



**CONSOLIDATED BOARD OF SURVEY REPORT FOR THE  
YEAR ENDED  
30<sup>TH</sup> JUNE 2021**

**CENTRAL GOVERNMENT VOTES  
AGENCIES, MINISTRIES, HOSPITALS & UNIVERSITIES**

Accountant General's Office

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## FOREWARD

Section 34 (4) of the Public Finance Management Act 2015 mandates Accountant General to appoint an annual Board of Survey for each vote after the close of business on the last working day of each Financial Year or before the start of business on the first day of a Financial Year to survey the assets, stores, cash, bank balances and books of accounts of the vote for the preceding Financial Year.

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

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

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

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

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

L. Semakula

**ACCOUNTANT GENERAL**

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

## **PREAMBLE**

Section 34(4) of the Public Finance Management Act, 2015 mandates Accountant General to appoint a Board of Survey for each Vote to survey the assets for the preceding financial year, in an entity of Government. The survey shall be conducted after the close of business on the last working day of each financial year or before the start of business on the first day of the financial year.

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

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

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

The Public Finance Management Act 2015 S 34(4) mandates the Accountant General to, appoint an annual Board of Survey for each vote, after the close of business on the last working day of each Financial Year, or before the start of business on the first day of a Financial Year, to survey the assets, stores, cash, bank balances and books of accounts of the vote, for the preceding Financial Year.

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

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

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

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

The objectives of the Board of survey were as follows;

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

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

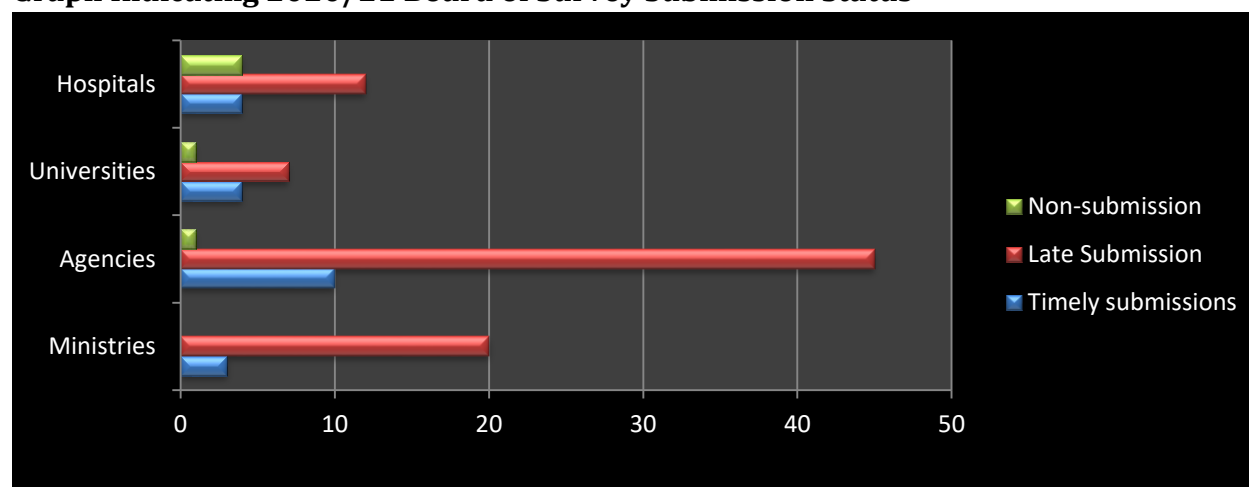
This financial year, only 21 Votes (19%) of the 111 Central Government Votes submitted the reports by the stipulated deadline of 31<sup>st</sup> August 2021. This was especially due to some measures instituted to minimize the spread of COVID-19 such as lockdown which was lifted in August, and the reduction of staff that was required to work from office and hence delayed commencement of the exercise.



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

Category	Timely Submission	Late Submission	Non Submission	Total
Ministries	3	20	0	23
Agencies	10	45	1	56
Universities	4	7	1	12
Hospitals	4	12	4	20
<b>Total</b>	<b>21</b>	<b>84</b>	<b>6</b>	<b>111</b>

**Graph Indicating 2020/21 Board of Survey Submission Status**



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

**Asset Portfolio**

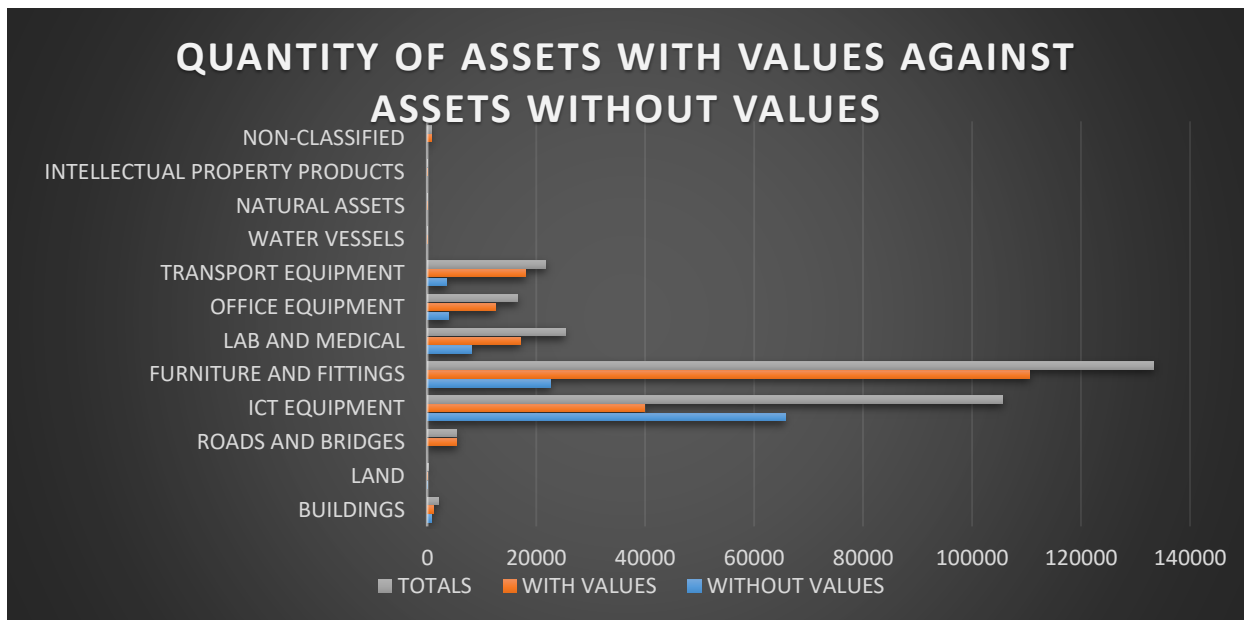
**Table 1:** Composition of the non-current assets for the Central Government votes at the end of the FY 2020/21

Asset Category/Class	Total Number of Assets	Without Financial Values	With Financial Values
Buildings	1,974	804	1,170
Land	183	62	121
Roads And Bridges	5,398	0	5,398
Ict Equipment	105,632	65,691	39,941
Furniture And Fittings	133,306	22,730	110,576
Lab And Medical	25,311	8,209	17,102
Office Equipment	16,597	3,973	12,624
Transport Equipment	21,680	3,631	18,049
Water Vessels	13	0	13
Natural Assets	0	0	0
Intellectual Property Products	9	0	9
Non-Classified	743	0	743

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

The chart below shows the extent of the problem of assets without values for each asset category.

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

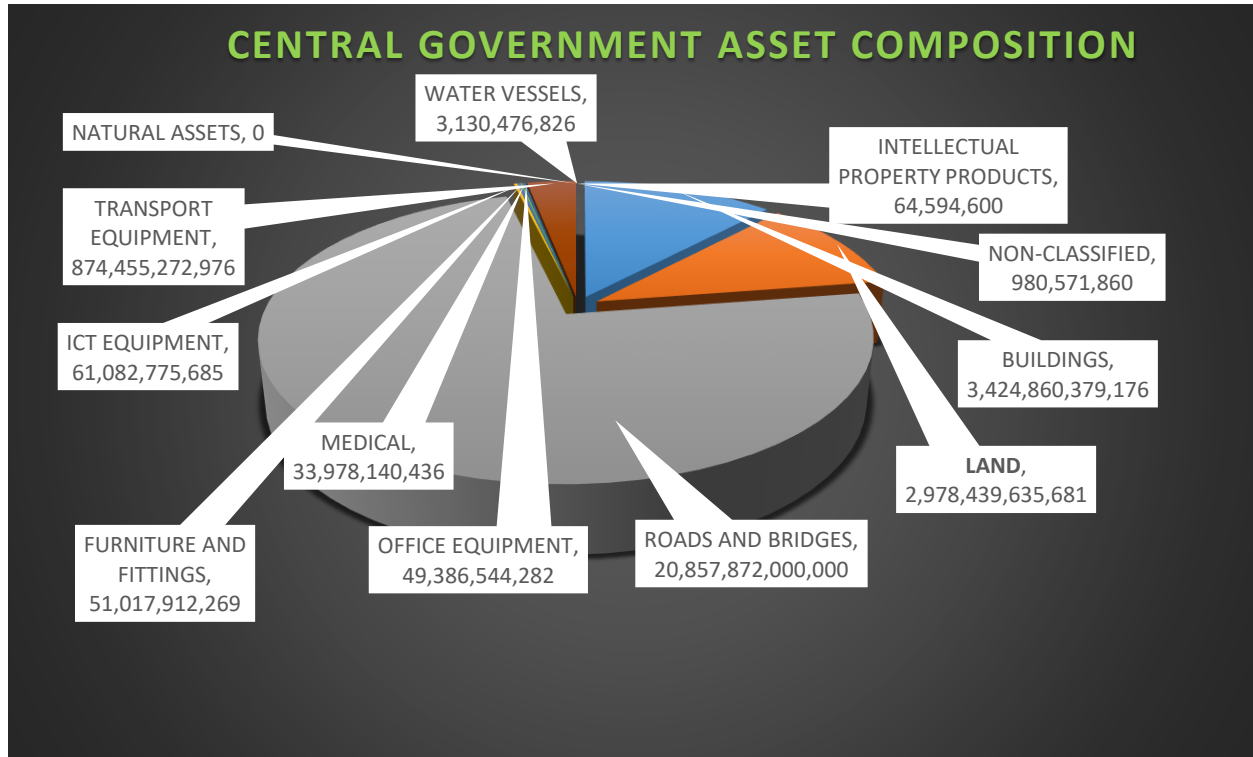


**The graph above brings further emphasis that there are assets without financial values due to:**

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

Based on the available information on asset values, the composition of the central Government non-current assets at the end of the 2020/21 FY is shown in chart below.

**Figure 3:**



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

## Previous Recommendations findings and Summary

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

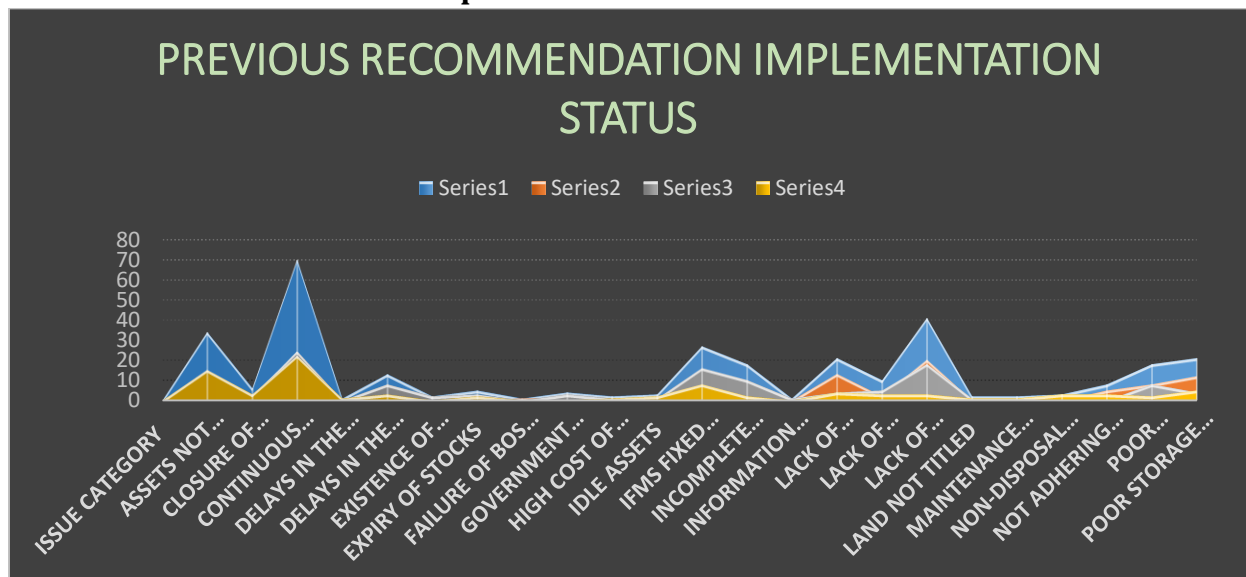
**Table 2: Implementation status of the BOS recommendations**

