	Stanbic	9030001119817	55248.0	55248.0	UGX
54	Balitta Wakyato Pri Sch	Stanbic	9030001069852	21703.0	21703.0	UGX
55	Kirinda C/U Primary School	Stanbic	9030001120440	2509383.0	2509383.0	UGX
56	Kabale Primary School	Stanbic	9030006632237	497.0	497.0	UGX
57	Kiwoko Primary School	Stanbic	9030007548043	30181.0	30181.0	UGX
58	Bwami Buwome Primary School	Stanbic	9030001070443	8957.0	8957.0	UGX
59	Lumpewe C/U Primary School	Stanbic	9030001070974	6412.0	6412.0	UGX
60	Katooke UMEA p/S	Stanbic	9030001068279	66999.0	66999.0	UGX
61	Bujjubya Primary School	Stanbic	9030001117172	104684	104684	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
62	Magoma Orthodox Pri Sch	Stanbic	9030001071482	25665.0	25665.0	UGX
63	Kikamulo C/U Pri School	Stanbic	9030001071466	14576.0	14576.0	UGX
64	Wakayamba Primary School	Stanbic	9030001069879	25535.0	25535.0	UGX
65	Kisoga Primary School	Stanbic	9030006851834	9627.0	9627.0	UGX
66	Maranatha SDA Primary School	Stanbic	9030001071709	951.0	951.0	UGX
67	Kagango Mixed Pri School	Stanbic	9030001070664	123181.0	123181.0	UGX
68	Bamusuuta pri. School	Stanbic	9030001071873	8037.0	8037.0	UGX
69	Kifampa P/S PTA	Stanbic	9030001165665	153107.0	153107.0	UGX
70	Lukyamuzi UMEA Primary School	Stanbic	9030006851532	2431020.0	2431020.0	UGX
71	Kirema Primary Sch	Stanbic	9030001071385	6321.0	6321.0	UGX
72	Singo Army Primary Sc	Stanbic	9030001069941	23200.0	23200.0	UGX
73	Namusaale Primary Sc	Stanbic	9030001023267	24378.0	24378.0	UGX
74	St. Peters Kibaale RC PS	Stanbic	9030001070494	37843.0	37843.0	UGX
75	Kivumu Primary Sch	Stanbic	9030001076735	6263.0	6263.0	UGX
76	Kinyogoga Seed Secondary School	Stanbic	9030005608987	7940122.0	794122.0	UGX
77	Nakaseeta Health Centre II	Stanbic	9030008003911	62817.0	62817.0	UGX
78	Lwetunga Primary Sc	Stanbic	9030001071695	37070.0	37070.0	UGX
79	Wakataama RC Primary School	Stanbic	9030001069186	12700.0	12700.0	UGX
80	Bukookolo Kalagala P/S	Stanbic	9030001066055	20251.0	20251.0	UGX
81	Kapeeka Primary Sch	Stanbic	9030001069968	5447.0	5447.0	UGX
82	Lusanja Primary Sch	Stanbic	9030001070567	923.0	923.0	UGX
83	Buggala Primary School UPE	Stanbic	9030001069097	346443.0	346443.0	UGX
84	Mabindi Primary Sch	Stanbic	9030006781496	90554.0	90554.0	UGX
85	St Kizito Kibogwe Primary School	Stanbic	9030001069763	23883.0	23883.0	UGX
86	Nakaseke Hospital	Stanbic	9030006403297	1772538.0	1772538.0	UGX
87	Nakaseke Hospital Private Wing	Stanbic	3100018540	16276398.0	16276398.0	UGX
88	Nakaseke SDA p/Sch	Stanbic	9030001071393	7159322.0	7159322.0	UGX
89	Nabbika UMEA primary School	Stanbic	9030001069100	37634.0	37634.0	UGX
90	Kibaale C/U Primary School	Stanbic	9030007499638	5194.0	5194.0	UGX
91	Kizingoto Primary Sch	Stanbic	9030006781844	831.0	831.0	UGX
92	Kikandwa St. Andrews P/S	Stanbic	9030001069666	11109.0	11109.0	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
93	Bukalabi C/U Primary School	Stanbic	9030001120211	20452	20452	UGX
94	St Kizito KasamKbya Pri School	Stanbic	9030001024492	5135417.0	5135417.0	UGX
95	Kigegge C/U P/S	Stanbic	9030006781356	2663.0	2663.0	UGX
96	Namassujju Primary School	Stanbic	9030001071504	222921.0	222921.0	UGX
97	Blessed Secondary School	Stanbic	9030019250775	844983.0	844983.0	UGX
98	Kituntu Parents Sch	Stanbic	9030001165703	8033.0	8033.0	UGX
99	St Joseph Kiziba RC Pri School	Stanbic	9030001076409	1032.0	1032.0	UGX
100	Lukabala CU primary School	Stanbic	9030006781577	4716.0	4716.0	UGX
101	Mifunya CU Primary School	Stanbic	9030001024042	512.0	512.0	UGX
102	Bukuuku Ddegeya Pri Sch	Stanbic	9030001071512	20953.0	20953.0	UGX
103	Lukese CU Primary School UPE	Stanbic	9030001023984	3527.0	3527.0	UGX
104	Kikandwa RC Primary School	Stanbic	9030006851737	18167	18167	UGX
105	Butayunja Primary School	Stanbic	9030001074155	691.0	691.0	UGX
106	Nakaseke Telecentre primary School	Stanbic	9030006781895	1424.0	1424.0	UGX
107	Mayirikiti CU Primary School	Stanbic	9030001070656	22318.0	22318.0	UGX
108	Namasuba Primary School	Stanbic	9030001069771	8663.0	8663.0	UGX
109	Timuna CoU P/S UPE	Stanbic	9030001024069	439171.0	439171.0	UGX
110	Kasagga Primary School	Stanbic	9030001076557	444853.0	444853.0	UGX
111	St. Dennis Kijaguzo Senior School	Stanbic	9030005970287	4050.0	4050.0	UGX
112	St. Dennis Kijaguzo SSS	Centenary	3100005284	19878044.0	19878044.0	UGX
113	Semuto Sub-County LCIII	Stanbic	903005823721	431096.0	431096.0	UGX
114	Kibose COU Pr School	Stanbic	9030001069259	62160.0	62160.0	UGX
115	Kikandwa Health Centre II	Stanbic	9030008004179	5347.0	5347.0	UGX
116	Kyakayonga C.O.U Pri Sch	Stanbic	9030001069844	6631.0	6631.0	UGX
117	Semuto Health Centre IV	Stanbic	9030007955692	12820926.0	12820926.0	UGX
118	Lujjumbi C.O.U P/S UPE	Stanbic	9030001068813	1466.0	1466.0	UGX
119	Magoma RC School	Stanbic	9030001117474	104.0	104.0	UGX
120	Balatira Primary School	Stanbic	9030001120106	2278.0	2278.0	UGX
121	Luteete C/U Primary School	Stanbic	9030001069836	2159.0	2159.0	UGX
122	St. Kizito Katala Primary School	Stanbic	9030006781712	7779.0	7779.0	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
123	Kaddunda Primary School	Stanbic	9030001023968	5537.0	5537.0	UGX
124	Lwetunga Primary School	Stanbic	9030001071695	37070.0	37070.0	UGX
125	Ngoma Town Council Operation	Stanbic	9030005747391	294120.0	294120.0	UGX
126	Ngoma Town Council Property Rate	Stanbic	9030005866919	4412.0	4412.0	UGX
127	Ngoma Town Council Road Fund	Stanbic	9030006341267	3001467.0	3001467.0	UGX
128	Katooke UMEA P/S	Stanbic	9030001068279	146749	146749	UGX
129	Mazzoldi College Nakaseke	Centenary Bank	3100069944	25,441,301	25,441,301	UGX
130	Mazzoldi College Nakaseke	Centenary Bank	3200069943	14,266,538	14,266,538	UGX
131	Wakyato Seed Secondary School	Centenary Bank	3202348641	3,911,861	3,911,861	UGX
132	Wakyato Seed Secondary School	Centenary Bank	3100018617	148,127	148,127	UGX
133	Bukuukuku Hidayat Pri. School	Stanbic	9030001071857	6,727	6727	UGX
134	Bukeeka Primary School	Stanbic	9030001022376	35,603	35,603	UGX
135	Kifampa P/S PTA	Stanbic	9030001165665	153,107	153,107	UGX
136	ST. Kizito Kibogwe Primary School	Stanbic	9030001069763	23,883	23,883	UGX
137	Semuto C.O.U P/Sch	Stanbic	9030001071555	14,929	14,929	UGX
138	Sseggalye Primary School	Stanbic	9030001070621	6,531	6,531	UGX
139	Kaloke Christian Primary School	Stanbic	9030001069291	289,953	289,953	UGX
140	Nvunaanwa C/U P/S	Stanbic	9030004152718	9,472	9,472	UGX
141	St. Steven Standard Primary School	Stanbic	9030006781771	42,760	42,760	UGX
142	Nakaseeta St.Charles P/S	Stanbic	9030010363836	171,920	171,920	UGX
143	Kiruuli C/U P/S	Stanbic	9030001069623	628	628	UGX
144	Kyajinja UMEA Primary School	Stanbic	9030007499735	6,664	6,664	UGX
145	St.Kizito Lukumbi Primary School	Stanbic	9030001069690	10,723	10,723	UGX
146	St.Andrew Bbagwa Primary School	Stanbic	903001071903	59,237	59,237	UGX
147	Bukatira Primary School	Stanbic	9030001069208	567,232	567,232	UGX
148	Mpunge Primary School	Stanbic	9030001070869	301,596	301,596	UGX
149	Kaloke Christian High Sc	Stanbic	9030005822520	12,151,977	12,151,977	UGX
150	Kaloke Christian High School (collection)	Bank of Africa	2059930001	905,000	905,000	UGX
151	Kaloke Christian High School	Bank of Africa	20205993002	9,223,812	9,223,812	UGX
152	Kirinya P/S	Stanbic	9030001068791	644	644	UGX
153	St.Kizito Kijaguzo Primary School	Stanbic	9030001070508	6,260	6,260	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
154	Nakulamudde Primary School	Stanbic	9030001165738	46,725	46,725	UGX
155	Kakonda Primary School	Stanbic	9030001069194	185	185	UGX
156	Mbukiro R/C Primary School	Stanbic	9030001070680	42,611	42,611	UGX
157	Mifunya Health Centre III	Stanbic	90300016329230	22,666	22,666	UGX
158	Ngoma Health Centre IV	Stanbic	9030007621891	131,552	131,552	UGX

RECOMMENDATIONS

1. The legal frame work should be made flexible to provide for mandate to lower local governments conduct their surveys and this would fit in the overall district survey.
2. Management (District leadership) is requested to provide for Trainings, Reorientations and mentorships in inventory, stores and financial management of its responsible officers before the next board of survey exercise.
3. Management (District) should ensure come the next board of survey exercise, that the board members are adequately facilitated and in time (allowances and transport means) to ensure a smooth board of survey exercise and timely release of a quality report.
4. Management should strategically start planning for infrastructure development especially in the area of institution storage facilities across the District on top of recruiting qualified and highly motivated staffs.
5. The District management should priotize and speed up the completion of the district motor vehicle yard to facilitate easier monitoring and storage of district vehicles and other machinery.
6. Management should at all times ensure that the board is constituted with some members from the lower local government and at least a member with mechanical engineering back ground for a smooth exercise.
7. The entities that failed to present their books of accounts i.e cash books Bank certificates and Bank statements for surveying be questioned by management to always be accountable.

8. The board further recommends to management that all items recommended for disposal be done so expeditiously to avoid any further loss in value.
9. The team recommends and advise all accounting officers not to over draw their accounts by the end of the financial year, to make it easy for them to obtain bank statements and certificates.
10. Last but not least management must ensure that all government entities at all level are currently running an up to date inventory/asset register /stores to facilitate good accountability for government properties.

PICTORIALS



904 NAMAYINGO DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
	All recommendations made by the Previous Boards of Survey that were not implemented should be follow-up by management to ensure their implementation.	Some of the recommendations made by the Previous Boards of Survey were implemented others should be follow-up by management to ensure their complete implementation	Some of the recommendations made by the Previous Boards of Survey were implemented others should be follow-up by Management to ensure their complete implementation
	All assets especially furniture that belongs to Buyinja Sub-county should either be returned to the LLG Headquarters (if the Sub-County needs them) or disposed off since there are no longer in use by the District in Council Hall due to newly procured furniture.	Some action has been taken on All assets especially furniture that belongs to Buyinja Sub-county had been returned to the LLG Headquarters (if the Sub-County needs them) or disposed off since there are no longer in use by the District in Council Hall due to newly procured furniture.	Most of the assets were returned ensure the SAS of the takes Control the mentioned furniture in point
	There is need to engrave all assets to the entity to improve their security.	Most of the departments have considered engraving of Assets at departmental level. Newly acquired assets donated to the district as pre-program support under NDDP-FC that were assembled were all engraved, Education planned to engrave furniture and other equipment in FY 2023/24	Good progress registered exempt for new ones Procured this late late FY 2023-2034

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
	The district should gazette a specific place for parking for all locomotives grounded and in bad mechanical conditions to enable better tracing and management.	The Board never noticed any such arrangements at a time of conducting this survey	This should be given priority by management
	Many grounded motor vehicles LG003-008, LG-087-07,UAA-148N MAURITI and motorcycles and many others in various garages should be traced and retrieved to the District Headquarters parking yard. These include but not limited to SUZUKI TF125- UG 0841A, YAMAHA DT- UDA 122U, SUZUKI TF125- UG 0360A, L125 HONDA XL- UG 2653R, HONDA- UG 2378R that were reported to be grounded but not seen by the Board. Seen Appendix FIG 2	The procurement unit has initiated the process of ensuring that all the grounded motor vehicles and motorcycles are boarded off	<p>This Management wrote written a letter to the Chief Mechanical Engineer and to the Government Valuer Ministry of lands, Housing & urban Development dated 01/sep/2022 since ensure the recommended items for disposal process ,no action yet taken.</p>
	Most of the land on which Government entities such as schools, health facilities and LLG headquarters is not titled. There should be developed a systematic plan by the Natural Resources Department for titling of all this land at least in every financial year.	Most of the LLGs have budgeted for titling of their land before implementation of any new projects on such land in FY 2023/23	<p>Most of the LLGs have their land titles in place for implementation of any new projects on such land in FY 2024/25</p>

ASSET FINDINGS

1. The assets that needed to be repaired and those that needed to be boarded off and assets module

Other Findings

S/N	Item	Units	Amounts
1	Payables	2	6,521,739
2	Receivables	1	1,010,674,752
3	Subversion	0	0
4	Investment	0	0
5	Losses	1	1800,000

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	Land	10	16,000,000	16,000,000
2	Building	127	71,161,118,920	71,161,118,920
3	TRANSPORT EQUIPMENT	117	5,424,303,884	5,424,303,884
4	ICT EQUIPMENT	98	493,580,398	493,580,398
5	OFFICE EQUIPMENT	19	14,392,591.00	14,392,591.00
6	MEDICAL EQUIPMENT	23	422,711,498	422,711,498
7	MACHINERY	6	1,961,100,530	1,961,100,530

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1.	YAMAHA DT Motorcycle	UDA 122U
2.	Yamaha Motorcycle	LG 0083-07
3.	Suzuki Maruti	UAA 148 N
4.	SUZUKI TF125 Motorcycle	UG 0841A
5.	SUZUKI TF125 Motorcycle	UG 0360A
6.	SUZUKI TF125 Motorcycle	UG 0369A
7.	Motorcycle	UG 1092E
8.	L125 HONDA XL Motorcycle	UG 2653R
9.	Isuzu double cabin	LG 0012-07
10.	ISUZU TFS54 THAILAND - Pickup	LG 0086-07
11.	HONDA Motorcycle	UG 2378R
12.	01 Motorcycle Yamaha.	UDA 118U

OTHER ITEMS

S/N	ITEM DESCRIPTION	QUANTITY
13.	Dell Laptop	1
14.	Metallic Cabin	1
15.	Type writer	1
16.	Office table	2
17.	UPS	1
18.	Executive office chair	1
19.	guest chair	12
20.	Water Dispenser	1
21.	office chairs	11
22.	vehicle tyres	58
23.	battery	1
24.	borehole pipes	6
25.	Hp Laser Jet	2
26.	Deep freezer	1
27.	Refrigerator	1
28.	One Executive table	1

STORES FINDINGS

1. All the percentage of stores were inspected
2. The team observed that the store balance does agree with the ledger balances
3. The store inventory officers carry out a check on the stores every quarter during the financial year
4. The team observed that the store room requires an extension to facilitate proper storage
5. 20% excessive or obsolete stock is held by the entity.

CASH AND BANK FINDINGS

1. The cash books were kept well by most of the entities that were surveyed.
2. There was no cash at hand as of 30th June 2024 at the Headquarter and sub counties

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Namayingo DLG UWEP RECOVERY	Stanbic	9030013145805	1,385,437	1,385,437	UGX
2	Namayingo DLG General Fund	Centenary	3100029514	24,165,017	24,165,017	UGX
3	Namayingo DLG Global Fund	Centenary	3100069155	0	0	UGX
4	Namayingo DLG Imprest	Centenary	3100065474	0	0	UGX
5	Namayingo DLG YLP	DFCU	01983501009208	1,139,141	1,139,141	UGX
6	Buyinja sub county Collection A/c	Stanbic Bank	9030012273478	7,873	7,873	UGX
7	Buyinja sub county Road Fund	Centenary	3100050955	0	0	UGX
8	Buyinja sub county DDEG A/c	Stanbic Bank	9030012273583	4,058	4,058	UGX
9	Buyinja sub county Administration A/c	Stanbic Bank	9030012273672	378	378	UGX
10	Buyinja sub county Village & Parish A/C	Stanbic Bank	9030012273613	0	0	UGX
11	Banda sub county DDEG A/c	Stanbic Bank	9030012302680	12,254	12,254	UGX
12	Banda TC DDEG A/c	Centenary	3100093536	1,037	1,037	UGX
13	Banda sub Town operation A/c	Centenary	3100093539	14,344	14,344	UGX
14	Banda sub county Collection A/c	Stanbic Bank	9030012302664	4,972	4,972	UGX
15	Banda T c general A/c	Centenary	3100093535	142,014	142,014	UGX
16	Banda Sub County Village & Parish A/c	STANBIC Bank	9030012302680	11,213	11,213	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
17	Lolwe sub county Collections	DFCU Bank	01983501006133	00	00	UGX
18	Lolwe sub county Administration A/c	DFCU Bank	01983501006134	00	00	UGX
19	Lolwe sub county DDEG A/c	DFCU Bank	01983501006135	00	00	UGX
20	Lolwe sub county Village & Parish A/C	DFCU Bank	01983501006136	00	00	UGX
21	Lolwe sub county Road Fund A/c	DFCU Bank	01983501001278	00	00	UGX
22	Lolwe sub county Social Development A/c	DFCU Bank	01983501003819	00	00	UGX
23	Namayingo Town council Roads A/c	Centenary Bank	3100029478	37,203,577	37,203,577	UGX
24	Namayingo Town council A/c	Centenary Bank	3100029475	51,764,330	51,764,330	UGX
24	Namayingo Town council operational a/c	Centenary Bank	3100029488	310,000	310,000	UGX
25	Namayingo Town council DDEG A/c	Centenary Bank	4610500098	84,843	84,843	UGX
26	Buyinja Health Centre IV A/c	Centenary Bank	4610400367	14,060	14,060	UGX
28	Buhemba sub county collection a/c	Centenary Bank	3100029521	312,015	312,015	UGX
29	Buhemba sub county Road Fund A/c	Centenary Bank	4610500144	28,028	28,028	UGX
30	Buhemba sub county Administration A/C	Centenary Bank	3100029523	15,831	15,831	UGX
31	Burkana sub county DDEG A/C	Centenary Bank	3100029530	8,686	8,686	UGX
32	Burkana sub county Road Fund A/c	Centenary Bank	3100029532	8,901	8,901	UGX
33	Burkana sub county Administration A/C	Centenary Bank	3100029528	34,711	34,711	UGX
34	Burkana sub county Collections A/c	Centenary Bank	3100029531	161,711	161,711	UGX
35	Buswale sub county Collection A/c	Stanbic Bank	9030012276396	22,312	22,312	UGX
36	Buswale sub county Road Fund	Centenary Bank	3100029525	7,797	7,797	UGX
37	Buswale sub county DDEG A/c	Stanbic Bank	9030012276124	1,093	1,093	UGX
38	Buswale sub county Administration A/c	Stanbic Bank	9030012276248	8,866	8,866	UGX
39	Sigulu sub county collection A/C	Stanbic Bank	9030012292677	1,189	1,189	UGX
40	Sigulu s/c Road Fund A/C	DFCU	01983501002207	0	0	UGX
41.	Mutumba Town council Genera fund A/C	Centenary Bank	3100093640	26,810	26,810	UGX
42	Mutumba Town council Operational A/c	Centenary Bank	3100093636	13,155	13,155	UGX
43	Mutumba Town council DDEG A/c	Centenary Bank	3100093639	8,275	8,275	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
44	Mutumba sub county DDEG A/C	DFCU Bank	01983501007751	101,759	101,759	UGX
45	Mutumba s/c Administration account	DFCU Bank	01983501007749	26,844	26,844	UGX
46	Mutumba s/c collection A/c	Centenary	01983501007750	2,740,952	2,740,952	UGX
47	Mutumba s/c Roads A/C	DFCU Bank	01983501007853	210,100	210,100	UGX
48	Sigulu s/c Road Fund A/C	DFCU Bank	01983501002207	0	0	

RECOMMENDATIONS

1. Partly some of the recommendations made by the Previous Boards of Survey that were exempt a few that were not implemented should be follow-up by management to ensure their implementation like boarding off of absolute assets
2. Need to engrave all the assets acquired the all the sub counties for FY 2023/24
3. All ICT equipments at the Headquarter that were procured need to be engraved especially those in the Radio station and all Furniture supplied to Mutumba seed secondary school and other schools should engraved to avoid risk of theft
4. All inventors installed at Most Iceland primary not functional for staff Houses, therefore to be budgeted for and fixed by the constructor or District Engineer for full functionality

PICTORIALS



905 NAMISINDWA DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Double cabin pickup	NIL	Not functional
2	Double pickup		Not functional
3	Suzuki Motor cycle		Not operational
4	Suzuki Motor cycle		Not operational
5	Motor cycle Suzuki		Not operational
6	Yamaha Motor cycle		Not operational
7	Honda Motor cycle		Not operational
8	Jailing Motor cycle		Not operational
9	Yamaha Motor cycle		Not operational
10	Yamaha Motor cycle		Not operational
11	Refrigerator		Not operational
14	Yamaha Motor cycle		Not operational
15	2 Yamaha Motor cycle		Not functional
16	Yamaha Motor cycle		Not functional
17	Yamaha Motor cycle		Old
18	Yamaha Motor cycle		Old
19	Yamaha Motor cycle		Old
20	Yamaha Motor cycle		Old
21	Yamaha Motor cycle		Old
22	Laptop		Not functional
23	2 Printers		Non functional

ASSET FINDINGS

1. The board noted that the District was having an asset register for District land, motor vehicles, earth moving equipment, computers and buildings. But noted that the register was not fully updated
2. The board observed that the District still has a lot of land which is not surveyed.
3. Most newly created sub counties/ Town councils have acquired land that is not yet titled. Other Government facilities like schools both primary and secondary and Health Units don't have land titles for their land
4. The District does not have central parking yard for vehicles and motorcycles. This may lead to abuse/Misuse of vehicles and motorcycles by some staff. Most spoiled and unused motor cycles are parked in unauthorized places like peoples' homes and at police stations.
5. The District does not have the staff/ mechanical engineer responsible for the District equipment like vehicles and motorcycles

Other Findings

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	Non-Residential buildings			9,048,167,921
2	Residential buildings			430,000,000
3	Roads and bridges			987,167,112
4	Other structures			884,603,159
5	Light Vehicles			311,853,650
6	Cycles			44,000,000
7	ICT Equipment			225,795,000
8	Laboratory and research			156,999,000
9	Other Machinery & equipment			305,674,385
10	Furniture and fittings			324,297,886
11	Cultivated Assets			89,422,617

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Ford Ranger Double cabin pickup	UG 3459 R
2	Double cabin pickup	UG 1868 M
3	Nissan Double cabin pickup	UG 4816 R
4	Double cabin pickup	LG-0009-30
5	Double cabin pickup	LG-0017-30
6	Nissan Double cabin pickup	LG 0002-67
7	Suzuki Motor cycle	UG0365R
8	Suzuki Motor cycle	UG0349R
9	Motor cycle Suzuki	UG131A
10	Yamaha Motor cycle	LG 0035-67
11	Honda Motor cycle	-
12	Jailing Motor cycle	-
13	Yamaha Motor cycle	-
14	Yamaha Motor cycle	UEC017Y
15	Yamaha Motor cycle	LG00022-67
16	Yamaha Motor cycle	LG0003-767
17	Yamaha Motor cycle	LG0003-
18	Yamaha Motor cycle	LG0003
19	Yamaha Motor cycle	UDX-901Y
20	Yamaha Motor cycle	LG0003-
21	Yamaha Motor cycle	LG0003-
22	Yamaha Motor cycle	LG0003-
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
23	Laptop	
24	Printers	2
25	Refrigerator	

STORES FINDINGS

1. It was observed that finance department in the District does not have a designated store for newly procured items to be issued out and old items to be boarded off. The newly procured items are put in the old District council hall where their safety is not guaranteed.
2. The department of finance should identify space where procured items can be stored and managed so that consumption pattern can be controlled/ tracked.

CASH AND BANK FINDINGS

1. The Bukhabusi HC III account number missing

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	General fund	Baroda	95040200001010	21,199,176	21,199,176	UGX
2	YLP Recovery	KCB	2290874647	147,030	147,030	UGX
3	UWEP Recovery	KCB	2291004840	273,692	273,692	UGX
4	Magale HANS	DTB	0162685001	Nil	Nil	UGX
5	Bumwoni HC III		2298051275	Nil	Nil	UGX
6	Buwuma HC II	DTD	0162689001	Nil	Nil	UGX
7	Bumbo HC III		3100086047	46,315	46,315	UGX
8	Nabitsikhi HC III	KCB	2298051313	237,900	237,900	UGX
9	St. Elizabeth Magale HC IV	Centenary	3204022997	247,150	247,150	UGX
10	Soono HC III	KCB	2297117078	27,618	27,618	UGX
11	Bubutu HC III		2296419809	57,717,914	57,717,914	UGX
12	Bukiabi HC II	DTB	0162682001	206,358	206,358	UGX
13	Bupoto HC III	DTB	3100085518	6,520,640	6,520,640	UGX
14	Bukhaweka HC II	DTB	0162689001	69,138	69,138	UGX
15	Mukoto HC II	DTB	0162654001	53,655	53,655	UGX
16	Buwabwala HC III	KCB	2298051216	128	128	UGX
17	Bunambale HC III	orient	17681744010109	Nil	Nil	UGX
18	Bukhabusi HC III			4,573	4,573	UGX

RECOMMENDATIONS

2. The District should closely follow-up the matter to ensure that sub counties, Health centers
3. The District should implement the BoS reports
4. The District should decide to ensure that the obsolete items are boarded off to avoid further depreciation.
5. The Chief Administrative Officer should ensure that the District develops a clear depreciation policy for assets. The District should

construct a parking yard and put in place a site for management of District fleet as provided for in the Uganda Government Standing Orders 2010.

6. Management should identify one staff to be in charge of District fleet as a way of establishing a responsible Centre.
7. The lower Local government should be tasked to submit all their fully updated assets registers to the District
8. The District should ensure that asset register is fully updated and put in one central place.
9. The District should construct a parking yard and put in place a site for management of District fleet as provided for in the Uganda Government Standing Orders 2010.
10. Management should identify one staff to be in charge of District fleet as a way of establishing a responsible Centre.

906 NAMUTUMBA DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Toyota Vigo registration No. LG-0012 – 78	Items inspected and costed	Items in disposal processes
2	Tata Xeon registration No. LG-0012 – 89	Items inspected and costed	Items in disposal processes
3	Nissan hard body Ambulance registration No. UG896M	Items inspected and costed	Items in disposal processes
4	Nissan hard body Double cabin Pick Up registration No. LG-0002-78	Items inspected and costed	Items in disposal processes
5	Nissan hard body Double cabin Pick Up registration No. LG-0003-78	Items inspected and costed	Items in disposal processes
6	Tata double cabin registration No. LG-0010-089	Items inspected and costed	Items in disposal processes
7	Yamaha motorcycle registration No. UG 1631R	Items inspected and costed	Items in disposal processes
8	Yamaha motorcycle registration No. UG 2544R	Items inspected and costed	Items in disposal processes
9	Honda Motorcycle registration No. LG. 0016-11	Items inspected and costed	Items in disposal processes
10	Jailing Motorcycle registration No.UG.20044E	Items inspected and costed	Items in disposal processes
11	Jailing Motorcycle registration No.UG.2806R	Items inspected and costed	Items in disposal processes
12	Jailing Motorcycle registration No.UG.1766R	Items inspected and costed	Items in disposal processes
13	Jailing Motorcycle registration No.UG.1948R	Items inspected and costed	Items in disposal processes
14	Jailing Motorcycle registration No.UG.1403R	Items inspected and costed	Items in disposal processes
15	Jailing Motorcycle registration No.UG.1430R	Items inspected and costed	Items in disposal processes
16	Jailing Motorcycle registration No.UG.1706R	Items inspected and costed	Items in disposal processes
17	Jailing Motorcycle registration No.UG.2129R	Items inspected and costed	Items in disposal processes
18	Honda Motorcycle registration No. LG. 0004-78	Items inspected and costed	Items in disposal processes
19	Honda Motorcycle registration No. LG. 0005-78	Items inspected and costed	Items in disposal processes
20	Honda Motorcycle registration No. LG. 0006-78	Items inspected and costed	Items in disposal processes
21	Honda Motorcycle registration No. LG. 0007-78	Items inspected and costed	Items in disposal processes
22	Honda Motorcycle registration No. LG. 0008-78	Items inspected and costed	Items in disposal processes
23	Honda Motorcycle registration No. LG. 0009-78	Items inspected and costed	Items in disposal processes
24	Honda Motorcycle registration No. LG. 00010-78	Items inspected and costed	Items in disposal processes
25	Yamaha motorcycle registration No. LG. 0015-78	Items inspected and costed	Items in disposal processes

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
26	Yamaha motorcycle registration No. LG. 0016-78	Items inspected and costed	Items in disposal processes
27	Yamaha motorcycle registration No. LG. 0017-78	Items inspected and costed	Items in disposal processes
28	Yamaha motorcycle registration No. LG. 0018-78	Items inspected and costed	Items in disposal processes
29	Yamaha motorcycle registration No. LG. 0014-78	Items inspected and costed	Items in disposal processes
30	Yamaha motorcycle registration No. LG. 0025-44	Items inspected and costed	Items in disposal processes
31	Jincheng motorcycle registration No. LG 004-78	Items inspected and costed	Items in disposal processes
32	Pick up double cabin registration No. LG 0011-78	Items inspected and costed	Items in disposal processes

ASSET FINDINGS

1. Most assets are not engraved
2. Obsolete assets have no storage facilities
3. Operations and maintenance of the assets is not budgeted for in most entities so that assets get spoilt easily.
4. Assets registers are not updated and yet the information there in is not sufficient, assets have no serial numbers or values attached
5. The exercise is done inadequately due to the poor facilitation of the officers carrying it out, the budget for this exercise is not sufficient for the team to move to the respective entities to carry out a meaning full exercise.
6. he responsible officers seem to take the exercise lightly and this make the process of getting the right info from them so tedious.

Other Findings

S/N	Item	Units	Amounts
1	Receivables	2	1,381,091,016

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	Land	162		
2	Building	131		
3	Station Wagon	01		
4	Pickup	17		
5	Motorcycle	28		
6	Trailer\Truck	07		

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
7	Desktop Computers	101		
8	Laptop	24		
9	Printer	22		
10	Projector	01		
11	Server	01		
12	Tablet / Ipad	16		
13	Uninterrupted Power Supply (UPS)	6		
14	Generator	01		
15	Photo Copier	06		
16	Survey Equipment	01		
17	Anesthetic Machine	01		
18	Bedside Monitor	01		
19	Cbc Machine	01		
20	Dental Chair	01		
21	Incubator	01		
22	Microscope	03		
23	Operating Table	01		
24	Oxygen Concentrator	01		
25	Automatic Weather Station	01		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motorcycle	UAC187Z
2	Motorcycles	LG001978
3	Tractor	LG 007-089
4	Pickup	LG005/089
5	Bicycle	
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
6	Grass crashing machine	
7	Executive office chair	1
8	Printer HP LaserJet P1320	2

STORES FINDINGS

1. The store balances agree with the store card balances
2. The store is checked once a year by the stores person.
3. There is need to construct a district store what is currently being used is not an official store

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance as at 30 th -june-2024	Cash Book Balance as at 30 th -june-2024	CUR
1	Namutumba District Revenue	BOU	005740168000001	0	0	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance as at 30 th -june-2024	Cash Book Balance as at 30 th -june-2024	CUR
2	Namutumba District Treasury	BOU	005740528000000	0	0	UGX
3	Namutumba DLG General Fund	Baroda	95060200000607	19,245,792	19,245,792	UGX
4	Namutumba DLG UWEP	Stanbic	9030014966373	1,539,700	1,539,700	UGX
5	Namutumba Livelihood Project Recovery	Stanbic	9030014969771	4,681,995	4,681,995	UGX
6	Namutumba DLGACDP	Baroda	95060200000629	0	0	UGX
7	Namutumba Building Resilience	Baroda	95060200000704	0	0	UGX
8	Namutumba DLG UMFSN Project	Baroda	9030014969925	0	0	UGX
9	Bugobi Sub County General fund a/c	Baroda	95060200000759	0	0	UGX
10	Bugobi Sub County DDEG Account	Baroda	95060200000769	39,603	39,603	UGX
11	Bugobi Sub County LC III Development Account	Baroda	95060200000771	130,721	130,721	UGX
12	Bugobi Sub County LC I & LC II Account	Baroda	95060200000772	40,546	40,546	UGX
13	Bugobi Sub County CARF Account	Baroda	95060200000770	-	-	
14	Kibaale TC Collection Account	Baroda	95060200000717	143,482	143,482	UGX
15	Kibaale TC Operations	Baroda	95060200000718	5,708,417	5,708,417	UGX
16	Nsinze SC General Fund Account	Baroda	95060200000650	-	-	UGX
17	Nsinze SC LC III Development a/c	Baroda	95060200000673	-	-	UGX
18	Nsinze Sub County DDEG Account	Baroda	95060200000670	-	-	UGX
19	Nsinze Sub County LC I & LC II Account	Baroda	95060200000671	-	-	UGX
20	Nsinze Sub County CARF Account	Baroda	95060200000672	-	-	UGX
21	Ivukula TC Collection Account	Baroda	95060200000725	115,901	115,901	UGX
22	Ivukula TC Operations Account	Baroda	95060200000724	126,877	126,877	UGX
23	Kizuba Sub County General Fund a/c	Baroda	95060200000760	-	-	UGX
24	Kizuba SC LC III Development a/c	Baroda	95060200000765	18,055	18,055	UGX
25	Kizuba Sub County LC I & LC II Account	Baroda	95060200000768	46,937	46,937	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance as at 30 th -june-2024	Cash Book Balance as at 30 th -june-2024	CUR
26	Kizuba Sub County DDEG Account	Baroda	95060200000767	331,345	331,345	UGX
27	Kizuba Sub County CARF Account	Baroda	95060200000766	-	-	UGX
28	Nangonde TCI General Fund a/cnt	Baroda	95060200000719	197,166	197,166	UGX
29	Nangonde TOperations Account	Baroda	95060200000720	181,303	181,303	UGX
30	Kiwanyu SC LC III Development a/cunt	Baroda	95060200000763	41,767	41,767	UGX
31	Kiwanyu Sub County LC I & LC II Account	Baroda	95060200000761	29,893	29,893	UGX
32	Kiwanyu Sub County DDEG Account	Baroda	95060200000764	-	-	UGX
33	Kiwanyu Sub County CARF Account	Baroda	95060200000765	-	-	UGX
34	Nangonde SCGeneral Fund Account	Baroda	95060200000656	136,408	136,408	UGX
35	Nangonde SCLC III Development a/c	Baroda	95060200000680	128,487	128,487	UGX
36	Nangonde SC LC I & LC II Account	Baroda	95060200000678	2,154	2,154	UGX
37	Nangonde SC DDEG Account	Baroda	95060200000681	7,714,638	7,714,638	UGX
38	Nangonde SC CARF Account	Baroda	95060200000679	-	-	UGX
39	Bulange Health Centre III	DFCU	01983501003871	21,773	21,773	UGX
40	Namutumba TC General Collection	Centenary	4812100026	111,058	-83,442	UGX
41	Namutumba TC Operations Account	Centenary	4812100027	4703	18,703	UGX
42	Namutumba TC Works	Centenary	4812100022	64,337,777	279,800	UGX
43	Namutumba Town Council DDEG a/c	Centenary	4812100020	2,704,465	2,288,065	UGX
44	Namutumba TCI Capital Account	Centenary	4812100028	-	-	UGX
45	Kagulu Sub County LC I and LC II a/c	Baroda	95060200000756	-	-	UGX
46	Kagulu SC LC III Development a/c	Baroda	95060200000755	21,050	21,050	UGX
47	Kagulu SC General Collection Account	Baroda	95060200000757	-	-	UGX
48	Nsinze Health Centre IV	Dfcu	1983501003868	273,991	273,991	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance as at 30 th -june-2024	Cash Book Balance as at 30 th -june-2024	CUR
49	Nawaikona Sc General Collection Fund a/c	Baroda	95060200000751	245,451	245,451	UGX
50	Nawaikona SC LC III Development a/c	Baroda	95060200000754	-	-	UGX
51	Nawaikona SC LC I & LC II Account	Baroda	95060200000753	-	-	UGX
52	Nawaikona Sub County DDEG a/cnt	Baroda	95060200000752	-	-	UGX
53	Bugobi Town Council Operations Account	Centenary	3100059664	109,683	109,683	UGX
54	Bugobi Town Council General Fund a/c	Centenary	3100059011	2,286,000	2,286,000	UGX
55	Magada SC General fund Account	Baroda	95060200000655	-	-	UGX
56	Magada SC LC III Development a/c	Baroda	95060200000692	-	-	UGX
57	Kiwanyi SC LC III Development a/c	Baroda	95060200000762	41,767	41,767	UGX
58	Kiwanyi Sub County LC I & LC II Account	Baroda	95060200000764	1,559,893	1,559,893	UGX
59	Kiwanyi SC General Collection Fund a/c	Baroda	95060200000758	-	-	UGX
60	Kizuba Sc General Collection Fund a/c	Baroda	95060200000760	-	-	UGX
61	Kizuba SC LC III Development a/c	Baroda	95060200000765	18,055	18,055	UGX
62	Kizuba Sub County LC I & LC II Account	Baroda	95060200000768	46,937	46,937	UGX
63	Kizuba Sub County DDEG Account	Baroda	95060200000767	331,345	331,345	UGX
64	Namutumba SC General Fund a/c	Baroda	95060200000649	89,206	89,206	UGX
65	Namutumba SC LC III Developmenta/c	Baroda	95060200000690	34,544	34,544	UGX
66	Namutumba SC LC I & LC II Account	Baroda	95060200000688	13,908	13,908	UGX
67	Namutumba Sub County DDEG a/c	Baroda	95060200000689	110,786	110,786	UGX
68	Namutumba Sub County CARF a/c	Baroda	95060200000691	259,679	259,679	UGX
69	Nsinze Town Council General fund a/c	Baroda	95060200000723	5,731	5,731	UGX
70	Nsinze Town Council	Baroda	95060200000722	8,754	8,754	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance as at 30 th -june-2024	Cash Book Balance as at 30 th -june-2024	CUR
	Operations Account					
71	Nsinze Town Council DDEG Account	Baroda	95060200000785	145,021	145,021	UGX
72	Bulange SC General Fund Account	Baroda	95060200000653	34,500	34,500	UGX
73	Bulange SC LC III Development a/c	Baroda	95060200000664	-	-	UGX
74	Bulange Sub County LC I & LC II Account	Baroda	95060200000663	140,239	140,239	UGX
75	Bulange Sub County DDEG Account	Baroda	95060200000665	-	-	UGX
76	Bulange Sub County CARF Account	Baroda	95060200000662	-	-	UGX
77	Ivukula Sub County General Fund a/c	Baroda	95060200000657	287,687	287,687	UGX
78	Ivukula SC LC III Development a/c	Baroda	95060200000658	160,478	160,478	UGX
79	Ivukula Sub County LC I & LC II Account	Baroda	95060200000660	93,548	93,548	UGX
80	Ivukula Sub County DDEG Account	Baroda	95060200000661	749,591	749,591	UGX
81	Ivukula Sub County CARF Account	Baroda	95060200000659	3,364,291	3,364,291	UGX

RECOMMENDATIONS

1. All assets should be engraved by the responsible officers to confirm ownership by the entities,
2. Consider a sufficient budget for the exercise
3. More sensitization of the responsible officers on the importance of the exercise for better results.
4. The B.O.S team should get more trainings about the same.

907 NAPAK DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

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

ASSET FINDINGS

- Specifically, at LLGs level, most items were not traceable and were kept at individual's houses.
- Team observed that the recommendations of previous BoS FY 2022/23 have not been implemented.
- Most of the procured furniture in Planning was found in bad condition and required repair to improve on the life span,
- Some of the Administrative units & Institution's land lack documentations in terms of Ownership,
- Some of the Administrative units & Institution's land lack documentations in terms of Ownership
- The items reflected at LLG BoS were not physically seen during time of survey.
- Most of the computers, printers, chairs, photocopiers, Solar panels (ones in Planning) & tables and other office equipment's for Administration especially at LLGs require Servicing/Repairs and disposing them off.
- Team observed that the recommendations of previous BoS FY 2022/23 have not been implemented and team members rolled and maintained them for further implementation by management for year under review.
- Most of the Assets (motorcycles) are owned by individuals and this made the BoS difficult to access them and there is need for recovery of these assets from individuals through CAO's office.
- Team also observed that there was lack of planning & budgeting for O&M across all the procuring entities in the district for sustainability. This much noted at LLGs (Schools, Health facilities and other government assets possessed by individuals).
- The NUSAF2 Photocopier housed in PDU requires servicing and or disposing off.

12. There is need to dispose of the expired documents/Stationery at PDU for the FY previous 5 FYs.
13. Safety of all government equipment should be increased/strengthened. There is therefore, need for allocation of a budget to cater for security personnel, with motivational allowance to ensure day and night security.
14. Most of the computers, printers, chairs & tables for Human resource require Servicing/Repairs and the photocopier requires Tonner.
15. There need to plan and budget for continuous maintenance of Infrastructure within the institutions to ensure constant functionality and minimized vandalism.
16. Team observed that, there is need to plan and budget for continuous maintenance of Infrastructure within the institutions (HFs) to ensure constant functionality and minimized vandalism. Also, Team recommended Five Bicycle Ambulances to be boarded off in current disposal plan.
17. There is need to review the purchasing orders for ascertaining of price and date of acquiring the equipment's as most items missed initial cost and date of purchase.
18. Although items procured last FY 2023-24 were partially engraved (i.e. bookshelves, laptop, e.t.c), there is much need to factor in budget for engravement of equipment's to mitigate loss of Government property due to lack of identity.
19. Team also observed that there was lack of planning & budgeting for O&M across all the procuring entities in the district for sustainability. A case in point were furniture at district restaurant which has continued to reduce yet it generates revenue to the district.
20. Management to follow up with the stolen motorcycle under the Resilience project given to Obin Gordon, and come up with action on the officer who was released to join Caritas-Moroto.
21. A budget for engagement of equipment's should be allocated to avoid loss of Government property due to lack of identity.

22. Management to follow up with the stolen motorcycle under the Resilience project given to Obin Gordon and come up with action on the officer who was released to join Caritas-Moroto.
23. The Photocopier (Canon iR2025) under Planning dep't needs to be disposed off since it has not been utilized for a long time.
24. Most of the procured furniture in Planning was found in bad condition and required repair to improve on the life span,
25. it was also observed that there is need therefore to collect all broken furniture and be taken for repair and need to plan for purchase of new furniture.
26. The team observed that the current storage / filing system in the department is challenging due to inadequate space.
27. The department of Natural Resource housed on Health block was in a congested state which requires relocating 4(four) staffs to Water block.
28. Need to review the purchasing orders for ascertaining the price of acquiring Land at the district headquarters
29. There is need for registration of private Land developers which is a challenge within the department mandate.
30. It was also observed that SAS of Lokopo and Lopeei should prioritize land allocation and survey of proposed upcoming Seed Secondary Schools in their LLGs.
31. The printer HP Laser jet P2035at DNROs office requires boarding off.
32. The printer Kyocera 300i (NUASF3) Kept at NDO's office requires blowing/repair.
33. The motorcycle UG 0833Z for NUSAF3 given to Community facilitator needs repair.
34. Some of the Administrative units & Institution's land lack documentations in terms of Ownership, recommend LLGs to plan and budget for processing of land titles
35. Specifically, at LLGs level, most items were not traceable and were kept at individuals houses, there is need to re-engage OC-Mechanics to carry individual investigations of staffs possessing Assets.

36. There is need to sensitize the LLGs on the need for Board of survey reports and their formats, this should be considered as a routine activity.
37. Most of the LLGs reports lacked the pictorial view of survey findings

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Suzuki Samurai	UG2470R
2	Toyota Hilux	UG0464F
3	Ford ranger	UG 1059 M
4	Suzuki Station wagon	UG 3718M
5	Toyota Hilux	UAS 710B
6	Foton minibus	LG 0013 090
7	Toyota Hilux	UAA 422N
8	Toyota hilux	LG 0147-32
9	Honda XR	UG 0338Y
10	Honda XR	UG 0296Y
11	Honda XR	UG 0319Y
12	Honda XR	UG 0295Y
13	Honda XR	UG 0285Y
14	Honda XR	UG 0337Y
15	Honda XR	UG 0472Y
17	Honda CGL 125	UG0716F
18	Yamaha AG 100	LG 0058-32
19	Yamaha AG 100	LG 0114-32
20	Yamaha DT125	UDX 223Y
21	Yamaha AG 100	LG0061-32
22	Yamaha YBR	LGO110-32
23	Yamaha DT125	UD 0783Z
24	Yamaha AG 100	LG0125-32
25	Yamaha AG 100	LG 0132-32
26	Yamaha DT125	LG0009-90
27	Bajaj Boxer 100	UEG 142Y
28	Bajaj Boxer 100	UEG 427Y
29	Bajaj Boxer 100	UEG 465Y
30	Bajaj Boxer 100	UEF 100N
31	Yamaha YBR	UEA 027D
32	Yamaha YBR	Water officer
33	Honda CGR	Nabwal HCII
34	Honda XR	UEB 262C
35	Yamaha XTR	UDX 647Z
36	Yamaha XTR	UDX 649Z
37	Suzuki TFS 125	UG1530A
38	Yamaha AG 100	LG0114-32
39	Five(05) Bicycle	5
40	Ambulances not in use	1
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY

STORES FINDINGS

1. Basing on your observation is the storeroom IS adequate and well organized with shelves.
2. The store balances agree with the ledger balances
3. There is a quarterly inspection of the store room by the stores person,

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	Napak District General Fund Account	Centenary	3100036863	53,255	53,255	UGX
2	Napak District YLP Recovery Account	Centenary	6312100004	37,245	37,245	UGX
3	Napak District UWEP Recovery Account	Centenary	6312100013	33,690	33,690	UGX

RECOMMENDATIONS

1. Items that are not required in the medical store should be relocated elsewhere in future, for instance vehicle old tyres, iron sheets and old motorcycles.
2. Most of the computers, printers, chairs, photocopiers, Solar panels (ones in Planning) & tables and other office equipment's for Administration especially at LLGs should be Serviced/Repaired and disposed off.
3. Previous recommendations should be implemented.
4. Plan & budget for O&M across all the procuring entities in the district for sustainability.
5. Safety of all government equipment should be increased/strengthened. There is therefore, need for allocation of a budget to cater for security personnel, with motivational allowance to ensure day and night security.
6. plan and budget for continuous maintenance of Infrastructure within the institutions to ensure constant functionality and minimized vandalism.
7. Review the purchasing orders for ascertaining of price and date of acquiring the equipment's as most items missed initial cost and date of purchase.
8. Engrave all assets

9. Management to follow up with the stolen motorcycle under the Resilience project given to Obin Gordon, and come up with action on the officer who was released to join Caritas-Moroto.
10. A budget for engagement of equipment's should be allocated to avoid loss of Government property due to lack of identity.
11. Follow up with the stolen motorcycle under the Resilience project given to Obin Gordon and come up with action on the officer who was released to join Caritas-Moroto.
12. Dispose off all obsolete assets.
13. Create more storage space.
14. SAS of Lokopo and Lopeei should prioritize land allocation and survey of proposed upcoming Seed Secondary Schools in their LLGs.
15. Sensitize the LLGs on the need for Board of survey reports and their formats, this should be considered as a routine activity.

PICTORIALS



908 NEBBI DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Recommendations of the Board of Survey for the financial year 2022/2023 should be fully implemented.	The recommendations of the previous board of survey has been partial acted upon. The process of disposal of the assets have commended as the disposal of the assets have been approved by the Council under Min. No. COU/05/57/2024 in meeting held on 9 th May 2024 and the Chief Government Valuer in the letter dated 17 th June 2024 ref VAL/112/27/01 appointed Ms. Fathum Joy a Government Valuer to value the assets for final disposal.	The disposal process should be done to conclusion.
2	Management should ensure there is proper place for storage of the assets due for disposal so as to avoid the assets losing their values the more.	The unserviceable items recommended for disposal have not been assembled in one gazetted place to be disposed. The items have continued to remain in the locations where they were at the time of the recommendations of the Board of Survey for 2022/2023.	Management should designate a place to always assemble unserviceable items recommended for disposal to avoid loses.
3	Management should ensure that fire extinguishers are serviced regularly for eventuality in case of fire outbreak.	The fire extinguishers have not been service as some were last service in the years 2020 and 2021. The services were done on 10 th June 2020 and 24 th August 2021 as the next dates of service should have been 9 th June 2020 and 24 th August 2021.	Management should ensure regular and timely servicing of the fire extinguishers
4	Council should prioritize and construct a main store for the district since the current one is now dilapidated.	The Council has prioritized the renovation of the main store among others office blocks in the financial year 2024/2025. The Council has allocated a budget of 800,000,000 under Transitional Grant in the budget for 2024/2025.	Council is commended for having prioritized the renovation of the store to revamp the asset.

ASSET FINDINGS

1. The assets register and stores ledger for DHO store maintained but not regularly updated. The records on the assets register and the stores ledger are incomplete. The safety of the assets is granted and there is adequate space.

2. There is no asset register and stores ledgers for Nebbi General Hospital. The last asset register and stores ledger was maintained in the financial year 2021/2022. The store only files the evidence of delivery and uses requisition and issue voucher HMIS 017. There is limited safety of the assets, supplies and sundries as the doors for the stores are weak and there are leaking roofs. There is inadequate storage facility and space. The safety of the accountable stationary as the shelves are broken. Cleaning of some of the stores are done.
3. There is safety of the assets in the stores are there is also security to guard the premises although is the challenge of storage equipment such as pallets and poor state of the stores especially the main store that the roof is currently leaking.
4. There is also the challenge of inadequate storage space in all stores in the district.

Other Findings

S/N	Item	Units	Amounts
1	Payables	2	72,204,590
2	Receivables	156	837,558,000
3	Losses	5	51,000,000

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	Land	137		
2	Buildings	188		
3	Transport Equipment	192		
4	Ict Equipment	473		
5	Office Equipment	107		
6	Medical Equipment	58		
7	Machinery	25		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motorcycle (Honda)	UDW 578R
2	Motorcycle (Honda) XL125Y	UG 4282M
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
3	Sofa	1
4	Generator	1

S/N	ITEM DESCRIPTION	REG.NO/TAG No
5	Anaesthetic Stool	1
6	Auto-Clave Machine	1
7	Bathing Basin	1
8	Bench	1
9	Boiler	1
10	BP Machine	1
11	Campact Compressor	1
12	Canopy	1
13	Chain link	1
14	Chair	34
15	CPU	2
16	Desk	388
17	Bed	44
18	Door	1
19	Filling Cabinet	35
20	Hand washing sink	12
21	Incinerator	1
22	Iron Sheets	1
23	Keyboard	3
24	Monitor	4
25	Printer	23
26	Shelf	8
27	Notice Board	67
28	Screen	156
29	Table	4
30	Operation Light	54
31	Plastic Water Tank	25
32	Oxygen Concentrator	34
33	Scanner	6
34	Temprature Gun	3
35	Hoe	3
36	Jerrican	10

STORES FINDINGS

- The stores stock and records for the Main store are maintained and not updated regularly. Asset register for vehicles and motorcycles for the Main store was last updated on 7th March 2024 and motorcycles acquired in June 2024 such as LG 0097-091 are not updated on the register

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Nebbi Hospital Account	Stanbic	9030017163565	16,452,602	15,472,602	UGX
2	UWEP Recovery Account	Stanbic	9030013011981	6,054,372	6,054,372	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
3	Uganda Multi-sectoral Food Security and Nutrition Project Account	Stanbic	9030012613600	0	0	UGX
4	UNICEF Account	Stanbic	9030005715724	0	0	UGX
5	ACDP Account	Stanbic	9030015602006	2,383	2,383	UGX
6	Nebbi District Fund Account	Stanbic	9030006247503	41,858,427	41,858,427	UGX
7	Nebbi District Health Services Account	Stanbic	9030006247414	0	0	UGX
8	Global Fund Account	Centenary	7612100034	0	0	UGX
9	YLP Recovery Account	Stanbic	9030009990657	4,121,750	4,121,750	UGX
10	Nebbi DLG Youth Council account	Stanbic	9030021960542	13,849	13,849	UGX
11	Kucwiny Sub County Development Account	Stanbic	9030006247090	78,941,706	78,941,706	UGX
12	Alala Sub County Development Account	Stanbic	9030016893268	526,659	526,659	UGX
13	Acana Sub County Operation Account	Stanbic	9030016935564	39,258	39,258	UGX
14	Akworo Sub County Operation Account	Stanbic	9030006247872	30,225	30,225	UGX
15	Ndhew Sub County Development Fund Account	Stanbic	9030005730863	3,121	3,121	UGX
16	Padwot Sub County Development Fund Account	Stanbic	9030016910731	54,362	54,362	UGX
17	Erussi Sub County Development Account	Stanbic	9030006247473	7,440,618	7,440,618	UGX
18	Nebbi Sub County Operation Account	Stanbic	9030006247465	60,,134	60,134	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
19	Nyaravur – Angal Town Council DDEG Account	Stanbic	9030020634625	4,247,325	4,247,325	UGX
20	Parombo TC Project Account	Stanbic	9030015651392	107,270,688	107,270,688	UGX
21	Parombo TC Operation Account	Stanbic	9030014482341	149,948,435	149,948,435	UGX
22	Parombo Sub County Development Account	Stanbic	9030006247015	2,421,801	2,421,801	UGX
23	Atego Sub County Development Account	Stanbic	9030005730979	222,283	222,283	UGX
24	Jupangira Sub County Operation Account	Stanbic	9030016887950	1,014,416	1,014,416	UGX

RECOMMENDATIONS

1. Management should plan and title land for lower local government headquarters and schools
2. Disposal of assets to be disposed off should be expedited.
3. Management should ensure there is proper place for storage of the assets due for disposal so as to avoid the assets losing their values the more.
4. Management should ensure that fire extinguishers are serviced regularly for eventuality in case of fire outbreak.
5. Management should improve on the records of assets.
6. Management should ensure maintenance, regular and timely update of asset register and stores ledger

910 NTOROKO DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The District should prioritize constructing more office rooms for the staff without offices.	The District is constructing new office block at the District headquarters.	improve the office accommodation and storage space to some better level.
2	All land owned by Government should be legally owned by titling.	The district has prioritized and encouraged all Departments, budget for processing the land titles for the public lands in their areas.	The communication on titling of the public lands is already made.
3	There is need for the District to plan and put in place lightening resistors on the District buildings. This will safeguard the buildings and users from disasters.	The District has prioritized and ensured each public building plan to have the lightening resistors.	This action is being implemented.
4	Engraving of Government assets should be expedited for proper property identification and security against theft	Government assets are being engraved and all new supplies include engravement as part of the contract agreements.	The management is ensuring all government assets are engraved.
5	Renovation of the District Headquarters main building be prioritized to reduce the risk factor.	No action yet.	Open
6	The assets recommended for disposal should be assembled and the process for disposal be expedited	The accounting officer has already written to the line Ministries and partners requesting for clearance to dispose off.	In process.
7	Council should give a priority to the engraving of all its assets. It should be a policy for new items to leave stores after engraving.	The accounting officer promised to implement the recommendation.	In process.
8	Medicines that expire should be disposed off using the right channels to avoid the risk of giving them to patients and environmental risks caused by poor disposal methods.	The DHO and HU in charges explained that most of the expired medicines have always been collected by NMS for proper disposal.	Resolved, though the collection process takes long.

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
9	Have a store with proper security for the district assets and inventories.	The accounting officer explained that this is on the district development plan but was constrained by lack of funding.	On plan
10	All assets due for boarding off should be disposed off on time to avoid further loss of value.	The accounting officer had written to various stakeholders in consultation about disposing off the donated assets.	In process
11	The council should lobby all the possible partners and funders to acquire funding for construction of a mortuary at the health centre IVs of Karugutu and Rwebisengo.	The accounting officer said that this was on the DDP and has always been shared in the stakeholder's interactions, though it has not yet attracted attention.	In process

ASSET FINDINGS

1. The District still lacks adequate storage space for its assets and Inventory, this leads to continued loss of value of assets that are ready to be disposed of. Due to unsafe storage of inventory, council is most prone to losing some of its inventory through weather effects and theft as most of the assets were found abandoned in the compounds of both the District Headquarter and at the LLGs headquarters and health facility compounds.
2. Some assets that were recommended for boarding off since the year 2015/16 were still in place having lost value further. This is attributed to the failure of council to take up some of the recommendations of the Board of Survey teams in time. The defects of asset life and theft affect these assets due to delay in the procurement process.
3. Most of the council assets are still not engraved, thus making it hard to confirm if these assets are genuine properties of the council, despite all the promises that have continuously been given to the previous boards of survey.
4. Most of the District land is still not titled or lack land titles. This puts the council developments on such lands highly risky as the land together with the Development thereon may be claimed by other private owners.

5. As observed before in the previous board of survey, of all the Health Facilities that we visited, still non-had neither a mortuary nor a standard Incinerator, implying that whenever a patient dies, they remain mixed up -with those who are still alive. This creates fear and fatigue in the minds of the patients.
6. Some medicines still take long in stores implying that some drugs ordered are excess to requirement. This creates a risk of exposure by patients and the climate during exposition of the expired medicines.
7. Most of the district vehicles were kept under open control of individual staff and this keeps them under threat of wear and tear on none district activities.
8. The assets recommended for boarding off by previous boards of survey are kept in various locations, which expose them to risks of theft and wear and tear due to weather hazards.
9. The district does not maintain a specific register for all the motor vehicles and motor cycles that are in the garage and those due for maintenance, this exposes the assets to severe breakdown and loss and increases cost.
10. Some staff are given multiple assets for use like laptops, this exposes these assets to loss and/or creates shortages that could have been settled.
11. Some assets like milk cooling machines in Rwamabale and Rwebisengo, and milling machines like that of Itojo, Nombe and Kisina lack functional management committees, this exposes them to mismanagement and consequently loss.
12. The district does not have a clear assets maintenance plan especially for buildings and this exposes them to loss.

Other Findings

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

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	Land			4,133,228,000
2	Buildings and structures			10,728,093,482
3	Motor Vehicles			682,475,162
4	ICT Equipment			122,857,680

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Nissan Patrol Vehicle	Reg. No. UG 1192R
2	Vehicle Pick-up	UG 2279M
3	Grader	LG001-093
4	Suzuki Motorcycle	UG 2149A Suzuki
5	Five blue TVS Motorcycles	LG 0053 05
6	Five blue TVS Motorcycles	LG 0055 05
7	Five blue TVS Motorcycles	LG 0073 05
8	Five blue TVS Motorcycles	LG 0054 05
9	Five blue TVS Motorcycles	LG 0055 05
10	Honda XL	UG 23160R
11	XL 125 Red	LG0069-05
12	Yamaha	UG-4463M
13	Yamaha	UDR 219 Y
OTHER ITEMS		
	DESCRIPTION	QUANTITY
14	Photocopying machines.	
15	HP Photocopying machines.	NTOR/STAT/PRINT/2014/01
16	HP Photocopying machines.	NTO/DLG/ADMN/2013/02
17	blue wooden chairs	3
18	black office executive chairs	3
19	Rolling chair	NTOR/STAT/DSKT/2011/03.
20	Desktop Computer	NTOR/STAT/DSKT/2011/01.
21	HP Printer	5
22	CPU	1
23	vehicle batteries	2
24	solar batteries	3
25	Unlockable Cabin	NTO/DLG/ADMN/CABIN/2011/02
26	10 used 16' 17' vehicle size tyres.	10
27	Tent	UNICEF
28	Rolling Generator	1
29	HP LaserJet Printer/Photocopier	NTOR/DESTOP40603

STORES FINDINGS

1. Some of the Schools were inaccessible due to floods
2. The balances agree in all the Health Center stock books.
3. There is a qualified Accounts staff and does a monthly check on the stores
4. There is need to provide space to avoid asset damages as the store space is inadequate

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	Ntoroko DLG General Fund	BANK OF AFRICA	5543630006	30,471	30,471	UG X
2	Ntoroko DLG LEGS-Project	BANK OF AFRICA	5570580006	0	0	UG X
3	Ntoroko DLG UNHCR Project	BANK OF AFRICA	5570570000	0	0	UG X
4	Ntoroko DLG YLP Recovery	KCB	2203112174	173,954	73,954	UG X
5	Ntoroko DLG UWEP Recovery	KCB	2290410918	22,221	22,621	UG X
6	Ntoroko DLG UNICEF	ABSA	6002711255	54,003	54,003	UG X

RECOMMENDATIONS

1. The accounting officer should take charge of all the movable assets like vehicles that were under the control of individual staff members and make them diverge from one centre for him to be able to manage wear and tire, and have in place a better fleet management mechanism.
2. Council should give a priority to the engraving of all its assets as promised earlier. It should be a policy for new items to leave stores after engraving.
3. Council should ensure that all its land is titled.
4. Medicines that expire should be disposed off using the right channel to avoid the risk of giving them to patients and climate risks attached to poor disposal methods.
5. Have a store with proper security for the district assets and inventories.

6. The procurement process for all assets due for boarding off should be given a timeline to avoid further loss of value and theft.
7. The council should lobby all the possible partners and funder to acquire funding for construction of a mortuary at least at all the Health Centre IVs of Karugutu and Rwebisengo.
8. The council should have all the assets that have been recommended for disposal assembled in one secure place to avoid further loss of value and vandalism.
9. The mechanical fore man/ fleet manager should maintain a central record of all vehicles and motorcycles that are under mechanical management in the different garages to reduce on the risk of using unqualified service providers and vandlisation.
10. The accounting officer should have in place a record of distributed assets like computers to staff to avoid giving multiple computers to the same staff, and in turn avoid vindication of the assets by staff.
11. The council should always put in place functional management teams for council assets such as milling machines and milk cooling machines, and also have them trained for easy management and proper maintenance mechanisms.
12. Council should develop a clear plan for maintenance mechanism for all her assets including machines and buildings to reduce on the risk of loss to wear and tear due to long usage without maintenance that also comes along with high cost of maintenance.

911 NTUNGAMO DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Engraving of all District assets for safety and identification of all Government assets and this should be budgeted for by each entity.	All LLGs were directed to budget for the activity.	Follow up to be done this FY 2024/2025 to check on compliance levels
2	Boarding off trees that belong to the district, since they are old enough to be harvested. The total number of trees to be disposed of include; 14 Grevelia, 4 Markhamia, 9 Cedrelaodata, 12 eucalyptus grandis.	The trees were boarded off	Harvesting in progress
3	Boarding off 133 eucalyptus grandis outside the district headquarter compound.	The trees were boarded off	All trees were harvested
4	Boarding off of all assets and items that are non-functional or grounded as per the board of survey report 2022/2023.	Partly done	The process will be completed this FY 2024/2025
5	Boarding off old vehicles that have been parked in the yard and those that have faced serious vandalism and have become scrap.	Not done but we requested for clearance from mother ministries to board them off.	Authority to board them off not yet secured.
6	Boarding off the mattresses, pillows and bed sheets that are in containers parked in the yard totaling to mattresses 40, blankets 37, pillows 40, bed sheets 37 pairs, since the intended purpose was taken over by events, they were originally meant for District Agriculture Training Centre which never took off.	Not done	To be disposed of this FY 2024/2025
7	Boarding off of flames of motorcycles as scrap in the yard store in order to pave way for valuable items.	Not done	To be disposed of this FY 2024/2025
8	Boarding off of mark sheets that were counted in sacks, totaling 40 that are outdated and no longer useful.	Not done	To be disposed of this FY 2024/2025
9	Boarding off of items that were got from the former medical stores totaling to 40 iron sheets, 5 windows, 2 metallic doors and 10 motor tyres.	Not done	To be disposed of this FY 2024/2025
10	Boarding off of 11 metallic bed scrap in the district parking yard	Not done	To be disposed of this FY 2024/2025

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
11	Boarding off of all old computers, old monitors (scraps) that were found in departments and stores.	Not done	To be disposed of this FY 2024/2025
12	Boarding off the old maize milling machine-container number 2210 in the district yard.	Not done	To be disposed of this FY 2024/2025
13	Boarding off the old water bowser water tank-near the district headquarters toilets and should be towed to the parking yard.	Not done	To be disposed of this FY 2024/2025
14	Boarding off a dump track LG-0019-39 parked at Nyabubaare, Kahunga ward.	Not boarded off but the vehicle was towed to the district yard	To be disposed of this FY 2024/2025
15	Boarding off dump trucks that were parked in the Municipality. The same should immediately be towed to the district parking yard for safe custody.	Not done	To be disposed of this FY 2024/2025
16	Retrieving all non-functional items and scraps from all lower Local Governments and health centres. These include; maruti motor vehicle at Nyakyera TC, Maruti vehicle in Ngoma HCIII, Tricycle motorcycle at Ngomba HC II in Nyakyera T.C, Scrap bicycles at Kyamwasha, Buhanama and Nyaburiza HC11s and other grounded motor cycles and vehicles in all lower local Governments.	Arrangements to retrieve the items are under way	The process to be completed this FY 2024/2025
17	Disposing off the none functional theatre machines at Itojo hospital.	Not done	To be disposed of this FY 2024/2025
18	Functionalising the washing machine and ironing machine for Itojo hospital.	This was done	The machine was properly assembled and put to use
19	Updating the asset register every financial year by all government entities.	Not done	Arrangements are being made to conduct quarterly meetings to address the gap.
20	Putting mechanisms to inspect all government lands, government motorcycles and motor vehicles on a regular basis for proper planning.	Not done	Preparations are under way to have this done.
21	We request that more funds be allocated for board of survey exercise due to its magnitude and urgency	This was done	Funding for board of survey was beefed up

ASSET FINDINGS

1. Most Government assets at the district headquarters and lower local governments including health facilities, town councils, Sub Counties and schools were not engraved. This poses a greater risk of being stolen without being traced.
2. There is no system to retrieve out of use items from various entities and offices for safe custody in one place.
3. The District Store has run out of storage space because old inventory that should be disposed of have taken up a lot of space and hence denying good inventory practices to the new inventory in stores.
4. Recommendations of previous Boards of Surveys of boarding off old and obsolete items have never been implemented; that is stationery reported for instance un graded graduated tax tickets, grounded motor vehicles and motorcycles, obsolete items at Itojo Hospital that include beds, generators and vehicles among others.
5. The PDU is full of bid documents which are no longer needed and these should be destroyed to create space.
6. The District service commission is also full of tonnes of application forms of so many years ago and permission to destroy them should be sought from relevant authorities in order to create space.
7. The laundry at Itojo Hospital is parked with unsorted metallic items to its full capacity leaving no space for use. Other out of use items which include old beds, chairs and other metallic items are piled at the verandah and have been there for quite long without anybody minding about their fate. All these should be sold off to create space for use.
8. The following items at Itojo Hospital should be boarded off because they have depreciated beyond repair; 2 generators, one big generator-Benz-DIN6270 and one small generator-CAV296 Oliepei (controleren), Suzuki pickup registration numbers LG-0030-31, Peugeot pickup LG 0031-31, motorcycle Reg. No. UG 0512-M and a number of other old and broken metallic items.

9. Bank balances that existed at the close of the financial year were already committed to cater for ongoing projects and activities.
10. Most entities did not have updated asset registers and lacked standard books to use.

Other Findings

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

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	Land	234 pieces		
2	Building	486		
3	TRANSPORT EQUIPMENT	246		
4	ICT EQUIPMENT	328		
5	OFFICE EQUIPMENT	70		
6	MEDICAL EQUIPMENT	18		
7	MACHINERY	7		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Double cabin Pick up Vehicle (Itojo Hospital)	LG 0030-31
2	Peugeot vehicle (Itojo Hospital)	
3	Motorcycle; Nyakyera SC-Honda	
4	Maruti vehicle at Nyakyera T.C	UAA 092N
5	Double cabin Pick up; District H/Q	UAA 643N
6	Double cabin Pick up; District h/q	LG 0023-39
7	Double cabin Pick up; District h/q	LG 0031-39
8	Double cabin Pick up; District h/q	UG 0423M
9	Motorcycle Jialing; District h/q	LG 0006-094
10	Double cabin Pick up; District h/q Yard	UAA 1152
11	Double cabin Pick up; District h/q Yard	UG 0178R
12	Double cabin Pick up; District h/q Yard	UAA 574F
13	Dump truck; District h/q Yard	LG 0020-39
14	Double cabin pick-up; District h/q Yard	UG 0466S
15	Water bowser; District h/q Yard	LG 0050-39
16	Dump truck; District h/q Yard	UG 0019
17	Double cabin Pick up; District h/q Yard	LG 0042-31
18	Tri-Cycle at Ngomba HCII Nyakyera T.C	UG.0312M
19	Tractor Kitwe T.C	LG.0011-094
20	Pick Up double cabin; Kitwe HCIV	UG.2358M
21	Pick Up double cabin at Itojo Hospital	UG.2071M
22	Pick Up double cabin at Itojo Hospital	UG.4053M
23	Motorcycle at Itojo Hospital	UAC.792U
24	Bicycle at Ngomba HCII in Nyakyera T.C	MC002NYTC/ UG.6367M

S/N	ITEM DESCRIPTION	REG.NO/TAG No
25	Motorcycle; Nyakyeru SC	LG.0061-39
26	Motorcycle at Kitwe HCIV	UG 1371R
27	Mitsubishi double cabin; Kitwe HCIV	UG 4731R
28	Motorcycle at Ruhaama SC	YM12028125
29	Motorcycle at Ruhaama SC	LG.0011-094
30	Motorcycle at Ruhaama SC	UG 2151M
31	Motorcycle at Ruhaama East SC	UAC 792U
32	Motorcycle in the parking yard	UM 1381
33	Double cabin Pick up	UG 2716R
34	Dump truck in the District compound	LG 0004-094
35	Double cabin Pick up	LG 0005-094
36	Double Cabin Pick Up in the yard	UG 0177R
37	Motor vehicle in the yard	UAY 623
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
38	Land rover scrap; District h/q Yard	
39	Tractor Komatsu; District h/q Yard	
40	Water bowser tank; District H/Q	
41	Maruti Vehicle; Ngoma SC	
42	old beds at Itojo Hospital verandah	15
43	Un sorted items at Itojo Hospital Laundry	
44	Metallic water tank sheets behind the district canteen	
45	Unsorted items in the district store in the yard.	
46	A lot of application forms in the District Service Commission	
47	A lot of bid documents in PDU	
48	Old Building at Kitondo HCIII Ihunga SC	
49	Cracked Maternity ward Building at Rukoni HCIII in Kibatsi SC	
50	Mark sheets in the yard store	
51	Tractor; scrap in the District yard	
52	old vehicle tyres	20
53	vehicle scraps in the yard without registration numbers, no engines and gear boxes	15

STORES FINDINGS

1. The District Store has run out of storage space because old inventory that should be disposed of have taken up a lot of space and hence denying good inventory practices to the new inventory in stores.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank account name	Bank name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Ntungamo district general fund	Stanbic	9030013558824	12,052,768	12,052,768	UGX
2	Ntungamo district youth project	Dfcu bank	01983501001035	37,024	37,024	UGX
3	Ntungamo district youth recovery a/c	Dfcu bank	01983501001041	1,965,625	1,965,625	UGX
4	Ntungamo district uwep operations	Dfcu bank	01983501000876	0	0	UGX
5	Ntungamo district uwep recovery a/c	Dfcu bank	01983501000877	11,205,575	11,205,575	UGX

S/N	Bank account name	Bank name	Account Number	Bank Balance	Cash Book Balance	CUR
6	Ntungamo District Youth operations a/c	Dfcu Bank	01983501001036	0	0	UGX
7	Ntungamo district school nutrition a/c	Stanbic	9030013558727	40,434	40,434	UGX
8	Itojo hospital delegated fund	Stanbic	9030005759292	3,064,770	3,064,770	UGX
9	Ntungamo district unicef specific	Centenary	5310500045	3,392	3,392	UGX
10	Ntungamo district imprest	Stanbic	9030009122337	900,091	900,091	UGX
11	Ntungamo district dlq acdp	Centenary	3100056404	9,475	9,475	UGX
12	Eriya kategaya memorial technical institute ntungamo	Centenary	3100064162	0	0	UGX
13	Ntungamo district green climate fund	Centenary	3100070462	178,820,075	178,820,075	UGX
14	Nyamunuka town council general fund	Centenary	3100048668	33,714	33,714	UGX
15	Nyamunuka town council ddeg	Centenary	3100048670	27,572	27,572	UGX
16	Nyamunuka town council works and technical services	Centenary	3100048671	26,403	26,403	UGX
17	Nyamunuka town council operations	Centenary	3100048669	60,171	60,171	UGX
18	Nyabihoko subcounty operations	Stanbic	9030005706113	339,670	339,670	UGX
19	Nyabihoko subcounty general fund	Stanbic	9030005705931	314	314	UGX
20	Nyabihoko subcounty lgdp2	Stanbic	9030005760703	6,409,353	6,409,353	UGX
21	Ntungamo district adm kibatsi sub county	Stanbic	9030005706032	32,018	32,018	UGX
22	Kibatsi sub county operations	Stanbic	9030005706083	3,171	3,171	UGX
23	Kibatsi sub county lgdp2	Stanbic	9030005760444	117	117	UGX
24	Rwamabondo town council general	Centenary	3100057031	226,301	226,301	UGX
25	Rwamabondo town council operations	Centenary	3100057349	41,144	41,144	UGX
26	N.d.a rugarama s/county	Stanbic	9030005705990	44,968	44,968	UGX
27	Rugarama sub-county	Stanbic	9030005705982	6,477	6,477	UGX

S/N	Bank account name	Bank name	Account Number	Bank Balance	Cash Book Balance	CUR
28	Rugarama s/c lgdp 2	Stanbic	9030005760371	12,846,259	87,389	UGX
29	Kitwe town council collections	Centenary	3100033288	10,016,516	10,016,516	UGX
30	Kitwe town council operations	Centenary	3100033293	29,942	29,942	UGX
31	Kitwe town council lgmsd	Centenary	3100033301	122,037	122,037	UGX
32	Kitwe town council work & technical services	Centenary	3100033296	4,846,057	4,846,057	UGX
33	Bwongyera s/c	Stanbic	9030005706091	1,791,247	1,641,247	UGX
34	Bwongyera s/c general fund	Stanbic	9030005706008	19,557	19,557	UGX
35	Bwongyeras/c lgmsd	Stanbic	9030005760401	2,451	2,451	UGX
36	Nyamukana town council general fund account	Centenary	3100055626	6,092	6,092	UGX
37	Nyamukana town council operations account	Centenary	3100056761	19,687	19,687	UGX
38	Ruhaama east sub county general fund	Centenary	3100033322	398,008	398,008	UGX
39	Ruhaama east sub county operations	Centenary	3100033323	1,246,346	1,246,346	UGX
40	Ruhaama east sub county lgmsd	Centenary	3100033324	501,162	501,162	UGX
41	Ruhaama sub county lgmsd/lgdp2	Stanbic	9030005760398	3,613	3,613	UGX
42	Ruhaama sub county development fund	Stanbic	9030005705729	6,976,347	6,976,347	UGX
43	Ruhaama sub county collection	Stanbic	9030005706059	992,915	992,915	
44	Rweikiniro s/c lgdp2	Stanbic	9030005760452	240,073	240,073	UGX
45	Ntmo d.a rweikiniro s/c	Stanbic	9030005705915	14,085	14,085	UGX
46	Rweikiniro sub county	Stanbic	9030005706075	20	20	UGX
47	Rubaare s/c general fund	Stanbic	9030005706121	129,069	129,069	UGX
48	Rubaare sub county lgdp11	Stanbic	9030005760339	19,160	19,160	UGX
49	Rubaare sub county	Stanbic	9030005705680	7,210,930	10,930	UGX
50	Ntungamo s/c operations a/c	Stanbic	9030005705737	10,538,003	10,538,003	UGX
51	Ntungamo s/c lgdp2 a/c	Stanbic	9030005760363	3,588,965	3,588,965	UGX

S/N	Bank account name	Bank name	Account Number	Bank Balance	Cash Book Balance	CUR
52	Ntungamo s/c general fund a/c	Stanbic	9030005706040	56,428	56,428	UGX
53	Kayonza s/c county lgdpii	Stanbic	9030005760428	2,763	2,763	UGX
54	Kayonza s/c general fund	Stanbic	9030005706164	0	0	UGX
55	Kayonza scty operations	Stanbic	9030005706474	9,957	9,957	UGX
56	Ihunga subcounty general fund	Stanbic	9030005706156	768,833	768,833	UGX
57	Ihunga subcounty lgdp2	Stanbic	9030005760533	-74,357	-74,357	UGX
58	Ihunga sub county operations	Stanbic	9030005706105	7,206	7,206	UGX
59	Ihunga hciii	Centenary	3201589992	81,537	81,537	UGX
60	Itojo s/c collections	Stanbic	9030005759403	40,560	40,560	UGX
61	Itojo s/c operations	Stanbic	9030005606437	477,591	477,591	UGX
62	Itojo s/c lgdp2	Stanbic	9030005760436	34,461	34,461	UGX
63	Nyarubare health centre ii	Stanbic	9030004991051			UGX
64	Rwashamaire town council coll. Acc	Centenary	3100033290	212,039	212,039	UGX
65	Rwashamaire town council operations a/c	Centenary	3100033292	109,577	109,577	UGX
66	Rwashamaire town council lgmsd	Centenary	3100033300	226	226	UGX
67	Rwashamaire town council roads	Centenary	3100033299	21,337,994	21,337,994	UGX
68	Rwashamaire town council administrative units	Centenary	3100047935	4,193	4,193	UGX
69	Rwoho t/c general fund	Centenary	3100051915	7,718	7,718	UGX
70	Rwoho t/c operations	Centenary	3100051916	13,526	13,526	UGX
71	Rukoni east general fund	Centenary	3100033281	520,396	520,396	UGX
72	Rukoni east operations	Centenary	3100033282	109,032	109,032	UGX
73	Rukoni east local development grant	Centenary	3100033283	12,775	12,775	UGX
74	Nyabushenyi sc general fund	Centenary	3100067988	15,328,003	15,328,003	UGX
75	Nyabushenyi sc operations	Centenary	3100067986	91,004	91,004	UGX
76	Kagarama town council collection acc	Centenary	3100033325	14,174	14,174	UGX

S/N	Bank account name	Bank name	Account Number	Bank Balance	Cash Book Balance	CUR
77	Kagaramatown council operations	Centenary	3100033326	19,493	19,493	UGX
78	Kagarama town council lgmsd	Centenary	3100033327	7,174	7,174	UGX
79	Kagarama town council road fund	Centenary	3100033328	22,984	22,984	UGX
80	Nyakyera t/c operations account	Centenary	3100056634	11,973	11,973	UGX
81	Nyakyera t/c general fund account	Centenary	3100056635	82,874	82,874	UGX
82	Rukoni west sub county lgdpil	Stanbic	9030005760754			UGX
83	Rukoni West Sub County General fund	Stanbic	9030005706024			UGX
84	Rukoni west sub county	Stanbic	9030005705753			UGX
85	Nyakyera s/c collection acc	Stanbic	9030005706067	901,179	901,179	UGX
86	Nyakyera S/C Dev,t fund	Stanbic	9030005705745	3,798	3,798	UGX
87	Nyakyera S/C LGMSD	Stanbic	9030005706606	13,485	13,485	UGX
88	Nyarututnu S/C General fund	CENTENARY	3100064291	3,215	3,215	UGX
89	Nyarutuntu s/c operations acc	Centenary	3100064214	3,142	3,142	UGX
90	Nyarutuntu S/C DDEG	CENTENARY	3100100193	2,090	2,090	UGX
91	Rweikiniro hciil	Centenary	9030005138530	131,503	131,503	UGX
92	Kakukuru-rwenanura operations	Centenary	3100083565	70,960	70,960	UGX
93	KAKUKURU-RWENANURA General fund	CENTENARY	3100083566	1,263,361	1,263,361	UGX
94	Kishami health centre iil	Stanbic	9030004032542	120,917	120,917	UGX
95	Rugarama north sc general fund	Centenary	3100065946	87,944	87,944	UGX
96	Rugarama north sc operations	Centenary	3100065945	7,952,851	77,248	UGX
97	Kafunjo-Mirama T/C General fund	CENTENARY	3100051880	899,614	899,614	UGX
98	Kafunjo-mirama t/c operations	Centenary	3100051883	11,565	11,565	UGX
99	Kafunjo-mirama t/c ddeg	Centenary	3100100447	8,904	8,904	UGX
100	Kitwe health centre iv	Stanbic	9030005606062	3,951,375	3,951,375	UGX

S/N	Bank account name	Bank name	Account Number	Bank Balance	Cash Book Balance	CUR
101	Kibeho HCII	Stanbic	9030005775956	1,290	1,290	UGX
102	Rubaare t/c lgmsd	Centenary	5310000046	84,854	84,854	UGX
103	Rubaare t/c administrative units	Centenary	3100057340	6,875	6,875	UGX
104	Rubaare t/c operations	Centenary	5310500032	7,965,083	7,965,083	UGX
105	Rubaare t/c general fund	Centenary	5310500030	3,845	3,845	UGX
106	Rubaare t/c works & tech serv	Centenary	5310500040	129,635,549	129,635,549	UGX
107	Rubaare hciv	Stanbic	9030005605988	363,958	363,958	UGX
108	Rwentobo-Rwahi T.C General fund	CENTENARY	3100051838	184,503,733	184,503,733	UGX
109	Rwentobo-rwahi t.c operations	Centenary	3100051840	54,806	54,806	UGX
110	Rwentobo-rwahi t.c ddeg	Centenary	31000100244	1,197	1,197	UGX
111	Ngoma sub county operations acc	Stanbic	9030005705761	42,431	42,431	UGX
112	Ngoma sub county lgdp2	Stanbic	9030005760525	363,624	23,624	UGX
113	Ngoma sub county general fund	Stanbic	9030005706172	81,279	81,279	UGX
114	Karuruma health centre iii	Stanbic	9030005606240	47,038	47,038	UGX

RECOMMENDATIONS

1. Engraving of all District assets for safety and identification should be prioritized and budgeted for by each entity.
2. All entities should be compelled to maintain assets registers and update it regularly. This will ease the work of subsequent board of surveys since information will readily be available. To this effect, the finance department should avail standard asset register books to all lower entities.
3. The committee recommends for boarding off of all assets and items that are non-functional or grounded as per the board of survey report 2023/24 as indicated below;
4. Old vehicles that have been parked in the yard and those that have faced serious vandalism and have become scrap.