ISSUE CATEGORY	VOTES	OPEN	WORK IN PROGRESS	IMPLEMEMNTED
ASSETS NOT ENGRAVED/TAGGED	34	8	11	15
CLOSURE OF DORMANT BANK ACCOUNTS	6	1	2	3
CONTINUOUS NON-DISPOSAL OF OBSOLETE/UNSERVICEABLE ITEMS	70	24	24	22
DELAYS IN THE CLOSURE OF BOOKS OF ACCOUNT	1			1
DELAYS IN THE IMPLEMENTATION OF BOS AND AUDIT RECOMMENDATIONS	13	2	8	3
EXISTENCE OF DUAL OWNERSHIP OF ASSETS WITH CHALLENGES ON MAINTENANCE, ACCOUNTABILITY, FOR AND EVENTUAL DISPOSAL	2		2	0
EXPIRY OF STOCKS	5		3	2
FAILURE OF BOS TO ADEQUATELY COVER HIGH VALUE ASSETS E.G FACILITIES AND INSTALLATIONS)	1	1		0
GOVERNMENT LAND NOT PROPERLY MANAGED AND HIGHLY SUSCEPTIBLE TO MISUSE, ENCROACHMENT AND LOSS	4	1	3	0
HIGH COST OF STORAGE;	2	0	1	1
IDLE ASSETS	3		1	2
IFMS FIXED ASSET NOT BEING USED AND OR UPDATED BY MOST OF THE VOTES	27	3	16	8
INCOMPLETE ASSET REGISTERS	18	6	10	2
INFORMATION ON EXISTENCE, CONDITION, AND USAGE OF LAND, BUILDINGS AND OTHER HIGH VALUE ASSETS NOT DISCLOSED	1	0	1	0
LACK OF ADEQUATE STAFF TRAINING ON ASSET MANAGEMENT	21	13	4	4
LACK OF ADEQUATE STAFFING FOR ASSET MANAGEMENT	10	2	5	3
LACK OF ADEQUATE STORAGE SPACE	41	20	18	3
LAND NOT TITLED	2	0	1	1
MAINTENANCE OF PARALLEL ASSET MANAGEMENT SYSTEMS	2	0	1	1
NON-DISPOSAL OF UNCLAIMED PROPERTY	3	0		3
NOT ADHERING TO THE ASSET REGISTER FORMAT	8	5		3
OTHERS	111	44	44	23
POOR MAINTENANCE OF FIXED ASSETS	18	8	8	2
POOR STORAGE CONDITIONS	21	12	4	5

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

**Figure 4:**

**Previous recommendations implementation status**



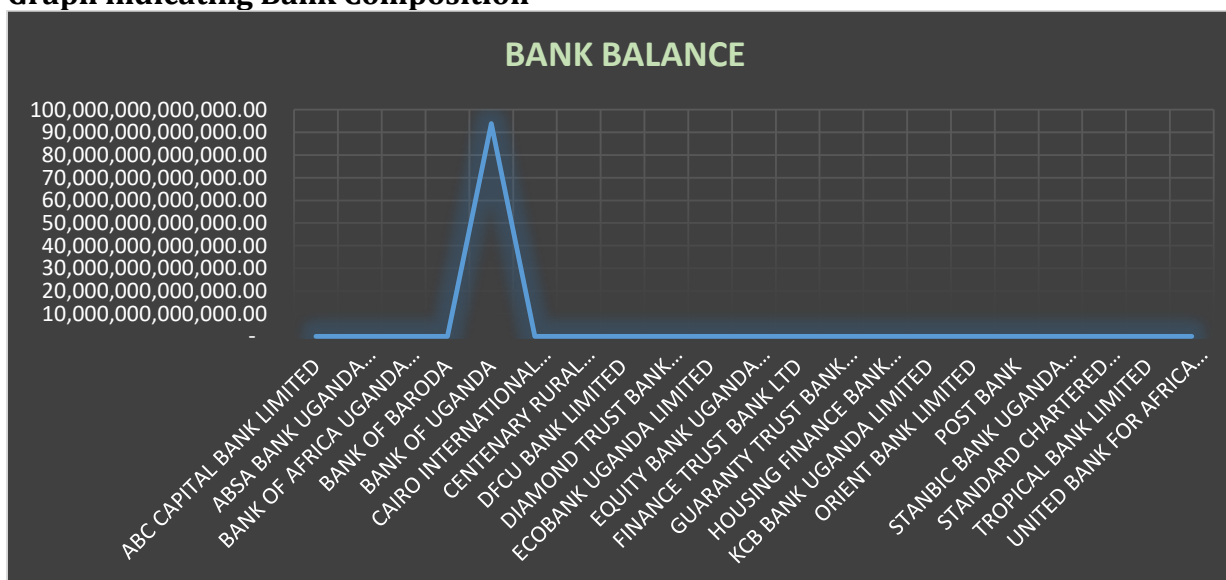
From the above graph, it is noted that continuous non-disposal of assets and poor storage facilities take up the biggest number of issues.

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

BANK	BANK BALANCE
ABC CAPITAL BANK LIMITED	107,689,654.00
ABSA BANK UGANDA LIMITED	23,298,496,259.20
BANK OF AFRICA UGANDA LIMITED	3,116,961,812.00
BANK OF BARODA	2,921,191,395.18
BANK OF UGANDA	93,867,156,750,639.70
CAIRO INTERNATIONAL BANK LTD	74,599,434.00
CENTENARY RURAL DEVELOPMENT BANK LIMITED	20,298,089,719.92
DFCU BANK LIMITED	-
DIAMOND TRUST BANK UGANDA LIMITED	1,610,019,391.00
ECOBANK UGANDA LIMITED	-
EQUITY BANK UGANDA LIMITED	210,231,164.41
FINANCE TRUST BANK LTD	303,684,085.35
GUARANTY TRUST BANK UGANDA LTD.	103,622.00
HOUSING FINANCE BANK LIMITED	-
KCB BANK UGANDA LIMITED	1,204,382,644.26
ORIENT BANK LIMITED	79,161,905.00
POST BANK	13,091,981.90
STANBIC BANK UGANDA LIMITED	-

STANDARD CHARTERED BANK UGANDA LIMITED	36,579,943,432.34
TROPICAL BANK LIMITED	108,609,629.00
UNITED BANK FOR AFRICA (UGANDA) LIMITED	8,713,761.00

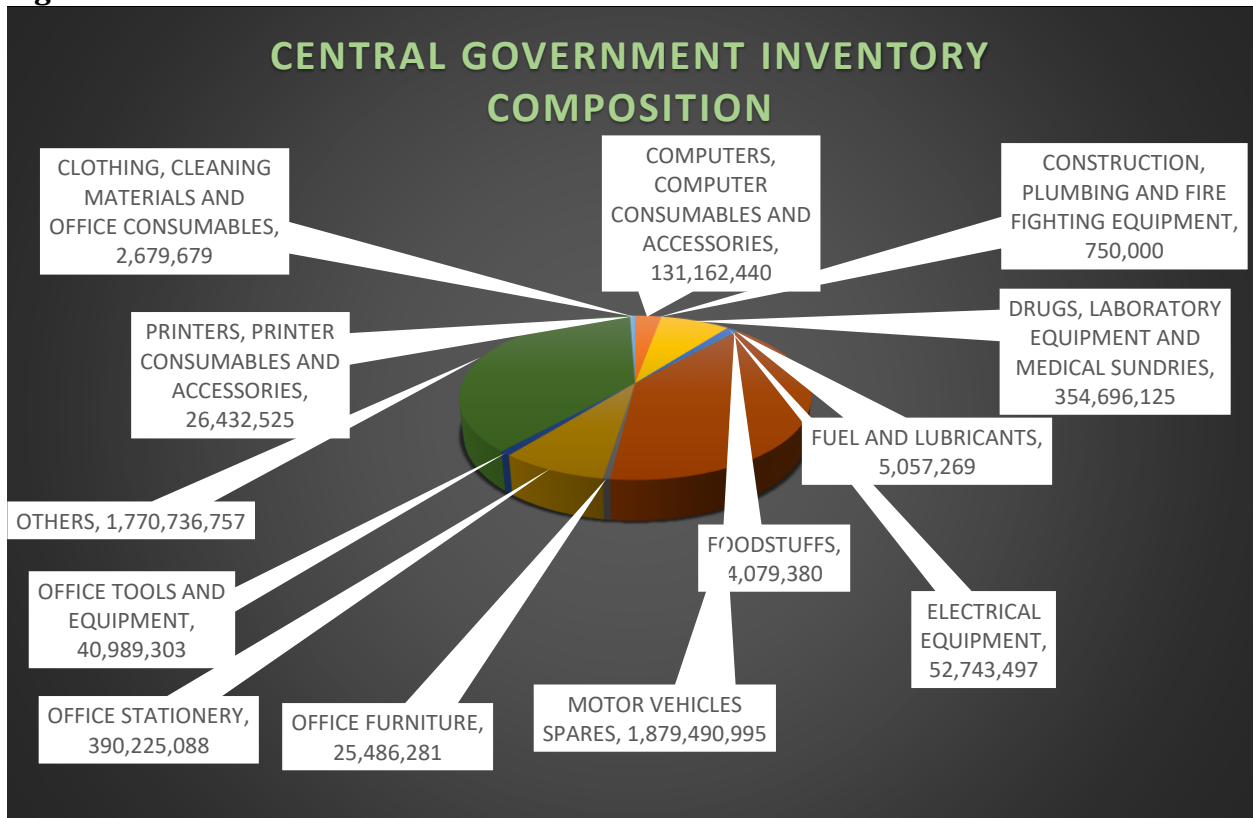
**Figure 5:  
Graph indicating Bank Composition**



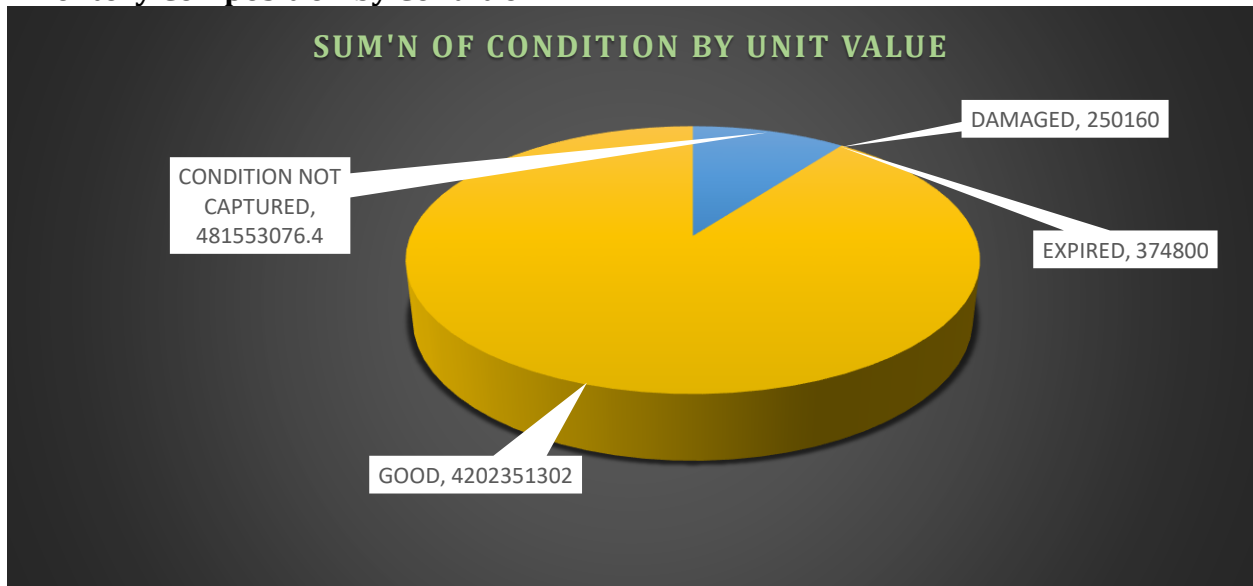
**Table 5:  
Central Government Inventory Composition**

Inventory Category	Unit Value
Clothing, Cleaning Materials And Office Consumables	2,679,679
Computers, Computer Consumables And Accessories	131,162,440
Construction, Plumbing And Fire Fighting Equipment	750,000
Drugs, Laboratory Equipment And Medical Sundries	354,696,125
Electrical Equipment	52,743,497
Foodstuffs	4,079,380
Fuel And Lubricants	5,057,269
Motor Vehicles Spares	1,879,490,995
Office Furniture	25,486,281
Office Stationery	390,225,088
Office Tools And Equipment	40,989,303
Others	1,770,736,757
Printers, Printer Consumables And Accessories	26,432,525
<b>Total</b>	<b>4,684,529,338</b>

**Figure 6:**



**Figure 7:  
Inventory Composition by Condition**



## **Other General findings**

1. 50% of assets have no values biggest percentage being land and buildings with project assets and constructions in progress not being documented at all.
2. Most votes are maintaining their Asset Registers on the IFMS however these are not updated with new purchases or retirement of those disposed of. Votes with updated assets registers are recording only headquarter assets and all categories are not captured like minerals, water bodies forests and many others.
3. Most of the late submissions are due to late reconciliations of cash/bank balances and certificates.
4. The non-disposal of obsolete items is still prevalent with most Votes citing the COVID-19 restrictions hindering the disposal of assets. In addition, most items are poorly stored which increases their wear and tear.
5. Some votes do not take action in regards to previous recommendations.
6. Inventory records lack are not up to date and they lack costs and conditions.

## **Recommendations**

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

1. Provide information on Land, CIPs and update registers with all the necessary information.
2. Attach evidence of reconciliation for the Cash/Bank Board of survey.
3. Obsolete items should be disposed of immediately to avoid further wear and tear. Entities should explore different modes of disposal defined in the PPDA Act; 2015 that can be adopted especially for item not taken on during the auctions.
4. Votes should ensure to fully implement the Previous Year's Recommendations.
5. Accounting officers should task the officers concerned to always fully utilize the Fixed Assets Module.
6. Accounting Officers should make sure that BoS reports are submitted within the prescribed time and in the required formats. Soft copies should be submitted to [AMD@finance.go.ug](mailto:AMD@finance.go.ug) for consolidation.
7. Inventory lists should be updated with all necessary information



## MINISTRIES

### VOTE 001 - OFFICE OF THE PRESIDENT

#### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Dispose all items listed for disposal in the FY18/19 not disposed at the year-end 30 <sup>th</sup> June 2020.	The items were disposed of during the course of the FY 2020 / 2021.	Included in the Final accounts is the revenue amounting to 369,038,120/= collected from the disposal of the assets.
2	Partition the store so that it's easier to manage inventory and also minimize the risk of damaging highly delicate items in stores.	This has not been done because of inadequate resources. However, the office is engaging the Ministry of Finance and Economic Development to increase our budget allocation to carry out that activity.	
3	Archive financial records found in the stores separately	This has been done. The documents are being stored on the Second floor of the new building.	
4	Improve on the ventilation in the stores for better aeration	This has not been done because of inadequate resources.	
5	Update the asset register on the IFMS.	The process of updating the asset register on the IFMS is ongoing.	Update the asset register on the IFMS.