5. 40 mattresses, 37 pillows, 37 blankets and 37 pairs of bed sheets that are in containers parked in the yard. The items were originally intended for District Agriculture Training Centre at Nyarutuntu which never took off.
6. Scrap motorcycle flames that are heaped in the store in the yard to get space for valuable items.
7. Mark sheets that are heaped in sacks in the district yard.
8. 20 Iron sheets that were got from the former medical stores, 5 windows, 30 metallic and wooden doors that were removed from the administration block during renovation, and 25 motor tyres.
9. All the doors that were removed from the offices in the main administration block during renovation should be sold off. They are now piled up in the district store while others are lying in the quadrangle space adjacent to the council hall.
10. 15 metallic bed scrap at Itojo Hospital verandah.
11. 15 vehicle scraps without number plates and some without engines and gear boxes in the yard should be sold off.
12. All old computers, old monitor (scraps) that were found in departments and stores.
13. The old maize milling machine-container number 2210 in the district yard.
14. The old water bowser tank abandoned between the district headquarters toilets and the generator house that has now been covered by grass. In the meantime, the same should be towed to the parking yard for safe custody.
15. 2 Dump tracks registration numbers LG-0019-39 and UG 0019 because they are none functional and no longer helpful.
16. Old theatre machines; 2 generators and all other old items at Itojo hospital.
17. Efforts to secure permission to destroy tonnes of application forms and bid documents in the District service commission, Procurement and disposal unit and District Yard should be made because they are consuming space which would have served other purposes.

18. The committee recommends that the Chief Administrative Officer should put arrangements to retrieve all non-functional items and scraps from all lower Local Governments and health centres to the district headquarters where they can be viewed and sold. These include old beds at Kitwe HCIV, Maruti vehicle at Nyakyera TC, Maruti vehicle at Ngoma SC, tri-cycle at Ngomba HCII in Nyakyera T.C, Scrap bicycles at Kyamwasha HCII, Buhinama HCII, Nyaburiza HC11 and other grounded motor cycles and vehicles in all lower local Governments.
19. The district should put mechanism to inspect all government lands, government motorcycles and motor vehicles on a regular basis to know their status for proper decision making.
20. Most vehicles and motorcycles are not owned by the District and it is difficult to sell them off. The Chief Administrative Officer should seek and obtain permission from relevant authorities to board off such items.
21. Lack of standard assets registers in most lower units. This makes it hard for such units to maintain proper assets registers. They improvise with any available books to have a record of assets owned. CFO should address this by providing required standard tools.
22. Ministry of finance should regularly train the Board of survey teams across the country to equip them with knowledge on how to conduct the exercise.
23. Lack of knowledge about board of survey exercise by some entities like education institutions. Some heads of education institutions confessed that they were not aware of what is meant by board of survey and have never heard about it. There is therefore need to sensitise such categories about board of survey.
24. All Government entities should always request for certificates of bank balances and reconcile their cash books timely to avoid causing the board of survey delays in compiling and submitting the board of survey report

PICTORIALS



912 NWOYA DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Procurement and Disposal Unit needs to craft modalities for disposal of Transport equipment and other obsolete assets specified in the disposal sheet.	The PDU has been cleared to do disposal based on the recommendation of the Board of survey	The regional government valuer to do valuation of the assets earmarked for disposal
2	Departmental Asset registers should be updated on a quarterly or annual basis.	The asset register for the vote has been developed	The entity has digitalized the asset register in line with PBS
3	Land hosting Government assets should have legal land ownership documents; thus, the responsible officers should therefore interest themselves in the document processes.	The senior land office is tasked to spear head the titling of the land hosting government assets	There is a procurement process on going to outsource the titling of all district land.
4	Vehicles that have parked for long in Gulu and Kampala garages should be towed back to the District H/q to minimize further losses	Partially done	3 vehicles were towed to the District HQ but others are still parked in Gulu and Kampala
5	The district should endeavour to incorporate BoS activity in the annual work plan and budget	Done for the next FY	This has continued to affect the timeliness of the BoS report by the vote.

ASSET FINDINGS

1. Most vehicles and motorcycles donated to Nwoya District Local Government lack log books/ownership documents as they were given with user rights only.
2. Stores accommodation especially in Anaka Hospital and the parking space at the district store are not adequate for all the movable Assets.
3. Land ownership documents of most schools, markets, storage facilities and Health centers were not complete (not titled).
4. District vehicles (six in number), at the time of survey, were parked at various garages in Gulu with no sign of work in progress.
5. Motor cycles and vehicles that have been parked for long in the various garages and yards seem to be losing parts one by one.
6. Assets recommended by BoS for write off and disposal in the previous financial years had not been disposed.
7. The entity has never budgeted for the BoS undertaking. This has continued to impact on the quality of the data collected.

Other Findings

S/N	Item	Units	Amounts
1	Payables	5	147,181,375
2	Receivables	5	2,596,563,790
3	Subversion		
4	Investment		
5	Losses	3	220,331,352

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	Land	93		8,115,697,236
2	Buildings & structures	627		16,885,971,273
3	Transport equipment	161		8,097,797,971
4	Office equipment	420		143,645,000
5	Medical equipment	6926		747,928,700
6	ICT equipment	473		626,258,000
7	Machinery & equipment	16		327,669,984
8	Furniture & fitting	774		2165,335,000

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	ISUZU DMAX	LG 0185-09
2	Nissan Hard Body	LG0014-71
3	Toyota Double cabin Pickup	LG0003-71
4	Motor Vehicle Toyota Land Cruiser	UG 2451M
5	Double cabin (MITSUBISHI) L200	UAS 971G
6	Ambulance Van (NISSAN)	UAA 890Y
7	Ambulance (SUZUKI MARUTI)	UG 3495M
8	Nissan Hard Body(White)	UAS 926X
9	Double cabin (NISSAN)	
10	Land cruiser	
11	Double cabin (MITSUBISHI) WHITE	UG 0182R
12	Double Cabin (FORD RANGER)	LG0022-095
13	Motor Cycle	UG 2183R
14	Motor Cycle (YAMAHA)	UDX141Y
15	Motor Cycle (JAILING)	UDE712Y
16	Motor cycle (YAMAHA AG)	LG0046-71
17	Motor cycle BMK80	UG 2594M
18	Motor cycle BMK80	UG2593M
19	Motor cycle JINCHENG	LG 0004-095
20	Motor cycle-YAMAHA AG	No Plate
21	Motor cycle-YAMAHA AG	Not plate
22	Motor cycle-YAMAHA	UBA 008Z
23	Motor cycle- SUZUKI TF 125	UG 2218A
24	Motor cycle-Jialing	UG 2178R
25	Motor cycle-YAMAHA AG	UG 0868M
26	Motorcycle Yamaha DT	UDQ 087N
27	Motorcycle Yamaha DT	UDA 254U
28	Motorcycle Jailing Honda 12SE	UG 2844R,

S/N	ITEM DESCRIPTION	REG.NO/TAG No
29	Yamaha Motorcycle	UG 3021R
30	Motorcycle Honda	Eng KRJPXL322032
31	Motorcycle Honda Eng No: WH156FM1-2*07D72579*Chassis	LWBPCJ1F97108 394*
32	Motorcycle Honda Eng No: 3TT-168315 Chassis No: DEO2X-045559	

STORES FINDINGS

1. Out of the stores inspected, assets worth UGX 609,083,000 have been confirmed in good storages. Assets worth UGX 573,523,000 (94%) are for Micros scale irrigation program which are for temporary storage and will be taken up by the farmers while UGX 35,560,000(6%) are for water sector. Though the storage in the main store at the district looks congested, it will be free once the famers pick their equipment.
2. The used tires and the metal scraps from the bore holes are recommended to be sold off as scraps

CASH AND BANK FINDINGS

- 1 The BoS team was able get the cash and bank balances from the accounts within the entity, the cash and book balance as at 30th June was at UGX 764,795,515. 49% of this balance was at the health facilities, 24% was for DDEG at the Lower Local Government, 10% was in the general collection accounts, 7% was with schools, 4% for Community Access roads (CAR), 3% was for UWEP&YLP, 3% for statutory bodies. The details of the bank accounts operated by the entity are included in the financial statements and their respective reconciliations attached in the annexes.
- 2 The entity has a total of UGX 141,181,375 in payables. 87.2% (UGX 123,056,375) is in constructions of health centers III while 12.8% (UGX 18,125,000) was for office equipment.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Agung Community S.S	Stanbic	1630043000041			UGX
2	Agung Ps	Stanbic	9030006242293	966		UGX
3	Alelele Ps	Stanbic	903000624210	9115		UGX
4	Alero Ps	Stanbic	9030006242064			UGX
5	Alero Senior Sec Sch	Stanbic	1093500278812			UGX
6	Alero Sub-County Car	Dfcu	01983501005206	10,105,506	10,105,506	UGX
7	Alero Sc Collection		01983501005024	1,529,861		UGX
8	Alero Sub-County a/c		01983501005205	2,667,204		UGX
9	Alero Sc Ddeg	Dfcu	01093554683740	66,531,746		UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
10	Alokolum Gok Ps	Stanbic	9030006242501	50,293		UGX
11	Amuru Alero Ps	Stanbic	9030006242722			UGX
12	Anaka Central Ps	Stanbic	9030006242692	17,912		UGX
13	Anaka Hospital Private Wing A/C	Post Bank	163043000051	930,168		UGX
14	Anaka Kulu Amuka Ps	Stanbic	9030004057545	1,630		UGX
15	Anaka P.7 School	Stanbic	9030006242498	10,827		UGX
16	Anaka Sub-County Car	Dfcu	01093554766502	6,788,074		UGX
17	Anaka SC Collection	Dfcu	01983501009166	454,482		UGX
18	Anaka SC Council	Dfcu	01983501009165	7,975,176		UGX
19	Anaka SC Ddeg A/C	Dfcu	01093504678650	31,084,587		UGX
20	Anaka SCRevenue Uwa		01983501001568			UGX
21	Aparanga Hc Ii	Dfcu Bank	01093500465458	1,685,438		UGX
22	Aparanga Ps	Stanbic	9030006288641	1,786,008		UGX
23	Bidin Ps	Stanbic	9030006288625	472,088		UGX
24	Climate Smart Agriculture(Un Women)	Dfcu Bank	01093657782778			UGX
25	Coorom Ps	Stanbic	9030006242218	65,003		UGX
26	Goro Ps	Stanbic	9030006287882			UGX
27	Got Apwoyo Ps	Stanbic	9030006288854	105,682		UGX
28	Got Apwoyo Sc Car	Dfcu	01093655522914	-		UGX
29	Got Apwoyo Sc Collectiont	Dfcu	01983501005925	3,610,756		UGX
30	Got Apwoyo Sc Council	Dfcu	01983501005926	556,697		UGX
31	Got Apwoyo Sc Ddeg	Dfcu	01093504632714	1,922,461		UGX
32	Got Apwoyo Sc Uwa	Dfcu	01983501008369	29,752		UGX
33	Gotngur Ps	Stanbic	9030006288617	49,855		UGX
34	Kamguru Ps	Stanbic	9030006242099	62,848		UGX
35	Kinene Ps	Stanbic	9030006242072	40,324		UGX
36	Koch Amar Ps	Stanbic	9030006242560	2,803,339		UGX
37	Koch Goma Car	Dfcu	01983501009171	109,625		UGX
38	Koch Goma Central Ps	Stanbic	9030006242250	277,263		UGX
39	Koch Goma Collection	Dfcu	01983501009168	2,147,480		UGX
40	Koch Goma Council	Dfcu	01983501009169	2,856,098		UGX
41	Koch Goma Ddeg	Dfcu	01093554698946	23,897,914		UGX
42	Koch Goma Ps	Stanbic	9030006241505	189,299		UGX
43	Koch Goma Ss	Stanbic	1093500278813			UGX
44	Koch Goma T.C Ddeg	Post Bank	1630043000081	129,354		UGX
45	Purongo Sc Revenuesharing Uwa	Dfcu	01983501007879	22,274,990		UGX
46	Koch Goma General Fund	Post Bank	1630043000078	119,641		UGX
47	Koch Goma T.C Operation	Post Bank	1630043000079	143,667		UGX
48	Koch Goma Uwa	Dfcu	01983501009172	-		UGX
49	Koch Kalang Ps	Stanbic	9030006242129	4,267,833		UGX
50	Koch Laminato Ps	Stanbic	140086896101			UGX
51	Koch Lii Pakiya Ps	Stanbic	9030006148386			UGX
52	Koch Lii Ps	Stanbic	9030006288684			UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
53	Koch Lila Ps	Stanbic	9030007934628	28,900		UGX
54	Lalar Ps	Stanbic	9030006242056			UGX
55	Lamoki Ps	Stanbic	9030006242137	2,760		UGX
56	Lebngec Ps	Stanbic	9030006288714	73,391		UGX
57	Lii Sc Car	Dfcu	01093655556373	39,078		UGX
58	Lii SC Collection	Dfcu	01983501005473	148,898		UGX
59	Lii SC Council	Dfcu	01983501005475	793,954		UGX
60	Lii Sub-County Ddeg	Dfcu	01093594688879	14,372,744		UGX
61	Lii Sub-County Uwa	Dfcu	01983501005478	64,503		UGX
62	Lulyango Ps	Stanbic	9030006288633	160,628		UGX
63	Lungulu Ps	Stanbic	9030006288811	43,821		UGX
64	Lungulu Sc Collection	Dfcu	01983501005479	6,509,990		UGX
65	Lungulu S/C Council	Dfcu	01983501005471	20,526		UGX
66	Lungulu S/C Ddeg	Dfcu	01093504618764	777,147		UGX
67	Lungulu Sc Car A/C	Dfcu	01093655553367	8,713,116		UGX
68	Nwoya District Acdp	Dfcu Bank	01693657782750	-		UGX
69	Nwoya Dlg General Fund	Dfcu Bank	01983501007803	54,317,549		UGX
70	Nwoya District Hospital	Dfcu Bank	01093500055727	307,846,783		UGX
71	Nwoya District Prelnor	Bank Of Africa	7572130006	-		UGX
72	Nwoya District Uwep	Kcb	2290166014	820,925		UGX
73	Nwoya Dlg Uwep Rec	Post Bank	163043000042	21,331,174		UGX
74	Nwoya Dlg Ylp ecovery	Post Bank	163043000018	82,451		UGX
75	Nwoya Health Sub Distict	Dfcu	01093500330381	11,850,566		UGX
76	Nwoya Ps	Stanbic	9030006242285	7,221		UGX
77	Olwiyo Ps	Stanbic	9030006242552	94,731		UGX
78	Ongai Ps	Stanbic	9030008579945	4,631		UGX
79	Oruka Ps	Stanbic	9030005659786	114,592		UGX
80	Paminyai Ps	Stanbic	9030006242145			UGX
81	Paminyai Ps	Stanbic	9030006242145	33,172		UGX
82	Paminyai Sc Ddeg A/C	Post Bank	163043000089	,885,418		UGX
83	Paminyai Sc GenFund	Post Bank	163043000086	613,700		UGX
84	Paminyai Sc Operation	Post Bank	163043000087	6,074,335		UGX
85	Paraa Hc Iii	Dfcu Bank	01093659065824	53,725,229		UGX
86	Paraa Ps	Stanbic	9030006289575	20,405		UGX
87	Patira Ps	Stanbic	9030006242536	12,472		UGX
88	Pope Paul Vi Ss Anaka	Stanbic	9030006240606			UGX
89	Purongo Hill Ps	Stanbic	9030006242110	40,755		UGX
90	Purongo Ps	Stanbic	9030006242714	432,964		UGX
91	Purongo S/C Car	Dfcu	01983501007520	10,598,056		UGX
92	Purongo S/Collection	Dfcu	01983501009181	1,983,635		UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
93	Purongo S/C Council	Dfcu	01983501009180	6,692,104		UGX
94	Purongo S/C Ddeg	Dfcu	01093504670852	39,162,636		UGX
95	Purongo Seed Secsch.	Stanbic	9030008165601			UGX
96	Purongo Tc Ddeg	Post Bank	1630043000085	3,821,804		UGX
97	Purongo Tc Gen Fund	Post Bank	1630043000082	9,230,657		UGX
98	Purongo Tc Operation	Post Bank	1630043000083	972,305		UGX
99	Purongo Tc Road Und	Post Bank	1630043000084	-		UGX
100	St. Kizito Alero Cuku	Stanbic	903006288420	6,321		UGX
101	St. Kizito Bidati Ps	Stanbic	9030006288609	21,633		UGX
102	St. Luke Te-Olam Ps	Stanbic	9030006288668	566,408		UGX
103	St. Peter's Bwobomanam	Stanbic	9030006242684	59,690		UGX
104	Wii Anaka Ps	Stanbic	9030006242706	57,828		UGX
105	Wilacic Ps	Stanbic	9030006242544	72,534		UGX

RECOMMENDATIONS

1. Procurement and Disposal Unit needs to craft modalities for disposal of Transport equipment and other obsolete assets specified in the disposal sheet.
2. Departmental Asset registers should be updated on a quarterly or annual basis.
3. Land sitting on Government assets should have legal land ownership documents, thus, the responsible officers should therefore interest themselves in the document processes.
4. Vehicles that have parked for long in Gulu garages should be towed back to the District H/q to minimize further losses
5. The budget for BoS be included in the work plan for the department of Finance and Administration
6. The entity is come up of the disposal plan of the unserviceable assets

PICTORIALS



914 OMORO DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1.	Four (4) Vehicles Where To Be Boarded Off	No Action Taken	Their Value Is Depreciating, Need Urgent Action.
2.	Nine (9) Motor Cycles Where To Be Boarded Off	No Action Taken	It Should Be Boarded Off This Financial Year
3.	Broken Window Frames, Wooden Benches, Assorted Wooden Furnitures	No Action Taken	Should Be Disposed Off
4.	Used Tires (80 Pcs)	No Action Taken	Should Be Disposed Off
5.	Timbers (12pcs)	No Action Taken	Should Be Disposed Off

ASSET FINDINGS

Findings

Other Findings

S/N	Item	Units	Amounts
1	Payables	12	1,646,246,443
2	Receivables		
3	Subversion		
4	Investment		
5	Losses		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	TOYOTA MARUTI	UG 351M
2	FORD RANGER	UG 296R
3	NISSAN HARD BODY	UG 1874M
4	TOYOTA LAND CRUSER	LG 0003-09
5	YAMAHA DT 125 CC	LG 0049-09
6	YAMAHA DT 125 CC	UBA 336Z
7	HONDA XL 125CC	UG 1971E
8	YAMAHA DT 125 CC	UDX 097 X
9	YAMAHA 118 Z	UBA 118Z
10	HONDA XL 125 CC	UG 059Z
11	HONDA XL 125 CC	LG 011-09
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY

STORES FINDINGS

1. The district store is too congested which limited movement within
2. Inadequate office space as assets belonging to a given department were found to be other departments
3. Some items are not registered in the asset register
4. Some items for repair have outlived their lifespan
5. Houses at the health facility need repair and renovation
6. Heavy infestation of houses at the district by bats
7. Non-declaration of assets by some departments like motorcycles at the homes of staff whose state could not be verified.

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	Omoro District General Fund Account		01093554253044	28,259,785/=	28,259,785/=	UGX
2	Omoro District DINU Account		2290978027	2,135,033/=	2,135,033/=	UGX
3	Omoro District ACDP Account		2291477552	0	0	UGX
4	Omoro District UWEP Loan Recovery Account		2290684031	8,110,961/=	8,110,961/=	UGX
5	Global Fund Account		2290580678	7,242/=	7,242/=	UGX

RECOMMENDATIONS

1. The district store should be organized and all heads of departments should ensure that all items in the store for their departments that are meant for distribution should be given out within the given period
2. All departments should register and declare all the assets in their departments and those keeping other assets at home should bring them back to the office for assessment and further recommendation
3. Motorcycles in the store that cannot be repaired should be boarded off to empty the store
4. Vehicles in the yard should be repaired before their conditions deteriorate
5. Some health facility staff houses and offices need repair and renovation
6. Staff houses and office need to be fumigated

915 OTUKE DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Unserviceable items should be Boarded off	No action was taken	Accounting Officer to consider boarding off unserviceable items
2	Accounting Officer should ensure that all Government property held by Public Officers are engraved.	Some items were engraved	All items should be engraved
3	Accounting Officer should ensure that all government owned land within the district is demarcated, registered and titled.	Some government owned land within the district were demarcated and surveyed	Accounting Officer to ensure all government owned land within the district demarcated, registered and titled.
4	HODs should budget for engraving property whenever they plan to procure.	Partially done	All HODs to budget for and ensure all property are engraved

ASSET FINDINGS

- Physical inspections of the physical assets were conducted by members of the Boards of Survey committee. Documentation of the condition of each asset, including any damage, wear and tear, or obsolescence were done and evaluation of the current value of the assets using appropriate valuation methods, such as market value or replacement cost was done
- Poor record management particularly schools, health centers and lower local governments.

Other Findings

S/N	Item	Units	Amounts
1	Payables	02	1,481,034,687
2	Receivables	01	1,436,961,923
3	Subversion		
4	Investment		
5	Losses		

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	Land	95		
2	Building	349		
3	Transport Equipment	119		
4	Ict Equipment	210		
5	Office Equipment	29		
6	Medical Equipment	33		
7	Machinery	2		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motorcycle	LG 0014-096
2	Motorcycle	LG 0013-096
3	Motorcycle	LG 0015-096
4	Motorcycle	UEB 411C
5	Motorcycle	UDX 375Z
6	Motorcycle	LG 0034-096
7	Station Wagon	LG 0173-26
8	Pick Up double cabin	UG 3225R
9	Pick Up double cabin-Ford	Numberless
10	Pick Up double cabin	UG 0678Z
11	Motorcycle	LG 0026-096
12	Motorcycle	LG 0027-096
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
13	Printer	04
14	Laptop	03
15	Desktop	01
16	Monitor	01
17	Office Chair	02

STORES FINDINGS

1. The store space was found inadequate to accommodate all the stocks at the district headquarters.
2. Both the store and the ledger card balances are in agreement.
3. The store room is not adequate but well organized.

CASH AND BANK FINDINGS

1. At the close of financial year, some sub counties and town councils were found with unspent balances which were meant for Road works waiting for the grader to handle their works.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Adwari town council general fund	KCB	2290981346	19,337	19,337	UGX
2	Adwari town council operations account	KCB	2291074342	15,150	15,150	UGX
3	Adwari town council road fund	KCB	2307270388	0	0	UGX
4	Olilim town council general fund	KCB	2307270825	603,842	107,625	UGX
5	Olilim town council operations account	KCB	2307270876	1,552,850	489,230	UGX
6	Olilim town council road fund account	KCB	2307270874	0	0	UGX
7	Otuke town council	DFCU	01983501002792	198,813	473,313	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
8	Otuke town council operations account	DFCU	01983501003710	5,790,098	90,098	UGX
9	Otuke town council road fund account	DFCU	01983501003805	11,289,033	215,833	UGX
10	Otuke town council LGMSDP	KCB	2202915931	113,357	113,357	UGX
11	Okwang town council general fund	KCB	2397271473	8,489	8,489	UGX
12	Okwang town council operations	KCB	2307271503	47,703	47,703	UGX
13	Barjobi town council general fund	KCB	2307272356	199,406	199,406	UGX
14	Barjobi town council operations	KCB	2307272399	46,104	46,104	UGX
15	Barjobi town council road fund	KCB	2307272410	0	0	UGX
16	Okwongo town council general fund	KCB	2307271961	4,218,330	18,300	UGX
17	Okwongo town council operations	KCB	2307271996	275,988	275,988	UGX
18	Alango sub county general fund	KCB	2290298239	10,361,763	56,801	UGX
19	Alango sub county operations account	KCB	2290298255	15,641	15,641	UGX
20	Alango sub county road fund account	KCB	2290654485	3,714,571	31,106	UGX
21	Orum sub county general fund	DFCU	01983501003691	0	0	UGX
22	Orum sub county operations account	DFCU	01983501004259	14,837,659	76,659	UGX
23	Orum sub county road fund account	DFCU	01983501004261	0	0	UGX
24	Ogwette sub county operations	KCB	2290298298	13,657,788	83,788	UGX
25	Ogwette sub county general fund	KCB	2290298271	88,194	88,194	UGX
26	Ogwette sub county road fund account	KCB	2290654493	7,341,439	76,491	UGX
27	Olilim sub county general fund	DFCU	01983501004591	00	00	UGX
28	Olilim sub county operations account	DFCU	01983501004589	00	00	UGX
29	Ogor sub county general fund	DFCU	01983501003393	520,676	221,846	UGX
30	Ogor sub county operations account	DFCU	01983501004262	17,221,846	194,952	UGX
31	Ogor sub county road fund account	DFCU	01983501004265	0	0	UGX
32	Okwang sub county general fund	DFCU	01983501003723	5,454,150	54,150	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
33	Okwang sub county operations account	DFCU	01983501003724	13,303	13,303	UGX
34	Okwang sub county road fund account	DFCU	01983501003725	0	0	UGX
35	Barjobi sub county general fund	KCB	2307272771	142,193	142,193	UGX
36	Barjobi sub county operations account	KCB	2307272836	101,655	101,655	UGX
37	Barjobi sub county road fund account	KCB	2307272909	0	0	UGX
38	Adwari sub county general fund	DFCU	01983501003391	50,650	50,650	UGX
39	Adwari sub county operations account	DFCU	01983501004255	39,995	39,995	UGX
40	Adwari sub county road fund account	DFCU	01983501004254	00	00	UGX

RECOMMENDATIONS

1. Proper record management of assets especially by Lower Local Governments.
2. Board of Surveys members should be provided with better means of transports for easy accessibility and safety.
3. The members of Board of surveys should be constituted earlier enough to complete the exercise in time.
4. On capacity, Key stakeholders and responsible officers should be adequately trained on how to use assets management tools.

PICTORIALS



917 PADER DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Permission should be sought from the respective Ministry for the disposal of the assets which were given to the entity	The Accounting Officer wrote a letter on the subject matter	There was reply from the Ministry responsible for Works and permission was granted to dispose the specified assets but they were not disposed
2	The grounded vehicles, motorcycles and other assets that have lost value as indicated in the divestment plan should be boarded off	No action was taken on the recommended assets for disposal	The assets provided for in the divestment plan for 2024 should be disposed before the end of the fiscal year.

ASSET FINDINGS

1. During the exercise, it was established that some of the assets were newly acquired, like motorcycles, buildings, computers and its accessories and furniture.
2. The conditions of the existing assets were good however; there are others that need operation and maintenance
3. There were assets inspected and their conditions were bad that would require disposal.
4. The previously recommended assets for disposal were not disposed.
5. Valuable assets like land, housing, schools, health Centre, Sub counties, Town Councils lacks titles with the exception of District Headquarter, tree nursery, Works department and Pajule Seed secondary school leaving the right of ownership of the assets in doubts and risks of losing those assets.
6. Some buildings are in dilapidated states, vandalized, which requires operations and maintenance especially Teacher's Resource Centre, Youth Centre and mechanical workshops.

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	Land			64,172,400,000
2	Buildings And Structures			47,780,835,433
3	Office equipment			75,839,000
4	Medical equipment			282,221,000
5	ICT Equipment			206,910,000
6	Furniture and fittings			241,414,000

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	LAND CRUISER	LG0027-53
2	LAND CRUISER	LG0028-53
3	LAND CRUISER	LG0029-53
4	NISSAN HARD BODY	LG0021-53
5	NISSAN HARD BOBY	LG0020-23
6	LAND CRUISER	UEA168
7	FORD RANGER	LGOO32-098
8	FORD RANGER	UG0483Z
9	FORD RANGER	UG0197Z
10	NISSAN HARD BODY	UAA 426N
11	ISUZU JMC	LG0003-098
12	NISSAN H/B	UG2264M
13	TOYOTA HILEX	UAJ047X
14	TOYOTA BALOON	LG0055-53
15	DT 125	UDX365y
16	Honda brazil 125	Dices/elf/pdl/MC-001
17	Photocopier CANON	F189700
18	NISSAN H/B	LG0016-53
19	LAND CRUISER	UG3068M
20	LAND CRUISER	UG2430M
21	FORD RANGER	UG2967R
22	MITSUBISHI D/C	UG3227R
23	YAMAHA DT125	UDX 255Y
24	YAMAHA DT125	UDX229Y
25	YAMAHA DT125	UDX 084Y
26	YAMAHA DT125	UDX 160Y
27	YAMAHA DT125	UDX 052Y
28	YAMAHA DT125	UDX 365Y
29	YAMAHA DT125	UDX 377Y
30	YAMAHA DT125	UDX 142 Y
31	YAMAHA DT125	UDX 169Y
32	MARUUTI SUZUKI	UG3508M
33	MARUUTI SUZUKI	UG3522M
34	MARUTUI SUZUKI	UG550M
35	ASSORTED SCRAP MOTORCYCLE	
36	Motorcycle Yamaha	LG 006953
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
37	Computer laptop	
38	Rechargeable Batteries in Lapul S/C	
39	Water tanks	
40	Sign post	
41	Assorted scraps	
42	Typewriter	
43	Generator	

STORES FINDINGS

1. Stores were inspected and it was established that there are no compartments, medical supplies are being mixed up with other supplies and some stores are relatively smaller.
2. It was established that qualified human resources deployed to manage the stores were recruited and work was going on as required
3. Asset registers are being maintained using first in first out approach.
4. There were also cases of expired drugs registered in some stores

CASH AND BANK FINDINGS

1. Cash and bank as at 30 June 2024 total to 321,650,008

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Pukor Sub County General Fund	DFCU	01403659417407	7,463,269	7,463,269	UGX
2	Pukor Sub County LRR Account	DFCU	01403699417461	87,137	87,137	UGX
3	Acholi Ranch P/S	Stanbic	9030000624798	4,646,425	4,646,425	UGX
4	Aruu Falls P/S	Stanbic	9030000791759	4,532,026	4,532,026	UGX
5	Jupa P/S	Stanbic	9030000673756	17,768	17,768	UGX
6	Aswa Bridge Army P/S	Stanbic	9030000792461	3,457,171	3,457,171	UGX
7	Ogom P/S	Stanbic	9030000623945	5,003,483	5,003,483	UGX
8	Akelikongo P/ S	Stanbic	9030000946736	60,000	60,000	UGX
9	Angagura P/S	Stanbic	9030000622930	30,628	30,628	UGX
10	Laparanat P/S	Stanbic	9030000624860	17,518	17,518	UGX
11	Aswa HC II	DFCU	01093657913509	4,486	4,486	UGX
12	Angagura HC III	DFCU	01403500244534	6,380	6,380	UGX
13	Angagura Sub County General Fund	Stanbic	9030007016580	29,456,113	29,456,113	UGX
14	Angagura Sub County LRR	Stanbic	9030005604094	6,559	6,559	UGX
15	Angagura Sub County DDEG	Stanbic	9030005604086	19,461	19,461	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
16	Lunyiri DDEG	DFCU	01403619397237	0	0	
17	Lunyiri LRR	DFCU	01403619396070	10,501,775	10,501,775	UGX
18	Lunyiri General Fund	DFCU	01403619395877	11,406,892	11,406,892	UGX
19	Lagile HC II	DFCU	01403500208079	74,135	74,135	UGX
20	Ogom General Fund	DFCU	01403551633674	1,392,455	1,392,455	UGX
21	Ogom LRR	DFCU	01403553188752	13,195,366	13,195,366	UGX
22	Ogom DDEG	DFCU	01403553188290	(614,0420	(614,0420	UGX
23	Ogom HC III	DFCU	01403618452980	122,477	122,477	UGX
24	Acholibur T C General Fund	DFCU	01503659309214	9,315,410	9,315,410	UGX
25	Acholibur T C Operation	DFCU	01403659309223	0	0	UGX
26	Laguti S/C General Fund	Stanbic	9030007080386	11,738,795	11,738,795	UGX
27	Laguti S/C LGDF	Stanbic	9030005862425	24,279	24,279	UGX
28	Laguti S/C General Collection	Stanbic	9030005862417	9,771	9,771	UGX
29	Laguti HC III	DFCU	01403500208048	3,006,966	3,006,966	UGX
30	Lapul S/C General Collection	Stanbic		120,000	120,000	UGX
31	Lapul HC III	DFCU	01403618409395	4,837,190	4,837,190	UGX
32	Alim HC II	DFCU	01403500244541	1,873,688	1,873,688	UGX
33	Paiula Sub CountyGeneral fund	DFCU	01403659421260	(36,906)	(36,906)	UGX
34	Paiula Sub CountyOperation Account	DFCU	01403659421172	41,487	41,487	UGX
35	Paiula Sub CountyDDEG	DFCU	01400010014370	42,800	42,800	UGX
36	Paiula Health Centre	DFCU	01403500242905	1,188,322	1,188,322	UGX
37	Ogago Health Centre II	DFCU	01403500244527	(23,889)	(23,889)	UGX
38	Puranga TC Cap Development	DFCU	01403659335921	0	0	UGX
39	Puranga TC gen fund	DFCU	01403659355994	1,353,671	1,353,671	UGX
40	Puranga HC III	DFCU	01403500208055	365	365	UGX
41	Acholibur Sub-County General Fund	Stanbic	9030007016920	819,931	819,931	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
42	Acholibur Sub-County Development Fund	Stanbic	9030005860244	(200,207)	(200,207)	UGX
43	Acholibur Sub-County Collection Fund	Stanbic	9030005812118	20,247,400	20,247,400	UGX
44	Bongtiko S/C LRR	DFCU	0140369397149	0	0	UGX
45	Bongtiko S/C DDEG	DFCU	01403619397112	0	0	UGX
46	Bongtiko S/C General Fund	DFCU	01403619395707	14,586,550	14,586,550	UGX
47	Pajule S/C LRR	Stanbic	9030005812193	8,662,540	8,662,540	UGX
48	Pajule S/C General Fund	Stanbic	9030007017390	33,739	33,739	UGX
49	Pajule S/C DDEG	Stanbic	9030005860422	2,161	2,161	UGX
50	Oguta HC II	DFCU	01403500208093	0	0	UGX
51	Oryang HC II	DFCU	01403553243554	0	0	UGX
52	Pajule Technical School	Stanbic	9030005811561	3,368,842	3,368,842	UGX
53	Pajule Technical School	DFCU	0140365567654	4,018	4,018	UGX
54	Atanga P/S UPE	Stanbic	9030000624437	8,051,894	8,051,894	UGX
55	Wipolo P/S UPE	Stanbic	9030000623406	0	0	UGX
56	Amilobo P/S UPE	Stanbic	9030000622884	21,582	21,582	UGX
57	Larego PS UPE	Stanbic	9030000792844	0	0	UGX
58	Atanga Girls SS	Stanbic	9030005811715	371,500	371,500	UGX
59	Amilobo Health Center II	DFCU	01403500208000	3,771,177	3,771,177	UGX
60	Pakeyo Health Center II	DFCU	01403553127991	96,523	96,523	UGX
61	Palbwor Health Center II	DFCU	01403503128015	100,773	100,773	UGX
62	Wipolo health center II	DFCU	01403551499609	164, 899	164, 899	UGX
63	Ajan Sub County General Fund A/C	Stanbic	9030019182230	11,150	11,150	UGX
64	Ajan Sub County LRR A/C	Stanbic	9030019275883	26,205	26,205	UGX
65	Atanga TC Gen F	DFCU	01403617860580	32,370	32,370	UGX
66	Atanga TC operation	DFCU	0143618243744	118,509	118,509	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
67	Atanga HC III	DFCU	01403500207393	0	0	UGX
68	LawIyeadul HC III	DFCU	01403618472665	0	0	UGX
69	Puranga TC Cap Development	DFCU	01403659335921	174,225	174,225	UGX
70	Puranga TC gen fund	DFCU	01403659355994	15,118,823	15,118,823	UGX
71	Puranga HC III	DFCU	01403500208055	15,616	15,616	UGX
72	PDLG General Fun	DFCU	01403500715577	10,211,399	10,211,399	UGX
73	PREINOR	DFCU		719,653	719,653	UGX
74	Pader Town Council General Fund Account	DFCU	01403552485393	4,994,992	4,994,992	UGX
75	Pader Town Council Operation Account	DFCU	01403552485791	333,472	333,472	UGX
76	Pader Town Council Urban Road Account	DFCU	01403553613434	7,653,724	7,653,724	UGX
77	Pader Town Council Health Centre III	DFCU	01403500246488	34,735	34,735	UGX
78	Pader Town Council UDDEG	DFCU	01403554355908	96,139	96,139	UGX
79	Awere sub county DDEG	DFCU	01403555224669	(437,679)	(437,679)	UGX
80	Awere sub county LRR	DFCU	01403555224641	424,805	424,805	UGX
81	Awere sub county General Fund Account	DFCU	01403551634886	28,894,393	28,894,393	UGX
82	Awere Health centre 3	DFCU	01403500208116	111,128	111,128	UGX
83	Bolo health centre 2	DFCU	01403500208062	0	0	UGX
84	Angole health centre 2	DFCU	01403618459770	37,741	37,741	UGX
85	Te-Nam Sub County LRR Account	DFCU	0140361939703	0	0	UGX
86	Te-Nam Sub County General Fund Account	DFCU	01403619396973	13,152	13,152	UGX
87	Te-Nam Sub County DDEG Account	DFCU	01403619396812	0	0	UGX
88	Puranga Sub County General Fund	STANBIC	9030007016122	19,304,840	19,304,840	UGX
89	Puranga Sub County LRR	STANBIC	9030005862336	321,740	321,740	UGX
90	Puranga Sub County LGDP	STANBIC	9030005862336	0	0	UGX
91	Ogonyo HC III	DFCU	01403500244503	33,035	33,035	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
92	Oret HC II	DFCU	01403618634487	0	0	UGX
93	Loborom P/S	Stanbic	9030000623724	132,000	132,000	UGX
94	Laminajiko P/S	Stanbic	9030000623139	32,564	32,564	UGX
95	Ogonyo P/S	Stanbic	9030000623275	215,765	215,765	UGX
96	Abalokodi P/S	Stanbic	9030000674361	178,982	178,982	UGX
97	Oret Central P/S	Stanbic	90300006746240	332,713	332,713	UGX
98	Odum P/S	Stanbic	90300006941222	213,091	213,091	UGX
99	Laminocwida P/S	Stanbic	9030000623333	255,861	255,861	UGX
100	Awere Lakoga	Stanbic	9030000623376	321,981	321,981	UGX
101	Pajule TC operation fund account	dFcu	01403656684567	(21,605)	(21,605)	UGx
102		DFCU	014003656684594	47,576,650	47,576,650	UGx
103	Porogali sub county LRR revenue account	DFCU	014003619397848	(141,3750	(141,3750	UGx
104	Porogali sub county DDEG account	DFCU	014003619397714	(8,640)	(8,640)	UGx
105	Porogali sub county Gen Fund account	DFCU	014003619397802	0	0	UGx

RECOMMENDATIONS

1. Assets recommended for disposal should be disposed - off within the required period and responsible Ministry/Agencies should give clearance to the District timely
2. Assets register should be procured and updated regularly
3. All assets must be engraved to avoid loss and for easy Identification.
4. Government should allocate resources/funds for new capital Development projects and operation and maintenance of the existing facilities for effective and efficient service delivery.
5. Government should install trucking devices in all the motorcycles, motor vehicles and other equipment to reduce on theft of government assets

PICTORIALS



918 PAKWACH DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1.	Recommendations in the previous BOS reports must be implemented.	Recommendations partially implemented	
2.	The assets recommended for disposal should be disposed off according to the PPDA procedures	Disposal in process, valuation of the assets partially done	
3.	All assets should be engraved for easy identification.	In process, new assets are all engraved	
4.	Sub counties with untitled land should prioritize the acquisition of land titles.	Most sub-counties have now been granted freehold offers including Alwi Seed Secondary School and the District Headquarters	
5.	District, health facilities and Sub Counties should plan for fencing their premises to avoid such losses/risks.	Already planned for. The health facility at the district is already partially fenced	
6.	Allocate more space for storage within the existing buildings and in the long-term plan and construct a store for the district	Has been planned for at the district headquarters as we shall be re-locating to the new building by October 2024	
7.	There is need to maintain a complete asset register at all levels. District and LLGs must ensure that all asset related records are updated as and when assets are bought	Lower Local Governments shall be engaged to adopt what the district is doing and shall be given hands on support.	
8.	Train all staff responsible for maintenance of asset register at district, lower local governments and health facilities	Not action taken	Training of all the responsible officers on how to maintain Asset register will be included in our plan for FY 2025/26
9.	Disposal Plans must be prepared, approved and submitted to PDU for consolidation, approval and implementation.	The district disposal Plan for 2024/25 will be developed after/extracted out of this BoS report	
10.	Some facilities like the office Block of Alwi Sub- County and some structures at Pakwach HCIV must be condemned and demolished to avoid further damages of the few useful materials that can still be utilised as well as damages to life.	Assessments have been done and they have been recommended for demolition.	

ASSET FINDINGS

1. The previous year's BOS recommendations were not adequately implemented.
2. Assets recommended for disposal in the previous survey were not disposed.
3. Most assets at the district headquarters, sub counties and health facilities were not engraved
4. Most of the pieces of land in the sub-counties have no titles except health facilities and some few pieces owned by the Town Councils and other sub-counties.
5. The district headquarters, some health facilities and sub county headquarters e.g., Panyimur, Wadelai, Alwi are not fenced allowing for uncontrolled access. This exposes moveable assets to risks of losses
6. There is limited storage space in the district headquarters, lower local governments and some health facilities.
7. Asset registers were either not available or not updated in Health facilities and Sub Counties
8. Limited knowledge of how to maintain assets register in some Lower Local Governments and Health facilities
9. Local Governments and health facilities with assets recommended for disposal didn't prepare/submit disposal plans to PDU
10. Some facilities like the office Block of Alwi Sub- County and some structures at Pakwach HCIV have developed irreparable cracks.
- 11.

Other Findings

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Building	22		85,161,269,625
2	Transport Equipment	83		4,651,532,800
3	Ict Equipment	113		292,072,000
4	Office Equipment	8		4,464,000

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motor vehicle	UG 2972M
2	Motor vehicle	UG 0433R
3	Motor vehicle	LG 0113 38
4	Motor vehicle	UG 4072M
5	Motor vehicle	LG 0111 38
6	Motorcycles	UG 1650 S
7	Motorcycles	UDX 181 Y
8	Motorcycles	UBA 196 Y
9	Used motor vehicle, truck and earth moving equipment tyres	
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY

STORES FINDINGS

1. There is need for more store space
2. No excessive or obsolete stock observed
3. The store balances agree with the ledger balances

CASH AND BANK FINDINGS**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Pakwach District Local Government General Fund	Post Bank	2110049000057	1,872,457.40	1,872,457.40	UGX
2	Pakwach District Local Government UWEP Recovery	Post Bank	2110049000277	4,629,515.40	4,629,515.40	UGX
3	Pakwach District Local Government YLP recovery	Post Bank	2110049000162	1,650,800.0	1,650,800.0	UGX
4	Pakwach District Local Government FIEFOC II	Post Bank	2110048000345	-	-	UGX
5	Pakwach DLG Imprest Account	Post Bank	2110049000494	55,605.0	55,605.0	UGX
6	Pakwach DLG ACDP Account	Post Bank	2110049000530	-	-	UGX
7	Alwi Seed Secondary School Construction Account	Post Bank	2110049000690	76,406.0	76,406.0	UGX

RECOMMENDATIONS

1. Recommendations in the previous BOS reports must be implemented in full
2. The assets recommended for disposal should be disposed off according to the PPDA Procedures
3. All assets should be engraved for easy of identification.
4. Sub counties and Town Councils with untitled land should prioritize the acquisition of land titles.
5. District, health facilities and Sub Counties should plan for fencing of their premises to avoid exposure to losses/risks.
6. Allocate more space for storage within the existing buildings and in the long-term plan and construct a store for the district
7. Health facilities and Sub Counties should maintain asset registers in the prescribed format.
8. Train all staff responsible for maintenance of asset register in the lower local governments and health facilities
9. Local Governments and health facilities should prepare and submit disposal plans/requisitions to PDU for consolidation, approval and implementation.
10. These structures must be condemned and demolished to avoid further damages of the few useful materials that can still be utilised as well as damages to life.

PICTORIALS



919 PALLISA DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	There is need to have all the district assets engraved and captured in the Integrated Financial Management System (IFMS) for proper control and management. (i.e. Asset register).	Asset register has been uploaded onto the IFMS	The District is in the process of procuring a service provider to engrave the
2	There is need to providing stores facilities like shelves, filing cabinets and fire extinguishers to support firefighting.	Filing cabinets rocured and fire extinguishers installed	More filling cabinets and fire extinguishers be replaced timely
3	There is need to reorganize the stores by undertaking stock count exercise regularly and then update the ledgers accordingly	Stock count was carried out	Stock count should be carried out regularly
4	There is also need to have the technical evaluations for some specific assets in hospital before a disposal recommendation is made by the boards survey.	Engagement of the Government valuer initiated	Valuers were engaged
5	There is need to ensure that all district motor vehicles, motorcycles and equipment's are regularly serviced and repaired.	Procurement of service provider in progress	D/CAO designated as Transport officer
6	There is need for the district to regularly board off all the grounded and recommended vehicles/motorcycles and other office equipment to avoid high repair expenses, storage cost and more loss of value.	Assets were disposed off	Actioners engaged to dispose assets
7	There is need for regular supervision of stores to ensure the stores staffs do them work accordingly.	Supervision carried out	Staff have complied
8	There is need to hold refresher trainings for stores assistants to improve on them skills for better service.	Staff have been sensitized	Staff have complied
9	There is need to repair the broken chairs in planning unit board room and be used by other departments.	Chairs have not been repaired.	Service providers should be engaged.
10	There is need to renovate the hospital medicine stores as it has inadequate space, poor aeration and the roof seemed to be linking.	Renovation done	The renovation done by UPDF construction brigade

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
11	There is need to renovate the production Department Block which has a defective roof, sagging on the front roof. The ceiling Board in the following rooms are sagging downwards: - DPO's Office, Reception and Entomology offices.	Renovation done	The renovation to be implemented.
12	Poor wiring and frequent short circuiting. No provision for security lights.	Repairs done and securitylights installed	Security lights well displayed
13	The locks are weak and require replacement.	Equipment replaced	Locks are now operational
14	The Civil engineer should carry out thoroughly technical assessment of the building and cover up with a BOQ, to plan for renovation.	BOQs in place	Assessment done.
15	The Chick incubator should be boarded off because it was brought with a defective rota for turning the eggs. It is an old technology with high power consumption rate.	No action taken	Evaluation carried out but no disposal.

ASSET FINDINGS

1. A number of assets recorded on the assets registers were not assessed and valued.
2. Most of the Government land is not surveyed and not titled leading to Court
3. cases against Gov't.
4. A number of Assets on the asset register are yet to be engraved for proper identification.
5. The responsible Officers for fixed assets have obtained some training but still require reskilling and training on IFMS-FAM
6. Infrastructures in Agule Town-council obtained under CAIIP i.e. rice huller and milk cooler have remained un operational 'white elephants'. Infrastructure in Kaukura sub-county obtained under CAIIP program are operational but unprofitable due to high tariffs levied by UMEME.
7. There 2 double cabin pickups, one tricycle are not serviceable scrap including unipots require valuation and subsequent disposal.
8. Under roads and bridges, the bridge on Adal-Chelekura road is badly damaged and requires complete rehabilitation.
9. The chick incubator in the production department is outdated and requires to be disposed of.

10. The total station inclusive of the surveying machine, PS and Laptop malfunctioned and may require to be disposed of as well.
11. The boundaries of the District on the water bodies that comprise Butet
12. sub-county, Chelekura sub-county and Gogonyo sub-county have not been determined based on GPS locations with other neighboring Districts.
13. The kraal for cattle sale grounds at Kameke and Boliso1 sub counties require rehabilitation.

Other Findings

S/N	Item	Units	Amounts
1	Losses	5	123,500,000

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	Non Residential buildings			8766027154
2	Residential buildings			89438792
3	Roads and bridges			1026382120
4	Other transport equipment			1154377567
5	Other machinery			125563427
6	Furniture and fittings			103868115
7	Cultivated Assets			451129686
8	Cultivated Assets			4211946819
9	Total Units			14889793680

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Isuzu Double Cabin	UG 1114A
2	Tricycle Xianglu	UEF 384A
3	Double Cabin Ford Ranger	UG 0467 Z
4	motorcycle	—
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
5	Chick incubator	1
6	Total station for surveying	1
7	Buitmen spreader	1
8	Uni huts metallic	2

STORES FINDINGS

1. In our opinion, the store accommodation is not adequate and the condition of the store is bad.
2. The items are not stored in an efficient manner.
3. There are excessive or obsolete stocks

CASH AND BANK FINDINGS

1. There was no physical cash found in the cash both at the District and Lower local government offices.
2. All unit in lower local governments prepared cash books based on manual systems all were posted and balanced off as stipulated in the financial and accounting manual 2007.
3. The TSA was updated and reconciled with the bank statements,
4. The cashbook and bank balances were properly reconciled as per the bank statements.
5. There was evidence to support cashbooks reconciliations and bank certificates sufficient information was provided.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CU R
1	Soroti District General Fund.	DFCU Bank	01983501007692	0	00	UG X
15	Soroti DLG Imprest	DFCU Bank	01983501008042		00	UG X
16	Soroti District Local GovT.	Housing Finance	1010001837527	8,		UG X
17	SorotiDLG UWEP.	Centenary	3100028807		00	UG X
18	SorotiDLGouthLivelihood Recover	DFCU Bank	01983501003050		00	UG X
19	Soroti District ACDP.	DFCU Bank	01553657975864		00	UG X
20	Oculoi SCGeneral Fund	Centenary	3100083956	123,612	123,612	UG X
21	Oculoi SCO erations	Centenary	3100083878	204,111	204111	UG X
22	culoi PS	Stanbic	9030006936473	497	497	UG X
23	Katine SCO erations	Centenary	3100028426	83,903		UG X

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CU R
24	Katine SCGeneral Fund	Centenary	3100027761	1,255,693	83,024	UG X
25	Katine SC DDEG	Centenary	3100044455	80,552	82,552	UG X
26	Katine SS USE	Centenary	4520372143	9,441	9,441	UG X
27	Katine SS PTA	Stanbic		23,236		UG X
28	Katine PS	Stanbic	9030001895566			UG X
29	Katine Tiriri PS	Stanbic	9030001895515	7,566	7,566	UG X
30	imai PS	Stanbic	9030001896120	17,037	17,037	UG X
31	morikot PS	Stanbic	9030007086767			UG X
32	ama Katine PS	Stanbic	9030001897313	4,271	4,271	UG X
33	Iwelai PS	Stanbic	9030001897267	998	998	UG X
34	Merok PS	Stanbic	9030001896503	591	591	UG X
35	wolo PS	Stanbick	9030007086546	0	0	UG X
36	Lalle SCO erations	Centenary	3100083844	12709,84	12709,84	UG X
37	Lalle PS	Stanbic	9030001895655	10,53	10,53	UG X
38	Ocikican SC General Fund	Centenary	3100083960	31,163	31,163	UG X
39	Omodoi PS	Stanbic	9030007087151			UG X
40	Ocikican PS	Stanbic	9030001897216			UG X
41	Obule PS	Stanbic	9030001897208			UG X
42	Aban o PS	Stanbic				UG X
43	Ocikican HC II	Centenary	3100076951	27,693	27,693	UG X
44	ukot SC eneral Fund	Centenary	3100083963	1,229,491	1,229,491	UG X
45	rapai SC erations	DFCU Bank	1551026244314	18,53	18,53	UG X
46	raai SC DDEG	DFCU Bank	1551026245872	1,7643	843	UG X
47	rapai SC ollections	DFCU Bank	1551026245818	19,429	19,429	UG X
48	Lilim PS	StanbicBan k	9030001905561	2,18	2,18	UG X
49	Kamuda/SC erations	StanbicBan k	9030005620901	25,196	25,19	UG X

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
50	Kamuda SC	Centena	4510011139	499,055	499105	UGX
51	Awaliwal SC en.Fund.	Centenary	3100083968	46,313	(136,738)	UGX
52	Awaliwal SCoperations.	Centenary	3100083941	6,099,981	6,099,981	UGX
53	iriri HC IV	Centena	3100076916	7,956/928	7,956/928	UGX
54	Ocikican SC Operations	Centenary	3100083854	13,205,564	13,205,564	UGX
55	Olon PS	StanbicBank	9030007086996	48,333	48,333	UGX
56	Kamuda SC DDEG	Centenary	3100044399	4,035,665	4,035,665	UGX
57	Lalle SC General Fund	Centenary	3100083967	10,820	10,820	UGX

RECOMMENDATIONS

1. Accounting Officers should ensure that recommendations by the Board of survey are implemented.
2. Accounting Officers ensure that complete and updated Assets Register; capturing all acquisitions, upgrades and disposals are maintained
3. Give additional Training to responsible Officers on Asset management on the IFMS-FAM.
4. Accounting Officers should ensure safety of Assets; all assets should be engraved and changes in location of assets should be recorded and Asset registers updated accordingly.
5. Accounting Officers should cause regular inspection of Stores to avoid loss, misuse, wastage, pilferage and damage of Assets and inventory.
6. here is a need by the Local Government to manage all government land by surveying and titling it to avoid further encroachment.
7. Management should create stores at LLGs and Town councils reorganize the stores premises to enable stock count exercise regularly and then update the ledgers accordingly.
8. Heads of department should manage their fleet and equipment by regular servicing and repair.

9. The Accounting officer should regularly approve the boarding of all the grounded and less economic Assets to avoid high repair and storage cost as well as increased loss of value.
10. The production department Chick incubator should be boarded off because it was acquired with a defective rota for turning the eggs. It also appears to be old technology with a high power consumption rate.
11. There is a need for increased funding in terms of funding logistics to cover the entire district.
12. Investigation by police seems not to conclude for items that got lost i.e. police reports should be obtained in order to take further action.
13. Management should adopt procedures for gazetting forests, swamps, rivers and lakes as well as applying techniques to have boundaries determined using the GPS points.
14. The natural rocks at Okorocha, Opwateta, Kalapata in kamuge Town-council, Koubuin in Akisim sub-county and Gogonya require licensing and gazetting.
15. 13.CAIIP infrastructure at Agule Town Council should be highly reviewed by management to evaluate its potential, especially the milk cooler. Since the plant was installed in 2001, it has never worked even for once. Otherwise, it's better to have it liquidated.
16. CAIIP plant in Kaukura Sub County has not generated any revenue since it was installed around 2001.This plant is being operated by Kaukura farmers' cooperative Sacco which claims that its operating at a loss because all revenue collected goes to power bills. The team recommends that this sacco be stopped and the operation of the plant be reviewed and probably another Sacco be nominated to run the plant using guidelines for CAIIP project implementation.
17. Obtain permission from the mother ministry before disposal of the Asset

PICTORIALS



920 RAKAI DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	As advised, Tags were labeled on most items like furniture, computers, and all other items as recommended although not engraved..		This was a good response for better improvement
2	All items recommended for disposal were considered and government valuers from ministry of works inspected these items.		The valued items are to be disposed of this financial year 2024/2025
3	Record keeping has improved.		Entities have appreciated the essence of accountability for the assets in their custody.
4	Due to inadequate infrastructure, proper storage of government property is still at stake.		
5	There is still a lacking approach on how handle public assets.		

ASSET FINDINGS

1. Most schools have foundational bodies in form of school management committees and board of governors. The catholic church, church of Uganda, community and Moslem own these schools. The district has only three fully government owned schools of Edwina Public school, Rushongi Primary school, and Kacheera Mixed Primary school.
2. The district headquarters sits on customary land. The challenge is that development of such land becomes difficult. the land lord sets the standards and conditions for any development made on his premises. Most of the buildings on the site need rehabilitation while others are too old.
3. It has been found that most of the district land is not demarcated, not fenced, and to the worst the boundaries are not well defined. This has brought about scoters on these premises and continued court injunctions on land wrangles.
4. The district owns scattered land which is not productive. The land at DATIC was abandoned prior it was meant to be agricultural land, the site was well set but after the funder to the project instituted left, the land was left idle and less productive.

5. Among these include. Agricultural tractor, backhoe, bull dozer, generator, motor grader, plant, and roller single drum.
6. There was a well-built park yard but all these plant and machinery were found dumped and grounded outside the built park yard of which they were beyond repair. They were exposed to direct sun and rain. There was as exhibited lack of concern as custodians. Even though the area was gazetted with a fence, a gate, and a watch man, the property was isolated and dumped.
7. The park yard was filled with very old plant and machinery parked for a very long time. Vegetation passed through them and some of the auto parts had fallen off. The way these plant and machinery were handled was not a good practice seen in the works department.
8. From the district headquarter, the survey found furniture well managed with in a department but the furniture was shared and being used by different officers in different sections.
9. The furniture was not engraved and could hardly be identified/attached to a particular office.
10. The furniture found was too old and out fashioned
11. By the time of our visits in schools, learners were having exams. Furniture was found outside classes exposed to rain and sunshine due to lack of space for proper storage.
12. Record keeping in all areas was poor. Officers in charge could not easily provide information concerning particular items and as such tracing some items was too difficult and tiresome.
13. Of the three generators, one was found functional connected to the IFMIS power backup, another in good condition serving the production department but not in use, and the other completely dumped for a very long period without operating
14. Out of the four photo copiers, three of them were found functioning and with all the offices visited, this equipment was well protected from dust and intruders. The offices had shutters and the equipment covered with cloth after use.

15. The medical fridges were properly functioning well as other office equipment like hangers, cup boards, filing cabinets, were very old and they had lived their usefulness.
16. The lower local governments face a problem of road shading and un controlled power voltage. a lot of the equipment have been spoilt leading to increased maintenance and repair costs
17. There was lack of a centralized stores management where un used equipment was to be kept. Used equipment like computers, printers, UPS, cupboard were found piled in corners and others under tables, asset management was compromised leading to loss of public resources in an illegitimate manner.
18. Offices were found with office messenger during the day and security guards during nights. This was a good practice in most of the offices visited security to public property was paramount and access to these properties was restricted to un authorized people.
19. Un used equipment like printers, photocopiers, and computers were plugged out of power and also kept off during non-official working hours.
- 10 departments of the district. 19Lower Local Governments, Rakai Hospital, 9 HCIIIs, 122 primary schools and 15 senior secondary schools and 1 tertiary institution.
20. With help of implementing partners like RHSP, BAMA, Word Vision and cotton on Foundation and Central government support, building infrastructures have been improved in some areas like the planning unit building, Rakai hospital renovation, Maternity ward at Lwamaggwa HCIII, Kyalulangira HCIII, OPD at Kibale HCIII, Kimuli HCIII among others.
21. School infrastructures was found very poor. The available infrastructure is not adequate for the increased enrollment in most schools. Some schools were found with very many old un used lined pit latrines well as others were in mixed use by both girls and boys.

22. Rakai district being among the oldest districts, has a number of buildings constructed many year ago. Many of the building are in sorry state and require strong renovation and maintenance while others need rehabilitation. For example, education department building, administration building block, Production, central registry, procurement unit, staff quarters in the lower and upper DANIDA village, sub county offices, HCIII buildings like Kacheera, Iwanda, Byakabanda, and Buyamba need serious renovation.
23. The road network comprises of marram and tarmac roads although most of these are marram with a total of 33 highs was. The only tarmacked roads comprise of a few kilometers in the district 22km from Kyotera to Rakai. The town council has also managed to tarmac only 1.5kms of its road network.
24. Rakai districts is naturally gifted with natural resources of lakes, rivers and forests reserves. Most of these were gazette in 12/07/1953 with kijjanabarora forest reserves 3023sq/km, kyalwamuka forest reserve 6572sq/km, kyamazzi forest resrves 4848sq/km, rakai forest reserves 11sq/km, all these with mixed tree stock.
25. We also have lakes at kijjanabarora and Kacheera with one river at Kibaale

Other Findings

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land	57	NIL	NIL
2	Buildings	191	NIL	5,693,141,944
3	Transport equipment	148	NIL	60,000,000
4	Office equipment	169	NIL	306,500,000
5	Medical equipment	11	NIL	NIL
6	ICT equipment	19	NIL	NIL

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Water bowser trailer	LG0040-41
2	Water tank trailer	UPR 995
3	Isuzu Double Cabin	1777E
4	Mitsubishi double cabin L200	UG 101-41
5	Tractor M/Ferguson 390	LG0006-41
6	Mitsubishi double cabin L200	UAA 495E
7	Mitsubishi Dump Truck	LG0031-41
8	Tipper	LG0007-41
9	Bull Dozer D53AP-17	LG0030-41
10	Tractor 285G	
11	Motor Grader	LG 0029-41
12	Wheel Loader CAT926E	926E
13	Trailer water tank	
14	Tractor	LG 0038-41
15	Motorcycle Jialing	UG1690R
16	Motorcycle Yamaha	UG0050Y
17	Motorcycle Honda	numberless
18	Motor Cycle Yamaha	UG 2771M
19	Motorcycle Jialing	1915R
20	Motorcycle Yamaha DT	numberless
21	Motorcycle Jialing	UG 1801
22	Motorcycle Yamaha BMK	UG2772M
23	Motorcycle Suzuki TF	UG 1403A
24	Motorcycle Yamaha	Numberless
25	Motorcycle Jialing	UG 1298E
26	Tractor 285G	1663273M2
27	Tipper FAW	LG 0002-100
28	Back Hoe	LG0005-41
29	Motor Cycle Yamaha	LG0141-41
30	Motorcycle Yamaha	LG0154-41
31	Motorcycle Yamaha	LG0155-41
32	Motorcycle Yamaha	LG0149-41
33	Motor cycle Yamaha	LG0148-41
34	Motor cycle Yamaha	LG0163-41
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
35	Desktop computers	18
36	Laptop	4
37	Printers	3
38	Generator lister peter	
39	Old tires	
40	Photocopying machine	1
41	Sofa set	
42	Safe	
43	UPS	2
44	Air conditioner	1

STORES FINDINGS

- Most of the stores visited had poor practices, they issued goods received notes and immediately signed out. Goods not in use are instead kept at the department. Some goods are not even received physically. More of

paper work is done. This act was condemned and the responsible officer cautioned.

- 2 Most entities were found with no gazetted areas in form of stores where items not in use could be kept and this was predominantly found in all schools.
- 3 The stores officer issues a GRN and also issues the out
- 4 The team observed that the district has Inadequate storage space.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Lwengo Primary School	Stanbic	9030007606086	5,624	5,624	UGX
3	Kirowooza Primary School	Stanbic	9030004082930	59,174	59,174	UGX
4	Kirawula Primary School	Stanbic	9030007556925	7,144	7,144	UGX
5	Kiwumulo-Kooki Primary School	Stanbic	9030007606043	6,648	6,648	UGX
6	Rwempiita Primary School	Stanbic	99030007606108	5,425	5,425	UGX
7	Kamununku Primary School	Centenary	3201116541	945,945	945,945	UGX
8	Kamukalo Primary School	Stanbic	9030007605403	24,294	24,294	UGX
9	St.Cecilia Buyamba Primary	Stanbic	9030005663961	8,047	8,047	UGX
10	Kibinda Primary School	Stanbic	9030007557107	1,588,312	1,588,312	UGX
11	Kiganda Primary School	Stanbic	9030007556445	5,128,817	5,128,817	UGX
12	Rushongi Primary School	Stanbic	9030006090450	3,024	3,024	UGX
13	Nezikokoolima Primary School	Stanbic	9030007556518	1,756	1,756	UGX
14	Kyamakanaga Primary School	Stanbic	9030007556461	108	108	UGX
15	Kabashambo Primary School	Stanbic	9030007557131	28,377	28,377	UGX
16	Kagamba Sub-County-Llg	Centenary	6010000661	212,343	212,343	UGX
17	Lwembajjo Primary School	Stanbic	9030007605187	9,321	9,321	UGX
18	Rakai Primary School	Stanbic	9030007555570	11,031	11,031	UGX
19	Kifamba Primary School	Stanbic	140564569602	32,787	32,787	UGX
20	Serinnya Mixed Primary School	Stanbic	9030007605357	3,650	3,650	UGX
21	Kamengo Technical Institute	Stanbic	9030005664380	3,836,814	3,836,814	UGX
22	Kanoni Primary School	Stanbic	9030007605225	24,137	24,137	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
23	Kagologolo Primary School	Stanbic	9030007557182	2,250	2,250	UGX
24	Buyamba Primary School	Stanbic	9030007556658	30,068	30,068	UGX
25	Kagamba Primary School	Stanbic	9030007556577	17,588	17,588	UGX
26	Kasankala Primary School	Stanbic	9030007606132	2,310	2,310	UGX
27	Lwoyo Primary School	Stanbic	9030007606116	1,346	1,346	UGX
28	Kakabagyo Primary School	Stanbic	9030007460014	2,556	2,556	UGX
29	St.Marys Kikarabo Primary School	Stanbic	9030007458494	26,137	26,137	UGX
30	Kakoma Primary School	Stanbic	9030007556801	19,634	19,634	UGX
31	Lukerere Primary School	Stanbic	9030007605098	2,338	2,338	UGX
32	Kasankala Sub-County-Llg	Stanbic	3100083865	22,664	22,664	UGX
33	Kisomole Primary School	Stanbic	9030007605063	25,444	25,444	UGX
34	Mbuye Primary School	Stanbic	9030007556860	887	887	UGX
35	Bbaale Gunda Primary School	Stanbic	90300075561785	4,342	4,342	UGX
36	Kabingo Primary School	Stanbic	9030007459954	94,347	94,347	UGX
37	Lumbugu Primary School	Stanbic	9030007605284	39,461	39,461	UGX
38	Kezekiya Primary School	Stanbic	9030007557542	5,320	5,320	UGX
39	Kiziba Primary School	Stanbic	9030007557050	25,157	25,157	UGX
40	Luteebe Primary School	Stanbic	9030007460359	26,047	26,047	UGX
41	Kifamba Sub-County	Stanbic	903005663627	384,121	384,121	UGX
42	Rakai Town Councilu.Adm.Op Account	Stanbic	9030005664046			UGX
43	Rakai T/C Mtnce &Rehn Account	Stanbic	9030005664534			UGX
44	Rdl Youth Livelihood Programme Revolvin	Stanbic	3100036042			UGX
45	Rdlg General Fund Account	Stanbic	140013378501			UGX
46	Rakai Dlg Uwep District Recovery Account	Centenary	3100054177			UGX
47	Katatenga Hcii	Stanbic	903000747720	161,311	161,311	UGX
48	Kayonza-Kacheera Hcii	Stanbic	9030007417119	15,664	15,664	UGX
49	Lwabakooba Hcii	Stanbic	9030007417682	5,987	5,987	UGX
50	Lukerere Hcii	Stanbic	9030007417259	25,584	25,584	UGX
51	Kibanda Hcii	Stanbic	9030006828301	4,113,939	4,113,939	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
52	Kagamba Hcii	Stanbic	9030007417097	1,827,220	1,827,220	UGX
53	Bbaale-Ggunda Hcii	Stanbic	9030006828271	28,129	28,129	UGX
54	Michungiro Hcii	Stanbic	9030007417003	84,878	84,878	UGX
55	Lwembajjo Hcii	Stanbic	903007417577	14,955	14,955	UGX
56	Kayonza-Ddwaniro Hcii	Stanbic	9030007514246	83,563	83,563	UGX
57	Kyempewo Hcii	Stanbic	9030008012015	23,746	23,746	UGX
58	Kakabagyo Secondary School	Stanbic	9030005663309	1,425	1,425	UGX
59	Kasankala Hcii	Stanbic	9030007417143	69,737	69,737	UGX
60	Kabusota Hcii	Stanbic	9030007417100	6,643	6,643	UGX
61	Kacheera Hcii	Stanbic	9030007417089	9,750	9,750	UGX
62	Kiyamba Primary School	Stanbic	9030007556747	96	96	UGX
63	Kabaale Kooki Primary School	Stanbic	9030007556321	2,384	2,384	UGX
64	St. Mary's Kabuta Kiruuli Primary School	Stanbic	9030007556364	53,550	53,550	UGX
65	Kyondo Primary School	Stanbic	9030007557123	1,754	1,754	UGX
66	Byakabanda Hcii	Stanbic	9030007417011	7,678	7,678	UGX
67	Kacheera Sub-County	Stanbic	9030005768402	5,889	5,889	UGX
68	Samsom Kalibbala Kanya Mem. S.S	Stanbic	9030005769573	88,814	88,814	UGX
69	St. Paul Kongonta Primary School	Stanbic	9030007556739	7,037	7,037	UGX
70	Butiti Healthcentre Ii	Stanbic	9030007417070	9,656	9,656	UGX
71	Kifamba Healthcentre Iii	Stanbic	9030006827941	8,961	8,961	UGX
72	Buyamba Healthcentre Iii	Stanbic	9030007417062	65,988	65,988	UGX
73	Kibaale Healthcentre Ii	Stanbic	9030007417569	44,999	44,999	UGX
74	Kimuli Healthcentre Iii	Stanbic	9030006587347	122,516	122,516	UGX
75	Rakai Hospital	Stanbic	9030005716534	11,905,989	11,905,989	UGX
76	Kibaale Town Council	Centenary	3100083867	702,913	702,913	UGX
77	Kibanda Subcounty	Centenary	3100035773	230,720	230,720	UGX
78	Lwamaggwa Subcounty	Stanbic	9030005768690	22,838	22,838	UGX
79	Kifamba Subcounty	Stanbic	9030005663627	193,450	193,450	UGX
80	Byakabanda Subcounty	Stanbic	9030005663600	10,822	10,822	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
81	Kiziba Town Council	Centenary	3100081294	10,571	10,571	UGX
82	Lwamaggwa Town Council	Centenary	3100083866	890,229	890,229	UGX
83	Dyango Town Council	Centenary	3100081292	1,043,453	1,043,453	UGX
84	Rwensinga Primary School	Stanbic	9030007459989	325,817	325,817	UGX
85	Lugando Primary School	Stanbic	9030007556720	57,914	57,914	UGX
87	Kacheera High School	Stanbic	9030005769468	25,522	25,522	UGX
88	Muleebi Primary School	Stanbic	9030007460901	42,549	42,549	UGX
89	Lwanga Primary School	Stanbic	9030007566831	7,183	7,183	UGX
90	Kammengo Technical Institute	Stanbic	9030005663597	11,243,625	11,243,625	UGX
91	Malemba Primary School	Stanbic	9030007605128	6,395,959	6,395,959	UGX
92	Nabubaale Primary School	Stanbic	9030007605195	117,265	117,265	UGX
93	Bitabago Primary School	Stanbic	9030007556631	526	526	UGX
94	Kakoma Senior Sec School	Stanbic	9030005613317	10,769,979	10,769,979	UGX
95	Mweruka St John Bosco	Stanbic	9030002068019	52,289	52,289	UGX
96	St. Bernard's Mannya Sss	Stanbic	9030005663937	74,022,374	74,022,374	UGX
97	Kimuli Pri School Upe	Stanbic	9030007459997	42,528	42,528	UGX
98	Lwamaggwa Primary School	Stanbic	9030007606078	83,921	83,921	UGX
99	Kasozi Primary School	Stanbic	9030007555422	22,719	22,719	UGX
100	Mbirizi Primary School	Stanbic	9030007555597	33,435	33,435	UGX
101	Lwemisege Primary School	Stanbic	9030007556216	1,093	1,093	UGX
102	Kirangira Primary School	Stanbic	9030007606485	4,569	4,569	UGX
103	Bateganda Primary School	Stanbic	9030007556402	11,905	11,905	UGX
104	Kacheera Mixed Pri School	Stanbic	9030007084071	1,181,903	1,181,903	UGX
105	Katerero Primary School	Stanbic	9030007556798	19,630	19,630	UGX
106	Kyalugaba Primary School	Stanbic	9030007556194	126,166	126,166	UGX
107	Buzza Primary School	Stanbic	9030007605322	25,321	25,321	UGX
108	Dyango Primary School	Stanbic	9030007557034	22,164	22,164	UGX
109	Lyakisana Primary School	Stanbic	9030007569954	5,544	5,544	UGX
110	Kanyogoga Primary School	Stanbic	9030007606477	522,320	522,320	UGX
111	Kisaayi Primary School	Stanbic	9030007458850	22,503	22,503	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
112	Magabi Gayaza Primary School	Stanbic	9030007605349	26,414	26,414	UGX
113	Kisaasa Primary School	Stanbic	9030007556536	80,745	80,745	UGX
114	Nsozibbiri Primary School	Stanbic	9030007605691	33,737	33,737	UGX
115	Katerero Senior Sec School	Stanbic	9030005663384	5,214,879	5,214,879	UGX
116	Kakiri Primary School	Stanbic	9030007446771	1,058,954	1,058,954	UGX
117	Kyalubambula Primary School	Stanbic	9030007605632	81,522	81,522	UGX
118	Lwentulege Town Council	Centenary	3100083375	76,775	76,775	UGX
119	Ntantamuki Town Council	Centenary	3100083376	15,198,729	15,198,729	UGX
120	Lwakaloolo Primary School	Stanbic	9030007606124	63,687	63,687	UGX
121	Ndagga Primary School	Stanbic	9030007605217	621,760	621,760	UGX
122	Kyabiwa Primary School	Stanbic	9030007557018	11,446	11,446	UGX
123	Kayonza Primary School	Stanbic	9030007605136	1,897	1,897	UGX
124	Kasekere Primary School	Stanbic	9030007557042	8,703	8,703	UGX
125	St Gonzaga Butiti Primary School	Stanbic	9030007555481	138,720	138,720	UGX
126	Kawunguli Primary School	Stanbic	9030007556542	319,799	319,799	UGX
127	Kakumbiro Primary School	Stanbic	9030007605101	36,750	36,750	UGX
128	Ahamadiyya M Primary School	Stanbic	9030007460030	3,723	3,723	UGX
129	Edwina Primary School	Stanbic	9030007605306	47,329	47,329	UGX
130	Kezekiya Memorial Primary School	Stanbic	9030007605845	9,518	9,518	UGX
131	Magabirano Primary School	Stanbic	9030007557115	191,750	191,750	UGX
132	Kibaale Moslem Primary School	Stanbic	9030007460596	51,470	51,470	UGX
133	Mannya Primary School	Stanbic	9030007557166	6,969,958	6,969,958	UGX
134	Ntebezaddungu Primary School	Stanbic	9030007555503	68,771	68,771	UGX
135	Bulanga Primary School	Stanbic	9030007460774	58,213	58,213	UGX
136	Nyanja Primary School	Stanbic	9030007605209	49,457	49,457	UGX
137	Sserinya Senior Sec School	Stanbic	9030005663449	82,976	82,976	UGX
138	Nabbunga Primary School	Stanbic	9030007459962	378	378	UGX
139	Lwenkakala Primary School	Stanbic	9030007556402	1,995,920	1,995,920	UGX
140	Lunoni Primary School	Stanbic	9030007504402	26,651	26,651	UGX
141	Kyakago Primary School	Stanbic	9030007556100	19,605	19,605	UGX

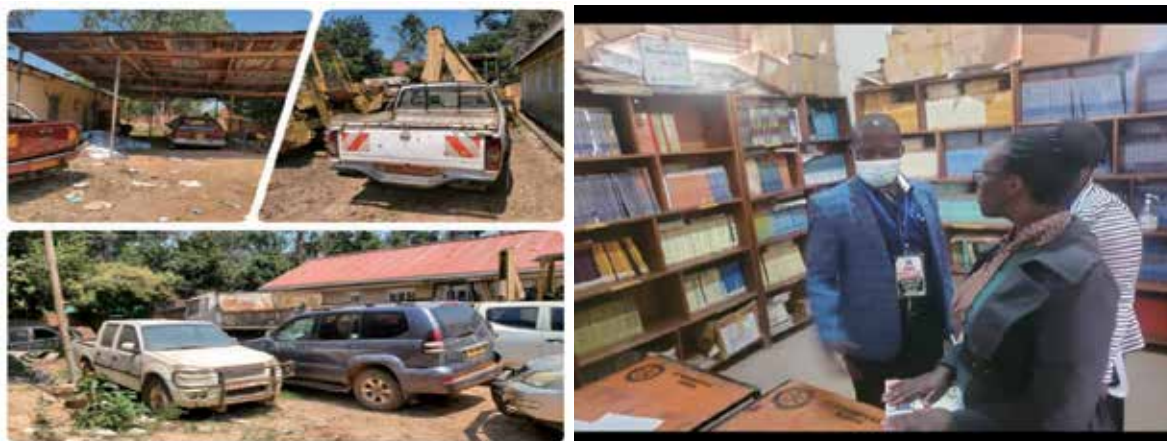
S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
142	Nakasenyi Primary School	Stanbic	9030007854535	8,898	8,898	UGX
143	Buyamba Senior Sec School	Stanbic	9030005663341	27,502	27,502	UGX
144	Kagongero Primary School	Stanbic	9030007556704	10,762	10,762	UGX
145	Kiziba High School	Centenary	3100035722	18,055,451	18,055,451	UGX
146	St Aloysious Nseese Primary School	Centenary	3201107966	3,369,099	3,369,099	UGX
147	Michungiro Health Centre II	Stanbic	9030005663341	79,062	79,062	UGX
148	Kyalulangira Sub-County	Centenary	3100035768	118,706	118,706	UGX
	Ddwaniro Sub-County	Centenary	3100036048	1,911	1,911	UGX

RECOMMENDATIONS

1. A budget for engravement of equipment should be provided Staff houses need to be renovated
2. Fire extinguishers need to be serviced for their functionality.
3. Collection of all broken furniture and scheduled to be repaired.
4. Need for purchase of more ICT equipment most especially PCs
5. Need to service the ICT Equipment including the Copier and trouble shooting the computers
6. Need to repair sewing machines
7. Engaging TVET OM, MoES for any possible development projects
8. Adoption of training with production
9. Purchasing more office equipment in a phased manner
10. Construction of workshops to enhance hands-on training.
11. Phased renovation of structures
12. Improve on co-curricular activities
13. Improvising for reference books
14. Make consultations with the Ministry of Education and Sports, we complete the stalled building.
15. Improving our temporary workshops, and ICT laboratory and equipping them in a phased manner.
16. Follow up on land issues with the foundation body such that we don't again miss out on any possible development partners.

17. Consult District Local Government and TVET OM department MoES, we fill some staff gaps.
18. Working closely with Local Council III and District Local Government, we grade our pathways to beautify our institution.
19. Partnering with the private sector to enhance our training.
20. Engaging in Agriculture to supplement the feeding of students and staff.
21. Staff should be provided with staff quarters
22. The government to provide the hospital with an Ambulance
23. The government to construct an Isolation unit for the hospital.
24. The grounded Ambulance to be actioned by the district.
25. The government to provide funds to construct a structure to accommodate the hospital pharmacy

PICTORIALS



922 RUBIRIZI DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Establishing departmental asset registers for easy tracking of departmental assets and ensuring they were regularly updated	Not done	We recommend that departmental registers be established for all departments, Lower Local Governments, Health Centers and schools and be regularly updated. This will ease the board of survey work.
2	Engraving all existing government assets mainly furniture and ICT equipment and incorporating engraving costs in the BOQs for new assets to be acquired	Not done	Existing assets mainly furniture and ICT equipment were not engraved. The vote continued to acquire new assets without engraving them, meaning that engraving costs were not include in the BOQs.
3	Boarding off all assets in poor conditions as recommended by board of survey team in previous years to date	Not done	All the earlier recommended assets for disposal have continued to lose value. They should be boarded off immediately to create space in the stores and for the vote to earn something from them.
4	Renovation of staff houses at Rugazi HC IV	Not done	Renovation should be done.
5	Putting unserviceable assets like motorcycles and ICT equipment in the departments and Lower Local Governments to the district stores for proper management and disposal	Note done	All unserviceable assets in departments and Lower Local Governments like motorcycles, ICT equipment should be brought to the district stores for safe custody.
6	Costing donated assets at market price while recording them in the asset register.	Not done	This should be done going forward mainly the health department.
7	Reconciling pre-printed stationery with the district stores before new orders were made.	Not done	This was not done as evidenced by having new stock yet, there was unused old stationery in the stores.
8	Putting to use ICT Equipment in the One Stop Centre	Not done	ICT equipment should be put to use
9	Repairing some of the nonfunctional assets like ICT equipment and road equipment before getting more depreciated	Not done	Most of the desktop and laptop computers that needed repairs were not done. Also, Faw Dump Truck and Grader Changlin were not repaired.
10	Implementation of previous BOS recommendations	Not done	The entity didn't implement any single recommendation of BOS much as some of the

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
			recommendations were coming from previous financial years.
7	Disposing or donating plastic plates in the district store	Not done	These plates are getting obsolete from the stores. They should be donated to the needy in the district.

ASSET FINDINGS

1. The district departments have continued not to have updated asset registers which affects tracing of government property at departmental level. For example, assets like furniture and ICT equipment move from department to department making it hard to trace them at the time of survey.
2. All the previous recommendations of the BOS were not implemented.
3. The district has continued to acquire/purchase assets mainly furniture and ICT equipment without engraving them. Even most of the old assets are not engraved.

Other Findings

S/N	Item	Units	Amounts
1	Investment	5	

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	Land	126acres		
2	Buildings	95		14,731,673,866
3	Transport	105		338,913,649
4	ICT equipment	387		670,013,791
5	Office equipment	49		86,106,760
6	Medical equipment	24		138640324
7	Machinery	6		356,382,544
8	Other physical assets			1,862,185,533
9	Non-physical assets			155,000,000
10	Cultivated assets			66,905,000

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	JMC Pick-Up	LG0003-101
2	JMC Pick-Up	LG0006-101
3	JMC Pick-Up	LG0009-101
4	Nissan HD Cabin	UAJ 966X
5	FAW Dump Truck	LG0002-101
6	Grader Changlin	LG0001-101
7	Vehicle Suzuki	UG 502 E
8	Tractor YTO-900	LG0007-101
9	Trailer	LG0008-101
10	Motorcycle – Jialing JH125L	UG1802R
11	Motorcycle – Yamaha JYM125	LG023706
12	Motor Cycle-Yamaha	LG 020406
13	Motorcycle Yamaha	LG020606
14	Motorcycle - Yamaha	LG020306
15	Motorcycle Yamaha	LG024006
16	Jinching Motorcycle	LG0004-101
17	Jinching Motorcycle	LG0005-101
18	Yamaha DT Motorcycle	UG1140R
19	Yamaha DT Motorcycle	UG1139R
20	Motorcycle Yamaha DT	UDA 084U
21	Motorcycle	UG7337M
22	Motorcycle Suzuki TF	UAC 387U
23	Motorcycle Suzuki TF	UDA 019U
24	Motorcycle Suzuki TF	UG 2194A
25	Motorcycle TF 125 Suzuki	UBA 200Y
26	Motorcycle Yamaha DT	UBA 408Z
27	Motorcycle	UG1892E
28	Yamaha Motorcycle	LG024206
29	Motorcycle Yamaha DT	UDX 545Y
30	Motorcycle Yamaha DT	UDX 549Y
31	Motorcycle Yamaha DT	UDX 431Y
32	Motorcycle Yamaha DT	UDX 677Y
33	Motorcycle Yamaha DT	UDX 696Y
34	Motorcycle Yamaha DT	UDX 578Y
35	Motorcycle Yamaha DT	UDX 634Y
36	Motorcycle	UG3580M
37	Motorcycle	UG7337M
38	Motorcycle	UEQ 415Z
39	Motorcycle	UEK 226Z
40	Motorcycle	UEK 238Z
41	Samurai Suzuki	UG0502E
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
1	Refrigerator	7
2	GPS	2
3	UPS	7
4	Desktop Computer	2
5	Wall Clock (2)	2
6	Printer Laser jet	7
7	Printer	2
8	Key Board	1
9	Plastic Chairs	55
10	Laptop	4
11	Filing Cabinet	3

S/N	ITEM DESCRIPTION	REG.NO/TAG No
12	Computer Monitor	1
13	Dell Computer Set (2)	2
14	Router-Internet Africell	1
15	Camera Sony	1
16	Projector	1
17	Boat Engine	1
18	Obsolete Journal Books	43
19	Obsolete Local Purchase Order	10
20	Motor Vehicle Batteries (3)	3
21	AC (2)	2
22	Motor Vehicle Tyres	32
23	Cushioned Chair	5
24	Incubator	2
25	Television Screen	1
26	Water Tank	1
27	Drug Cupboard 2	2
28	Wooden Table	1
29	Safe	1
30	Instrument set delivery (5)	5
31	Oxygen Concentrator OLV-5 (2)	2
32	Thermometer – Electric (10)	10
33	Theater Boots (11)	11
34	Bench Wooden	1
35	Oxygen Cylinder (4)	4
36	Fire Extinguisher	1
37	Safe	1
38	Wooden Slaves	1
39	Rolling Chair	1
40	Dustbin	1
41	Office tray	RUBIRIZI DLG 602-FIN
42	Accer CPU	1
43	UBL Battery	1
44	Pulse Utra Battery	1
45	Punching Machine	1
46	Stapling Machine	1
47	Infant meter	1
48	Water sinks (3)	3
49	Metallic window frames with burglars (11)	11
50	Wooden door frame with shutters (03)	3
51	Wooden door shutters (04)	4
52	Metallic door frames (04)	4
53	Metallic door frames with shutters (02)	2
54	Ridges	16
55	Pre-painted Iron Sheets (85)	85
56	Batteries	7
57	Generator	2
58	Rolling machine	1
59	Typing machine	1
60	Slashers	182
61	Photocopier	1

STORES FINDINGS

1. The District Store, Rugazi HC IV store and District Medicines Store had updated registers though most of the assets that were donated by partners were not costed.
2. There are plastic plates in the stores which are of no use to the district

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Rubirizi Dlg Uwep Recovery	Bank Of Africa	02548610003	1,120,432	1,120,432	UGX
2	Rubirizi Dlg General Fund	Bank Of Africa	02526230005	47,433,250	47,433,250	UGX
3	Archbishop Bakyenga Voc S School	Bank Of Africa	02527450007	31,854,316	31,854,316	UGX
4	Ryeru Seed Secondary School	Centenary Bank	3202622872	505,592	505,592	UGX
5	Kirugu Secondary School	Stanbic Bank	9030005601869	11,948,416	11,948,416	UGX
6	Ndekye Secondary School	Bank Of Africa	02538360018	161,295	161,295	UGX
7	Katunguru Seed Secondary School	Bank Of Africa	02532620002	1,474,547	1,474,547	UGX
8	St Thomas Vocational Secondary School	Centenary Bank	3100038472	31,670,093	31,670,093	UGX
9	Mwongyera Seed Secondary School	Bank Of Africa	02545000003	146,360	146,360	UGX
10	St Michael High School Rugazi	Bank Of Africa	02513250006	6,292,465	6,292,465	UGX
11	Katunguru S/C Lgmsd	Bank Of Africa	02528620002	46,362	46,362	UGX
12	Katunguru S/C Uwa	Bank Of Africa	02573020007	NIL	NIL	UGX
13	Kashaka Health Centre Ii	Bank Of Africa	02528670009	NIL	NIL	UGX
14	Kishenyi Health Centre Ii	Bank Of Africa	02528680005	NIL	NIL	UGX
15	Katunguru S/C Operations	Bank Of Africa	02528590000	NIL	NIL	UGX
16	Kazinga Health Centre Ii	Bank Of Africa	02528690001	NIL	NIL	UGX
17	Katunguru General Fund	Bank Of Africa	02528580004	1,781,283	1,781,283	UGX
18	Katunguru Health Centre Iii	Centenary Bank	3100038287	13,541	13,541	UGX
19	Katunguru S/C Lower Council	Bank Of Africa	02528630007	4,451	4,451	UGX
20	Katunguru S/C Road Fund A/C	Bank Of Africa	02582570004	NIL	NIL	UGX
21	Magambo S/C Local Lower Council	Bank Of Africa	02565120004	(5,703)	(5,703)	UGX
22	Magambo Community Access Road	Bank Of Africa	02529090003	(19)	(19)	UGX
23	Butoha Health Centre Ii	Bank Of Africa	02529070001	5,030	5,030	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
24	Magambo Sub County Lgmsd	Bank Of Africa	02529110000	2,902,067	2,902,067	UGX
25	Magambo S/C Operations	Bank Of Africa	02529050000	(121)	(121)	UGX
26	Magambo S/C General Fund	Bank Of Africa	02529040005	289,590	289,590	UGX
27	Katerera Sub County Lgmsd	Bank Of Africa	02529500008	NIL	NIL	UGX
28	Katerera Sub County Operation	Bank Of Africa	02529490008	664,663	664,663	UGX
29	Katerera Sub County General Fund	Bank Of Africa	02529470006	234,205	234,205	UGX
30	Katerera Sub County Lower Lc's	Bank Of Africa	02529460001	NIL	NIL	UGX
31	Katerera Sub County Uwa	Bank Of Africa	02572370009	NIL	NIL	UGX
32	Katerera Sub County Comm Roads	Bank Of Africa	0252940000	NIL	NIL	UGX
33	Ndangaro Hc Ii	Bank Of Africa	02509660006	26,849	26,849	UGX
34	Rutoto Sub County General Fund	Bank Of Africa	02538450000	947,685	947,685	UGX
35	Rutoto Sub County Operations	Bank Of Africa	02538460006	(70,050)	(70,050)	UGX
36	Rutoto Sub County Lgmsd	Bank Of Africa	02538500003	NIL	NIL	UGX
37	Rutoto S/C Community Access Road	Bank Of Africa	02578020002	NIL	NIL	UGX
38	Kichwamba Sub County General Fund	Bank Of Africa	02538570002	3,670,792	3,670,792	UGX
39	Kichwamba Sub County Community Ac Roads	Bank Of Africa	02538580008	NIL	NIL	UGX
40	Kichwamba Sub County Lgmsd	Bank Of Africa	02538610000	2,253,689	2,253,689	UGX
41	Rumuri Health Centre Ii	Bank Of Africa	02529230002	55,260	55,260	UGX
42	Kichwamba Health Centre Iii	Bank Of Africa	02521960005	76,616	76,616	UGX
43	Kichwamba S/C Uwa Account	Bank Of Africa	02572990008	501,950	501,950	UGX
44	Kichwamba Sub County Operation	Bank Of Africa	02538620006	109,045	109,045	UGX
45	Kirugu Sub County Llc	Bank Of Africa	02529400007	NIL	NIL	UGX
46	Kirugu Sub County Operations	Bank Of Africa	02529270004	7,527	7,527	UGX
47	Kirugu Sub County General Fund	Bank Of Africa	02529260009	1,387,739	1,387,739	UGX
48	Kirugu Sub County Lgmsd	Bank Of Africa	02529380001	NIL	NIL	UGX
49	Kyenzaza Health Centre	Bank Of Africa	02529250003	69,596	69,596	UGX
50	Kirugu Sub County Road	Bank Of Africa	02529420009	NIL	NIL	UGX
51	Kirugu S/C Uwa	Bank Of Africa	02572940000	NIL	NIL	UGX
52	Katerera Health Centre Iii	Bank Of Africa	02544210003	82,252	82,252	UGX
53	Kyabakara Hc Ii	Bank Of Africa	02537810003	52,695	52,695	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
54	Kyabakara Sub County Operations	Bank Of Africa	02537780001	NIL	NIL	UGX
55	Kyabakara S/C Lgmsd	Bank Of Africa	02537790007	NIL	NIL	UGX
56	Kyabakara S/C Road Fund	Bank Of Africa	02578030010	NIL	NIL	UGX
57	Kyabakara S/C General Fund	Bank Of Africa	02537760000	77,309	77,309	UGX
58	Mubanda Hc Iii	Bank Of Africa	02572360004	32,859	32,859	UGX
59	Ryeru Sub County Health Services	Bank Of Africa	02528240009	48,945	48,945	UGX
60	Ryeru S/C Community Access Roads	Bank Of Africa	02528250004	NIL	NIL	UGX
61	Ryeru Sub County Operations	Bank Of Africa	02528260000	NIL	NIL	UGX
62	Ryeru Sub County General Fund	Bank Of Africa	02528200006	3,020	3,020	UGX
63	Rubirizi T/C Road Fund Account	Bank Of Africa	02528120007	24,813,923	24,813,923	UGX
64	Rubirizi T/C Operational Account	Bank Of Africa	02528110001	431,408	431,408	UGX
65	Rubirizi Town General Account	Bank Of Africa	02528130002	NIL	NIL	UGX
66	Rubirizi Town Council Lgmsd	Bank Of Africa	02509490001	12,247	12,247	UGX
67	Katanda S/C Operations	Bank Of Africa	02538380006	(10,024)	(10,024)	UGX
68	Katanda S/C General Fund	Bank Of Africa	02529770009	547,713	547,713	UGX
69	Katanda Sub County Lgmsd	Bank Of Africa	02529830008	NIL	NIL	UGX
70	Munyonyi Hc Iii	Bank Of Africa	02572350008	178,130	178,130	UGX
71	Katanda S/C Access Road	Bank Of Africa	02529850009	NIL	NIL	UGX
72	Katerera T/C Lgmsd	Stanbic Bank	9030005758458	1,211	1,211	UGX
73	Katerera T/C Feeder Roads	Stanbic Bank	9030005758466	32,435	32,435	UGX
74	Katerera T/C General Fund	Stanbic Bank	9030005758407	2,439	2,439	UGX
75	Katerera T/C Operations	Stanbic Bank	9030005758423	2,056	2,056	UGX
76	Kirugu Moslem Primary School	Bank Of Africa	02544760006	42,666	42,666	UGX
77	Kirugu Primary School	Bank Of Africa	02544390009	27,666	27,666	UGX
78	Kakiindo Ii Primary School	Bank Of Africa	02544550008	142,851	142,851	UGX
79	Rugyenda Primary School	Bank Of Africa	02544360002	94,976	94,976	UGX
80	Kanyanshande Primary School	Bank Of Africa	02544730009	425,644	425,644	UGX
81	Mushangi Primary School	Bank Of Africa	02545490009	34,196	34,196	UGX
82	Mushumba Primary School	Bank Of Africa	02544860007	2,560,927	2,560,927	UGX
83	Ngoro Primary School	Bank Of Africa	02544490000	41,969	41,969	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
84	Busingye Memorial P/S Rutoto	Bank Of Africa	02544340001	3,190,259	3,190,259	UGX
85	Kyamwiru Primary School	Bank Of Africa	02544640004	36,120	36,120	UGX
86	Kakaari Primary School	Bank Of Africa	02544800003	37,398	37,398	UGX
87	Rumuri Primary School	Bank Of Africa	02544420001	45,716	45,716	UGX
88	Kanywero Primary School	Bank Of Africa	02544710008	58,630	58,630	UGX
89	Mugogo Primary School	Bank Of Africa	02544470008	50,282	50,282	UGX
90	Butoha Primary School	Bank Of Africa	02544500000	92,135	92,135	UGX
91	Munyonyi Primary School	Bank Of Africa	02544740005	30,857	30,857	UGX
92	Kyambura Primary School	Bank Of Africa	02545500009	3,911,213	3,911,213	UGX
93	Mugombwa Primary School	Bank Of Africa	02544790003	39,722	39,722	UGX
94	Katanda Primary School	Bank Of Africa	02544820005	160,546	160,546	UGX
95	Makanga Primary School	Bank Of Africa	02544560004	43,933	43,933	UGX
96	Nyangorogoro Primary School	Bank Of Africa	02544720004	54,400	54,400	UGX
97	Mikonebiri Primary School	Bank Of Africa	02544830000	52,323	52,323	UGX
98	Mugyera Primary School	Bank Of Africa	02544610007	192,693	192,693	UGX
99	Kafuro Primary School	Bank Of Africa	02544480004	30,784	30,784	UGX
100	Rugando li Primary School	Bank Of Africa	02544600001	276,079	276,079	UGX
101	Kichwamba Primary School	Bank Of Africa	02545380002	33,339	33,339	UGX
102	Kyabakara Intergrated Primary School	Bank Of Africa	02544430006	30,098	30,098	UGX
103	Rugazi Central School	Bank Of Africa	025447770001	550,767	550,767	UGX
104	Kacu Primary School	Bank Of Africa	02544410005	91,079	91,079	UGX
105	Kikumbo Primary School	Bank Of Africa	02544880008	78,424	78,424	UGX
106	Kijogombe Primary School	Bank Of Africa	02544700002	62,583	62,583	UGX
107	Nsooko Primary School	Bank Of Africa	02544400009	49,569	49,569	UGX
108	Ndekye Primary School	Bank Of Africa	02544660005	85,430	85,430	UGX
109	Kazinga Channel Primary School	Bank Of Africa	0255140008	53,599	53,599	UGX
110	Nyabubare Islamic Primary School	Bank Of Africa	02544450007	2,156,889	2,156,889	UGX
111	Karagara Primary School	Bank Of Africa	02544690002	126,993	126,993	UGX
112	Katsyoha Primary School	Bank Of Africa	02544680006	43,640	43,640	UGX
113	Mubanda Primary School	Bank Of Africa	02544440002	37,404	37,404	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
114	Buzenga Primary School	Bank Of Africa	02544350006	3,067,731	3,067,731	UGX
115	Katerera Primary School	Bank Of Africa	02544650009	2,778,286	2,778,286	UGX
116	Nyakarambi Primary School	Bank Of Africa	02544620003	42,947	42,947	UGX
117	Kashaka Primary School	Bank Of Africa	02544630008	38,746	38,746	UGX
118	Mwongyera Primary School	Bank Of Africa	02544580005	50,878	50,878	UGX
119	Kishenyi Primary School	Bank Of Africa	02544670000	23,053	23,053	UGX
120	Katunguru Primary School	Bank Of Africa	02544780007	1,503,544	1,503,544	UGX
121	Nyakiyanja Primary School	Bank Of Africa	02544750000	33,503	33,503	UGX
122	Rwemitagu Primary School	Bank Of Africa	02544380003	50,446	50,446	UGX
123	Kagorogoro Primary School	Stanbic Bank	9030002369086	1,621,766	1,621,766	UGX
124	Kisharu Primary School	Bank Of Africa	02544370007	85,357	85,357	UGX
125	Buhinda Primary School	Bank Of Africa	02545010009	7,261,825	7,261,825	UGX
126	Ndangaro Primary School	Bank Of Africa	02544870002	58,981	58,981	UGX

RECOMMENDATIONS

1. We again recommend for establishment of departmental asset registers for easy tracking of departmental assets and ensure they are regularly updated.
2. All existing government assets mainly furniture and ICT equipment should be engraved and going forward engraving should be done at time of acquiring the asset by the Supplier.
3. Board off all assets in poor conditions as previously recommended by BOS.
4. Renovate staff houses at Rugazi HC IV as earlier recommended.
5. Unserviceable assets like motorcycles and ICT equipment in the departments and lower local governments should be centrally kept in the district stores for proper management and disposal
6. Repair some of the nonfunctional assets like ICT equipment before they get more depreciated.
7. The Officers in-charge of assets should always cost the donated assets at market price while entering them in the asset register.

8. To avoid excess pre-printed stationery, the entity should always reconcile with the stores before new orders are made.
9. The ICT equipment in the One Stop Centre should be put to use.
10. Implement previous BOS recommendations.
11. The plastic plates in the stores should be donated to the needy in the district.
12. We recommend capacity building on asset management for all lower local governments, schools and health centers

PICTORIALS



923 RUKIGA DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The committee recommended to dispose of all scrap medical equipment's and beds, 4 motor vehicles and 8 motorcycles.	Disposal of all listed items was affected during the 2023/2024 Financial Year on 8 th January 2024. Accept one vehicle reg no UG 0406S. that the ministry of water wanted to dispose it at ministry	The ministry of water and environment should affect the disposal of vehicle reg no .UG 0406S
2	Up to date inventory registers kept should be detailed and comprehensive	Inventory registers have been updated	The registers should be maintained in the prescribed format as per the statutory instructions 2017 and updated regularly.
3	The team recommended the wooden doors at district health stores to be replaced by metallic doors if funds are available.	The funds were not budgeted for in the Financial Year 2023/2024 because all funds were committed to construction of the maternity ward at Mparo HEALTH CENTRE IV	To be prioritized after the completion of maternity ward at mparo HC IV.

ASSET FINDINGS

Other Findings

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1.	Land	16		4,024,959,628
2.	Buildings & Structures	50		0
3.	Transport equipment	69		0
4.	Office equipment	40		121,919,000
5.	Medical equipment	21		997,104,809
6.	ICT Equipment	87		486,916,838

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motor vehicle double cabin pick up Mitsubishi	UG 04065
2	Yamaha DT	UDX594Y
3	Computer DELL i5	Not engraved
4	Motorcycle Yamaha	LG0121-13
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
5	Generator King Max	
6	4 Car batteries	

STORES FINDINGS

1. The district medical stores Doors are very old and are wooden and this renders the stored items inside unsecure
2. Most health centres lack proper stores for absolute items like old mattresses, broken metallic beds, old wooden doors, iron sheets and other hospital related articles. They are stored in rooms and corridors and others are stored in the kitchen.
3. The District lukiko hall has weak and old wooden windows and doors. This poses a security risk to government stores kept therein
4. The district medical stores Doors are very old and are wooden and this renders the stored items inside unsecure

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Rukiga district general fund	DFCU	01543555049420	22,115,874	22,115,874	UGX
2	Rukiga DLG Youth livelihood fund recovery	EQUITY	1045200951109	2,551,221	2,551,221	UGX
3	Rukiga DLG UWEP enterprise recovery Account	EQUITY	1045200951112	8,422,154	8,422,154	UGX
4	Rukiga DLG ACDP	DFCU	01543618108566	0	0	UGX
5	Rukiga DLG Global Fund	EQUITY	1045200951108	424	424	UGX

RECOMMENDATIONS

1. All stores' articles, assets which have been recommended to be boarded off or disposed off should be sold off through the appropriate method approved by contracts committee.
2. The team recommended the wooden doors at district health stores and the district Rukiko hall to be replaced by metallic doors if funds allows.
3. There is an urgent need to repair a leaking iron sheet at Mparo HC IV new maternity ward to prevent it from further damage.
4. There is need to procure a new theater operating table at Mparo HC IV.

5. The staff house for nurses with a big structural need to be condemned
6. The area MP should handover the incomplete kitchen structure at Mparo HC IV to the Rukiga district management such that it can be completed and put to use by in patients.
7. The weak and old wooden windows and doors at the District Lukiko hall needs to be replaced by metallic burglary proof windows and doors.
8. The inpatient building at Mparo HC IV needs to be urgently overhauled.

PICTORIALS



924 RUKUNGIRI DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1.	All Motorcycles here need to be disposed off Put in place Suggestion Box Recommends council hall to have curtains	Matter forwarded to PDU for Action. Suggestion box not yet in place In progress	To be considered by PDU.
2.	Improvement on sub-county Banana plantation	Improved now	Good work being done.
3.	Disposal of 129 old iron sheets	ALL iron sheets disposed off.	Local revenue realized and shared accordingly.
4.	Filing Cabin Needed Repair Of Its Locks	Not yet done.	To be done.
5.	One Motorcycle to be repaired	Not yet repaired and it is grounded.	To be repaired.
6.	Monitor and one printer, 2 old typewriters to be disposed off	Forwarded to the district PDU consideration.	Waiting on their decision.
7.	Motorcycle grounded at Bwanga stock and should be brought to Sub-county and recommended for disposal.	Not yet brought to the sub county stores for disposal.	To be expediently done.
8.	Helmets' Old - to be disposed off	No action taken	To be disposed off
9.	Earth rod Old -to be disposed off	No action taken	To be disposed off
10.	Windows Old -to be disposed off	No action taken	To be disposed off
11.	Doors (used) and frames Old -to be disposed off	No action taken	To be disposed off
12.	Door frames Old -to be disposed off	No action taken	To be disposed off
13.	Metallic door (used) Old -to be disposed off	No action taken	To be disposed off
14.	Refrigerator Old -to be disposed off	No action taken	To be disposed off
15.	Chairs One broken	No action taken	To be disposed off
16.	Filing cabinets Old/to be boarded off	No action taken	To be disposed off
17.	Pieces of plywood Non functional	No action taken	To be disposed off
18.	Cup board Old /to be boarded off	No action taken	To be disposed off
19.	UG 0595R Ford to be disposed off	DISPOSED OFF in 2019	ACTION TAKEN
20.	LG0037-42 Suzuki TF 125 Was not seen to take a note	DISPOSED OFF in 2019	ACTION TAKEN
21.	UG0028-42 double cabin for community Toyota To be disposed off	Was disposed off on 25/10/2019	Action taken
22.	One projector to be boarded off	No action taken	To be disposed off
23.	One projector needs repair	No action taken	To be disposed off
24.	Video camera to be boarded off	No action taken	To be disposed off
25.	Motorcycle Suzuki no. UG 2396M to be taken to bugNgei HC	No action taken	To be disposed off
26.	Honda 1997 (DT 125) Taken to Katonya HC II UDX 734Y	No action taken	To be disposed off

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
27.	Suzuki FT was dumped in DHOs corridor	No action taken	To be disposed off
28.	Jincheng Suzuki to be boarded off	No action taken	To be disposed off
29.	Jialing Motor cycle UG 3332M to be boarded off	No action taken	To be disposed off
30.	Suzuki Motor cycle UG 0567M grounded to be boarded off	No action taken	To be disposed off
31.	Yamaha to be repaired	No action taken	To be disposed off
32.	Honda UAC 827U needs repair	No action taken	To be disposed off
33.	Yamaha UAC220Z needs repair	No action taken	To be disposed off
34.	Carpet to be replaced	No action taken	To be disposed off
35.	Table cloth needs replacement	No action taken	To be disposed off
36.	Computer Compaq not functional	No action taken	To be disposed off
37.	Ups not functional to be boarded off	No action taken	To be disposed off
38.	Wall clock needs dry cells	No action taken	To be disposed off
39.	Carpet to be replaced	No action taken	To be disposed off
40.	Pair of curtains to be replaced	No action taken	To be disposed off
41.	Table cloth to be replaced	No action taken	To be disposed off
42.	Motor cycle UAC 220Z needs repair	Motorcycle was repaired	To be disposed off
43.	UPS to be boarded off	No action taken	To be disposed off
44.	1 Desk tray to be boarded off	No action taken	To be disposed off
45.	Wall clock needs new dry cells	No action taken	To be disposed off
46.	Metallic filing cabinet to be boarded off	No action taken	To be disposed off
47.	Capet needs replacement	No action taken	To be disposed off
48.	1 Office tray to be boarded off	No action taken	To be disposed off
49.	Stapler needs replacement	No action taken	To be disposed off
50.	UPS engraved USAID to be disposed off	No action taken	To be disposed off
51.	Wall clock to replace old dry cell	No action taken	To be disposed off
52.	Pairs of cutains to be replaced	No action taken	To be disposed off
53.	Carpets to be replaced	No action taken	To be disposed off
54.	42,lcd COLOR tv TO BE REPAIRED	No action taken	To be disposed off
55.	Video Deck need repair	No action taken	To be disposed off
56.	Fax to be boarder off	No action taken	To be disposed off
57.	Printer to be boarded off	No action taken	To be disposed off
58.	Computers to be boarded off	No action taken	To be disposed off
59.	Photocopying machine need repair	No action taken	To be disposed off

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
60.	1 computer needs service	No action taken	To be disposed off
61.	UPS to be boarded off	No action taken	To be disposed off
62.	Big Punch to be boarded off	No action taken	To be disposed off
63.	Heavy duty stapler needs repair	No action taken	To be disposed off
64.	Lepton (for medicine management) needs servicing	No action taken	To be disposed off
65.	HP laser jet printer needs repair	No action taken	To be disposed off
66.	4 cold boxes to be boarded off 5 kgs gascylinders 3 needs refilling with gas	No action taken	To be disposed off
67.	Computer (Lenovo) needs service	No action taken	To be disposed off
68.	UPS to be boarded off	No action taken	To be disposed off
69.	Printer to be repaired scanner (HP scan jet G 2710) to be repaired	No action taken	To be disposed off
70.	UNEP fridges (RCW 42) to be boarded	No action taken	To be disposed off
71.	Solar fridge needs repair	No action taken	To be disposed off
72.	Sibir fridge to be disposed off	No action taken	To be disposed off
73.	Stabilizer to be disposed off	No action taken	To be disposed off
74.	UPS to be boarded off	No action taken	To be disposed off
75.	Cabinet need repair	No action taken	To be disposed off
76.	Book shelve needs glasses	No action taken	To be disposed off
77.	Ups to be boarded off	No action taken	To be disposed off
78.	Computer (Lenovo) need servicing	No action taken	To be disposed off
79.	Wall clock to be boarded off	No action taken	To be disposed off
80.	Curtains needs replacement	No action taken	To be disposed off
81.	Radio call receivers (Motorola Mincom- 2BF) to be boarded off	No action taken	To be disposed off
82.	TV Toshiba needs servicing	No action taken	To be disposed off
83.	Pair of curtains needs replacement	No action taken	To be disposed off
84.	Duplicating machine to be boarded off	No action taken	To be disposed off
85.	Solar panels need replacement	No action taken	To be disposed off
86.	Computer to be boarded off	No action taken	To be disposed off
87.	Filling cabinet to be boarded off Curtains needs replacement	No action taken	To be disposed off
88.	Calculator to be replaced	Replaced with personal calculator	The government should procure a new calculator
89.	GENERATOR HOUSE		
90.	Heavy duty generator needs battery	No action taken	To be disposed off
91.	Oxygen concentrator to be boarded off	No action taken	To be disposed off

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
92.	All assets were to be maintained		All items were maintained
93.	2 photocopying machines	No action	To be disposed off
94.	1 type writer not available		
95.	Telephone set not seen	Not functional	
96.	4 wood cupboards to be replaced	Not yet done	Funds issue
97.	6 filing cabinets to be boarded off	Still in existence	
98.	10 table cloths to be replaced	Not replaced	No funds
99.	1 generator to be repaired	Not done	No funds
100	Public address system to be repaired	Not yet done	
101	Motorcycles UG1467E,UG1366E(scrap), UG1302E(scrap) UBF070(scrap)to be boarded off	Not done, still in existence	To be disposed off
102	Printer (senior Procurement office) to be boarded off	No action taken	To be boarded off
103	Telephone set (sec for finance) to be boarded off	No action taken	To be boarded off
104	Telephone set for Senior Finance Officer) to be boarded off	No action taken	To be boarded off
105	Computer set to be boarded off (SFO)	No action taken	To be boarded off
106	Heavy duty photocopier (salary section) to be boarded off	No action taken	To be boarded off
107	M/V Toyota double Cabin UAA 0942 (planning unit to be boarded off	Repaired by Planning unit	
108	Finance stores (while you were away and stamps to be destroyed	No action taken	To be boarded off
109	1 Laptop computer (Education Department) to be boarded off	No action taken	To be boarded off
110	11 filing cabinet (Education) to be boarded off	No action taken	To be boarded off
111	Motor cycle UG 1467E to be boarded off	No action taken	To be boarded off
112	1 Projector for Health dept to be boarded off	No action taken	To be boarded off
113	MV UG 3332M (Health) to be boarded off	No action taken	To be boarded off
114	MV UG 0567M (Health) to be boarded off)	No action taken	To be boarded off
115	Secretary for social services UPS to be boarded off	No action taken	To be boarded off
116	UPS in DHO's office to be boarded off	No action taken	To be boarded off
117	Metallic filing cabinet in DHE's office to be boarded off	No action taken	To be boarded off
118	UPS engraved USAID) (Reception's office) office to be boarded off	No action taken	To be boarded off
119	Fax, Printer, computer in Library Health to be disposed	No action taken	To be boarded off
120	Vehicle number UG0719R (PAS) to be boarded off	No Action Taken	To be disposed off
121	Vehicle number UG0643R, engine UJA2 (PAS) to be boarded off	DISPOSED OFF IN 2019	DISPOSED

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
122	Acer monitor to be boarded off (D/CAO's office)	No Action Taken	To be disposed off
123	Type writer to be boarded off (C/Person LCV's Office)	No Action Taken	To be disposed off
124	Power stabilizer to be boarded off (C/Person LV's office)	No Action Taken	To be disposed off
125	Motorcycle Jialing 1997R Audit to be boarded off (Audit)	No Action Taken	To be disposed off
126	Presidential portrait (clerk to council's office) to procure latest portrait	No Action Taken	To be disposed off
127	1 Filing cabinet to be repaired	No Action taken	To be disposed off
128	2 cupboard to be replaced	No Action taken	To be disposed off
129	duplicating machine to be disposed off	No Action taken	To be disposed off
130	1 telephone set to be reinstalled	No Action taken	To be disposed off
131	1 computer set to be replaced	No Action taken	To be disposed off
132	1 photocopier to be boarded off	No Action taken	To be disposed off
133	1 printer to be engraved	No Action taken	To be disposed off
134	Telephone set to be boarded off	No Action taken	To be disposed off
135	4 chairs to be repaired	No Action taken	To be disposed off
136	Wall clock to be disposed off	No Action taken	To be disposed off
137	Telephone set to be repaired	No Action taken	To be disposed off
138	Filing cabinet to be replaced	No Action taken	To be disposed off
139	UPS battery to be replaced	No Action taken	To be disposed off
140	Filing cabinet locks to be repaired	No Action taken	To be disposed off
141	Telephone to be disposed	No Action taken	To be disposed off
142	Unipart door to be repaired	No Action taken	To be disposed off
143	Insemination kit to be taken to Buyanja	No Action taken	To be disposed off
144	2 Office chairs need to be repaired	No Action taken	To be disposed off
145	1 wooden cupboard to be given a lock and keys	No Action taken	To be disposed off
146	4 chairs to be repaired	No Action taken	To be disposed off
147	Honey harvesting gear to be disposed off	No Action taken	To be disposed off
148	Honey presser to be disposed off	No Action taken	To be disposed off
149	1 smoker very old	No Action taken	To be disposed off
150	Cool box to be disposed off	No Action taken	To be disposed off
151	4 broken/leaking icepacks to be replaced.	No Action taken	To be disposed off
152	2 sterilizers to be disposed off	No Action taken	To be disposed off
153	1 drenching gun very old in the store	No Action taken	To be disposed off
154	Refrigerator old and to be disposed off	No Action taken	To be disposed off

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
155	2 broken automatic syringes to be replaced	No Action taken	To be disposed off
156	GPS not functional need to be repaired	No Action taken	To be disposed off
157	Dip testing to be disposed off	No Action taken	To be disposed off
158	1 lab glass ware to be disposed off	No Action taken	To be disposed off
159	1 hand wash to be disposed off	No Action taken	To be disposed off
160	Yamaha DT Ig0068-42 kept in store need not sure whether to dispose off or be repaired	No Action taken	To be disposed off
161	WHETHER (Castrated male) to be made a source of fund	No Action taken	To be disposed off
162	Valley dams to be distilled	No Action taken	To be disposed off
163	Cattle dip tank to be repaired	No Action taken	To be disposed off
164	Asbestos hut to be demolished	No Action taken	To be disposed off
165	Gravity flow water tap stand to be seriously repaired	No Action taken	To be disposed off
166	Drinking cement trough need minor repairs	No Action taken	To be disposed off
167	Wheel barrow to be repaired	No Action taken	To be disposed off
168	Hoes(scrap) to be replaced	No Action taken	To be disposed off
169	Pangas (scrap) to be replaced	No Action taken	To be disposed off
170	V nails used up need to procure others	No Action taken	To be disposed off
171	Oil preservatives used up need to get new ones	Action taken	To be disposed off
172	Metallic watering troughs to be painted and improved	No Action taken	To be disposed off
173	Spades to be disposed off	No Action taken	To be disposed off
174	100ml injectable expired to be disposed off.	Action taken	To be disposed off
175	Weighing scale to be disposed off	No Action taken	To be disposed off
176	Pick axe to be disposed off	No Action taken	To be disposed off
177	Porcelain motor be disposed off	No Action taken	To be disposed off
178	Gums stain expired and to be disposed off	Action taken	To be disposed off
179	Lab injectable; Lignocaine, Niclofan, trodax, prominti, ox tetracycline, vitamin AD, anti-snake venom all expired and to be disposed off	Action taken	To be disposed off
180	Warm gendy be disposed off because it expired	Action taken	To be disposed off
181	Tetracycline expired and be disposed off.	Action taken	To be disposed off
182	Self-inking stamps needed to be refilled	Refilled	In use
183	More legal Books required	Not procured	Should be procured
184	More assorted/ Printed stationery required	It was procured	More be procured

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
185	Mature trees in the compound	Disposed off	To plant the new ones
186	Grounded motorcycles to be disposed off.	The recommendation was complied with some motorcycles.	Others that did not attract the bidders, have been re advertised.
187	Rice machine	N/A	Bwambara s/c
188	Disposing off of non-functional items,Suzuku TX 185 – UG 0666R,ld wooden doors, windows	No action was taken	Let the following items be disposed off; Suzuku TX 185– UG 0666R and old wooden doors and windows
189	Disposing off of non-non- functional items	No action was taken	To be done next time after obtaining permission
190	Surveying of sub county lands	So far one title has been acquired and five more pieces of land have been surveyed	Ongoing project.
191	Un serviceable motor cycles	Submitted to PPDU for disposal	Not yet done
192	The committee had recommended the renovation of the Administration block	Done in FY 2019/2020	Good work man ship
193	Recommended the disposal of old 6 wooden windows	Not done	Awaiting the minute of Executive committee meeting
194	Disposing off old unused iron sheets	Did not attract bidders	Were later used in other Sub County programs
195	Disposing off old wooden doors & windows removed from the sub county chiefs house & Rukiiko hall.	Did not attract buyers	Eaten up by termites
196	Disposing off old motorcycles e.g. Suzuki TS 185 Reg. No UG 0627R	Did not attract buyers	Can be repaired
197	18 arm rest chairs that needed disposal	Waiting for disposal	pending
198	TS I85 waiting for disposal	Waiting for disposal	pending
199	Spraying pump For disposal	Waiting for disposal	pending
200	SUZUKI –TS 185 to be disposed off	NIL	To be disposed off
201	15 sewing machines to be disposed off	Nil	To be disposed off

ASSET FINDINGS

1. Most of the assets are engraved
2. A number of assets were recommended to be disposed off
3. The assets register is fully updated by every sub county
4. Most of the assets are in good condition and are functional.

Other Findings

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1.	Naads Buy Sc	UDE 514U
2.	Motorcycle	LG 011342
3.	Suzuki TS 185	UG
4.	Motor Grader Changlin	LG 0001-102
5.	Wheel Loader	LG 006-42
6.	Maruti-Wagon	UAA 089N
7.	Maruti-Wagon	UAA 151N
8.	Maruti-Wagon	UAA 160N
9.	Yamaha	UAC220Z
10.	Yamaha Dt	UG0013M
11.	Yamaha	UAC 2202
12.	Jicheng Suzuki	UG3332M
13.	Jialing Motor Cycle	UG2645
14.	Bmk Suzuki	UG0567M
15.	Honda	UAC827U
16.	Yamaha	UDR191Y
17.	Toyota Hilex	UG064R
18.	Motorcycles Jialing	UG 1467 E
19.	Motorcycles	UG 1366E
20.	Motorcycles YAMAHA 125DT	UG1302E
21.	Motorcycles SUZUKI125	UBF 070
22.	Jieling	UG19976R
23.	Motor Vehicle	Reg. No UG 1633R
24.	Motor Vehicle	Reg. No UG 010-242
25.	Kbn S/C Motorcycle	UG0666R
26.	Bug S/C Motorcycle Suzuki Cc185	UG 0666R
27.	Bug S/C Motorcycle Jialing Cc 125	UG1919R
28.	Bug S/C Motorcycle Yamaha Cc125	LGO119/42
29.	Jialing	UG 1982R
30.	Suzuki Tf	UDA393U
31.	Suzuki 185	UG0665R
32.	Yamaha Dt	UDX 5477
33.	Suzuki Motorcycle	UG 0627R
34.	Motor Cycle	UG 627R
35.	Motor Cycle	UG00664R
36.	Motor Cycle	UG1121R
37.	Motor Cycle	UDA 988U
38.	Ts I85	UG.O465R

S/N	ITEM DESCRIPTION	REG.NO/TAG No
39.	Suzuki Malti	UAA 151 N
40.	Motorcycle	UG O633R
41.	Motorcycle	UG 1642 R
42.	Motorcycle	UDA 516U
43.	MotorcycleHonda	UG 1598S
44.	Motorcycle Suzuki	UG1398S
45.	Jieling	UG19976R
46. OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
47.	Typewriter	10
48.	Duplicating machine	1
49.	UPS	14
50.	Photocopying machine	4
51.	Printers	11
52.	Telephone	5
53.	Wall clock	3
54.	1 Filing cabinet	6
55.	Deep freezer	1
56.	Refrigerator	1
57.	GPS	1
58.	Heavy photocopier	3
59.	Thermometers	2
60.	Dip testing	1
61.	Liquid nitrogen tank	1
62.	Assorted lab glass ware	1
63.	Automaticsyringes	4
64.	Drenching gun	1
65.	Sterilizers	2
66.	Chairs	3
67.	Computer	13
68.	brooms	2
69.	Squeezer	1
70.	Glass flask	1
71.	Stapling machine	3
72.	All nonfunctional items in works store	
73.	Water Tank	1
74.	Video camera	1
75.	Table cloth	4
76.	42"LCD colorTV	1
77.	Video Deck	2
78.	Fax	1
79.	Big punch	1

S/N	ITEM DESCRIPTION	REG.NO/TAG No
80.	Cold boxes	9
81.	Fridges	10
82.	Telephone receiver	2
83.	Radio callreceivers	1
84.	T.V Toshiba	1
85.	Duplicating machine	1
86.	Solar Panels	5
87.	Curtain	3
88.	Public Address system	1
89.	Generator	1
90.	Scanner	1
91.	Monitors	10
92.	Tables	4
93.	Office chairs	4
94.	Computer set	5
95.	CPU	7
96.	Metallic cushioned chair	3
97.	calculators	2
98.	Dell laptop	1
99.	Binding machine	1
100.	District generalreceipt book, Sub county general receipt book and Market books	
101.	Old wooden windows	24
102.	Wooden used windows	7
103.	Arm chairs	18
104.	Spraying pump	1
105.	Old community hall	1
106.	Trading license	103-300
107.	General receipt	501-800
108.	Birth certificate	001-100
109.	Death certificate	051-100
110.	Paid stamp	1
111.	Received stamp	1
112.	Computer set	3

STORES FINDINGS

1. The stores are checked quarterly in a financial year in some stores while others monthly in others for example Rwerere Town council store

2. The store balances agree with the ledger balances
3. There is adequate storeroom and they are well organized however the Rwerere town council store room does not have enough storage space.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Nyakishenyi sc Collection	Centenary	3100032578	0	0	UGX
2	NyakishenyiS/C Dev't A/C	Centenary	3100032576	17,625,844	17,046,717	UGX
3	Kafunjo HCII	STANBIC	9030006357147	51,363	51,363	UGX
4	NYARUGANDO H/C II	Centenary	5120400422	42,658	42,658	UGX
5.	Nyakishenyi Hcii	Stanbic	9030005722003			UGX
6.	Ngoma H/C Ii	Centenary	5120400421	30,510	30,510	UGX
7.	Katonya H/C Ii	Stanbic	9030006357643	16,349	16,349	UGX
8.	Murama Hcii	Stanbic	9030006387430	431	431	UGX
9.	Nyarushanje S/C	Stanbic	903005721732	13.701.322/=		UGX
10.	Buyanja Town Council General Fund Account	Stanbic	9030012282140	13,070	17,019,570	UGX
11.	Buyanja Town Council Operations Account	Stanbic	9030012281969	1,696	1,696	UGX
12.	Buyanja Town Council Development	Stanbic	9030012282019	8,730,640	60,642	UGX
13.	Buyanja S/C DEVT	Stanbic	9030005721317	154,349	154,349	UGX
14.	Buyanja S/C revenue collection	Stanbic	9030005722194	309,217	309,217	UGX
15.	Kebisoni town council General Fund A/C	Centenary	3100032610	30,776,289	30,776,289	UGX
16.	Kebisoni TC operational	Centenary	3100032609	7,029,296	7,029,296	UGX
17.	Kebisoni town council capital development a/c	Centenary	3100032608	28,971	28,971	UGX
18.	Rukungiri District DECENTRALISED	Stanbic	0140070888201	331,150,612	202,176,277	UGX
19.	Rukungiri District YLP RECOVERIES	Centenary	5110500016	4,500,480	11,672,980	UGX
20.	Rukungiri District UWEP RECOVERY	Stanbic	9030013133106	36,106,200	22,772,900	UGX
21.	Rukungiri District Global Fund		5112100041	0	0	UGX
22.	Project Accounts			0	0	UGX
23.	Bikurungu T/C operational A/C	Stanbic	9030013678978	25,882,571	50,712,408	UGX
24.	Bikurungu T/C General fund		9030013678927	30,547,510	480,636	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
	Bwambara S/c DF	Stanbic	9030005721333	10,302,912	37,833	UGX
25.	Bugangari sub county development account	Stanbic	9030005721406	5,919,025	5,919,025	UGX
26.	Nyakagyeme Sub County Development	Stanbic	9030005721236	539,366=	539,366=	UGX
27.	Rwerere T/C General Fund Account	Stanbic	9030013679052	23,066,178	23,066,178	UGX
28.	Rwerere T/C Operations Account	Stanbic	9030013679001	834,108	834,108	UGX
29.	AT IFO Rukungiri District	Cash in transit		2,724,450	2,724,450	UGX
30.	Ruhinda S/C Development account	Stanbic	9030005721228	35,836,522	18,667,192	UGX
31.	Buhunga LC3 Development	Stanbic	9030005721201	8,991,442	8,991,442	UGX
32.	NYARUSHANJE S/C	Stanbic	903005721732	13.701.322	NIL	UGX
33.	Kebisoni sub county development account	Stanbic	9030005721295	4,905,189	4,905,189	UGX

RECOMMENDATIONS

PICTORIALS



925 RWAMPARA DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	There is need to address the roles done by different cadres at their work stations as their roles couldnt be categorized clearly in self isolation from the others for this case; the bursar/accounts assistants, health information assistant, records assistant/stores assistant all had their roles in conflict with each other.	Staff advised to re-read theri job decsriptions so as to avoid conflicts	The progress was noted
2	There is need by the sub accountants to give enough guidance to the health facility in-charges to enable timely updates of books of accounts.	The health units incharges were trained by the Accountant on how to prepare books of accounts	Ongoing
3	The responsible officer should prioritize and organize workshops of the heads of institutions to further guide them on the requirements for board of survey for better performance for the next financial year.	The guidelines were given to institutions for more understanding on Board of Survey	Ongoing
4	The responsible ministry should roll out a uniform template to help in the standardization of the data captured for inclusion in the assets register.	Temperate is in place	Need to be rolled out to all entities for use
5	Timely checks on books of accounts for all-government aided schools and institutions by head of finance to ensure compliance with the financial regulations.	Checking on books of accounts by finance department is being done	Done quarterly

ASSET FINDINGS

1. Lack of updated Fixed Assets Registers. The assets registers availed by the different entities were not in the standard format.
2. For most LLGs, schools, Institutions and schools, the books of accounts were not updated and reconciled as at 30th June 2024. More so the entities had not obtained Certificates of bank balances as at 30/6/2024. Compliance to financial and accounting regulations was therefore violated.
3. A number of Accounting Officers were not well informed about the board of survey exercise, its requirements and timelines. Orientation meetings should therefore be organized to educate them on the same.

4. There was no responsible person assigned to ensure routine update and safe custody of the assets registers for most entities. As such this register was mostly not updated, had unreliable data and in some cases nonexistent.
5. It was found out that more than 50% of the government owned land for Rwampara lacked land titles thus no proof of ownership. This puts the entity at a risk of losing viable investments since most development partners require proof of ownership.
6. Most entities did not have a building maintenance plan. As such buildings were in a bad state and not rehabilitated such as Sub county headquarters buildings, Ngugo Technical Institute and Bugamba sub county, Mwizi sub county and Mwizi secondary school.
7. There is no standard format for the asset register being used by Lower Local governments, Schools, institutions, health facilities and departments. This made it difficult to reconstitute the assets into one template.
8. The District uses the old council hall for a store. This does not provide secure storage for items since it has wooden shutters. It also doesn't allow enough space and is also being claimed for other purposes.

Other Findings

S/N	Item	Units	Amounts
1	Payables	2	217,090,826
2	Receivables	2	527,824,131

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	Buildings & Structures			5,346,473,054
2	Non Residential buildings			355,105,738
3	Residential buildings			3,880,765,168
4	Roads and bridges			685,040,729
5	Transport equipment			244,922,999

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
6	Machinery and equipment			2,655,000
7	Office equipment			338,873,016
8	Medical equipment			461,850,780
9	Laboratory and research equipt			206,774,012
10	Other Physical Assets			4,193,572,380
11	Cultivated Assets			16,095,474,597

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Mitsubishi, single cabin	UG 0456S
2	Jialing motorcycle	UG3301M
3	Yamaha AG100	UG0946M
4	Yamaha DT	UBA454Z
5	Faw dump truck	LG 0002-077
6	Yamaha motorcycle	LG019931
7	Yamaha motorcycle	LG022531
8	Honda motorcycle	LG022431

STORES FINDINGS

1. The store is good and the stores balances agree with the ledger card balances
2. Obsolete stock is held by the entity and there is need to expedite the disposal process
3. The stores person does a monthly stock checks in the store
4. The district utilizes the old council hall which doesn't provide enough storage space.
5. The items recommended for disposal in the previous board of survey exercises are not boarded off as required.
6. Storeroom expansion was not prioritized as there was no evidence to show that the district was constructing the stores facility.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Rwampara Dlg General Fund	Centenary Bank	3100065494	39,735,017	-	UGX
2	Rwampara Dlg Uwep Recovery	Bank Of Africa	04857710006	494,800	1,000,777	UGX
3	Rwampara Dlg Imprest	Centenary Bank	3100068059	142,621	-	UGX
4	Rwampara Dlg Ylp Recovery	Bank Of Africa	04857700000	0.00	0.00	UGX
5	Bugamba Sub County Parishes	Dfcu	01983501006384	0	0	UGX
6	Bugamba Sub County Villages	Dfcu	01983501006383	109750	132,750	UGX
7	Bugamba Sub County Lc	Dfcu	01983501006386	7,412,189	103,276	UGX
8	Bugamba Sub County Collections	Dfcu	01983501006387	26,202,388	202,338	UGX
9	Bugamba Sub County Lgdp Ii	Dfcu	01983501006382	0	0	UGX
10	Mwizi Kabura Tc General Fund	Dfcu	01123656082389	0	0	UGX
11	Mwizi Kabura Tc Ddeg Account	Dfcu	01120011891918	252,259	252,259	UGX
12	Mwizi Kabura Tc Lower Local Council	Dfcu	01123656485416	601	601	UGX
13	Mwizi Kabura Tc Treasury	Dfcu	01123656180317	30,536	30,536	UGX
14	Ngugo Technical School	Stanbic	9030005801949	9,295,809	9,295,809	UGX
15	Ngugo Technical School	Rubingo Sacco	946	955,784	-	UGX
16	Ngugo Technical School	Ankole Farmers And Traders Sacco	1070	-	-	
17	Rwampara Health Sub District	Stanbic	9030005698307	43,798,197	43,798,197	UGX
18	Bugamba Health Centre Iv	Stanbic	9030005752204	44,969	44,969	UGX
19	Ndejja Hc Iii	Bank Of Baroda	95050100001393	0	0	UGX
20	Laki High School Bujaga	Ankole Farmers And Traders Co-Operative Savings And Credit Society Ltd	2428	13,795,242	13,795,242	UGX
21	Laki High School Bujaga	Stanbic Bank	9030005800160	19,008,622	19,008,622	UGX
22	Laki High School Bujaga Dev't	Ankole Farmers And Traders Co-Operative Savings And Credit Society Ltd	8358	690,080	690,080	UGX
23	Laki High School Bujaga	Millenium Sacco 2012	8002485	11,151,924	11,151,924	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
24	Buteraniro-Nyeihanga Tc Treasury	Dfcu	01123656200912	239,506	239,506	UGX
25	Buteraniro-Nyeihanga Tc General Fund	Dfcu	01123656082422	142,105	142,105	UGX
26	Buteraniro-Nyeihanga Tc Lower Local Council	Dfcu	01123616438719	2,245,263	2,245,263	UGX
27	Buteraniro-Nyeihanga Tc Ddeg	Dfcu	01120010843642	16,781	16,781	UGX
28	Mwizi Secondary School	Stanbic	9030005801973	221,029	221,029	UGX
29	Mwizi Secondary School	Mwizi Sacco	1236	4,803,947	4,803,947	UGX
30	Kinoni Tc General Fund	Bank Of Africa	04857440000	158,034	158,034	UGX
31	Kinoni Tc Operations	Bank Of Africa	04857450005	280,670	280,670	UGX
32	Kinoni Town Council Ddeg	Housing Finance	0500111372	358,208	360,508	UGX
33	Kinoni Town Council Road Fund	Housing Finance	0500111366	438,764	438,764	UGX
34	Kinoni Town Council Lower Local Council	Housing Finance	0500111354	2,747,358	76,058	UGX
35	Kinoni Girls S.S School Fees A/C	Stanbic	90300020942001	37,021,977	37,021,977	UGX
36	Kinoni Girls S.S	Ankole Farmers	2002002691	5,408,378	5,408,378	UGX
37	Kinoni Girls S.S	Millenium Sacco	20001548	12,120,708	12,120,708	UGX
38	Kinoni Girls S.S Use Grant	Stanbic	9030005802589	13,829,179	13,829,179	UGX
39	Kinoni Girls S.S Ogs	Centenary	3204358933	17,154,884	17,154,884	UGX
40	Rugando Technical Institute	Stanbic	9030005802082	46,970,110	46,970,110	UGX
41	Rugando Technical Institute	Centenary	510080523	1,699,279	1,699,279	UGX
42	Rugando Technical Institute	Centenary	510681399	31,415,823	30,778,623	UGX
43	Rushanje Girls S.S	Centenary	3100031213	13,560,495	11,785,495	UGX
44	Rushanje Girls S.S	Shuuku Savings	1836	1,742,155	1,716,559	UGX
45	Ndeija S/C Operations	Dfcu	01983501004341	33,480	33,480	UGX
46	Ndeija S/C Lgdp	Dfcu	01983501004337	9,197,565	9,197,565	UGX
47	Ndeija S/C Collections	Dfcu	01983501004342	2,940,508	2,667,458	UGX
48	Ndeija S/C Consolidated Villages	Dfcu	01983501004340	1,226,737	36,737	UGX
49	Ndeija S/C Consolidated Parishes	Dfcu	01983501004338	94,006	44,006	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
50	Rugando S/C Consolidated Villages	Dfcu	01983501005528		6,488	UGX
51	Rugando S/C Lc	Dfcu	01983501005530		23,137	UGX
52	Rugando S/C Consolidated Parishes	Dfcu	01983501005525		1,809	UGX
53	Rugando S/C Lgdp li	Dfcu	01983501005529		2,522	UGX
54	Rugando S/C Collections	Dfcu	01983501005527		516,419	UGX
55	Rwampara Farm Institute	Stanbic	9030012388267	11,194,918		UGX
56	Rwampara Farm Institute	Stanbic	9030005801957	73,737,267		UGX
57	Rwampara Farm Institute	Stanbic	9030005801965	33,557,431		UGX
58	Rwampara Farm Institute	Ankole Farmers & Traders Sacco	640		42,880,859	UGX
59	Rwampara Farm Institute	Millenium Sacco 2012 Ltd	20023400	6,032,100		
60	Mwizi Sc Local Council	Dfcu	01983501007831		1,694,793	UGX
61	Mwizi Sc Lgdp li	Dfcu	01983501007828		1,569,749	UGX
62	Mwizi Sc Vilages	Dfcu	01983501007829			UGX
63	Mwizi Sc Collections	Dfcu	01983501007832			UGX
64	Mwizi Sc Parishes	Dfcu	01983501007830			

RECOMMENDATIONS

1. The board recommends disposal of items specified under list of unserviceable items recommended for disposal (Page 21). These include; old Lorry, pick-up and motorcycles grounded at the district headquarters.
2. There is need to secure the old council hall with burglar proofs and metallic windows and doors to ensure safety and security of inventory and other assets.
3. There is need to further orient all entities i.e., schools, institutions, health facilities Lower Local Governments and departments on the template for populating the assets register.
4. Delapidated structures/buildings should be prioritized for renovation. As such a building maintenance plan should be prepared and put in place.

PICTORIALS



926 SEMBABULE DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Assets should be engraved after inspection and before attaching them to officers incharge	The District through the incharge stores has continued to attach tag numbers to assets by engraving	Finance department should continue attaching a relatively viable budget to allow smooth validation of District Asset data
2	All land with District investments need to be titled	The titling of the existing land is ongoing with some already with titles as per attached copies	Much chunk of land has not been titled. The accounting officer should interest him/her self to procure survey equipment to speed up with the activity
3	There is need for regular mechanical inspection of all motorcycles and vehicles, and ensure inspection reports are availed to the user departments for action.	The officer in-charge mechanical still lacks financial support to carry out the activity.	The officer in-charge mechanical attributes the error to the vehicle users who take them directly to the Garages before pre-inspection.
4	When changing hands of transport equipment, the officer in-charge mechanical should be informed for easy follow up of vehicles/Motorcycles.	This has not been done for years.	The Accounting officer to ensure compliance with handing over/taking over of offices.
5	There is need to always find out whether vehicles/Motorcycles are in the right hands to avoid mismanagement.	Support to the officer in-charge Mechanical should be put into consideration	Regular reporting should be enhanced by the OC Mechanical
6	Vehicles taken to garages should not over stay there to avoid them being vandalized	Vehicles and other transport equipment which had overstayed in garages were inspected and valued and some disposed off	Some transport equipment are in obsolete state and did not attract bidders
7	The District needs to identify space for parking unserviceable/obsolete assets	The parking yard is not part of the District budget and therefore no commitment shown by the District leadership/Administration shown to have this activity implemented	The park yard has not been constructed and no evidence of budget for it's budget in the current year. The Accounting officer and District Engineer, District Planner to take note
8	The Sub-counties need to begin the titling process of government land in their areas of jurisdiction.	All sub county budgets should have a component of land Titling to trigger the process	The process of titling requires availability of essential equipment by the District surveyors. Therefore AO should plan to acquire these instruments.

ASSET FINDINGS

1. A number of Assets are not engraved and the initial cost is not on record.
2. Lack of knowledge of Board of Survey reports by many stakeholders.
3. Some of the departmental vehicles and motorcycles are not pre-inspected and post inspected before and after taking garage repairs
4. Lack of documents for some none serviceable assets, e.g Road equipment, motor cycles and vehicles that were donated by Ministries which has prolonged their boarding off.
5. There is no park yard and enough storage facility at the district headquarters.
6. Some officers have taken advantage of lack of storage space and kept some assets at their homes E.g. Motor cycles and Laptops and this poses of a risk of theft due to undefined security in their dwellings.
7. Some assets that are procured by the district and later attached to departments and lower local governments do not go through stores and hence no records to show officers in charge.
8. The team has also observed that the district has no culture of budgeting for maintenance of Assets.
9. There was a challenging observation where much of the land purportedly owned by the entity do not have titles of ownership.
10. The Finance department seems not interested in budgeting for Board of survey activities and this has greatly demotivated the team responsible for assets accounting

Other Findings

S/N	Item	Units	Amounts
1	Payables	5	2,218,567,512
2	Receivables	2	600,601,600

Summary of Assets

S/N	Item	Units	Asset Register Amount (Nbv/Cost)	Extract B/S
1	Land	319		14,999,995
2	Building	436		55,715,522
3	Transport Equipment	47		2,364,750
4	Ict Equipment	111		411,053
5	Office Equipment	10		
6	Medical Equipment	28		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motor Cycle	UAC 835U Honda
2	Motor Cycle	UG 3162M Jialing
3	Motor Cycle	LG 0020-43 Yamaha
4	Motor Cycle	Jialing
5	Motor Cycle	UG 1296R Jialing
6	Motor Cycle	UG 0217M Jincheng
7	Motor Cycle	Bajaj
8	Motor Cycle	UG 1136M Yamaha
9	Motor Cycle	UG 0279A Suzuki
10	Motor Cycle	UG 0895A Suzuki
11	Motor Cycle	LG 0033-43 Yamaha
12	Motor Cycle	UG 2015A Suzuki
13	Motor Cycle	UG 0806A
14	Motor Cycle	UG 1713A Suzuki
15	Motor Cycle	UG 1466A Suzuki
16	Motor Cycle	UG 1890A Suzuki
17	Motor Cycle	UG 1252A Suzuki
18	Motor Cycle	UG 0281A Suzuki
19	Motor Cycle	LG 0023-43
20	Motor Cycle	LG 0040 43
21	Motorcycle	DT YAMAHA 125 Reg. No. UDA 232U
22	Motorcycle	LG 16551 R
23	Motorcycle	LG 0046- 43
24	Motorcycle	UG 2309R
25	Motorcycle	UG 2021E
26	motor vehicle	UG5491M
27	Motorcycle	UG2745R
28	Motorcycle	UG0979E
29	Motorcycle	UG17571R
30	Motorcycle	UG0466R
31	Motorcycle	LG004843
32	Motor vehicle	UG 1851M
33	Motor vehicle	UG 447R
34	M/cycle	UG 0508M
35	M/cycle	UG 0888M
36	M/cycle	UG 0376M
37	M/cycle	UG0853M
38	M/cycle	UG0203M
39	M/cycle	UG 1582M
40	M/cycle	UG 1758M
41	M/cycle	UG0446R
42	M/cycle	UG 1136M
43	M/cycle	UG 3288M
44	M/cycle	UG 3122M
45	M/cycle	UG 3162M
46	M/cycle	UG 3481M
47	M/cycle	UAC 240N
48	M/cycle	UAC 797U
49	M/cycle	UG 2617M
50	M/cycle	UG 2642M
51	M/cycle	UG 3129M

S/N	ITEM DESCRIPTION	REG.NO/TAG No
52	M/cycle	UAC 835U
53	M/cycle	UG 2460M
54	M/cycle	UG 2641M
55	M/cycle	LG 0020-43
56	M/cycle	UG 4220M
57	M/cycle	UEH 882T
58	M/cycle	UEH 626T
59	M/cycle	UEH 361F
60	M/cycle	UEH 294F
61	M/cycle	UEH 394F
62	M/cycle	UG 4469M
63	M/cycle	UG 4705M
64	M/cycle	UG 4880M
65	M/cycle	UG 4935M
66	M/cycle	UG 4953M
67	M/cycle	UG 4959M
68	M/cycle	UEK 286Z
69	M/cycle	UEV882Q
70	M/cycle	UEV916Q
71	M/cycle	UEV916Q
72	Dump Truck1	LG0007-103
73	motor vehicle	UAG 346F
74	Double cabin	UG 1034R
75	Motorcycle	UG2745R
76	Motorcycle	UG0979E
77	Motorcycle	UG17571R
78	Motorcycle	UG0466R
79	Double Cabin	UG 1851M
80	Motorcycle	LG004843
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
81	Generator	
82	Computer monitor	2
83	Printer	3
84	CPU	3
85	Computer monitor	
86	Key board	
87	Typewriter	
88	UNIVERSAL POWER SUPPLY	

STORES FINDINGS

1. The Storage space is limited. There is need for Disposal of all the obsolete stock in the containers to create space also to. Construct a substantial district store.
2. The store is organized but not adequate
3. The store is inspected on a monthly basis
4. The store balances agree with the ledger balances

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	Sembabule District Revenue AC	Bank Of Uganda	'005510168000000	0	0	UGX
2	Sembabule DLG General Fund	Centenary	3100067722	64,268,855	64,268,855	UGX
3	Sembabule DLG UWEP Recovery	Centenary	3100067723	11,313,070	11,313,070	UGX
4	Sembabule DLG UWEP Fund AC	Centenary	3100067724	6,347,100	6,347,100	UGX
5	Sembabule Dist YLP Collection AC	Centenary Rural Development Bank Limited	4010507301	297,685	297,685	UGX
6	Sembabule DLG CDC A/C	Centenary	3100067735	-	-	UGX
7	Sembabule DLG Global Fund A/C	Centenary	3100067726		-	UGX
8	Sembabule Dist YLP Project	Centenary Rural Development Bank Limited	4010507302	-	-	UGX
9	Lwebitakuli sub county General Fund AC	DFCU	'01033551724329	-	-	UGX
10	Lwebitakuli LC3 Dev Fund	Stanbic	9030006332799	83,028	83,028	UGX
11	Mitima SC General Fund A/C	Centenary	3100088710	10,765	10,765	UGX
12	Mitima SC Operation A/C	Centenary	3100088713	451,265	451,265	UGX
13	Lugusuulu sub county LG General Fund A/c	DFCU	'01033551724286	253,613	253,613	UGX
14	Lugusuulu sub county LGMSDP	Stanbic	9030005924161	25,481	25,481	UGX
15	Lugusuulu LC3	Stanbic	9030006333906	1,920	1,920	UGX
16	Bulongo SC General Fund A/C	Centenary	3100088699	16,013	16,013	UGX
17	Bulongo SC Operation A/C	Centenary	3100088700	3,717	3,717	UGX
18	Nabitanga SC General Fund AC	Centenary	3100088708	673,262	673,262	UGX
19	Nabitanga SC Operations AC	Centenary	3100088709	804,050	24,050	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
20	Kawanda S/C General Fund A/C	Centenary	3100088705	5,062,789	5,062,789	UGX
21	Kawanda SC Operation A/C	Centenary	3100088706	91,153	91,153	UGX
22	Mabindo S/C General Fund A/C	Centenary	3100088714	1,490,176	1,490,176	UGX
23	Mabindo SC Operation A/C	Centenary	3100088715	4,183	4,183	UGX
24	Mateete DDEG A/C	Stanbic	9.03001E+12	-	-	UGX
25	Mateete Sub County General Fund A/C	DFCU	'01033551724259	981	981	UGX
26	Mateete LC3 Dev Fund A/C	Stanbic	9030006332780	43,355	43,355	UGX
27	Mitete Operation A/C	Centenary	3100088696	15,825	15,825	UGX
28	Mitete SC General Fund AC	Centenary	3100088695	118	118	UGX
29	Mijwala Sub County General Fund A/C	DFCU	'01033551724295	4,831	4,831	UGX
30	Mijwala LC3 A/C	DFCU	9030006332284	659,610	659,610	UGX
31	Kyera S General Fund	Centenary	3100088597	17,595	17,595	UGX
32	Kyera SC Operation	Centenary	3100088698	3,400	3,400	UGX
33	Nakasenyi SC General Fund	Centenary	3100088701	1,383	1,383	UGX
34	Nakasenyi SC Opearation	Centenary	3100088702	21,689	21,689	UGX
35	Lwemiyaga sub county LG General fund	DFCU	'01033551724277	-	-	UGX
36	Lwemiyaga SC Development AC	Stanbic	9030006332764	4,799	4,799	UGX
37	Katwe SC Operations A/C	Centenary	3100088704	31,723	31,723	UGX
38	Katwe SC General Fund A/C	Centenary	3100088703	28,222	28,222	UGX

RECOMMENDATIONS

1. Assets should be engraved after inspection and before attaching them to officers incharge
2. The budget for board of survey activities should be enhanced to smoothen the asset Validation processes.
3. Board of survey reports should always be discussed in TPCs so that stakeholders acquire the knowledge hence implementation of the recommendations.
4. Departmental vehicles should always be pre inspected before they are taken to garages and post inspected after repairs
5. The Accounting officer should endeavor to make a follow up with line MDAs for documentation for none serviceable assets due for boarding off especially vehicles and motorcycles
6. Vehicles should always be delivered with all the necessary documentation to ease the process of board off on time.
7. There should be a budget at the district to collect all un serviceable items to be gathered at the district headquarters for boarding off
8. There is need to construct a park yard and an inspection pit to ease the inspections of all District assets due for boarding off i.e vehicles and motorcycles.
9. The district should plan to procure all the necessary equipment to enable the lands staff surveyor to process the land titles.