#### ASSET FINDINGS

#### SUMMARY OF ASSETS

Asset Category	Total	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
<b>LAND AND BUILDINGS</b>				
Land	31	31		
Building	24	22	2	
<b>TRANSPORT EQUIPMENT</b>				
Station Wagon	41	39		2
Pickup	204	197		7
Motorcycle	12	7		5
Trailer\Truck	1			
Omnibus	3	2		1
<b>ICT EQUIPMENT</b>				
Desktop Computers	203	194	2	5
Laptop	97	84	5	8
Printer	228	215		13
Projector	12	10	2	
Scanner	2	2		
Server	2	1	1	
Public Address System	1		1	

Uninterrupted Power Supply (UPS)	84	80	1	13
<b>OFFICE EQUIPMENT</b>				
Generator	4	1	2	1
Photo Copier	20			
Projector	12			
Speakers	6		6	
<b>MACHINERY</b>				
Air Conditioner	4			

### List of unserviceable items recommended for disposal

S/N	Item Description	Reg No
1	Vehicle	UG 0286C
2	M/Cycle	UG 0914 C
3	M/Cycle	UG 1836C
4	M/Cycle	UG 1837C
5	Vehicle	UG 2179C
6	M/Cycle	UG 2215C
7	Vehicle	UG 2253C
8	Vehicle	UG 2263C
9	M/Cycle	UG 2269C
10	Vehicle	UG 2355C
11	Vehicle	UG 2363C
12	Vehicle	UG 2436C
13	Vehicle	UG 2438C
14	Vehicle	UG 2441C
Other Items		
S/N	Item Description	Qty
1	ASSORTED UPS	4
2	TABLE	1
3	TELEPHONE HEADSETS	13
4	PLASTIC BASINS	71
5	Generator	

6	Tyres Used	260
7	Used Paper	10 bgs
8	Printer PRO 8600	4
9	Moveable Cooler / AC	1
10	PRINTER	11
11	FAX MACHINE	2
12	Heavy Duty Photocopier	2
13	Money Safe	1
14	Paper Shedder	5
15	Desk	6
16	Chair	42
17	Viewpoint	2
18	Konfulon Power Bank	1
19	Sum Sung Phone	1
20	CPU	5
21	UPS	13
22	FAN	1
23	Monitor	5
24	Laptop	7
25	P A System	1

### OTHER ASSET FINDINGS

- i. Office of the president maintained the Assets register on IFMS as at 30th June, 2021, however most of the assets were not allocated to user departments and custodians.
- ii. Asset register on IFMS was not updated especially with the newly acquired assets, donated assets and assets distributed to RDC'S in various districts.
- iii. The officer with Fixed Assets responsibilities on IFMS requires refresher training on the module functionality. This would ensure that the assets register on IFMS is updated whenever need arises.

- iv. The assets inspected were found to be in good condition especially the double cabin pickups. The vote had many assets that required disposal especially cars in various garages.
- v. The Board of survey Team observed that some Assets at OP had no Engraved codes. However, the process of procuring the engraving stickers had commenced.
- vi. The board of survey observed that OP had obsolete items that required disposal.
- vii. The vote had no formal procedure of managing asset transfer, this created a risk when assets are damaged and cannot be traced by the inventory officer.
- viii. The board of survey team found out that the National Leadership Institute (NALI) had a list of Assets that were not uploaded in the asset register of OP apart from the light vehicles.
- ix. The board of survey team found out that the Land at NALI had been surveyed but not titled, leading to many people encroaching on it
- x. Office of the president had obsolete items that had been recommended for disposal in the previous financial years but failed to be disposed of because they would not attract any buyers.

#### **STORES FINDINGS**

- i. The survey of the store found out that the user department makes requisitions for items/supplies required. These requisitions are confirmed and approved by the Head of department
- ii. Office of the president lacked enough store space for inventory items at the head office.
- iii. The board of survey team found out that the store ledgers were not tallying with the actual inventory balances.

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

- i. The Board of Survey team verified bank certificates, bank reconciliations for the Treasury Sub Single Account and Non-Tax Revenue Collection Account held at BoU.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
1	President’s Office TSSA	000010058000001	BoU	0	0	UGX
2	President’s Office-NTR	000010168000001	BoU	0	0	UGX

**RECOMMENDATIONS**

- i. The Vote needs to update the asset register with immediate effect especially with donated assets, location of assets and transfer of assets among users.
- ii. The vote is advised to engrave all assets that are not yet engraved. This will safeguard the assets against pilferage.
- iii. The vote should write to Accountant General’s Office requesting staff refresher training on the Fixed Assets module. This will equip the system users with the knowledge to properly use the module to manage assets.
- iv. All assets recommended for disposal should be disposed off especially pick up double cabins that are stuck in garages.
- v. The vote is advised to increase storage space to allow safe guard of inventory at the head office.
- vi. The vote is advised to maintain records for all inventory balances in store on particular dates.
- vii. The vote is advised to Partition the store in order to create more space and be more organized.
- viii. The vote is advised to develop the asset transfer system of recording whatever items come in and get out. Especially items used on national functions e.g. executive chairs and tables, red carpets.

**PICTORIALS TAKEN DURING THE EXERCISE**

**Double Cabin Pickup at Hoima DLG**



**Donated ICT Equipment at NALI**



**Store at Office of the President**



**Tyres outside the office of the president**



**Red Carpets in the corridors the office of the president**



**The engine of double cabin pickup (UG 2263 C)**



**Pickup Double Cabin in a garage (Singh) in Old Kampala**



**Heavy duty printer at Office of the president**



## VOTE 002 - STATE HOUSE

### Follow up on Previous Recommendations

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

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Non-Residential Buildings	1
Light Ict Hardware	192
Furniture And Fittings	103
Office Equipment	7
Light Vehicles	94

#### List of unserviceable items recommended for disposal

- There was no list of obsolete items attached.

### OTHER ASSET FINDINGS

- State House maintains an asset register on the system (IFMS) which requires continuous updating.

### STORES FINDINGS

- The stores were inspected and were found to be clean and well organized.
- The stores are well stocked with a number of fire extinguishers in case of an emergency.
- Items for disposal are being kept in stores thus taking up storage space e.g. old tyres and assorted items.

### CASH AND BANK FINDINGS

- The State House maintains three (3) bank accounts, the cash and bank balances were properly reconciled at the end of the financial year.

#### Table showing accounts reviewed by the board

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
Classified/Foreign Remittances	000020148000002	BoU	-	-	UGX

Medicine & Health Services Delivery Monitoring State House	00002008800007	BoU	-	-	UGX
State House Treasury Single- Sub Account	00002005800001	BoU	-	-	UGX

## RECOMMENDATIONS

- i. There is need for adequate storage space at the stores to ensure proper and safe custody of equipment.
- ii. Management should endeavor to have all items not in use disposed of.
- iii. We recommend partitioning of the store to have proper sections in the store

## PICTORIALS TAKEN DURING THE EXERCISE

Some of the items in the stores



Obsolete items identified for disposal



## VOTE 003 - OFFICE OF THE PRIME MINISTER

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	OPM should give Nakawa COVID-19 store back to WFP since the agreed period usage of 2 months expired.	OPM gave back the store at Nakawa to WFP.	OPM relocated inventories to national emergency stores at Namanve.
2	The storage capacity of Namanve store should be increased to 500,000 metric tons for items, 300,000 metric tons for non-food items and to be equipped with pallets and racks. In addition, the store should be equipped with hygienic source of water and toilets.	No action was taken, as this requires more funding from government of Uganda.	OPM included this expenditure in the capital development for FY 2021/22.
3	A phased renovation or remodeling for OPM Gulu Regional office is needed.	The office was painted and a perimeter wall fence was being built.	Work in progress.
4	Obsolete assets should be boarded off to avoid losses.	The board of survey adhoc exercise was carried out and most of the assets were disposed.	The undisposed of items have been included in the recommended assets for disposal in the year 2021/2022.
5	Concrete stands or slabs must be built for the nine containers at Kiryandongo refugee settlement camp.	Construction is ongoing.	Work in progress.
6	The hydra farm machine at Panyadoli Police post should be put under a shelter.	No action as the required budget was not availed.	To engage MoFPED to ensure funding for activity.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Land	
Customary	3
Cycles	23
Furniture & Fittings	737
Heavy Vehicles	49
Light Ict Hardware	477
Light Vehicles	148
Office Equipment	2

#### List of unserviceable items recommended for disposal

- There was no list of obsolete items attached.

#### OTHER ASSET FINDINGS

- The assets register which was migrated to IFMS Asset Management Module is well updated.



- ii. OPM has a number of stations, the Luwero Office has a new building and it is well spaced and organized. Soroti was renting but now it has constructed a new office. The Moroto office and the Postal Building in Kampala need renovation.
- iii. There is limited equipment used in the stations like computers, vehicles and motor cycles.
- iv. There are many obsolete items which need to be disposed of in upcountry stores like in Moroto Office.

**STORES FINDINGS**

- i. The OPM storage system is centrally coordinated from the National Emergency Stores located at Namanve Industrial Park from where inventories are distributed to all other OPM stations country wide. The stock ledgers were found to be well updated and reflected stock balances at hand.

**CASH AND BANK FINDINGS**

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

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
Comprehensive Refugee Response Framework (CRRF)	000030088000062	BoU	275,193,561	275,193,561	UGX
Development Initiatives For Northern Uganda	000030088000060	BoU	3,850,780,127	3,850,780,127	UGX
Dry Land Integrated Development Project In Karamoja	000030088000050	BoU	585,162,830	585,162,830	UGX
National Information Platform For Nutrition Project	000030088000061	BoU	1,815,050,086	1,807,046,630	UGX
Office of The Prime Minister - Directorate of Refugees (Local Settlement)	000030088000052	BoU	710,797,454	707,639,734	UGX
Office of The Prime Minister Treasury Single Sub Account	000030058000001	BoU	0	0	UGX
OPM - DR DIP	000030088400010	BoU	0	0	USD
OPM - DR DIP District Support	000030088000058	BoU	0	0	UGX
OPM - DR DIP Institutional Support	000030088000059	BoU	3,998,131	3,998,131	UGX
OPM - NUSAF 3 Designated	000030088400006	BoU	0	0	USD
OPM - NUSAF 3 District Support	000030088000055	BoU	0	0	UGX
OPM - NUSAF 3 Institutional Support	000030088000056	BoU	0	0	UGX
OPM Contingencies Fund	000030088000063	BoU	0	0	UGX
OPM-Epaks Grant	000030088000065	BoU	1,174,142,714	1,174,142,714	UGX
OPM-Epaks Grant	000030088400011	BoU	3,552,556	3,552,556	USD

Prime Minister's Office-NTR	00003016800001	BoU	0	0	UGX
Strengthening Community Resilience To Climate Change And Disaster Risks In Uganda	000030088000057	BoU	879,218	879,218	UGX
Strengthening Monitoring Capacities In The Ugandan Public Sector	000030088000049	BoU	1,295,276	1,295,276	UGX

**RECOMMENDATIONS**

- i. Dispose-off all the obsolete assets.
- ii. Provide more equipment e.g. computers, vehicles, motor cycles etc. to ease carrying out of activities especially in upcountry stations.
- iii. Recruit more staff to run the stations and their related activities.
- iv. Engrave the all un-engraved assets in stations like Soroti.
- v. Renovate the old buildings.
- vi. Improve on stores in terms space and condition.

**PICTORIALS TAKEN DURING THE EXERCISE**

**Soroti OPM office**



**Moroto OPM office**



**Namanve Store**



**Department of refugees Kampala (store)**



## VOTE 004 - MINISTRY OF DEFENSE AND VETERAN AFFAIRS

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Dispose assets recommended for disposal.	Disposed of	Done
2	Provide Accountant General's office with master data for upload on IFMS	Soft and hard copy forwarded to Accountant General's office	Done
3	Engrave all assets purchased during the year	Engraved	Engraved

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings And Structures	
Non-Residential Buildings	21
Land	
Freehold	6
Machinery & Equipment	
Information, Computer And Telecommunications Equipment	
Light Ict Hardware	160
Other Ict Equipment (TVs, Radios, Videos, Digital Cameras, Telephone Sets)	8
Other Machinery And Equipment (Other Than Transport or Ict Equipment)	
Furniture And Fittings	753
Laboratory And Research & Appliances	9
Office Equipment	65
Transport Equipment	
Cycles	6
Heavy Vehicles	3
Light Vehicles	72

#### List of unserviceable items recommended for disposal

- There was no list of obsolete items attached.

#### OTHER ASSET FINDINGS

- The asset register is in excel not on IFMS.

#### STORES FINDINGS

- Stores are organized but no items list was available.

#### CASH AND BANK FINDINGS

- One treasury single sub account with a nil value.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Balance	Book	Cur
Treasury Single Sub Account	00400580000001	BoU	0		0	UGX

**RECOMMENDATIONS**

- i. Carry out stock taking and get information to be able to generate a list for the stores ledger.
- ii. Follow up master data forwarded to accountant General for upload on to IFMS.

## VOTE 005 - MINISTRY OF PUBLIC SERVICE

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	The stores ledgers should be signed off at the end of the financial year	Store ledgers signed off	Done
2	All un serviceable motor vehicles should be boarded off	No action taken	The process is yet to start
3	All obsolete items in containers and at national archives should be disposed off	No action taken	The process is yet to start
4	There is need to engrave the new computers distributed at the Ministry and Human Capital Management Project located at national archives. Furniture at civil service college should also be engraved.	Engraved	All furniture at civil service college was engraved
5	Management needs to plan for and provide more storage space to avoid overcrowding stores	Not yet done	

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Machinery & Equipment	
Cycles	1
Electrical Machinery	13
Furniture And Fittings	2,120
Light Ict Hardware	664
Light Vehicles	42
Office Equipment	129
Other Ict Equipment (TVS, Radios, Videos, Digital Cameras, Telephone Sets)	48

#### List of unserviceable items recommended for disposal

Assets	Qty
4 Sitter Visitors' Chair	1
Air Conditioners	-
Assorted Cables	-
Avaya Ip400 Telephone Card	1
Catalyst 2960	1
Coffee Table	1
Cpu	1
D-Link Switch 24 Ports	1
Filing Cabinets	2
Heavy Duty Printer	1
Key Boards	1
Kyocera Photocopy-4050	1

Laptops	-
Linksys Wireless Router	1
LPO Printer	1
Monitors	-
Nissan Hard body	5
Nissan Navara	1
Office Desks/ Tables	-
Printer	-
Projectors	-
Red Metallic Chairs	-
Revolver Chairs	-
Scanner	1
Secretarial Chairs	-
Sofa Chairs	-
Stackable Chairs	-
Stand Fans	-
Switch 8 Port Ritp	1
Switch Racks	-
Tables	-
Telephone Head Sets	-
Toyota Hilux	1
Toyota Land Cruiser	2
Tp Link Desktop Switch 4 Ports	1
Tyres	-
Ups	1
Visitors' Chairs (Wooden)	-
Walk Through Machines	2
Wooden Shelves	1

## OTHER ASSET FINDINGS

- i. The Ministry maintains an asset register on the system and its assets are engraved.
- ii. The Ministry has few Motor vehicles which are in a good working condition, some are due for disposal while others need repairing in order to be in a good working condition.
- iii. The Uganda National Records & Archives Centre whose mandate is to preserve and manage Uganda archival records is in a good state.
- iv. The Civil Service College is well maintained and has a number of renovations going on like renovation of the general Resource Centre which will aid hands on trainings

where necessary and the Training Studio which will be used in conducting online trainings.