927 SERERE DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Engraving of Assets by the lower local government, Secondary schools and primary schools	Not undertaken except for donations. LLGs and schools advised to engrave all assets in their custody.	Service provider be procured centrally to engrave both higher and LLG assets
2	Disposal of the old, scrap, obsolete and unserviceable Assets.	Not undertaken for items previously certified for disposal by the Chief Government Valuer.	Revaluation and certification for disposal required
3	Repair and regular maintenance of assets and equipment.	Partially undertaken for motor vehicles; beds and other assets in the district and Health Centre IVs.	O&M plan be prepared and consolidated.

ASSET FINDINGS

1. All assets procured (except donations) during the year for Higher and LLGs were not engraved. This posed a challenge to the Board of Survey Team in locating and identifying assets ownership and beneficiary user.
2. All the secondary schools do not have an up-to-date cash book and thus financial statements are not prepared monthly and quarterly
3. Non implementation of previous Board of Survey recommendations. This has continued to create challenges of storage space due to obsolete stock of assets piling in stores with no room for new ones. The recommendations by the Board of Survey should be implemented to overcome the challenge.
4. The non-prioritization of Board of Survey has undermined timely execution, reporting and submission of the Board of Survey reports, thus affecting timely submission of final accounts of both higher and LLGs.
5. Lower Local Governments procurements were difficult to ascertain as their procurements are often direct and do not pass through Internal Audit for verification, hence, difficulty in ascertain what should be engraved and in which entity.

6. Failure by all Secondary and Tertiary Institutions to Maintained an Up-to-date Asset Register hence tracking of Assets is difficult especially Laptops.
7. The Board of survey team found it difficult to ascertain the number of various assets owned by each Lower Local Governments, Higher Local Governments, Tertiary, Secondary and Primary Institutions.

Other Findings

S/N	Item	Units	Amounts
1	Payables	2	267,201,283

STORES FINDINGS

- 1 All stores inspected across Higher and LLGs except those in health facilities, Kyere TC were not for purpose i.e., were congested, stuffy, some bore the smell of bat droppings, many lacked burglar proofing (Kateta SC), some harboured owls (Pingire SC). In general, regular inspections and management were not exhibited in the stores.

CASH AND BANK FINDINGS

1. Under management of funds, a few LLGs (Bugondo, Kateta, Kyere, Pingire, Kadungulu Sub-counties and Kasilo, Kadungulu, Kyere Town Councils) had fire-proof safes for securing public funds and other assets like copies of land titles while the rest had none. In addition, some safes were non-functional and needed repair (like the one in Kateta Sub-county hqtrs) while that of Kyere TC was not installed.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1.	Uganda Road Fund	DFCU	01553555014707			UGX
2.	Operations Account	DFCU	01553555014673	2,795,930	37,258	UGX
3.	General Fund A/C	DFCU	01553555014628	718,114	20,186	UGX
4.	District Discretion Equalization Grant	DFCU	01553555014882	8,546,703	46,703	UGX
5	Uganda Road Fund	DFCU	01983501000941	2,752,693	2,752,693	UGX
6	Operations Account	DFCU	01983501000942	31,250	31,250	UGX
7	General Fund a/c	DFCU	01983501000940	32,166	32,166	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
8	District Discretion Equalization Grant	DFCU	01983501000944	00	00	UGX
9	Uganda Road Fund	NA	NA	NA	NA	UGX
10	Operations Account	DFCU	01553619504341	00	00	UGX
11	General Fund Account	DFCU	01553619504305	00	00	UGX
12	District Discretion Equalization Grant	DFCU	01553619504378	00	00	UGX
13	Urban Roads Account	DFCU	0155102267917	891,720	891,720	UGX
14	Uganda Road Fund	DFCU	01983501006378	361,791	361,791	UGX
15	Operations Account	DFCU	01983501006380	170,807	170,807	UGX
16	General collection a/c	DFCU	01983501006375	63,961	23,417,911	UGX
17	District Discretion Equalization Grant	DFCU	01983501006376	37,566	37,566	UGX
18	Uganda Road Fund	DFCU	00	00	00	UGX
19	Operations Account	DFCU	01553659495098	787,100	637,100	UGX
20	General collection a/c	DFCU	01553619494974	31,647	125,147	UGX
21	District Discretion Equalization Grant	DFCU	01553659495140	2,668,900	(521,517)	UGX
22	Uganda Road Fund	DFCU	01553555014530	146,648	146,648	UGX
23	Operations Account	DFCU	01553555014497	29,443	29,443	UGX
24	General Fund a/c	DFCU	01553555014488	162,977	42,977	UGX
25	District Discretion Equalization Grant	DFCU	01553555014512	77,625	77,625	UGX
26	Uganda Road Fund	DFCU	01553619501919	00	00	UGX
27	Operations Account	DFCU	01553619501803	6,047,428	250,428	UGX
28	General Fund a/c	DFCU	01553619502079	766,162	108,262	UGX
29	District Discretion Equalization Grant	DFCU	01553619501760	15,149,712	441,512	UGX
30	Uganda Road Fund	DFCU	01983501005398	00	00	UGX
31	Operations Account	Centenary	3100028425	38,938	38,938	UGX
32	General Fund a/c	Centenary	3100028428	354,451	354,451	UGX
33	District Discretion Equalization Grant	DFCU	01983501005397	13,399,548	13,399,548	UGX
33	Uganda Road Fund	DFCU	01983501000975	109,164	109,164	UGX
34	Operations Account	DFCU	01983501000972	80,210	80,210	UGX
35	General Fund a/c	DFCU	01983501000971	4,682,231	328,398	UGX
36	District Discretion Equalization Grant	DFCU	01983501000973	2,130,407	11,007	UGX
37	Uganda Road Fund	DFCU	01983501001776	91,877	91,877	UGX
38	Operations Account	DFCU	01983501000952	81,779	81,779	UGX
39	General Fund a/c	DFCU	01983501000950	5,578,541	4,810,545	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
40	District Discretion Equalization Grant	DFCU	01983501001776	5,381,442	81,442	UGX
41	Uganda Road Fund	DFCU	01983501000409	00	00	UGX
42	Operations Account	DFCU	01983501000955	3,440	3,440	UGX
43	Collection Account	DFCU	01983501000953	19,712	288	UGX
44	District Discretion Equalization Grant	DFCU	01983501000954	9,740,478	9,740,478	UGX
45	Uganda Road Fund	DFCU	9030006341356	115,195	115,195	UGX
46	Operations Account	DFCU	01983501000958	95,571	165,751	UGX
47	General collection	DFCU	01983501000957	74,410	74,410	UGX
48	District Discretion Equalization Grant	DFCU	01983501000960	15,648,066	(405,988)	UGX
49	Uganda Road Fund	DFCU	01983501000964	00	00	UGX
50	Operations Account	DFCU	01983501000962	26,682	26,682	UGX
51	General collection a/c	DFCU	01983501000961	405,305	80,603	UGX
52	District Discretion Equalization Grant	DFCU	01983501000965	00	00	UGX
53	Uganda Road Fund	DFCU	01983501000408	00	00	UGX
54	Operations Account	DFCU	01983501000945	180,552	180,552	UGX
55	General collection	DFCU	01983501000946	00	420,912	UGX
56	District Discretion Equalization Grant	DFCU	01983501000948	3,950,080	(659,920)	UGX
57	Uganda Road Fund		01983501000969	00	00	UGX
58	Operations Account	DFCU	01983501000967	00	00	UGX
59	General Fund a/c	DFCU	01983501000966	2,951,464	2,951,464	UGX
60	District Discretion Equalization Grant	DFCU	01983501000970	68,262	68,262	UGX
61	B.O.G	CENTE	3100084112	24,953,307	24,953,307	UGX
62	B.O.G	STANBIC	9030005757559	27,400,055	27,400,055	UGX
63	PTA	CENTE	3100097571	3,025,650	3,025,650	UGX
64	B.O.G	STANBIC	9030005797453	11,744,605	11,744,605	UGX
65	PTA	CENTE	3100028300	10,848,294	10,848,294	UGX
66	B.O.G	CENTE	3100027681	142,289,643	167,364,143	UGX
67	PTA	CENTE	3100028545	66,784,288	90,435,938	UGX
68	PHC	CENTE	3100028440	3,498	3,498	UGX
69	PHC	CENTE	3100028441	305,877	305,877	UGX
70	PHC	CENTE	3100028429	715,145	715,145	UGX
71	PHC	CENTE	4510511620	62,339	62,339	UGX
72	PHC	CENTE	4510511614	856,392	856,392	UGX

RECOMMENDATIONS

1. All items procured should be engraved (for those not yet engraved) for easy location, identification and ownership by the District Local Government.
2. All Lower Local Governments, Town Councils and higher local governments should plan and budget for the engraving of the assets.
3. There is need to recruit Assistant Inventory Management Officers in Urban Councils (Kadungulu, Kidetok Ocaapa, Kyere, Kagwara) for proper inventory taking, record keeping and asset management and closely supervised to ensure that best practices of stores management are upheld for smooth flow and easy tracking of stores records.
4. The District administration, Lower Local Governments, Secondary Schools and Health center 111 should embrace the practice of routine maintenance of assets and equipment to not only improve functionality but also minimize costs associated with repair due to break down and wear and tear especially of motor vehicle components.
5. All Lower Local Governments, Town Councils, Higher Local Governments, Health Centres, Secondary and Tertiary should keep and maintain asset registers in consistency with the revised templates provided by MoFPED.
6. To achieve this, Board of Survey recommends to the Accounting Officer the dissemination of templates for capturing assets, equipping of LLG entities with ICT equipment for electronic data capture and inventories management
7. There is need for Lower Local Governments, Town Councils, Tertiary, Secondary and Primary Schools to acquire, maintain updated books of accounts, stores ledgers so as to effectively measure and ascertain balances of stores and ledgers kept.
8. Plan and Budget for continuous maintenance of Computer sets as Board of Survey Found out that most Computer Laboratories lack

anchor platforms, are infested by dust, lack antivirus solutions hence perform at high energy rates posing a threat to the users and some are abandoned for fear of attacks and loss of documents to viruses. Such equipment should be thoroughly assessed and if found over defaced, should be written off.

9. The District Administration should integrate the component of Board of Survey activities in its annual budgets and work plans sufficiently as a commitment towards meeting the requirement in question.
10. The District Administration Must Contract a district store or rehabilitate the former Lukiiko Hall for storage purposes.
11. There is need to make follow-up on assets that are not declared by officers who have either retired, still in service or transferred services for use by other officers taking over office for continued service delivery to our communities.
12. The district should disseminate and distribute the Board of Survey Forms so as to capture correct number of assets owned by an entity.

PICTORIALS



928 SHEEMA DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The National medical stores should organize to dispose off the expired drugs in District hospital and health centers	Not done	The expiry drugs occupy space and should be disposed
2	The district administration and lower governments should avoid keeping assets redundant for a long time as the assets depreciate and absolute. Priority should be put on asset routine maintenance.	Done	The District has developed and implemented an asset management policy
3	There is urgent need to establish a parking lot at the District Headquarters to avoid vehicles parked in a scattered manner.	Not done	There is need to establish a parking yard
4	There is urgent need to renovate the old building at Kyangenyi Health center III	Not done	There is urgent need to renovate the old buildings
5	Eucariptus trees at Bugongi Kyamurari North was to be harvested	Done	Trees were harvested
6	Eucariptus trees at Bugongi HC III was to be harvested	Done	Trees were harvested
7	The District should plan and budget to install electricity in Health Centers of Kyeibanga, kasaana and others in need to enable them function properly	Done	The electricity installed
8	The District should organize an orientation training for both district based and those in lower Governments on use of the new format in capturing inventories and assets of the district so as to prepare proper Asset Registers and inventories	Not done	There should be orientation training for both district based staff and lower governments
9	There is need for District Departments, lower local Governments and entities to maintain updated asset registers with clear status of all assets for timely decision making	Done	Assets are recorded and uploaded on IFMS
10	Eucairptus trees at District Headquarters	Done	Trees were harvested
11	Old vehicles and motorcycles should be boarded off	Not done	Old assets especially vehicles to be disposed off
12	There is need to keep proper records of all District Lands and keep updated valuation reports	Done	The district and lower governments have land inventory records

ASSET FINDINGS

Other Findings

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	Land	77		
2	Buildings	60		1,457,727,163
3	Transport equipment	103		(4,138,413,690)
4	ICT equipment	218		(129,370,270)
5	Office equipment	33		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Ag Yamaha	UG 093M
2	Motorcycle (Honda)	LG 0171-06
3	Motorvehicle (Suzuki)	UG 098 A
4	JMC	LG 003-105
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
5	Grader blades	1
6	Rippers for grader	1
7	Brake drums	1
8	Brake disc	1
9	Batteries	7
10	Gear box	1
11	Spring hunger	1
12	Engine mounting	18 pairs
13	Engine sleeves	
14	Engine pistons	
15	Brake lining	30 pairs
16	Tyres(MRF)	1
17	Computers	3
18	Converter	1
19	Printers	2
20	Land	1
21	Turbo charger	1
22	Pressure plate	1
23	Generator	1
24	Rolling machine	2
25	Typewriter	2
26	Water pump	1
27	Examination coach	1
28	Clush plate	1
29	Radiator	1
30	Motorcycle tyres	
31	Steering pump	1
32	Brake booster	1
33	Shock absorbers	3 pairs
34	Brake pads	40 pairs
35	Bed brushes	6 pairs
36	Oil spray	12

S/N	ITEM DESCRIPTION	REG.NO/TAG No
37	Engine oil filters	60 pieces
38	Fuel filters	60 pieces
39	Diesel filters	80 pieces
40	Fan belt	10 pieces
41	Laptops	1
42	Bicycles	2
43	Washing facility	2
44	Antenatal bed stretcher	1
45	Tablet	1

STORES FINDINGS

1. The store balances agree with the ledger balances
2. The store room is well organized though the space is not enough
3. The stores are checked every quarter of the financial year by the stores person

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	Kyangenyi Sub county General operations Account	Stanbic	9030009165370	21,504	21,504	UGX
2	Kyangenyi Sub county DDEG	Stanbic	9030005658089	(1,227)	(1,227)	UGX
3	Kyangenyi sub county Access Roads Account	Stanbic	9030005969939	(57,299)	(57,299)	UGX
4	Kyangenyi lower local Councils	Stanbic	9030005657112	2,834	2,834	UGX
5	Kyangenyi HC III	Stanbic	9030007235924	3,605	3,605	UGX
6	kakindo Town Council DDEG	Stanbic	9030012701909	205,131	205,131	UGX
7	Kakindo town Council Operations	Stanbic	9030012453816	275,386	275,386	UGX
8	Kakindo Town Council Feeder	Stanbic	9030012406192	37,928	37,928	UGX
9	Kakindo Town Council Lower Councils Account	Stanbic	9030012825462	3,901	3,901	UGX
10	Kitagata Town Council General Operations Account	Stanbic	9030013621518	39,991	39,991	UGX
11	Kitagata Town Council DDEG	Stanbic	9030013621720	9,999	9,999	UGX
	Kitagata Town Council road Fund	Stanbic	9030013618983	37,053	37,053	UGX
12	Kitagata Town Council Lower Councils Account	Stanbic	9030013619025	1,518	1,518	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
13	Kitagata Hospital Decentralized Fund	Stanbic	9030005652056	7,925,787	7,925,787	UGX
14	Shuuku Town Council Operations	Stanbic	9030012349032	106,061	106,061	UGX
	Shuuku Town Council DDEG	Stanbic	9030012843843	147,273	147,273	UGX
15	Shuuku Town Council Urban Feeder Roads	Stanbic	9030012391101	40,044	40,044	UGX
16	Shuuku Town Councils Account	Stanbic	9030015458592	27,739	27,739	UGX
17	Shuuku HC IV	Stanbic	9030008922755	8,566	8,566	UGX
18	Kigarama sub county DDEG	Stanbic	9030005658003	2,305	2,305	UGX
19	Kigarama sub county General Operations Account	Stanbic	9030009210023	(22,077)	(22,077)	UGX
20	Kigarama Sub County Lower Councils Account	Stanbic	9030005656698	5,315	5,315	UGX
21	Kigarama Health Center III	Stanbic	9030005401991	2,163	2,163	UGX
22	Kigarama sub county Access Roads Account	Stanbic	90300012685695	4,809	4,809	UGX
23	Masheruka Sub County Operations	Stanbic	9030006346161	894	894	UGX
24	Masheruka Sub County DDEG	Stanbic	9030006346471	1,275	1,275	UGX
25	Masheruka Sub County lower local Councils	Stanbic	9030006346153	5,149	5,149	UGX
26	Masheruka Sub County Access Roads Account	Stanbic	9030010514656	7,800	7,800	UGX
27	Kasaana Sub County Lower Councils Account	Centenary	6510500175	11,675	11,675	UGX
28	Kasaana Sub County Access Roads Account	Centenary	6510500179	12,307	12,307	UGX
29	Kasaana Sub County DDEG	Centenary	6510500176	6,945	6,945	UGX
30	Kasaana Sub County General Operations Account	Centenary	6510500178	276,481	276,481	UGX
31	Kitagata Sub County LGMSD	Centenary	9030005751259	2,972	2,972	UGX
32	Kitagata Sub County General Operations Account	Centenary	9030005652625	31,188	31,188	UGX
33	Kitagata Sub County Lower Councils Account	Centenary	9030005652315	17,488	17,488	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
34	Kitagata Sub County Access Roads Account	Centenary	3100060289	4,155	4,155	UGX
35	Kyeibanga HC III Account	Centenary	6510500211	16,681	16,681	UGX
36	Bugongi Town Council Road Fund Account	Centenary	3100038300	25,945,978	25,945,978	UGX
	Bugongi Town Council DDEG Account	Centenary	3100038355	30,363	30,363	UGX
37	Bugongi Town Council Lower Councils Account	Centenary	6510500164	54,136	54,136	UGX
38	Bugongi Town Council Operations Account	Centenary	3100038302	30,934	30,934	UGX
39	Bugongi Health Center III	Centenary	3100038303	11,650	11,650	UGX
40	Rugarama S/C General Operations	Centenary	9030010914859	122,049	122,049	UGX
41	Rugarama S/C Road Fund A/C	Centenary	9030010418863	859	859	UGX
42	Rugarama S/C LGMSD	Centenary	9030010914557	120	120	UGX
43	Rugarama S/C Local councils A/C	Centenary	9030010914727	290	290	UGX
44	Rugarama HC III	Centenary	3100038342	23,687	23,687	UGX
45	BIGONA HC II	Centenary	3100038341	3,799	3,799	UGX
46	Masheruka T/C General Operations A/C	Stanbic	9030013621429	17,473	17,473	UGX
47	Masheruka T/C Lower councils A/C	Stanbic	9030013619475	2,409	2,409	UGX
48	Masheruka T/C DDEG A/C	Opportunity Bank Uganda Ltd	9030013620910	20,400	20,400	UGX
49	Masheruka T/C Road Fund A/C	Stanbic	9030013620961	27,372	27,372	UGX
50	Masheruka Sub County A/C	Stanbic	9030010514656	7,800	7,800	UGX
51	Masheruka Sub County DDEG A/C	Stanbic	9030006346161	1,275	1,275	UGX
52	Masheruka S/C General Operations	Stanbic	9030006346161	894	894	UGX
53	Runyinya P/S A/C	Stanbic	9030007487451	4,093	4,093	UGX
54	Ruhorobero P/S	Stanbic	9030002323965	27,034	27,034	UGX
55	St. Jude P/S Katutsye	Stanbic	9030007759048	1,592	1,592	UGX
	Rwengiri p/s	Stanbic	9030007820215	25,717	25,717	UGX
56	Kyabahaija p/s	Stanbic	9030002345020	3,466	3,466	UGX
57	Nyabwina Mixed p/s	Stanbic	9030007487710	5,297	5,297	UGX
58	Rweicumumu p/s	Stanbic	9030002345144	5,611	5,611	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
59	Buringo p/s	Stanbic	9030007441982	7,982	7,982	UGX
60	Katojo p/s	Stanbic	9030007491157	332	332	UGX
61	Rubumba p/s	Stanbic	9030007487478	2,741	2,741	UGX
	Kamurinda p/s	Stanbic	9030007487559	11,554	11,554	UGX
62	Nyarubaare p/s	Stanbic	9030007488024	8,369	8,369	UGX
63	Kyengando p/s	Stanbic	9030007487354	23,219	23,219	UGX
64	Nyakashara p/s	Stanbic	9030002345225	390	390	UGX
65	Bwayegamba p/s	Stanbic	9030007487141	7,958	7,958	UGX
66	Nyakwebundika p/s	Stanbic	9030002345004	740	740	UGX
67	Kigarama Seed School	Stanbic	9030019905739	1,896,784	1,896,784	UGX
68	Nshongi p/s	Stanbic	9030007487222	9,458	9,458	UGX
69	Masyoro p/s	Stanbic	9030007442342	5,591	5,591	UGX
70	Kakindo p/s	Stanbic	9030002345012	669	669	UGX
71	Kababaizi p/s	Stanbic	9030007590627	37,973	37,973	UGX
72	Rweibaare sec. school	Stanbic	903000578016	22,051,871	22,051,871	UGX
73	Ryamasa p/s	Stanbic	9030007491521	46,530	46,530	UGX
74	Bwina p/s	Stanbic	9030007487095	1,547	1,547	UGX
75	Bunura p/s	Stanbic	9030007539842	5,460	5,460	UGX
76	Ryamasa p/s	Stanbic	9030007491531	46,530	46,530	UGX
77	Migverediri p/s	Stanbic	9030002344962	555	555	UGX
78	Nyakatooma p/s	Stanbic	9030002226846	449	449	UGX
79	Kazigongore p/s	Stanbic	9030002345241	6,395,285	6,395,285	UGX
80	Muzira p/s	Stanbic	9030007442369	15,073	15,073	UGX
81	Nyakambu p/s	Stanbic	9030005608022	8,658	8,658	UGX
82	Nyakayojo p/s	Stanbic	9030007590643	8,777	8,777	UGX
83	Masheruka Modern p/s	Stanbic	9030007487052	5,963,822	5,963,822	UGX
84	Kyangenyi ps	Stanbic	9030007590937	21,461	21,461	UGX
85	Sheema DLG General Fund	Stanbic	9030008491681	16,467	16,467	UGX
86	Sheema DLG YLP Revolving Account	Stanbic	9030010739283	3,010,950	3,010,950	UGX
87	Sheema DLG UWEP	Stanbic	9030012856953	21,483,100	21,483,100	UGX
88	Sheema DLG Youth Council	Stanbic	9030021578443	(14,649)	(14,649)	UGX
89	Sheema DLG Wetland Restoration Project	Stanbic	9030016686084	151,650,000	151,650,000	UGX

RECOMMENDATIONS

1. There is an urgent need to establish a parking lot at the district headquarters to avoid vehicles parked in a scattered manner
2. Emphasis should be put on implementation of Board of Survey recommendations
3. The old vehicles and motorcycles should be boarded off
4. Government assets should be prepared and well maintain
5. Facilitation for Board of Survey should be increased particularly with the introduction of new reporting format of excel then word reporting again.
6. Assets like used tires, grader cutting edges, typewriters, old computers, and others as long as there is board of survey recommendation for board to dispose, management should go on and dispose off
7. There is need for District Departments, lower local Governments and other entities to maintain updated asset registers with clear status of all assets for timely decision making.

929 SIRONKO DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Old items listed in the schedules be Boarded off	Action Not taken	PDU to implement the Disposal this FY 2023/24 .
2	District council to authorize Destruction of Accounting Documents which have overstayed mandatory six years	Not taken	To be presented to the District council this FY 2023/24 and a follow up to Auditor General-Kampala
3	Stock of spoiled Metallic beds in HCs and other metals in Works Yard be disposed as scrap	Not-taken	PDU to implement recommendations of FY 2023/2024
4	Departments to update their Departmental Asset registers	Action taken	Most Departments have Adhered to this recommendation
5	Adherence to use of M/V log books	Partly in use	Adhered to - for the new M/Vehicles with operational Odometers
7	District to secure services of Land and Property valuer	Not taken	Inadequate Budgetary Provision

ASSET FINDINGS

1. Dates were missing when most of the district assets were procured to necessitate orderly disposal.
2. The District Fleet management policy was not followed to the later.
3. There is large stock of old Procurement and Accounting Documents which occupy a lot of space.
4. The District operates the Integrated Financial management system which has improved on timely Reconciliation of Accounts.
5. The District does not have a valuer to ascertain the value of its old assets like motorcycles, motor vehicles and Public land.
6. Some land tittles for public land were not in the custody of Chief Finance officer as Required.
7. The Administration/ Local Government Prison buildings at Mutufu County Headquarters are getting Dilapidated over time.
8. Some Departmental Asset registers were not updated regularly.

Other Findings

S/N	Item	Units	Amounts
1	Payables	1	2,749,960,836
2	Receivables	1	1,054,297,493

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land	198		98,826,570
2	Building	194		
3	Transport equipment	325		
4	ICT equipment	155		
5	Office equipment	36		
6	Medical equipment	15		
7	Machinery	15		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Suzuki 125	UG 0333A
2	Suzuki 125	UG 0334A
3	Suzuki 125	UG 1535A
4	Suzuki 125	UG 1330A
5	Suzuki 125	UG 1412A
6	Suzuki 125	UG 1370A
7	Suzuki 125	UG 1474A
8	Suzuki 125	UG 1489A
9	Suzuki 125	UG 1452A
10	Suzuki 125	UG 1763A
11	Suzuki 125	UG 1743A
12	Suzuki 125	UG 1010A
13	Suzuki 125	UG 1456A
14	Suzuki 125	UG 1414A
15	Suzuki 125	UG 0335A
16	Suzuki 125	UG 1522A
17	Suzuki 125	UG 1532A
18	Suzuki 125	UG 2021A
19	Yamaha Dt	UBA 209Z
20	Yamaha Dt	UBA 100Z
21	Suzuki 125	UG 2023A
22	Suzuki 125	UG 1748A
23	Toyota Hilux D/C	LG-0036-54
24	Generator (Medium Size)	Cymasa – Eco615
25	Generator (Small Size)	Yamaha
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
26	Delivery Bed	1
27	Weighing Scale For Adults	2
28	Weighing Scales For Babies	3
29	pcs Of Solar Panels	7
30	Pcs Of Desktop Computers	4
31	Pcs Of Ox-Plough	8
32	pcs Of Chairs	2
33	pcs Of Old Tyres	4
34	Air Fan	1
35	Chairs In Cao's Boardroom	8

S/N	ITEM DESCRIPTION	REG.NO/TAG No
36	Printer Ltp1320 In Chairman's Office	1
37	Binding Machine And I Computer In Procurement Office	1
38	Filling Cabinet In Finance Department	
39	Printer Hp Lesser Jet – In Planning Unit	
40	Computer In Engineer's Office	1

STORES FINDINGS

1. The board of survey team carried out 90% mainly of assets of high value
2. The stores records reconcile with the stock balances in the store
3. The stores person does quarterly inspection on the stores
4. The stores space of the district is adequate
5. There is a 10% excessive obsolete stock kept in the stores usually expired drugs.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance as at 30 th -june-2024	Cash Book Balance as at 30 th -june-2024	CUR
1	Uwep Recovery A/C	Dfcu	01983501007911	676,587	676,587	UGX
2	District General Fund	Dfcu	01983501006545	33,674,745	33,674,745	UGX
3	Youth Livelihood Recovery A/C	Dfcu	01983501006570	646,385	646,385	UGX

RECOMMENDATIONS

1. The old items including motor vehicles, motorcycles and other Assets listed in the schedules of this document should be boarded off as soon as possible as their value keeps dropping.
2. District administration to secure tittles for all land acquired for Development purposes.
3. Fleet Management be improved by adhering to use of motor vehicle Log books.
4. The District Council should authorize Destruction of Procurement and Accounting Documents like vouchers which have overstayed the mandatory period (six years).
5. Stock of spoiled metallic beds and other scrap metals in Health Centres and works department should be disposed as scrap.

6. Departments should update their asset registers regularly.
7. The District should secure services of land and property Valuer so that accurate values of District properties are ascertained in time.
8. The county administration offices and Former Local Government prison at Mutufu be Renovated
9. or demolished and Reusable materials disposed of to pave way for other District development purposes.
10. Sironko District Land Tittles should be availed to the Head of Finance for proper custody.
11. The above recommendations and those from LLGs of the previous FY 2021/2022 should be upheld together with the current recommendations for FY 2022/2023.

PICTORIALS



930 SOROTI DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The previous Board of Survey Team (2022/2023 FY) had recommended some assets for Disposal which included; Vehicles, Motor cycles, Equipment & related items as stated in the previous report.	No Achievements	Top management is working to ensure that the recommended items are disposed off
2	The Board of Survey recommended the District in the FY 2022/2023 to provide Board with working equipment's like Laptops, Printer/Photocopier	No Achievements	Efforts are being prioritized to ensure that the BoS Team is properly equipped.

ASSET FINDINGS

1. Motorcycles recommended for disposal are not centralized, risking vandalism or theft.
2. Unserviceable items listed for disposal need to be processed accordingly.
3. A complete test check of the assets was conducted, and those with matching balances have been marked as “good and in use” in the asset register.
4. The team struggled to determine the acquisition dates and initial costs for some assets, particularly furniture, office equipment, and transport vehicles.
5. Assets and vehicles stored in open spaces in the works department have a high depreciation rate due to sun and rain exposure.
6. Assets are managed efficiently within departments but require a maintenance plan.
7. There is no visible maintenance and repair plan for individual departments, nor is there a system for tracking assets between departments.

Other Findings

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	Land	121		1,239,997,600
2	Buildings & Structures	204		1,829,132,854
3	Transport Equipment	225		
4	ICT EQUIPMENT	253		
5	OFFICE EQUIPMENT	17		
6	MEDICAL EQUIPMENT	72		
7	MACHINERY	7		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Toyota Land Cruiser	UEP 151 S
2	Isuzu Truck	LG 0041-44
3	Isuzu Dump Truck	UG 0373W
4	Caterpillar Vibro Roller	UG 0379 W
5	Isuzu Dump Truck	UG 0373 W
6	Roller Caterpillar	UG 0379 W
7	Tractor Trailer	UG 0381 W
8	Tractor Trailer	UR 1775
9	Tractor Trailer	UR 1795
10	Toyota	LG 0078-44
11	Isuzu	
12	Toyota	UAP 151 S
13	Caterpillar Vibro Roller	UG 03790 W
14	Isuzu	LG 0016-107
15	Suzuki	UG 0108 R
16	Tractor Trailer	UR 1759
17	Tractor Trailer	UG 03810 W
18	Toyota Pick Up Hilux	LG 0078-44
19	Suzuki St Wagon Maruti	UM 0661
20	Toyota Pick Up Hilux S/C	UG 1118 E
21	Suzuki Pick St.Wagon	LG 0028-44
22	Yamaha	UG 2195 M
23	Jailing	UG 3236 M
24	Yamaha DT	UG 2098 M
25	Yamaha	UBA 017 X
26	Suzuki	UG 2119 A
27	Suzuki	UAC 381 U
28	Yamaha DT 125	Numberless
29	Suzuki 125	UAC 382 U
30	Suzuki 125	UAC 930 U
31	Jialing	UG 3082 M
32	Suzuki125	UAC 321 U
33	Jailing	UG1480 E
34	Suzuki	LG 0099-44
35	Yamaha	LG 0093-44
36	Yamaha	UG 0496 R

S/N	ITEM DESCRIPTION	REG.NO/TAG No
37	Yamaha	UG 0503 R
38	Yamaha	Numberless
39	BSA 125	UZ 0214
40	Yamaha DT	Numberless
41	Jialing	UG 1490 E
42	Yamaha AG125	LG 0170-44
43	Yamaha DT125	UG 2083 M
44	Honda Brazil	UG 0416 Z
45	Yamaha DT125	UG 0636 W
46	Yamaha	UBA 017 X
47	Suzuki	UG 2119 A
48	Suzuki	UG 1095 A
49	Suzuki	UG 1779 A
50	Suzuki	UG 0108 R
51	Yamaha	UG 0636 W
52	Jailing	UG 1380 R
53	Jailing	UG 3082 M
54	Suzuki	UAC 382 U
55	Suzuki	UAC 930 U
56	Suzuki	UAC 321 U
57	Motorcycle	LG 0093-44
58	Motorcycle	UG 0503 R
59	Motorcycle	
60	Motorcycle Frame	
61	Motorcycle	UDK 222 0
62	Motorcycle	UG 0496 R
63	Motorcycle	
64	Motorcycle	UG 3082 R
65	Motorcycle	UAC 210 U
66	Motorcycle	LG 0099-44
67	Motorcycle	LG 0170-44
68	Motorcycle	UXO 241
69	Motorcycle	UAC 381 U
70	Motorcycle	LOT 29
71	Motorcycle	UAC 930 U
72	Motorcycle	LOT 29
73	Motorcycle	UAC 930 U
74	Motorcycle	LOT 48
75	Motorcycle	Frame
76	Motorcycle	UG 1480 E
77	Motorcycle	
78	Motorcycle	
79	Motorcycle	
80	Motorcycle	
81	Honda XL	UDG 001 S
82	Jailing	UG 1358 R
83	Motorcycle - Suzuki	LG 0016 - 107
84	Motorcycle - Yamaha	UG 1048 Y
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
85	Generator	3
86	Computers	12
87	printers	16
88	monitors	8
89	CPU	3

S/N	ITEM DESCRIPTION	REG.NO/TAG No
90	UPS	2
91	Laptops	2

STORES FINDINGS

1. It was difficult to reconcile physical stock with ledger balances, especially since ledgers were not maintained.
2. The health department's drug store is housed in a small container that is exposed to excessive heat.
3. Some unserviceable motorcycles are not stored at the District central store or works yard due to fear of vandalism.
4. Inadequate storage space has left some equipment and motorcycles without space in the central store.
5. The District Headquarters' central store is in poor condition, lacks space, and needs renovation, expansion, or replacement with a new block secured by a strong burglar-proof door.
6. Record-keeping is inadequate; no store ledgers are maintained, and one store lacks a list of stored items, risking item safety as only God might know what's there.
7. BoS team found and noted that other assets and repots on the validated historical data was compiled and submitted to Accountants General Office for onward upload.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Soroti District General Fund.	DFCU Bank	01983501007692	00	00	UGX
2	Soroti DLG Imprest.	DFCU Bank	01983501008042	00	00	UGX
3	Soroti District Local Government.	Housing Finance Bank	1010001837527	8,207,894	8,207,894	UGX
4	Soroti DLG UWEP.	Centenary	3100028807	00	00	UGX
5	Soroti DLG Youth Livelihood Recovery.	DFCU Bank	01983501003050	00	00	UGX
6	Soroti District ACDP.	DFCU Bank	01553657975864	00	00	UGX
7	Awaliwal SC Gen. Fund.	Centenary Bank	3100083968	46,313	(136,738)	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
8	Awaliwal SC Operations.	Centenary Bank	3100083941	6,099,981	6,099,981	UGX
9	Kamuda SC Operations	Stanbic Bank	9030005620901	25,196	25,196	UGX
10	Kamuda SC DDEG	Centenary Bank	3100044399	4,035,665	4,035,665	UGX
11	Kamuda SC Collections	Centenary Bank	4510011139	499,055	499,055	UGX
12	Lalle SC General Fund	Centenary Bank	3100083967	10,820	10,820	UGX
13	Lalle SC Operations	Centenary Bank	3100083844	12,709,848	12,709,848	UGX
14	Lalle PS	Stanbic Bank	9030001895655	10,532	10,532	UGX
15	Lilim PS	Stanbic Bank	9030001905561	2,180	2,180	UGX
16	Olong PS	Stanbic	9030007086996	48,333	48,333	UGX
17	Arapai SC Operations	DFCU Bank	1551026244314	18,530	18,530	UGX
18	Arapai SC DDEG	DFCU Bank	1551026245872	1,764,364	84,364	UGX
19	Arapai SC Collections	DFCU Bank	1551026245818	19,429	19,429	UGX
20	Oculoi SC General Fund	Centenary Bank	3100083956	123,612	123,612	UGX
21	Oculoi SC Operations	Centenary Bank	3100083878	204,111	204,111	UGX
22	Oculoi PS	Stanbic Bank	9030006936473	497	497	UGX
23	Katine SC Operations	Centenary Bank	3100028426	83,903	-	UGX
24	Katine SC General Fund	Centenary Bank	3100027761	1,255,693	83,024	UGX
25	Katine SC DDEG	Centenary Bank	3100044455	80,552	82,552	UGX
26	Ogwolo Ps	Stanbic Bank	9030007086546	-	-	UGX
27	Katine SS USE	Centenary Bank	4520372143	9,441	9,441	UGX
28	Katine SS PTA	Stanbic		23,236	-	UGX
29	Katine PS	Stanbic Bank	9030001895566	-	-	UGX
30	Katine Tiriri PS	Stanbic Bank	9030001895515	7,566	7,566	UGX
31	Oimai PS	Stanbic Bank	9030001896120	17,037	17,037	UGX
32	Amorikot PS	Stanbic Bank	9030007086767	-	-	UGX
33	Ojama Katine PS	Stanbic Bank	9030001897313	4,271	4,271	UGX
34	Olwelai PS	Stanbic Bank	9030001897267	998	998	UGX
35	Merok PS	Stanbic Bank	9030001896503	591	591	UGX
36	Tiriri HC IV	Centenary Bank	3100076916	7,956,928	7,956,928	UGX
37	Ocikican SC Operations	Centenary Bank	3100083854	13,205,564	13,205,564	UGX
38	Ocikican SC General Fund	Centenary Bank	3100083960	31,163	31,163	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
39	Omodoi PS	Stanbic Bank	9030007087151	-	-	UGX
40	Ocikican PS	Stanbic Bank	9030001897216	-	-	UGX
41	Obule PS	Stanbic Bank	9030001897208	-	-	UGX
42	Abango PS	Stanbic Bank	-	-	-	UGX
43	Ocikican HC II	Centenary Bank	3100076951	27,693	27,693	UGX
44	Aukot SC Operations	Centenary Bank	3100083846	18,383,166	18,383,166	UGX
45	Aukot SC General Fund	Centenary Bank	3100083963	1,229,491	1,229,491	UGX

RECOMMENDATIONS

1. All district assets, both old and new, should be engraved with unique identification codes for easy tracking in the asset register and utilization office.
2. The administration should promptly engage the government valuer to assess assets recommended for disposal, as required by PPDA.
3. Staff should be thoroughly trained on the new Board of Survey template.
4. The board recommends continuous independent checks on stock and asset balances throughout the year to prevent loss, misuse and wastage.
5. Management should budget for and procure a laptop and printer/photocopier for the Secretary Board to ensure faster and more confidential work.
6. Concerned officers should regularly update the asset registers and prepare a comprehensive, complete register for better control.
7. Routine servicing and repairs of computers, printers, and other assets are recommended to maintain their functionality.
8. The health department's drug store is too small; management should provide a safer, larger storage area for drugs.
9. Transport equipment, whether in use or not, should be stored in a shaded area to reduce depreciation from sun exposure, particularly in the works department yard.
10. Fire extinguishers should be procured and installed in all buildings.
11. Equipment recommended for disposal, especially motorcycles, should be brought to a central location (District headquarters).

12. Management should install electricity in the district central store and implement measures to protect important documents from termite damage.
13. The Natural Resources Department (lands office) should provide the Board of Survey team with land titles as claimed.
14. All heads of departments should maintain a mini asset register for their respective departments.
15. Unusable or outdated documents in some stores should be destroyed or burned to create space.

PICTORIALS



932 TORORO DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

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

ASSET FINDINGS

1. There was difficulty in ascertaining the values of most items as the book values were not readily available
2. There was also no proper mechanism of ascertaining the depreciation rates for mainly donated assets
3. The district vehicles and machinery at work yard are continuously being vandalized due to weather events
4. There seems to be laxity in boarding off obsolete assets
5. Many district assets are not engraved

STORES FINDINGS

1. 10% of the stores have been inspected
2. The store balances agree with the ledger balances
3. Inspection of stores in done quarterly during a financial year
4. The stores are adequate and well organized
5. 20% of the stock is obsolete in stores

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1.	TORORO DISTRICT HOSPITAL ACCOUNT	STANBIC	9030005958708	5,688,411	688,411	UGX
2.	TORORO HOSPITAL COST SHARING	STANBIC	90300042470591	9,836,728	4,762,328	UGX
3.	TOROR HOSPITAL COST ACCOUNT	STANBIC	9030003633051	481,611	481,611	UGX
4.	TORORO DISTRICT CASH OPERATIONAL ACCOUNT	STANBIC	9030005906767	32,698	10,275	UGX
5.	TORORO AGRICULTURE CLUSTER DEVELOPMENT	STANBIC	90300016984557	10,275	10,275	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
6.	TORORO DISTRICT GRNRRAL FUND ACCOUNT	STANBIC	9030006249336	3,795,353,475	3,795,353,475	
7.	TORORO DISTRICT RECOVERY ACCOUNT	STANBIC	9030008598605	6,530,899	6,530,899	UGX
8.	SONI SUB COUNTY OPERATING ACCOUNT	CENTENARY	3100084259	10,888	10,888	UGX
9.	MALABA TOWN COUNCIL OPERATING ACCOUNTING	DFCU	019835010041447	744,949	744,949	UGX
10.	KAYORO HEALTH CENTER 11	CENTENARY	9510500186	27,526	27,526	UGX
11.	OSUKURU TOWN COUNCIL	CENTENARY	9030005916878	209,879	209,879	UGX
12.	MULANDA SUB COUNTY	STANBIC	9030005633167	7,927,463	7,927,463	UGX
13.	MORIKIT TOWN CONCIL	STANBIC	903001936199	1,508,530	1,508,530	UGX
14.	APOKOR TOWN CONCIL OPERATIONS ACCOUNT	CENTENARY	3100084266	7,531	7,531	UGX
15.	MUKUJU SUB COUNTY DEVELOPMENT ACCOUNT	STANBIC	9030005682745	2,212,665	2,212,665	UGX
16.	NAMAWAYA HEALTH CENTRE 11	CENTENARY	3100070516	4,626	4,626	UGX

RECOMMENDATIONS

1. All head of departments should keep up to date asset register at all time
2. There is need to train lower local government, in charge of health facility and education institutions on board of survey requirements and standards
3. Every department should plan and budget for operation and maintenance of assets
4. Prioritize and engraving of all assets in the district for safety and traceability

933 WAKISO DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The Chief Finance Officer was advised to commence the disposal procedures for the obsolete stock in stores as required by law.	No Action taken	Management is urged to ensure that action is taken on the recommendation
2	The District Administration was advised to laise with the Ministry of lands to ensure that the old survey files are transferred to Entebbe lands office for proper storage and management.	No Action taken	Management is urged to ensure that action is taken on the recommendation
3	The Accounting Officer was advised to commence disposal procedures for all unserviceable items.	No Action taken	Management is urged to ensure that action is taken on the recommendation
4	The District Administration was advised to plan and procure archiving facilities and space for all old documents in the service commission.	No Action taken	Management is urged to ensure that action is taken on the recommendation
5	The District Administration was advised to liase with Lower Local Governments to mobilize funds for repairing the graders as soon as possible to deter further acceleration of wear and tear.	After extensive assessment, it was established that it was not economically viable to repair these aged equipment and the best option was to dispose off.	Management is commended for action taken
6	The District Accounting Officer was advised to plan and improvise storage space for plans by either purchase of a container or provision of space.	No Action taken	Management is urged to ensure that action is taken on the recommendation
7	The Accounting Officer was advised to commence disposal procedures for all unserviceable items in the Department.	No Action taken	Management is urged to ensure that action is taken on the recommendation
8	The Accounting Officer was advised to commence the land title processing procedures by liaising with the foundation bodies for the listed schools.	No Action taken	Management is urged to ensure that action is taken on the recommendation
9	The District Health Officer was advised to commence disposal procedures for the expired drugs as soon as possible.	The Drugs were taken by NMS	Management is commended for action taken
10	The Accounting Officer was advised to commence disposal procedures for all unserviceable items in the Department.	Some Assets were disposed off	Management is commended for action taken

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
11	The Principal Township officer was advised to survey and fence off land at Bendegere and Abaita Market land	Land was surveyed and Fenced off by the District Surveyor, just waiting for a report. It's on Plot 667 block 438	The Principal Township Officer wrote to C.A.O on that matter. matter still pending
12	The Principal Township officer was advised to liaise with the Chief Administrative officer to ensure that all the high value assets are valued	A letter was written to the CAO to ensure that these high value assets i.e. land are valued.	The Principal Township Officer has been following up this issue as per letter attached
13	The Principal Township officer was advised to liaise with the Chief administrative Office to cause a meeting with Uganda Peoples Defense Forces to forge away on modalities of utilization of Kitale Bemba land currently occupied by the Army.	Management is still making all possible efforts to fully secure land from the UPDF and ensure that land is secured for its intended development. See copy Attached 2.	Several reminders to C.A.O, P/S among other authorities were sent but no response generated
14	The Principal Township officer was advised to purchase that part of land at Bugiri which was encroached on during the construction of staff quarters at Bugiri Public School.	The land was purchased at UGX 45 million from Ms. Muyinza Edith Mukasa on the 14th October 2021.	Management is commended for implementing the recommendation
15	The Principal Township officer was advised to dispose of the grounded red HONDA 125 CC motorcycle and other Unserviceable Assets.	Not boarded off	The Principal Township Officer has been following up with the District Authorities. On this matter.
16	On inspecting the site for construction of the Administration block at Kitale, it was established that there was inadequate physical protection of the structure from weather/rain which had started compromising the wall works	The administration Block was Roofed and other constructions are on going	The Construction of the Administration Block is ongoing and Roofing was done.
17	On inspection of the Town council Assets, The Board of Survey established that the following Assets were in an Unserviceable condition	The Principal Township Officer wrote to CAO about Assets for Boarding off. The Matter is still under follow up.	The Principal Township Officer should follow up this issue till the Assets are Boarded off.
18	The Town Clerk is advised to engage Buganda Land Board as soon as possible on the issue of the land title otherwise the Town council risks losing this land to land grabbers.	No action taken	The Town clerk is advised to implement the recommended action.
19	The Town Clerk is advised to plan for installation of a thunder arrester to enhance protection of its premises from lightning.	No action taken	The Town clerk is advised to implement the recommended action.
20	The Town clerk is advised to plan for fencing of the Town	No action taken	The Town clerk take action

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
	council premises as soon as possible.		
21	To engrave all assets with unique Town Council codes as require by the law.	No Action	Management should ensure that actions are taken as advised
22	Disposal of motor cycle Reg No. 004355,007555,	No action taken	Management should ensure that actions are taken as advised
23	Disposal of empty drums	No action taken	Management should ensure that actions are taken as advised
24	Town Council Land at Kasengeje should be fenced off to safe guard it from Encroachers.	No action taken	Management should ensure that actions are taken as advised
25	Double Carbine JMC LG0017-109 should be disposed off	Vehicle was repaired and currently functional	Management should ensure that actions are taken as advised
26	Old tractor Tyres should be disposed off	No action taken	Management should ensure that actions are taken as advised
27	Town council management should expedite the process of replacing the front registration number for the Double Carbine Ford ranger LG 0071-109	Registration number was replaced	Management should ensure that actions are taken as advised
28	The board advised Town Council to procure a safe to securely store important documents and also provide space for storing items and revenue accountable stationery	Council did not procure the Safe due to inadequate local revenue collection.	To be procured in the financial year 2023/2024
29	Management was advised to speed up the process of transferring the land tittles at Sekiwunga.	Management has taken action	Action taken
30	Management was advised to value all properties to increase its revenue base.	Management has already valued all the existing properties and the valuation roll is out	Collection from the properties is ongoing
31	Management was advised to provide staff with enough office space to ensure good working environment hence increased performance.	Management has rented out a building in Sekiwunga as a means of providing staff with adequate office space and good working environment.	This is a temporary solution but management is working on the issue of finalizing the administration block as a permanent solution.
32	Management was advised to procure another double cabin pick up to improve on revenue collection	This has been done	The board commend management for the efforts
33	Management was advised to procure land for garbage disposal.	The limited resources of the Town Council could not facilitate the	This is budgeted for under unfunded projects

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
		procurement of that land.	
34	All Town council assets should be engraved because of security related concerns	All Town council assets were engraved	Done
35	All Town council motorcycles should be comprehensively insured	To be done this financial year	Management should ensure Motorcycles are insured
36	The Town council should construct a store to safely keep town council property	To be done this financial year	Management should secure funds to construct a store
37	Management should ensure that stores register is in place to track movement of assets and documents.	pending action	Management should ensure that actions are taken as advised
38	Management should provide log books for motor vehicles to track their movements.	pending action	Management should ensure that actions are taken as advised
39	Management should endeavor to engrave all Town Council Assets especially the New Assets.	pending action	Management should ensure that actions are taken as advised
40	Management should ensure that a competent staff is assigned the roles of an assistant Inventory management Officer until a substantive officer is recruited.	pending action	Management should ensure that actions are taken as advised
41	Management should ensure provision of shelves in the store room for proper storage of building plan files and other documents	pending action	Management should ensure that actions are taken as advised
42	Labeling of the newly constructed lined stance pit latrine at kyengera Health centre III.	pending action	Management should ensure that actions are taken as advised
44	Follow up on town council lease title from Buganda land board should be done.	pending action	Management should ensure that actions are taken as advised
46	Follow up on documentation on town council ownership of kasenge health center land.	pending action	Management should ensure that actions are taken as advised
47	Repair of town council pick up double cabin used by works department in enforcement of plan fees should be done.	Repaired and in moving state	Management should ensure that actions are taken as advised
48	Renovation of the 5 stance lined pit latrine at Kyengera Nabazziza daily market arising from the storm water draining into the toilet.	pending action	Management should ensure that actions are taken as advised
49	Need for supply of more desks due to the increasing number of pupils in UPE schools.	pending action	Management should ensure that actions are taken as advised

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
50	The Town Clerk was advised to embark on the processing of the Town Council Land Title.	The process of processing the Land Title is ongoing and nearly on its completion stages.	Sub-division of the land nearly completed.
51	Management advised to have the Town Council Land fill fenced and boundaries demarcated.	The process of fencing the Land fill delayed due to poor revenue performance.	The Town Council should ensure that this is done as soon as possible.
52	Management was advised to acquire a new double cabin to replace the old one.	A new double cabin has not been acquired due to poor revenue performance.	
53	The facility was invaded by bats. There is need for fumigation	Fumigation is done at least once a quarter in case funds are available	This was not done
54	The Administration block is in a state of despair and needs face-lifting	This has not been handled due to budgetary shortfalls.	This was not done
55	The Town Council occupies land that is owned by Buganda Government and there is need to acquire a lease agreement	Town Council has Written to Buganda Land Board to Initiate the process of acquiring a Land Title	This was not done
56	It was recommended that a provision is made for a gazetted store as well as central registry	This was not done	Management should ensure that actions are taken as advised
57	It was recommended that the Town Council gate and the arrestor are budgeted	This was not done	Management should ensure that actions are taken as advised
58	The finance department was advised to budget for the safe and get it in place.	This was not done	Management should ensure that actions are taken as advised
59	The Town Council planning committee should convene and come up with alternative projects to be carried out at Kamuli, now that it can't serve the intended purpose.	This was not done	Management should ensure that actions are taken as advised
60	The Sub-County Council together with the District should expedite initiatives to process land tittles for the two health units and 6 schools.	No action taken	
61	Acquired assets need engraving.	No action taken	
62	The Health centers should be audited regularly to improve on financial management.	No action taken	
63	Sub-county headquarters, schools, and Health units were advised to engrave all the assets acquired in FY2021/22 in the first quarter of FY2022/2023.	No action taken	
64	The old and defective motorcycle reported in earlier board of	No action taken	

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
	survey reports at the Sub-County Headquarters should immediately be disposed of.		
65	The Sub-County Council should make arrangements and put in place walkways connecting between the existing facilities in order to ease movement and service delivery especially during the rainy season.	No action taken	
66	The second Floor construction of administrative block should be considered	The second floor was constructed	Management is commended for the action taken
67	Renovation of two classroom block at Nabukalu Primary School	The two classroom block at Nabakula Primary School were renovated	Management is commended for the action taken
68	The two motorcycles (Yamaha LG-007755/JYM125 & LG-0030-109/SK125X) to be boarded off	The motorcycles were boarded off	Management is commended for the action taken
69	The Sub County Headquarters should be fenced	The sub county headquarters are not yet fenced	Management is urged to ensure that fencing is done
70	Management is advised to engrave all assets with unique Sub-county code as required by the law.	No action undertaken	
71	Security of the sub-county Headquarter premises should be improved.	No action undertaken	
72	The Headquarters should be fenced.	No action undertaken	
73	The Motor Cycle shown below should be boarded off.	No action undertaken	
74	Asset register was maintained but should be updated.	Asset register is not fully updated it most assets lack unit costs	Management should ensure recommendations are timely implemented
75	All Assets should be engraved	Some assets are still not engraved	AO should ensure all assets are engraved.
76	Sub county road inventory should be regularly updated	Road inventory still is not updated	District engineer should ensure road inventory is regularly updated to aid better planning.
77	Engraving of Council assets.	All Assets have now been maintained.	
78	Maintaining and updating of Assets register.	The Asset register was updated and its now being maintained.	
79	The Roads maintained by the Sub-county to be captured in the Asset register.	All roads have been captured in the Assets register	
80	The in charge is advised to institute an independent stock taking committee	No action undertaken	

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
81	Poor ventilation leading to uncondusive temperatures in the stores thus being destructive to drugs stored therein and People managing it.	No action undertaken	
82	The In charge is advised to formally forward the land issue to Accounting Officer to enable institution of an investigation into the in cumbrances on Wakiso Health Center IV land.	No action undertaken	
83	Major repairs should be undertaken on the general stores.	No action undertaken	
84	Electric power should be installed in ART stores to improve on the condition.	No action undertaken	
85	Air conditioners should be installed in the ART store to improve on the temperatures.	No action undertaken	
86	The Power back up system should be repaired.	No action undertaken	
87	The 6 faulty batteries on the inventor should be disposed off through the District Procurement and Disposal unit	No action undertaken	
88	Air conditioners should be installed in the ART store to improve on the temperatures.	No action undertaken	

ASSET FINDINGS

1. Kajjansi Town Council Market located in Kajjansi A on the land owned by Buganda Land Board not leased, yet the Town Council has invested a lot on this land.
2. The Town Council lacks a Strong Safe for its valuable documents.
3. Some Assets like Chairs and Tables are not engraved, in case of theft it can be hard to retrieve (trace) these Assets.
4. The Town Council rents its office where maintenance is too costly on the side of the council.
5. Land wrangles on Mpumudde Primary School, Nakawuka Health Centre III, Nsaggu Health Centre, Bweya Children's Home, Bweya Muslim Primary Schools is a big challenge with so many encroaches on this land where stakeholders input is necessary.

6. Kajjansi Health Centre IV is not fenced posing a security risk to its properties and patients.
7. Some UPE schools were not fenced at all.
8. The Board of survey established that the boundaries of land at Bendegere and Abaita Market land were not clear, there by being exposed to encroachment.
9. The Town council high value assets lacked values.
10. Land at Kitale Bemba Plot 1045 and Block 425, which was planned for Kitale Health center II is currently occupied by Uganda Peoples Defense Forces.
11. Lack of clear boundaries of Town council land, this led to construction of Teachers' quarters at Bugiri primary school on other people's land measuring approximately 15 decimals and unclear boundaries on Plot 677 Block 438 at Abaita ababiri Market.

Other Findings

S/N	Item	Units	Amounts
1	Receivables	2	1,730,147,804

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	Land	83		
2	Building	99		
3	TRANSPORT EQUIPMENT	154		
4	ICT EQUIPMENT	414		
5	OFFICE EQUIPMENT	3133		
6	MEDICAL EQUIPMENT	1117		
7	MACHINERY	38		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motor cycle HONDA	LG 004355
2	TATA LORRY	LG 0039-34
3	HONDA125 CC RED	LG 0039/55
4	ISUZU PICKUP WHITE	LG 0075-34
5	MOTOR GRADER-FIAT KOBELCO	LG0014-55
6	MOTOR GRADER- CHANGLIN 713	LG0001-109

S/N	ITEM DESCRIPTION	REG.NO/TAG No
7	TIPPER-FAW	LG0002-109
8	DOUBLE CABIN PICK-UP NISSAN HARDBODY	UG 0979R
9	DOUBLE CABIN PICK-UP NISSAN HARDBODY	LG0005 - 55
10	DOUBLE CABIN PICK-UP NISSAN HARDBODY	UG0972R
11	DOUBLE CABIN PICK-UP TOYOTA HILUX	UAJ 640X
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
12	PRINTERS	6
13	COMPUTERS	3
14	CHAIRS	9
15	Used Cartridges	90pcs
16	Broken Chairs – metallic and wooden	10pcs
17	Wooden Curtain holders	09pcs
18	Mobile saw mill(Forestry Unit)	01
19	Weighing scale machine Pediatric	1pc
20	UPS Batteries APC	2
21	CPU	2
22	MONITORS	2
23	KEYBOARDS	2
24	TIRES	25
25	WATER TANK	2
26	GENERATOR	1
27	OLD BATTERIES	6

STORES FINDINGS

1. The Board of survey established that the Drugs in the main store are not securely stored as the ceiling on the medical stores had holes, this eases unauthorized access to the stores.
2. Poor ventilation which has led to hot temperature within the stores, this likely to adversely affect the condition of the stored drugs.
3. Nonfunctioning solar batteries.
4. Idle Assets that is all the donated 10 laptops and 10 Desktop computers meant for data collection were found not being used, these were donated by National medical stores.
5. Unconducive temperatures in the ART stores.
6. The Power back up system in the stores is not functioning due to faulty batteries.
7. The 6 faulty batteries on the inventor are unserviceable.

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	wakiso district rev.collection	centenary	3410500054	100,591,315	100,591,315	UGX
2	wakiso district property tax	centenary	3410500016	5,130,465	5,130,465	UGX
3	wakiso district global fund tb	centenary	3410500027	3,200	3,200	UGX
4	wakiso district youth revolving fund	centenary	34105000181	5,044,497	5,044,497	UGX
5	wakiso district uwep women enterprises	centenary	34105000196	875	875	UGX
6	wakiso district uwep recovery	centenary	34105000197	16,311,310	16,311,310	UGX
7	wakiso district council imprest	centenary	34105000141	620,629	620,629	UGX
8	wakiso district lg market rent	dfcu	01983501006034	2,828,546	2,828,546	UGX
9	kasangati tc ddeg	equity bank	10042008738840	1,866,1521	166,152	UGX
10	kasangati tc treasury	equity bank	10042008738839	6,806,798.7	9,384,202.7	UGX
11	kasangati tc road fund	equity bank	10042008738838	116,897,743	214,503	UGX
12	kasangati tc property rates	equity bank	10042008738841	4,188,116.95	4,188,116.95	UGX
13	kasangati tc general fund	equity bank	10042008738842	2,285,755.76	2,285,755.76	UGX
14	st maria gorret kazinga ps	centenary	3201853861	38,257	38,257	UGX
15	masooli ps	centenary	3420400708	57,116	57,116	UGX
16	kiteezi cu ps	centenary	3200526795	83,783	83,783	UGX
17	wattuba umea ps	centenary	3200526942	35,643	35,643	UGX
18	st. theresa gayaza girls ps	centenary	3420400594	5,019	5,019	UGX
19	sir apollo kaggwa memorial ps manyangwa	centenary	3420400523	48,827	48,827	UGX
20	wampewo ps	centenary	3200526787	158,484	158,484	UGX
21	gayaza cu ps	centenary	3208565022	9,882	9,882	UGX
22	kasangati muslim primary school	centenary	3200526812	21,153	21,153	UGX
23	kiteezi centre for disabled	centenary	3200526839	2,759	2,759	UGX
24	st john bosco gayaza boys ps	centenary	3100018049	158,062	158,062	UGX
25	katabi town council treasury account	centenary	3100007913	3,633,319	3,633,319	UGX
26	katabi town council road fund account	centenary	310000915	22,595	22,595	UGX
27	katabi town council ddeg account	centenary	310000912	129,742	129,742	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
28	katabi town council property rates account	centenary	3100007914	97,776	97,776	UGX
29	kasanje town council operation a/c	centenary	3100048447	1,941,937	1,626,080	UGX
	kasanje town road fund council	centenary	3100048501	41,956,585	41,778,255	UGX
	kasanje town council ddeg	centenary	3100048445	48,246,047	48,246,047	UGX
30	wakiso tc operation	centenary	3410500105	2,074,850	1,892,450	UGX
31	wakiso tc devt grant ii (ddeg) a/c	centenary	3410500021	3,117,711	1,373,644	UGX
32	wakiso tc cells and wards 25% a/c	centenary	3100062283	2,944	0	UGX
33	wakiso tc urban roads a/c	centenary	3410500023	876,55	9,622,119	UGX
34	wakiso tc property rates a/c	centenary	3410500009	(4,029,832)	117,107	UGX
35	namayumba t/c general fund a/c.	centenary	3410500114	23,759,127	23,759,127	UGX
36	namayumba t/c operations a/c.	centenary	3410500119	67,206	67,206	UGX
37	namayumba t/c roads a/c.	centenary	3410500123	136,697	136,697	UGX
38	namayumba t/c ddeg a/c.	centenary	3410500124	1,872	1,872	UGX
39	namayumba t/c lrdp a/c.	centenary	3410500125	3,011	3,011	UGX
40	namayumba t/c wards a/c.	centenary	3410500121	280,022	280,022	UGX
41	namayumba t/c village fund a/c	centenary	3410500120	944	944	UGX
42	kyengera town council property account	centenary	2810500014	49,187,508	49,187,508	UGX
43	kyengera town council ddeg account	centenary	2810500015	276,225	276,225	UGX
44	kyengera town council roads account	centenary	2810500016	1,219,483	4,719,483	UGX
45	kyenega town council general fund	equity	1012200873885	795,000	795,000	UGX
46	kyenega town council treasury account	equity	1012200873886	844,170	6,269,573	UGX
47	masuliita town council 25% and 5% ward a/c	centenary	3100017947	2,786	2,786	UGX
48	masuliita town council operations a/c	centenary	3100017948	1,190,780	1,190,780	UGX
49	masuliita town council road fund a/c	centenary	1630026000063	104,316	17,518,909	UGX
50	masuliita town council lgmsd a/c	centenary	2110026000219	116,479	3,108,263	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
51	kakiri town council general fund	centenary	3100017878	nil	nil	UGX
52	kakiri town council collection	post bank	1630026000113	117,151	117,151	UGX
53	kakiri town council roads	centenary	3100017877	6,102,996	42,796	UGX
54	kakiri town council cells	post bank	1630026000021	2,414,636	44,636	UGX
55	kakiri town council lgdp	centenary	3100017876	863,714	33,714	UGX
56	kakiri town council property tax	post bank	1630026000058	101,388	101,388	UGX
57	kakiri town council cdd	post bank	1630026000019	129	129	UGX
58	kakiri town council wards	post bank	1630026000020	484,072	34,072	UGX
59	kakiri town council operations	centenary	3100017891	1,416,422	60,077	UGX
60	kakiri health center iii	centenary	3100017901	700,941	700,941	UGX
61	st pius naddangira p/s	centenary	3420400577	6,692	6,692	UGX
62	st anne girls p/s naddangira	centenary	3420400588	53,354	53,354	UGX
63	kajjansi town council road	centenary	3100008851	136,562	136,562	UGX
64	kajjansi town council treasury	centenary	3100008855	495,819,802	262,419,045	UGX
65	kajjansi town council ddeg	centenary	3100008852	319,642	4,919,642	UGX
66	kajjansi town council property	centenary	310008853	43,788,275	43,788,275	UGX
67	kajjansi town council general fund	centenary	3100008854	nil- closed account	nil- closed account	UGX
68	kajjansi health centre iv	centenary	31000015023	1,187,382	1,187,382	UGX
69	nsaggu health centre ii	centenary	31000017996	151,147	151,147	UGX
70	nakawuka health centre iii	centenary	3100003522	2,640,316	2,617,556	UGX
71	kitende secondary sch	centenary	9030005855364	17,243,061	17,305,240	UGX
72	kitende primary sch	centenary	3420400576	13,164	13,114	UGX
73	bweya children's home	centenary	3420400535	55,338	55,338	UGX
74	sacred heart nalubudde primary	centenary	3200526862	8,069	8,069	UGX
75	ssanda primary school	centenary	3420400539	25,462	25,462	UGX
76	jjanyi primary school	centenary	3200526909	15,395	15,395	UGX
77	bulwanyi primary sch	centenary	3420400546	42,171	42,171	UGX
78	st.kizito katwe Ps	centenary	3200526931	55,407	55,407	UGX
79	kabulamuliro ps	centenary	3420400630	44,896	44,896	UGX
80	bweya muslim ps	centenary	3200229147	13,228	13,228	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
81	nankonge primary sch	centenary	3200526933	3,471	3,471	UGX
82	st.bruno zziru ps	centenary	3010003029	1,362	30,612	UGX
83	mpumudde ps	centenary	3420400556	24,159	24,159	UGX
84	st. mary nkungulutale primary school	centenary	3420400662	28,205	28,205	UGX
85	munkabira ps	centenary	3420400628	11,196	11,196	UGX
86	ssisa primary school	centenary	3206526881	2,266,515	2,266,515	UGX
87	mende sc collection a/c	centenary	3410500097	0	0	UGX
88	mende sc cdd a/c	centenary	3412100001	988	988	UGX
89	mende sc lc 111	centenary	3100017932	1,259,344	1,259,344	UGX
90	mende Sc lgmsd a/c	centenary	3410500107	16,660	16,660	UGX
91	mende sc community access roads a/c	centenary	3412100002	16,916	16,916	UGX
92	mende sub county parish council a/c	centenary	3410500099	606,049	606,049	UGX
93	mende sub county village council a/c	centenary	3410500100	152,004	152,004	UGX
94	schools	centenary				UGX
95	kababbi ps	centenary	3420400497	22,450	22,450	UGX
96	mabombwe ps	centenary	3420400548	47,095	47,095	UGX
97	bakka ps	centenary	3420400565	11,697	11,597	UGX
98	mende kalema mem ps	centenary	3200526818	114,711	114,711	UGX
99	st. jude bbanda c/s ps	centenary	3200229268	14,904	14,904	UGX
100	mumyuka wakiso lciii development	centenary	3100017915	2,515,796	2,515,796	UGX
101	wakiso parishes development	centenary	3100017917	16,718	16,718	UGX
102	mumyuka wakiso development iii	centenary	3100017916	11,990	11,990	UGX
103	wakiso sc community access roads	centenary	3100017926	52,344	52,344	UGX
104	wakiso sub county ldg account	centenary	3100017935	10,450	10,450	UGX
105	kakiri lc iii development	centenary	3410500171	1,574,294	1,574,294	UGX
106	kakiri sc improvement and maintenance of roads	centenary	3410500094	20,979	20,979	UGX
107	kakiri sc lc i 25%	centenary	3410500169	611,840	11,840	UGX
108	kakiri sub-county lgmsd/ddeg	centenary	3410500168	3,989,770	489,770	UGX
109	kakiri sc cdd	centenary	3410500089	31,472,437	72,437	UGX
110	kakiri lc ii 5%	centenary	3410500170	1,133,231	1,133,231	UGX
111	magogo hc ii	centenary	3100017897	13,717	13,717	UGX
112	sentema hc ii	centenary	3100017904	77,470	77,470	UGX
113	lubbe hc ii	centenary	3100017902	14,036	14,036	UGX
114	gobero baptist ps	centenary	3420400553	8,501	8,501	UGX
115	st. thereza nampunge ps	centenary	3420400545	8,716	8,716	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
116	st joseph sentema	centenary	3420400516	2,111,952	2,111,952	UGX
117	st. kizito lubbe ps	centenary	3200527022	5,112	5,112	UGX
118	st. kizito buzimba ps	centenary	3010001441	10,933	10,933	UGX
119	sentema cu ps	centenary	3420400750	18,818	18,818	UGX
120	kikandwa baptist ps	centenary	3200526773	11,489	11,489	UGX
121	sentigi ps	centenary	3200527470	27,661	27,661	UGX
122	st. fransis kabagezi ps	centenary	3200229245	10,431	10,431	UGX
123	sentema quran ps	centenary	34204006	58,251	58,251	UGX
124	katiti ps	centenary	3420400658	11,487	11,487	UGX
125	kikusa cu ps	centenary	3200526617	22,429	22,429	UGX
126	kirugaruga ps	centenary	3420400679	20,800	20,800	UGX
127	kikandwa cu ps	centenary	3200526816	3,545	3,545	UGX
128	gobero ps	centenary	3420400512	16,374	16,374	UGX
129	namayumba sc collection	centenary	3410500161	650	00	UGX
130	namayumba sc dev't	centenary	3410500166	1,398,740	1,398,740	UGX
131	namayumba sc ldg	centenary	3410500165	69,558	69,558	UGX
132	namayumba sc community access roads	centenary	3410500093	116,727	116,727	UGX
133	namayumba parish council	centenary	3410500163	13,223	13,223	UGX
134	namayumba village council	centenary	3410500164	12,640	12,640	UGX
135	masuliita sc collection	centenary	3410500149	223,260	223,260	UGX
136	masuliita sc lc iii operation	centenary	3410500148	136,473	136,473	UGX
137	masuliita ldg	centenary	3410500159	34,368	34,368	UGX
138	masuliita a sc community access roads	centenary	3410500157	1,629	1,629	UGX
139	masuliita parish council	centenary	3410500158	195,431	195,431	UGX
140	masuliita village council	centenary	3410500156	34,730	34,730	UGX
141	lugungudde h/c ii	centenary	3100017896	4,180	4,180	UGX
142	busawamanze h/c iii	centenary	3100017899	13,537	13,537	UGX
143	kambugu h/c iii	centenary	3410500036	8,535	8,535	UGX
144	kyengeza h/c iii	centenary	301059524	12,338	12,338	UGX
145	busiro north health sub-district	centenary	3100017894	19,920,522	17,646,772	UGX
146	kajjansi health centre iv	centenary	31000015023	1,187,382	1,187,382	UGX
147	kyadondo east health sub district	centenary	3100017974	21,227,316	6,873,207	UGX
148	busiro east primary health care	centenary	3100017946	99,015,024	73,978,926	UGX

RECOMMENDATIONS

1. Archiving facilities should be provided for to improve on the storage of Documents in the Education registry.
2. The Temperature guns donated by UNICEF, which are lying idle in the Education Board room should be donated to schools to enable achievement of the intended purpose.
3. The fire extinguishers installed in the Departmental office block should be serviced to enable them effectively serve their intended purpose.
4. The Accounting Officer is advised to liaise with the MZO Registrar for clearance to dispose off the usedup printer cartridges occupying space on Block C near offices.
5. Management should ensure that a stores register is in place to monitor movement
6. Management should endeavor to engrave all Town Council Assets.
7. Management should to endeavor to sell off all unutilized assets
8. Management should ensure that a Substantive Assistant Inventory
9. Management Officer is recruited.
9. The process of extending the Administration block should slowly be embarked on.
10. The 10 acres' land at Kamuli should be put to commercial use to avoid more encroachers.
11. Efforts should be made to start the process of transferring the title for water pump land into Town Council land.
12. There is need to put an appropriate project that will generate revenue from the Abattoir land and also make a follow up to obtain ownership documents.
13. Proper finishing should be made to the LC.1. offices at Kambe land to protect the constructed structure from easily wearing out.
14. The Town Clerk is advised to engage Buganda Land Board as soon as possible on the issue of the land title otherwise the Town council risks losing this land to land grabbers.
15. The Town clerk is advised to plan for fencing of the Town council premises as soon as possible.
16. Management should engage various stakeholders to acquire a leasehold for the Market and other land titles for the above entities to avoid unnecessary encumbrances in the future.
17. All Assets should be engraved.
18. Management is advised to install electronic cameras for the security of council Assets and human resource. And for the Kajjansi Health Centre IV should outsource for funds to get fenced for security purpose for both staff and the patient.

19. Management is advised to procure a safe for the security of its documentations.
20. Managers of these schools are advised to at least plant artificial fences if the blocked fences are too expensive.
21. The Town Council should undertake administrative mechanisms to address the land disputes for the market land at Namayumba Cell.
22. The Town Council was advised to ensure that motorcycle YAMAHA 125CC White in color be boarded off.
23. The Town Council was advised to commence on the approval process for the use of the land fill at Nagulu by NEMA.
24. The Town Clerk was advised to liaise with CAOs Office to ensure that high value assets are valued.
25. The Town Clerk was advised to work out modalities to secure the land title that is housing the Town Council Administrative Block at Busaku cell.

PICTORIALS



934 YUMBE DISTRICT LOCAL GOVERNMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Vehicles and Motorcycles unserviceable as per the attached list be disposed	Clearances have been sought from the line Ministries with no feedback	The MoLG has requested for the copy of communications to the line Ministry to make follow up on behalf of Local Govts
2	Land acquired for the District Development Activities should be titled, labeled, including land of institutions	Land committee activated and processing of titling ongoing	Concerned department and institution to include titling of land in the plan.
3	Management should ensure all Assets are labeled for easy identification.	Digital engraving tool in plan for acquisition	Need to provide urgent budget to acquire digital Engraving machine.
4	Departments/ Institutions to establish Assets register to keep track of their assets for planning purposes	Minimum effort has been done.	Asset register should be included as a minimum condition for assessment
5	Council to prioritize finishes, furnishing with equipment and power system in the store house for operationalization	No action taken yet	Need to plan the remaining works

ASSET FINDINGS

1. The team observed that most of the District Assets, equipment and furniture were not engraved causing threat of losses.
2. Most of the Assets that were recommended for disposal in 2022/2023, especially the vehicles and motorcycles have remained parked at the yard losing value over time.
3. Most user departments and sectors do not have assets register that made it difficult to obtain date of acquisition and costs.
4. Most of the pieces of land covered under this report are not titled, fenced and labeled with a signage.
5. The District Headquarter store has not been furnished hence giving room for inefficient management of supplies and other deliverables.
6. The team observed that some officers move away with some Assets at their disposal, this was noted in the cases of Deputy CAO who moved to Moyo District, the former Senior Accountant who moved to Arua City with tablets and former in-charges of Midigo and Yumbe Health

centre IV's who moved with laptop computers and Abasan Rasul moved with ICT equipments to Acholi Primary School

7. The team noted poor management of maintenance and repair records for all the vehicles and heavy plants that affect valuation of the current Asset costs.
8. The team observed that most Assets are used beyond the useful life time especially motorcycles and computers that expose the users to health risk.
9. The District uses integrated Finance Management systems for most of the transactions. Under these systems funds are transmitted direct to the beneficiary accounts and payments due to the staff are made direct to their accounts, no cash / cash equivalents are held at the office.
10. Midigo Health Centre IV has no permanent power source to run machines like Ultra Sound (US) donated by Calvary Chapel that require high voltage power as well X-Ray machine not assembled yet.
11. The team discovered that some officers hold more than two Equipments like printers, photocopiers that needed to be relocated.
12. The team discovered that loss of government property and assets like motorcycles, laptops and any valuables have not been timely reported to the accounting officer for decision making.
13. The team discovered that water department does not have records of removed borehole parts and the container where these parts were supposed to be kept is being managed by private service providers.
14. Inadequate stores for drugs and other assets subjecting assets to losses and damages.
15. The team discovered that some District vehicles were parked in a private garage in the town leaving the assets at risk of pilferage.
16. Most VIP latrines that were full to capacity were not dislodged and no measures in place to empty them.
17. All institutional dilapidated buildings and VIP latrines lack demolition plan.