- v. It should be noted that the Ministry has not carried out the disposal exercise for the last three (3) years.

**STORES FINDINGS**

- i. The Ministry has one major store (Inventory Management Unit), that stores all stationery and sundries. It also maintains the entity’s records.
- ii. The entity also has two containers which are used to store unserviceable items like printers & photocopiers, filing cabinets etc.

**CASH AND BANK FINDINGS**

- i. Ministry of Public Service maintains three bank accounts. The cash and bank balances were properly reconciled at the end of the period as per attached treasury forms.
- ii. The team observed that all cash books were duly posted.

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
Civil Service College Uganda	000050088000017	BoU	163,186,666	163,186,666	UGX
Ministry of Public Service TSSA	000050058000001	BoU	0	0	UGX
MOPS Justice & Accountability Reform	000050088000018	BoU	0	0	UGX

**RECOMMENDATIONS**

- i. All unserviceable items like motor vehicles, chairs, tyres, printers among other items that require disposing off, should be boarded off.
- ii. The Ministry should improve on the record and book keeping of the Inventory Management Unit.

**PICTORIALS TAKEN DURING THE EXERCISE**

Items identified for disposal



## VOTE 006 - MINISTRY OF FOREIGN AFFAIRS

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	All assets should be engraved and updated on the IFMS.	All assets were engraved apart from those of the last quarter of the FY 2021/2022.	Work in progress
2	Land held by the Ministry should be updated on the assets register.	Land in Mbarara was captured.	Land is not titled.
3	There is inadequate storage space.	Efforts to create more space are ongoing.	Work in progress

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
<b>LAND AND BUILDINGS</b>				
Land	1	1		
Building	1	1		
<b>TRANSPORT EQUIPMENT</b>				
Aero plane				
Station Wagon	18	3	15	
Pickup	1		1	
Saloon	8	4	4	
Motorcycle	4	2	2	
Trailer\Truck	1	1		
Earth Moving Equipment\Tractor				
Omnibus	1	1		
<b>ICT EQUIPMENT</b>				
Desktop Computers	124	98	26	
Global Positioning System				
Laptop				
Printer	55	5	50	
Projector	165	158	7	
Scanner				
Server	19		19	
Station User License				
Tablet / IPad				
Uninterrupted Power Supply (UPS)	118		118	



<b>OFFICE EQUIPMENT</b>				
Detecting Machine				
Generator	2	2		
Passport Reader				
Photo Copier	15		15	
Projector	1	1		
<b>MACHINERY</b>				
Air Conditioner	55	50	5	

### List of unserviceable items recommended for disposal

Item Description	Qty
Printers	5
CPUs	5
UPSs	5
Filing Cabinets	5
Air Conditioners	5
Tables	9
Chairs	7

### OTHER ASSET FINDINGS

- i. The Asset register is updated reflecting new and old items.
- ii. The assets are engraved except for the items procured during the last quarter.

### STORES FINDINGS

- i. The entity has one store where inventory and obsolete items are kept. The store is small and needs to be improved on to be able to accommodate different items.

### CASH AND BANK FINDINGS

- i. The Ministry has six accounts which were reviewed and indeed they reconciled.

### Table showing accounts reviewed by the board

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
Foreign Affairs Treasury Single Sub Account	000060058000001	BoU	0	0	UGX

### RECOMMENDATIONS

- i. We recommend the early boarding off, of obsolete items to avoid further deterioration.
- ii. We recommend that more storage space is allocated and shelves for better organization.
- iii. Land owned by the Ministry should be surveyed and titled.

iv. All new items should be engraved to ensure their safety.

### PICTORIALS TAKEN DURING THE EXERCISE

The vehicle fleet @ headquarters



Stores @ headquarters



## VOTE 007 - MINISTRY OF JUSTICE AND CONSTITUTIONAL AFFAIRS

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	<b>Headquarters:</b> There is need for more storage space for the inventory purchased for use, as this will lead to better organization.	Adequate storage space is provided for under the designs for construction of the ministry's own office block	Okay
	All items recommended by previous Boards of survey should be promptly disposed throughout all regional offices.	All recommended items in the Regional Offices were disposed of.	Okay
	Follow-up on the car(s) taken to the COVID-19 taskforce should be done to ensure proper maintenance is being done, to avoid losses.	Follow up actions was taken and the vehicle was recalled.	Okay
	The Assets have more than one engrave code. The ministry should consider using/maintain one engrave code sequence, and should avoid using them interchangeably for proper identification of the assets.	A unified engrave code system was adopted and implemented Refer to the asset register	Okay
2	<b>Mbarara:</b> Most of the furniture needs to be boarded off but only after acquisition of new furniture.	Obsolete furniture was boarded of	Okay
	Need for more computers to help ease the work of the state attorneys who don't have machines to use for office work. most of the computers are too old	2 laptops were provided	Okay
	The place is too small and requires an extension or they need be availed more working space, probably URSB should be given a new residence or location so that the station can fully utilize its working place.	The office premises were constructed to be shared by the 2 institutions under JLOS funding. However the ministry plans to extend space subject to availability of resources.	Okay
	More filing cabinets are required to improve on the filing system in this station so that they stop keeping files on the floor and piling them on top of the filing cabinets.	MojCA wrote to Public Service to help in weeding out old documents, this has started with head office and the phase 2 is for the Regional offices.	Okay
	The station needs a functional generator of its own so that they can perform effectively. The vote currently uses the URSB generator whenever there's no power.	URSB procured a power back up system for Mbarara regional office which supports MojCA as well.	Okay
3	<b>Fort portal:</b> The old Pajero needs to be disposed of. The station needs at least two vehicles to effectively execute daily activities.	The old Pajero is earmarked for disposal this financial year	Okay
4	<b>Arua:</b>	The old assets were disposed of.	Okay

	All the old assets should be disposed of/boarded off before they depreciate further	A copy of the auction report was attached	
5	<b>Gulu:</b> The vehicle; UG 0407J that were handled to the COVID-19 task force should be under a memorandum of understanding, detailing the responsibilities of each party to avoid break down or loss due to lack of maintenance and any other unforeseen circumstances. Such handover should also be done by the Accounting Officer, and not the regional office heads.	Follow up action was taken and the vehicle was recalled A copy of the release letter was attached.	Okay
	Proper storage of items for boarding off should be prioritized to avoid loss of value from improper storage.	Due to limited storage the ministry improvised and covered the items with turplines.	Okay
	All assets including project assets i.e. those due and those recommended for disposal should be in the Assets register until they are actually boarded off.	All assets due for boarding off inclusive of project assets are maintained on the asset register until they are boarded off.	Okay

## ASSET FINDINGS

### SUMMARY OF ASSETS

Assets	Qty
Machinery & Equipment	
Cycles	11
Electrical Machinery	8
Furniture And Fittings	1,441
Light Ict Hardware	869
Light Vehicles	71
Office Equipment	222
Other Ict Equipment (TVs, Radios, Videos, Digital Cameras, Telephone Sets)	29

### List of unserviceable items recommended for disposal

- There was no list of obsolete items attached.

### OTHER ASSET FINDINGS

- The physical inspection found out that most assets are in use and in good condition. There were a number of them that had been identified for disposal.
- The vote maintains a single updated Fixed Asset register on the Integrated Financial Management System (IFMS).
- The Mbarara station also lacks a reception section due to lack of space. The little space is shared with URSB. The station lacks power backup system like a generator.

- iv. Currently MoJCA branch at Fort Portal is sharing offices with the District. It should however be noted that most of the Assets like furniture are owned by Kabarole District Local Government.

## STORES FINDINGS

- i. The headquarters has one store that is well kept and maintained.
- ii. The Administrator General Office has one small store and cannot accommodate all the inventory items of the station. Due to the limited space, inventories were not well organized and kept.
- iii. Stores at Mbale sub-station were inspected and these were well kept and organized. All fixed assets of the station are in good condition.
- iv. The store at Moroto Station is not adequate, nor well organized e.g. books are seen piled on top of filing cabinets. These can easily be stolen or affected by bad weather.
- v. Stores at Gulu sub-station were inspected and these were well kept and organized. All fixed assets of the station are in good condition.
- vi. Stores at Fort Portal sub-station were inspected and these were well kept and organized
- vii. The Mbarara station lacks filing cabins and thus most of the files are kept on tables and the floor.

## CASH AND BANK FINDINGS

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

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
Administrator General	9030005842084	Stanbic	307,513,392	307,513,392	UGX
Administrator General	9030008115396	Stanbic	1,220,416,889	1,220,416,889	USD
Administrator General Collection Treasury	9030005842386	Stanbic	1,351,159,718	1,351,159,718	UGX
Arua Ministry of Justice & Constitutional Affairs.	9030006298124	Stanbic	2,311,442	2,311,442	UGX
Department of Administrator General/Public Trustee	000070088000020	BoU	142,629,370	142,629,370	UGX
Gulu Min of Justice & Const. Affairs	1093500271273	Dfcu	390,508,529	390,508,529	UGX
JLOS House	000070088000027	BoU	31,006,245,992	31,006,245,992	UGX
JLOS Rule Of Law And Constitutional Democracy	000070088000028	BoU	0	0	UGX

JLOS/Swap Development Account 2006/07	000070088000025	BoU	503,123,645	503,123,645	UGX
Justice And Const. Affairs-NTR	000070168000001	BoU	0	0	UGX
Mbale Ministry of Justice And Constitutional Affairs	9030005867303	Stanbic	154,707,949	154,707,949	UGX
Min of Justice & Constitutional Affairs Mbarara	9030005727536	Stanbic	20,359	20,359	UGX
MojCA Fort Portal Regional Office	3100050100	Centenary	698,770	698,770	UGX
Moroto MojCA Regional Office	3100037037	Centenary	929,563	929,563	UGX
Public Trustee	9030005842092	Stanbic	46,788,590	46,788,590	UGX
Sector Wide Approach	000070088000031	BoU	20,000,000	20,000,000	UGX
Treasury General Single Sub-Account	000070058000001	BoU	0	0	UGX

## RECOMMENDATIONS

- ii. The board recommends that the items identified for disposal should be assigned lot numbers to facilitate the boarding of exercise.
- iii. There is need to avail more space at AG's office for storage to allow proper storage and maintenance of inventories.
- iv. There's also need to make proper use of the library room. All books should be stored in the library

## PICTORIALS TAKEN DURING THE EXERCISE

**Newly constructed Fort-portal Office Building**



## VOTE 008 - MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Newly acquired items delivered to stores should be engraved prior to distribution to the user departments.	Engravement process is ongoing	
2	Upon engraving the assets must be captured on the assets register immediately	There's need for a follow up	
3	Most subventions maintain manual stores records. These should be automated	No action taken	
4	Management should provide enough room for storage of stationary. This will minimize storage related losses.	No action taken	
5	The assets identified as obsolete during FY 2019/20 should be boarded off soon following the PPDA guidelines. This will help to avoid further wear and tear and also create space for other items.	Process on going	
6	Stores personnel should be trained for appropriate management of stores.	Schedules are yet to be discussed	
7	The entity should ensure that adequate storage space is availed.	No action at the moment	

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings And Structures	
Non-Residential Buildings	1
Land	
Freehold	3
Leasehold	1
Machinery & Equipment	
Light Ict Hardware	2,214
Other Ict Equipment (TVs, Radios, Videos, Digital Cameras, Telephone Sets)	166
Electrical Machinery	40
Furniture And Fittings	3,579
Medical	2
Office Equipment	607
Transport Equipment	
Cycles	13
Light Vehicles	189
Other Fixed Assets	
Computer Software	9
Non-Classified	16

## List of Items Recommended for disposal

Item	Qty
Air Conditioner Wall Units	-
Assorted Furniture; Round Table, Desk Pedestals - 2 Pcs, Furniture Pieces, Plastic Chairs-4 Pcs, Office Chairs - 7 Pcs	-
Black Chair-Conference	3
Blue Chair-Conference	1
Chair	1
Computer	1
Computer Set	1
Cpu	9
Dell Docking Station Stands	-
Dell Docking Stations	-
Dell Net Shelter 42u Rack	1
Dish Washer	2
Electrical Fittings; Ceiling Light Casings - 8, Electrical Trunking Cut Offs, Old Florescent Tubes	-
Filing Cabinet	1
Flood Lights	-
High Back Chair	1
Hp LaserJet Printer	1
Inkjet Fax	1
Laptops	3
Lcd Projector	1
M/V Mahindra D/C Pickups	6
Motor Vehicles (Nissan X-Trail)	2
Motorcycle (Yamaha)	1
Photocopier Heavy Duty	1
Polycom Camera	1
Polycom Hdx 8000	1
Polycom Remotes	-
Polycom Speakers & Microphone	-
Power & Network Cables	-
Printers	4
Routers	2
Shredders	-
Speakers	-
Stabilizer	1
Table Phone	1
Telephone Headsets	7
Telephone Pbx	1
Timber Door	1
Tv Screen	1



Ups	9
Ups Batteries	1
Vacuum Cleaner	1
Vehicle Batteries	-
Vehicle Tyres	40
Visitors Chairs	1
Water Boilers	2
Wooden Chair	1

**OTHER ASSET FINDINGS**

- i. Ministry of Finance – Main; Assets registers have been appropriately updated on the IFMS. Sampled assets were found to be in their respective locations as per the register. The ongoing construction works for the building under construction are on schedule. The construction works have temporarily caused parking space challenges for staff. The team also observed noise pollution for staff at the construction site which disrupts the working environment. The team observed some mitigation solutions such as sound proof glasses in some offices in Treasury Building.
- ii. Resource Enhancement and Accountability Program (REAP); REAP maintains an asset register in excel well updated though not incorporated onto the IFMS. It was observed during the physical verification, that most of the assets i.e. furniture, computers were appropriately engraved. The Motor vehicles at REAP were also maintained in the REAP’s but as well as in the Ministry’s Assets register. REAP also maintains a register of all Assets that are transferred to other Government entities such as computers. This was reported to be done as a follow up mechanism on warrants, Guarantees and servicing arrangement that come with the purchase contracts
- iii. Tax Appeals Tribunal; the team noted that during the physical verification, most of the assets furniture, computers were appropriately engraved. TAT maintains an asset register in excel which is well updated though not incorporated onto the IFMS. The Motor vehicles at TAT were also maintained in the Ministry’s Assets register. The entity also maintains old furniture which was returned by officers who acquired new items. The new court room conferencing equipment is well maintained and has efficiently aided court online sessions. Some equipment that complement the system

are uninstalled, pausing a risk of damage. TAT has only one van which is used by all other staff. The same is also being used by the deputy registrar who has no vehicle. This was as a result of the disposal of 2 JLOS cars. The furniture in the briefing room is too old and risky to users. This should be replaced.