18. All public institutions do not have independent team to carry out asset inspection and inventory.
19. Institutions have not reported assets and inventory donated directly to them by Non Governmental Organizations and their line ministries.
20. Most of the old infrastructure in most of the institutions have lost value, walls have deteriorated beyond repair and others could still be rehabilitated.
21. The team also found out that the houses constructed by Education department for inspectorate sector were not put in use as planned.
22. Most schools donot have libraries as such the Director of Studies rooms are in most cases designated as stores which do not have bookshelves and the books end up being exposed to moisture and termites.
23. The hygiene in most Science laboratories were so poor with the exception of Aringa SS.
24. There was a tendency where most officers of institutions do not hand over office while out of station and most official keys kept with individual persons.
25. Most institutions Accounts staff did not write their books of accounts as such the books of accounts were not closed as at 30th June 2024.
26. No e-waste management policy implementation at the whole district causing environmental and health hazards.
27. Due to the current technology like introduction of IFMIS and IRAS, many accountable stationery remain unutilized in the stock causing high holding costs.

Other Findings

S/N	Item	Units	Amounts
1	Payables	3	66,000,000
2	Losses	17	137,052,562

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land	226		
2	Buildings	813		41,010,450,571
3	Transport equipment	286		338,106,000
4	Office equipment	70		
5	Medical equipment			241,314,481
6	ICT Equipment	515		150,380,306

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Hilux Vigo Double Cabin	UG0289Z
2	Toyota Ranger	UG0194Z
3	Ranger (NAADS)	UAA897E
4	Nissan Hard body(NW Small Holders)	UG1837
5	Toyota Double Cabin	UAA598N
6	Motor Vehicle Suzuki Marot	UG 4044M
7	Motor Vehicle Toyota Double Cabin	UG2436M
8	Motor Vehicle Suzuki Marot	UG 4043M
9	Motor Vehicle Toyota Double Cabin	-
10	Motor Vehicle Toyota Double Cabin	UMI 545
11	Motor Vehicle Toyota Double Cabin	UMI 1964
12	Motor Vehicle Suzuki Marot	UAA670N
13	Motor Vehicle Suzuki Marot	UAA657N
14	Toyota Hilux Double Cabin	Ug 2227m
15	Toyota Hilux Double Cabin	Ug 1691e
16	Tata Double Cabin	Lg0004-56
17	Motor Vehicle	Uaa 451n
18	Land Rover T.D	LG0067R
19	Toyota Hilux Double Cabin	Lg0011-110
20	Toyota Hilux Double Cabin	Lg0053-110
21	Motorvehicle JMC	LG0005-110
22	Motorvehicle FORD	UG 2939R
23	Tipper Lorry Mistubish	Lg0022-56
24	Motor Vehicle Isuzu	Lgo0028-110
25	Motor Vehicle Isuzu	Lgo0017-110
26	AG100 YAMAHA	LG0005-56
27	YAMAHA YBR 125	LG0011-110
28	YBR125	LG0012-110
29	YAMAHA DT	LG0013-56
30	YBR125	LG0014-110
31	YBR125	LG0015-110
32	Motorcycle	LG0038-56
33	AG100 YAMAHA	LG0136-03
34	YAMAHA YBR	LG0041-56
35	Suzuki (NEMA)	UAC 513
36	YAMAHA AG100	UAC234Z
37	Yamaha	UCE275B
38	YAMAHA DT	UDA 328 U
39	SUZUKI	UDA 517 U
40	YAMAHA	UDC 218Q
41	BAJAJ	UDS 232 L

S/N	ITEM DESCRIPTION	REG.NO/TAG No
42	YAMAHA AG100	UG 0138-03
43	JIALING	UG 1983
44	SUZUKI	UG2399M
45	JIALING	UG 2883R
46	XL HONDA	UG0235Z
47	SUZUKI	UG0957A
48	SUZUKI	UG0973A
49	SUZUKI	UG1080A
50	XL HONDA	UG1155A
51	XL HONDA	UG1156A
52	JIALING	UG1504E
53	JIALING	UG1983M
54	MATE BMK80	UG2667M
55	JIALING	UG3239M
56	YAMAHA	LG0054-56
57	DT XL YAMAHA	UDA 662U
58	DT XL YAMAHA	UDX 327Y
59	DT XL YAMAHA	UDA 332U
60	XL HONDA	UG1480M
61	XL HONDA BRAZIL	UG0662Y
62	AG100 YAMAHA	UDV716L
63	XL HONDA	UG 4297M
64	AG100 YAMAHA	LG0056-56
65	JIALING MC	LG0006-110
66	DT XL YAMAHA	LG0019-110
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
67	HP LaserJet P1606dn	1
68	HP Compaq dc7800 Compatible Minitower	1
69	Acer Veriton M290	1
70	Asus Monitor VH192D	1
71	HP dc7800 Compatible Minitor	1
72	UPS	2
73	GSM Wireless Phone	1
74	HP Compaq d230MT	1
75	HP Compaq V570 Display Unit	1
76	HP Compaq d230MT	1
77	HP Compaq V570 Display Unit	1
78	Canon PC920	1
79	Sharp AR-M300U	1
80	Generator	1
81	HP Compaq	1
82	Dell Monitor 15"	1
83	Mouse	1
84	ePro Keyboard	1
85	Toshiba Vdeo Player	1
86	ePro Desktop	1
87	HP Monitor	2
88	Toshiba CRTV	1
89	CR Color Monitor	1
90	Huawei WiFi Router	1
91	Samsung Monochrome MFP SCX	1
92	Canon i-Sensys LBP6030B	1
93	Canon i-Sensys LBP6030B	1

S/N	ITEM DESCRIPTION	REG.NO/TAG No
94	DSTv Decoder	1
95	DVD/CD Player	1
96	Solar Panel 100W	1
97	Solar Batteries 200Amh	1
98	Keyboards	15
99	UPS	9
100	HP 7540 Monitor	7
101	D-Link Switch	1
102	Thin Clients	13
103	HP LaserJet Pro MFP M125a	1
104	Dell CPU (Monitor H1530)	1
105	Wireless-G Broad Router	1
106	Battery 100Amh	1
107	LG AC	1
108	Fridge ADH	1
109	Solar Panel	1
110	Sunlight Solar Batteries 1260Ah	24
111	Charge Controller	1
112	Inverter 5KW	1
113	Ricoh Aficio SP 5200s	1
114	HP Compaq LE1711 Monitor	1
115	HP LaserJet P1005	1
116	Differential Counter	1
117	Olympus CX21	1
118	Microscope Novex	1
119	Inverter	1
120	Panasonic CR TV	1
121	Saachi Digital TV	1
122	Birthing Simulator	1
123	Dental Patient Bed	1
124	Dental Fridge	2
125	Suction Machine	1
126	Video Cassette Player	1
127	Back-UPS Pro 1200	1
128	APC Smart UPS 700	1
129	Weighing Scales	2
130	Solar Batteries 200Amh	1
131	Fire extinguishers	4
132	Dell Laptop	1
133	Hp Desk Top set	1
134	HP Latpop	1
135	Solar Battery Centurium	6
136	UPS	1
137	HP LaserJet P3005	1
138	Fireman FGP 30 Water Pump	1
139	HP Monitor HP L1710	1
140	APC UPS 650VA (Smart-UPS)	1
141	LightWave AVR 3000VA	1
142	Parkard Bell Monitor	1

STORES FINDINGS

1. The store balances don't agree with the ledger balances
2. The stores person inspects the stores once a year
3. The stores are not adequately organized
4. 45% of the stock is obsolete stock

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	Apo Sub County Road Fund	Centenary Bank	3100083829	10,617,066	10,640,066	UGX
2	Apo Sub County DDEG	Centenary Bank	3100083830	117,125	142,425	UGX
3	Apo Sub County General Fund	Centenary Bank	3100083825	4,525	33,275	UGX
4	Apo Sub County Operations	Centenary Bank	3100083831	61,850	102,100	UGX
5	Aria Sub County Geneneral Fund	Centenary Bank	3100083797	16,474	16,474	UGX
6	Aria Sub Operations	Centenary Bank	3100083798	198,454	215,704	UGX
7	Bijo Geneneral Fund	Centenary Bank	3100083965	15,1540	163,040	UGX
8	Bijo Operations	Centenary Bank	3100083903	1,176	12,676	UGX
9	Barakala Town Council Geneneral Fund	Centenary Bank	3100083811	11,901	40,651	UGX
10	Barakala Town Council Operations	Centenary Bank	3100083813	106,649	130,399	UGX
11	Kulikulinga Town Council Geneneral Fund	Centenary Bank	3100083907	1,935,039	1,963,789	UGX
12	Kulikulinga Town Council Operations	Centenary Bank	3100083906	2,219,565	2,242,565	UGX
13	Drajini Sub County Road Fund	Centenary Bank	3100083886	114,476	120,226	UGX
14	Drajini Sub County DDEG	Centenary Bank	3100083887	41,836	64,836	UGX
15	Drajini Sub County General Fund	Centenary Bank	3100083885	8,621	25,871	UGX
16	Drajini Sub County Operations	Centenary Bank	3100083889	35,768	58,768	UGX
17	Kochi Sub County Road Fund	Centenary Bank	3100083808	908	908	UGX
18	Kochi Sub County DDEG	Centenary Bank	3100083908	19,254	42,254	UGX
19	Kochi Sub County General Fund	Centenary Bank	3100083790	4,214	9,964	UGX
20	Kochi Sub County Operations	Centenary Bank	3100083807	4,739	4,739	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
21	Odravu Sub County Road Fund	Centenary Bank	3100083933	10,425	33,425	UGX
22	Odravu Sub County DDEG	Centenary Bank	3100083925	418,646	447,396	UGX
23	Odravu Sub County General Fund	Centenary Bank	3100083932	17,820	46,570	UGX
24	Odravu Sub County Operations	Centenary Bank	3100083898	3,300	14,800	UGX
25	Midigo Sub County Road Fund	Centenary Bank	3100083814	324,180	352,930	UGX
26	Midigo Sub County DDEG	Centenary Bank	3100083919	31,491	60,241	UGX
27	Midigo Sub County General Fund	Centenary Bank	3100083918	7,528	7,528	UGX
28	Midigo Sub County Operations	Centenary Bank	3100083921	4,130	9,880	UGX
29	Yumbe Town Council	Centenary Bank	3100083791	9,800,431	9829181	UGX
30	Yumbe Town Council DDEG	Centenary Bank	3100083795	367,184	390,184	UGX
31	Yumbe Town Council Roads Fund	Centenary Bank	3100083801	50,560,429	50,611,029	UGX
32	Yumbe Town Council Operations	Centenary Bank	3100083796	1,129,658	1,165,308	UGX
33	Odravu West Sub County DDEG	Centenary Bank	3100104692	169,3025	1,698,775	UGX
34	Odravu West Sub County General Fund	Centenary Bank	3100083928	14,636	37,636	UGX
35	Odravu West Sub County Operations	Centenary Bank	3100083926	23,232	52,882	UGX
36	Kuru Town Council	Centenary Bank	3100083900	64,336	81,586	UGX
37	Geneneral Fund					UGX
38	Kuru Town Council Operations	Centenary Bank	3100083793	24,173,723	24,312,876	UGX
39	Wandi Sub County Geneneral Fund	Centenary Bank	3100083800	643,103	660,353	UGX
40	Wandi Sub County Operations	Centenary Bank	3100083799	368,040	385,290	UGX
41	Lori Sub County Geneneral Fund	Centenary Bank	3100083923	7,332	30,332	UGX
42	Lori Sub County Operations	Centenary Bank	3100083929	16,230	61,080	UGX
43	Lodonga Town Council Geneneral Fund	Centenary Bank	3100083848	3,268,644	3,297,394	UGX
44	Lodonga Town Council Operations	Centenary Bank	3100083847	1,129,575	1,154,875	UGX
45	Kei Sub County Road Fund	Centenary Bank	3100083837	29,910,962		UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
46	Kei Sub County DDEG	Centenary Bank	3100083838	27,722,001		UGX
47	Kei Sub County General Fund	Centenary Bank	3100083832	14,463	14,463	UGX
48	Kei Sub County Operations	Centenary Bank	3100083839	629,931		UGX
49	Lodonga Sub County Road Fund	Centenary Bank	3100083890	10,939,750		UGX
50	Lodonga Sub County DDEG	Centenary Bank	3100097193	1,655,689		UGX
51	Lodonga Sub County General Fund	Centenary Bank	3100083894	14,158		UGX
52	Lodonga Sub County Operations	Centenary Bank	3100083901	135,600		UGX

RECOMMENDATIONS

1. Department Heads to establish updated Assets register and a focal point person at departmental level to keep track of their assets for planning purposes.
2. Management to ensure engraving and labelling of all Assets for easy identification.
3. Management to implement Asset disposal recommendations annually.
4. All Institutional lands within the District be titled, labeled and demarcated i.e. Sub counties, town councils, schools, Health Centers and any other public land.
5. Need to Install Fire extinguishers and additional CCTV cameras with High definition technology in public places to minimize risk of fire outbreak and other security threats.
6. Heads of departments to have enough budget to acquire better computers with licensed software, need to install area network (LAN) for the computers to communicate to each other for better information sharing and backup.
7. All assets that have been recommended for disposal at the various locations other than district yard should be assembled at the district.
8. Need to develop enterprise resource program (ERP) (data hub) to create information dashboard.

9. Need to install Internet Protocol phones (IP phones) on private automatic branch exchange system (PBAX System)
10. The OPD, staff quarter rooms with cracks and leakages at Midigo Health Centre IV, require intensive renovation or completely modern structures for OPD, staff quarters, with enough space.
11. There is need to connect all institutions to the national Grid for easy management of equipments.
12. The District to lobby for funds to furnish and equip District stores hand plan for stores in all thtitutions.
13. Schools should avoid use of classrooms as dormitories.
14. Inventory staff be managed through the Office of Senior Inventory Management Officer and be directly appraised by the said Officer.
15. District need plan implementation of e-waste management as well sensitization of community
16. Need to train the Headteachers and Health incharges on basic book keeping and enforce use of finance documents as a tool for financial management.

PICTORIALS



MUNICIPAL COUNCILS

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Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	New assets procured in FY 2022/2023 should be engraved in FY 2023/2024	New Assets procured in FY 2022/2023 and FY 2023/2024 was engraved at the end of FY 2023/2024 for instance laptops and Phones.	The remaining assets procured in FY 2022/2023 and FY 2023/2024 to be engraved within the Municipal Council Headquarters, Division, Primary Schools, Secondary Schools and institutions.
2	All items identified in FY2022/2023 by board of survey for disposal should be disposed off in FY 2023/2024 following the due process as provided for by Public Procurement and disposal entity.	Some of the items recommended for disposal were disposed by the end of the FY 2023/2024 for instance Tractor Trailer, Safe Box, extension cable among others.	All the remaining items not disposed last FY 2023/2024 should be disposed off by the Municipal Council, Schools following the recommended procedure as required by PPDA.
3	There is need to repair all the remaining items and newly identified once by board survey	Partial repair was implemented by the end of the FY 2023/2024	Need repair the remaining items and equipment's to repaired in FY 2024/2025
4	All the unsurveyed land should be surveyed in FY 2023/2024	Survey and titling of council land were done in FY 2023/2024 for instance Alyec Market, Arocha Health Center III land in Acekence Bugolobi, Arocha Division	All the unsurveyed land should be surveyed in FY 2024/2025

ASSET FINDINGS

1. Most assets were engraved, except a few thus giving the possibility of others moving out unnoticed.
2. All Division Headquarters are still operating on rented premises, although construction for Administration blocks for all of them is ongoing.
3. Most Government lands specifically in Schools don't have land titles and the neighboring communities in some Schools are encroaching

into the School lands. Other community members especially the grandchildren are threatening to reclaim lands given by their grandparents for development.

4. Inadequate classroom blocks in Schools, few Teachers' quarters (some shared by more than 4 Teachers), some dilapidated structures on the verge of collapse and old pit latrine structures were many in some Schools.
5. Theft of School properties especially, by Students/pupils and the neighboring communities because of lack of fence.
6. Some obsolete assets have remained for long in Government entities, totally depreciated with very little resale values e.g. at Apac Technical School with some assets which have remained since 1984 when the School opened while others are abandoned without any due consideration for maintenance.
7. The large scale plotter in the Engineering department is not put to use yet, thus prone to dust effects.
8. Furniture like chairs, tables and stools including small office equipment are not in their exact Offices because of shortages and inadequate storage space.
9. Most of the ICT equipment's are not protected from dust including Computer rooms which are not well maintained.

Other Findings

S/N	Item	Units	Amounts
1	Receivables	1	
2	Investment	9	
3	Losses	1	

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land			1,564,349,289
2	Buildings and structures	258		36,621,467,193
3	Transport equipment	40		1,230,128,342
4	Office equipment	23		98,823,462
5	ICT equipment			172,699,406
6	Laboratory and research equipment			18,908,000
7	Furniture and fittings			947,938,370

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	Printer	6
2	Laptop	9
3	Water tank	4
4	Executive rolling office chair	1
5	4 seater visitors chair	1
6	Metallic cushioned chair	1
7	Tables	3
8	Laptops	6
9	Extension cable	10
10	Office chair	4
11	CPU	3
12	UPS	3
13	Mouse	2
14	Generator	1
15	Wooden table with one sided drawer	1
16	Rolling machine	1
17	Type writer	4
18	Monitor	10
19	TV screen	1
20	Roller photocopying machine	1
21	Gas cylinder	2

STORES FINDINGS

1. Some Government Schools lacked Asset Registers but had records.
2. No organized information particularly, in some Schools where asset registers are lacking.
3. Inadequate storage space for some office equipment.

CASH AND BANK FINDINGS

1. Some cash analysis book records were not matching with the cash book balances in Schools e.g. Maruzi seeds SSS.
2. Those handling finance especially in Schools need to be mentored on best practices of financial management.
3. Untimely picking of Bank statements by the finance officers.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Apac Municipal Council	Stanbic	9030012339223	5,241	5,241	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
	General Fund					
2	Apac MCI Youth Livelihood Recovery Fund	Stanbic	9030012954076	4,670	4,670	UGX
3	Apac MCI UWEP Recovery Fund	Stanbic	9030012954084	1,743,968	1,743,968	UGX
4	Arocha Division DDEG	Stanbic	9030012565665	24,878,807	24,878,807	UGX
5	Arocha Division General Fund	Stanbic	9030012565770	11,924	11,924	UGX
6	Arocha Division Operational Account	Stanbic	9030012565703	26,533	26,533	UGX
7	Agulu Division General Fund	Stanbic	9030012565517	-1,737	-1,737	UGX
8	Agulu Division DDEG	Stanbic	9030012565541	-275	-275	UGX
9	Agulu Division Operational	Stanbic	9030012565495	937	937	UGX
10	Akere Division General Fund	Stanbic	9030012564820	4,905	4,905	UGX
11	Akere Division Operational	Stanbic	9030012564731	556	556	UGX
12	Akere Division DDEG	Stanbic	9030012564669	1,151,133	1,151,133	UGX
13	Atik division General Fund Account	Stanbic	9030012564502	430	430	UGX
14	Atik division operational Account	Stanbic	9030012564391	11,826	11,826	UGX
15	Atik Division DDGt	Stanbic	9030012564286	19,308,675	19,308,675	UGX
16	Awir Primary School	Centenary	7910500120	101,694	101,694	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
17	Awir Primary School- PTA	Centenary	3100041310	865,516	865,516	UGX
18	Apac Primary School	Centenary	7910500113	53,317	53,317	UGX
19	Apac Primary School- PTA	Centenary	3201666158	3,627,371	3,627,371	
20	Apac Technical School	Stanbic	9030006339386	711,483,794	711,483,794	UGX
21	Apac Technical School	Stanbic	9030005607018	6,601,771	6,601,771	
22	Maruzi Seed Sec Sch	Centenary	3100041350	34,293,259	34,293,259	UGX
	Maruzi Seed Sec Sch	Centenary	3100041362	28,810,594	28,810,594	
23	St. Francisca Girls Secondary School	STANBIC	9030006341518	-3,708	-3,708	UGX
24	St. Francisca Girls Secondary School	Centenary	3100041158	476,901	476,901	UGX
25	Arocha Primary School	Centenary	3100041317	421,219	421,219	UGX
26	Arocha Primary School	Centenary	7920400046	4,525,667	4,525,667	UGX
28	Atopi Primary School	Centenary	3100041309	1,174,466	1,174,466	UGX
29	Atopi Primary School	Stanbic	9030020253761	1,588,411	1,588,411	UGX
30	Biashara Health Center II	Stanbic	9030006285006	69,000	69,000	UGX
31	Alerwang Primary School	Centenary	3100041312	0	0	
32	Olili Primary School	Centenary	3204352473	466,803	466,803	
33	Odokomac Primary School	Centenary	7910500077	6,987	6,987	

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
34	Angayiki Primary School	Centenary	3100041309	12,784	12,784	
36	Owang Primary School	Centenary		32,397	32,397	
37	Apac Model Primary School	Centenary	7910500078	31,612	31,612	UGX
38	Atudu Primary School	Centenary	3203833905	67,686	67,686	UGX
39	Atudu Primary School	Centenary	7910500081	20,109	20,109	UGX

RECOMMENDATIONS

1. The Municipality should fasten the construction for administration blocks in all the Divisions to create space.
2. All Schools and other Government Institutions should acquire land titles.
3. All the items procured should be verified by the Assistant Inventory Management Officer and Internal Audit department and immediately all details entered in standard asset Registers, then later on sent to stores/departments.
4. For effective functionality of all Annexes, the process of having them coded should be followed.
5. All assets of Government Institutions should be engraved to control their illegal outflows and annual budget for Operation and Maintenance should be provided.
6. The committee recommended for disposal of some assets beyond repair, by following the PPDA Act 2003.
7. The stores need to be fully equipped with the necessary facilities.
8. The Municipality finance department to organize mentorship programme for all Officers within the Municipality handling finance in Government entities.
9. The Inspector of Schools to intensify on School monitoring and supervision and hold regular meetings with stakeholders to discuss developmental issues.

PICTORIALS



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Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Engraving of all Municipal Council Assets	No action taken	Adhere to compliance
2	Disposal site at Kirongero should be fenced	No action taken	Prevent encroachers from the dumping site land
3	The foundation block for the headquarter should be constructed and bushes removed	No action taken	The Foundation should be constructed to shift from the small space at the current station along the highway
4	All municipal council assets were to be registered in the asset register by the Asst Inventory Mgt Officer.	Partial action was taken	All assets should be registered.
5	Procurement of modern office furniture	Partially done	Few modern furniture was procured.
6	To renovate a pit latrine in the taxi park	A pit latrine was renovated	Pit latrine was emptied.
7	Disposal of un functional items from the store.	There was no action taken during the Financial Year.	The Procurement Office should take appropriate action to dispose of un-used items.

ASSET FINDINGS

1. The Bugiri Municipal Council Health Centre III had some stock of medical equipment's but lacked adequate medicine, some items were recommended for disposal.
2. Some of the Municipal and Division Council Assets were engraved.
3. Most of the furniture at the Headquarter and Division Offices were in good condition.
4. Office space was inadequate at the Municipal Headquarters.
5. Waluwerere Primary School needed more desks.
6. Bugubo/Butambula and Busanzi Primary Schools need more land for expansion.
7. Hindocha Primary School needed more desks to meet the children to desk ratio which stood at 5:1 at the time of this report.
8. Al-Jama Muslim Primary School needed land for expansion.

9. The Municipal Council dumping site in Kirongero was encroached on by the residents having planted maize on the land leaving no space for burying unclaimed bodies and garbage dumping.
10. Records Office lacked enough Filing Cabinets and shelves had no curtains and records were prone to theft.

Other Findings

S/N	Item	Units	Amounts
1	Payables	11	91,263,910
2	Receivables	2	582,834,392

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land	22		228,194,160
2	Buildings & Structures	32		1,206,578,210
3	Non-Residential buildings			
4	Residential buildings			
5	Roads and bridges			
6	Other structures			
7	Transport Equipment	12		
8	Light Vehicles			123,000,000
9	Heavy Vehicles			160,000,000
10	Water vessels			
11	Railway locomotives			
12	Aircrafts			
13	Cycles			40,000,000
14	Other transport equipment			
15	Machinery & Equipment			
16	Office equipment	5		1,896,000
17	Medical equipment	4		
18	ICT Equipment	88		198,545,740
19	Laboratory and research			
20	Other Machinery & equipment			36,766,530
21	Other Physical Assets			
22	Furniture and fittings			70,483,601
23	Classified Assets			
24	Cultivated Assets			
25	Others			630,823,887
26	Non-Physical Assets			
27	Cultivated Assets			
28	Other Natural Occurring Assets			
29	Intangible-Non-Produced Asset			
30	Other Assets			
31	Classified Assets			
32	Cultivated Assets			
33	Total Units			2,696,288,128

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motorcycle (for mayor)	UG 2560 R
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
2	Typewriters	02
3	Old Iron sheets	102
4	Cycle styling machine	
5	security lamp from Trailer Park	
6	Balcones	03
7	06 Windows and 20 Doors wooden	
8	Generator Honda	01
9	Wifi dish	
10	drums	04
11	Xylophones	
12	EPI Fridge	
13	Cupboard	
14	Chair	01
15	BP Machine	03
16	weighing machines	02
17	Microscope	
18	Filing cabinet	
19	Photocopying machine	

STORES FINDINGS

1. The store balances agree with the ledger balances
2. Checks on stores done. Effectively two times a year.
3. The store room is not adequate but well organized
4. It was observed that the central stores at BMC and Eastern Division did not have shelves for the items.
5. The stores in the Divisions lacked assigned personnel to care take the duties of the Assistant Inventory Management Officer.
6. It was observed that there was no stores bin

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	BMC UWEPR a/c	Centenary	4610500134	9,140	0	UGX
2	BMC- (YLP) a/c	Centenary	4610500159	7,965	0	UGX
3	Bugiri MC Imprest	Centenary	3100084095	98,821,280	0	UGX
4	BWD - DDEG	Centenary	4610500130	23,161,786	0	UGX
5	BWD - Operational	Centenary	4610500125	3,747,565	0	UGX
6	BED - Operation	Centenary	4610500127	139,782	0	UGX
7	BED - DDEG	Centenary	4610500129	3,848	0	UGX
8	BMC - Health Centre III	Centenary	4610500132	28,197,351	0	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
9	Fees	Finance Trust –	303202000144	2,746,564	0	UGX
10	Capitation	Stanbic	9030005628481	2,186,067	0	UGX
11	Universal Secondary Education (USE)	Stanbic Branch	903005627914	36,448,066	0	UGX
12	Tuition Fees	Centenary	4610400333	8,526,254	0	UGX
13	Boarding Fees	Centenary	3100029370	11,376,812	0	UGX
14	Bugubo Butambula – UPE and Local	Centenary	4610400229	10,621	0	UGX
15	Al-Jamah – UPE	Centenary	4610400154	12,520	0	UGX
16	UPE	Centenary	3200855525	4,702	0	UGX
17	Local	Centenary	3100029360	7,360,925	0	UGX
18	Renovation	Centenary	3201970037	-	0	UGX
19	Operation and Local	Centenary	4610600007	60,223	0	UGX
20	UPE and Local	Centenary	4620400134	19,687	0	UGX

RECOMMENDATIONS

1. Management should lobby for more funds from the Central Government in order to develop the foundation for the Office Building that started tearing and wearing off with rains and sunshine.
2. The Latrine walls of the Foundation block near National Water offices had developed serious cracks that looked dangerous in the near future.
3. All Municipal Council Primary Schools should be provided with more desks to meet the high growing number of Pupils.
4. The Municipal Council dumping site in Kirongero should be fenced to avoid encroachers and the ones digging on the land to stop after harvesting period.
5. There should be a deliberate effort to code and engrave all Municipal and Division Council Assets. The equipment for engraving should be procured and managed under the stores at the head office premises.
6. Security measures should be strengthened at Municipal Council buildings and Divisions' premises.
7. Plans should be made to procure more modern furniture for the new staff.
8. The Division councils should endeavor to procure land for the construction of their own office premises suitable for good working environment conditions to staff.

9. Burglar proofed doors and windows should be installed at the Central Registry.
10. Another well should be dug at the Eastern Side of the Slaughter house and also the authority to save funds to enable the fencing of the entire slaughter house to avoid trespassers.
11. Major renovation should be made at the water supply parking yard toilet.
12. And also the available water tank at Parking yard should be replaced since it does not keep water
13. Bugiri Municipal Council Library sign post should be erected and also painted in its identification labels.
14. Old furniture, equipment and old iron sheets which were removed from the Community Centre totaling to 102 should be disposed of.
15. The pit latrine in the taxi-park and in the central market should be renovated.
16. The proposed land for Ndifakulya market should be developed by constructing market stalls for the market vendors since a public toilet is in place

PICTORIALS



703 BUSHENYI-ISHAKA MUNICIPAL COUNCIL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Municipal council to expeditiously take on processes of disposing off all non functioning and old assets	The municipal council received a blessing from the council sitting that all the items to be disposed of are disposed off and it was done on 10.09.2023	The remaining items especially the road machinery and equipment that were not sold, the accounting officer wrote to the Government Chief Valuer to come and assign values on the items so that they can be disposed off. This should be given priority and fast tracked.
2	There is need to put security CCTV cameras and a wall fence/chain link around the municipal headquarters offices so as the office premises are secured.	The municipal council is already in the process of installing CCTV cameras(13.08.2024) but for the fence it has been planned for the next financial year 2024/25	The entity should expedite the process so that the fencing is done as it has been planned for.
3	Municipal council to provide efficiently and spacious stores space. the general stores at Bushenyi-Ishaka municipal council needs to be re-arranged, have in place shelving cabins and partitioned to provide for more storage space.	A new storied office block is under construction to de-congest the offices	The construction process of the new administration block is still on-going
4	There is need to de-congest Bushenyi health centre IV especially in OPD and Maternity Ward by constructing new blocks.	The new block of general ward is being constructed that will accommodate the surgical , in patient and children's wards.	This should be given priority
5	The municipal council has no storage yard for its vehicles but shares it with the district though its not secure and most of the vehicles there are usually vandalized because of lack of security.	The municipal council should prioritize having its own storage yard so that their vehicles can be protected from vandalism.	This should also be given a priority.
6	Titling of all municipal council and divisions untitled lands to avoid encroachments	This has been done for example the title for Ishaka abattoir, Ntungamo parish land and tank hill treasurers	Other lands are also planned for titling this financial year.
7	Staff houses at Health Centre IV and in tank hill to be	No action taken	This should be given priority

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
	renovated as they are in a sorry state .		
8	Municipal council to ensure all assets are engraved to avoid theft and misplacements of council equipment	No action taken	This should be given priority
9	Refurbishment of municipal council offices	This has been planned for in the next financial year 2024/25.	This should be fast tracked
10	Municipal council to provide efficiently and spacious stores space.	Fourth phase of the new construction of the new administration block is planned for next financial year.	This should be given a priority.
11	There is need to value most of the assets especially land and building structures by the government chief valuer since they don't have their monetary value attached to them.	This has not been done.	The municipal council should write to the government chief valuer to assist in attaching monetary value on these assets . this should be given priority.
12	Replacement of old curtains in most of the offices	This has been done in phases.	The procurement of curtains should continue so that all offices are given a new look.
13	Replacement of old furniture	This has not been done yet all offices will be catered for next financial year.	This should be given priority.
14	A document scanner should be procured for the central registry so that all the files there are digitized to avoid loss of these documents in case of any upcoming outbreak like fire.	No action taken	This should be given priority.
15	Proper budgeting for maintenance of assets should be undertaken and a regular maintenance schedule followed as a good asset management practice.		
16	There is need to replace all the desktop computers and APC battery backup (UPS/Uninterrupted Power Supply) because they have served beyond the recommended 4 years and beyond their peak performance.	This has not been done due to budget constraints	This should be given priority.
17	The presidential portrait in the offices of the town clerk and mayor	This has not been done .	This should be given priority.

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
	need to be replaced with the current one .		

ASSET FINDINGS

Other Findings

S/N	Item	Units	Amounts
2	Receivables	UWEP LISTS 52 YLP LISTS 32	209,170,550 145,695,918

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land and buildings	25	15,865,010,498	15,865,010,498
2	Transport equipments	26	1,785,744,092	1,785,744,092
3	Office equipment	714	96,373,801	96,373,801
4	Medical equipment	1216	247,893,156	247,893,156
5	ICT equipment	127	394,523,000	394,523,000
6	Furniture and fittings		1,080,670,627	1,080,670,627

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Lorry tipper (FAW/51982674)	LG.0003-113
2	Grader (872114974) Changling	LG.0001-113
3	Lorry Tipper JIEFANG(509058)	LG.232-01
4	Garbage Truck(FAW)(51984957)	LG.0004-113
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
5	Printers	6
7	Coffee sets and their stools	2
8	Executive chairs	2
9	Executive sofa set	1
10	Computer CPU's	4
11	Laptop	1
12	Wall clock	1
13	Extension cable	1
14	APS smart UPS 1000VA 230	2
15	Portable generator	1
16	Office carpet	1
17	Pair of office curtains	24
18	Plastic chairs	2
19	Stapling machine	1
20	Punching machine	1
21	Pedestrian roller	1
22	Handle held compactor	1
23	Bitumen boiler	1

STORES FINDINGS

- 1 The team observed that the store space at the Bushenyi Ishaka municipal council is inadequate and had stored a lot of material that were obsolete stocks such as used stationery, old broken curtain boxes and among others that need to be disposed of so as to create space.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Bushenyi Ishaka Municipal Council General Fund	DFCU	01243584773733	36,800	36,800	UGX
2	Bushenyi Ishaka MC Revolving Funds Recovery	DFCU	01243554261423	5,016,467	5,016,467	UGX
3	Bushenyi Ishaka MC UWEP Recovery	DFCU	01241114774282	22,821,764	22,821,764	UGX
4	Bushenyi Ishaka MC IMPREST ACCOUNT	DFCU	01243605134278	333,290	333,290	UGX

RECOMMENDATIONS

1. A document scanner should be procured for the central registry so that all files there should be digitized to avoid loss of these documents in case of any upcoming outbreak like fire.
2. Recommendations by the previous Boards of Survey should be implemented and any challenges in executing this should be addressed to Accountant General for further management.
3. The institution should ensure safety of assets by engraving/tagging and recording movements of all assets under its control.
4. Proper budgeting for maintenance of assets should be undertaken and a regular maintenance schedule followed as a good asset management practice.
5. There is need to replace all the desktop computers, APC battery backup (UPS/Uninterrupted Power Supply) and their accessories

- because they have served beyond the recommended 4 years and beyond their peak performance.
6. There is need to put up a wall fence/chain link around municipal head quarter offices so as the office premises are secured.
 7. Bushenyi municipal office block needs to be rehabilitated and refurbished since most of it has become dilapidated.
 8. There is need to value most of the assets especially land and building structures by the government chief valuer since they don't have their monetary value attached to them.
 9. There is need to de-congest Bushenyi Health Centre IV especially in OPD and maternity wards by completing the general ward under construction.
 10. There is need to replace office curtains and furniture in all offices
 11. The presidential portrait in all offices need to be replaced with the current ones.
 12. The municipal council should think of constructing and having its own storage yard for its own so as to safeguard its vehicles there from being vandalized.

704 BUSIA MUNICIPAL COUNCIL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Madibira and Arubaine primary schools that are religious founded schools should get MOUs or sublease for the occupied land from the foundation bodies as security.		
2	The old non used pit latrines in the primary schools should be demolished at Busia integrated, Mawero East, Madibira and Buchicha primary schools.	No action was taken	
3	The old transport equipment at Busia secondary school, Busia HCIV, Lorry trucks and motorcycles at Busia Municipal council offices and old generators should be boarded	Demolition was done at Busia Integrated P/S Madibira P/S	
4	Unlike Busia S.S and Buchicha primary school; land dispute appears complicated, Busia Border primary school can have its land dispute resolved amicably through administrative structure at minimal cost	No action was taken.	
5	The Town Clerk and chairperson of School Management Committee should backtrack and have matter settled	No action was taken.	

ASSET FINDINGS

1. All the five (5) primary schools lacked land titles for the land occupied by them save for Arubaine and Madibira primary schools that had titled land under the foundation bodies.
2. The schools under religious foundations lacked MOUs or sublease with their foundation bodies for the occupancy and use of the land.
3. Busia Border, Buchicha primary schools still have outstanding land disputes with the neighbors and Busia secondary school has land dispute for additional land.
4. Buchicha primary school; the neighbor called Mr. Ojara had allegedly surveyed the school land, allowed the communication mast to be erected in the said land for personal economic purpose making the school to be a squatter

Other Findings

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land	23		
2	Building	83		
3	Transport Equipment	37		
4	Ict Equipment	139		
5	Office Equipment	67		
6	Medical Equipment	95		
7	Machinery	08		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Pickup Nissan	LG-0054-08
2	Motorcycle Honda	LG 0049-08
3	Jiefang Lorry	LG 00223-01
4	Jiefang Lorry	LG 0004-08
5	Yamaha DT motorcycle	UG 0284S
6	Vegar power system Generator	
7	Stephill generator.	
8	Jialing motorcycle	UG3192M
9	Yamaha motorcycle	LG 0024-08
10	Honda motorcycle	UG 2467R
11	Pickup Nissan	UG-0977R
12	School bus	UAG 467 J
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY

STORES FINDINGS

1. Basing on our observation the storeroom inadequate and well organized
2. The store balances agree with the ledger balances
3. The stores person does quarterly stores inspection
4. There are no excessive obsolete items in the stores.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Youth Livelihood Revolving Account.	DFCU	01983501002546	0	0	UGX
2	UWEP Recovery Account	Stanbic	9030015601107	639,072	639,072	UGX
3	Busia Mc Market Collection	Stanbic	9030020209266	0	0	UGX
4	Western division DDEG Account	Stanbic	9030005746883	13,541,874	67,508	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
5	Western division Operations Account	Stanbic	9030005746875	42,590	42,590	UGX
6	Busia Municipal Council Health Center IV Account	Stanbic	9030005737655	4,759,813	59,813	UGX
7	Eastern division DDEG Account	Stanbic	9030005746921	1,183,300	3,300	UGX
8	Eastern division Operations Account	Stanbic	9030005746913	78,764	78,764	UGX
9	Arubaine Islamic Primary School	Stanbic	9030001367829	39,770	39,770	UGX
10	Busia S.S Capitation Grant	Stanbic	9030005737744	15,011	15,011	UGX
11	Busia Inter Primary School	Stanbic	9030001311920	22,678	22,678	UGX
12	Busia Border Primary School	Stanbic	9030001367829	497	497	UGX
13	Mawero East Primary School	Stanbic	9030001369929	154,910	154,910	UGX
14	Buchicha Primary School	Stanbic	0121040546501	67,646	67,646	UGX
15	Madibira Primary School	Stanbic	9030001257977	10,318	10,318	UGX
16	Mariachi Primary School	Stanbic	9030001257896	11,626	11,626	UGX

RECOMMENDATIONS

1. Madibira and Arubaine primary schools that are religious founded schools should get MOUs or sublease the occupied land from the foundation bodies as security.
2. The old unused pit latrines should be demolished at Buchicha primary school.
3. The old staff house at Madibira Primary School will be as by the Engineer for demolition or renovation.
4. The old transport equipment at Busia secondary school, Busia HCIV, Lorry trucks and motorcycles at Busia Municipal council offices and old Unlike Busia ss and Buchicha primary school land dispute appears complicated, Busia Border primary school can have its land dispute resolved amicably through administrative structure at minimal cost. The Town Clerk and chairperson of School Management Committee should backtrack and have matter settled.
5. generators should be boarded off.
6. Unlike Busia SS and Buchicha primary school; land dispute appears complicated; Busia Border primary school can have its land dispute resolved amicably through administrative structure at minimal cost. The Town Clerk and chairperson of School Management Committee should backtrack and have matter settled.

PICTORIALS



705 ENTEBBE MUNICIPAL COUNCIL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The Municipality should maintain a sound asset register that captures all municipal tangible and intangible assets with all its or their contents.	September 2023	The Asset Register was updated and now regularly maintained.
2	The municipality should allocate resources for engraving all her assets in accordance with the Laws of the land.	February to March 2024	Most of the Council property was engraved save for the newly acquired assets like Motorcycles,
3	The authority should ensure that all assets as statutorily allocated, should be in the hands of the responsible personnel and be made accountable in all ways thereto.	-	Not Yet Done
4	The International Financial Reporting Standards on local governments (IFRSLGs) require that assets should be recognised by their initial cost (cost of original entry) and depreciated as per the policy on a prorata basis so as to establish its net book value (NBV) from time to time.	June 2024	All Assets have been Depreciated as the Law requires and their NBV recorded in the asset register from time to time
5	The revaluation committee should be instituted by the Municipal Clerk and complete the task of revaluing and valuation of all council assets and submit the report.	-	Not Yet Done
6	A revaluation of all reusable assets should be carried out so as to attach a cost value on such assets that had depreciated to zero and subsequently be reinstated in the municipal final accounts under Property, Plant and Equipment (PPE) – IAS 16.	-	Not Yet Done
7	The stores personnel should; Maintain record of all municipal items (tangible) in a store register on either LIFO or FIFO basis.	June 2024	Work In Progress
8	Document all municipal storable assets (tools and Equipments) and reports on all dilapidated or obsolete items.	June 2024	Work In Progress
9	Ensure that all items are engraved and or calibrated before dispatched to any work station.	June 2024	Arrangement and Fumigation of Stores was done at least twice last financial year.
10	Maintains the store accessible and free of insects and rodents.	June 2024	Always under Key and Lock
11	Maintains the stores under key and lock	June 2024	Ledgers for all items in store was done
12	Initiate and maintain a stores ledger for each of the items in store	June 2024	Not yet done

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
13	Entebbe Municipal Council offices should be made accessible to Persons with Disabilities and Elderly; - Therefore, a ramp needs to be provided.	-	W.I.P
14	Municipal Headquarters building needs internal renovations	Works started in June 2024	In Progress
15	There is a need to follow up on certificates of titles deposited with UNRA		Not yet done
16	Council has some assets that are due for disposal and need to be gotten rid of.	-	Work In Progress
17	There is a need to process land titles for the un-titled Council properties.	October 2023	Not yet done
18	A number of council fleets are poorly managed due to the lack of a Mechanical Engineer we recommend for recruitment.	-	

ASSET FINDINGS

1. Many assets were not engraved.
2. Some documents for assets (Log books) for motor vehicles didn't exist at council. They seem to be held at the donor's office (Ministry) and so, it also the cost value is not traceable in the assets register for the Municipality.
3. The stores and inventory records for all physical and non-physical assets need to be improved to match the required standard.
4. The assets register records do not reconcile with the final accounts.
5. Depreciation of many depreciable council assets is not regularly done as the Law provides.
6. There wasn't any plan for revaluation of all assets that have depreciated to zero but still in use and reinstate them to the final accounts.

Other Findings

S/N	Item	Units	Amounts
1	Payables	19	877,546,635
2	Receivables	2	1,046,310,732

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motorcycle	LG 0032-55
2	Motorcycle	LG 0037-55
3	Motorcycle	LG 0017-34
4	Motorcycle	UG 0601A
5	Yamaha	LG 0086-55
6	Yamaha	LG 0058-55
7	Motorcycle	
8	Toyota Hiace	LG 0003-34
9	Mitsubishi Pajero	LG 0007-115
10	Honda	LG 0032-55
11	Honda	LG 0037-55
12	Honda	LG 0017-34
13	Zungshen (Tukutuku)	LG 0012-115
14	Honda	UG 0601A
15	TATA white	UAR 008Y
16	TATA	UAR 009Y
17	Scania	LG 0059-55
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
18	DESKS	8
19	OFFICE CHAIRS	5
20	CHAIRS	2
21	CUPBOARD	1
22	SOFA	1
23	PRINTER	10
24	MONITOR	6
25	DESKTOP	9
26	ASU	2
27	CPU	5
28	KEYBOARD	6
29	UPS	21
30	INTERCOM	3
31	TV SET 14 LG CYDOMIC	1
32	NETWORK ACCESS POINT	1
33	BATTERIES FOR INOOTOR	1
34	Hospital beds	1
35	Delivery Beds	1
36	Mattresses	1
37	Baby weighing bags	1
38	Wall clock	1
39	Buckets	1
40	HB machine	1
41	B/P machine	1
42	Thermomete r	1
43	Sterilizer	1
44	Buckets	1
45	Chargeable lump	1
46	Chargeable torch	1
47	Notice boards	1
48	Remote control	1
49	Mega phone	1
50	MCH laptop	1
51	Hamilton bicycles	1
52	Iron Sheets	1

STORES FINDINGS

1. The stores at the municipality are not adequate.
2. Some of the storable items are not in store or under key and lock, thus easily accessible which renders them susceptible to risks.
3. There were excessive obsolete items in the store that require disposal.
4. The stores balances agree with the ledger balance
5. The stores room is inadequate and not well organized.

CASH AND BANK FINDINGS

1. It was not possible to trace the actual physical cash balances at year end since there was no any physical cash count certificate.
2. There was an improvement in carrying out bank reconciliations for all accounts at both Head council and Divisions.
3. BOS also established that during the Financial Year under review, most of the accounts at both head council and divisions were closed save for Youth Revolving Fund and UWEP Recovery accounts at Head Council and DIV, A/B LC I and II Collection, DIV. A/B Operations and DIV. B Market operations.
4. We reviewed the cash book and statements of all the municipal council head office and division bank accounts as at 30th/06/2024 and we established the closing balances as noted in the account details in 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	Emc Div. A. L.C.1	Stanbic	9030005966913	4,939,450	4,939,450	UGX
2	Emc Div A Operations	Stanbic	9030005916517	32,069	32,069	UGX
3	Emc Youth Revolving Funds Recovery	Stanbic	9030012211308	3409	3409	UGX
4	Entebbe Mc Uwep Recovery	Stanbic	9030012567536	2,135,069	2,135,069	UGX
5	Entebbe Mc Market Operation	Equity Bank	1046202372978	4,780,410	4,780,410	UGX
6	E.M.C Div. B - Operation	Stanbic	9030005968576	3,855,846	3,855,846	UGX
7	E.M.C Div. B Lc.I	Stanbic	9030005819538	142,738	142,738	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
	Collection					
8	E.M.C – Div. A - Lc. I Collection A/C	Stanbic	9030005966913	4,939,450	4,939,450	UGX
9	E.M.C-Div. A - Operation A/C	Stanbic	9030005916517	32,069	32,069	UGX
10	E.M.C Div. B - Operation A/C	Stanbic	9030005968576	3,855,846	3,855,846	UGX
11	Entebbe M.C Market Allocation A/C	Equity	1046202372978	4,780,410	4,780,410	UGX
12	E.M.C Div. B Lc. I Collection A/C	Stanbic	9030005819538	142,738	142,738	UGX
13	E.M.C Div. B Lc. Ii Collection A/C	Stanbic	9030005819481	4,098	4,098	UGX

RECOMMENDATIONS

1. The municipality should allocate resources for engraving all her assets in accordance with the Laws of the land.
2. The authority should ensure that all assets as statutorily allocated, should be in the hands of the responsible personnel and be made accountable in all ways thereto.
3. The International Financial Reporting Standards on local governments (IFRSLGs) require that assets should be recognized by their initial cost (cost of original entry) and depreciated as per the policy on a prorated basis so as to establish its net book value (NBV) from time to time.
4. A revaluation of all reusable assets should be carried out so as to attach a cost value on such assets that had depreciated to zero and subsequently be reinstated in the municipal final accounts under Property, Plant and Equipment (PPE) – IAS 16
5. All obsolete and unserviceable or unusable assets should be planned for disposal in order to create space in stores, clean the asset register and also may be council to get some revenue out of them.
6. Council should provide more space for stores
7. Council should provide get all documents for her assets (car Log books) from the donor's office (Ministry) and record them in the asset register

8. Council should plan and also budget for Revaluation of all assets that have depreciated to zero but are still in use and reinstate them to the financial accounts.
9. Council should plan and also budget for payables. Otherwise the entire entity is in absolute disrepute for failure to settle her dues.
10. Council should follow up on all her Receivables such as LR from Entebbe – Kampala Commuter Taxis
11. Council should (Finance departments) maintain a register of Subventions

706 IBANDA MUNICIPAL COUNCIL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The municipal should ensure to recruit a substantive store management officer	Ms Bakashaba Angella wa recruited to the office of assistant inventory manager	This recommendation was effectively implemented
2	Municipal should ensure disposal of unserviceable assets to be carried out every financial year	Disposal is not yet effected	Unusable assets be disposed of
3	Capacity building for school head teachers and health unit in charges on financial management, record keeping and asset management should be carried out routinely	This has been done and plans are in place to continually build capacity for these officers	The plans in place should be implemented
4	All government land should be titled by municipal authorities and sign memorandum of understanding with relevant authorities dor institutions like schools that are located on land owned by faith based institution	Approximately 85% of all public land have already acquired freehold offer and are ready for titling	The conflict between MC and Uganda prisons concerning land boundaries is in advanced stages of being resolved
5	All municipal vehicles must be parked at designated park yard after 5.pm unless under special circumstances like emergency cases	The recommendations are being implemented amidst defiance from some individuals.	The defiant individuals be handled administratively.
6	Implementation of budget activities on infrastructure projects be carried out by the end of the 3 rd quota of the financial year to avoid funds being remitted back to treasury due to delayed project implementation by the contractors	Action take except the Administrative block.	The contractor was tasked to ensure the project is completed on time to avoid bleach of contractual obligations
7	Revaluation of assets should be routinely carried especially those from donors and other government partners	. The entity is in consultation with the government valuer to ensure that revaluation exercise is carried out	The process is still on going and we look forward to concluding it this financial year.

ASSET FINDINGS

1. The team observed that the lower local governments and administrative units were not adhering to the format of recording noncurrent assets as per accountant general's guidelines
2. The pit latrine at Ruhoko health center was in dilapidated state

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	T/F Motor cycle	UG 1665A
2	Motor cycle BMKCD80-IMC	UG 2540M
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
3	Former Town council Old computers	
4	Unused Items in a Container	
5	Broken metallic beds	
6	Electric poles lights (stands) (25)	
7	08 Refuse skips	
8	Tiller tractor	

STORES FINDINGS

1. The store balances agree with the ledger balances
2. Inspection of stores is done quarterly in the financial year
3. The store rooms are not adequate and not well organized
4. There was no obsolete stock held in the stores
5. There is need for proper arrangement and placement of materials within the stores
6. Separate store for mosquito nets from drugs is needed.
7. There is need for updates of stock cards and placement on the exact drugs.
8. Proper air lighting and ventilation of the stores is urgently needed
9. There is need for a separate store for mosquito nets from drugs.
10. There is need for updates of stock cards and placement on the exact drugs.
11. Proper air lighting and ventilation of the stores is urgently needed

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.	Ibanda Municipal Council General Fund	Centenary	3100032899	5,919	5,919	UGX
2.	Ibanda Municipal Council Property rates	Centenary	3100032908	293,097	293,097	UGX
3.	Ibanda Municipal Council Youth Livelihood Recovery	Centenary	5210500052	99,835	99,835	UGX
4.	Ibanda Municipal Council UWEP Recovery	Centenary	3100045747	1,293,570	1,293,570	UGX
5.	Ibanda Municipal Council Imprest Account	Centenary	3100068296			UGX
6.	General Fund Account	Centenary				UGX
7.	Operation Account	Centenary				UGX
8.	DDEG Account	Centenary				UGX
9.	Operation Account	Centenary	3200032917	9,201	9,201	UGX
10.	DDEG Account	Centenary	3200032948	6,731	6,731	UGX
11.	General fund account	Centenary	3100032912	575	575	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
12.	Operations Account	Centenary	3100032915	7,732	7,732	UGX
13.	DDEG	Centenary	3100032916	4,018	4,018	UGX

RECOMMENDATIONS

1. We recommend that the interventions be made to ensure the assets are recorded in TF format for uniformity of reporting on these assets to relevant authorities
2. We recommend that substantive officers other than caretakers be recruited to man the stores
3. The management should ensure assets that are no longer needed are disposed off every FY
4. Capacity building for school headteachers and health unit in charges on financial management, record keeping and asset management should be carried out routinely by user departments at head quarters
5. The remaining untitled land should be titled
6. Procurement processes for infrastructure should be started and completed in time

PICTORIALS



707 IGANGA MUNICIPAL COUNCIL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Engrave computers which were not coded in the computer laboratory	Done	
2	Always enter each computer item separately e.g. mouse, key board.	It was partially done	
3	Update the book value of the entire items in the asset register to capture depreciating item	Not yet	
4	Administration should ensure that Asset register captures the chassis number, engine number, type and book value for motor vehicles /motorcycles as per the format.	Partially implemented	
5	To dispose the TATA Lorry no UAY 880	Recommended To First Get Funds For A Replacement.	Be Boarded Off
6	To dispose of the pickup no UAG 496G.	Recommended To First Get Funds For A Replacement.	Be Boarded Off
7	Dispose 34 computers (Intel), (25) Acer monitors, 17 HP computer pieces.	UCC was informed by administration about the disposal of Acer.	Be maintained.
8	Motor cycle Jailing	Not yet implemented	Be written off
9	2 Binoculars	Not yet implemented	Be written off
10	1 Fridge	Not yet implemented	Be written off

ASSET FINDINGS

1. There is need to continue acquiring land titles for the remaining Land belonging to Iganga Municipal council to avoid encroachments.
2. Still on status of equipment; Pick up Helix, Ambulance, Dumper (FAW) and Sonalika tractors for garbage collection to improve on service delivery need to be repaired, since have grounded for long
3. There need to allocate enough funds for the completion office blocks to create office space for staff to avoid conflicts

Other Findings

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land	2	1,198,400,000	1,211,700,000
2	Buildings & Structures	9		
3	Non-Residential buildings	NIL	455,000,000	455,000,000

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
4	Storeyed blocks	NIL	2,900,000,000	3,203,000,000
5	Residential buildings (Hostels)		676,000,000	676,000,000
6	Other structures (Perimeter Wall and gates)	NIL	26,000,000	104,000,000
7	Other structures (Pit atrines and Toilets)		42,000,500	42,000,500
9	Pick up UAG 496G	01	8,000,000	8,000,000
10	Vehicle Costa mini bus	01	38,000,000	38,000,000
11	Tata truck UBA 001S vessels	02	20,000,000	20,000,000
12	Nissan caravan UAY 524A	NIL	15,000,000	15,000,000
13	Isuzu Bus UBA 001S	NIL	325,802,000	325,802,000
18	Office equipment	16		
19	Medical equipment		5,250,000	5,250,000
20	ICT Equipment	89	160,280,000	183,954,000
21	Laboratory and research equipment		94,641,000	313,403,000
22	Other Machinery & equipment			
24	Furniture and fittings	NIL	174,635,500	174,635,500
35	Sick bay: temperate gun, foot operated hand washing, texts books ^ security cameras	NIL	73,250,000	79,800,000
36	Cultivated Assets	NIL		
	Total Units		6,328,504,000	18,040,604,200

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Truck (TATA)	UAY 880
2	PICK Up	UAG 496G
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
	INTELL COMPUTERS	34
	Acer monitors	25
	HP Computers	17
	Microscopes	03

STORES FINDINGS

1. Health facilities like Walugogo Health Centre II lack stores for keeping equipment and other movable assets, same applies to Nakavule (Bukamaali) too lacks beds, etc.
2. Northern & Central division also have no stores for storing the captured items from venders, building sites, etc

CASH AND BANK FINDINGS**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance as at 30 th -june-2024	Cash Book Balance as at 30 th -june-2024	CUR
1	Iganga Hall Uneb Account	Stanbic	9030005629925	281	281	UGX
2	Iganga High School Uneb Account	Stanbic	9030005679310	3,060,778	3,060,778	UGX
3	Iganga High School Account	Stanbic	9030005627736	4,853,653	4,853,653	UGX
4	Iganga High School Account	Bank Of Baroda	95060200000348	6,822,087	6,822,087	UGX
5	Iganga High School Fees Account	Centenary	4810600044	4,429,734	191,979	UGX
6	Iganga High School Development Account	Centenary	4810600009	10,430,794	10,430,794	UGX
7	Iganga High School	Bank Of Africa	319477009	22,147,848	22,147,848	UGX
8	Iganga Municipal Health Centre Iii	Dfcu	01981021004936	79,712	79,712	UGX
9	Iganga Prisons Health Centre	Stanbic	9030006169790	0	0	UGX
10	Walugogo Health Centre Ii	Dfcu	9030006170314	0	0	UGX
12	Kasokoso Iganga Municipal Primary School	Stanbic	9030006457990	534,915	534,915	UGX
13	Nakavule Iganga Municipal Primary School	Stanbic	9030006459721	0	0	UGX
14	Igamba Municipal Council Primary School	Stanbic	9030009506992	12,358	12,358	UGX
15	Iganga Municipal Council Primary School	Stanbic	9030006457907	1,421	1,421	UGX
16	Noor Islamic Primary School	Stanbic	9030006458083	51,732	51,732	UGX
17	Bugumba Noor Islamic Primary School	Stanbic	9030006871258	7,634	7,634	UGX
18	Buliigo Iganga Municipal Primary School	Stanbic	9030006871177	28,930	28,930	UGX
19	Ddeg	Stanbic	9030006234630	1,198,839	1,198,839	UGX
20	Property Tax	Dfcu	01983501005362	0	0	UGX
21	Northern Division General Operation Account	Dfcu	01983501003910	4,885,455	4,885,455	UGX
22	Northern Division Collection Account	Dfcu	0198301004118	0	0	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance as at 30 th -june-2024	Cash Book Balance as at 30 th -june-2024	CUR
24	Imc Central Division Collection Account	Centenary	4812100007	0	0	UGX
25	Lgmsdp Account (Ddeg)	Dfcu	0198351005346	203,938	203,938	UGX
26	Imc Central Division General Operation a/c	Centenary	4812100016	7,587,788	7,587,788	UGX
27	General Collection Account	Centenary	4812100031	0	0	UGX
28	Iganga Mc Imprest	Centenary	3100046477	35,714,215	35,714,215	UGX
29	Uwep Recovery Fund	Centenary	3100057266	79,330	79,330	UGX
30	Ylp Recovery	Dfcu	01983501001775	1,335,101	1,335,101	UGX
31	Revenue Collection Account	Bou		0	0	UGX
32	Treasury Sub Account	Bou		0	0	UGX

RECOMMENDATIONS

1. Engrave computers which were not coded in the computer laboratory
2. Enter each computer item separately e.g. mouse, key board, etc
3. Update the book value of the entire items in the asset register to capture depreciating item.
4. Administration should ensure that Asset register captures the chassis number, engine number, type and book value for motor vehicles/
5. Motorcycles as per the format.
6. Dispose the old truck and computers.

PICTORIALS





08 KABALE MUNICIPAL COUNCIL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Mitsubishi Pajero	Disposal plan approved by Council 25/May/2023	To be submitted to contracts committee for consideration
2	Printer	Disposal plan approved by Council 25/May/2023	To be submitted to contracts committee for consideration
3	Desktop CPU	Disposal plan approved by Council 25/May/2023	To be submitted to contracts committee for consideration
4	Laptop	Disposal plan approved by Council 25/May/2023	To be submitted to contracts committee for consideration
5	Office Chair High Back	Disposal plan approved by Council 25/May/2023	To be submitted to contracts committee for consideration
6	Office Chair High Back	Disposal plan approved by Council 25/May/2023	To be submitted to contracts committee for consideration
7	Fabric Chair	Disposal plan approved by Council 25/May/2023	To be submitted to contracts committee for consideration
8	Fabric Chair	Disposal plan approved by Council 25/May/2023	To be submitted to contracts committee for consideration
9	Fabric Chair	Disposal plan approved by Council 25/May/2023	To be submitted to contracts committee for consideration
10	Fabric Chair	Disposal plan approved by Council 25/May/2023	To be submitted to contracts committee for consideration
11	Chair	Disposal plan approved by Council 25/May/2023	To be submitted to contracts committee for consideration
12	Chair	Disposal plan approved by Council 25/May/2023	To be submitted to contracts committee for consideration
13	Chair	Disposal plan approved by Council 25/May/2023	To be submitted to contracts committee for consideration

ASSET FINDINGS

1. Asset registers for the head office, divisions and health facilities were found to be well maintained and up to date. The ones for some of the schools however, especially primary schools were not updated and most of the primary schools do not have standard asset registers
2. Kabale Municipal Council continues to undertake opening of roads as planned and among the roads that were constructed as planned in the previous financial year are Kasekyero Road that connects Bugongi Ward in Northern Division to Butobere Ward in Central Division. There

- was extensive patching of roads within the municipality during the financial year in a bid to make the roads safer for users.
3. Rutooma HC which was under construction and upgrade to a HC III during the previous board of survey was completed and is now in use. It however still needs more staff to offer services the staff who are currently there are the ones who were working when it was still a Health Centre II.
 4. Kabale Technical Institute is due for reconstruction and this will involve demolition of all the structures in the school. The building material that will be removed from the buildings is to be disposed as per the directive from the Ministry of Education and Sports. The institute has already identified a relocation area so that the students continue with their studies uninterrupted.
 5. At the headquarters, the Procurement and Disposal Unit as well as the Trade, Industry and Local Economic Development departments are in dire need of storage facilities. Whereas the PDU has some cabinets already, the amount of sensitive documents that needs to be kept is huge and it keeps on increasing with each financial year. The department of Trade, Industry and Local Economic Development does not have any storage equipment and at the time of conducting the board of survey, documents were being kept on the floor and in boxes
 6. It has been observed that a number of institutions including Divisions have not been engraving their assets. Some schools especially secondary schools and Kabale Technical Institute had few items engraved but most of them including very old items are not engraved. There are also some items at the headquarters that are yet to be engraved but most of them have been engraved.
 7. Schools such as Bugongi Primary School and Lower Bugongi Primary School operate in dilapidated classrooms that are in dire need of rehabilitation to ensure conducive learning environment for the pupils. Makanga Primary school also has old structures and also is limited on expansion space as it is located on a very small plot. This makes the school very congested and the children do not have adequate space for the children to play
 8. Mwanjari Health Center II which is housed at the Southern Division Offices has of limited space as the division offices themselves are situated on a small plot. Expansion of the facility horizontally is therefore impossible and yet it would be the more affordable option. As a result of the limited space, the facility has challenges in storage of equipment and

Other Findings

S/N	Item	Units	Amounts
1	Payables	2	126,822,710
2	Receivables	8	714,875,278

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land	50	88,187,620,242	88,187,620,242
2	Building	221	42,047,336,178	42,047,336,178
3	TRANSPORT EQUIPMENT	34	4,511,597,884	4,511,597,884
4	ICT EQUIPMENT	709	1,390,372,251	1,390,372,251
5	OFFICE EQUIPMENT	10	114,050,976	114,050,976
6	MEDICAL EQUIPMENT	250	94,357,998	94,357,998
7	MACHINERY	53	194,819,295	194,819,295
8	FURNITURE	15447	1,878,210,871	1,878,210,871

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	QUANTITY
1	HP Pro Desk Pcs-Desktop	1
2	HP Pro Desk 400 G6 Ci7 Pc	1
3	APC Smart Ups	11
4	Laptop	2
5	Fabric Chair	8
6	Wall clocks	7
7	Handwashing Facilities	4
8	Typewriter	1
9	Laptop	1
10	Printing Machine	2
11	Wooden chairs	97
12	Chairs with metallic stands	2
13	Lockers	15
14	Twin desks	47
15	Plastic seats	4
16	Cyber computer system	5
17	UCC UPS	5
18	CPU	5
19	UPS	5

STORES FINDINGS

1. The Board of Survey confirms that stock and store records at the headquarters are maintained and up-to-date. Whereas most of the

schools did not have standard store ledgers, they had books in which they were recording items in the stores.

2. As observed in the previous board of survey report, schools especially those without Storekeepers continue to face challenges in updating their stores ledgers and asset registers. Some do not even know the proper way of using the stores register and so it was difficult for them to work backwards and properly update them.
3. It was also observed from the engagements held with the Head Teachers that some schools do not even bother entering items into the stores especially the food items. Most of them claimed that they do not need to use the stores ledger as the food is consumed on the day it is delivered
4. Accounting documents and financial records for all the institutions and facilities inspected were found to be in safe custody.

CASH AND BANK FINDINGS

1. The bank accounts operated by Kabale Municipal Council, the three Divisions, Health facilities and the Education institutions have been included in the financial statements with their respective reconciliations.
2. Given that most schools had not yet reconciled their books of accounts and asset registers even after communication being made to them prior to the field visits, there were delays in submission of bank statements, bank reconciliations as well as inventories which in turn affected the compilation of the reports

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	KMC General Fund Account	Stanbic	9030005619520	33,708,745	33,708,745	UGX
2	Kabale Municipal Council Revenue Collection	Bank of Uganda	004070168000000	0	0	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
3	Kabale Mc Capacity Building	Bank of Baroda	95120200000108	272,435	272,435	UGX
4	KMC Youth Livelihood Operations	DFCU Bank Limited	01983501006126	0	0	UGX
5	Kabale MC UWEP Enterprise	DFCU Bank Limited	011011020000451	0	0	UGX
6	Kabale MC UWEP Recovery	DFCU Bank Limited	01983501002706	2,412,289	2,412,289	UGX
7	KMC Northern Division General Fund	DFCU Bank Limited	01983501007222	5,342,649	79,649	UGX
8	KMC Northern Division Property Tax	Equity Bank	1045200972254	0	0	UGX
9	KMC Northern Division DDEG	Equity Bank	1045200971149	56,300	56,300	UGX
10	Rutooma Health Centre II	Bank of Baroda	95120100000248	19,189	19,189	UGX
11	KMC Central Division General Fund Account	Bank of Baroda	95120200000024	7,150,958	850,958	UGX
12	KMC Central Division Property Tax Account	Bank of Baroda	95120200000021	0	0	UGX
13	KMC Central Division DDEG Account	Equity Bank Uganda Limited	1045200954856	8,399,591	19,591	UGX
14	KMC Health Centre II	Bank Of Baroda	95129199999329	151,229	1,229	UGX
15	KMC Southern Division General Fund	Equity Bank	1045200924356	163,204	163,204	UGX
16	KMC Southern Division LC 1 AND LC11	Equity Bank	1045200924357	76,356	76,356	UGX
17	KMC Southern Division DDEG Account	Equity	104520094358	60,808	60,808	UGX
18	Kamukira Health Centre IV	Bank	95120100000175	940,555	40,555	UGX
19	Mwanjari Health Centre II	Bank	95120110000174	161,304	161,304	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
20	Kabale Sec School	Stanbic	9030005669889	86,984	86,984	UGX
21	Kabale Sec School	DFCU	01981021010901	8,145,674	8,145,674	UGX
22	Kabale Sec School	Centenary	7010600772	65,937,842	65,937,842	UGX
23	Kabale Sec School	Bank of Baroda	95129200000039	3,152,959	3,152,959	UGX
24	Ndorwa Sec School	Stanbic	9030005670860	13,698,421	13,698,421	UGX
25	Ndorwa Sec School	Bank of Baroda	95120200000081	13,590,550	13,590,550	UGX
26	Lower Bugongi Primary School	Stanbic	9030003602221	45,699	45,699	UGX
27	Bushuro Primary School	Stanbic	9030002048441	1,163,462	1,163,462	UGX
28	Nyabikoni Primary School	Stanbic	9030007433416	1,501	1,501	UGX
29	Nyabikoni Primary School	Stanbic	9030002048514	1,550,825	1,550,825	UGX
30	Butobere Primary School	Stanbic	9030007433319	826	826	UGX
31	Rutooma Primary School	Stanbic	9030007433386	1,443	1,443	UGX
32	Rutooma Primary School	Centenary	7020418720	1,426,738	1,426,738	UGX
33	Junction Primary School	Stanbic	9030007433351	3,317	3,317	UGX
34	Junction Primary School	Stanbic	9030002048417	3,265,513	3,265,513	UGX
35	St. Maria Theresa Rushoroza Primary School	Centenary	3201214484	33,778	33,778	UGX
36	St. Theresa Rushoroza Girls	Centenary	7020003458	8,711,935	8,711,935	UGX
37	Kikungiri Primary School	Stanbic	9030007433335	1,372	1,372	UGX
38	Kikungiri Primary School	Stanbic	9030002048395	240,625	240,625	UGX
39	Hornby High School Junior	Stanbic	9030007433084	1,100	1,100	UGX
40	Hornby High School Junior	DFCU Bank Limited	01981011169212	157,740	157,740	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
41	Kabale Primary School (PTA)	DFCU Bank Limited	01981011053281	45,797,398	45,797,398	UGX
42	Kabale Primary School UPE Account	DFCU Bank Limited	01981011053316	9,417	9,417	UGX
43	Rushaki Primary School	Stanbic	9030003602213	28,014	28,014	UGX
44	Kigezi High School Primary	Stanbic	9030007201310	9,831	9,831	UGX
45	Kigezi High School Day Account	DFCU Bank Limited	01981021010910	7,532,825	7,532,825	UGX
46	Kigezi High School Primary Boarding	DFCU Bank Limited	01981011041539	3,221,682	3,221,682	UGX
47	Kijuguta Primary School	Stanbic	9030002048492	350	350	UGX
48	Kijuguta Primary School	DFCU Bank Limited	01981011001477	3,424,989	3,424,989	UGX
49	Ndorwa Primary School	Stanbic	9030003602256	1,161,246	1,161,246	UGX
50	Makanga Primary School	Stanbic	9030007433408	1,893	1,893	UGX
51	Makanga Primary School	DFCU Bank Limited	01981011053201	1,680,114	1,680,114	UGX
52	Bugongi Primary School	Stanbic	9030002161450	3,864	3,864	UGX
53	Bugongi Primary School	DFCU Bank Limited	01540010673416	1,805,875	1,805,875	UGX
54	Kengoma Primary School	Stanbic	9030007883047	6,650	6,650	UGX
55	Kabale Parents School	Stanbic	9030007433300	11,325	11,325	UGX
56	Management Committee Kabale Parents School	Centenary	7020310716	3,991,453	3,991,453	UGX
57	Kabale Preparatory School General	Absa Bank	6003755019	62,043,025	62,043,025	UGX
58	Kabale Preparatory School General	DFCU Bank Limited	019810201010205	195,057,914	195,057,914	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
59	Kabale Preparatory School	Absa Bank	6003754985	12,813,987	12,813,987	UGX
60	Kabale Preparatory School	DFCU Bank Limited	01981021010206	7,123,785	7,123,785	UGX
61	Kabale Preparatory School	Stanbic	9030007433076	3,787,092	3,787,092	UGX
62	St. Maria Goretti Prep/UPE	Stanbic	9030007201736	147	147	UGX
63	St. Maria Goretti Prep. School	Centenary	3100039100	161,208,467	161,208,467	
64	Kitumba Primary School	Centenary	9030002048409	1,031	1,031	UGX
65	Kitumba Primary School	Centenary	3203912169	2,395,655	2,395,655	UGX
66	Mugabi Primary Sch	Stanbic	9030007433378	6,543	6,543	UGX
67	St. Mary's College Rushoroza	Centenary	7010000342	502,353	502,353	UGX
68	Kigezi College Butobere PTA	Centenary	7020023591	6,632,377	6,632,377	UGX
69	Kigezi College Butobere PTA	Stanbic	9030005619644	1,754,310	1,754,310	UGX
70	Kigezi College Butobere	Stanbic	9030005619636	28,048	28,048	UGX
71	St. Maria Goretti Secondary School	Centenary	3100039115	6,491,602	6,491,602	UGX
72	Kabale Technical Institute	Centenary	9030005619393	73,117,578	73,117,578	UGX
73	Kabale Technical Institute	DFCU Bank Limited	01981021010925	7,777,459	7,777,459	UGX
74	Kabale Technical Institute Vehicle Account	DFCU Bank Limited	01540010611319	6,123,475	6,123,475	UGX
75	Hornby High School	Stanbic	9030005619946	10,507,435	10,578,735	UGX
76	Hornby High School	Stanbic	9030005619954	10,717,299	10,758,699	UGX
77	Hornby High School	DFCU Bank Limited	01983501002642	26,331,376	26,481,336	UGX
78	Hornby High School	DFCU Bank Limited	01981011033191	4,401,491	4,415,291	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
79	Hornby High School	Equity Bank Uganda Limited	1045201162711	5,180,696	5,190,696	UGX
80	Kigezi High School	Equity Bank Uganda Limited	1045200885194	28,571,109	28,571,109	UGX
81	Kigezi High School	Stanbic	9030005619679	132,441,702	132,441,702	UGX
82	Kigezi High School	DFCU Bank Limited	01981021010220	11,076,999	11,076,999	UGX

RECOMMENDATIONS

1. There is need to conduct routine sensitization and capacity building of Head Teachers on maintenance of books of accounts and store ledgers. Routine sensitization would be ideal because the Head Teachers usually change stations or even leave the schools and it crucial to ensure that whoever is in charge of the school has the ability to prepare for the board of survey.
2. On the issue of updating the books of accounts, the Head Teachers were guided to always consult the Division Treasurers for assistance as the Treasurers are willing and ready to help them. It also the responsibility of the Division Treasurers to mentor the school heads on proper book keeping.
3. There is need for an adhoc board of survey team to undertake assessment of building materials from the demolished structures at Kabale Technical Institute. This survey will be able to guide the institution on the values of these items.
4. Kabale Municipal Council should provide more storage facilities for the departments and units that need them such as Trade, Industry and LED department as well the Procurement and Disposal Unit which are both in custody of very sensitive documents.
5. The Municipal Council should also mobilize funds to renovate the classrooms and sanitary facilities of the schools that are in a poor state such as Bugongi Primary School, Lower Bugongi Primary School,

Makanga Primary Rutooma Primary School and Kigezi College Butobere.

6. There is need to identify alternative land for relocation and construction of Mwanjari Health Centre II given that the space it is currently located cannot allow for its much needed expansion. Kabale Municipal Council needs to mobilize funds and purchase land on which to relocate the facility so that it can function effectively.
7. All the administrative units and institutions need to intensify engraving of the assets in their respective custody to protect them against theft and also for easier identification and stock taking.
8. In relation to the above it is important that education institutions undertake titling of their land and not only the pieces of land that have the schools but also the ones that they use for gardening and sports activities. In the same vain, the institutions should consider the possibility of having these lands and structures valued by with support from their line Ministry and Kabale Municipal Council
9. The board of survey also recommends that all assets that have been recommended for disposal should be disposed through the appropriate method approved by the contracts committee.