- iv. Uganda Free Trade Zones Authority; UFZA maintains an asset register in excel which is well updated though not incorporated onto the IFMS. Also noted during the physical verification is that most of the assets furniture, computers were appropriately engraved. Whereas most of the assets were on the register, a number of them were in different location as assigned to different people contrary to the register.
- v. Head office; Office space is small though well organized. The Authority will soon move to their new premises in Entebbe to address the issue of office and storage space. The office has only two cars used by all staff for all activities. This puts a lot of pressure on the cars and limits timely implementation of a number activities.
- vi. Free Trade Zones-Entebbe; the construction works are ongoing since commencement. The works were reported to have been delayed by changes in the structural plans. The team observed construction works for two structures and the northern embankment walls are high risk due to erosion on the southern embankment.
- vii. Jinja, Soroti, Kasese; the team was unable to visit the free trade zones, and cannot therefore give any opinion on them.
- viii. Insurance Regulatory Authority (Ira); IRA maintains an asset register in excel. Most of the assets are engraved hence easy identification. The Authority has a major ongoing project of office premises along Lumumba Avenue. The building will be occupied by the Authority in November 2020. At the time of the survey, the first phase of construction was estimated to be at 90% completion. Fire sprinklers, lifts among other major items have already been installed. A transformer was imported and is to be fixed anytime. In addition, a standby generator that will serve the whole building has been installed and tested to be working. Two floors have been fully furnished since this is where the Authority will relocate to. The other floors will be completed under phase two and this will be open space for letting to the public. Completion of

these floors will depend on the tenant's customized request. The Authority has a few items recommended for disposal. These include two vehicles, that is, Nissan x-trails (UAJ 620X and UAJ 618X), and motor cycle (UBA 421Z) among other items. These are parked at the offices.

- ix. PROFIRA; The entity maintains an asset register in excel. The register has stock of all assets owned by the Project with all assets engraved hence easy identification and tracking. The main challenge of the register is a few items that were acquired by EU (funders then) whose values cannot be ascertained. These were captured with no value attached. The Project has very many items for disposal at both the headquarters and Maganjo where old vehicles are parked to ensure their safety (Photos attached). This is due to the fact that the disposal process by the Ministry did not consider the Project. Delays in fully constituting an adhoc committee meant that no progress was registered at the time of the survey.
- x. Privatization Unit; Privatization Unit maintains an asset register in excel. The register has stock of all assets originally owned by the Unit. Most of the assets are engraved hence easy identification. Since closure, the Unit has neither acquired nor disposed of any assets in their possession. In addition, no losses have been registered. Due to closure, office space was reduced to one wing, one floor hence all office furniture and equipment was piled up in various offices within the small space. It was not easy to count each of these because of limited space at the moment. The Unit retained only two vehicles at closure. The other four vehicles and a motor cycle were handed over to Ministry of Finance headquarters. These were handed over with their keys and logbooks each together with an inspection report by Ministry of Works and Transport. A schedule of these is attached for reference. There is a lot of good furniture at the Unit that can be distributed or donated to other departments or entities. Some of the furniture has accumulated dust since they are not in use.

## **STORES FINDINGS**

- i. Ministry Of Finance – Main; The store ledgers are regularly updated and maintained as and when items are received and issued respectively. The stores for various items like consumables are adequate and well organized. The ongoing construction works

have occupied space where items for disposal are kept. This has posed a challenge of storage space.

- ii. Resource Enhancement and Accountability Program (REAP); The BoS team noted that REAP storage room is adequate and the items are arranged in a logical manner for easy identification. A stores ledger is kept at the store and regularly updated as and when items are delivered and issued respectively.
- iii. Tax Appeals Tribunal; The BoS team noted that TAT storage room is inadequate in that some especially old furniture items are kept just in the corridors.
- iv. Uganda Free Trade Zones Authority; The BoS team noted that UFZA has no storage at their headquarters on communications house. The storage space is so limited in that some items are kept just in the corridor towards the store
- v. Insurance Regulatory Authority (IRA); IRA maintains one store for consumable items. The store is in the basement of the building, too small hence making accessibility to some of the items in the store a challenge. In addition, aeration is poor since there is no window for air circulation. The place is under key and lock. Another small space was improvised for storage of old records /archives, and some stationery that may not be accommodated in the store above due to limited space. This place too is congested with documents and items right from the door step making accessibility to other items hard.
- vi. PROFIRA; Operates a main store majorly for consumables and also other stores containing items due for disposal. The store for consumables is shared as both a store and registry whereby access is not controlled. There are shelves where the items are stacked although their security is not guaranteed since the space is open to staff under the registry as well. In addition, the shelves are not sufficient for all items acquired. The lock system for small consumables is faulty. This poses a risk of theft for such items kept in this place. The stores containing obsolete items are strongly safeguarded with burglar proof. PROFIRA uses the Oratec stock Management Information System as a replacement for the manual stock card system of issuing and receipting stock. Stock taking is done on a quarterly basis. However, at the time of the survey, the system had a hitch that couldn't enable users generate reports as of 30th June 2021. Therefore, no record on file was generated as at close of business on the

- last day of the financial year given the fact that the server was inaccessible at the time. Therefore, the earliest stock taking report attached to the report is as at 12-July-2021.
- vii. Privatization Unit; Privatization unit closed operations in December 2020. At the time of closure, Privatization Unit had one store for consumable items and five other stores where archival boxes with data/records for different parastatals are kept at Mulago. Some of these records are scanned while others are yet to be scanned. One of the stores at Mulago had a roof that leaks whenever it rains. This was noticed by the water mappings on the floor. Most of the boxes where on shelves therefore not affected by the water on the floor. Since closure, no acquisitions have taken place and all inventories in the store are part of the old stock since December. In the same regard, there is no stores personnel at the moment. The accounts office handles the schedule of inventory as well. It is important to note that issues are slow based on the fact that Skelton staff were retained to complete the closure processes.
- viii. Microfinance Support Centre; the team was notified that the entity uses the excel sheet and the stores were well organized in satisfactory condition despite the fact that they are not sufficient given the inventory that the facility handles.

### **CASH AND BANK FINDINGS**

- i. The team reviewed and verified cash and bank balances as at 30th June 2021 This was done by analysing the reconciliations of cash against bank balances and bank certificates as at 30th June 2021
- ii. The team observed that the accounts were properly reconciled as per the guidelines in respect to the Treasury Instructions, 2017
- iii. The Main Ministry and its subventions maintain a number of bank accounts and the findings are summarized in the table below.

**Table showing accounts reviewed by the board**

<b>Bank Account Name</b>	<b>Account Number</b>	<b>Bank Name</b>	<b>Bank Balance</b>	<b>Cash Book Balance</b>	<b>Cur</b>
Resource Enhancement And Accountability Programe-USD	000080088400051	BoU	44,893.10	44,893.10	USD
Resource Enhancement And Accountability Programe-UGX	000080088000251	BoU	30,659,660.00	30,659,660.00	UGX

Justice And Accountability Reform Operations	000080088000249	BoU	6,255,474,599.00	6,255,474,599.00	UGX
Uganda Technical Support Programme	000080088000246	BoU	2,311,208,999.00	2,311,208,999.00	UGX
PPDA Appeals Tribunal Operations	000080088000239	BoU	93,973.00	93,973.00	UGX
Privatization And Utility Sector Reform Project	000080088000102	BoU	156,617,007.00	156,617,007.00	UGX
Departed Asians Property Custodian Board -Operational Account	000080088000202	BoU	162,510,946.00	162,510,946.00	UGX
Departed Asians Property Custodian Board- Operational Account	000080088000203	BoU	3,624,849,650.00	3,624,849,650.00	UGX
World Bank/DPID Trust Fund Grant NO. TFOB1153-USD	000080088400057	BoU	54,980.00	54,980.00	USD
World Bank/DPID Trust Fund Grant NO. TFOB1153-UGX	000080088000257	BoU	15,754,128.00	15,754,128.00	UGX
Implementation Of Sustainable Public Procurement-USD	000080088400056	BoU	49,997.19	49,997.19	USD
UK/DFID Trust Fund Grant	000080088400054	BoU	355,108.29	355,108.29	USD
World Bank/DFID Trust Fund Grant-USD	000080088400053	BoU	216,127.10	216,127.10	USD
MoFPED Debt Conference 2020	000080088000252	BoU	44,753.00	44,753.00	UGX
Makerere Innovation And Incubation Center	000080088000248	BoU	8,351,380.00	8,351,380.00	UGX
Uganda Agriculture Insurance Scheme	000080088000247	BoU	1,249,998,000.00	1,249,998,000.00	UGX
Capacity Development For Aid Effectiveness And CPAP Implementation Project Account	000080088000219	BoU	0.00	0.00	UGX
PROFIRA-IFAD	000080088400046	BoU	894,215.49	894,215.49	USD
Resource Enhancement And Accountability Programe-UGX	000080088000233	BoU	3,366,881,745	3,362,771,745	UGX
REAP-USD	000080088400051	BoU	44,893.10		USD
REAP -UGX	000080088000251	BoU	30,659,660.00		UGX
Tax Appeals Tribunal	000080088000119	BoU	35,235,566	35,235,566	UGX
Tax Appeals Tribunal (JLOS AWAP)	000080088000237	BoU	283,367	283,367	UGX

UFZA Operations Account	000080148000006	BoU	0	0	UGX
UFZA Operations Account	000080148400000	BoU	0	0	USD
Insurance Regulatory Authority of Uganda	95010200000616	Baroda	1,112,467,832	1,112,467,832	UGX
Insurance Regulatory Authority of Uganda	95010200001050	Baroda	1,041,026,358	1,041,026,358	UGX
Insurance Regulatory Authority of Uganda	02063500499163	DFCU	138,874.83	138,874.83	USD
Insurance Regulatory Authority of Uganda	01063500499156	DFCU	988,352,000	1,203,507,690	UGX
Privatization & Utility Sector Reform Project	000080088000102	BoU	156,617,007	156,617,007	UGX
Privatization & Utility Sector Reform Project-Divestiture	9030005951053	Stanbic	70,297,438	70,297,438	UGX
MoF EDP-Divestiture	9030008173655	Stanbic	5,123.59	5,123.59	USD
PUSRP MoFPED Divestiture	9980136104030001	ECO Bank	12,421.02	12,421.02	UGX
PUSRP MoFPED Divestiture	9981186104030001	ECO Bank	8,766.73	8,766.73	USD
MSC Collections	3100065364	Cent	20,821,693	20,821,693	UGX
MSC	3100071961	Cent	74,397,483	74,397,483	UGX
MSC	3100065365	Cent	802,750	802,750	UGX
MSC	451100000	Cent	202,075	202,075	UGX
MSC	451100001	Cent	7,051,835	7,051,835	UGX
MSC LEGS Collections	3100068563	Cent	12,423,427	12,423,427	UGX
MSC	0703000675	UBA	1,906,861.44	1,906,861.44	UGX
MSC	0703000684	UBA	810,968,219.87	810,968,219.87	UGX
MSC Collections	01113617537901	DFCU	463,900,123	463,900,123	UGX
MSC LEGS Collections	3100068567	Cent	27,645,216	27,645,216	UGX
MSC Collections	7012100003	Cent	9,153,441	9,153,441	UGX
MSC	7012100004	Cent	5,456	5,456	UGX
MSC LEGSP	3100068561	Cent	20,662,100	20,662,100	UGX
MSC ISDB Collections	01063505018518	DFCU	305,316,881	305,316,881	UGX
MSC	01983521000014	DFCU	6,956,556,255	6,956,556,255	UGX
MSC	01983521000015	DFCU	2,998,200	2,998,200	UGX
MSC	01983521000016	DFCU	31,002,829	31,002,829	UGX
MSC	01983521000043	DFCU	2,008,700	2,008,700	UGX
MSC H/O Collections	0103009948	UBA	346,403,918.63	346,403,918.63	UGX
MSC Operations	0103009931	UBA	608,050,579.97	608,050,579.97	UGX
MSC Gratuity	0103011598	UBA	16,421,768.97	16,421,768.97	UGX
MSC Collections	2910300005	Cent	14,999,870,709	14,999,870,709	UGX

MSC ISDB	3100048006	Cent	2,965,547	2,965,547	UGX
MSC LEGS	3100065361	Cent	1,431,431,680	1,431,431,680	UGX
MSC HEAD OFFICE	3100048006	Cent	2,965,484,547	2,965,484,547	UGX
MSC Collections	8010302485	Cent	422,106,851	422,106,851	UGX
MSC	8010302484	Cent	76,250	76,250	UGX
MSC	01983521000082	DFCU	0	0	UGX
MSC	01983521000083	DFCU	5,120,981	5,120,981	UGX
MSC	6311200001	Cent	1,030,650	1,030,650	UGX
MSC	6311200002	Cent	2,479,014	2,479,014	UGX
MSC	01983521000042	DFCU	0	0	UGX
MSC	01983521000043	DFCU	2,008,700	2,008,700	UGX
MSC Collections	4811000001	Cent	14,659,603	14,659,603	UGX
MSC Operations	4811000002	Cent	52,450	52,450	UGX
MSC LEGSP	3100068562	Cent	8,514,365	8,514,365	UGX
MSC	7510300545	Cent	3,861,109	3,861,109	UGX
MSC	7510300543	Cent	100,051,450	100,051,450	UGX
MSC Collections	5511000390	Cent	54,941,745	54,941,745	UGX
MSC Operations	5511000389	Cent	3,636,643	3,636,643	UGX
MSC LEGSP	3100068560	Cent	7,700,498	7,700,498	UGX
MSC	01983521000015	DFCU	2,998,200	2,998,200	UGX
MSC	01983521000016	DFCU	31,002,829	31,002,829	UGX
MSC Operations	2011200005	Cent	6,125	6,125	UGX
MSC Collections	2011200006	Cent	11,323,020	11,323,020	UGX
MSC LEGSP	3100068565	Cent	1,033,400	1,033,400	UGX

## RECOMMENDATIONS

- i. Ministry of Finance – Main; All items identified for disposal should be immediately disposed to avoid further loss in value and improve on storage challenges. Noise pollution especially in the Treasury offices Building should be addressed to avoid disruption of work
- ii. Resource Enhancement and Accountability Program (REAP); the fixed asset register should be uploaded to the IFMS.
- iii. Tax Appeals Tribunal; the fixed asset register should be uploaded to the IFMS. Space should be acquired to accommodate the old furniture, else it should be disposed. The



- courtroom video conference system should be fully installed to achieve fully capacity usage and prevent damage.
- iv. Uganda Free Trade Zones Authority; The fixed asset register should be uploaded and maintained on the IFMS. The inventory officer be trained to handle the asset register on the IFMS system. More office space be acquired to accommodate the current and new staff to be recruited. The southern embankment on the Entebbe free zones construction site should be prioritized to avoid loss due to erosion and the resultant anticipated damages on the proposed third production unit. There is need for future surveys to inspect all the free zones
  - v. Insurance Regulatory Authority (IRA); Management should ensure that all obsolete items are disposed of at the earliest time possible. Management should ensure that after relocating, adequate storage space is provided for enabling proper organization and accessibility to items stored. The old documents should be automated by having them scanned.
  - vi. PROFIRA; With the Automation of the stock management system, the concerned officers are advised to keep running monthly reports and keep these on file for future use. The entity should ensure system entries are backed up by stock cards to mitigate such mishaps. Management should refer to the Asset Management Framework and Guidelines on how to handle donations, so as to have these items costed in the asset register. Management should improvise on storage space. Sharing a store and office jointly is inappropriate. The items in store risk being stolen or handpicked hence causing loss to the Project. In the same regard, the lock system of small items needs to repaired or replaced. Management should liaise with the Ministry so as to expedite the disposal of unserviceable items so as to free up space and also avoid further wear and tear of these assets.
  - vii. Privatization Unit; A proper record of all assets currently in possession of the Unit should be maintained until such a time when complete closure and handover of the assets is conducted. The un scanned documents at Mulago stores should be scanned so as to keep track of the records in there. At the time of movement of the assets, most likely some will be damaged. Management should ensure that a separate list of the same be maintained and if so, recommend that they be disposed of.

## VOTE 009 - MINISTRY OF INTERNAL AFFAIRS

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Ministry to ensure regular update of the asset register	Asset register duly updated	Asset register duly updated.
2	Ministry to ensure all assets are engraved for easy tracking	Assets have duly been engraved	Assets engraved
3	Ministry to shorten time taken to dispose of recommended assets	Management noted this with concern	To be disposed of

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings Other Than Dwellings	
Non-Residential Buildings	1
Machinery & Equipment	
Other Ict Equipment (TVs, Radios, Videos, Digital Cameras, Telephone Sets)	8
Other Machinery And Equipment (Other Than Transport Or Ict Equipment)	
Electrical Machinery	4
Furniture And Fittings	907
Laboratory And Research & Appliances	40
Medical	7
Office Equipment	31
Precision And Optical Instruments	2
Transport Equipment	
Cycles	17
Light Vehicles	21
Entertainment	1
Non-Classified	8

#### List of Items Recommended for disposal

Item	Qty
Cpu	-
Fridges	-
Furniture	-
Key Boards	-
Laptop	1
Monitors	-

Motor Cycles	-
Motor Vehicles	-
Photocopiers	-
Printers	-
Scanners	-
Tv Sets	-
UPS	-

## OTHER ASSET FINDINGS

- i. The Asset register is well maintained and up to date.
- ii. Assets are engraved except those bought from FY 2020/21.
- iii. The obsolete items to be disposed they are many.

## STORES FINDINGS

- i. The storage space for procured items is limited

## CASH AND BANK FINDINGS

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

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Bal	Cur
Mia/JLOS Swap Development 2006/07	000090088000022	BoU	2,000	2,000	UGX
Min of Internal Affairs Security Operations	000090088000023	BoU	274,372	274,372	UGX
Min of Internal Affairs Treasury Single Sub Account	000090058000001	BoU	0	0	UGX
National Bureau Of NGOS-GIZ	000090088000028	BoU	825,196	825,196	UGX
NGO Bureau	000090088000025	BoU	1,762,644	1,762,644	UGX
NGO Bureau DGF	000090088000027	BoU	204,374	204,374	UGX
Peace, Security And Systems Resilience	000090088000024	BoU	105,573,001	105,573,001	UGX

## RECOMMENDATIONS

- i. The Ministry should dispose of obsolete items identified as soon as to avoid further wear and tear.
- ii. All assets bought in FY 2020/21 should be engraved and included in the asset register.
- iii. The storage space for procured items should be expanded or other storage space identified.

- iv. The Ministry should budget for more development funding to reconstruct old administrative buildings for it to economize on the limited space available and create space for officers.

## VOTE 010 - MINISTRY OF AGRICULTURE, ANIMAL INDUSTRY AND FISHERIES

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Renovation of old building	Renovation started with the compound	Renovation of the actual building is not yet done due to insufficient funds
2	Acquisition of small fork lift to ease movement of pallets in stores	Acquisition was not done	Not done due to insufficient funds
3	Installation of proper lighting and aeration of stores	Done	Lighting is okay but aeration is being worked on in phased manner
4	Repair of perimeter wall at Wandegeya stores	Not done	Resources are not available.
5	Routine inspection and monitoring of stores	Done	Inspection and monitoring is being done on a quarterly basis
	Disposal of expired chemicals and unserviceable items	Work in progress	Disposal done in phased manner depending on availability of funds.

### ASSET FINDINGS

### SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
<b>LAND AND BUILDINGS</b>				
Land	65	65		
Building	32	31	1	
<b>TRANSPORT EQUIPMENT</b>				
Station Wagon	89	98		9
Pickup	283	299		16
Saloon	12	12		
Motorcycle	1414	1461		47
Trailer\Truck	30	30		
Earth Moving Equipment\Tractor	80	80		
Omnibus/Bus	2	3		1
<b>ICT EQUIPMENT</b>				
Desktop Computers	231	231		
Global Positioning System	49	49		
Laptop	27	27		
Printer	174	174		
Projector	2	2		
Scanner	16	16		
Server	10	10		
Uninterrupted Power Supply (UPS)	215	215		
<b>MEDICAL EQUIPMENT</b>				
Autoclave	5	5		

Autoclave machine	1	1	
Autoclave sterilizer	9	9	
Automatic change over switch	1	1	
Balance(scale)	6	6	
Battery (solar)	7	7	
BD phoenix	1	1	
Binding machine	1	1	
Biosafety cabinet	10	10	
Centrifuge	31	31	
Chemical Analysis Room	1	1	
Colony counter	1	1	
Demineralizer (Porkka)	2	2	
Detector	1	1	
Digital incubators	4	4	
Disinfection sample cases	3	3	
Distilling machine	1	1	
Drier	1	1	
Dry vacuum	1	1	
Drying oven	1	1	
Egg hatching machine	1	1	
Electronic Balance	2	2	
Freezer	27	27	
Fridge	32	32	
Fume cupboard	4	4	
Furnace	1	1	
Gas Chromatography	2	2	
Gas cylinder	5	5	
Gel document system	1	1	
Generator	4	4	
Haematology Room	1	1	
Heater	3	3	
Homogenizer	1	1	
Hot air oven	2	2	
HPLC Equipment(automatic)	1	1	
HPLC Equipment(Manual)	1	1	
Ice Maker	1	1	
Incubator	25	25	
Injector	1	1	
Inverter	3	3	
Kettle	1	1	
Labeller Machine	1	1	
Laminar Flow Cabinet	5	5	
Liquid Nitrogen Tank	1	1	
Micro-Litre Plate	1	1	
Microscope Screen	1	1	

Microscope(Dissecting Type)	2	2	
Microscopes	7	7	
Microscopes (Micros Austria)	6	6	
Microscopes(Inverted)	5	5	
Microtome	2	2	
Microwave	13	13	
Mini Centrifuge	2	2	
Mini PCR	4	4	
Nitrogen Tank	1	1	
Oven	1	1	
PCR System	1	1	
Pipetting Aid	1	1	
Plate Reader	3	3	
Plate Spinner	1	1	
Plate Washer	2	2	
Power Inverter	3	3	
Real time PCR System	1	1	
Reverse Osmosis Water Distiller	5	5	
Roller Mixer	1	1	
Shaker	5	5	
Slide Warmer	1	1	
Solar Batteries	20	20	
Solar Panel	4	4	
Stabilizer	4	4	
Sterilizers	1	1	
Stomacher(Bag Mixer)	1	1	
Stunner Bolts	2	2	
Teleconference Screen	1	1	
Teleconference TV	1	1	
Thermal Cyclor	1	1	
Thermal Cylinder	1	1	
Thermal Regulator	1	1	
Trolley	8	8	
Ultrasonic Cleaner	1	1	
UVL Ctech	1	1	
Vaccine Dispenser	1	1	
Wall Board	1	1	
Wall Clock (Giant)	1	1	
Washing Machine	3	3	
Washing Room	1	1	
Water Bath	7	7	
Water Dispenser	1	1	
Water Distiller	2	2	
Water Filter	1	1	

Water Purifier	2	2	
<b>OFFICE EQUIPMENT</b>	0		
Fax Machine	11	11	
Fridge	33	33	
Photocopier	37	37	
Type Writer	3	3	
Laminator	1	1	
Television	15	15	
Camera	3	3	
Binding Machine	2	2	

### List of unserviceable items recommended for disposal

S/N	Item Description	Reg No
1	Suzuki	UAC 367U
2	Yamaha	UDX 544Y
3	Jialing	UG 0662A
4	Suzuki	UG 0851A
5	Suzuki	UG 1756A
6	Yamaha	UDX 526Y
7	Suzuki	UG 0320A
8	Yamaha	UBA 406Z
9	Suzuki	UG 1341A
10	Honda	UG 1621A
11	Suzuki	UAC 924U
13	Suzuki	UAC 388U
14	Yamaha	UBA 045Z
15	Suzuki	UG 1777A
16	Suzuki	UG 1943A
17	Suzuki	UG 1944A
18	Suzuki	UG 1313A
19	Suzuki	UG 1759A
20	Suzuki	UG 1689A
21	Suzuki	UG 1093A
22	Suzuki	UG 1876A
23	Suzuki	UAC 325U
24	Suzuki	UAC 692U
25	Suzuki	UAC 691U
26	Suzuki	UG 0617A
27	Yamaha	UDX 999Y
28	Yamaha	UBA 420Z
29	Yamaha	UDX 969Y
30	Yamaha	UDX 922Y
31	Yamaha	UEC 040Y
32	Suzuki	UDA 445U
33	Yamaha	UCE 040Y
34	Honda	UG 0215A
35	Suzuki	UAC 029U
36	Yamaha	UDX 868Y
37	Yamaha	UBA 125Z
38	Yamaha	UDA 280U
39	Suzuki	UG 1679A
40	Suzuki	UAC 912U
41	Suzuki	UG 2219A

42	Yamaha	UDX 132Y
43	Yamaha	UDX 422Y
44	Yamaha	UDX 302Y
45	Yamaha	UDX 303Y
46	Suzuki	UBA 517U
47	Honda	UG 1574R
48	Suzuki	UG 1247A
49	Toyota Hiace	UG 1429A
50	Toyota Hilux	UAJ 033X
51	Nissan H/Body	UG 1837A
52	Mitsubishi L200	UG 1641A
53	Toyota Hilux	UAJ 041X
54	Nissan H/Body	UG 2102A
55	Nissan Navara	UG 2152A
56	Nissan H/Body	UG 1817A
57	Isuzu	UG 1599A
58	Toyota Hilux	UG 2634A
59	Toyota Hilux	UG 2511A
60	Nissan H/Body	UG 1589A
61	Toyota Hilux	UG 1025A
62	Ford Ranger	UAA 718E
63	Ford Ranger	UG 2134A
64	Mitsubishi L200	UG 2079A
65	Nissan H/Body	UG 2118A
66	Nissan Terrano li	UG 1234A
67	Kia	UG 2374A
68	Toyota L/C Prado	UG 1647A
69	Kia	UG 2328A
70	Nissan Terrano li	UG 1421A
71	Mitsubishi Pajero	UG 1824A
72	Kia	UG 2329A
73	Toyota L/Cruiser	UG 2100A
74	Toyota L/Cruiser	UG 2327A
75	Mitsubishi Pajero	UG 2245A
76	Toyota Prado	UG 1109A
77	Nissan Terrano li	UG 0949A
78	Nissan Patrol	UG 2132A
79	Toyota L/Cruiser	UG 2309A
80	Boat Engine	
81	Boat Engine	



## **OTHER ASSET FINDINGS**

- i. Ministry of Agriculture Animal Industry and Fisheries (MAAIF) maintains an assets register on the system (IFMS), however this register is not updated.
- ii. It was noted that some items are not engraved which should be done for ease of identification of Ministry assets.
- iii. A list of items that need to be boarded off is attached.