PICTORIALS



709 KAMULI MUNICIPAL COUNCIL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Repair (tyres) and servicing of tractor Reg LG 0008-043	Repaired	In use and in good condition
2	Boarding off FAW Truck	Repaired	In use and in good condition
3	Boarding off 9 Printers	Process ongoing	The cost of valuing was higher than what would accrue from the item
4	Boarding off 5 Laptops	Process ongoing	The cost of valuing was higher than what would accrue from the item
5	Boarding off Jiefang-vehicle LG 0003-045	Process ongoing	The cost of valuing was higher than what would accrue from the item
6	Boarding off 01Toyota Diana	Process ongoing	The cost of valuing was higher than what would accrue from the item
7	Boarding off Grader 1	Process ongoing	The cost of valuing was higher than what would accrue from the item
8	Boarding off Motorcycle 3	Process ongoing	The cost of valuing was higher than what would accrue from the item
9	Boarding off 2 Weighing scales	Process ongoing	The cost of valuing was higher than what would accrue from the item
10	Boarding off Photocopier 1	Process ongoing	The cost of valuing was higher than what would accrue from the item
11	Boarding off Blower	Process ongoing	The cost of valuing was higher than what would accrue from the item
12	Boarding off 3 tables	Process ongoing	The cost of valuing was higher than what would accrue from the item
13	Boarding off 3 Chairs	Process ongoing	The cost of valuing was higher than what would accrue from the item
14	Boarding off 1 Desktop	Process ongoing	The cost of valuing was higher than what would accrue from the item

ASSET FINDINGS

Other Findings

S/N	Item	Units	Amounts
1	Payables	9	4,266,844,250
2	Receivables	4	323,197,101
3	Subversion	3	
4	Investment		
5	Losses		

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land	18	278,912,849	
2	Transport equipment	31	1,252,306,213	
3	Office equipment	20	37,958,000	
4	Medical equipment	27	96,451,031	
5	machinery	3	38,650,000	
6	Buildings and structures	211	27,007,932,591	
7	ICT equipment	94	163,913,000	
8	Furniture and fittings	371	202,977,467	

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Jiefang	LG0003-045
2	Motorcycle	LG0010-043
3	Grader	LG00016-043
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
4	Lap tops	05
5	Photocopier	01
6	Tables	03
7	Chairs	03
8	printers	10
9	Blower	01
10	Weighing scales	02
11	Desk Top	01

STORES FINDINGS

1. The inventory store balances agree with the ledger balances
2. The storeroom is adequate and organized
3. The stores are checked daily and the reports are produced quarterly

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1.	KAMULI MC UWEP RECOVERY	STANBIC KAMULI	9030013252954	0	0	UGX
2.	KAMULI MC YOUTH LIVELIHOOD RECOVERY	STANBIC KAMULI	9030013252962	242	242	UGX
3.	KAMULI MUNICIPAL COUNCIL GENERAL COLLECTIONS	STANBIC KAMULI	9030012266072	1,208,257	1,208,257	UGX
4.	KAMULI MUNICIPAL COUNCIL	BANK OF UGANDA	4390168000000	0	0	UGX
5.	KAMULI MUNICIPAL COUNCIL GENERAL COLLECTIONS	STANBIC KAMULI	9030012266315	57,495	57,495	UGX
6.	KAMULI MUNICIPAL COUNCIL GENERAL COLLECTIONS	STANBIC KAMULI	9030012266307	178	178	UGX
7.	KAMULI MUNICIPAL COUNCIL GENERAL COLLECTIONS	STANBIC KAMULI	9030012266293	1,023,624	1,023,624	UGX
8.	BUSOTA HEALTH CENTRE II	STANBIC KAMULI	9030007399625	17,087.00	17,087.00	UGX
9.	KAMULI YOUTH CENTRE HEALTH CENTRE CLINIC	STANBIC KAMULI	9030010770474	753	753	UGX
10.	KAMULI MUNICIPAL COUNCIL GENERAL COLLECTIONS	STANBIC KAMULI	9030012266285	65,136	65,136	UGX
11.	KAMULI MUNICIPAL COUNCIL GENERAL COLLECTIONS	STANBIC KAMULI	9030012266218	1,337,837	87,837	UGX
12.	KAMULI MUNICIPAL COUNCIL GENERAL COLLECTIONS	STANBIC KAMULI	9030012266129	441,568	441,568	UGX

RECOMMENDATIONS

PICTORIALS

711 KASESE MUNICIPAL COUNCIL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Provision of adequate storage with necessary facilities	Action pending	No action taken
2	Timely disposal of stocks	Action pending	No action taken
3	Installation of culvert crossings on strategic points along the roads	Culverts installed on identified roads	All were installed
4	Recruitment of stores personnel and building capacity of the incumbents	Action pending	No action taken
5	In charges should ensure all cash books are updated by 15th of every subsequent month	Cashbooks at most cost centers up to date were not up dated	Still pending
6	Finance Division staff should mentor the health in charges and primary schools on how to prepare reconciliations as per the guiding law	Action pending	Still pending
7	Head teachers of all schools should be encouraged to engrave and register all furniture and equipment in the stores.	Action pending	Still pending
8	Municipal head office should provide support to schools administration and health centers enable them have fixed asset registers	Action pending	Still pending
9	Kyanjuki and Katiri primary school lack latrine stances. We still recommend that the division should give a helping hand to ensure that the stances are in place.	Submitted to town clerk but there were budget cuts so still waiting for funding	
10	The assets at division and institutions were not valued. We recommend for valuation of these assets.	Letter submitted to town clerk to engage government valuer	
11	Kyanjuki and Masule primary schools lack running water and power. Division should lobby higher LG to ensure water is extended.	Water has been extended to these schools by EMS	
12	Kyanjuki and Katiri primary school lack latrine stances. We still recommend that the division should give a helping hand to ensure that the stances are in place.	Submitted to town clerk but there were budget cuts so still waiting for funding	
13	The assets at division and institutions were not valued. We recommend for valuation of these assets.	Letter submitted to town clerk to engage government valuer	
14	Kyanjuki and Masule primary schools lack running water and power. Division	Water has been extended to these schools by EMS	

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
	should lobby higher LG to ensure water is extended.		
15	Procure a safe for cash at office to enhance security	No action taken.	Recommendation to be maintained
16	The staff with outstanding unaccounted for official advances should account immediately	No action taken.	Affected officials should be invited to accounts immediately
17	Council should develop a routine road maintenance and monitoring plan on the local revenue budget.	No action taken.	Recommendation to be maintained
18	The roads in different parishes should be properly named to ease identification	No action taken.	Recommendation to be maintained
19	Council should submit the various gangs to contracts committee for verification	No action taken.	Recommendation to be maintained
20	The gangs should be given full personal protection gears for use	No action taken.	Dropped
21	The finance department should be supported with at least one staff to reduce the work load	No action taken.	Recommendation to be maintained
22	Proper dispose off absolute properties	No action taken.	Recommendation to be maintained
23	The unfinished roof shade at Kigoro market should be completed	2023/2024	It was completed
24	A thorough inventory of division roads should be done		Not yet attended too
25	The division authority should establish a register for assets costings		Not yet done
26	Beautification of royal green belt should be well supervised and maintained		Fairly done
27	Works on kihara gravity water scheme should be apriority		Done
28	Process of allocation of land for expansion is on		
29	Construction of staff quarters		
30	Upgrading health unit to a health centre III		
31	Construction of placenta pit		
32	Renovation of mortuary	Renovated on PHC funds	
33	Renovation of in-patient ward	Renovation done on RBF funds	
34	Lighting system improved	Donations from MSF	8 solar panel's installed
35	More staff be posted	More staff be posted	Well-staffed now
36	Capacity building	Not yet done	
37	Inadequate classrooms		One classroom needed
38	Inadequate furniture	25 desks delivered	More 25 desks needed
39	Staff lacks a latrine		In need

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
40	Male latrine is dilapidated	A 5-stance latrine constructed	
41	Lack of water tank to harvest rain water		Needs stands
42	Insufficient space for library and store		Greatly needed
46	Inadequate classrooms to accommodate the increasing enrolment		
47	Inadequate desks to accommodate the increasing enrolment.		
48	Inadequate latrine stances for males		
49	Lack of a staff room		
50	Poor attitude by most parents to support their children with scholastics		
51	Lack of staff quarters		
52	Number of building s in use are two. We need two more classroom buildings.		
53	The school has 109 desks in use. We need at least 75 more		
54	We have only five stances for the girls.We need more 5 stance latrines for boys.		
56	We need two buildings for staff.		
57	Need of a school fence.		
58	We need a school library		
59	One block out of the three was recommended for renovation	No action taken yet	
60	There is need for 5 more latrine stances	No action taken	
61	There is a need to fence the school	No action taken	
62	The political and technical staff should lobby for safe drainage of water for the school and community		
63	The intended library should be completed for safe custody of school books and other items	Plastering and the ceiling work has been done	
64	The school kitchen should be built in permanent materials	Bricks have been made waiting to be burnt	
65	Boundary encroachment by neighbors making by-laws by the LC 1 to curb the grazing of animals in the school premises	New trees have been planted on boundaries.	
66	The access road to the school should be opened for easy communication		
67	Renovation		
68	Procurement of water harvesting tank		
70	Procurement of a laptop		
71	Construction of one class room and a library		
72	Support for a water project		

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
73	Lack of school fence to control trespass of animals and people		
73	Lack of enough furniture for both teachers and pupils		
74	Lack of staff quarters and toilet for teachers		
75	The school lacks a kitchen		
76	Due to heavy enrolment in classes there is need for more construction of classrooms.		
77	There is need for construction of latrine stances due to heavy enrolment in school.		
78	The school is neighboring the national park and it has been made into a grazing area, then there is need for a school fence.		
79	More desks are required to cater for the heavy school enrolment.		
80	Extension of electricity to the administration block is required to provide enough security rights.		
81	Training in computer skills		
82	Renovating of 1 latrine of 2 stance		
83	Renovating the PWDs hostel		
84	Training in sign language		
85	Installing power in school		
86	Putting murals on walls		
87	Fencing the school		
88	Tree planting in school.		
89	There is need for a computer laboratory of at least 30 computers		
90	Face lifting the whole school		
91	Another water harvesting tank to reduce on soil erosion		

ASSET FINDINGS

Other Findings

S/N	Item	Units	Amounts
1	Payables	35	81,276,653
2	Receivables	1	89,072,360
3	Subversion	NIL	NIL
4	Investment	NIL	NIL
5	Losses	NIL	NIL

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land and Buildings		182,672,504,279	182,672,504,279
2	Transport Equipment		2,390,854,794	2,390,854,794
3	ICT Equipment		177,503,084	177,503,084
4	Office Equipment		56,600,000	56,600,000
5	Medical Equipment		397,996,704	397,996,704
6	Furniture and fittings		481,601,942	481,601,942

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Garbage truck (TATA)	UAT 165X
2	Lorry JIE FANG	LG 0042-18
3	New Holland tractor	UAJ 149X
4	Motorcycle -yellow	UG 2470M
5	Motorcycle	UG 2578 M
6	Isuzu elf truck	UAE 933F
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	Desktop monitors	6
2	CPU`s	5
3	Pedestrian roller	1
4	Motorcycle tires	1
5	Printer	3
6	Sofa seat	
7	Photocopying machine	2
8	Plastic chair	
9	UPS	
10	Sawing machine	
11	Welding plant	
12	Wall clock	2
13	Adult weighing scale	
14	Sterilizer	
15	Gallipots	
16	Bed sheets	
17	Table cloths	
18	Stapling machine	
19	Bed covers	
20	Refrigerator	
21	Delivery bed	
22	Dental chair	
23	Oxygen concentrators	
24	Incinerator	
25	Electrical centrifuge	
26	Weighing scale	
27	BP machine	2
28	Stove	
29	Generator (Yamaha)	01
30	DSTV screen	
31	Bus tyres (03)	01

S/N	ITEM DESCRIPTION	REG.NO/TAG No
32	Amplifier	01
33	Bicycle	01
34	Wheel barrows	03
35	Radio speaker	01
36	Burglar (windows)	50
37	Desks	10
38	Sauce pans	4
39	Balls	3
40	Two desks with metallic frames	18&2
41	Washing facilities	1-4
42	Office chairs	
43	Tables	
44	Sauce bowls	
45	Serving dish	

STORES FINDINGS

- 1 The stock balance does agree with the physical balance in the store
- 2 The stores inspection by the stores person is conducted weekly
- 3 Store room is small

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	Kasese Mc General Fund Account	Stanbic	9030006338347	21,814,325	21,814,325	UGX
2	Kasese Mc Uwep Recovery Account	Centenary	1512100011	6,200	6,200	UGX
3	Kasese Mc Ylp Recovery Account	Absa	6004435492	39,942	39,942	UGX
4	Kasese Mc Revenue Collection Account	Bou	004200168000000			UGX
5	Kmc Bulembia Division General Fund A/C	Stanbic	9030006338444			UGX
6	Kmc Bulembia Division Management A/C	Stanbic	9030006338487			UGX
7	Kmc Bulembia Division Lower Council A/C	Stanbic	903000			UGX
8	Kmc Bulembia Division Lgmsd/Ddeg	Stanbic	9030001623299			UGX
9	Kmc Central Division General Fund A/C	Stanbic	9030006338436			UGX
10	Kmc Central Division Management A/C	Stanbic	9030006338428			UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
11	Kmc Central Division Lower Council A/C	Stanbic	9030005639963			UGX
12	Kmc Central Division C.D.D A/C	Stanbic	9030005829363			UGX
13	Kmc Central Division Lgmsd/Ddeg	Stanbic	9030005829355			UGX
14	Kmc Central Division Capital A/C	Stanbic	9030006291375			UGX
15	Kmc Nyamwamba Division General Fund A/C	Stanbic	90300063388452	3,77,	3,77,	UGX
16	Kmc Nyamwamba Division Management A/C	Stanbic	9030006338460	95,029	95,029	UGX
17	Kmc Nyamwamba Division Lower Council A/C	Stanbic	9030005688093	47,816	47,816	UGX
18	Kmc Nyamwamba Division C.D.D A/C	Stanbic	9030008856639	769	769	UGX
19	Kmc Nyamwamba Division Lgmsd/Ddeg	Stanbic	9030005688107	18,050,671	18,050,671	UGX
20	Kasese Youth Polytechnic	Stanbic	9030006351181	36,694,037	36,694,037	UGX
21	Kasese Youth Polytechnic	Stanbic	3100045991	59,558,592	59,558,592	UGX
22	Kasese Youth Polytechnic	Stanbic	6005528559	9,939,612	9,939,612	UGX
23	Kilembe Hc 11	Stanbic	9030002541288			UGX
24	Mubuku Irrigation Health Centre Ii	Stanbic	9030002544759	16,880	16,880	UGX
25	Kilembe Mines Hospital El.F A/C	Stanbic	9030006330109			UGX
26	Kilembe Mines Hospital	Stanbic	9030006331431			UGX
27	Kilembe Mines Hospital	Stanbic	9030006331458			UGX
28	Kilembe Mines Hospital	Stanbic	9030008511550			UGX
29	Railway Hc Ii	Stanbic	9030009309402	19,340	19,340	UGX
30	Rukoki Hc Iv	Stanbic	9030002542748	122,922	122,922	UGX
31	Saluti Hc Ii	Stanbic	9030007267419	.	16,341	UGX
32	Kasese Secondary School Pta Account	Centenary	3100001496	86,331,643	86,331,643	UGX
33	Kasese Secondary School Bus Fund Account	Centenary	1520416258	3,150,060	3,150,060	UGX
34	Kasese Secondary School Pta Account	Centenary	1520415477	1,294,335	1,294,335	UGX
35	Kasese Secondary School	Stanbic	9030006329445	58,462,930	58,462,930	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
36	Kasese Municipal Hc Iii	Stanbic Bank	9030002553847	532,923	532,923	UGX
37	Kilembe Sss Pta/ Project A/C	Centenary Bank	3100071155	4,525	4,525	UGX
38	Kilembe Sss Grants A/C	Stanbic Bank	9030006329658	4,073,593	4,073,593	UGX
39	Kilembe Sss A/C	Centenary Bank	310001471	11,766,398	11,766,398	UGX
40	Mt. Rwenzori Girls S.S.S	Stanbic	9030006234401			UGX
41	Basecamp Primary School	Stanbic	9030007229185	300	300	UGX
42	Buhunga Playground Primary School	Stanbic	9030007384245			UGX
43	Bulembia Primary School.	Stanbic	9030007507142	30,285	30,285	UGX
44	Kamaiba Primary School	Stanbic	9030007383877			UGX
45	Kanyangeya Primary School	Stanbic	9030007229339	17,385	17,385	UGX
46	Kasese Primary School	Stanbic	9030004138634	8,419	8,419	UGX
47	Katiri Primary School	Stanbic	9030007229576	18,684	18,684	UGX
48	Kigoro Primary School	Stanbic Bank	9030007332709	9,934	9,934	UGX
49	Kihara Primary School	Stanbic Bank	9030002544244	8,860	8,860	UGX
50	Kirembe Primary School	Stanbic	9030007384059	863,736	863,736	UGX
51	Kogere Primary School	Stanbic Bank	9030007229320	1,883	1,883	UGX
52	Kyanjuki Primary School	Stanbic Bank	9030002332040	392,426	392,426	UGX
53	Masule Primary School	Stanbic	9030007384520	11,322	11,322	UGX
54	Mburakasaka Primary School	Stanbic	9030007282264			UGX
55	Misika Primary School	Stanbic	9030007384415	1,359	1,359	UGX
56	Mubuku Irrigation Primary School	Stanbic Bank	9030007330765	465,333	465,333	UGX
57	Mulongoti Primary School	Stanbic	9030007384458			UGX
58	Nyakasanga Primary School	Stanbic	9030007384377	619	619	UGX
59	Nyakasojo Primary School	Stanbic	9030007384717			UGX
60	Nyamwambaprimar y School	Stanbic	9030007383915			UGX
61	Railway Primary School	Stanbic Bank	9030007229207			UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
62	Road Barrier Primary School	Stanbic Bank	9030002544244			UGX
63	Kasese Sda Primary School	Stanbic	9030008389356			UGX
64	Sebwe Irrigation Primary School	Stanbic Bank	9030006329682	3,741	3,741	UGX
65	St. Immaculate Katooke Primary School.	Stanbic	9030007384679			UGX
66	St. Peters Primary School Nyakasanga	Stanbic Bank	9030007332083	18,144	18,144	UGX

RECOMMENDATIONS

1. All un-implemented recommendations from previous board of survey brought forward.
2. Finance department should provide the cost centers (Hospital and health centers, schools and division offices) with a standardized template for documentation of assets and inventory for consistency in recording.
3. The responsible offices should ensure that the various cost centers are prepared for the annual board of survey exercise prior to the appointment of the board of survey and the commencement of their works. This would enable timely completion of the task and minimize challenges of missing information.

PICTORIALS



712 KIRA MUNICIPAL COUNCIL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	There is need to fast track the completion of Kira health center building so as to create space for a store.	Construction Phase IV of Kira HCIV is complete and the store is available on the building. Phase V contract has been awarded and working with contractor to have the facility completed.	Need to have more funds appropriated to complete construction and functionalize the facility. The development funds from the performance component will not be enough to complete the facility
2	There is need for the Municipal council to write to ministry of Education and sports to request for funds to put up teachers houses.	Some interventions have been made to this effect at Namugongo mixed Primary School. Preparations are under way and during the new financial year 24/25, we have budgeted to construct staff quarters at Kijabijjo Primary School, however, the development budget is still limited.	There is need to increase on the development budget.
3	There is need for the municipal council to request for extra wage bill in order to recruit more teachers to reduce the teacher - learner ratio.	We have done replacements for those who retired as advised by public service. The Teacher -Pupil ration has slightly reduced, however, we are still constrained by public service, since it has not yet lifted the ban on new recruitment.	We have requested Ministry of Public Service for clearance to recruit more teachers but this has not yet been granted.
4.	There is need to fast track the construction of Kirinya health center II and Nsawo health center II so as to improve on the services in those health centers.	Contracts for construction phase II for both facilities were awarded and expected to have the construction completed in the FY 2024/2025	Modular building were donated by the ministry of health and will soon be installed to provide more space to improve service delivery at these facilities

ASSET FINDINGS

- 1 All assets owned by the municipal council are not engraved and we risk losing them and fail tracking their location.
- 2 We noted the inability of schools to transfer their learners from one institution to another. This arises when learners change schools between the EMIS entry points, hence, the receiving school is underfunded.

- 3 Almost all schools lacked enough classrooms and yet they do not have space for construction of the same.
- 4 It was also observed that some learners were not having meals during lunch time which could stifle their learning abilities in the long run.
- 5 Most of the schools are lacking perimeter walls which promotes rampant pilferage, vandalism and theft.
- 6 It was noted that all Health centers lacked reliable power backup sources due to load shedding. This causes stored vaccines and other drugs that need low temperatures to go bad.

Other Findings

S/N	Item	Units	Amounts
1	Payables		
2	Receivables	2	783,078,636
3	Subversion		
4	Investment		
5	Losses		

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land	17		857,012,766
2	Buildings	69		16,533,480,693
3	Transport equipment	25		5,354,886,777
4	Ict equipment	84		262,607,550
5	Office equipment	7		20,515,000
6	Medical equipment	5		195,026,195

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Tata pickup double cabin	UG 1753E
2	Chang lin Motor grader	LG0007-109
3	Wheel loader engine	LG 0064-55
4	Honda Generator green	
5	Jialing motor cycle	UG 3165M
6	Pedestrian roller	TDX650A00889
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY

STORES FINDINGS

- 1 We have limited store space both and the Municipal Headquarters and at the respective divisions.
- 2 The store balances agree with the ledger balances
- 3 The stores check is done quarterly by the stores person
- 4 We observed that the store room is inadequate
- 5 Due a decline in walk-in patients at Kirinya HC caused by renovation works, some drugs including TB lam 200 strips, CD kits, Isoniazid drugs expired before use.
- 6 We are hopeful that drug stores at the new Health centers will be considered a priority to make the stores system of maintenance of First in First out operational.
- 7 Bweyogerere HC III like any other facility had essential drug stock outs and replenishment timing was not known to the facility management.
- 8 We reported on store space limitation at most health centers during the previous year (2022/2023) board of survey. Space for the same is expected to be available once the facilities are fully constructed.
- 9 There will also be required additional fridges for storage of vaccines, this will also call for a constant power supply for them to be maintained in good condition.
- 10 Kimwanyi Health Center II was a victim of regular drug and other essentials stock out which would limit the facility capacity to adequately address emergencies.
- 11 The Divisions (Kira, Namugongo and Bweyogerere) each lack store space.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	General Fund a/c	Stanbic	9030011353486	9,555,495	9,555,495	UGX
2	Youth Livelihood Recovery ccount	Centenary	3100027644	255,725	255,725	UGX
3	Uwep Recovery	Centenary	3100027642	262,450	262,450	UGX
4	Operations	Stanbic	9030011331741	8,955,162	8,955,162	UGX
5	Cells	Stanbic	9030011293955	24,881	24,881	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
6	Wards	Stanbic	9030011294099	15,066	15,066	UGX
7	Collection	Stanbic	9030011286487	624,000	624,000	UGX
8	Ddeg	Centenary	4412100003			UGX
9	Cells	Stanbic	9030011384500	101,329	101,329	UGX
10	Wards	Stanbic	9030011384462	187,235	187,235	UGX
11	Operations	Stanbic	9030011331709	11,056,383	1,056,383	UGX
12	Ddeg	Centenary	3100027640	22,923,576	223,576	UGX
13	Operations	Stanbic	9030011331776	1,199	1,199	UGX
14	Cells	Stanbic	9030011379728	1,016	1,016	UGX
15	Wards	Stanbic	9030011379779	28,888	28,888	UGX
16	Collection	Stanbic	9030011286584	12,289,145	12,289,145	UGX
17	Ddeg	Centenary	3100027592	3,765,593	3,765,593	UGX

RECOMMENDATIONS

1. There is need for additional funding of the municipal development projects to enable their faster completion and utilization.
2. There is need for the Municipal council to engrave all its assets to enable proper tracking of the location and possession.
3. There is need to write to ministry of Education and sports to request for authorization for vertical expansion especially at the schools since most of them are limited by space for expansion.
4. There is need for Ministry of education to provide a procedure for school going pupils to be smoothly transferred under EMIS between the entry points. This will enable their continuation incase of change of school.
5. There were also a lack of new curriculum books and laboratory equipment especially for secondary schools, and this limits the learning of students.
6. Almost all institutions lack staff quarters and this yields staff absenteeism, late reporting for duty hence causing inefficiencies in service delivery.

PICTORIALS



713 KISORO MUNICIPAL COUNCIL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	To dispose off pick up reg.no. UAF 492G	nil	There was no action taken
2	Metallic doors (iron bar fabrication)		There was no action taken
3	Assorted vehicle spare parts(several)		There was no action taken
4	Grounded wagon Reg. No. UG2226R		There was no action taken
5	Old public Gabbage skip		There was no action taken

ASSET FINDINGS

- 1 The committee found out that a pickup Reg. No UAF 492G which has been grounded for a long time is still yet to be disposed-off.
- 2 It was found out that the Municipal Council keeps un updated asset register, but there is a need of an Inventory Management Officer to be in-charge.
- 3 The books of accounts were found maintained as per the local Government financial and accounting regulations 2007 by all the surveyed entities
- 4 Computers in the library are not being utilized because the funds have not been provided for the internet services. These computers were donated by UCC to offer internet services
- 5 All divisions and some headquarter staff had no essential machines to use like transport means for all field staff and even office-based staff.
- 6 Solar power Invertors were burnt at Zindiro Health Centre III and the solar power is completely off.
- 7 The team found out that Library premise is invaded by a lot of noise and congestion by the nearby businesses badly located.
- 8 Meanwhile, the Council needs to assign an officer to be responsible for the asset registers, this officer will coordinate all the departments to ensure the assets registers are updated regularly.
- 9 Grounded vehicle Reg. No. UG 2226R that was Donated in 2021 by ministry of local Government.
- 10 The yard was too bushy and not well faced.
- 11 The committee found out that most of the council assets were not yet engraved.

Other Findings

S/N	Item	Units	Amounts
1	Payables	2	399,713,302
2	Receivables	2	125,077,009
3	Subversion		
4	Investment		
5	Losses		

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1				
2				
3				

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Pickup truck	UAF 492G
2	Grounded vehicle	UG 2226R
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
3	Plastic water tanks	
4	Wash hand basin	
5	Metallic doors (in iron bar fabrication)	
6	Assortment of vehicle parts and old wheel barrows	
7	Old computer parts (monitors)	
8	Old type writer	

STORES FINDINGS

- 1 The stores person carries out a quarterly check on the stores during the financial year
- 2 The stock balance agrees with the ledger card balances.
- 3 The store need a qualified person to handle, and remove all unnecessary items
- 4 There is an excessive obsolete items held in stores.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	KMC TSA	BOU	004320528000000	507,988,673		ugx
2	Kisoro MC Imprest	dfcu	01633505192421	0	0	ugx
3	Kisoro MC Central Division	dfcu	01983501004010	0	0	UGX
4	Kisoro UWEP	stanbic	9030013337461	111,000	111,000	ugx
5	KMC-Southern Division	dfcu	01933501004015	0	0	ugx
6	KMC – NORTHERN DIVISION	dfcu	01983501004005	183,116	183116	ugx
7	Zindiro HC II	dfcu	01983501008108	111,175	111,175	ugx

RECOMMENDATIONS

- 1 A government valuer should be engaged to establish the cost of the Pickup registration number UAF 492G and vehicle Reg. No. UG2226R in order to be disposed-off immediately.
- 2 The Municipal Council should urgently recruit the Inventory Management Officer who should keep the assets registers always updated on a regular basis.
- 3 More training on the new revenue system of e-logrev
- 4 Council should ensure the usage of the computers and provision of the internet since that which was donated by UCC used up.
- 5 Municipal and divisions should prioritize transport means majorly for field officers if service delivery is to be effective.
- 6 The committee recommended that the invertors be replaced or they purchase a new solar system and should be done immediately.
- 7 The Library needs to be accorded with conducive environment by relocating some businesses close to the premise.
- 8 The assigned officer had no idea about anything therefore should be inducted or given a short course training meanwhile as the council recruits a qualified person.
- 9 The committee recommended that this grounded vehicle UG 2226R be disposed-off.
- 10 The team recommended for fencing it and slashing at least once a month.
- 11 The team recommended that assets that were not yet engraved/ labelled be worked on.
- 12 The old garbage skip to be disposed off.

PICTORIALS

714 KITGUM MUNICIPAL COUNCIL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The committee recommended that vehicle (Tata Lorry) at	Kitgum primary teacher training institute with Reg. No: UG 1632E be disposed of since it cannot be repaired	No Action Taken implemented
2	The committee also recommended that vehicle Tata Lorry at	Kitgum Technical Institute (KTI) with Reg. No: UG 1632E be disposed of since it cannot be repaired	No Action Taken implemented
3	The committee also recommended that vehicle (Balloon Car) at	Kitgum Municipal Council with Reg. No: UG 2220 R be disposed of since it cannot be repaired	No Action Taken implemented
4	The committee also recommended that vehicle (Tata Lorry) at	YY Okot Memorial College with Reg. No: UAD 397E should be disposed of. since it cannot be repaired	No Action Taken implemented
5	The committee recommended that two Classroom blocks of 2	classrooms each at Ojuma Primary School need to be face lifted.	No Action Taken implemented
6	The committee recommended that all council assets need to be engraved	Many assets were found without any identity for the different institutions	Few assets were engraved We encouraged all entities to engrave all their assets..
7	The committee recommended that regular update of asset registers need to be taken up seriously by institutional heads and assign one Focal person to take charge.	Fair Record keeping was seen	Improvement in the record keeping should be boosted
8	The Head of Finance at Kitgum Municipal Council needs to enforce acquisition and utilization of cash books at all the institutions within the Municipality.	Few entities in the Municipality have cash book in place	We encourage all the entities to have cash book in place and

ASSET FINDINGS

1. The members noted that most of the Council assets were not engraved, making it hard to trace in case of the lost or theft.
2. The members also noted that the Council assets register had not been updated as per required formats provided in the asset guideline.

3. Most of the assets of the Council do not have realistic book values and required revaluation in order to ascertain realistic netbook values
4. Generally, in all the entities we conducted the Board of Survey in, we experienced poor record management of assets, stores and inventories.
5. Same of the entities within the municipal council did not present any cashbook by the time of our exercise.
6. Some institutions have incomplete asset registers; for example, Kitgum Technical Institute, Kitgum Core PTC, Pager Division and some Primary Schools, however, Pandwong Division has a very good and comprehensive asset registers.
7. We were a team of five people appointed to conduct the Board of Survey in Kitgum Municipal Council, however, the funding allocated and given was quite inadequate to facilitate all the process.
8. There were some obsolete items recommended for disposal in the previous board of survey but up to date they have not been disposed such as vehicle at Kitgum Municipal Council with Reg No: UG 2220R.
9. Some personalities in some Institutions do not easily open up to give required information of assets, inventories & stores, cash & bank balances and books of account. g. Unmarked Assets of Institutions: Some Institutions have assets which are not engraved, this hinder proper record keeping

Other Findings

S/N	Item	Units	Amounts
1	Payables	5	1,110,949,694
2	Receivables	3	960,454,960
3	Subversion		
4	Investment		
5	Losses		

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land	38		10,341,334,052
2	Buildings	271		2,459,853,052
3	Transport	62		421,645,034
4	ICT Equipment	236		93,649,119
5	Furniture and Fittings			215,511,418
6	Machinery	2		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motorcycle (Yamaha)	LG0008-141
2	Motorcycle (Yamaha)	LG0009-141
3	Motorcycle (Yamaha)	LG0010-141
4	Tata Lorry	LG010622
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY

STORES FINDINGS

1. The space provided for stores for the Kitgum Municipal Council head quarter, Divisions and other entities were noted not to be sufficient enough for proper storage of Council items.
2. We noted that almost all entities within the municipal council was not able to updates their stores ledger within the stipulated time

CASH AND BANK FINDINGS

1. Kitgum Municipal Council maintains 43 active Bank Accounts, 4 with DFCU Bank Limited, 28 with Stanbic Bank Uganda Limited, 9 with Centenary Rural Development Bank Limited and 2 with Kitgum SACCO Ltd.
2. The members noted that the cashbook for some few entities were satisfactorily updated and reconciled with the respective bank balances.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Kitgum Municipal Council General fund	Stambic	9030005811634	5,881,239	5,881,239	UGX
2	Kitgum Municipal Council UWEF	Stambic	9030012497147	4,460	4,460	UGX
3	Kitgum Municipal Council Imprest	Stambic	9030013773555	1,172,500	1,172,500	UGX
4	Central Division Operational Account	Stambic	9030012269101	922,835	922,835	UGX
5	Central Division Discretionary Development Equalisation	Centenary	7412100017	16,991	16,991	UGX
6	Pandwong Division Development	Centenary	7412100018	28,450	28,450	UGX
7	Pandwong Division Operational	Stambic	9030012313593	23,700	23,700	UGX

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
8	Kitgum Technical Institute Project	Stambic	9030000767971	131,501,865	131,501,865	UGX
9	Kitgum Technical Institute Grands	Stambic	9030005811626	81,696,535	81,696,535	UGX
10	Kitgum Technical Institute Fees	Centenary	3100039747	59,580,359	59,580,359	UGX
11	Kitgum Technical Institute USDP	Dfcu	1143616104715	15,062,001	15,062,001	UGX
12	Kitgum Core Primary teacher's College (Grands)	Stambic	9030005811685	44,443,202	44,443,202	UGX
13	Kitgum Core Primary teacher's College (CCT activities)	Stambic	9030005860945	35,020	35,020	UGX
14	Kitgum Core Primary teacher's College (Project)	Stambic	9030005809117	2,658,719	2,658,719	UGX

RECOMMENDATIONS

1. The members recommended that vehicle (Tata Lorry) at Kitgum Municipal Council parking yard with Reg. No: LG010622 should be disposed off since it cannot be repaired.
2. The members also recommended that Motorcycle (Yamaha) in Pandwong Division Head quarter with Reg. No: LG0011-141 and Engine No. E3NZE-2278419 be disposed off. Because the maintenance cost is too high.
3. The members also recommended that Motorcycle (Yamaha) in Pandwong Division Head quarter with Reg. No: LG0008-141 and Engine No. CYI57FMI-KICO1536 be disposed off. Because the maintenance cost is too high.
4. The members also recommended that Motorcycle (Yamaha) in Pandwong Division Head quarter with Reg. No: LG0009-141 and Engine No. JD21E-2001521 be disposed off. Because the maintenance cost is too high.

717 KUMI MUNICIPAL COUNCIL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Disposal of Metallic chair cushioned (KTC/FIN/10)	Council Approval & Advertisement Scheduled for - 30, October 2024	To be disposed off FY 2024-25
2	Disposal of Metallic chairs cushioned (KTC/PHD/01)	Council Approval & Advertisement Scheduled for - 30, October 2024	To be disposed off FY 2024-25
3	Disposal of Computer (KTC/CDO/01)	Council Approval & Advertisement Scheduled for - 30, October 2024	To be disposed off FY 2024-25
4	Disposal of Office fan (KTC/CDO/01)	Council Approval & Advertisement Scheduled for - 30, October 2024	To be disposed off FY 2024-25
5	Disposal of Chair executive (1) (Not engraved)	Council Approval & Advertisement Scheduled for - 30, October 2024	To be disposed off FY 2024-25
6	Disposal of Monitor (Dell) (KMC/FIN/MT-01/15-16)	Council Approval & Advertisement Scheduled for - 30, October 2024	To be disposed off FY 2024-25
7	Disposal of CPU (Dell) (KTC.FIN.01)	Council Approval & Advertisement Scheduled for - 30, October 2024	To be disposed off FY 2024-25
8	Disposal of Key board (Dell) (KTC. FIN.01)	Council Approval & Advertisement Scheduled for - 30, October 2024	To be disposed off FY 2024-25
9	Disposal of Cash box (metallic) (1) (Not engraved)	Council Approval & Advertisement Scheduled for - 30, October 2024	To be disposed off FY 2024-25
10	Disposal of Printer (MGLSD/YLP/MT-045)	Council Approval & Advertisement Scheduled for - 30, October 2024	To be disposed off FY 2024-25
11	Disposal of Cushioned executive chairs (KUMI T/C.ADM)	Council Approval & Advertisement Scheduled for - 30, October 2024	To be disposed off FY 2024-25
12	Disposal of 1 laptop (Toshiba) (Not Engraved)	Council Approval & Advertisement Scheduled for - 30, October 2024	To be disposed off FY 2024-25
13	Vehicle tyres	Council Approval & Advertisement Scheduled for - 30, October 2024	To be disposed off FY 2024-25
14	Assorted scrap	Council Approval & Advertisement Scheduled for - 30, October 2024	To be disposed off FY 2024-25
15	Water fittings	Council Approval & Advertisement Scheduled for - 30, October 2024	To be disposed off FY 2024-25
16	Photocopiers Lanier 7216 IAK-PCU 001	Council Approval & Advertisement Scheduled for - 30, October 2024	To be disposed off FY 2024-25
17	Motorcycle LG -0105- 24	Council Approval & Advertisement Scheduled for - 30, October 2024	To be disposed off FY 2024-25
18	Motorcycle LG 0045-24	Council Approval & Advertisement Scheduled for - 30, October 2024	To be disposed off FY 2024-25
1	Disposal of Metallic chair cushioned (KTC/FIN/10)	Council Approval & Advertisement Scheduled for - 30, October 2024	To be disposed off FY 2024-25

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
2	Disposal of Metallic chairs cushioned (KTC/PHD/01)	Council Approval & Advertisement Scheduled for - 30, October 2024	To be disposed off FY 2024-25
3	Disposal of Computer (KTC/CDO/01)	Council Approval & Advertisement Scheduled for - 30, October 2024	To be disposed off FY 2024-25
4	Disposal of Office fan (KTC/CDO/01)	Council Approval & Advertisement Scheduled for - 30, October 2024	To be disposed off FY 2024-25
5	Disposal of Chair executive (1) (Not engraved)	Council Approval & Advertisement Scheduled for - 30, October 2024	To be disposed off FY 2024-25
6	Disposal of Monitor (Dell) (KMC/FIN/MT-01/15-16)	Council Approval & Advertisement Scheduled for - 30, October 2024	To be disposed off FY 2024-25
7	Disposal of CPU (Dell) (KTC.FIN.01)	Council Approval & Advertisement Scheduled for - 30, October 2024	To be disposed off FY 2024-25
8	Disposal of Key board (Dell) (KTC. FIN.01)	Council Approval & Advertisement Scheduled for - 30, October 2024	To be disposed off FY 2024-25
9	Disposal of Cash box (metallic) (1) (Not engraved)	Council Approval & Advertisement Scheduled for - 30, October 2024	To be disposed off FY 2024-25
10	Disposal of Printer (MGLSD/YLP/MT-045)	Council Approval & Advertisement Scheduled for - 30, October 2024	To be disposed off FY 2024-25

ASSET FINDINGS

- 1 All Lower Local Governments keep assets registers that are inconsistent with the inventory templates recommended under guidelines for conducting Board of Survey activities, 2019 and revised by MoFPED.
- 2 This posed a challenge in reconciling the existing assets with required data capture templates, hence numerous inconsistencies were registered.
- 3 The Board of Survey Team noted that engraving of district assets had not been prioritized and this can lead to loss of some district assets in dubious ways.
- 4 The land inventories inspected, some pieces of land from the Lower Local Governments have been surveyed but still there is a larger portion that has not been surveyed. Hence posing a risk to the land grabbers who are targeting government land because they know most of it is not yet surveyed

Other Findings

S/N	Item	Units	Amounts
1	Payables		
2	Receivables	5	195,350,850
3	Subversion	3	
4	Investment		
5	Losses	nil	

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land			227,572,202
2	Buildings and structures			1,918,524,155
3	Transport			1,624,935,053
4	Machinery and equipment			473,334,916
5	Furniture & equipment			52,470,392

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Ford Vehicle	UG 0477Z
2	Nisan Vehicle	LG-115-24
3	Motorcycle Yamaha At 100	LG0068-24
4	Motorcycle Yamaha Dt 125	UPV 654
5	Motorcycle Bashan	UDQ 865L
6	Motorcycle Yamaha	UG 2022R
7	Motorcycle Scrap	
8	Motorcycle	
9	Motorcycle	
10	Motorcycle	
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
11	Printer	
12	Photo Copier	
13	Paper At Health	
14	Printer	
15	Laptop	
16	One Generator	
	Laptop	2
17	Desk Top	
18	Chest Freezer	
19	Type Writter	
20	Sign Posts	
21	Tyres	
22	Scrap Metals	
23	Peadtric Beds	
24	Adult Beds	
25	Walker	

STORES FINDINGS

1. All stores inspected across Higher and Lower Local Governments, the space is inadequate congested, stuffy.
2. In general, regular inspections and management were not exhibited in the stores.
3. The balances agree with the ledgers

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	Kumi District General Fund	Stanbic	9030005727811	18,814,988	18,814,988	UGX
2	Kumi DLG ACDP	Centenary	3100071413	15,975	15,975	UGX
3	Kumi District UWEP Recovery	Centenary	4712100041	15,516,235	15,516,235	UGX
4	Kumi YLP Revolving Fund	Centenary	4712100021	4,542,190	4,542,190	UGX
5	Atutur Hospital Management Committee Account	Stanbic	9030001713786	335,529	335,529	UGX
6.	Medical Superintendent Atutur Hospital	Stanbic	9030005695588	48,496,929	44,248,129	UGX
7	Operations Account	Stanbic	90300019401331	14,159,394	14,159,394	UGX
8	General Fund a/c		90300019397954	3,227	3,227	UGX
9	Operations Account	Stanbic	9030019401188	4,350,190	76,190	UGX
10	General Fund a/c	Stanbic	9030019401196	108,980	108,980	UGX
11	District Discretion Equalization Grant	Stanbic	9030019399620	(3,135)	(3,135)	UGX
12	Operations Account	Stanbic	9030019401072	194,677	194,677	UGX
13	General Fund a/c	Stanbic	9030019409351	5,285	5,285	UGX
14	District Discretion Equalization Grant	Stanbic	9030019401129	415,408	415,408	UGX
15	Operations Account	Stanbic	9030019401463	125,145,759	176,559	UGX
16	General Fund a/c	Stanbic	9030019398187	68,916	69,378	UGX
17	District Discretion Equalization Grant	Stanbic	9030019399620	(3,135)	(3,135)	UGX
18	Operations Account	Stanbic	9030019401552	1,543,598	1,543,598	UGX
19	General Fund a/c	Stanbic	9030019398292	2,845	2,845	UGX
20	District Discretion Equalization Grant	Stanbic	9030019401544	943,655	943,655	UGX
21	Operations Account	Stanbic	9030005695294	143,749	143,749	UGX
22	General Fund a/c	Stanbic	9030005696160	9,158	9,158	UGX
23	District Discretion Equalization Grant	Stanbic	9030005749149	6,355,316	6,355,316	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
24	Operations Account	Stanbic	9030005695251	24,932	24,932	UGX
25	General Fund a/c	Stanbic	9030005645898	4,727,000	4,727,000	UGX
26	District Discretion Equalization Grant	Stanbic	9030005749270	9,273	9,273	UGX
27	District Discretion Equalization Grant	Stanbic	9030005749173	46,469	46,469	UGX
28	Operations Account	Stanbic	9030005696045	13,723,410	13,723,410	UGX
29	General Fund a/c	Stanbic	9030005695359	17,522	17,522	UGX
30	District Discretion Equalization Grant	Stanbic	90300019401633	15,663	15,663	UGX
31	Operations Account	Stanbic	90300019401676	11,816	11,816	UGX
32	General fund a/c	Stanbic	90300019397326	3,821	3,821	UGX
33	District Discretion Equalization Grant	Stanbic	9030019400971	12,303	12,303	UGX
34	Operations Account	Stanbic	9030019401013	3,445	3,445	UGX
35	General Fund a/c	Stanbic	9030019397830	2,255	2,255	UGX
36	District Discretion Equalization Grant	Stanbic	9030005749130	12,004,547	11,004,547	UGX
37	Operations Account	Stanbic	9030005695308	4,297	4,297	UGX
38	General Fund a/c	Stanbic	9030005696177	((2,728)	3,005,772	UGX
39	District Discretion Equalization Grant	Stanbic	9030019401390	8,945,322	245,100	UGX
40	Operations Account	Stanbic	9030019401420	58,109	58,109	UGX
41	General Fund a/c	Stanbic	9030019398713	33,454	33,454	UGX
42	District Discretion Equalization Grant	Stanbic	9030005749130	13,175,457	13,032,288	UGX
43	Operations Account	Stanbic	9030005695308	13,175,457	13,175,457	UGX
44	General Fund a/c	Stanbic	9030005696177	2,018,636	93,832	UGX
45	District Discretion Equalization Grant	Stanbic	9030019401242	245,100	245,100	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
46	Operations Account	Stanbic		58,109	58,109	UGX
47	General Fund a/c	Stanbic	9030019399183	33,454	33,454	UGX
48	District Discretion Equalization Grant	Stanbic	9030019401579	19,851	19,851	UGX
49	Operations Account	Stanbic	9030019401595	25,494	25,494	UGX
50	General Fund a/c	Stanbic	9030019400068	2,646	2,646	UGX
51	District Discretion Equalization Grant	Stanbic	9030005749254	1,209,044	1,209,044	UGX
52	Operations Account	Stanbic	9030005695316	474,594	474,594	UGX
53	General Fund a/c	Stanbic	9030005695995	296	296	UGX

RECOMMENDATIONS

1. There is need to plan to construct pit latrines in the male and female ward of Atutur Hospital to improve sanitation
2. The X-RAY machine in Atutur has not been in use for the last five years, due to failure of the mother board therefore a lasting solution be found i.e. Replacement of moeh board or Disposal.
3. All newly acquired assets should be engraved.
4. Generator house in Atutur hospital leaking and it is recommended for repair
5. The district board of survey team to carry out entire board of survey around the district to avoid delays of submissions from the sub county which negatively affects the report compilation and inturn final submission of the board of survey report.
6. Digitalization of registry systems be effected to enable easy access of information whenever needed.
7. The weather station bat the district be attended to
8. Survey of all district land
9. Collapsing ceilings (fisheries office) and corridors at block c to be renovated

PICTORIALS



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Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Creating ample space for stores at Kawolo Division.	No action taken.	Implement recommendation
2	Board off of motorcycle Reg no UG 2097R	The motorcycle was repaired and it is now being used.	Retain asset on the asset register.
3.	Repair of motorcycle No UAC 687U	Repaired	Broke down again recommended for board off.
4.	Board off motorcycle Reg no LG 0089-36	Repaired	Broke down again recommended for board off.
5	Board off of motorcycle Reg no LG 0120-36	No action taken	Implement recommendation
6	Board off of Bedford tipper Reg No LG 0026 36	No action taken	Implement recommendation
7	Board off of motorcycle Reg no UM 1694	No action taken	Implement recommendation
8	Board off of motorcycle Reg no LG 0045-36	No action taken	Implement recommendation

ASSET FINDINGS

- 1 Lugazi Municipal Council has bibanja on the assets register and other lands which are not titled these are Lugazi Model Primary School, Abattoir, Kizigo Health Centre II, Busabaga Health Centre III, Najjembe Health Centre III, Cocoa Processing Facility at Najjembe other Public Schools without land titles and Kawolo Division Office Land.
- 2 All Health Centre stores are inadequate that is, they are small considering the volume of drugs, and equipment's that the government sends. The storage of the drugs can be compromise on their quality and efficacy.
- 3 No cost values for some of the donated assets from the Centre.
- 4 The maintenance of the assets registers by the Divisions, Health Centers and the Municipal Headquarters is not uniform, adequate and in the manner prescribed by the Accountant General. Assets values are not indicated yet they were procured by these entities.
- 5 The delivery bed at Busabaga Health Centre III is rusty which puts the health of the new born and the mothers at a risk.

- 6 There is a need to recruit a Records/Stores officer to improve on the record keeping at Busabaga Health Centre III and at Najjembe Health Centre III.
- 7 The staff quarters (old block) at Najjembe Health Centre III needs urgent renovation of the verandah, ceiling, roof and general painting.
- 8 The general cleanliness at Najjembe Health Center III is poor, waste is not disposed in the newly constructed incinerator, and it is dumped at a rubbish pit which is also full. The incinerator garbage is also not adequately burnt and the facility floor is also not well moped.
- 9 Most of the assets at all entities surveyed are not engraved which exposes them to misuse and theft.
- 10 There are patient beds at Najjembe Health Centre III that needs repair.
- 11 The delivery bed at Kizigo Health Centre II is not fully assembled which puts it at a risk of being wasted yet it's newly procured.
- 12 There are no assets management strategic plans, assets management plan and an asset management action plan.
- 13 There is a newly donated patient bed by State Minister Office of Vice President at Busabaga Health Centre III that has over stayed at the verandah of the OPD and it has begun to rust.
- 14 There are three un utilized patients bed piled up in store at Busabaga Health Centre III.
- 15 Motor Cycle used by the Nursing Officer at Kizigo Health Centre II has no number plate which puts the user at risk; the former was withdrawn by the Funder (SURE).
- 16 Part of the gate at Najjembe Health Centre III was broken and it needs repairs.
- 17 A newly constructed incinerator at Najjembe Health Centre III is not functional yet it's supposed to be kept burning throughout.
- 18 Doors for the Patients toilets at Najjembe Health Centre III are broken and some have rusted thus depriving patients of their privacy.
- 19 The newly constructed staff quarters two units two in one at Najjembe Health Centre III have no circuit breaker thus putting the lives of the staff at risk.

- 20 Door locks for office of Senior Planner and Senior Commercial Officer are spoilt and these need to be replaced.
- 21 Lack of land titles for Council Land (Youth Skills Centre, Lugazi Model Primary School, Abattoir, Kizigo Health Centre, Najjembe Health Centre III, Busabaga Health Centre III, Kawolo Division Land at Kiteza, Cocoa Processing Facility at Najjembe, Public Schools and many others.
- 22 Lack of regular inspection reports on the general condition of Council Assets
- 23 Non engraved assets
- 24 Lack of duty/shift handover records at Health Centre pharmacies.
- 25 Lack of assets management strategic plan, asset management action plan, divestiture plan etc.
- 26 No Vehicle Movement Orders

Other Findings

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

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1				
2				
3				

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motorcycle (Jialing)	UG 3269 M
2	Motorcycle	UG 0275S
3	Motorcycle	UAC 687 U
4	Truck (jeifang)	LG 0024-36
5	Truck (Bedford)	LG 0026-36
6	Motorcycle Honda	LG 0089-36
7	Motor cycle Yamaha	LG 0120-36
8	Jialing	
9	Motorcycle	UM 1694
10	Motorcycle	LG 0045-36

S/N	ITEM DESCRIPTION	REG.NO/TAG No
11	Motorcycle	UDI 024
12	Motor Grader	LG 0006 015
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
13	CPU	2
14	Computer Monitor	2
15	Filling cabinet	1
16	Old tires and batteries	1
17	Printer	1
18	Laptop	1
19	Tractor trailer	1

STORES FINDINGS

1. The store balances agree with the ledger balances
2. The store person's carryout the checks monthly
3. The store rooms are small but organized.
4. Lack of requisition for drugs from stores at Health Centers.
5. Lack of store for storage of items grounded

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.	Kawolo Division General Operations	Stanbic Bank	9030012220544	956,836	956,836	Shs
2	Kawolo Division 25%	Finance Trust Bank	203252000057	-	-	Shs
3	Najjembe Division General Operations.	Stanbic Bank	9030012214730	2,035,169	-	Shs
4	Najjembe Division 25%	Stanbic Bank	9030012214730	-	-	Shs
5	Lugazi Municipal (YLP Recovery)	Absa Bank	6005275375	1,127,795	1,127,795	Shs
6	Lugazi Municipal (UWEP Recovery)	Absa Bank	6005275383	8,856,140	8,856,140	Shs
7	Lugazi Central Division 25%	Finance Trust Bank	203252000055	100,000	-	Shs
8	Lugazi Central Division General Operations	Finance Trust bank	203252000054	100,000	-	Shs
9	Najjembe Health Centre III	Stanbic Bank	9030000980764	5,822	-	Shs.
10	Busabaga Health Centre III	Stanbic Bank	9030006085775	151,604	-	Shs
11	Kizigo Health Centre II	Stanbic Bank	9030005448467	44,462	-	Shs

RECOMMENDATIONS

- 1 Fully assemble the delivery bed at Kizigo Health Centre II.
- 2 Boundary opening of Municipal Council Office Land with the involvement of our neighbors.
- 3 The accounting officer should recall all the assets and re-assign them to specific officers in writing who will be responsible for their safety, this should also include the cost of the assets
- 4 All un-engraved assets should be engraved or labeled.
- 5 Lugazi Municipal Council should obtain land titles for all the un titled lands.
- 6 Plan to construct spacious health Centre stores to improve on the storage of the drugs.
- 7 The accounting officer should write and obtain values of donated assets from the donors.
- 8 There should be uniformity in the maintenance of the assets register by the Divisions, Health Centers and the Municipal Headquarters.
- 9 Procurement of a new delivery bed or spraying of the existing one at Busabaga Health Centre III.
- 10 Repair ACs in the server room.
- 11 Renovation of the verandah, ceiling, roof and general painting of the old staff quarters at Najjembe Health Centre.
- 12 Improve on the general cleanliness and waste disposal at Najjembe Health Center III.
- 13 Repair patient beds at Najjembe Health Centre III that are broken.
- 14 Issuance of drugs from stores should be after approval of requests by the Health Centre in charge.
- 15 Plan to construct stores at Municipal Headquarters to safely store grounded items.
- 16 Council should obtain land titles for all the lands that are untitled.
- 17 The Accounting Officer should appoint officers who should regularly give written reports on the general condition of all council assets
- 18 Engravement of all Council assets.
- 19 Hand over records should be maintained and up dated.

20 These plans should be provided.

21 Movement Orders should be issued to all drivers of Council Vehicles by
Accounting Officer

PICTORIALS



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Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Masaja Division and Ndejje Health Centre IV should engrave all new printers, air conditioners	This was done in August 2023	
2	The urinals in the male section of toilets at the Municipal Council should urgently be replaced with hygienic ones while the broken down equipment in both male and female section should be replaced.	The facility was repaired in September 2023	
3	The Municipal ICT department should ascertain ICT needs, gaps at Division offices, Health and educational institutions and render necessary advice.	The ICT officer assessed the ICT needs in third quarter and these were prioritized under the GKMA-UD institutional support component	The ICT needs can be addressed over a number of financial years
4	Masaja Division should make arrangements to acquire furniture for Namasuba UMEA p/s.	27 School desks were procured and delivered to Namasuba UMEA in the second quarter	
5	There is need for continued mentorship and supervision of various entities in the Municipality on financial management and accountability.	The mentorship and supervision was conducted in the second, third and fourth quarters	This mentorship should be extended to the staff beyond the headteachers
6	Capacity building workshops should be organized targeting school managers so that they improve upon the preparation of financial documents.	The capacity building workshop targeting lower primary teachers with focus on reading was organised in the second quarter	Capacity building workshops for school managers should be routine.

ASSET FINDINGS

Other Findings

S/N	Item	Units	Amounts
1	Payables	11	533,609,435
2	Receivables	01	67,822,153
3	Subversion	NIL	NIL
4	Investment	NIL	NIL
5	Losses	NIL	NIL

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land	29		2,337,905,910
2	Building	32		28,628,929,374
3	Transport Equipment	24		4,389,993,797
4	Ict Equipment	55		90,345,909
5	Office Equipment	02		872,640
6	Medical Equipment	12		282,343,512

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1		
2		
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY

STORES FINDINGS

- 1 The stores record at the Municipal Council headquarters and the Health Centre IV were regularly updated and the stores were organized.

CASH AND BANK FINDINGS

- 1 In all establishments visited the books were posted and reconciled as per the Local Government Finance and Accounting Regulation 2007. Cash and Bank balances were examined using Form TF 45 and Treasury Form 40 for capturing the cash and bank balances for the various institutions in the Municipality as at 30th June 2024 and the outcomes are

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance as at 30-june-2024	Cash Book Balance as at 30-june-2024	CUR
1	Masajja Division Council Operations	Centenary	3100007902	19,036,810	19,036,810	UGX
2	Masajja Division Council Wards	Centenary	3100007903	11,167/=	11,167/=	UGX
3	Masajja DC Cells	Centenary	3100007904	19,557/=	19,557/=	UGX
4	Masajja DC Lgmsdp	Centenary	3100007910	20,946/=	20,946/=	UGX
5	Ndejje Division Council Cells	Centenary	2612100029	8,086/=	8,086/=	UGX
6	Ndejje Division Council Operations	Centenary	2612100027	184,928/=	184,928/=	UGX
7	Ndejje DC Wards	Centenary	2612100028	2,576/=	2,576/=	UGX
8	Bunamwaya Division Ddeg	Centenary	3100064727	2,207,274	2,207,274	UGX
9	Bunamwaya Division Council Wards	Centenary	2612100032	267,556/=	267,556/=	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance as at 30-june-2024	Cash Book Balance as at 30-june-2024	CUR
10	Bunamwaya Division Council Operation	Centenary	3100007898	30,018,826	30,018,826	UGX
11	Bunamwaya Division Council Cells	Centenary	2612100033	16,821/=	16,821/=	UGX
12	Sseguku Primary School	Centenary	3020010441	172,001/=	172,001/=	UGX
13	Aggrey Memorial School Bunamwaya	Stanbic	9030006001318	43,364,746	43,364,746	UGX
14	Masajja Umea PSchool	Centenary	3420400674	45,549/=	45,549/=	UGX
15	St. Pius Masajja PSchool	Centenary	3020010441	93,028/=	93,028/=	UGX
16	Kigo Prisons Primary School	Centenary	3420400538	135,089/=	135,089/=	UGX
17	Lubugumu Jamia High School	Cairo Bank	1000242795	36,195,229 /=	36,194,729 /=	UGX
18	Lubugumu Umea PS	Centenary	3420400534	67,251/=	67,251/=	UGX
19	St. Kizito Ps Kibibi C/S	Centenary	3420400632	71,891/=	71,891/=	UGX
20	Kibiri C.O.U Day & Boarding Primary School	Centenary	3020453554	49,958/=	49,958	UGX
21	Ndejje Catholic School	Centenary	3201481812	280,747/=	280,747	UGX
22	Namasuba Muslim PSI	Centenary	3200526840	19,511/=	19,511/=	UGX
23	Mutungo Kitiko PS	Centenary	3200526788	70,942/=	68,859/=	
24	St. Gyaviira Lweza PS	Centenary	3420400571	65,633/=	65,633/=	UGX
25	Busabala Primary School	Centenary	3200526849	203,901/=	203,901/=	UGX
26	Nyanama Moslem PS	Centenary	3420400631	60,651/=	60,651/=	UGX
27	Bunamwaya C/U PS	Centenary	3420400584	24,232/=	24,232	UGX
28	St. Theresa Catholic P/S Bunamwaya	Centenary	3200316823	122,795/=	122,795/=	UGX
29	Kigo Lunnya Primary School	Centenary	3200526796	107,205/=	115,462/=	UGX
30	Bunamwaya Health Centre Ii	Centenary	2112100004	32,041/=	32,041/=	UGX
31	Mutundwe Health Centre Ii	Centenary	2112100003	30,157/=	30,157/=	UGX
32	Ndejje Health Centre Iv	Stanbic	9030005897008	2,319,523	2,319,523	UGX
33	Makindye Ssabagabo MC General Fund			2,500,538	2,500,538	UGX
34	Seguku Health Centre Ii	Centenary	2112100001	72,062/=	72,062/=	UGX
35	Mutungo Health Centre Ii	Centenary	3100003623	137,319/=	137,319/=	UGX
36	General Fund	Centenary	2612100018			UGX
37	Makindye Ssabagabo Municipal Council Property Rates Iii (Ndejje).	Centenary	2612100021	792,286/=	792,286/=	UGX
38	Makindye Ssabagabo MC Uwep Recovery	Centenary	3100044918	12,933,847	12,933,847	UGX
39	Makindye Ssabagabo mc livelihood Fund Recovery	Centenary	3100044916	704,732/=	704,732/=	UGX
40	Makindye Ssabagabo Municipal Council Imprest	Centenary	3100049245	4,876/=	4,876/=	UGX
41	Makindye Ssabagabo MC Loan Account	Centenary	2612100001	0/=	0/=	

RECOMMENDATIONS

- 1 The Municipal Council should explore the option of boarding off both the old tipper lorry and the van BUT ONLY after securing replacement vehicles.
- 2 The Municipal Council should construct classroom at UPE schools in a phased manner, the accounting officer should write to the Ministry of Education and request for additional development funding.
- 3 All weighing scales at Health Centres need to be calibrated.
- 4 All Municipal, Division offices health units and schools should acquire security metal detectors and also install smoke alarms at their premises.
- 5 All Division offices should install CCTV cameras to monitor security at their premises.
- 6 The Municipal ICT department should ascertain ICT needs, gaps at Division offices, Health and educational institutions and render necessary advice.
- 7 The following entities should immediately acquire fire extinguishers and staff should be trained on how to use them (Masaja UMEA, Busabala p/s, St. Pius Masaja, Kibiri C/U, Seguku p/s, Namasuba UMEA, Ndejje Catholic School, Kigo Lunya p/s, Kigo Prisons, Mutungo Kitiko and Lubugumu UMEA)
- 8 The accounting officer should formally write to the Ministry of Education seek guidance on how the challenge of staffing gaps should be addressed.
- 9 The accounting officer should formally write to the Ministry of Education and explore the options of increasing the caption grants to UPE and USE schools
- 10 There is need for continued mentorship and supervision of various entities in the Municipality on financial management and accountability.
- 11 Capacity building workshops should be organized targeting school managers so that they improve upon the preparation of financial documents.
- 12 The Municipal Council should explore the option of constructing other Health units to de-congest Ndejje Health Centre IV.
- 13 The Municipal Council should prioritize the repair of the Municipal vehicles that are in a bad mechanical state.

PICTORIALS



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Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The Inventory Management officer should develop a system to track movement of assets across departments and should be done on authorization by the Accounting Officer; the furniture that belongs to ICT HUB should also be tracked by the Head of Community Department as well as the existence of all computers supplied to the Municipal Council by the British Council and National Library of Uganda.	Still outstanding	This should be handled by the Town Clerk and/or Senior Management.

ASSET FINDINGS

Other Findings

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

Summary of Assets

S/N	Item	Units	Asset Register Amount(Nbv/ Cost)	Extract B/S
1	Land	47		
2	Building	67		
3	Transport Equipment	35		
4	Ict Equipment	227		
5	Office Equipment	26		
6	Medical Equipment	3		
7	Machinery	1		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motorcycle Jincheng	LG 0007 125
2	Pick up JMC	LG 0002 125
3	Motorcycle Hero Honda	UDY 843U
4	Motorcycle Yamaha YBR	LG 0169-29
5	Motocycle	UEL 257N
6	Motorcycle Hero Honda	UDY 931U
7	Motorcycle Hero Honda	UDY 838U
8	Motorcycle Hero Honda	UDY 868U

S/N	ITEM DESCRIPTION	REG.NO/TAG No
9	Motorcycle Hero Honda	UDY 847U
10	Motorcycle Hero Honda	UDY 848U
11	Motorcycle Hero Honda	UDY 050V
12	Motorcycle	LG 0170 29
13	Motorcycle	UAL 74
14	Motorcycle Honda	LG 0153-29
15	Nissan Navara Double Cabin	UG 2978R
16	Motorcycle Suzuki	UAC....7V
17	Motorcycle Honda JEIFANG	LG 0146 – 29
18	Motorcycle Honda XT	LG 0008 – 125
19	Motorcycle ISUZU	UG 4097M
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
20	Water tank	3
21	Generator	3
22	Printer	17
23	Chair	64
24	table	5
25	Laptop	6
26	CPU	15
27	Solar panels	5
28	UPS	3

STORES FINDINGS

- 1 The municipal Council Main Store is disorganized with a lot of obsolete and unserviceable items that no longer add value to Council, yet the process of disposal has dragged on for long.
- 2 Much as there is existence of an updated assets register (maintained electronically), the entity lacks a manually maintained (hard copy) assets register, while, all the Divisions' Asset Registers were not yet updated at the time we conducted the survey.
- 3 The Municipal Council lacks an Asset Strategic Plan.
- 4 Some items were not located in their respective departments and there is no preventive mechanism in place to eliminate damages
- 5 The Divisions do not have proper stores, they simply improvise by keeping item on verandas, community halls, e.t.c.
- 6 Kirasa Health centre II faces a challenge of limited space where the Askar house and Dispensing room are being used as storage rooms.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Masindi Municipal Council General Fund Account	Centenary Bank	8110500060	69,500,481	NA	UGX.
2	Masindi Municipal Council Youth Recovery Account	Stanbic Bank	9030010868318	3,382,284	NA	UGX
3	Masindi Municipal Council UWEP Recovery Account	Stanbic Bank	3100044997	2,633,000	NA	UGX
4	Central Division Collection Account	Centenary Bank	3100041957	6,235,676	NA	UGX
5	Central Division Operation Account	Centenary Bank	3100041960	2,563,687	NA	UGX
6	Central Division DDEG Account	Centenary Bank	3100042019	23,133,005	NA	UGX
7	Central Division General Fund Account	Centenary Bank	3100041968	5,797	NA	UGX
8	Central Division Tax Revenue Account	Centenary Bank	3100041981	432,217	NA	UGX
9	Central Division Local Council I	Centenary Bank	3100041961	29,062	NA	UGX
10	Central Division Local Council II	Centenary Bank	3100041962	192,877	NA	UGX
11	Kigulya Division General Fund Account	Centenary	8110500050	1,385	NA	UGX
12	Kigulya Division Collection Account	Centenary	8110500053	76,804	NA	UGX
13	Kigulya Division Operational Account	Centenary	8110500051	315	NA	UGX
14	Kigulya Division DDEG Account	Centenary	8110500087	345,676	NA	UGX
15	Kigulya Division Local Council I	Centenary	8110500072	3,459	NA	UGX
16	Kigulya Division Local Council II	Centenary	8110500071	2,929	NA	UGX
17	Nyangahya Division Collection Account	Centenary	8110500004	55,050	Nil	UGX
18	Nyangahya Division General Fund Account	Centenary	8110500027	27,066	27,066	UGX
19	Nyangahya Division Operation Account	Centenary	8110500028	12,607	Nil	UGX
20	Nyangahya Division Local Council I Account	Centenary	8110500029	519,367	Nil	UGX
21	Nyangahya Division Local Council II Account	Centenary	8110500030	322,249	Nil	UGX
22	Nyangahya Division DDEG Account	Centenary	8110500088	4,813,213	Nil	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
23	Karujubu Division General Fund Account	Centenary	3100041966	3,309	Nil	UGX
24	Karujubu Division Collection Account	Centenary	3100041959	103,720	Nil	UGX
25	Karujubu Division Operations Account	Centenary	3100041965	6,491	Nil	UGX
26	Karujubu Division DDEG Account	Centenary	3100042016	2,564,400	Nil	UGX
27	Karujubu Division Sugarcane Account	Centenary	8110500082	8,863	Nil	UGX
28	Karujubu Division Local Council II Account	Centenary	3100041963	12,843	Nil	UGX
29	Karujubu Division Local Council I a/c	Centenary	3100041964	00	Nil	UGX
30	Nyakitiibwa Health Centre III	Centenary	811050049	16,838	NA	UGX
31	Kibwoona Health Health Centre 2	Centenary	811050048	3,048	NA	UGX
32	Biizi Health Centre 2	Centenary	8110500045	6,299	NA	UGX
33	Kibyama Health Centre 2	Centenary	8110500047	11,197	NA	UGX
34	Kirasa Health Centre II	Centenary	8110500056	4,960	NA	UGX
35	Katasenywa Health Centre III	Centenary	8110500046	12,735	NA	UGX
36	Kabalega Primary School UPE	Stanbic	9030000731047	9,790	9,790	UGX
37	Nyamigisa Girls' Primary School	Stanbic	9030003136433	2,126,163	2,126,163	UGX
38	Bigando Primary school	Stanbic	0121083581401	49,887	49,887	UGX
39	Kigulya Pri. School	Stanbic	9030003086983	31,794	31,794	UGX
40	Kalyango Primary School	Stanbic	9030003087165	1,519	1,519	UGX
41	Kamurasi Demonstration P/S	Stanbic	9030007963113	23,077	20,777	UGX
42	Kabalye SMC	Stanbic	9030003136662	35,000	50,000	UGX
43	Biizi Primary School	Stanbic	9030003136602	2,549,496	3,093,855	UGX
44	Masindi Islamic Primary School	Stanbic	9030002992948	2,041,965	2,515	UGX
45	Masindi Junior Primary School	Centenary	3201351459	17,948	4,895	UGX
46	Kihuuba P/S Management	Stanbic	9030003085448	48,995	95,340	UGX
47	Masindi Army Day P/S	Stanbic	9030007963369	3,041	3,041	UGX
48	Katasenywa P/School	Stanbic	9030003086630	2,335	2,335	UGX
49	St. Edward's P/S	Stanbic	9030003089354	17,976	17,976	UGX
50	Kyema P/School	Stanbic	9030003085677	25,933	25,933	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
51	Masindi Public School MGT	Centenary	8120400113	6,127,328	5,988,207	UGX
52	Bulyango Primary school	Stanbic	9030003087653	00	67,014	UGX
53	Kabalye Settlement Primary school	Stanbic	9030003085731	43,208	43,208	UGX
54	Nyakatooke P/School	Stanbic	9030003087211	383	383	UGX
55	Kibwona P/School	Stanbic	9030003085693	18,555	18,555	UGX
56	Kihande Muslim P/S	Stanbic	9030003085588	6,456	6,456	UGX
57	Kabalye P/S SMC	Stanbic	9030003136662	50,000	50,000	UGX
58	Masindi Army Boarding Pr Sch PTA	Stanbic	9030006237443	618	618	UGX

RECOMMENDATIONS

- 1 The process of Disposal of obsolete and unserviceable items should be expedited and the stores should have maintained in an orderly manner.
- 2 The Municipal Council should always maintain a printed hard copy of the updated register annually and the Divisions should be guided to always maintain updated Asset Register.
- 3 Management needs to plan for and develop an Asset Strategic Plan in a prescribed format so as to timely inform management decisions on assets requirements, acquisition and disposal.
- 4 Management should develop a system to track movement of assets across departments (especially ICT equipment like computers and furniture) and should be done on authorization by the Accounting Officer
- 5 The Divisions should be guided either to always transfer unusable valuables / items to the municipal central stores or create a room by partitioning the community hall which can be used as a store in an orderly manner.
- 6 Management needs to plan for expansion of the the facility through construction of more building(s) preferably high rise to provide space.

PICTORIALS



722 MOROTO MUNICIPAL COUNCIL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Various properties and assets recommended for disposal	Letter written to chief government valuer Ministry of lands, housing and urba development requesting for valuation of properties recommended for disposal. 27 th January 2024	Waiting for response
2	Various properties and assets recommended for disposal	Letter written to chief government valuer Ministry of lands, housing and urba development requesting for valuation of properties at Moroto municipal council 18 th January 2023	Waiting for response

ASSET FINDINGS

Other Findings

S/N	Item	Units	Amounts
1	Payables	24	293,463,128
2	Receivables	173	734,134,204
3	Subversion		
4	Investment		
5	Losses		

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land	41		
2	Buildings	143		
3	Transport equipment	30		
4	Ict equipment	129		
5	Office equipment	13		
6	Medical equipment	2		
7	Machinery	7		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Tractor Ferguson	UXG-590
2	Tractor trailer Ferguson	
3	Double cabin pickup TOYOTA HILLUX	UG-1127-S
4	Car SUZUKI	UPN-427
5	Motorcycle HONDA XL	LG0145-32
6	Motorcycle JIALING	UG1499-R

S/N	ITEM DESCRIPTION	REG.NO/TAG No
7	Motorcycle YAMAHA AG	LG0032-32
8	Motorcycle YAMAHA AG	UG-0010R
9	Motorcycle JAILING	UG2736-R
10	Motorcycle SUZUKI	UE-1317-E
11	Motorcycle	UDA 489 R
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
12	Disc plough	
13	Welding plant	
14	HP Desktop	
15	Photocopying machine Cannon	
16	Photocopying machine Sharp	
17	Laptop MRT-MC/USMID/2014/15/DLT/001Dell	
18	Binding machine	
19	Solar panels	
20	Solar batteries	
21	Dell Monitor	
22	Power stabilizer	
23	Water pumps	
24	Office tables	
25	Printer HP LaserJet	
26	Printer Xerox	
27	Sofa set	
28	Dell Laptop	
29	Printer HP LaserJet	
30	Assorted pipes and fittings	
31	Assorted old iron sheets	
32	Payroll printer	
33	Wooden bookshelves	

STORES FINDINGS

- 1 The store balances agree with the ledger balances
- 2 The stores person carries out a monthly check on the stores during the financial year
- 3 Its organized but inadequate (The council does not have a proper store)
- 4 The unserviceable assets need to be disposed off

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Moroto Municipal Council General Fund Account	CENTENARY	6310500004	15,964,240	0	UGX
2	Moroto Municipal Council UWEP Recovery Account	CENTENARY	3100046768	5,595,750	0	UGX
3	Moroto Municipal Council Youth Livelihood Account	CENTENARY	6312100002	91,750	0	UGX

RECOMMENDATIONS

- 1 The BOS members to be timely and well facilitated in order to produce a good report
- 2 The responsible officers to give the right information to the survey team
- 3 All assets to be declared to the survey team by the responsible officers
- 4 Unserviceable assets to be valued and boarded off.
- 5 Board of survey members need refresher training on how to conduct the survey

PICTORIALS



723 MUBENDE MUNICIPAL COUNCIL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Dispose Motor Vehicle Isuzu Tipper Reg. No UAJ 195B	Bonded off on 26/04/2023	Disposal Reference Number Mube723/Displ/22-23/0002
2	Dispose the crap Engines and gearbox scrap	Bonded off on 26/04/2023	Disposal Reference Number Mube723/Displ/22-23/0005
3	Get rid of a3 seater sofa chair and two single seaters	Bonded off on 26/04/2023	Disposal Reference Number Mube723/Displ/22-23/0008
4	Dispose 32 motor vehicle used tyres.	Bonded off on 26/04/2023	Disposal Reference Number Mube723/Displ/22-23/0009
5	Dispose two (2) metallic fuel tanks	Bonded off on 26/04/2023	Disposal Reference Number Mube723/Displ/22-23/00010
6	Dispose two (2) canon photocopiers	Bonded off on 26/04/2023	Disposal Reference Number Mube723/Displ/22-23/00013
7	Dispose a 10,000lts plastic water tank	Bonded off on 26/04/2023	Disposal Reference Number Mube723/Displ/22-23/00014

ASSET FINDINGS

Other Findings

S/N	Item	Units	Amounts
1	Payables		
2	Compensation of employee costs/pension		8034726
3	social benefits/ gratuity		4688674
4	deposits received /YLP and UWEP Recoveries		568986455
5	Receivables		37972000
6	Subversion	-	-
7	Investment	-	-
8	Losses	-	-

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land			309300000
2	STRUCTURES AND BUILDINGS			
3	Non Residential buildings			4,758,322,211
4	Residential buildings			336,244,886

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
5	Roads and bridges			22,081,682,670
6	Other structures			2,417,910,687
7	Transport equipment			
8	Motor Vehicles			526,968,622
9	Motorcycles and Bicycles			99,000,000
10	Machinery and equipment			
11	Office equipment			5,490,117
12	Medical equipment			29,970,23
13	ICT Equipment			150,186,166
14	Laboratory and research equipment			
15	Other Machinery & equipment			62,244,015
16	Other Physical Assets			
17	Furniture and fittings			264,122,385

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	2 SPHYGNOMOMETER	
2	2 STETHOSCOPES	
3	MERCURY BP MACHINE	
4	STOVE	
5	CHEATLE FORECEPS	
6	ARTERY FORECEPS	
7	CLINICAL THERMOMETER	
8	2 WALL CLOCKS	
9	2 INFANT WEIGHING SCALE	
10	5 BATTERIES	
11	10 TYRES	
12	MOTORCYCLE	LG004535
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY

STORES FINDINGS

CASH AND BANK FINDINGS

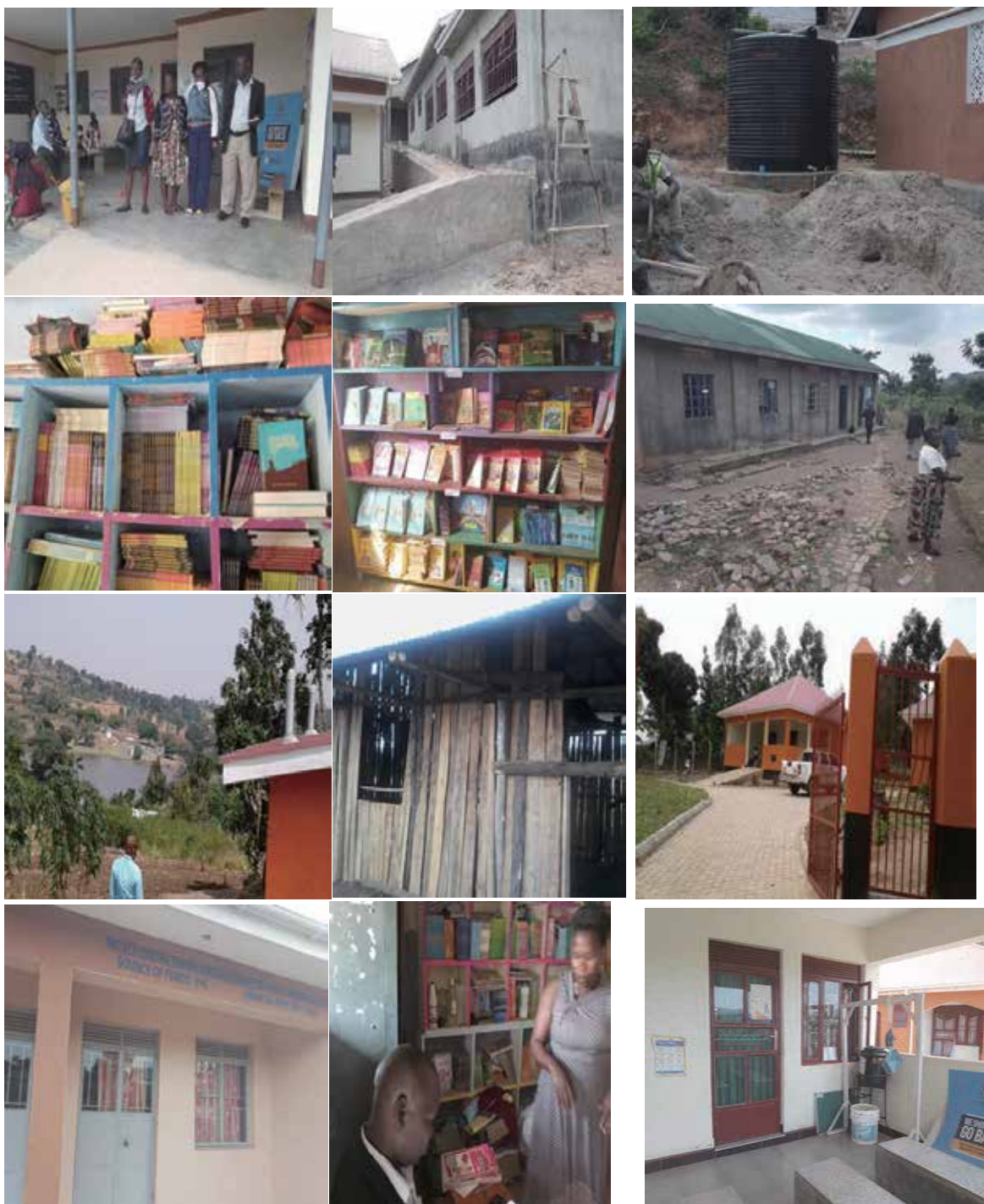
Table showing accounts reviewed by the board

S / N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Mubende MC General Fund A/C	Stanbic Bank	9030012223535	6800310	6800310	UGX
2	Mubende MC Property Tax A/C	Stanbic Bank	9030012751566	0		UGX
3	Mubende MC UWEP Recovery A/C	Centenary Bank	3100042504	1474680=	1474680	UGX
4	Mubende MC YLP Recovery A/C	Stanbic Bank	9030013507707	1550	1550	UGX
5	Mubende Municipal Council Imprest A/C	Stanbic Bank	9030016458227	0	0	UGX

RECOMMENDATIONS

1. The Town Clerk and the Executive Committee should ensure the implementation of recommendations of the Board of Survey for every Financial Year. It has been noticed that some recommendations are never implemented.
2. As a matter of urgency, Council should engrave all its assets to avoid theft. This should mark clearly the year of purchase and source of funding.
3. Council should put the first priority on completion of the office complex block so as to create space for council meetings and office space for all the staff
4. There is need for council to purchase land for future developments i.e. for the pig slaughter slabs constructions, health centers, road side markets, creation of offices for lower administrative units etc.