## **STORES FINDINGS**

- i. Facilities like; Bukalasa Agricultural College and the Fisheries Training Institute being used as a quarantine centres were inaccessible due to the measures set in place as a result of COVID-19 Pandemic.
- ii. Headquarters Stores; these are comprised of one main store and 4 containers. The stores are generally well organized with sufficient walkways, there is need for more pallets as some stationary was placed on the floor, the team also noted that there are items that require engraving.
- iii. Wandegeya; the stores and cold room were generally clean and organized, there's need to free up space in the corridors in order to access items with ease in the stores, Some stores contain chemicals due for disposal which are hazardous to the lives of store keepers, the roofs in most stores are dilapidated which present potential damage to the items being stored, the team noticed the need for more storage space and pallets as some items were on the floor, the office does not have a secure perimeter wall given its location this presents a danger to the staff and property
- iv. National Animal Disease Diagnosis And Epidemiology Centre (Naddec); the cold room is well maintained, the office space is generally clean and well aerated, the office has a number of items in corridors belonging to various projects
- v. Namalere; the store is well maintained and items are organized according to groups.

## **CASH AND BANK FINDINGS**

- i. Ministry of Agriculture Animal Industry and Fisheries (MAAIF) maintains 42 bank accounts.

- ii. The cash and bank balances were properly reconciled at the end of the period as per attached treasury form 40 and the accompanying photocopies of the certificate of bank balances and bank statements.
- iii. All cash books were properly posted to date.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
Treasury General Account	000100058000001	BoU	0.00	0.00	UGX
Vegetable Oil Development phase 2 (VODP2)	000100088400019	BoU	0.00	0.00	USD
Vegetable Oil Development Project phase 2 farmers' loan	000100088400020	BoU	0.00	0.00	USD
Vegetable Oil Development Project	000100088000034	BoU	0.00	0.00	UGX
Vegetable Oil Development Project	000100088000104	BoU	0.00	0.00	UGX
Regional Pastoral Livelihoods Resilience Project	000100088000114	BoU	5,007,930,432	5,007,930,432	UGX
Regional Pastoral Livelihoods Resilience Project	000100088400023	BoU	2,537,416.78	2,537,416.78	USD
Uganda Strategic Analysis and knowledge Support System Project	000100088000117	BoU	1,894,922	1,894,922	UGX
Uganda Strategic Analysis and knowledge Support System Project	00100088400026	BoU	158,934.67	158,934.67	USD
Uganda Multi sectorial Food Security and Nutrition Project (P149286) MAAIF component	000100088000116	BoU	2,881,656,600	2,881,656,600	UGX
Uganda Multi sectorial Food Security and Nutrition Project (P149286) MAAIF component	000100088400025	BoU	1,653,899.95	1,653,899.95	USD
Monitoring and Analysis of Food and Agriculture Policies	000100088000119	BoU	63,247.00	63,247.00	UGX
Monitoring and Analysis of Food and Agriculture Policies	000100088400028	BoU	1,984.67	1,984.67	USD
Agricultural Cluster Development	000100088400030	BoU	21,836,985.69	NIL	USD
Agricultural Cluster Development	000100088000121	BoU	13,019,265,102	NIL	UGX
Enhancing National Food Security through Increased Rice Production Project	000100088400029	BoU	8,231.25	8,231.25	USD
Enhancing National Food Security through Increased Rice Production Project	000100088000120	BoU	27,335,237	27,335,237	UGX
Banana Livelihood Diversification Project MAAIF -Component -UNIDO	000100088000124	BoU	644,159	644,159	UGX

Banana Livelihood Diversification Project MAAIF –Component -UNIDO	000100088400032	BoU	60.00	60.00	USD
Integrated Landscape Management for Improved Livelihoods and Ecosystem Resilience in Mount Elgon Project	000100088000125	BoU	0.00	0.00	UGX
Integrated Landscape Management for Improved Livelihoods and Ecosystem Resilience in Mount Elgon Project	000100088400033	BoU	0.00	0.00	USD
Support to Capacity Building of Agriculture Extension Workers on Food and Nutrition Programme	000100088000126	BoU	0.00	0.00	UGX
Promoting Commercial Aquaculture in Uganda	000100088000127	BoU	1,287,854,031	1,337,158,915	UGX
Promoting Commercial Aquaculture in Uganda	000100088400034	BoU	0.00	0.00	USD
Developing a Market Oriented Environment Sustainable Beef Meat Industry in Uganda	000100088000128	BoU	3,009,630,763	3,009,630,763	UGX
Developing a Market Oriented Environment Sustainable Beef Meat Industry in Uganda	000100088400035	BoU	0.00	0.00	USD
Fostering Sustainability and Resilience for food security in the Karamoja Sub-Region GEF/FAO	000100088000129	BoU	229,661,650	226,415,650	UGX
Fostering Sustainability and Resilience for food security in the Karamoja Sub-Region UNDP	000100088000130	BoU	1,028,608	1,034,608	UGX
Fostering Sustainability and Resilience for food security in the Karamoja Sub-Region GEF/FAO	000100088400036	BoU	0.00	0.00	USD
Agricultural Value Chain Development Programme (AVCP) Project	000100088400037	BoU	591.23	591.23	USD
Agricultural Value Chain Development Programme (AVCP) Project	000100088000132	BoU	222,703,745	300,415,193	UGX
Ministry of Agriculture, Animal Industry and Fisheries Business Chain Project –GIZ	00010089780000	BoU	82.27	82.27	EUR
Ministry of Agriculture, Animal Industry and Fisheries Business Chain Project –GIZ	000100088000131	BoU	32,640,348	32,640,348	UGX
Building Resilient Communities Ecosystems-MAAIF Component	000100088400038	BoU	0.00	0.00	USD

Building Resilient Communities Ecosystems-MAAIF Component	000100088000134	BoU	1,528,119,465	NIL	UGX
National Oil Palm (NOPP) Loan	000100088000135	BoU	2,607,537,528	2,513,865,661	UGX
National Oil Palm (NOPP) Grant	000100088000139	BoU	468,410,070	421,547,740	UGX
National Oil Palm (NOPP) Grant	000100088000136	BoU	0.00	0.00	UGX
National Oil Palm (NOPP) Loan	000100088400039	BoU	1,137,551.46	1,137,551.46	USD
National Oil Palm (NOPP) Grant	000100088400040	BoU	0.00	0.00	USD
Strengthening National Seed Certificate Service Project	000100088400043	BoU	23,430.00	NIL	USD
Strengthening National Seed Certificate Service Project	000100088000140	BoU	849,907,000	NIL	UGX
Japanese AID 71001	000100088000141	BoU	0.00	0.00	UGX
MAAIF Contingency Funds	000100118000001	BoU	5,181,861	5,181,861	UGX
Early Warning Tools for Increased Resilience of Livelihood in Uganda.	000100088000143	BoU	152,830,900	NIL	UGX
Enhancing Resilience of Agricultural Landscapes and Value Chain in Eastern Uganda – Scaling up CSA Practices'	000100088000137	BoU	218,782,000	NIL	UGX
Irrigation for Climate Resilience Project (ICRP)	000100088000142	BoU	0.00	0.00	UGX

## RECOMMENDATIONS

- i. The board recommends the installation of permanent metallic shelves in the stores for easy and better organization this will reduce the cost of wooden pallets that often wear out.
- ii. More space should be allocated to the Wandegeya office to free up space for items being placed in the corridors.
- iii. The board recommends the renovation of the roofs and perimeter wall at the Wandegeya office to reduce possible risks associated to leakages and theft of property.
- iv. Routine review and monitoring of stores by Management most preferably on a quarterly basis.
- v. The team strongly recommended; follow up on the disposal process of expired chemicals and unserviceable items to free up more space in the stores.

## VOTE 011 - MINISTRY OF LOCAL GOVERNMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Updating the asset register on IFMS	An initiative was taken but not completed in May 2021	Assistant commissioner accounts to follow it up.
2	Obsolete assets should be disposed off	They were disposed.	Done

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Machinery & Equipment	
Light Ict Hardware	367
Other Ict Equipment (TVs, Radios, Videos, Digital Cameras, Telephone Sets)	5
Furniture And Fittings	1,151
Office Equipment	254
Transport Equipment	
Light Vehicles	44

#### List of unserviceable items recommended for disposal

Item	Qty
Chair	2
CPU	1
Desktop Computer	8
Fan	2
Filing Cabinet	2
Sofa Set	2
Ups	2
White Board Large	1
White Board Small	2
Wooden Shelf	3

#### OTHER ASSET FINDINGS

- i. Nyendo market in Masaka city is filthy, not adhering to the set standards, market management seems busy with other engagements.
- ii. The assets register on the IFMS-FAM is not up to date.
- iii. The Inventory Management Officer is new and needs training on the Fixed Assets Module.
- iv. There are a number of obsolete items that need to be disposed of.

- v. Many more assets in the offices were not engraved.

## STORES FINDINGS

- i. The entity has one main store at the headquarters where all items are received.
- ii. Inventory is managed as and when it's received to the respective departments.
- iii. It should be noted that the Stores Ledgers were not up to date, and the entity lacked adequate storage space.

## CASH AND BANK FINDINGS

- i. The survey entailed Cash and Bank balances of eleven (11) accounts held by the entity.
- ii. The team reviewed and verified the cash and bank balances as at 30 June 2021. This was done by closely analyzing cashbook balances against bank balances as at 30th June 2021 as per the guidelines in respect to the Treasury Accounting instructions on cash.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
Development Initiative For Northern Uganda (DINU)	000110088000057	BoU	604,626,107	604,626,107	UGX
District Transport Revolving Fund (Dtrf)	000110088000023	BoU	263,350,068	263,350,068	UGX
Gou Cash Account	00033000780000	BoU	0	0	UGX
IFAD Holdings	000110088400017	BoU	5,031.31	5,031.31	USD
Institutional Effectiveness Programme (Iep)	000110088000054	BoU	98,205,752	98,205,752	UGX
Initiative Sustainable New Communities Project	000110088000051	BoU	0	0	UGX
Justice And Accountability Reform (Jar)	000110088000060	BoU	6,538,417	(17,797,248)	UGX
Local Economic Growth Support (Legs) Project	000110088000058	BoU	1,264,276,071	1,264,276,071	UGX
Local Economic Growth Support (Legs) Project	000110088400018	BoU	6,050,833.84	6,050,833.84	USD
Matip2	000110088000049	BoU	118,876,910	118,876,910	UGX
Matip2	000110088400016	BoU	42,965.81	42,965.81	USD

Prelnor Operations	000110088000052	BoU	3,474,783,580	3,451,648,366	UGX
Sector Wide Approach Programme (Swap Development)	000110088000050	BoU	223,500,140	222,950,140	UGX
Single Treasury Account	000110058000001	BoU	0	0	UGX
Tax Payer Registration Expansion Programme (TREP)	000110088000056	BoU	1,066,913,434	1,061,060,554	UGX
United Nations High Commission For Refugees (Ministry Of Local Government - UNHCR)	000110088000061	BoU	49,998,002	49,998,002	UGX

## RECOMMENDATIONS

- i. The finance team and the inventory Officer should be trained in fixed Asset module to ensure regular capture of assets and updating of the register.
- ii. The Stores ledger should be maintained as and when items are received and issued from the store.
- iii. Markets and agricultural trade improvement program should follow up with Nyendo market management in Masaka.
- iv. Integrated revenue advanced services (IRAS) after undergoing the piloting phase should be adopted by other markets with the intension of helping in revenue collection, as well as curbing fraud related issues.
- v. MOLG in conjunction with Markets and agricultural trade improvement program coordination team should design a strategy with due diligence on how to continuously support and supervise both local councils.

## VOTE 012 - MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Need to train responsible staff on how to capture and retire assets from the asset register	Staff trained on capturing and retiring assets	All assets captured on the system
2	Need to get additional shelves for filling approved files under surveying and mapping section in Entebbe	Additional shelves purchased	Approved files properly shelved
6	Need to dispose of old assets	Process started though stalled due to COVID	Disposal process at evaluation level.
4	Renovate old buildings	Renovation ongoing	Some office have already been renovated
5	The ventilation in stores needs improvement	More air conditioners purchased	Ventilation moderate

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings And Structures	
Non-Residential Buildings	20
Electrical Machinery	2
Furniture And Fittings	2,872
Light Ict Hardware	775
Light Vehicles	177
Office Equipment	155
Television And Radio Transmitters	1

#### List of unserviceable items recommended for disposal

Item	Qty
Ford Ranger	15
Isuzu	1
Mitsubishi	1
Nissan Hard Body	5
Toyota Land Cruiser	3

### OTHER ASSET FINDINGS

- i. The asset register maintained at MLHUD was up-to-date all assets are captured on the system.



- ii. The vote operates 22 zonal offices Wakiso (Busiro and Kyadondo) Masindi, Kibaale, Tororo, Jinja, KCCA, Masaka, Rukungiri, Mbarara, Kabale, Kabarole, Mpigi, Mityana, Kibaale, Mukono, Soroti, Lira, Arua, Gulu, Moroto, Luwero, Mbale.
- iii. Each zonal office has a well-organized registry (strong room) where land titles are kept.
- iv. Most of the offices visited had assets that were not engraved i.e. computers.
- v. The roof of the strong room in Jinja leaks, this may cause damage to the items that are kept there.
- vi. Most of the furniture at the surveys and mapping department in Entebbe are old and need replacement.