PICTORIALS



724 MUKONO MUNICIPAL COUNCIL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The gutters at katikolo compost windrows need to be fixed in order to harvest enough water needed to decompose the organic waste	No action taken	The gutters need to be fixed in order to harvest enough water needed to decompose the organic waste
2	The FAW Dump truck LG0006-129 required an engine overhaul and body spraying	Action taken	Action taken
3	The storm water drainage channels at katikolo need to be rehabilitated to allow easy flow of water	No action taken	The trenches need to be cleared(reconstructed)to allow easy flow of water
4	A four class block at Kiwango Umea roof blown off	Action taken	
5	The katikolo compost gate needs to be repaired to ensure order at the site	No action taken	The gate at the entrance needs to be fixed to ensure order at the site
6	Mechanical assessment to enable repair of Tata skip loader UAJ 246X	No action taken	The Tata skip loader be accessed and modified to the use
7	Mechanical assessment to enable repair of FAW garbage Truck LG0003-129	No action taken	The FAW truck be assessed and modified
8	Administration block and classroom at St. Beatrice Buwava P/S require renovation	Two class room block fully renovated	
9	Boarding off the Nissan Terrano UAB 027E	No action taken	The exercise of boarding off should be expedited
10	construction of the surgical theater at Goma HC III		The facility should be constructed and out to use
11	Acquisition of more shelves and fixing of shutters at the existing shelves for storage of building plans	Two glass shutters fixed on the shelves	There is urgent need to acquire scanner to store the information digitally
12	Inadequate storage space at Goma division	No action taken	Secure an alternative storage space for the confiscated equipment from illegal developments/ construction
13	Change of land use at the cemetery		

ASSET FINDINGS

- 1 The office and staff room block at Kiwango Umea P/S requires rehabilitation
- 2 Construction of the Surgical theater at Goma HC III not completed
- 3 Nyenje Primary school class rooms require rehabilitation
- 4 Bajjo R/C lower primary class rooms are leaking
- 5 The Perimeter chain link fence at Katikolo Compost Site is damaged/broken.
- 6 Desk Computers acquired between 2012-2015 can no longer support new software applications thus making the institution run old software applications

Other Findings

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

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	Land	19		
	Buildings	56		
2	Transport equipment	46		
3	Electrical equipment	86		
	Light ICT hardware	213		
	Furniture and fittings	328		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motorcycle	UAC187Z
2	Motorcycles	LG001978
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
3	Manual receipt books	560,000
4	Goods received notes	600,000
5	Local purchase order	340,000

S/N	ITEM DESCRIPTION	REG.NO/TAG No
6	Petty cash voucher books	641,900
7	Banking in slips	48,000
8	Gate pass books	250,000
9	Operational permit	2,250,000
10	Trading license books	280,000
11	Market due books for 500	100,000
12	Probation books	1,590,000
13	Demand note books	5,000,000
14	Tax operators stickers	1,087,000
15	Tax parking fee books 3500	482,000
16	Tax parking fee books for 4500	916,000
17	Lorry parking fee books for 2000	295,000
18	Offloading fee books	494,000
19	Loading fee books for 3000	298,000
20	Books for sub inspection, and approval of plans	900,000

STORES FINDINGS

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance at 30 th -june 2024	Cash Book Balance at 30 th -june 2024	CUR
1.	Mukono Municipal General Fund	DFCU Bank	01253555018484	1,083,221		UGX
2.	Mukono municipal council-UWEP	Bank of Africa	06590360002			UGX
3.	MUWRAP	Centenary Bank	4212100030	3,019,444		UGX
4.	Goma Division General Fund	DFCU	01983501004060	963,608		UGX
5.	Goma Division General Account	DFCU	01983501004061	114,783		UGX
6.	Goma Division council LGMSD	STANBIC	9030005917882	5,813,238		UGX
7.	General Fund	DFCU	01983501004779	1,112,266	1,455,266	UGX
8.	DDEG	DFCU	01983501004777	39,672,295	39,672,295	UGX
9.	General	DFCU	0198350100478	25,735	27,735	UGX

RECOMMENDATIONS

- 1 There is urgent need to have the building renovated at Kiwango Umea P/S
- 2 The Surgical theater at Goma HC III should be constructed and put to use.
- 3 There is need to have the classrooms renovated at Nyenje Primary school.
- 4 There is need to reroof the block at Bajjo R/C lower primary class rooms.
- 5 There is need to reconstruct a new perimeter fence at Katikolo compost site
- 6 There is need to dispose the old desktop computers which no longer support the new software.

PICTORIALS





725 NANSANA MUNICIPAL COUNCIL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Have a store expansion plan in place but however in the short term optimize the shelf layout	The activity is to be prioritized in the work plan	
2	Acquire essential firefighting equipment for the store.	Item was budgeted for the FY 2024/2025 under small office equipments	
3	Establish the traceability and retrieval of the impounded items.	The registers for impounded items is going to be acquired in this FY 2024/2025	
4	Streamline disposal procedures by setting timelines to ensure timely disposal of unserviceable items to reduce wastage for a better and efficient resource management	After approval by Accounting General the steps shall be followed	
5	Enhance the division budget for better maintenance of the assets.	Previous FY of the entire budget was allocated to o/m and the current FY 2024/2025 was increased.	
6	Have a fleet management plan for better Tracking of Transport fleet available at the station.	Management is the process of securing shelves so as to create more space.	

ASSET FINDINGS

- 1 Some of the inspected units lacked updated asset registers that reflect the carrying amount for the different categories of the available assets. This included biological assets at Gombe Division.
- 2 The Budget for fleet maintenance was meager and this could be attributed to lack of Asset Acquisition, Maintenance and Disposal Plan.
- 3 The absence of a fleet management policy has rendered tracking of physical presence of the vehicle fleet challenging.
- 4 Immovable assets (Buildings) inspected required renovation but some units lacked an operational and maintenance budget.
- 5 Divisions had acquired firefighting equipment which have hit expiry date. These should be refilled

Other Findings

Summary of Assets

S/N	Item	Units	Amounts
1	Payables	NIL	NILL
2	Receivables	NIL	NIL
3	Subversion	NIL	NIL
4	Investment	NIL	NIL
5	Losses	NIL	NIL

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Yamaha 125	LG 0074-55
2	Yamaha 125	UG 1262 R
3	Yamaha 125	LG 0071-55
4	Yamaha 125	LG 0062
5	Honda	LG 0080-55
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
6	Used Tyres	6 pcs
7	Used Grader bladdes	6 pcs
8	Photocopier	
9	Filling cabinet	
10	sterilerzer	
11	dispenser	
12	Autoclave	
13	Examination bed	
14	Weighing scale	
15	Windows	
16	shatters	
17	Cold plastic Box	
18	Solar rack	
19	Pollywood door	
20	Wooden windows	
21	Wooden door	
22	Ceramic sink	
23	Solar pannels	
24	Door flames	
25	Iron sheets	
26	Iron sheet of cuts	
27	Ridges	
28	Water stand	
30	Used tiles	

STORES FINDINGS

- 1 Store space was inadequate given the level of stocked items.
- 2 There was evidence that items from the store were issued to user departments using dully authorized Issue vouchers.
- 3 Obsolete items in form of revenue accountable stationary dating way back from Nansana Town Council is still being kept in the store.

- 4 A register of Impounded and confiscated items from field operations has not been put in place as a true record for these items. This includes items such as wheel barrows, bags of cement amongst others.
- 5 The disposal process for items recommended by BOS for the financial year 2022/2023 has not taken place. Such assets are exposed to further reduction in value.
- 6 Stores space was inadequate and some divisions like Gombe and Busukuma also lacked shelves and pallets. Inventory records are kept in boxes on floor and hence retrieving was a challenge and even some are moldy.
- 7 Gombe and Nabweru Divisions stores had obsolete items especially accountable stationary that was occupying about 40% of the store space.
- 8 Kyadondo North HSD had a well-organized store with an automated inventory management system and its records were up-to-date.
- 9 The construction of a new OPD facility has created more storage space.
- 10 Store Management at Health Centre focusses majorly on drug stocks leaving out other accountable items.
- 11 Nabweru H/C 111 had undelivered but requested stocks such as Artesunate injection, Hydrogen peroxide, Benzyl Benzoate amongst others.
- 12 Lacked an inventory management plan with clear and well laid out processes of accessing and tracking for effective inventory control.
- 13 Some entities had acquired asset registers, these however need to be updated with information pertaining to depreciation, write offs, Netbook value amongst others.
- 14 Most of the primary schools have challenges in maintenance and updating of the asset register.
- 15 Transition period for completed infrastructure projects to utilization is fairly between 2-4 months resulting into delayed benefits to the end users.

CASH AND BANK FINDINGS

- 1 Cash books were posted up-to-date; reconciled with their respective Bank statements and dully ruled off

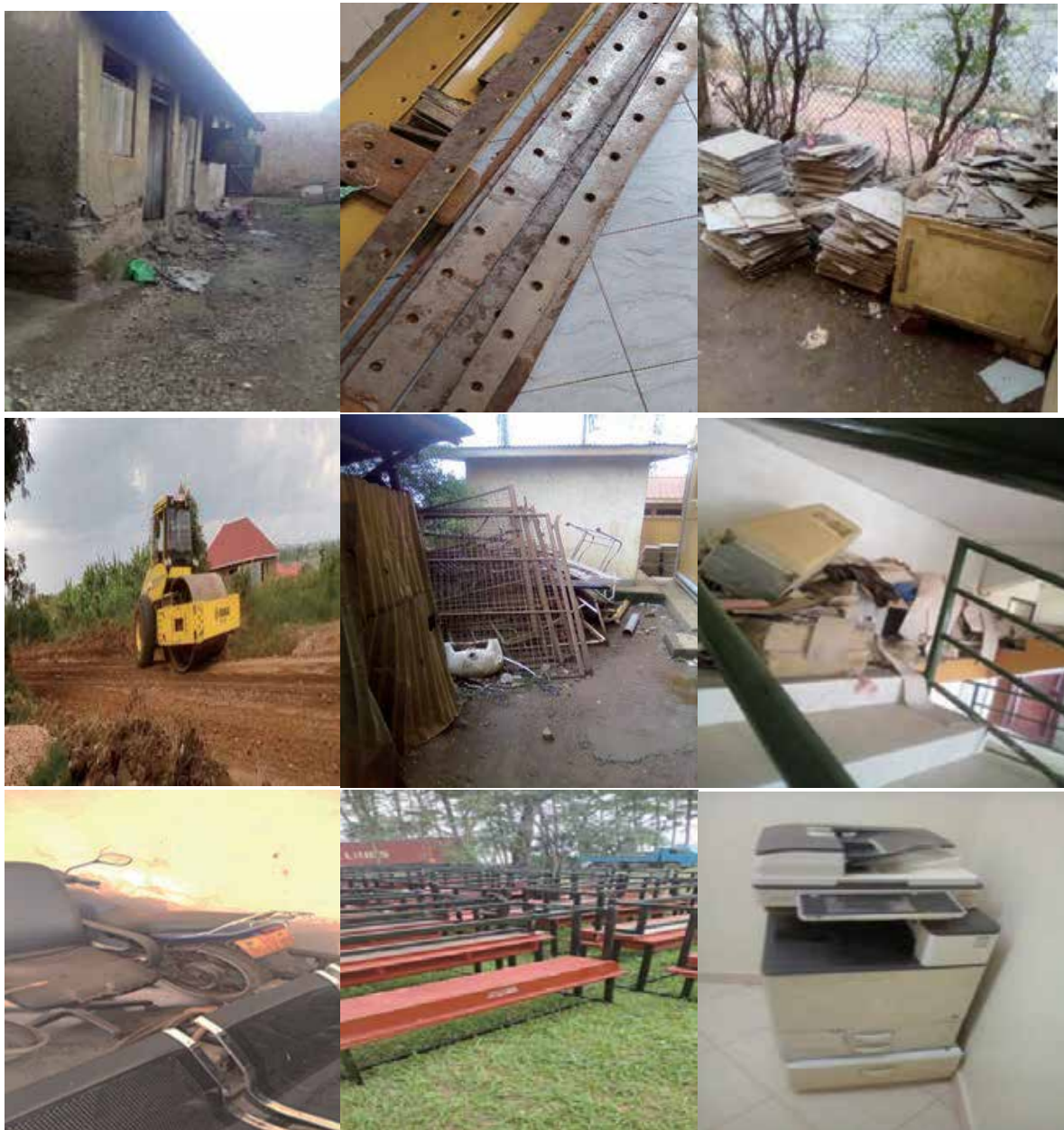
Table showing accounts reviewed by the board

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Nansana Municipal Council General Fund	Centenary	3410500189	739,107	739,107	UGX
2	Nansana Municipal Council Imprest	Centenary	3100049136	419,085	419,085	UGX
3	Nansana MC UWEP Recovery	Centenary	3100045031	3,971,920	3,971,920	UGX
4	Nansana Municipal Council YLP Recovery	Centenary	3100045034	329,175	329,175	UGX
5	Busukuma Division Council Cells	Equity	1004200834358	38,419	38,419	UGX
6	Busukuma Division Wards	Equity	1004200834404	43,790	43,790	UGX
7	Busukuma Division Council Operations	Equity	1004200834381	2,459,096	303,003	UGX
8	Gombe Division Council Cells	Centenary	3100005302	1,235,835	435,835	UGX
9	Gombe Division Wards	Centenary	3100005301	244,973	244,973	UGX
10	Gombe Division Council Operations	Centenary	3100005300	6,780,467	2,235,534	UGX
11	Nabweru Division Council Cells	Centenary	3100005297	55,778	110,435	UGX
12	Nabweru Division Wards	Centenary	3100005296	34,015	55,878	UGX
13	Nabweru Division Council Operations	Centenary	3100005295	157,248,221	114,777,208	UGX
14	Nansana Division Council Cells	Bank of Africa	09336520008	1,438,691	1,438,691	UGX
15	Nansana Division Wards	Bank of Africa	09336510002	36,357	36,357	UGX
16	Nansana Division Council Operations	Bank of Africa	09336510006	23,701,435	8,764,320	UGX
17	Kyadondo North HSD IV	Centenary	3100017967	1,599,732	1,599,732	UGX
18	Nabweru Health Centre III	Centenary	3100017940	218,381	218,381	UGX
19	Kawanda Health Centre III	Centenary	3100005281	194,623	194,623	UGX
20	Namulonge Health Centre III	Centenary	3100003526	159,732	159,732	UGX
21	Namulonge Secondary Sch	DFCU	01443500101059	26,307,584	22,611,584	UGX
22	Buwambo Seed Secondary School	Baroda	95080200000143	5,529,316	5,529,316	UGX
23	Nakyesanja Primary School	Centenary	3200526930	5,032,511	5,032,511	UGX
24	St.Kizito Ggalamba p/s	Centenary	3010001323	117,181	117,181	UGX
25	Nabinaka Primary School	Centenary	3520412816	2,528,493	2,528,493	UGX
26	Buwambo Primary School	Centenary	3420400513	6,339,387	6,339,387	UGX

RECOMMENDATIONS

- 1 Divisions should always ensure timely utilization of funds to avoid having too many un-presented cheques at the end of the Financial Year.
- 2 Reduce on the obsolete volume that is occupying space in stores so as to increase on the storage space and also have items off the floor by having pallets & shelves.
- 3 Provide functional firefighting equipment for all stores at the various units inspected.
- 4 Build capacity of the intended users of firefighting equipment in all stations with firefighting and safety skills.
- 5 Municipal Divisions and Government Aided Secondary Schools be supported to build capacity in inventory & asset management systems for effective inventory & asset control and tracking.
- 6 There is a need to automate Municipal Headquarters stores for effective inventory tracking especially unserviceable and impounded items for better management.
- 7 All unserviceable items which are due for boarding off should be disposed of as soon as possible.
- 8 All inspected units should update their Asset registers. Responsible officers for the various units should ensure that all Assets on their registers have values/costs even the donated ones.
- 9 Municipal Council should transfer all the land titles to bear the current status and land titling should be considered as a key priority.
- 10 Finalize and operationalize the proposed Fleet management policy.
- 11 All units under Vote 725 should have a reasonable Asset Maintenance budget for preventive maintenance to be performed effectively.

PICTORIALS



726 NEBBI MUNICIPAL COUNCIL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	All assets should be engraved/Tagged in a logical manner with clear reference numbers and the engraving code included in the assets register.	Action partially taken in 2023/24 FY	All the assets should be engraved I 2024/25
2	Institutional land should be fully acquired, fenced, titled and land title register developed.	Action partially taken in 2023/24 FY	The recommendation should be fully implemented by end of the FY 2025/26.
3	The Accounting Officer should dispose all assets recommended for disposal by the Board of Survey team.	Action partially taken in 2023/24 FY	The recommendation should be fully implemented in the FY 2024/25.
4	Operationalize maintenance policy of all assets.	No Action taken in 2023/24 FY	The recommendation should be implemented in the FY 2024/25.
5	All asset should be incorporated into the IFMS asset register.	Action partially taken in 2023/24 FY	The recommendation should be fully implemented in the FY 2024/25.
6	Schools founded by religious bodies should generate Memorandum of Understanding between the schools and founders on issues of land ownership.	Action partially taken in 2023/24 FY	The recommendation should be fully implemented in the FY 2024/25
7	Water bodies and/or streams should be demarcated with concrete beacons to reduce encroachment by the surrounding community.	No Action taken in 2023/24 FY	The recommendation should be implemented in the FY 2024/25.
8	All obsolete assets should be transferred to the store.	Action Partially taken in 2023/24 FY	The recommendation should be fully implemented in the FY 2024/25.
9	Spacious room should be designated for stores and necessary facilities provided.	Action Partially taken at Municipal Headquarters	The recommendation should be fully implemented in the FY 2024/25.

ASSET FINDINGS

1. Most schools continue to have the challenge of handling the cash books and asset registers
2. Some old assets held by the user departments without engraving still stands
3. Assets recommended for disposal in the previous board of survey had been disposed or transferred to Headquarter Stores as recommended
4. The entity still has no designated place for collecting and keeping all broken, damaged and unserviceable assets.
5. All Units (Municipal Headquarters, Divisions and Schools) still have few or no fire extinguishers, as such risk of destruction in case of fire outbreak
6. Stores lacks paper shredder for destruction of obsolete stationery

Other Findings

S/N	Item	Units	Amounts
1	Payables		
2	Receivables	15	433,872,355
3	Subversion		
4	Investment		
5	Losses		

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1				
2				
3				

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motorcycle-Yamaha AG	UG 1466S
2	Motorcycle-Jialing	UG 1942R
3	Tractor-Sonalika	UG 1663S
4	Tractor-Steyr	UPM 153
5	Motorcycle-Yamaha	LGO 134-38
6	Motorcycle-Honda	LG0089-38-
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
7	Chairs	120
8	Shelves	7
9	cupboard	10
10	Laptops	10
11	Desktops	5
12	Generators	1

S/N	ITEM DESCRIPTION	REG.NO/TAG No
13	Printers	11
14	Desks	101
15	Notice board	2
16	Router	1

STORES FINDINGS

1. Obsolete items in the Headquarters Stores have been disposed. But stores space is still inadequate.
2. Stores space in other units inspected was still too small and inadequate
3. All storerooms continue to lack fire extinguishers as such, items under custody are predisposed to destruction in case of fire outbreak
4. Stores lacks paper shredder for destruction of obsolete

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.	Nebbi MC General Fund Collection	Stanbic	9030012189566	0	0	UGX
2.	Nebbi MC Property Rates	Centenary	7610500004	1,150,530	1,150,530	UGX
3.	Nebbi Mc Uwep Recovery	Centenary	7612100051	106,350	106,350	UGX
4.	Nebbi Mc Youth Livelihood Recovery	Centenary	7612100054	53,925	53,925	UGX
5.	Nebbi Municipal Council Thatha And Taxi Project	Centenary	3100085542	0	0	UGX
6.	Nebbi Municipal Council Imprest	Stanbic	9030012250451	0	0	UGX
7.	Nebbi Municipal Council Central Div Capital Development	Stanbic	9030012309030	0	0	UGX
8.	Nebbi MC Central Division General Operations	Stanbic	9030012309154	73,682	73,682	UGX
9.	Nebbi MC Abindu Division General Operation	Stanbic	9033001308549	492,379	492,379	UGX
10.	Nebbi Municipal Abindu Division Capital Development	Stanbic	9030012308492	51,976	51,976	UGX
11.	Nebbi MC Thatha Division General Operation	Stanbic	9030012308085	4,779	4,779	UGX
12.	Nebbi Municipal Council Thatha Capital Development	Stanbic	9030012308123	24,209,893	24,209,893	UGX
13.	Nebbi Town Secondary School.	Centenary	7610400039	3,454,270	3,454,270	UGX
14.	Nebbi Town Secondary School	Stanbic	9030006294293	2,612,504	2,612,504	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
15.	Nebbi Town Secondary School	Stanbic	9030006247406	3,836,582	3,836,582	UGX
16.	Paminya Ayilla Primary	Stanbic	9030007658841	123,171	123,171	UGX
17.	Paminya Ayilla Primary-Umfsnp	Stanbic	9030012136934	0	0	UGX
18.	Afere Primary School	Stanbic	9030007707710	6,858,134	6,858,134	UGX
19.	Afere Primary School-Umfsnp	Stanbic	9030012169182	0	0	UGX
20.	Afere Primary School Pta	Stanbic	7620400871	3,678,425	3,678,425	UGX
21.	Abindu Primary School	Stanbic	9030007708725	5,596,760	5,596,760	UGX
22.	Abindu Primary School Pta	Centenary	3201738139	0	0	UGX
23.	Abindu Primary School-Umfsnp	Stanbic	9030012137337	0	0	UGX
24.	Nebbi Public Primary School	Stanbic	9030007707389	9,204,027	9,204,027	UGX
25.	Nebbi Public Primary School- Umfsnp	Stanbic	9030016320454	0	0	UGX
26.	Nebbi Public Primary School Pta	Centenary	7620400835	53,420	53,420	UGX
27.	Namrwodho Primary School-Umfsnp	Stanbic	9030012136063	3,750	3,750	UGX
28.	Namrwodho Primary School	Stanbic	9030007708717	19,468	19,468	UGX
29.	Namrwodho Primary School	Centenary	3201928626	143,468	143,468	UGX
30.	Namthin Primary School	Stanbic	9030007709489	4,917,065	4,917,065	UGX
31.	Namthin Primary School- Umfsnp	Stanbic	9030012154452	400	400	UGX
32.	Pubidhi Primary School-Umfsnp	Stanbic	9030016317925	4,553,551	4,553,551	UGX
33.	Pubidhi Primary School-Upe	Stanbic	9030007710045	0	0	UGX
34.	Nyacara Primary School- Umfsnp	Stanbic	9030016315418	1,220	1,220	UGX
35.	Nyacara Primary School	Stanbic	9030007708369	48,259	48,259	UGX
36.	Nyacara Primary School Pta	Centenary	7620400920	20,779	20,779	UGX
37.	Jukia Primary School-Upe	Stanbic	9030007709276	73,101	73,101	UGX
38.	Jukia Primary School-Pta	Centenary	7620400045	678,474	678,474	UGX
39.	Angir Primary School-Umfsnp	Stanbic	9030012137752	525	525	UGX
40.	Angir Primary School-Upe	Stanbic	9030007707710	5,062,433	5,062,433	UGX
41.	Angir Cope Centre	Stanbic	9030003400122	2,596,098	2,596,098	UGX
42.	Nebbi Primary School-Upe	Stanbic	9030007707753	125,600	125,600	UGX
43.	Nebbi Primary School-Pta	Centenary	3201293129	2,077,541	2,077,541	UGX

RECOMMENDATIONS

1. Engravement of items should be continued to cover both new and old assets in all units
2. We continue to recommend for Management to periodize provide a larger and well-organized store to ensure proper custody of assets
3. Refresher training should be to be provided to school Head Teachers on proper handling of cash books and asset registers should be affected in 2024/25 FY
4. Follow-up on the lost assets should be done by the Accounting officer
5. The entity should gazette a central place for custody of all damaged/ unserviceable and non-functional equipment's
6. Accounting officer should ensure the recommendations of the BOS are implemented within the given time period
7. Budgeting for asset maintenance should be undertaken by the entity and a regular schedule followed for maintenance of equipment's
8. Valuation of all assets for disposal should be undertaken.
9. All items/ assets received under donation should be included in asset registers.
10. Fencing, registration and titling of all government land should be a priority for 2014/25/26 FYs
11. Management should provide special and adequate allocation for Board of Surveys Activities

PICTORIALS



New Division Office Block –Abindu Division

727 NJERU MUNICIPAL COUNCIL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	All Njeru Municipal Council pieces of land should be titled as soon as possible to avoid losing the public land to land grabbers by acquiring land titles.	In process	Being handled.
2	The land title for Njeru Municipal Council Headquarters land should be brought back/recovered from Centenary Bank as soon as possible since the loan acquired by Njeru MC was cleared to Zero balance.	Being handled	Being handled
3	All Council land with Court issues should be followed up to avoid losing Council land to land grabbers.	In process	Being handled
4	All Council assets should be engraved as soon as they are acquired	In process	Under implementation
5	The Municipal Council should continue implementing Board of Survey recommendations to improve on effective service delivery	In process	In process
6	All Assets/items that require repair should be repaired to enable their effective usability	Being handled	Being handled
7	The Inventory/Store officer should frequently update the assets register in the IFMS to keep it up-to-date with all the Council Assets.	Being handled	Being handled
8	The Principle Education Officer should give considerations to schools that don't have enough furniture and office space & classrooms and sanitary facilities like Wabusanke P/S, Luwala P/S among others.	Being handled	Being handled
9	The Accounting officer should secure the documentation for all donated assets, motorcycles, vehicles, furniture among others.	In process	Being handled
10	Accounting officer should facilitate responsible officers to ensure that all Council land is surveyed and titled in Njeru Municipal Council's names including donated land to the Council.	In process	Being handled
11	The accounting officer should ensure timely servicing and repair of Council vehicles and motorcycles.	In process	Being handled

ASSET FINDINGS

- 1 Most of the assets were in good and usable state
- 2 There were some few assets in bad state that require disposal as per the list of obsolete items for disposal.

- 3 Some assets require repair like computers both at Municipal Headquarters and Municipal Divisions.
- 4 There some few assets that require engravement in all the entities.
- 5 Some of the pieces of Council land were not titled posing a risk to land grabbers.
- 6 Some Council land had Court issues like Njala-egobye dumping land site, among others.
- 7 Previous recommendations were under implementation by the entity.
- 8 Some of the ICT equipment require repair especially IFMS Computers and desktop computers both at the Municipal Council and Municipal Divisions.
- 9 Some newly acquired assets were not engraved.
- 10 Some schools don't have enough furniture and office space, classrooms and sanitary facilities like Nyenga SS, St. Jude Ssunga P/S, naluvule Islamic P/S among others.
- 11 Some of the donated assets don't have the relevant documentation pertaining ownership especially vehicles and motorcycles.
- 12 There is delay in servicing and repairing council vehicles and motorcycles.

Other Findings

S/N	Item	Units	Amounts
1	Payables	3	63,464,932
2	Receivables	155	713,296,482
3	Subversion		
4	Investment		
5	Losses	2	2,400,000

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	Land	23		
2	Buildings & Structures			
3	Non Residential buildings	175		
4	Residential buildings	47		
5	Roads and bridges	801km		

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
6	Other structures(Sanitary)	79		
7	Transport equipment			
8	Motor Vehicles	11		
9	Motor cycles and Bicycles	11		
10	Machinery and equipment			
11	Office equipment	77		
12	ICT Equipment	172		
13	Other Machinery & equipment	2		
14	Furniture and fittings	7968		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Jiefang Truck	LG0018-36
2	Pick up Nissan sunny	LG 0002-36
3	Tuku-Tuku Motorcycle	UEX 500S
4	Suzuki motorcycle	UAC 320C
5	Yamaha motorcycle	LG 128-36
6	Yamaha Motorcycle	UDA419U
7	Motorcycle	LG 0102-36
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
8	Used up Tyres (old) (vehicles)	20
9	Used batteries (old) (vehicles)	06

STORES FINDINGS

1. There is adequate store space at the Municipal Council for storage of items.
2. There are designated officers to manage stores in both Municipal Council and Municipal Divisions.
3. The stores are properly recorded in the books.
4. The inventory/store officer requires more capacity building on how to manage the asset register in the IFMS
5. The store keeper conducts a periodic check on the stores and the inventory their in.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance as at 30 th -june- 2024	Cash Book Balance as at 30 th - june-2024	CUR
1	Njeru Municipal Council General Fund Account	Centenary Bank	4310400004	995,790	995,790	UGX
2	Njeru Municipal Council UWEP Recovery Account	Centenary Bank	4310400027	29,834,641	29,834,641	UGX
3	Njeru Municipal Council YLP revolving Fund Account	Centenary Bank	3100026831	3,944,995	3,944,995	UGX
4	Njeru MC Wakisi Division general Fund account	Centenary Bank	3100026805	72,016	72,016	UGX
5	Njeru MC Wakisi Division Operation account	Centenary Bank	3100026811	32,839	32,839	UGX
6	Njeru MC Wakisi Division DDEG account	Centenary Bank	3100026806	28,680,465	28,680,465	UGX
7	Njeru MC Njeru Central Division DDEG account	Centenary Bank	3100026804	15,069,228	6,613,928	UGX
8	Njeru MC Njeru Central Division General fund account	Centenary Bank	3100026803	83,689,435	613,860	UGX
9	Njeru MC Njeru Central Division operation account	Centenary Bank	3100026810	12,956,985	9,839	UGX
10	Njeru MC Nyenga Division General Fund account	Centenary Bank	3100026807	72,016	72,016	UGX
11	Njeru MC Nyenga Division Operation account	Centenary Bank	3100026835	260,483	260,483	UGX
12	Njeru MC Nyenga Division DDEG account	Centenary Bank	3100026808	39,464,884	39,464,884	UGX

RECOMMENDATIONS

- 1 All Njeru Municipal Council pieces of land should be titled as soon as possible to avoid losing the public land to land grabbers by acquiring land titles.
- 2 All Council land with Court issues should be followed up to avoid losing Council land to land grabbers.
- 3 All Council assets should be engraved as soon as they are acquired.

- 4 The Municipal Council should continue implementing Board of Survey recommendations to improve on effective service delivery
- 5 All Assets/items that require repair should be repaired to enable their effective usability.
- 6 The Inventory/Store officer should be given more capacity building to enable him to frequently update the assets register in the IFMS to keep it up-to-date with all the Council Assets.
- 7 The Principle Education Officer should give considerations to schools that don't have enough furniture and office space & classrooms and sanitary facilities like Nyenga SS, Naluvule Islamic P/S, and St. Jude Ssunga P/S among others.
- 8 The Accounting officer should secure the documentation for all donated assets, motorcycles, vehicles, furniture among others.
- 9 The accounting officer should ensure timely servicing and repair of Council vehicles and motorcycles.

PICTORIALS





728 NTUNGAMO MUNICIPAL COUNCIL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Items that are unserviceable that is, list of items previous board of survey recommended for disposal. Adjustable chair, Laptop, container and computers	computers were disposed off but the container and the motorcycles remain not disposed off.	To be disposed off in the preceding year.
2	Land belonging to the Municipal Council should be protected by acquiring land titles	The Council has already initiated the process for acquiring land titles by contracting a surveyor and four titles have been acquired so far.	Management acted accordingly
3	Daily posting of the transactions into the books of accounts should be ensured.	Accounts staff update the books of accounts regularly	Management acted accordingly
4	Missing laptops should be followed by the accounting officer	One laptop of production has been recovered but the one for statutory bodies remain missing	Management acted according to the board's recommendation and recovered one laptop and is tracing the other of statutory bodies.

ASSET FINDINGS

1. Most schools did not maintain proper asset registers thus making it hard for the board to determine the cost value of most assets.
2. The cash book for Ruhoko Health Centre III could not be seen anywhere.
3. Delay of posting financial transactions for the month of June is a common practice which hinders the timelines for submission of the report. Ntungamo Municipal Council, Eastern Division, Western Division, Central Division.
4. The Board noted that most of the machinery is impounded in the Council grounds not serviced and are not being used yet government invested a great deal of money to procure the machinery. The machinery in question are, the dumb truck, the garbage truck, one other Pill-tractor that was used to collect garbage using skips, the mobile bitumen boiler, three motorcycles and various metallic filing cabinets both at Headquarters and Divisions.

5. These entities have the habit of not maintaining the stores records or an inventory book. Ntungamo Municipal Council, Eastern Division, Western Division, Central Division and all Health centres. Professionally as a result, values of stock at close of the business could not be ascertained.
6. Many assets of the council are not being used for the reason that they are either obsolete or damaged beyond repair. These assets should be disposed of by council.
7. Most of the land belonging to Municipal Council has not been protected by acquiring land titles. Process of some land titles for some of the Municipal land has been embarked on and four titles have been acquired so far. however, the other lands still have no land titles.

Other Findings

S/N	Item	Units	Amounts
1	Payables		352,338,935
2	Receivables	80	686,312,617
3	Subversion		
4	Investment		
5	Losses	2	21,000,000

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	Land	23		485,338,653
2	buildings	22		3,067,764,291
3	Transport equipment	17		
4	Office equipment	286		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Trailer	LG 0006-130
2	Motorcycle Honda XL	UG 3050R
3	Yamaha DT in prodn dept	UDX 689Y
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
4	Container	1
5	Laptop dell	1

STORES FINDINGS

- 1 The store room is very small thus not adequate. Its properly arranged
- 2 The stores person does a weekly inspection on the stores
- 3 The store balances with the ledger balances
- 4 Generally, the store rooms are small

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Ntungamo Municipal Council General Fund A/C	DFCU	01983501000149	0	0	Ugx
2	Ntungamo Municipal Council Revolving Fund Recovery A/C	DFCU	01983501005608	1,155,447	1,155,447	Ugx
3	Ntungamo Municipal Council Imprest A/C	STANBIC	9030013992249	0	0	Ugx
4	Ntungamo Municipal Council Uwep Recovery A/C	DFCU	01983501009445	3,012,350	3,012,350	Ugx
5	Ntungamo Municipal Council Health Centre Iv	DFCU	01983501002327	11,396,313	11,396,313	Ugx
6	Ruhoko Health Centre Iii	DFCU	01983501002328	3,425	3,425	Ugx
7	Kyamate Secondary School Pta A/C	STANBIC	9030005758474	33,755,647	33,755,647	Ugx
8	Kyamate Secondary School Use A/C	STANBIC	9030005706318	112,471,802	112,471,802	Ugx
9	Kyamate Secondary School Pta A/C	DFCU	01983501004004	92,730,186	92,730,186	Ugx
10	Ntungamo Mc Western Div Lgmsd	DFCU	01983501000161	1,907,196	1,907,196	UGX
11	Ntungamo Mc Western Div Mgt, F	DFCU	01983501000160	0	0	UGX
12	Ntungamo Mc Western Div Gen F	DFCU	01983501000159	105,799	105,799	UGX
13	Ntungamo Mc Central Div Lgmsd	DFCU	01983501001028	882,211	32,211	UGX
14	Ntungamo Mc Central Div Mgt, F	DFCU	01983501001026	17,478	87,645	UGX
15	Ntungamo Mc Central Div Gen F	DFCU	01983501001027	140,653	93,253	UGX
16	Ntungamo Mc Eastern Div Lgmsd	DFCU	01983501001030	87,010	87,010	UGX
17	Ntungamo Mc Eastern Div Mgt, F	DFCU	01983501001031	0	0	UGX
18	Ntungamo Mc Eastern Div Gen F	DFCU	01983501001029	0	0	UGX
19	Ntungamo Primary School	STANBIC	90300006829170	0	0	UGX
20	Ntungamo Primary School	CENTENARY	5320400288	250,262	250,262	UGX
21	Rukindo Primary School	STANBIC	9030006929167	25,325	25,325	UGX
22	Maato Primary School	STANBIC	9030006883884	1,347	1,347	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
23	Maato Primary School	POST BANK	1630033000108	2,748,000	2,748,000	UGX
24	Kyamate Inter. Model Primary School	STANBIC	9030006804224	8,120,790	8,120,790	UGX
25	Kyamate Inter. Model Primary School	DFCU	01571026433778	593,652	2,883,652	UGX
26	Ruhoko Primary School	STANBIC	9030006932265	5,026	5,026	UGX
27	Nyakihanga Primary School	STANBIC	9030002281448	3,232	3,232	UGX
28	Nyakihanga Primary School	EQUITY	1053203164763	1,050,000	1,050,000	UGX
29	Kikoni S.D.A Primary School	STANBIC	9030007624416	4,824	4,824	UGX

RECOMMENDATIONS

1. All obsolete assets should be disposed of immediately.
2. The cash book for Ruhoko Health Centre III should be brought to the board for verification.
3. All Land belonging to the council should be protected by acquiring land titles.
4. The finance officers should ensure daily posting of the books of accounts in order to achieve timely reporting of financial information.
5. The Finance Officer should make sure that there is regular stock taking, store and inventory records are always up to date.
6. Impounded machinery should be serviced and make sure that they are in working conditions by the council in order to provide services to the people as it is a mandate of council to do so.

PICTORIALS

729 RUKUNGIRI MUNICIPAL COUNCIL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Grounded vehicles and motorcycles to be disposed off.	The recommendation was complied with. Some vehicles were disposed off like a tractor (mercy Fergusson) and two motorcycles .	All the items identified by the team were disposed of.
2	Council to identify a spacious municipal store to accommodate the items	Management agreed with the recommendation and identified a store at Rukungiri Health center IV.	Storage facility has been improved.
3	Council to ensure th for maintenance of assets and vehicles.	Management has complied with the recommendation by budgeting for operation and maintenance of council assets and vehicles.	Budget 2020/2021 provides for O & M of council assets.

ASSET FINDINGS

Other Findings

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

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land	24		
2	buildings	3		2,914,757,740
3	Transport equipment	23		
4	Machinery and equipment			
5	Office equipment	6		
6	Medical equipment			26,321,012
7	ICT Equipment	58		
8	Furniture and fittings			

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Yamaha motorcycle	LG-111-42
2	Yamaha motorcycle	LG-117-42
3	Yamaha motorcycle	LG-126-42
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
4	Computer	4
5	typewriter	1
6	old metallic chairs	10
7	rolling chairs	4
8	laptop	2
9	photocopying machines	1
10	bitumen boiler	1
11	tractor trailer	1
12	UPS	1
13	old iron sheets	
14	laserjet	3
15	iron sheet	300

STORES FINDINGS

- 1 The store accommodation is adequate, but needs thorough arrangement and organization.
- 2 The condition of the store is good.
- 3 The assets are managed in an efficient manner. The assets are not excessive or absolute assets
- 4 A continuous independent check on the stock and assets balances has been carried out during the year by the office other than the immediate stores in charge.

CASH AND BANK FINDINGS**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Rukungiri Mceneral Fund	Stanbic	9030010823527	14,283,698	14,283,698	UGX
2	Eastern Division General collection	Centenary Bank	5112100011	7,747=	7,747=	UGX
3	Western Division General collection	Centenary Bank	5112100015	372,823=	372,823=	UGX
4	Southern Division General collection	Centenary Bank	3100032583	280,213=	280,213=	UGX

RECOMMENDATIONS

- 1 Grounded vehicles to be disposed of.
- 2 There is urgent need to identify a municipal store, the one at Rwamahwa is so congested with many items to be disposed of. like, rolling chairs(damaged), rolling machine, type writers, wheelbarrows.
- 3 Council to ensure that there is a budget for maintenance of assets and vehicles.

PICTORIALS

730 SHEEMA MUNICIPAL COUNCIL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Newly acquired assets should be registered in the register books and engraved or tagged for identification in case of loss or theft.	Acquired new assets are captured but not engraved	Staff handling assets registers in entities need capacity building.
2	Land, where health centers are located, should be fenced off and surveyed with the intent to get titles.	No fencing was done, five pieces of land were surveyed and titles acquired	More funds should be allocated that would cater fencing and surveying.
3	Furniture and buildings supplied and constructed in schools should be engraved and tagged respectively for purposes of recognition of the funder.	Write-up for the source of funds on buildings were made and also on new desks and filing cabinets supplied	Engravement of assets is vital and therefore should be done for identity and showing source of funds.
4	Assets that need repair should be attended to and those beyond repair should be submitted following the procedure and disposed off.	Repairing of furniture has been noted to have taken place in a few areas, but in all due limited funds.	The disposal plan should be timely done to create tidiness in store and in most offices and get rid of items with no value.
5	The assets that have always been recommended for disposal have continued to occupy space and deteriorate in stores or other places where they are kept.	No disposal was made nor a disposal plan seen from the PDU	As provided under the PFMA, the disposal plan should be implemented as well, like as it is in procurement plan.
6	There is a need to repair old structures to suit human habitation conditions and reduce on uncertainty particularly those in health centres and primary schools as shown in the pictorials attached.	Implemented like the case of Kabwohe HC IV, Ishekye P/School. Refer to the pictorials in the annexure	The drive for renovation should be well mobilised like how it was done for Ishekye P/S by Rotary club of Kampala.
7	Closure of books of account should be done timely to correlate bank transactions. Most institutions had no idea about the acquisition of certificates of balances from their banking institutions.	Well implemented compared to last financial year 2022/2023. Refer to annexation	Books of accounts closure and timely request of bank statements and certificates were good as per the annexation
8	It was noted that there was poor storage of government old assets in health centres due to lack of spaces rendering them to be left out side and heaped in some areas rendering them unable to be verified.	No improvement on storage was done	Construction should be expended to create more space and ensuring sanity and tidiness at the facilities undergoing construction.

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
9	Automobile equipment's used are not registered in Sheema Municipal Council and this would make transactions like disposal take long.	Nothing has been done on this recommendation.	Proper handling of automobile should be taken serious
10	There are delays in updating the assets register and calculation of the depreciation rate to ease the disposal process.	Depreciation is still a challenge as has not been done. Piece meal updates of the register encountered.	Appointment of focal persons from finance department should be done to ensure the records are in harmony.
11	Time allocated for asset capture with limited facilitation makes work tiresome owing to attending other office assignments and therefore more facilitation should be preferred so that members can work under such a condition and complete work in time.	The law has not changed and therefore the two months have remained as the span.	Facilitation for the team should be done within the time frame of the activity to enable the team compile and submit the report in stipulated time
12	Appointment of members of the Board of Survey should be committed staff and particularly the chairperson (according to the accounting officer), should use him or her to vet other members on board to work with, experience has proved that some officers are dragged on board unbothered and uncommitted staff. This makes delayed data collection compilation and timely submission.	Done	Entry and exit meeting for the BOS members was found important as it anchors the team into the exercise smoothly and report the finds.

ASSET FINDINGS

Other Findings

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

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land	49		
2	Buildings	90		

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
3	ICT equipment	295		
4	Furniture and Fittings	1,777		
5	Machinery	51		
6	Medical equipment	682		
7	Office equipment	27		
8	Transport equipment	29		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1		
2		
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
1	Screening curtain	5
2	Patient's beds	7
3	Delivery bed	1
4	Oxygen concentrator	1
5	Blood pressure machine	3
6	Auto crane	3
7	Solar panel	2
8	Door from demolished buildings Health C IV	39
9	Wooden windows	26
10	Metallic windows	24
11	Metallic poles	50
12	Wooden door frames	12
13	Water gutters	20
14	Timber	250
15	Ripper pieces (old)	7
16	Rim	2
17	End bits (old)	2
18	Grader lifting arm	1
19	Wheel loader tip	1
20	Small tyres	2
21	Wheelbarrow	1
22	Big tyres RZO	
23	Garbage	3
24	Grader cutting edges (old)	424
25	Old tyres 235/75R-15	11
26	Laptops	2
27	Filing cabinet	1
28	Sofa set	2
29	Motorcycle Jailing	1
30	Yamaha	1
31	Weighing scale	1

STORES FINDINGS

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	CUR
1	General Fund Account	9030012110617	Stanbic	35,289,295	35,289,295	UGX
2	UWEP Recoveries	9030013716400	Stanbic	22,459,450	22,459,450	UGX
3	YLP Recoveries	9030013549256	Stanbic	3,798,650	3,798,650	UGX
4	General Fund Account	9030012291433	Stanbic	10,107	10,107	UGX
5	Operation Account	9030012468651	Stanbic	21,473	198,628	UGX
6	Lower Local Council Account	9030012784545	Stanbic	43,597	43,597	UGX
7	DDEG Account	9030012784626	Stanbic	57,115	57,115	UGX
8	General Fund Account	90300012291581	Stanbic	7,966,685	7,966,685	UGX
9	Operations Account	90300012458724	Stanbic	30,745	30,745	UGX
10	Lower Local Council Account	90300012651480	Stanbic	2,716	2,716	UGX
11	DDEG Account	90300012910559	Stanbic	3,006,529	3,006,529	UGX
12	Operation Account	9030012477049	Stanbic	13,036	13,036	UGX
13	General Fund Account	9030012291417	Stanbic	5,297,797	5,297,797	UGX
14	Lower Local Council	9030012777964	Stanbic	1,726	1,726	UGX
15	DDEG Account	9030012778103	Stanbic	17,577	17,577	UGX
16	General fund	9030012289919	Stanbic	128,240	128,240	UGX
17	DDEG Account	9030013089441	Stanbic	487	487	UGX
18	Operations Account	9030012455517	Stanbic	57,501	57,501	UGX
19	Lower Local Council Account	9030012949536	Stanbic	3,676	3,676	UGX
20	Kihunda Health Centre III	3100038333	Centenary	16,923	16,923	UGX
21	Kiziba Health Centre II	6510500201	Centenary	7,552	7,552	UGX
22	Migina Health Centre III	6510500200	Centenary	11,052	11,052	UGX
23	Migina Primary School	9030007487508	Stanbic	35,976	35,976	UGX
24	Rwentobo Primary School	9030007590821	Stanbic	7,889,479	7,889,479	UGX
25	Kagongi Madarast Primary School	9030009634990	Stanbic	2,263	2,263	UGX
26	Ishekye Primary/School	9030005656582	Stanbic	4,366,580	4,366,580	UGX
27	Ngomanungi Primary School	9030007487273	Stanbic	2,351,947	2,351,947	UGX
28	Kihunda Primary School	9030007489624	Stanbic	41,324	41,324	UGX
29	Itendero Primary School	9030005656825	Stanbic	11,863	11,863	UGX
30	Kiziba Primary School	9030007489853	Stanbic	2,054,275	2,054,27	UGX
31	Rwentunda Primary School	9030002348135	Stanbic	2,127,142	2,127,142	UGX
32	Rwampororo Primary School	9030007489845	Stanbic	4,112,806	4,112,806	UGX

S/N	Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	CUR
33	Rwamujojo Health Centre II	6512100009	Centenary	13,900	13,900	UGX
34	Rwamujojo Primary School	9030002345187	Stanbic	127,457	127,457	UGX
35	Rushozi Health Centre II	3100038490	Centenary	19,469	19,469	UGX
36	Rushozi Primary School	9030007487192	Stanbic	90,901	90,901	UGX
37	Kabwohe Mixed Primary School	9030007489926	Stanbic	5,638,284	5,638,284	UGX
38	Nganwa Junior School	9030005656809	Stanbic	31,958	31,958	UGX
39	Kibutamo Primary School	9030007487087	Stanbic	32,625	32,625	UGX
40	Rwembugu Primary School	9030007487303	Stanbic	3,293	3,293	UGX
41	Kashozi Health Centre III	3100038489	Centenary	17,334	17,334	UGX
42	Karera Health Centre II	3100038488	Centenary	1,516	1,51631	UGX
43	Mutojo Integrated Primary School	9030007487400	Stanbic	9,419	9,419	UGX
44	Karera SEED School	9030006171787	Stanbic	11,515,506	11,515,506	UGX
45	Mutojo Madrasat Primary School	9030007488504	Stanbic	8,348	8,348	UGX
46	Butsibo Primary School	9030007489896	Stanbic	3,736,963	3,736,963	UGX
47	Kabwohe Health Centre IV	9030007423127	Stanbic	23,887,271	8,564,591	UGX
48	Nyakashambya Primary School	9030007490967	Stanbic	2,390	2,390	UGX
49	Rwemiko Primary School	9030006921980	Stanbic	487	487	UGX
50	Kamugungunu Primary School	9030007539125	Stanbic	22,308	22,308	UGX
51	Kagongi Primary School	9030007487397	Stanbic	16,734	16,734	UGX
52	Rwengando Primary School	9030002344911	Stanbic	96,131	96,131	UGX
53	Rwabutura Primary School	9030007489799	Stanbic	3,592	3,592	UGX
54	Kashozi Primary School	9030002345128	Stanbic	13,158	13,158	UGX
55	Rweyeshera Primary School	9030007442008	Stanbic	29,002	29,002	UGX
56	St. William Sec. School-Kiziba	3201758451	Centenary	9,889,550	9,889,550	UGX
57	Nyabishera Primary School	9030007487265	Stanbic	6,483	6,483	UGX
58	Kyabandara Madarast P/ School	9030007488989	Stanbic	3,551,647	3,551,647	UGX
59	Kyabandara Primary School	9030007590856	Stanbic	157,707	157,707	UGX

S/N	Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	CUR
60	Kyamungwe Primary School	9030007487230	Stanbic	1,263	1,263	UGX
61	Katwe Primary School	9030007487130	Stanbic	5,381	5,381	UGX
62	Itegyero Primary School	9030007590996	Stanbic	38,988	38,988	UGX
63	Mukinga Primary School	9030007487117	Stanbic	8,036	8,036	UGX
64	Nyamiyaga Primary School	9030002251042	Stanbic	1,192,042	1,192,042	UGX
65	Mushanga Mixed School	9030005656817	Stanbic	5,340,595	5,340,595	UGX
66	Kamabaare Primary School	9030007590503	Stanbic	1,261,981	1,261,981	UGX
67	Kateete Primary School	9030002344938	Stanbic	16,604	16,604	UGX
68	Ndeebo Primary School	9030007487419	Stanbic	567	567	UGX
69	Kiso Karera Primary School	9030007489780	Stanbic	64,488	64,488	UGX
70	Rwakizibwa Primary School.	9030002344903	Stanbic	2,419,749	2,419,749	UGX
71	Kibingo Primary School	9030007440986	Stanbic	3,576,934	3,576,934	UGX

RECOMMENDATIONS

- 1 Newly acquired assets should be registered in the register books and engraved or tagged for identification in case of loss or theft.
- 2 Land, where health centers are located, should be fenced off and surveyed with the intent to get titles.
- 3 Furniture and buildings supplied and constructed in schools should be engraved and tagged respectively for purposes of recognition of the funder
- 4 Assets that need repair should be attended to and those beyond repair should be submitted following the procedure and disposed of.
- 5 The assets that have always been recommended for disposal have continued to occupy space and deteriorate in stores or other places where they are kept.
- 6 There is need to repair old structures to suite human habitation condition and reduce on uncertainty particularly those in health centres and primary schools as shown in pictorials attached.

- 7 Closure of books of account should be done timely to correlate bank transactions. Most institutions had no idea about the acquisition of certificates of balances from their banking institutions.
- 8 It was noted that there was poor storage of government old assets in most entities due to lack of spaces rendering them to be left out side and heaped in some areas making them unable to be verified and counted properly.
- 9 Automobile equipment's used are not registered in Sheema Municipal Council and this would make transactions like disposal take long.
- 10 There are delays in updating the assets register and calculation of the depreciation rate to ease the disposal process.
- 11 Time allocated for asset capture with limited facilitation makes work tiresome owing to attending other office assignments and therefore more facilitation should be considered so that members can work under such a condition and complete work in time.
- 12 Appointment of members of the Board of Survey should be committed staff and particularly the chairperson (according to the accounting officer), should use him or her to vet other members on board to work with, experience has proved that some officers are dragged on board unbothered and uncommitted staff. This makes delayed data collection compilation and timely submission.
- 13 Divestment plan should always be prepared to allow the entity get rid of asset no longer benefit from it and get more space.

PICTORIALS



731 TORORO MUNICIPAL COUNCIL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Boarding off of Tractor Trailer	No action	No valuation report from Government valuer and so disposal not done.
2	Boarding off of Cesspool Emptier Tank	No action	No valuation report from Government valuer and so disposal not done.
3	Boarding off of Motorcycle JH125LIII- Reg No.UG 2825 R	No action	No valuation report from Government valuer and so disposal not done.
4	Boarding off of Motorcycle Honda XL UDK 292Q	No action	No valuation report from Government valuer and so disposal not done.
5	Boarding off of Motorcycle JH125 Reg No. UG 1291 R	No action	No valuation report from Government valuer and so disposal not done.
6	Boarding off of ISUZU Lorry Reg no. LG 0031-45	No action	No valuation report from Government valuer and so disposal not done.
7	Boarding off of Motorcycle JH125-D25 Reg No. UG 3346M	No action	No valuation report from Government valuer and so disposal not done.
8	All Council assets including school furniture to be engraved	No action	No funds availed to carry out the activity.
9	Establish current values of all land, buildings and other structures in all government institutions.	No action	No funds availed to carry out the activity.

ASSET FINDINGS

- 1 A number of Assets in most departments are not engraved.
- 2 All of the recommendations of the previous year's BOS were not implemented.
- 3 Initial costs of the assets cannot be ascertained, since some assets are as old as the institution and some have outgrown their usefulness and yet still in use.
- 4 Date of purchase of most assets cannot be ascertained

Other Findings

S/N	Item	Units	Amounts
1	Payables	1	33,333,333
2	Receivables	NIL	NIL
3	Subversion		
4	Investment		
5	Losses	NIL	NIL

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land	30		41,469,309,2
2	Building	36		45,377,185,470
3	Pickup	7		1,180,438,219
4	Motorcycle	22		203,526,464
5	Other transport equipment	12		1,094,552,720
6	Office equipments	10		105,418,609
7	ICT Equipment	94		150,442,214
8	Medical equipments	43		22,645,000

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Tractor Trailer	TMC
2	Cesspool Emptier	TMC
3	motorcycle	UG 3346M
4	Motor Cycle	UG 2825R
5	Motor Cycle	UG 2996R
7	Motor Cycle	UG 1291 R
8	Isuzu Tipper Lorry	LG 0031-45
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
9	Computer Set-Monitor & Cpu	TMC/CC
10	Old skips	Metallic
11	Old television set	Sony
12	Cupboard	Wooden
13	Borehole head & pipes	Metallic Pipes
14	Printer	1pc not engraved
15	5 Floor Carpets	Red Woollen
16	15 Office chairs	Executive
17	2 Sofa set	Executive
18	20 Doors	Flash Brown
19	1 table	Wooden
20	1 Vibro roller	1 pc

STORES FINDINGS

- 1 Inventory is mixed up with non-current assets in one register.
- 2 Non disposal of obsolete items
- 3 Lack of storage space in the stores.
- 4 Continued wear and tear/damage and high storage costs because of lack of adequate space.
- 5 The entity is faced with difficulty in disposing off items recommended for disposal due to policy matters regarding procurement and disposal of obsolete items, for example accessing the Chief Government valuer to ascertain values for the items to be disposed.

CASH AND BANK FINDINGS

- 1 Bank reconciliations were done and cash & equivalents provided.
- 2 Bank statements and certificate of balances were provided.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Tmc Imprest Account	Dfcu	01263552824282	00	00	UGX
2	Tmc- Tsa Account	Bou	004140528000000	Nil	Nil	UGX
3	Tmc Uwep Recovery	Stanbic	9030013010446	Nil	Nil	UGX
4	Tmc Western Division Operation Account	Stanbic	9030005632195	12,071,219	12,071,219	UGX
5	Tmc Eastern Division Operation Account	Stanbic	9030005632187	16,699,984	16,699,984	UGX
6	Kyamwinula Health Center Iii	Stanbic	9030004362585	155,162	155,162	UGX
7	Mudakori Health Center Iii	Stanbic	9030005905078	91,487	91,487	UGX
8	Serena Health Center Ii	Stanbic	9030005905027	224,084	224,084	UGX
9	Bison Health Cener Iii	Stanbic	9030005958716	481,168	481,168	UGX
10	Kasoli Health Center Ii	Stanbic	9030005905051	27,108	27,108	UGX
11	Tororo Police Children P/S	Stanbic	9030001407324	4,501,876	4,501,876	UGX
12	Amagoro Primary School	Stanbic	9030001397019	62,936	62,936	UGX
13	Morukatipe View Primary School Upe	Stanbic	9030001407316	-	-	UGX
14	Elgon View Primary School	Stanbic	9030001500898	6,442	6,442	UGX
15	Oguti Primary School	Stanbic	9030001453822	69,114	69,114	UGX
16	Chamwinula Primary School Upe A/C	Stanbic	9030001407286	1,361,814	1,361,814	UGX
17	Agururu Primary School	Stanbic	9030001446680	9,233,238	9,233,238	UGX
18	St Kizito Primary School	Stanbic	9030001501592	1,059,679	1,059,679	UGX
19	St Jude Primary School Upe A/C	Stanbic	9030001454640	264,719	264,719	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
20	Aturukuku Primary School	Stanbic	9030001454705	90,290	90,290	UGX
21	Tororo College Primary School	Stanbic	9030001310258	227,884	227,884	UGX
22	Juba Primary School Upe A/C	Stanbic	9030001407308	197	197	UGX
23	Idustrial View Primary School	Stanbic	9030001454020	4,731	4,731	UGX
24	Rock View Primary School	Stanbic	9030001454063	12,806,198	12,806,198	UGX
25	Mudakori Primary School	Stanbic	9030001407294	4,659	4,659	UGX

RECOMMENDATIONS

- 1 The Accounting Officer must ensure that recommendations by Board of Survey are implemented.
- 2 The Accounting Officer should ensure that items recommended for disposal are duly disposed of and Asset registers updated.
- 3 Proper budgeting for maintenance of assets should be undertaken and a regular maintenance schedule followed as a good asset management practice.
- 4 The Accounting Officer should cause regular inspection of stores to avoid loss, misuse, wastage, pilferage and damage of inventory.
- 5 The Accounting Officer should ensure that the Asset Management Plan is in place.
- 6 The Accounting Officer should ensure that the Asset monitoring and Inspection plan is maintained.
- 7 The Accounting Officer should follow up with the Chief Government Valuer on the issue of valuation of items recommended for disposal.

PICTORIALS



CITIES**601 ARUA CITY COUNCIL****Follow up on Previous Recommendations**

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1.	Fast track completion of Digital Asset Registers using the format recommended by MoFPED for all Assets in all Departments and Institutions	A draft Asset Register consisting of assets acquired before 2022/23 FY has been compiled using template provided by MoFPED, however, there is need to ensure completeness of the information especially the cost of the assets, date of acquisition among others	In Progress
2.	Create more spacious main store for better organization	Shelves were acquired in the City store to organize items. Plans underway in 2024/25 FY to provide a larger room out of the renovation of old store building into offices	Work in Progress
3.	Fast Track process of connecting 3-phase electricity to the Materials Laboratory	While WENRECo has been engaged to connect 3-phase power to the Materials Laboratory, financial constraints could not allow actual connection	Planned for in FY 2024/25
4.	Ensure all assets are engraved in a consistent manner	Not done, as old assets already had existing engraving	New Assets to be engraved using code guideline issued by MoFPED
5.	Fast-track implementation of Statutory Instrument on Asset sharing between Cities and mother Districts	Not done, due to pending court issue against the Statutory Instrument	Await outcome of the Court Ruling on the matter for next course of action
6.	Continue titling of Arua City Lands in phased manner as resources may allow	Approval of Application for Title of 4 Public Primary Schools by City Land Board was done, awaiting next stage in processing the titles	In Progress
7.	Fast track process of designing Asset Management Action	Operation and Maintenance Plans for Roads and Bridges, Machinery, Transport Equipment already in place	Expand O&M Plans into Asset Management Action Plan and extend to other Asset Categories

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
	Plans for critical assets.		(ICT Equipment, Furniture, Solid Waste Management Equipment, Natural Assets, Medical Assets among others)
8.	Timely facilitation of Board of Survey activities to cover all critical assets	Not done	Logistical facilitation for Board of Survey activities planned for in FY 2024/25

ASSET FINDINGS

- 1 Arua City Asset Register is incomplete (not all assets are captured, while some of those captured did not contain all details)
- 2 Main Store has inadequate space
- 3 Engineering Lab Equipment still not in use since 2019 due to lack of 3-Phase Electricity to operationalize the Laboratory
- 4 Most Assets are not engraved
- 5 Assets have not been officially shared with Arua District despite Statutory Instrument from Minister of Local Government, leaving ownership hanging
- 6 Some lands belonging to Arua City have not been titled, especially at Schools and Former Sub County Head Quarters
- 7 No Asset Management Action Plans/Strategies for critical assets in place

Other Findings

S/N	Item	Units	Amounts
1	Payables		
2	Receivables	1	5,728,226,801
3	Subversion		
4	Investment		
5	Losses		

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Buildings & Structures			6,032,888,208
2	Transport Equipment			81,411,062
3	Ict Equipment			24,726,294

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	motorcycle	12
2	vehicles	1
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
3	Chairs	158
4	Bulbs	26
5	Dust bin	5
6	Book shelf	9
7	tables	35
8	Curtains	22
9	Tvs	4
10	Printers	
11	Carpets	
12	Computers	8
13	Ups	4
14	Cpu	1
15	Keyboards	2
16	Solar panels	8
17	Water tanks	2
18	Calculator	5
19	Bench	11
20	Office desk	2
21	trays	7
22	Power extension	8
23	CCTV camera	49
24	Filling cabinet	3
25	Fire extinguishers	50
26	fans	56
27	Office noticeboard	2
28	Motor cycle engine	2
29	Type writer	2
30	Cupboard	1

STORES FINDINGS

- 1 There remain unused road construction items such Bitumen, Cement, Road Paint pending investigations on Mango Road
- 2 Arua City does not use direct cash transactions. All transactions are done through IFMS
- 3 The Inventory Management Officer conducts quarterly stock taking
- 4 We inspected the Main Store at Arua City Council Headquarters and all offices, Arua Public Library, Niva One-Stop Youth Centre, Arua City Service Commission, Oli Health Centre IV.
- 5 The Storeroom is well arranged but not adequate

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance As at 30 th . june-2024	Cash Book Balance As at 30 th . june-2024	CUR
1	Arua City YLP Recovery	DFCU	01043618422730	4,469,409	4,469,409	UGX
2	Arua City General Fund Account	DFCU	01043618422554	9,386,964	9,386,964	UGX
3	Arua City Property Rates Account	DFCU	01043618422703	1,765,514	1,765,514	UGX
4	Ayivu Division and Arua City Collection Account	Stanbic	9030017618961	1,250,000	1,250,000	UGX
5	Ayivu Division Operations	Stanbic	9030019251895	264,927,495	63,969,311	UGX
6	Central Division Operations	Stanbic	9030017620230	583,798	583,798	UGX

RECOMMENDATIONS

1. Fast track completion of Digital Asset Registers using the format recommended by MoFPED for all Assets in all Departments and Institutions
2. Create more spacious main store for better organization
3. Fast Track process of connecting 3-phase electricity to the Engineering Laboratory
4. Ensure all assets are engraved in a consistent manner
5. Fast-track implementation of Statutory Instrument on Asset sharing between Cities and Districts
6. Continue titling of Arua City Lands in phased manner as resources may allow
7. Fast track process of designing Asset Management Action Plans for critical assets.
8. Timely facilitation of Board of Survey activities

PICTORIAL

602 FORTPORTAL CITY COUNCIL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1.	Prioritize and expedite the completion of the City Council Chambers in order to solve office space challenge and provide a conducive work environment for better service delivery in the City	Action was taken	Management is continuing to lobby from the Central government to fund the project
2.	More follow up be made on the assets from the former East and West Division offices.	Action in progress	Action in progress
3.	The Board of Survey recommends boarding off of un-serviceable items e.g. Grounded Vehicles, Scrap Motorcycles, Old spare parts, Computers & Equipment, obsolete Furniture, Electrical Materials; all in the Municipal yard store.	Partial disposal done	Some items were disposed- off
4.	Government valuer should be sought to assess the items and give the value of those recommended for disposal	No Action	Government Valuer to be contacted
5.	There were a number of files in the registry for civil servants that are packed in boxes due a damaged wooden filing cabinet hence calling for immediate intervention and procure more filing cabinets to address the situation.	No Action	File Carbiners to be procured
6.	It was observed that IFMS computers and other equipment were not engraved, they are at risk of being stolen	No Action	Plan to do the final engravement is underway
7.	We noted the uncontrolled movement of furniture and computers across sectors/departments. Offices should have specific items allocated to them.	No Action	Management controls to be instituted
8.	The management of photocopiers, printers and their accessories need to be improved; most of them were found to be malfunctioning yet they were relatively new.	No Action	Management controls to be instituted

ASSET FINDINGS

1. All Assets purchased by Fort Portal city are maintained/ recorded in a Fixed Asset Register which is maintained and regularly updated for purchases and disposals in an excel spread sheet.
2. The team at Fort Portal City Finance Department has always worked with the support team from AGO to ensure that the Asset register is on the system by the end of every Financial Year.

3. Some Assets that were recommended for disposal were disposed off.
4. The procurement plan to aid the process of disposing-off of the remaining assets that were recommended for disposal in the previous Annual BoS is in place.
5. There is a plan to donate some equipment e.g. Old spare parts to Government vocational institutions/Technical Institutions to be used to support their technical learning.
6. Some Vehicles which were grounded have been repaired and are now functional

Other Findings

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

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land	64		865,074,461
2	Building and structures	18		23,773,866,474
3	Transport equipment	21		251,639,544
4	ICT equipment	68		55,305,728
5	Office equipment	18		84,760,784
6	Medical equipment	7		39,942,640

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Nissan Navarra	UG 2980R
2	Jiefang Lorry	LG 0086-14
3	Tata Lorry Skip Loader	UAJ 163X
4	Nissan Hard Body	UG 0637m
5	Yamaha DT Motor Cycle	LG .0087-14
6	Honda XL motor cycle	UG.0431R
7	Jailing motor cycle	No plate number
8	Jiejeng	UG. 2785 R
9	Yamaha	UG 0666E
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
10	Meter boxes	
11	Capacitors big size	

S/N	ITEM DESCRIPTION	REG.NO/TAG No
12	Capacitors small size	
13	Lamp holder fittings	
14	Conductors 25mm	
15	Street light bulb holders	
16	Conduit Pipes	
17	Solar panels 100W	
18	Office chairs	
19	Office tables	
20	Old tables	
21	3 seater chairs	
22	Kajansi tiles	
23	CPUs	
24	Monitors	
25	Printer	2
26	Backup	
27	Key board	
28	Ribbons for line printers	
29	Tires for grader	
30	Engine block	
31	Pressure Plate	
32	Articulate for tractors	
33	Pistons	
34	Uncountable spare parts	
35	Cylinder sleeves	
36	Toilet seat	
37	Cabin for files	
38	Computer (Compaq) desk pro	

STORES FINDINGS

- 1 The Inventory Management Officer follows proper procedures of issuing store items i.e. A stores requisition form is filled by the requisitioning department, signed and authorized by the head of the requisitioning department. The form is then received by the store keeper who then issues the items to the requisitioning officer after the officer has acknowledged receipt by signature.
- 2 The Inventory Management Officer follows proper procedures when receiving items purchased i.e. A Goods received note is issued and reconciled to the sales order and delivery note.
- 3 The stores ledger is regularly updated upon issuing or receiving of store items.
- 4 Stock counts were done and items on the stores record tallied with what was physically counted in terms of quantity and existence. A List of items in stores as at 30 June 2024 has been attached.
- 5 The items in the store are in good condition.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

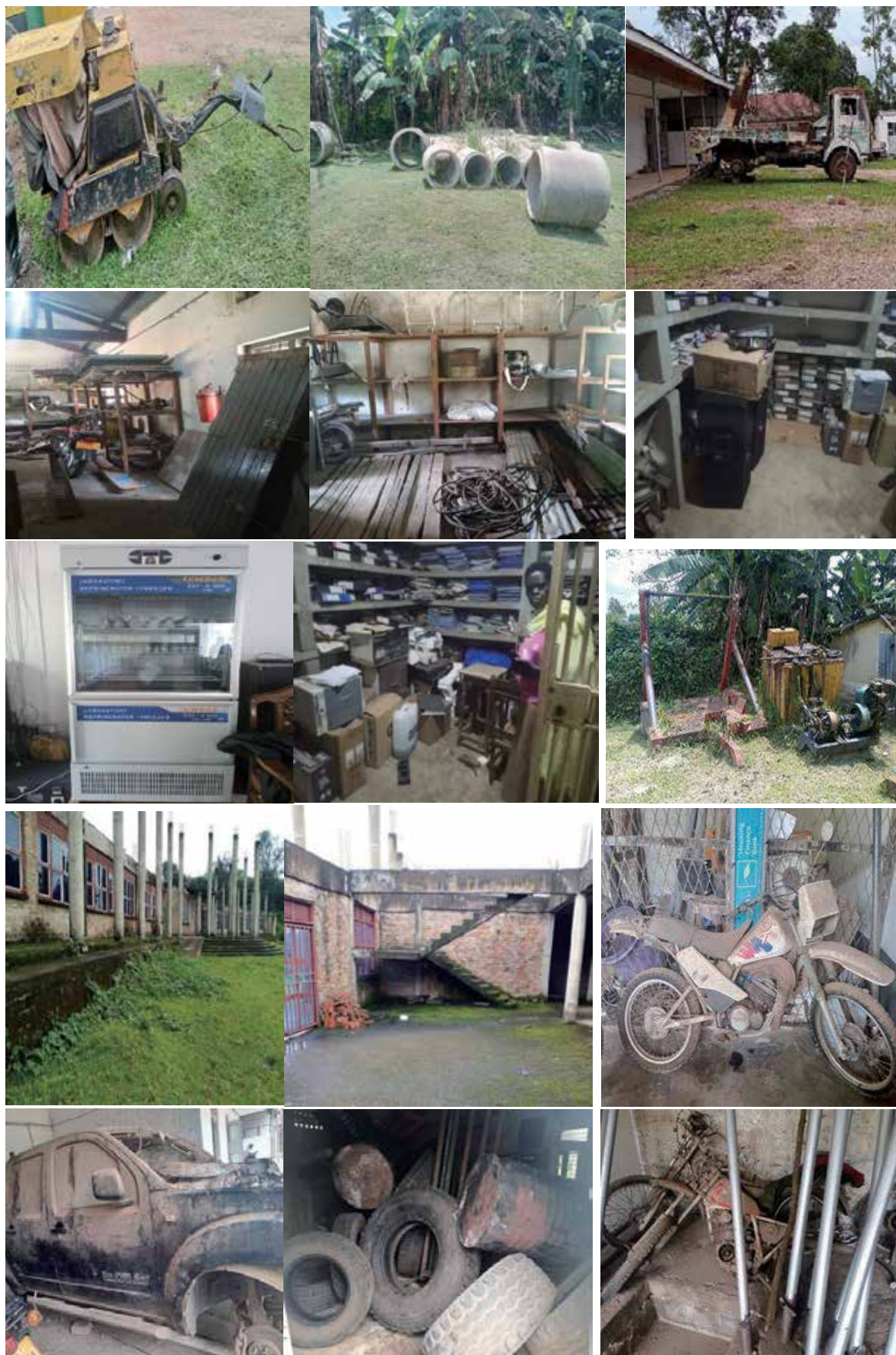
S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1.	Fort Portal City Youth Livelihood	HFB	1300099594	0	0	UGX
2.	Fort Portal City Uwep	HFB	1300099605	253,500	253,500	UGX
3.	Fort Portal City Gen Fund	HFB	1300099586	27,033	27,033	UGX
4.	Fort Portal City Revenue Collection	BOU	012370168000001	35	35	UGX
5.	Fpc North Division Ddeg Account	HFB	1300105248	3,331,988	3,331,988	UGX
6.	Fpc Noth Division Operations Account	HFB	1300105251	5,013,944	5,013,944	UGX
7.	Fpc Central Division Ddeg Account	HFB	1300105334	7,131,481	7,131,481	UGX
8.	Fpc Central Division Operations Account	HFB	1300105316	28,811,989	28,811,989	UGX
9.	Fort Portal City Central Division A/C Mpanga Market	HFB	1300112411	5,135,715	5,135,715	UGX
10	.Fort Portal City CD General Fund Account	HFB	1300112382	0	0	UGX
11	Fpmc Mucwa Health Centre	UBA	0905000468	10,546.92	10,546,92	UGX
12	Fpmc-Kasusu Healt Unit	UBA	0905000051	63,904.27	63,904.27	UGX
13	Kagote Health Unit	UBA	0905000075	170,878	170,878	UGX
14	Bukuku Health Center	HFB	1300020923	29,861.66	29,861.66	UGX
15	Kataraka Health Center	HFB	1300042988	69,424.73	69,424.73	UGX
16	M/S Rubingo Health Center li - Phc	HFB	1300037376	55,425.87	55,425.87	UGX
17	Kiguma Health Center	HFB	1300037718	50,000	50,000	UGX
18	Karambi Health Center	HFB	1300030012	122,720.99	122,720.99	UGX
19	Ibaale Health Centre li	HFB	1300029931	61,252	61,252	UGX

RECOMMENDATIONS

- 1 Prioritize and expedite the completion of the City Council Chambers in order to solve office space challenge and provide a conducive work environment for better service delivery in the City. This may be implemented in a phased manner as follows:
- 2 Phase I: Total Cost Ushs. 1,894,492,616 including VAT broken down as; Finishes and Electro-mechanical works of ground floor = Ushs. 964,748,576
- 3 Walling, Fixtures, Roofing and finishes for Council Hall = Ushs. 929,748,576. This phase when completed, shall enable us occupy the ground floor including operationalizing the council Hall, this will save loss of the work that had been done earlier.

- 4 Phase II: Total Cost Ushs. 663,310,839 including VAT: This phase involves construction of the 1st Floor (walling, fixing of doors and windows, electromechanical works and finishes) to occupation level.
- 5 Phase III: Total Cost Ushs. 526,364,245 including VAT: This phase involves construction to completion of the 2nd floor (walling, fixing of doors and windows, roofing, electro-mechanical works and finishes) to occupation level.
- 6 Lobbying be intensified seeking intervention from the Central Government towards completion of the Council Block.
- 7 Public private partnership engagements may be initiated to attract capable private stakeholders who can contribute to the completion of the structure.
- 8 Expedite the process for the Purchase of the earmarked land for Kataraka HC IV and Kasusu HC III to provide room for expansion with more structures.
- 9 More follow up be made on the assets from the former East and West Division offices.
- 10 The Board of Survey recommends the boarding off of un serviceable items e.g., Grounded Vehicles, Scrap Motorcycles, Old spare parts, Construction Materials, Furniture, Electrical Materials, Hard Ware materials; all in the city yard store.
- 11 Government valuer should be sought to assess the items and give value for items recommended for disposal.
- 12 The city should open up archives to preserve articles and documents of historical value.
- 13 There should be a systematic way/records of moving Assets/items/equipment from one department to another in order to effectively keep track and safety of public assets.
- 14 There should be an organized and systematic handover of all assets during transfers of staff since there is a tendency of some staff moving with public assets.
- 15 Tiding up of the Store room (Both at the Council yard and the Strong room) should be done regularly to avoid creating habitats for rodents which may destroy assets/materials in store.

PICTORIALS



603 GULU CITY COUNCIL

Follow up on Previous Recommendations

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

ASSET FINDINGS

- 1 Lack of implementation of the board of surveys recommendations for previous recommendations.
- 2 Limited finances to carry out the exercises timely.
- 3 Difficulty in Generating GPS with the Board of Survey Tool under CIP
- 4 Some assets do not have complete information ie trucks donated by other agencies.
- 5 Difficulty in determining value of assets since council has no Government Valuer.

Other Findings

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

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	TRANSPORT EQUIPMENT	05		
2	ICT EQUIPMENT	21		
3	MEDICAL EQUIPMENT	09		
4	LAND AND BUILDINGS	39		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motorcycle (HONDA XL125)	UG2998R
2	Motorcycle (HONDA XL125)	LG0012-117
3	Motor vehicle (Pickup Grey)	LG0089-09
4	Tractor (Sonalika)	Yellow in color
5	Chess Pool (ISUZU TRUCK)	UC1761
6	Tractor	LG005-117
7	TATA 1518C (NEMA)	UAR017Y
8	TATA 1615C	UAR2908R
9	TATA	UAR016Y
OTHER ITEMS		

S/N	ITEM DESCRIPTION	REG.NO/TAG No
S/N	ITEM DESCRIPTION	QUANTITY
10	CANON PHOTOCOPIER	3
11	PRINTER	LGDP11
12	TV Screen	

STORES FINDINGS

- 1 The store balances agree with the ledger balances
- 2 The store space is inadequate and needs reorganization and renovation
- 3 Quarterly inspection of the stores is done by the stores person and reports are produced to that effect.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Laroo-Pece City Division peration	Stanbic	9030019070483	23,427,696	23,427,696	UGX
2	Aywee Health Centre	Stanbic	9030006344894	30,467	30,467	UGX
3	Gulu City Market Operation	Centenary	3100088430	33,305,217	33,305,217	UGX
4	Unyama Health Centre Ii	Hfb	1400042468	384,258	384,258	UGX
5	Lapeta Healthcentre Ii	Hfb	1400045738	5,302,880	5,302,880	UGX
6	Laroo Health Centre Iv	Dfcu	01093500272360	63,893	63,893	UGX
7	Gulu CityRevenue Collection	BOU	012340168000001	0	0	UGX
8	Gulu City Uwep Recovery	Kcb	229173912	58,986,926	58,986,926	UGX
9	Gulu City Ylp Recovery	Dfcu	01093658480673	20,593,017	20,593,017	UGX
10	Gulu City General Fund Account	Stanbic	90300117683917	21,516,634	21,516,634	UGX
11	Gulu City Rebuilding Local Fiscal Space	Stanbic	9030017955860	11,887,697	11,887,697	UGX
12	Gulu City Imprest	Stanbic	9030019079413	0	0	UGX
13	Bardege Layibi City Division Operation	Stanbic	9030019070548	25,611,569	26,551,569	UGX
14	Oitino Health Centre	Hfb	1400050022	108,213	108,213	UGX
15	Alokolum Health Centre	Hfb	1400042348	302,825	302,825	UGX
16	Layibi Health Centre	Dfcu	01093500272166	0	0	UGX
17	Bar-Dege Health Centre	Dfcu	01093500272270	1,663,308	1,663,308	UGX

RECOMMENDATIONS

- 1 Allocate vehicles for BOS activities to ease movements to service centre points
- 2 Allocate staff from Physical Planning in the BOS composition.
- 3 Orientation of Board of survey members on the BOS tool and guidelines next FY BOS Exercise

PICTORIALS



604 HOIMA CITY COUNCIL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	There is need to title and fence off the land assets to avoid encroachment by the local community	No action taken	Management should plan for the activity next FY
2	There is need to have a valuer attached to the board of survey team to be able to ascertain the depreciation of the assets	No action taken	
3	The old vehicles that's Dumper lorry LG 0139-10, Tata lorry no. UAR 018Y, Dmax Isuzu Pickup. LG 0263-10, Pedestrian roller Model Y5Z08DB-1 No.011323, Motorcycle XL. UG2064R and Bitumen Boiler, were all recommended for disposal due to heavy Mechanical Breakdown need to be disposed of.	New valuation of these vehicles has been done and new book values has been got	
4	There is need to take value of stock of all assets with the government valuer since some properties have gained value and some depreciated	No action taken	
5	Management should consider rehabilitation and fencing of Kibati compost Plant	No action taken	
6	There is need to engrave all assets of council to ensure safety	Engraving of the assets is being done at departmental level	
7	There is need to formulate service plan for all Transport and ICT equipment to avoid heavy breakdowns due to delayed servicing	No action taken	

ASSET FINDINGS

- 1 Road assets are being vandalized by the local community in need of scrap and other personal gain.
- 2 Some pieces of land have been encroached by the local community and need to be titled and fenced for proper demarcation.
- 3 Low stocks of drugs in the health facilities, it was noted that most of the drugs had stock outs given the high demand by the community.
- 4 There is need to fence Kibati composite plan to reduce on vandalization of property

Other Findings

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

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land		347,000,000	347,000,000
	Buildings & Structures			
2	Non Residential buildings		4,464,713,206	4,611,957,562
3	Residential buildings		196,082,229	196,082,229
4	Roads and bridges		19,248,129,260	40,160,494,703
5	Other structures		1,500,000,000	3,996,240,000
6	Motor Vehicles		160,000,000	160,000,000
7	Motor cycles and Bicycles			8,000,000
8	Office equipment		87,300,000	87,300,000
9	Medical equipment		405,239,216	446,239,216
10	ICT Equipment		599,217,539	603,717,539
11	Furniture and fittings		440,023,000	469,922,999
12	Other physical assets		214,985,286	370,372,728

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motorcycle	UG3064R
2	Dumper lorry Blue	LG 0139-10
3	Dump truck/ Tipper	UG 2918R
4	Jmc double cabin pickup	LG0002-118
5	Tata lorry	UAR 018Y
6	D-max Isuzu Pickup	LG 0263-10
7	Cabbage compressor/Dump truck	LG0003-118
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
8	Pedestrian roller	Model Y5Z08DB
9	Bitumen Boiler	

STORES FINDINGS

- 1 There is no proper management in the stores due to lack of the inventory officer specifically responsible for the stores.
- 2 Store balances in some stores agree with the stock cards balances but some stores of the vote the ledger cards were found not maintained.
- 3 The stores keeper does quarterly checks for the strong room and engineering stores and a daily check on all others stores of the entity
- 4 No excessive obsolete items held in the stores
- 5 The stores space is adequate enough except for the Engineering stores which is small.

CASH AND BANK FINDINGS

- 1 Cash book balances were matching with the bank accounts balances.

Table showing accounts reviewed by the board

S / N	Bank Account Name	Bank Name	Account Number	Bank Balance as at 30th-june-2024	Cash Book Balance as at 30 th -june-2024	CUR
1	Hoima City West Division General Fund Account	Equity Bank	1026201883822	40,510	40,510	UGX
2	Hoima City West Division Operational Account	Equity Bank	1026201883825	18,721	18,721	UGX
3	Hoima City East Division General Fund Account	Equity Bank	1026201883834	24,066	24,066	UGX
4	Hoima City East Division Operational Account	Equity Bank	1026201883836	1,110,285	1,110,285	UGX
5	Hoima City general Fund Account	DFCU Bank	01133658768845	11,263,875	11,263,875	UGX
6	Hoima City YLP Recovery Account	DFCU Bank	01133658768775	0	0	UGX
7	Hoima City UWEP Recovery Account	DFCU Bank	01133658768748	7,167,785	7,167,785	UGX

RECOMMENDATIONS

- 1 There is need to expedite the process of titling and fencing off the land assets to avoid encroachment by the local community
- 2 There is need to have a valuer attached to the board of survey team to be able to ascertain the depreciation of the assets
- 3 The old vehicles were all recommended for disposal due to heavy Mechanical Breakdown.
- 4 There is need to take value of stock of all assets with the government valuer since some properties have gained value and some depreciated
- 5 There is need to engrave all assets of council to ensure safety
- 6 There is need to formulate service plan for all Transport and ICT equipment to avoid heavy breakdowns due to poor maintenance and delayed servicing

PICTORIALS



605 JINJA CITY COUNCIL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	All items recommended for disposing off should be timely disposed off in order to attain a higher disposal value and avoid congestion in offices	Letter to the government valuer was sent but not responded to	
2	Staff responsible for maintaining the assets register should be trained in order to enhance their capacity	No action taken	
3	All council assets should be engraved as required by the asset management framework and guidelines issued by the accountant general	No action taken	
4	The store for cement at the town yard should be reconstructed to ensure adequate security	VIP latrines at lakesite and Jinja SDA primary school constructed	
5	All government land that is not titled should be surveyed and land titles processed	Partially implemented	
6	Construction of toilets for primary schools should be planned for every financial year in order to provide adequate latrines to all schools that have a stance/pupil ratio that is higher than the recommended	Partially implemented	

ASSET FINDINGS

- 1 The annual board of survey team noted that furniture and fittings inspected at the Head office, Divisions, primary, secondary schools, Divisions and Health Centers had not been engraved as required the Government of Uganda Asset Management framework and guidelines issued by the Accountant General's Office.
- 2 During the inspection the team noted that most primary schools' land and health centers had not been neither titled and nor fenced putting it at a risk of land encroachments. This is evidenced by land grabbing at Spire. Road Primary school, Lake site Primary School and Buwenda Primary School as reported in the previous report.
- 3 The team noted most of the medical equipment in health centers had also not been engraved making it hard to trace them hence posing a risk of misuse and theft

- 4 The team also noted that most of the office equipment were also not engraved as required by the Asset Management framework and guidelines issued by the Accountant General. And it was also noted that photocopiers that were identified for boarding off, had not been disposed off as reported in the previous report.
- 5 The team inspected the transport equipment kept at the Town hall, the two Division Offices and the Town yard and noted the vehicles that are kept at the Town yard and Northern Division offices lacked proper routine maintenance and this led to frequent break down.
- 6 It was also noted that some of the vehicles that were boarded off during the annual board of survey inspection for the Financial Year, 2021/2022 had not been disposed off leading to further depreciation and loss of value due to vandalism hence affecting the disposal value.
- 7 The team inspected the roads and noted that a number of roads were opened up, however routine maintenance on most of the murram roads was not done, and there is also need for improved routine road patching. It was also noted the roads inventory was not included in the validated historical data.
- 8 The team noted that though most of the ICT equipment are engraved, the engraved codes are not in the format recommended by the Asset management frame and guidelines issued by the Accountant general and this necessitated compliance.
- 9 During the physical inspection of Council Assets, it was noted that all the Items identified for disposal had not been disposed of creating congestion in offices and this was due to delayed valuation by the Government Valuer.
- 10 During this inspection the committee noted that the City did not have an approved asset management strategic plan in place contrary to the guidelines.
- 11 The committee also noted that the City Assets register was still being updated as per the required formats provided in assets management guidelines, however most of the assets had not been engraved as required.

Other Findings

S/N	Item	Units	Amounts
1	Payables		
2	Receivables		
3	Subversion		
4	Investment		
5	Losses	3	110000,000

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land and buildings	262		325312814965
2	Transport equipment	32		388,017,489
3	Ict equipment	325		6347607
4	Office equipment	44		94975655
5	Medical equipment	28		14000000
6	Machinery			

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motor Cycle (Jailing)	UG1810R
2	Garbage Truck	UR 1602
3	Skip loader	LG0003-120
4	Truck	LG0018-12
5	Tractor	LG0019-12
6	Motor vehicle	UG2851E
7	Motorcycle	UDJ 186K
8	Motorcycle	UG2851E
9	Suzuki Wagon	UG0170R
10	Ambulance	LG0014-12
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
11	Photocopier	6
12	Printer	2
13	Computer monitor	1
14	Binding machine	1
15	Type writer	1

STORES FINDINGS

1. During the annual board of survey exercise, it was noted that though the stock balances for cement at the town yard were in agreement with the stock ledgers, the store for cement at the Town yard was still in a sorry state as reported in the previous report posing a security risk.
2. Stock balances for Revenue Accountable Stationery, mainly revenue collection receipt books and Trading Licenses were examined and no discrepancies were noted at both Head Office and the Divisions.

3. It was still noted that Jinja central market lacks a safe, making the collected cash insecure as reported in the previous reports

CASH AND BANK FINDINGS

- 1 During the exercise, cash books, bank statements and certificates of balances were examined. The committee commended the respective officer for ensuring that all cash books for all the Schools, Health Centers, Divisions and Head Office had been balanced and reconciled as at 30th June, 2023 except for St. John Budondo senior secondary school, Wanyange Girls Senior Secondary School and Jinja Ophthalmic Training School

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Jinja City Sale Of Housing Estate Account	I & M	50194516001	104,962,204	104,962,204	UGX
2	Jinja City Sale Of Housing Estate Account	BANK OF AFRICA	03177900003	23,030,512	23,030,512	UGX
3	Jinja City Retention Benefit Scheme	FINANCE TRUST BANK	300253000049	60,009,389	60,009,389	UGX
4	Uganda Women Enterprise Recovery	Centenary Bank	3100078665	13,959,454	13,959,454	UGX
5	Youth Lively Hood Recovery	Dfcu - Bank	3100078664	11,783,575	11,783,575	UGX
6	General Fund Account	Centenary Bank	3100078662	4,986,053	4,986,053	UGX
7	Jinja City Southern Division Operations	Centenary	3100078667	3,515,069	3,515,069	UGX
8	Jinja City Southern Division Ddeg	Centenary	3100085490	1,062,333	1,062,333	UGX
9	Masese 111 HC 11	Centenary	3100051588	5,743	5,743	UGX
10	Kimaka HC 111	Centenary	3100051584	6,127,517	6,127,517	UGX
11	Walukuba HC IV	Centenary	3100051582	8,913,736	8,913,736	UGX
12	Masese Port Hc 11	Centenary	3100051606	67,089	67,089	UGX
13	Mpumudde HC IV	Centenary	3100051559	27,470,835	27,470,835	UGX
14	Jinja City Southern Kisiima Hc 111	Centenary	3100051608	9,060	9,060	UGX
15	Jinja City Southern Division Jinja Central Hc 111	Centenary	3100051558	594,989	594,989	UGX
16	Jinja City Northern Division Operations	Centenary	3100078669	8,530	8,530	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
17	General Fund	Centenary	3100078668	854,773	854,773	UGX
18	Ddeg A/C	Centenary	3100084919	72,872	72,872	UGX
19	Buwenda H.C 11	I & M BANK	15427934010102	44,487	44,487	UGX
20	Bugembe H.C 1v	I & M BANK	15447934010102	13,244,824	13,244,824	UGX
21	Budondo H.C 1v	I & M BANK	1542703010102	6,749,067	6,749,067	UGX
22	Wakitaka H.C 111	I & M BANK	1528134010102 I	232,393	232,393	UGX
23	Lukolo H.C 11	I & M BANK	15428634010102	61,661	61,661	UGX
24	Kyomya H.C 11	I & M BANK	154286734010102	32,901	32,901	UGX
25	Buwenda H.C 11	I & M BANK	15427934010102	44,487	44,487	UGX
26	Lwanda H.C 11	I & M BANK	15428134010102	7,111	7,111	UGX
27	Ivunamba H.C 11	I & M BANK	15436734010102	61,460	61,460	UGX
28	Nawangoma H.C 11	I & M BANK	15427634010102	3,342	3,342	UGX
29	Kibibi H.C 11	I & M BANK	15428434010102	26,933	26,933	UGX
30	Musiima H.C 11	I & M BANK	15428234010102	14,602	14,602	UGX

RECOMMENDATIONS

1. All Items recommended for disposing off should be timely disposed off in order to attain a higher disposal value and avoid congestion in Offices.
2. Staff responsible for maintaining the assets register should be trained in order to enhance their capacity.
3. All council assets should be engraved as required by the Asset Management Framework and Guidelines issued by the Accountant General.
4. The store for cement at the town yard should be reconstructed to ensure adequate security.
5. All Primary schools land and health centers should be fenced in order to protect it from land grabbers.
6. The Roads inventory should be included in the City Assets Register.
7. The City management should plan for replacement of the Asbestos sheets with iron sheets.

PICTORIALS



606 LIRA CITY COUNCIL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Council should not entertain further encroachment on council's land	Nil	Accounting Officer should take actions
2	Concerning obsolete road equipment and Garbage trucks, Accounting Officer Ministry of works needs to be	Nil	Accounting Officer should take actions
3	User department to initiate the disposal processes for assets recommended by the board of survey for disposal.	Nil	Accounting Officer should direct the user departments to initiate disposal processes
4	Council should allocate some money titling its lands	In progress	Accounting Officer should take actions
5	Assets with no economic values be destroyed with immediate effects	Nil	Accounting Officer should take action
6	Disposal plan for asset disposal be prepared and approved	Nil	Head of PDU should take up the matter
7	Accounting officer to liaise with the Office of the Accountant General to ensure that all council assets are valued and/or revalued	Nil	Accounting Officer should take action
8	Accounting officer should ensure that both the board of survey recommendation for financial years 2021/2022 and 2022/2023 are fully implemented	Nil	Accounting Officer should take action
9	Accounting Officer should ensure that the individual value and net book value of all assets are ascertained	Nil	Accounting Officer should take action
10	Accounting Officer should ensure that all government/ council lands are titled to prevent encroachment.	Nil	Accounting Officer should take action
11	Council should allocate some money titling its lands	progress	Accounting Officer should take action
12	Accounting officer should ensure that the assets recommended for disposal are boarded-off in the current financial year	Nil	Accounting Officer should take action
13	Accounting Officer should ensure that asset registers are updated	Nil	Accounting Officer should take action
14	Accounting officer to liaise with the Office of the Accountant General to ensure that all council assets are valued and/or revalued	Nil	Accounting Officer should take action

ASSET FINDINGS

- 1 Some assets including water testing machine not reported to Police
- 2 Assets previously recommended for disposal have not yet been disposed.
- 3 Incomplete asset register
- 4 Poor storage of unserviceable items for disposal
- 5 Not all council lands have land titles
- 6 Some buildings in schools and health facilities are completed but not yet handed over as such not being utilized
- 7 Some school buildings are dilapidated but still being used
- 8 Lira City Council asset register does not include the assets for schools, health facilities and divisions. In other ward, divisions, schools and health centers have their own assets registers.
- 9 Recommendations for the financial year 2022/2023 not implemented at all
- 10 All assets, except land have not been valued even the one due for disposal

Other Findings

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

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1				
2				
3				

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Pick up	UPU 277
2	Motor Vehicle	UAE 826A
3	Pick up double cabin	UR 0641R
4	Pick up Dustan	UAE 087D
5	Pick up	LG 004-123

S/N	ITEM DESCRIPTION	REG.NO/TAG No
6	Dustan Pick up	UAI 464
7	Tipper Lorry	Isuzu 059-26
8	Gabbage Track	UAI 248 X
9	Gabbage Track Tata	UXY 417
10	Tractor	UAI 250 X
11	Tractor Triller	UAD 664Q
12	Tractor	UPF 291
13	Tractor Massey Fergason	LG 0060-26
14	Tractor	LG0007-123
15	Tractor Trailer	LG 0006-123
16	Grader	LG 0003-123
17	Wheel Loader	UAI 780X
18	Motorcycles	LG 0008-123
19	Motorcycles Suzuki	UG 0346R
20	Motorcycles Suzuki	UG 0434R
21	Motorcycles	LG 014726
22	Motorcycles TVs	UDM 068Z
23	Motorcycles	UPD 877E
24	Motorcycles HL 125	UG 1964E
25	Motorcycles	UEC 307A
26	Motorcycles	UAC 207A
27	Motorcycles Suzuki	UG 0358R
28	Motorcycles	
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
29	Printer	1
30	Lap Top hp	2
31	Intercom	3
32	Ipad	1
33	Dest Top Computers	5
34	CPU	3
35	Monitors	7
36	Typewriters	1
37	Pavers	

STORES FINDINGS

- 1 City Council has three stores: Stationery store, Works store and health store.
- 2 Store keeper follows proper procedures of receipt and issue of items in store
- 3 There is an updated store ledger and store records balancing with the ledger
- 4 No expired drugs in store

CASH AND BANK FINDINGS

- 1 The cash books and bank balances were satisfactorily updated and reconciled

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance as at 30 th -june-2024	Cash Book Balance as at 30 th -june-2024	CUR
1	Ojwina PS	Dfcu		152,288	152,288	UGX
2	Bar-Apowo ps	Dfcu	1981021001756	126,985	126,985	UGX
3	Adyel ps	Dfcu	1981021001756	130,340	130,340	UGX
4	Ayago ps	Dfcu	1981021001766	121,743	121,743	UGX
5	Adwila ps	Dfcu	1981021002973	22,423	22,423	UGX
6	V.H public sch	Dfcu	1981021002973	22,423	22,423	UGX
7	Comboni Collage	Centenary	1010000156	31,704,660	31,704,660	UGX
8	Comboni Collage	Centenary	1010000803	4,557,728	4,557,728	UGX
9	Comboni Collage Rehabilitation	Centenary	1010600957	97,660	97,660	UGX
10	Lira ps	Dfcu	1981021001758	71,343	71,343	UGX
11	Owinyo ps	Dfcu	1981021003018	110,524	110,524	UGX
12	Dr obote Collage	Stanbic	9030006390799	1,567,203	1,567,203	UGX
13	Boke ps	Dfcu	1981021003029	9,029,874	9,029,874	UGX
14	St Katherine ss	Centenary	3100000095	38,588,093	38,588,093	UGX
15	Owinyo ps	Dfcu	1981021003018	110,524	110,524	UGX
16	Anyomorem ps	Dfcu	1981021003008	19,945	19,945	UGX
17	Lango Quran ps	Dfcu	1981021001762	00	00	UGX
18	Ogica ps	Dfcu	1981021003000	3,601	3,601	UGX
19	Omito ps	Dfcu	1981021002984	99,978	99,978	UGX
20	Nancy comprehensive ss	Centenary	105001031372	46,787	46,787	UGX
21	Boke ps	Dfcu	1981021003029	9,029,874	9,029,874	UGX
22	Ireda ps	Dfcu	1981021001755	6,,368,372	6,368,372	UGX
23	Lira City East Divisin	Kcb Bank	2290300650	684,752	684,752	UGX
24	Lira City East Division DDEG	Kcb Bank	2296187315	74,345,787	74,345,787	UGX
25	Lira City East Division Operation a/c	Kcb Bank	2293448312	274,869	274,869	UGX
26	Lira City West DDEG	Kcb Bank	2296295452	10,062,270	10,062,270	UGX
27	Lira City West Operation	Kcb Bank	2293448185	19,231,915	19,231,915	UGX
28	Lira City UWEP Recovery a/c	Kcb Bank	2293447928	43,069,613	43,069,613	UGX
29	Lira City Gen. Fund	Kcb Bank	2293447928	1,284,932	1,284,932	UGX
30	Lira City Property Rates a/c	Kcb Bank	4507990028	634,514	634,514	UGX
31	Lira City YLP Recovery	Kcb Bank	4685150008	12,087,837	12,087,837	UGX
32	Adyel h/c 111 phc a/c	Absa Bank	6006117846	10,711,792	10,711,792	UGX
33	Barapwo h/c 111 phc	Baroda	95090200000265	251,480	251,480	UGX
34	Lira mc-phc a/c	Dfcu	1053500250566	2,676,558	2,676,558	UGX
35	Ober h/c 111 phc a/c	Dfcu	1053500258403	38,665,221	38,665,221	UGX
36	Elia Olet ps	Dfcu	01981021001759	00	00	UGX
37	Lira primary sch	Dfcu	01981021001769	36,033	36,033	UGX
38	Ngeta Boys ps	Dfcu	01981021002960	4,128	4,128	UGX
39	Lira Mordern ps	Dfcu	01981021001760	3,522	3,522	UGX
40	St Paul ps	Dfcu	01981021002997	5,724,479	5,724,479	UGX
41	Ober ps	Dfcu	01981021001772	116,088	116,088	UGX

RECOMMENDATIONS

- 1 The Accounting Officer should ensure that both the current and previous years' board of survey recommendations are implemented
- 2 The Accounting Officer should ensure that the individual value and the net book value of all assets is ascertained.
- 3 The Accounting Officer should ensure that all government/ council lands are titled to prevent encroachment.
- 4 Accounting Officer should ensure regular update of asset registers.
- 5 Accounting Officer to ensure that completed buildings are handed over to the council and fully utilized

PICTORIALS



607 MASAKA CITY COUNCIL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Engraving of items like tables, chairs, buildings among others	All new assets that were purchased in the Financial Year 2023/24 were first engraved before leaving the stores	Some of the old assets that are still in a good condition have been partly engraved
2	Titling of the City land parcels	Some of the titles were processed in the Financial Year 2023/24 and others are still being followed up by the Senior Physical Planner	All the land parcels should be titled. Available titles should be kept under safe custody. The titled land should be caveated
3	Renovation of buildings	Buildings such as classroom blocks and Education Department Offices were renovated	More Council Buildings need to be prioritized for renovation and those in poor state condemned such as resource center
4	Routine maintenance	Assets such as the Generators and other Information and Communication Technology equipment were maintained throughout the Financial Year	Routine maintenance should be continuous
5	Disposal of old vehicles, motorcycles and generators	A committee was created to initiate the disposal process and valuation was done	This needed to be expedited

ASSET FINDINGS

Other Findings

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

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1				
2				
3				

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Heavy Truck	LG- 0239 – 01
2	Heavy Truck	UG 2914R
3	Motorcycle	LG - 0006 -124
4	Heavy Truck	LG -0137 - 41
5	Heavy Truck	LG - 0003- 28
6	Heavy Truck	LG - 0004 – 28
7	Heavy Truck	UR1470
8	Heavy Truck	LG - 0005
9	Heavy Truck	LG-0145-41
10	Heavy Truck	LG - 0146 -41
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
11	Heavy Truck-Dues	
12	Generator	1

STORES FINDINGS

1. Items that have outlived their useful stage should be disposed off
2. Most of the items in the stores were already issued out to the user Departments, however, they were still being held in the City stores
3. Quarterly status reports for the stores were in place
4. Dispose of the old items to create more space
5. There are a number of old vehicles that need to be cleared off the stores

CASH AND BANK FINDINGS**Table showing accounts reviewed by the board**

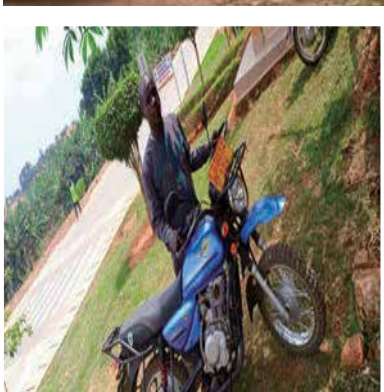
S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1.	Masaka City Gen Fund Account	DFCU	01033659248269	12,604,153	12,604,153	UGX
2.	Masaka City Hall Project	Bank of Africa	02378540004	4,344,951,259	4,344,951,259	UGX
3.	Masaka City UWEP Recovery	Bank of Africa	02381480005	6,094,425	6,094,425	UGX
4.	Masaka City Imprest Account	DFCU	01033659323108	0	0	UGX
5.	Masaka City YLP Recovery	Bank of Africa	02381470009	124,675	124,675	UGX
6.	Masaka City KOFIH Fund	Bank of Africa	02396360002	0	0	UGX
7.	Bugabira Health Centre II	DFCU	01033500227180	262,489	262,489	UGX
8.	Katwe Butego PHC Kirumba	DFCU	01033500010043	101,030	101,030	UGX
9.	Mpugwe Health Centre III	DFCU	01033500227201	331,278	331,278	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
10	Kiyumba Health centre V	DFCU	01033500227197	1,919,643	1,919,643	UGX
11	Kitabaazi Health Centre II	DFCU	01033500009133	92,405	92,405	UGX
12	Nyendo Ssenyange Health Centre III	DFCU	01033500014474	297,189	297,189	UGX
13	Nyendo Mukungwe Div market	Bank of Africa	02381270007			UGX
14	Nyendo Mukungwe CD Operation	Bank of Africa	02381250006			UGX
15	Kyamuyimbwa Health Centre II	DFCU	01033500425704	0	0	UGX
16	Bukoto Health Centre III	DFCU	01033500228561	23,457	23,457	UGX
17	Kimaanya - Kabonera Div Operation a/c	Bank of Africa	02381290009	473,175	473,175	UGX
18	PHC Kyabakuza	DFCU	01033500011318	57,806	57,806	UGX
19	Ssenya Health Centre II	Finance Trust Bank	216253000040	20,000.5	20,000.5	UGX

RECOMMENDATIONS

- 1 The identified issues should be resolved especially for the better performance of Primary Schools
- 2 The team recommends having a bigger team in future to handle the exercise since the geographical scope of Masaka City has increased from 42SqKm to over 362 SqKm
- 3 The activity should be given ample time

PICTORIALS



608 MBALE CITY COUNCIL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1.	Obsolete stock be disposed off	No action taken yet	Mbale city council
2.	MCC stores be re-organized	No action taken	Mbale city council
3.	All office furniture to be engraved	Some Engraved & some not yet Engraved	Mbale city council
4.	Some Plant & transport equipment be disposed off	No action taken yet	Mbale city council
5.	Council vehicles to be engraved	No action taken	Mbale city council
6	Schools should acquire tanks for harvesting rain water	No action taken yet	Most schools seem not to have action plan
7.	I.U.IU P/S be renovated	No action taken	Mbale city council
8	UPE schools, health centers & some City land have no titles	No action taken on most of the schools except North Road P/S, Busamaga P/s, Jalilu Islamic P/s, Mbale Municipal Community Polytechnic	Mbale city council
9	All health centers to be fenced off	Namakwekwe H/C III, Namatala Malukhu H/C IV , Busamaga H/C III and Municipal H/C III all have been fenced	Remaining health centers be fenced off
10	Construction of new composting plant	No action taken.	Mbale city council
11	Purchase ICT equipment like computers	Action not taken	No action taken
12	Boarding off vehicles	N/A	
13	Boarding off Obsolete stock & inventories	No action taken	Take action on previous recommendations
14	Provision of new storage facility	No action taken	Take action on previous recommendations
15	Engraving of council property	Some were engraved Some not yet engraved	The division was encouraged to take action on previous recommendations
16	Operation and maintenance Plan of schools funded under SFG, NUSAF & PRDP	No operation & maintenance budget in place	The division was encouraged to take action on previous recommendations
17	Schools to harvest Rain water to reduce on bills by NWSC	A number of schools have acquired tanks for harvesting rain water.	The division was encouraged to take action on previous recommendations
18	Former Wanale division office block used by deputy RCC and slum dwellers federation To provide supporting documentation Needs to be renovated	No action taken	Take action on previous recommendations

ASSET FINDINGS

Other Findings

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

Summary of Assets

S/N	Item	Units	Asset register amount(NBV/cost)	Extract B/S
1	Land and buildings	103		
2	Transport equipment	122		
3	ICT equipment	141		
4	Office equipment	54		
5	Furniture	540		

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1.	CPU's	5
2.	Key Boards	2
3.	Printer	1
4.	Water Dispenser	1
5.	Wall Fans	3
6.	Chairs	3
7.	Safe	1
8.	Stand Fan	1
9.	Filing Cabinets	4
10.	Brown Sofa Sets; 3 Seater, 2 Seater	
11.	6(Six) Seater Dinning Table	
12.	Maroon Sofa Sets	2
13.	21" Television LG, Decoder and Dish	
14.	Double bed(6" x 6")	
15.	Fridge for vaccines,	
16.	Freezer/Ice liner for ice packs,	

S/N	ITEM DESCRIPTION	REG.NO/TAG No
17.	Power stabilizer, 1 fan,	
18.	old chairs,	5
19.	1 old wooden cupboard,	
20.	Five vaccines cold boxes for immunization	
21.	Old Tyres for grader	
22.	Realms of Old Tyres	
23.	Carpet cleaner machine move (hydrovac extreme)	
24.	Office tray	
25.	Tray with 3 stands	
26.	Projector stand	
27.	Certificate of works for engineering 201-500	
28.	N50 Battery	
29.	Re-usable materials from composite site	
30.	Curtain boxes	
31.	3 stand tray	
32.	Re-usable materials from composite site	
33.	Water tanks	
34.	Car wind screen	
35.	Skips	
36.	Tyres From UAJ 398U and Fortune vehicles	
37.	Jiefang motorcycle	
38.	Requisition orders	
39.	Requisition order vouchers	
40.	Spoilt Battery For Tata tipper lorry	
41.	Poles	
42.	Salary cards 2000/2001	
43.	Sacks/boxes containing old documents	
44.	Used Assessment books for divisions	
45.	Old big tyres for grader and loader	
46.	Tipper lorry /lorry tickets/receipts	
47.	Boda boda receipts	
48.	Generator	
49.	Old tyres for Jiefang lorry	
50.	Property rate cards	
51.	Beer liquor permits	
52.	Lpo booklets	
53.	Contract registers	

S/N	ITEM DESCRIPTION	REG.NO/TAG No
54.	MPREP general receipts	
55.	Bus park receipts	
56.	Interim certificate booklets	
57.	Certificate of final completion	
58.	Hawkers receipts	
59.	Old seat covers for engineers double cabin	
60.	Lorry park receipts	
61.	Revenue registers ground rent receipts for industrial division	
62.	Bank confirmation booklets	
63.	Eating house license books	
64.	General receipts –Mbale municipal council	
65.	Old office keys	
66.	Goods received note old ground rent receipts	
67.	Street parking receipts	
68.	Register of petty contracts	

STORES FINDINGS

1. All the stores were inspected i.e. both in housed and outside stores.
2. The physical count of bags of cement did not tally with the book balance
3. The space is inadequate. Most items are kept on the floor

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.	Mbale City UWEP Recovery A/C	Housing Finance	1080012510448	191,025	191,025	UGX
2.	Mbale Municipal. Council YLP Recovery Fund A/C	Housing Finance	1080012510741	0	0	UGX
3.	Mbale City General Fund Collection A/C	Housing Finance	1080012510347	77,222	77,222	UGX
4.	Mbale City UWEP Enterprises	Housing Finance	1080012510549	0	0	UGX
5.	Mbale City Youth Live	Housing Finance	1080012510640	0	0	UGX
6.	Mbale City UNCDF Project	Housing Finance	1080012461245	0	0	UGX
7.	Namakwekwe P/S PTA Account	Stanbic Bank	9030005790688	6,231,389	6,231,389	UGX
8.	Namakwekwe P/S UPE Account	Stanbic Bank	9030005636891	49,777	49,777	UGX
9.	Jalilu Islamic P/S PTA Account	Post Bank	1632201000569	143,230	143,230	UGX
10.	Jalilu Islamic P/S UPE Account	Post Bank	1132201000315	93,277	93,277	UGX

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	cur
11.	Gangama P/S UPE Account	Stanbic Bank	9030007207580	1,473	1,473	UGX
12.	Gangama P/S PTA Account	Stanbic Bank	3202370176	91,759	91,759	UGX
13.	Gangama P/S Development Account	Centenary Bank	3120417966	687,249	687,249	UGX
14.	Bujoloto P/S UPE Account	Stanbic Bank	9030005637456			UGX
15.	Bujoloto P/S PTA Account	Housing Finance Bank	1080011636129	296,457	296,457	UGX
16.	IUIU P/S UPE Account	DFCU Bank	1111116886329	40,776	40,766	UGX
17.	IUIU P/S PTA Account	DFCU Bank	01981021002256	320,878	320,878	UGX
18.	Nkoma P/S UPE Account	Post bank	1132201000252	127,124	127,124	UGX
19.	Nkoma P/S PTA Account	KCB Bank	2291306421	375,082	375,082	UGX
20.	Nkoma P/S Development Fund Account	KCB Bank	2291306448	147,800	147,800	UGX
21.	Wanambwa P/S UPE Account	Post Bank	1132201000173	25,703	25,703	UGX
22.	Wanambwa P/S PTA Account	Post Bank	1632201000069	314,514	314,514	UGX
23.	Wanambwa P/S Development Account	Post Bank	162201000632	59,981	88,831	UGX
24.	Buyonjo P/S UPE Account	Post Bank	1132201000180	58,680	58,680	UGX
25.	Buyonjo P/S PTA Account	Post Bank	1632201000049	151,348	151,348	UGX
26.	North Road P/S UPE Account	Stanbic Bank	9030005741148	78,103	78,103	UGX
27.	North Road P/S PTA Account	Bank Of Baroda	95040200000172	1,736,333	1,736,333	UGX
28.	North Road P/S Development/transport A/c	DFCU Bank	01073500136446	1,024,16	1,024,168	UGX
29.	North Road P/S Nursery Fee Account	Equity Bank	1014202975227	4,127,453	4,127,453	UGX
30.	North Road p/s Lunch Fee Account	Equity bank	1014202975219	9,900	9,900	UGX
31.	Mayor Mbale P/S UPE Account	Stanbic Bank	9030001241760	47,864	47,864	UGX
32.	Mayor Mbale P/S PTA Account	Stanbic Bank	9030001296670	162,262	162,262	UGX
33.	Mayor Mbale P/S Development Account	Centenary Bank	3200473454	466,956	466,956	UGX
34.	Mayor Mbale P/S Bank Account	Post Bank	1632201002903	353,200	353,200	UGX
35.	Busamaga P/S UPE Account	Stanbic Bank	9030007104005	62,189	62,189	UGX
36.	Busamaga P/S PTA Account	KCB Bank	2202550771	614,932	614,932	UGX
37.	Busamaga P/S Development Account	KCB Bank	2201758433	1,089,287	1,089,287	UGX
38.	Zesui P/S UPE Account	Bank Of Baroda	95040100002800	33,861	33,861	UGX

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	cur
39.	Zesui P/S PTA Account	Bank Of Baroda	9504010000244 1	771,602	771,602	UGX
40.	Zesui P/S Development Account	Bank Of Baroda	9504010000736 5	164,57	164,657	UGX
41.	Nashibiso P/S UPE Account	DFCU Bank	0198102100447 8	0	0	UGX
42.	Nashibiso P/S PTA Account	DFCU Bank	0198102100265 5	255,060	255,060	UGX
43.	Nashibiso P/S Development Account	DFCU Bank	0198102100912 6	971,940	971,940	UGX
44.	Fairway P/S Boarding Account	DFCU Bank	0198350100237 5	38,747,992	38,747,992	UGX
45.	Fairway P/S Development Account	DFCU Bank	0198102100340 8	11,870,930	11,870,930	UGX
46.	Fairway P/S UPE Account	Stanbic Bank	9030005739089	10,582	10,582	UGX
47.	Boma P/S UPE Account	Post Bank	1132201000178	529,776	529,776	UGX
48.	Boma P/S PTA Account	No Bank Account		0	0	UGX
49.	Wambogo Memorial P/SUPE Account	Post Bank	1132201000174	182,724	182,724	UGX
50.	Wambogo Memorial P/S PTA Account	Bank of Baroda	9540100003693	66,439	66,439	UGX
51.	Doko P/S PTA Account	Stanbic Bank	9030007209632 8	873	873	UGX
52.	Doko P/S UPE Account	Stanbic Bank	9030007207823	200,817	200,817	UGX
53.	Doko P/S	Equity Bank	1014102147176	811,121	811,121	UGX
54.	Yoweri Museveni P/S UPE Account	Post Bank	1132201000803	123,741.45	123,741.45	UGX
55.	Yoweri Museveni P/S PTA Account	Post Bank	1132201000823	232,150	232,150	UGX
56.	Namatata P/S UPE Account	Bank Of Baroda	9504020000033 5	0	0	UGX
57.	Namatata P/S PTA Account	Bank Of Baroda	9504010000680 7	29,076	29,076	UGX
58.	Namatata P/S Development Account	Bank Of Baroda	9504010000680 6	26,047	26,047	UGX
59.	Nabuyonga P/S PTA Account	Centenar y Bank	3100016280	10,639,877	10,639,877	UGX
60.	Nabuyonga P/S UPE Account	Stanbic Bank	9030005637014	20,825,216	20,825,216	UGX
61.	Nabuyonga P/S Capital Development Account	DFCU Bank	0111102311959 4	7,540,199	7,540,199	UGX
62.	Nabuyonga P/S Development Account	Housing Finance Bank	1080011501327	1,836,574	1,836,574	UGX
63.	Nabuyonga P/S Bus Operations Account	Equity Bank	1014201282673	4,478,8100	4,478,8100	UGX
64.	Wambwa P/S UPE Account	Stanbic Bank	9030007054911	10,433	10,433R	UGX
65.	Wambwa P/S PTA Account	Post Bank	1632201000028	2,089,268	2,089,268	UGX
66.	Maluku P/S UPE Account	Stanbic Bank	9030007055705	2,950,483	2,950,483	UGX
67.	Maluku P/S PTA Account	Centenar y Bank	3201653099	88,005	88,005	UGX

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	cur
68.	Omar & Yumbe Memorial P/S UPE Account	Bank Of Baroda	950401000058	98,124	98,124	UGX
69.	Omar & Yumbe Memorial P/S PTA Account	Bank of Baroda	95040100003689	0	0	UGX
70.	Mbale Police Wanyera P/S UPE Account	Stanbic Bank	9030001298126	9,538,247	9,538,247	UGX
71.	Mbale Police Wanyera P/S PTA Account	Bank of Baroda	9504010008784	4,315,557	4,315,557	UGX
72.	Mbale Police Wanyera P/S Development A/C	Housing Finance Bank	1080011586022	4,910,917	4,910,917	UGX
73.	Mbale Police Wanyera P/S General Account	Bank of Baroda	950400008405	623,901	623,901	UGX
74.						UGX
75.	Lwele P/S UPE Account	Bank Of Baroda	95040100003311	52,977/=	52,977/=	UGX
76.	Nauyo P/S UPE Account	Stanbic Bank	9030001276572	7,725	7,725	UGX
77.	St. Joseph Musoto P/S UPE Account	Bank Of Baroda	95040100003589	151,026	151,026	UGX
78.	St. Joseph Musoto P/S PTA Account	UBA Bank	0764000621			UGX
79.	Nashisa P/S UPE Account	Stanbic Bank	9030001295127	120,047	120,047	UGX
80.	Nauyo P/S UPE Account	Stanbic Bank	9030001276572	7,725	7,725	UGX
81.	Nankusi P/S UPE Account	Bank Of Baroda	95040100003530	164,984/=	164,984/=	UGX
82.	Buwamwangu P/S UPE Account	Stanbic Bank	9030007153855	557	557	UGX
83.	Magada P/S UPE Account	Stanbic Bank	9030001233547	7,015	7,015	UGX
84.	Nakaloke P/S UPE Account	Stanbic Bank	9030001336478	15,583	15,583	UGX
85.	Bugema Quarar P/S UPE Account	Bank Of Baroda	95040100000912	49,710	49,710	UGX
86.	Lwasso P/S UPE Account	Stanbic Bank	9030007153871	14,936	14,936	UGX
87.	Bumboi P/S UPE Account	Stanbic Bank	9030007153375	65,196	65,196	UGX
88.	Namalogo P/S UPE Account	Stanbic Bank	9030007152808	17,377	17,377	UGX
89.	Bumboi P/S UPE Account	Stanbic Bank	903000715335	65,196	65,196	UGX
90.	Bumalunda P/S UPE Account	Stanbic Bank	9030001234535	56,252	56,252	UGX
91.	Watsemba P/S UPE Account	Bank of Baroda	95040100002590	225,244	225,244	UGX
92.	Bumuluya P/S UPE Account	Stanbic Bank	9030007153448	6,560	6,560	UGX
93.	Bulweta P/S UPE Account	Stanbic Bank	9030007101618	505,020	505,020	UGX
94.						UGX
95.	Nabweya P/S UPE Account	Stanbic Bank	9030001234217	16,07	16,07	UGX
96.	Namanyonyi P/S UPE Account	Stanbic Bank	9030001336605	9,680,179	9,680,179	UGX

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	cur
97.	Namanyonyi P/S PTA Account	DFCU Bank	01111015150124	1,083,956	1,083,956	UGX
98.	Mabale P/S UPE Account	Bank of Baroda	95040100002623	10,253	10,253	UGX
99.	Namagumba P/S UPE Account	Stanbic Bank	9030001329935			UGX
100.	Namunsi P/S UPE Account	Stanbic Bank	9030007101928	67,384	67,384	UGX
101.	Namunsi P/S PTA Account	Equity Bank	10142022879146	1,781,000	1,781,000	UGX
102.	Masaba P/S UPE Account	Bank of Baroda	9504010000138	267,562	267,562	UGX
103.	Busajjabwankuba P/S UPE Account	Bank of Baroda	95040100003449	9,995,677	9,995,677	UGX
104.	Biraha P/S UPE Account	Stanbic Bank	9030001335358	23,006	23,006	UGX
105.	Kolonyi Ps /UPE Account	Stanbic Bank	9030001278761	2,685	2,685	UGX
106.	Nanyuza P/S UPE Account	Stanbic Bank	9030007153634			UGX
107.	Madrassa Najja UPE Account	Stanbic Account	9030007207149	9,844	9,844	UGX
108.	Busimba p/s UPE Account	Stanbic bank	9030001283374			UGX
109.	Lubembe p/s UPE Account	Stanbic bank	9030001336451	81,427	81,427	UGX
110.	Buwangolo P/S UPE Account	Bank of Baroda	95040100002692	38,463	38,463	UGX
111.	Mooni P/S UPE Account	Stanbic bank	9030001329978	1,705	1,705	UGX
112.	Mutoto P/S UPE Account	Stanbic bank	9030007153812	2,056	2,056	UGX
113.	Nambozo P/S UPE Account	Bank of Baroda	95040100002894	199,979	199,979	UGX
114.	Bukasakya p/s					UGX
115.	Nabisolo p/s	Stanbic Bank	9030001329854	26,479	26,479	UGX
116.	Nkoma secondary school	Stanbic Bank	9030005687208	78,285,444	78,285,444	UGX
117.	Nkoma secondary school	Housing finance bank	1080012092047	75,584,148	75,584,148	UGX
118.	Nkoma secondary school	Centenary bank	3100070349	3,729,138	3,729,138	UGX
119.	Nkoma secondary school	Post bank	1632201000753	793,474	793,474	UGX
120.	Nkoma secondary school	Stanbic bank	90300010903164	14,072,128	14,072,128	UGX
121.	Nakaloke S.S PTA Account	DFCU	01983501002631	58,924,711	58,924,711	UGX
122.	Nakaloke S.S USE Account	Stanbic Bank	903000563777	81,041,541	81,041,541	UGX
123.	Bukonde secondary school	Housing finance bank	1080011711529	1,116,220	1,116,220	UGX
124.	Bukonde secondary school	Stanbic Bank	9030005687526	1,654,484	1,654,484	UGX
125.						UGX
126.	Mbale H/ Grant. a/c	Stanbic Bank	9030005637405			UGX

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	cur
127.	Mbale H/S PTA Account	Centenary Bank	3100091152	-25,332,116	- 25,332,116	UGX
128.	MBALE S.S.S Hostel fees Account	Bank of Baroda	9504020000007	25,510,246	25,510,246	UGX
129.	MBALE S.S.S Registration Fees Account	Bank of Baroda	9504010000382	84,585	84,585	UGX
130.	MBALE S.S.S B.O.G Collection Account	DFCU	01113500527132	3,072,869	3,072,869	UGX
131.	MBALE S.S.S Fees Collection Account	Stanbic Bank	9030005742772	30,478,670	30,478,670	UGX
132.	MBALE S.S.S Teachers Welfare Account	Centenary Bank	3110400029	13,286,720	13,286,720	UGX
133.	MBALE S.S.S Bank .Account	Centenary Bank	3110400031	1,095,639	1,095,639	UGX
134.	MBALE S.S.S Bank Account	Housing Finance Bank	1080012302847	49,322,535	49,322,535	UGX
135.	MBALE S.S.S Bank Account	Post Bank	1632201000486	11,276,007	11,276,007	UGX
136.	Mbale Municipal Community Polytechnic A/C	Stanbic Bank	9030005791013	54,290,586	54,290,586	UGX
137.	Mbale Municipal Community Polytechnic A/C	Stanbic Bank	9030005791021	17,089,563	17,089,563	UGX
138.	Mbale Municipal Community Polytechnic A/C	Stanbic Bank	9030005791048	71,622,408	71,622,408	UGX
139.	Mbale Municipal Community Polytechnic PIAA/C	Equity Bank	1014200692959	11,380,161	11,380,161	UGX
140.	Namatala Health Centre IV	Stanbic Bank	9030005738643	273	273	UGX
141.	Namakwekwe Health Centre III	Stanbic Bank	9030005738589	30,305	30,305	UGX
142.	Busamaga Health Centre III	Stanbic Bank	9030005738600			UGX
143.	Malukhu Health Centre III	Stanbic Bank	9030005738538			UGX
144.	Mbale Municipal Health Centre III	Stanbic Bank	9030005738546			UGX
145.	Namanyonyi Health Centre III	DFCU Bank	01113552558246	68,436	68,436	UGX
146.	Nankusi Heath Centre II	DFCU	01113552558185	127,124	127,124	UGX
147.	Lwasso Health Centre III					UGX
148.	Nakaloke Health Centre III	DFCU Bank	01113552558264	9,037,382	9,037,382	UGX
149.	Bufumbo Health Centre IV	DFCU Bank	01113551446306	3,421	3,421	UGX
150.	Bungokho Mutoto Health Centre III	DFCU Bank	01113552558592	71, 842	71, 842	UGX
151.	Bukasakya Health Centre III					UGX
152.	Northern City Division Operation A/C	Stanbic Bank	90300017620907	7,120	7,12	UGX

S/ N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	cur
153.	Northern City Division DDEG Account	Housing Finance Bank	1080012515844	5,001,000	5,001,00	UGX
154.	Industrial Division Operation A/C	Stanbic Bank	9030017620087	394,813	394,813	UGX
155.	Industrial City Division UDDEG A/C	Housing Finance Bank	1080012436641	0	0	UGX

RECOMMENDATIONS

- 1 The public toilets outside the main offices be renovated to take care of the public health needs of clients and visitors
- 2 Council should endeavor to acquire land titles for all its land and buildings
- 3 The taxis loading on kumi road streets be relocated back to kumi road taxi park
- 4 The above issues raised be addressed urgently
- 5 All UPE schools in Mbale city should use receipt books printed by Mbale city to enhance internal controls.
- 6 The education department should organize training of all Head Teachers and deputies in financial management (especially the annexed UPE schools).
- 7 Management of UPE schools should be encouraged to prepare development plans and recurrent budgets to handle operation and maintenance of dilapidated buildings
- 8 Management of UPE schools also encouraged to acquire plastic tanks to harvest and store rain water during periods of heavy rains. This will reduce on the cost of water bills by NWSC.
- 9 I.U.I.U needs immediate attention by Mbale City Council. The buildings have developed cracks on the walls and floors.
- 10 Mbale City Council should process tittle deeds for all UPE schools to avoid encroachment by land grabbers.
- 11 UPE schools that have been fenced be fenced off.
- 12 Mbale City Council should acquire more land for expansion of Mayor Mbale, Nkoma and Bujoloto primary schools.
- 13 Funds be available to handle the above mentioned challenges

- 14 Need to change equipment number plates from LG to UG –R series
- 15 Old Tyres be boarded off.
- 16 If possible all vehicles of council should be labeled Mbale City Council
- 17 Vehicles, Motorcycles and generators that can't be repaired be boarded off
- 18 The old vehicles spare parts in stores be boarded off
- 19 The new motorcycle registration No. UG-995Y donated to Council by the Ministry of Gender and Social Development has been recorded in the Assets register
- 20 New tyres for wheel loader - 4 pieces and 2 tyres for motor grader required
- 21 New tyres-6 pieces for tipper LG0127-30 required
- 22 New equipment e.g. excavator, vibro roller, water bowzer, chain loader, bull dozer, as we have expanded as a city are required.
- 23 Need to overhaul the garbage compressor truck to ease garbage management
- 24 Need to have a mechanical imprest to cater for eventualities.
- 25 LG. Number plates to be converted to UG.
- 26 Funds be available to handle the mentioned challenges
- 27 ne refrigerator, 1 photocopier, 2 monitors were also donated to Mbale Municipality
- 28 Community Polytechnic School

PICTORIALS

609 MBARARA CITY COUNCIL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Management should ensure that the process of titling of the remaining pieces of land is finalized in FY 23/24	19 Land Titles acquired in FY 2023/24 as per attached copies	WORK IN PROGRESS
2	Management should give priority on creating additional space for general stores and stores in health center IV and III's	Not done because the city lacks financial resources	OPEN
3	Additional computers for registry should be procured	Not done because the city lacks financial resources	OPEN
4	Management should give priority to boarding off all obsolete assets in the works yard to create space for future use	A team of Government valuers from Ministries of Lands and works concluded the valuation process to facilitate disposal	WORK IN PROGRESS
5	Selected pieces of land can be planted with trees to minimize on encroachment	19 Land Titles were acquired in FY 2023/24 in addition, the BoS findings indicate that more of the pieces of land are under the process of titling this will minimise encroachers	WORK IN PROGRESS
6	Management should ensure regular check and servicing of fire extinguishers including replacement of the expired extinguishers	Regular checks and servicing of fire extinguishers were done and replaced the expired extinguishers	RESOLVED
7	Health Centers should be assigned accounts assistants to support financial reporting	The city structure does not include this cadre of staff in health centres	OPEN
8	Management should ensure fencing of the land (Plot 7 Stanley road) where the Mbarara City Court is located since it is in an open space	Not done because the city lacks financial resources	RESOLVED

ASSET FINDINGS

- 1 During the survey, the team observed that 19 (Nineteen) new land titles were acquired during the FY 2023/24.
- 2 The process of titling the university land in the different areas it is located is ongoing
- 3 Ruti health ii is small compared to the numbers of patients it handles.
- 4 The white offices on galt road has been renovated and in use
- 5 Biharwe Health Centre iii Pit latrines were repaired, however there is a small incinerator in place

- 6 By and large the furniture was in good condition though some are not engraved.
- 7 There has been a tremendous improvement in titling of government land
- 8 There is ongoing effort to dispose obsolete items
- 9 South division still suffers from inadequate space
- 10 Most health facilities lack storage facilities
- 11 Most staff in Primary schools lack basic book keeping skills

Other Findings

S/N	Item	Units	Amounts
1	Payables	3	12,586,109
2	Receivables	4	1,120,552,602
3	Subversion		
4	Investment		
5	Losses		

Summary of Assets

S/N	Item	Units	Asset register amount(NBV / cost)	Extract B/S
1	Land	84		
2	Buildings	88		
3	Transport	47		
4	ICT Equipment's	225		
5	Furniture	14		
6	Machinery			

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Nissan Navara Pick-up	UG 2976R
2	FAW	Bitumen
3	Tata Dumper Truck	LG 0190-031
4	Benz Dumper Truck	LG 0125
5	Deutz Tractor	UXS 346
6	Honda Motorcycle	UXY 751
7	Deutz Tractor	UXR 483
8	Bedford Cesspool emptier	UXZ 189
9	Suzuki Motorcycle	UXZ 835
10	WR4 Tractor	UWS 347
11	CAT Motor Grader	UWR 460
12	Suzuki Wagon	UM 0290

S/N	ITEM DESCRIPTION	REG.NO/TAG No
13	Yamaha Motorcycle	UR 0951
14	Motorcycle	UM 0551
15	Motorcycle	UE 0863
16	Peugeot Ambulance	UG 0688M
17	Jailing Motorcyle	UG 3155M
18	Yamaha Motorcycle	UG 1102R
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
19	UPS	FINMAP/MMC/UPS/012/14/15
20	UPS	FINMAP/MMC/IFMS/007/14/15
21	Binding Machine	MMC/BM/001
22	Scanner	MMC/SC/CR/01
23	Rack	FINMAP/MMC/IFMS/RACK/002/14/15

STORES FINDINGS

- 1 During the survey, it was observed that the in-charge staff at the stores recorded the items purchased and issued out.
- 2 However, in all the stores surveyed there was inadequate space while some of the stores especially in primary schools were in a bad state.
- 3 It was also noted that there is no check done on stock balances by immediate supervisors in schools

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Mbarara City Gen Fund	HFB	1050008541141	87,561,960	154,340,656	UGX
2	Mbarara City Property Tax	Centenary	3100075901	1,019,230,578	705,644,987	UGX
3	Mbarara City YLP Recovery	Centenary	3100075905	9,750		UGX
4	Mbarara City UWEP Recovery	Centenary	3100075907	9,750		UGX
5	Mbarara City South Division Operations	HFB	0500128447	5,064,676	453,276	UGX
6	Mbarara City South Division DDEG	HFB	0500128535	19,184,043	0	UGX
7	Mbarara City South Division General Fund	HFB	0500128581	175,291	175,291	UGX
8	Mbarara City Central Market Collections	Post Bank	4042101000025	37,274,880	37,274,880	UGX
9	Mbarara City North Division General Fund	HFB	1050008532040	97,310	97,310.0	UGX
10	Mbarara City North Division Operations	HFB	1050008531645	221,071	221,071	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
11	Mbarara City North Division Development	HFB	1050008531746	800,532	800,532	UGX
12	Mbarara Municipal Health iv	Baroda	95050100004011	16,797,546	16,797,546	UGX
13	Kyarwabuganda HC III	Baroda	95050200000954	23,578	23,578	UGX
14	Biharwe Health Centre III	Baroda	95050100003032	45,232	45,232	UGX
15	Nyamitanga Health Centre iii	Baroda	95050200000355	177,409	177,409	UGX
16	Kichwamba Health Centre III	Baroda	95050100001363	10,127	10,127	UGX
17	Kakooba Division Health iii	Baroda	95050200000835	628,680	628,680	UGX
18	NyamityobolaHealth Centre iii	Centenary	3100031967	64,868	64,868	UGX
19	Nyamityobora Health Centre II	HFB	1050008122447	126,247	126,247	UGX
20	Kamukuzi DMO Health Centre II	Baroda	95050200000833	225,252	225,252	UGX
21	Kamukuzi Division Health Centre II	Baroda	95050200000832	91,997	91,997	UGX
22	Rwemigina Health Centre II	Baroda	95050100001377	91,997	91,997	UGX
23	Rwakishakizi Health Centre II	Baroda	95050100001374	91,997	91,997	UGX
24	Ruti Health Centre II	Baroda	95050200000834	114,857	114,857	UGX
25	Mbarara Municipal Ps Upe	Stanbic	9030005649411	18,714,140	18,714,140	UGX
26	Mbarara Municipal Sch	Stanbic	9030005801809	14,897,635	14,897,635	UGX
27	Mbarara Municipal Sch	Dfcu	01123500863056	9,564,654	9,564,654	UGX
28	Uganda Marty's psl Pta	Centenary	5010018053	27,201,349	27,201,349	UGX
29	Uganda Marty's PS Pta	Centenary	5010581315	1,172,059	1,172,059	UGX
30	Uganda Marty's Primary School Upe	Baroda	95050200000132	11,531,149	11,531,149	UGX
31	Mbarara Army PS	Stanbic	9030006953041	111,975	111,975	UGX
32	Kafunjo Primary School	Centenary	5010581315	6,085	6,085	UGX
33	Karama Primary School	Stanbic	9030001624740	3,092	3,092	UGX
34	Nyamityobora PS	Stanbic	9030006903125	4,164	4,164	UGX
35	Madrasat Hamuza P/Sch	Stanbic	9030006899500	11,947	11,947	UGX
36	Bugashe 1 PS	Stanbic	9030001624619	1,316	1,316	UGX
37	Bugashe 11 PS	Stanbic	9030001624678	10,083	10,093	UGX
38	Katete PS	Stanbic	9030006899667	204	204	UGX
39	Kagaaga 1 P/S	Stanbic	9030001675434	10,153	10,153	UGX
40	Tukore Invalids P/School	Stanbic	9030001625453	5,432,274	5,432,274	UGX

RECOMMENDATIONS

- 1 The remaining pieces of untitled land should be given priority for titling
- 2 To enhance security, the city should install CCTV cameras
- 3 In future, stored buildings should be planned for to minimize space
- 4 The technical accounts staff should provide basic skills to train health staff

PICTORIALS



610 SOROTI CITY COUNCIL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Motor cycle LG0008 – 132 XL425L	Asset valued by government valour and awaiting for the report	Awaiting valour report and flash the advert on media
2	Motor cycle LG0009 – 132 XL425L	Asset valued by government valour and awaiting for the report	Awaiting valour report and flash the advert on media
3	Motor cycle LG0010 – 132 XL425L	Asset valued by government valour and awaiting for the report	Awaiting valour report and flash the advert on media
4	Motor cycle LG0011 – 132 XL425L	Asset valued by government valour and awaiting for the report	Awaiting valour report and flash the advert on media
5	Motor cycle LG0012 – 132 XL425L	Asset valued by government valour and awaiting for the report	Awaiting valour report and flash the advert on media
6	Motor cycle LG0013 – 132 XL425L	Asset valued by government valour and awaiting for the report	Awaiting valour report and flash the advert on media
7	Motor cycle LG0014 – 132 XL425L	Asset valued by government valour and awaiting for the report	Awaiting valour report and flash the advert on media
8	Motor cycle LG0015 – 132 XL425L	Asset valued by government valour and awaiting for the report	Awaiting valour report and flash the advert on media
9	Motor cycle LG0016 – 132 XL425L	Asset valued by government valour and awaiting for the report	Awaiting valour report and flash the advert on media
10	Motor cycle LG0017 – 132 XL425L	Asset valued by government valour and waiting for the report	Awaiting valour report and flash the advert on media
11	Motor cycle LG0018 – 132 XL425L	Asset valued by government valour and waiting for the report	Awaiting valour report and flash the advert on media
12	Motor cycle LG0019 – 132 XL425L	Asset valued by government valour and waiting for the report	Awaiting valour report and flash the advert on media
13	Motor cycle UG3189M XL125	Asset valued by government valour and waiting for the report	Awaiting valour report and flash the advert on media
14	Motor cycle UG2056R XL125	Asset valued by government valour and waiting for the report	Awaiting valour report and flash the advert on media
15	Motor cycle UG2737R JH125L	Asset valued by government valour and awaiting for the report	Awaiting valour report and flash the advert on media

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
16	Motor cycle LG0006 – 132	Asset valued by government valour and waiting for the report	Awaiting valour report and flash the advert on media
17	Motor cycle UEB724E XL125L	Asset valued by government valour and waiting for the report	Awaiting valour report and flash the advert on media
18	Motor cycle LG0188 – 44 125	Request submitted to government valour to value the asset	Awaits funds allocation
19	Motor cycle UG0727Y XT	Request submitted to government valour to value the asset	Awaits funds allocation
20	Motor cycle UG29911 XL125	Request submitted to government valour to value the asset	Awaits funds allocation
21	Motor cycle UG1008Y	Request submitted to government valour to value the asset	Awaits funds allocation
22	Motor cycle UBA170V	Request submitted to government valour to value the asset	Awaits funds allocation
23	Tyres/tractor size R20(7 pieces),R25(34 pieces) R16 7 pieces	Request submitted to government valour to value the asset	Awaits funds allocation
24	Hand washing Basins	Request submitted to government valour to value the asset	Awaits funds allocation
25	Tables	Request submitted to government valour to value the asset	Awaits funds allocation
26	Conduit Pipes	Request submitted to government valour to value the asset	Awaits funds allocation
27	Plastic Tank	Request submitted to government valour to value the asset	Awaits funds allocation
28	LG 0166-44 Honda	Request submitted to government valour to value the asset	Awaits funds allocation
29	LG2056R Motorcycle	Request submitted to government valour to value the asset	Awaits funds allocation
30	Computers	Request submitted to government valour to value the asset	Awaits funds allocation
31	Cabinets(3)	Request submitted to government valour to value the asset	Awaits funds allocation

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
32	Typewriter	Request submitted to government valour to value the asset	Awaits funds allocation
33	Toilet Sitting Pans	Request submitted to government valour to value the asset	Awaits funds allocation
34	Metallic Cisterns(2)	Request submitted to government valour to value the asset	Awaits funds allocation
35	Fire Extinguisher	Request submitted to government valour to value the asset	Awaits funds allocation
36	Mettalic Door(1)	Request submitted to government valour to value the asset	Awaits funds allocation
37	Operation Bed(1)	Request submitted to government valour to value the asset	Awaits funds allocation
38	Baby Cots(1)	Request submitted to government valour to value the asset	Awaits funds allocation
39	Bed adults (25)	Request submitted to government valour to value the asset	Awaits funds allocation
40	Binstand (1)	Request submitted to government valour to value the asset	Awaits funds allocation
41	Bench 1	Request submitted to government valour to value the asset	Awaits funds allocation
42	Steam Sterilizer	Request submitted to government valour to value the asset	Awaits funds allocation
43	Mattress(Adult)	Request submitted to government valour to value the asset	Awaits funds allocation
44	Mattress (Paed)	Request submitted to government valour to value the asset	Awaits funds allocation
45	Metallic Cupboard	Request submitted to government valour to value the asset	Awaits funds allocation
46	Drip Stand	Request submitted to government valour to value the asset	Awaits funds allocation
47	Delivery Coaches	Request submitted to government valour to value the asset	Awaits funds allocation

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
48	Mowing	Request submitted to government valour to value the asset	Awaits funds allocation
49	Radio Call	Request submitted to government valour to value the asset	Awaits funds allocation
50	Computers	Request submitted to government valour to value the asset	Awaits funds allocation
51	Cabinets(3)	Request submitted to government valour to value the asset	Awaits funds allocation
52	Typewriter	Request submitted to government valour to value the asset	Awaits funds allocation
53	Toilet Sitting Pans	Request submitted to government valour to value the asset	Awaits funds allocation
54	Metallic Cisterns(2)	Request submitted to government valour to value the asset	Awaits funds allocation
55	Fire Extinguisher	Request submitted to government valour to value the asset	Awaits funds allocation
56	Mettalic Door(1)	Request submitted to government valour to value the asset	Awaits funds allocation
57	Operation Bed(1)	Request submitted to government valour to value the asset	Awaits funds allocation
58	Baby Cots(1)	Request submitted to government valour to value the asset	Awaits funds allocation
59	Bed adults (25)	Request submitted to government valour to value the asset	Awaits funds allocation
60	Binstand (1)	Request submitted to government valour to value the asset	Awaits funds allocation

ASSET FINDINGS

- 1 Many institutions don't have information on initial costs of assets of early 1960's
- 2 Land wrangles in some schools. Making it hard to survey the school land
- 3 Forest reserves have been encroached by developers.
- 4 Record keeping was poor in most of the schools at the time of survey

- 5 Most institutions need renovation of buildings more so Teso College Aloet and primary schools.
- 6 There was no asset register in most of the entities as data was not kept in right way most especially in the primary school.

Other Findings

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

Summary of Assets

S/N	Item	Units	Asset register amount (NBV/cost)	Extract B/S
1	Land	115.7159		66,045,000,000
2	Buildings and structures	427		44,716,326,650
3	Transport equipment	54		2,025,086,251
4	Office equipment	64		69,617,790
5	ICT equipment	1002		
6	Medical equipment	9		
7	Furniture and fittings			459,493,723

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	REG.NO/TAG No
1	Motor cycle	LG0008 – 132 XL425L
2	Motor cycle	LG0009 – 132 XL425L
3	Motor cycle	LG0010 – 132 XL425L
4	Motor cycle	LG0011 – 132 XL425L
5	Motor cycle	LG0012 – 132 XL425L
6	Motor cycle	LG0013 – 132 XL425L
7	Motor cycle	LG0014 – 132 XL425L
8	Motor cycle	LG0015 – 132 XL425L
9	Motor cycle	LG0016 – 132 XL425L
10	Motor cycle	LG0017 – 132 XL425L
11	Motor cycle	LG0018 – 132 XL425L
12	Motor cycle	LG0019 – 132 XL425L
13	Motor cycle	UG3189M XL125
14	Motor cycle	UG2056R XL125
15	Motor cycle	UG2737R JH125L
16	Motor cycle	LG0006 – 132
17	Motor cycle	UEB724E XL125L
18	Motor cycle	LG0188 – 44 125
19	Motor cycle	UG0727Y XT
20	Motor cycle	UG2991 XL125
21	Motor cycle	UG 2624 MATE

S/N	ITEM DESCRIPTION	REG.NO/TAG No
22	Motor cycle	UG1008Y
23	Motor cycle	UBA170V
24	Motorcycle Honda	LG 0166-44
25	Motorcycle –	UG 1486-E
26	Motor Vehicle	UAA 264Z
27	Toyota Double Cabin	UDR 716
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
28	TIRES	48
29	Hand washing Basins	5
30	Table	3
31	Conduit Pipes	35
32	Computers	7
33	Cabinets(3)	8
34	Typewriter	3
35	Toilet Sitting Pans	2
36	Metallic Cisterns(2)	
37	Fire Extinguisher	2
38	Metallic Door(1)	
39	Operation Bed(1)	
40	Baby Cots(1)	
41	Bed adults (25)	
42	Binstand (1)	
43	Bench 1	
44	Steam Steriliser	
45	Matress(Adult)	39
46	Matress (Paed)	1
47	Metalic Cupboard	1
48	Drip Stand	
49	Delivery Coaches	
50	Mowing Machine	
51	Double Decker beds (52 pieces)	
52	Plastic tank	
53	Door	2
54	skips	
55	Radio Call 1	
56	Fan	5
57	Extension cable	5
58	CRT computers	9
59	batteries	6
60	System units	11
61	keyboards	61
62	Monitors	25
63	Assortment of Used vehicle parts	
64	Assortment of Used metal scrap	
65	Assortment of Used Plastic Scrap	
66	Assortment of Used Door/Window Frames	
67	Assortment of Used Wood Scrap/Timber	
68	Assortment of Used I-bars for tank	
69	Assortment of Used Tank Plates	
70	Assortment of Computer Accessories	
71	Differential Assembly	
72	Television sets	
73	Head teacher – 01	
74	Main Hall – 01	

S/N	ITEM DESCRIPTION	REG.NO/TAG No
75	Staffroom East - 01	
76	Staffroom West – 01	
77	Students West Wing – 01	
78	Teachers Store - 03	
79	Source Pans	
80	Cups for Tea	
81	Tea Flasks	
82	Water Reservoirs - Plastic Tanks	
83	Workshops	
84	Conical Flasks	
85	Volumetric Flasks	
86	Measuring Cylinders	
87	Beakers	
88	Gas Cylinders	
89	Pipettes	
90	Stop Clocks	
91	Test Tubes	
92	Burettes	
93	Ammeters	
94	Voltammeters	
95	Rheostats	
96	switches	
97	Source Pans	
98	Cups for Tea	
99	Tea Flasks	
100	Water Reservoirs - Plastic Tanks	
101	Workshops	
102	Conical Flasks	
103	Volumetric Flasks	
104	Measuring Cylinders	
105	Beakers	
106	Gas Cylinders	
107	Pipettes	
108	Stop Clocks	
109	Test Tubes	
110	Burettes	
111	Ammeters	
112	Voltammeters	
113	Rheostats	
114	Switches	
115	Potentiometers	
116	Electric Bells	
117	Metre Bridge	
118	Veneer Callipers	
119	Micro Metre Screw Gauge	
120	Nuffield Springs	
121	Glass Prisms	
122	Plain Mirrors	
123	Pulley Systems	
124	Cell Holder	
125	Lenses	
126	Thermometers	
127	Calorimeters	

S/N	ITEM DESCRIPTION	REG.NO/TAG No
128	Gold leaf Electroscope	
129	Vandecraf Generator	
130	Microscopes	
131	Human Teeth Model	
132	Milk Lactometers	
133	Fire Extinguishers	
134	Electrical Weighing Beam	
135	Assortment of Expired Chemicals	
136	An Oven	
137	Hydrometers	
138	Milk Strainer	
139	Mice	
140	UPS/Backups	

STORES FINDINGS

- 1 In our opinion, the store accommodation is not adequate.
- 2 The condition of the store is fair.
- 3 The items*are not stored in an efficient manner.
- 4 The stores balances agree with the stock ledger/card balances

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Soroti City General Fund	stanbic	9030017808477	1,388	1,388	UGX
2	CDC/TasoMunicipal Health Office	stanbic	9030014231985	8,767	1381	UGX
3	Soroti MC YLP recovery	stanbic	1983501003050	0	0	UGX
4	Western Health Centre III	stanbic	9030007702085	6,921	6,921	UGX
5	Soroti City West Division Imprest	stanbic	9030017824669	5,223	5,223	UGX
6	Soroti City West Division Equalisation Grant	stanbic	9030005645815	146,958	146,958	UGX
7	Cdc/Taso Kichinjaji Health Centre Iii	stanbic	9030014217907	0	0	UGX
8	Kichinjaji Health Centre Iii	stanbic	9030007701984	182,789	182,789	UGX
9	Soroti City East Cdc/Taso Hciiii	stanbic	9030014222412	649	649	UGX
10	Eastern Helth Centre Iii	stanbic	9030007702042	64,301	64,301	UGX
11	Cdc/Taso Princes Diana Health Centre Iv	stanbic	9030014217842	0	0	UGX
12	Princes Diana Memorial H/C Iv	stanbic	9030007701836	8,671	8,671	UGX
13	Opuyo HC II	Centenary	3100076949	5,955	5,955	UGX
14	Soroti City UWEP Recovery Account	Centenary	3100049260	11,700	11,700	UGX
15	Teso College Aloet	Stanbic	9030005796805	13,252,578	13,252,578	UGX
16	Teso College Aloet	Stanbic	9030001845003	4,372,228	4,372,228	UGX

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
17	Teso College Aloet	Stanbic	9030005644169	23,835,972	23,835,972	UGX
18	Teso College Aloet	Centenary	4510010066	56,019,686	56,019,686	UGX
19	St Francis Sec School for the Blind	Centenary	4510400179	10,617,549	10,617,549	UGX
20	St Francis Sec School for the Blind	stanbic	9030005797259	4,508,029	4,508,029	UGX
21	St Mary's Girls SS Madera	Centenary	4510011337	15,978,322	15,978,322	UGX
22	St Mary's Girls SS Madera	Centenary	4510010523	7,397,727	7,397,727	UGX
23	St Mary's Girls SS Madera	Centenary	3201752996	1,537,681	1,537,681	UGX
24	Nakatunya Primary School	stanbic	9030001896562	114,873	114,873	UGX
25	Pioneer Primary School	stanbic	9030006936430	1,901	1,901	UGX
26	Madera School For Blind	stanbic	9030001801367	34,154	34,154	UGX
27	Moruapesur Health Centre II	stanbic	9030007377524	919	919	UGX
28	HILDERS Primary School	stanbic	9030001895442	3,401,140	3,401,140	UGX
29	Pamba Primary School	stanbic	9030001896627	195,244	195,244	UGX
30	Aminit Madera P/s	stanbic	9030001853014	5,784,209	5,784,209	UGX
31	Agama P/s	stanbic	9030001948791	9,887	9,887	UGX
32	Agora P/s	stanbic	9030000974373	1,797	1,797	UGX
33	Oderai P/S	stanbic	9030001947086	5,126	5,126	UGX
34	Soroti Islamic Primary School	stanbic	9030006935728	98,323	98,323	UGX
35	Soroti Demonstration Sch	stanbic	9030006935671	748	748	UGX
36	Otatai Primary School	stanbic	9030001897372	23,842	23,842	UGX
37	Acetgwen Primary School	stanbic	9030001905553	2,907	2,907	UGX
38	Swaria Primary School	stanbic	9030006935213	3,768,996	3,768,996	UGX
39	Arapai Primary School	stanbic	9030001896619	4,664,209	4,664,209	UGX
40	Akisim Primary School	stanbic	9030001804234	23,297	23,297	UGX
41	Opuyo Primary School	stanbic	9030001895868	42,200	42,200	UGX
42	OPUYO HC II	Centenary	3100076949	5,955	5,955	UGX
43	Soroti City East Equalisation Grant	stanbic	9030005645793	38,791	38,791	UGX
44	Soroti City East Division Impress	stanbic	9030017809384	62,474	62,474	UGX
45	Amen Primary School	stanbic	9030001804226	34,776	34,776	UGX
46	Majengo Primary School	stanbic	9030001802428	23,770	23,770	UGX
47	RockView PS	stanbic	9030001802436	17,187,437	17,187,437	UGX
48	MoruApesur PS	stanbic	9030001897232	863	863	UGX

RECOMMENDATIONS

1. The accounting officer should write to all government secondary and primary schools, health centers and divisions to engrave their assets to ease tracking of the assets for proper management.
2. The accounting officer to write to government valuer to value the assets and disposal be carried out

3. Toilets destined for demolition be explained for health and safety reasons
4. New infrastructure be constructed in some of the primary schools which include toilets, classrooms and teacher's houses.
5. Protection of forests and wetland resources
6. Engineer should assess all the school and health facilities for demolition and rehabilitation
7. Funds be allocated for renovation of some schools that are in dire need.
8. Land titling of the end of the city
9. Fencing of the schools
10. Provide more accommodation for the teachers
11. The accounting officer should seek to solve the land issues between schools and the funding bodies
12. The accounting officer should consider the rehabilitation of the wall fence in the city yard to ensure safety of the yard
13. Fencing of the city for offices for protection

PICTORIALS

FOR MORE INFORMATION PLEASE CONTACT US

Treasury Service Centre

Desktop TSC Application: **To log all IFMS Related Issues**

Email Address: **servicedesk@ifms.go.ug**

Tel: **0414707305, 0414707440**

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