### STORES FINDINGS

- i. MoLHUD has one store at the head office where items are received and kept awaiting issuance on request. The stores records are properly reconciled and regularly updated.
- ii. Entebbe store: The store has enough space and is well organized. The store is used to keep new items purchased and old items ready for boarding off. The team also noted that MLHUD has a registry that divided into a number of rooms used for storing old files

### CASH AND BANK FINDINGS

- i. Ministry of Lands Housing and Urban Development maintains 18 bank accounts. The cash books were regularly reconciled with the balances at bank.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
Albertine Regional Sustainable Development Project(ARSDP)	000120088000058	BoU	6,771,442,982	6,771,442,982	UGX
Albertine Regional Sustainable Development Project(ARSDP)	000120088400028	BoU	2,909,133.64	2,909,133.64	USD
Community Resilience To Climate Change And Disaster Risks In Uganda	000120088000059	BoU	0	0	UGX

Competitive And Enterprises Development Land Administration Reform	000120088000056	BoU	84,566,293	84,566,293	UGX
Competitive And Enterprises Development Land Administration Reform	000120088400025	BoU	190,438,94	190,438,94	USD
Democratic Governance Facility (DGF)	000120088000062	BoU	6,463	6,463	UGX
GIZ Support To ASU Boarder Programme	000120088000060	BoU	64,000	64,000	UGX
Implementation Of Development Initiative For Northern Uganda (DINU)	000120088000028	BoU	0	0	USD
Implementation Of Development Initiative For Northern Uganda (DINU)	000120088000065	BoU	428,613,920	428,613,920	UGX
Ministry of Lands, Housing And Urban Development-Forex TSSA Account	000120058000003	BoU	0	0	UGX
Ministry Of Lands, Housing And Urban Development-Treasury single Sub Account	000120058000001	BoU	0	0	UGX
National Planning Board	000120088000064	BoU	1,925,798,897	1,925,798,897	UGX
Readying Uganda For Actualization Of Shared Infrastructure Corridors & Development Plans Operation Project	000120088000063	BoU	0	0	UGX
Readying Uganda For Actualization Of Shared Infrastructure Corridors And Development Plans Operation Account	000120088400028	BoU	398,741,93	398,741,93	USD
Uganda Support To Municipal Infrastructure Development Project(USMID)	000120088000055	BoU	41,710,690,983	41,710,690,983	UGX
Uganda Support To Municipal Infrastructure Development Project(USMID)	0001200884000024	BoU	615,022.24	615,022.24	USD

UNDP Support To Resilient Systems For Peace And Security	000120088000061	BoU	0	0	UGX
World Habitat Day	000129988000031	BoU	5,109,461	5,109,461	UGX

## RECOMMENDATIONS

- i. MOLHUD should follow up and complete the disposal process for all the items that are due for disposal to avoid further depreciation.
- ii. Assets that are disposed should be retired from the asset register.
- iii. More space should be availed for the store at head office.

## PICTORIALS TAKEN DURING THE EXERCISE

Land titles at Busiro



Busiro office



Tororo Land office



Generator Kibale



Old Cabinets at Entebbe



Jinja office



Some of the items meant for disposal



## VOTE 013 - MINISTRY OF EDUCATION AND SPORTS

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Items identified for disposal should be disposed of or transferred to learning Institutions	No action taken	The process is ongoing, waiting feedback from the Chief Government Velour and the engineer.
2	New Motorcycles should be put to uses or donated to other Votes	Motorcycle was put to use	
	Procure a bigger store to address the issue of congestions in the Store	No action taken	The recommendation has been noted for action

### ASSET FINDINGS

### SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
<b>LAND AND BUILDINGS</b>				
Land				
Building				
<b>TRANSPORT EQUIPMENT</b>				
Aero plane				
Station Wagon	46	39	07	
Pickup	58	48	8	2
Saloon				
Motorcycle	15	15		
Trailer\Truck				
Earth Moving Equipment\Tractor				
Omnibus	2	2		
<b>ICT EQUIPMENT</b>				
Desktop Computers	365	250	60	55
Global Positioning System				
Laptop	17	17		
Printer	365	300	50	15
Projector				
Scanner	6	6		
Server				
Station User License				
Tablet / IPad				
Uninterrupted Power Supply (UPS)				

<b>OFFICE EQUIPMENT</b>				
Detecting Machine	3	2		1
Generator	3	2		1
Passport Reader				
Photo Copier				
Projector	2	2		
Radio Calling System				
Survey Equipment	13	10		3
Water Tank	4	3		1
<b>MACHINERY</b>				
Air Conditioner	15	12		3
Automatic Weather Station				
Bakery Production Line				
Blue Print Machine				

### List of unserviceable items recommended for disposal

S/N	Item Description	Reg No
1	Motor cycle	UG 3484
2	Motor cycle	UG 2251E
3	Motor cycle	UG 2279E
4	Motor cycle	UG 2282E
5	Motor cycle	UG 2281E
6	Motor cycle	UG 2291E
7	Motor cycle	UG 1308E
8	Motor vehicle	UG 1651E
9	Motor vehicle	UG 2252E
10	Motor vehicle	UG 1853E
11	Motor vehicle	UG 1814E
12	Motor vehicle	UG 1651E
13	Motor vehicle	UG 1863E
14	Motor vehicle	UG 2884E
15	Motor vehicle	UG 2312E
Other Items		
S/N	Item Description	Qty
16	Appointment letters	40
17	CD-RW	210
18	Teacher certificates-YR 1	42
19	ECD Teachers license	16
20	Calculators	12

21	Compo pens	65
22	Min. policy statements	2591
23	USAID HIV books	3
24	Art board certificates	2240
25	ESSAPR books	700
26	Proposed model for teachers houses	190
27	Photo copier Xerox	1
28	Chairs	-
29	tables	-
30	Wooden book shelves	-
31	Fan	1
32	Printers	-
33	Hp scanners	-
34	Filing cabinets	-
35	Fridge	1
36	3 Seater chairs	-
37	Video camera Panasonic	1
38	stabilizers	-
39	Desks	-
40	Table tops	-
41	Binding machines	-

### OTHER ASSET FINDINGS

- i. The Ministry maintains an up-to-date fixed asset register with most items engraved and clearly identifiable on the system with a few exceptions. The items sampled were found to be in good condition and fit for use.

- ii. A list of items that need to be boarded off is attached.
- iii. Some of the assets are not engraved.

### STORES FINDINGS

- i. The Ministry of Education and Sports (MoES) maintains two stores at the head office and one bigger store in Industrial Area.
- ii. The stores' records are regularly updated and stock cards well maintained.
- iii. Stock count and reconciliation of items as at the end of the financial year was conducted.
- iv. It was, however, noted that there is inadequate storage space for items for disposal and as a result most of them are stored in temporary container buildings.
- v. There is decentralized procurement of consumable items whereby each unit/department does its own procurement of items therefore taking a lot of storage space.
- vi. The stores are not well organized since there is limited space.
- vii. The physical security of the stores was found to be in good condition and operational.

### CASH AND BANK FINDINGS

- i. The survey on Cash at hand & in the bank found that the entity had no physical cash at the time of closure of the financial year except for the project accounts. The entity however maintains 28 active bank accounts and 11 dormant bank accounts, some of which are project accounts NTR, Forex and TSSA A/Cs as shown below.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
Ministry Of Education And Sports-TSSA	000130058000001	BoU	0	0	UGX
OPEC fund For Education Training Project Phase 11	000130088000063	BoU	43,287,869	43,287,869	UGX
Uganda National Education Support Project-IDB	000130088000040	BoU	0	0	UGX
National Education Project-Phase 11	000130088000045	BoU	0	0	UGX
OPEC Fund for vocational education project	000130088000045	BoU	719,882,073	719,882,073	UGX

OPEC Fund For Vocational Education Training Project Phase 11	00130088400027	BoU	87,465	87,465	USD
Support to Uganda Teacher And School Effectiveness Project Account 2	000130088000049	BoU	1,467,913,597	1,467,913,597	UGX
MoEs Global fund	000130088000064	BoU	2,411,390,163	2,817,181,967	UGX
Support to Teacher And School Effectiveness Project Account 1	000130088000048	BoU	17,858,356	17,858,356	UGX
Support to Uganda Teacher And School Effectiveness Project	000130088400023	BoU	7,746.45	7,746.45	USD
Support to Uganda Teacher And School Effectiveness Project Designated Account A	000130088400020	BoU	17,672.01	17672.01	USD
Uganda independence scholarship project fund	000130088000050	BoU	122,953,001	122,953,001	UGX
UNICEF Supported Activities	000130088000017	BoU	77,219,260	73,922,421	UGX
Uganda Skills Development Project	000130088000024	BoU	7,460,813.68	7,460,813.68	USD
Albertine Region Sustainable Development	000130088000051	BoU	5,215,712,403	5,215,712,403	USD
Muni NTC Teacher Training	000130089780005	BoU	734.75	734.75	EUR
Muni NTC Teacher Training	000130088000055	BoU	26750407	26,750,407	UGX
Teacher Training Education Project	000130089780003	BoU	0	0	UGX
Kaliro NTC Teacher Training	000130088000056	BoU	118,913,885	118,913,885	UGX
Kaliro NTC Teacher Training	000130089780006	BoU	9,928	9,928	EUR
ISBD Funds for Management of BTWET Support Project	000130088000065	BoU	447750355	447,750,355	UGX
Support to Skilling Uganda Strategy Project	000130089780004	BoU	24119.92	24,119.92	UGX
Support to Skilling Uganda Strategy Project	000130088000053	BoU	30,979,396	30,979,396	UGX
Ministry of Education Plan For National Statistical Development	000130088000022	BoU	13,004,581	11,664,581	UGX
Energy for Rural Transformation	000130088000054	BoU	211,921,693	211,921,693	UGX
Sports Development Fund	000130088000005	BoU	1,722,322,931	1,722,322,931	UGX
Albertine Region Sustainable Development	00130088400022	BoU	6,741,605.40	6,741,605.40	UGX
Uganda Skills Development Project	00130080000052	BoU	6,786,083,052	6,786,083,052	UGX

## RECOMMENDATIONS

- i. MoES had a number of items that should be disposed off as at end financial year. The survey team confirmed the list of all assets for disposal.
- ii. There is need to acquire more space for storage of consumable items in order to reduce the congestion with in the stores.
- iii. There is need for installation of shelves in the stores for better organization of stores.
- iv. The entity is advised to engrave the newly acquired assets for easy identification.
- v. All dormant accounts should be closed.

## PICTORIALS TAKEN DURING THE EXERCISE

Some of the items for disposal in the store



The improvised storage for other items for disposal



The improvised storage for other items for disposal





## VOTE 014 - MINISTRY OF HEALTH

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	15 Motor vehicles are recommended for disposal in FY 2020/2021	02/03/21	Some M/Vehicles were not disposed off
2	7 Containers formerly used as archive stores were due for disposal in FY 2020/2021	02/03/21	All containers were disposed off
3	All assets should be engraved to ensure their safety	No report	No report
4	The national Tb and leprosy store should be repaired as per schedule	No report	No report

### ASSET FINDINGS

#### SUMMARY OF ASSETS

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

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

- There was no list of obsolete items attached.

#### OTHER ASSET FINDINGS

- i. Land and Building; MoH Asset register indicated that it has 41 pieces of land in various locations ranging from Kampala, Wakiso, Jinja, Luwero, Mbale, Mbarara, Kumi, Masindi, Buduuda, Iira, Kapchowra among others. The BoS team could not verify the MoH ownership of the 41 pieces of land because they were not availed the land titles. Some sites that were visited in Kampala had buildings on the land, but the asset register did not indicate the building nor their costs.
- ii. An IFMS asset register is maintained but it is not updated.
- iii. Most of Office furniture and fittings items, ICT Equipment are not engraved hence could not be traced to the asset register
- iv. Some items for disposal are stored in the generator room and some are piled on top of the generator.
- v. Some items put aside for disposal are missing on the items for disposal list

#### STORES FINDINGS

- i. The Ministry maintains several stores located at the Headquarter, Wabigalo and in Butabika.

- ii. Headquarters; generally, there is a time lag between requisitioning and issuing of inventory items to the users. This was observed by the consistent time difference between requisition dates and issuing dates. Procurement of stationary items for the whole of the ministry is done as a pool and therefore requisitions are rationed according to the availability of a particular item regardless of the department's budget and need for a particular item. The stores maintained at the headquarters are in good condition. There is adequate physical protection and restricted access. There was stock taking at the end of the financial year and there is a record of it. An updated stores ledger is maintained. The process through acquisition and issuing to the final user is well documented and records are well kept. Some new items in the Store i.e. Laptops are not yet in the Asset register as they await Audit Verification. Storage space is adequate. The store maintained at National Tuberculosis and Leprosy Control Program Office is not well organized and no proper records kept
- iii. Wabigalo Stores; There are several stores maintained at Wabigalo offices. These mainly contain COVID-19 donated items, engineering spare parts and other assorted items. Information/ records of items in these stores are kept in the ledger book at the headquarters. There was stock taking in March 2021 but proper records were not kept to verify the items. Requisitions for spare part items were not availed for review by the BoS team. Some items in the stores (especially in the containers) are getting destroyed by termites. The stores are generally not well organized and items cannot be traced to the store cards.
- iv. Central Public Health Laboratories/Uganda National Health Laboratory Services in Butabika; The facility has several storerooms which include; cold rooms, containers and stores in building. Review of the inventory management process revealed some weakness in terms of accuracy of the inventory stock cards visa vie requisitions and physical stock in place. Case in point; the COVID-19 positive and negative control reagents. Physical count of Inventory stock was not carried out at the end of the financial Year. The facility operates an online inventory system which has not been fully adopted by the various units at the facility.

## **CASH AND BANK FINDINGS**

- i. The BoS team was provided with fifty-three (53) Bank Accounts along with their respective certificate of bank balances and reconciliations. The reconciliations were verified.
- ii. The cash books were up to date and reconciled with their respective bank statements.
- iii. The BoS team however, observed a dormant account; Account No: 00140088400029, Account name: Malaria Control Round 10 – Global Fund and urged management to review its relevance lest close the account.

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

- No report

## **RECOMMENDATIONS**

- i. All Obsolete Items and Motor vehicles earmarked for disposal should be disposed of in FY21/22.
- ii. The Dormant Account should be reviewed by Management in view for closure
- iii. All Ministry of Health land should be titled.
- iv. The asset register should be cleaned and updated.
- v. There should be a stock taking exercise of all MoH Vehicles and update their records accordingly.
- vi. Inventory Management at the National Tuberculosis and Leprosy Control Program Store should be improved
- vii. Uganda National Health Laboratory Services should carry out regular physical stock count and verify information in stock cards.

## VOTE 015 - MINISTRY OF TRADE, INDUSTRY AND CO-OPERATIVES

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Engrave all assets that are not engraved	No action taken	To be planned
2	Maintain and update the asset register only on FAM	WIP	Done
3	Update the asset register on the system	WIP	Cleaning up of data is on going
4	Obsolete assets should be disposed off	Work in progress	Government valuer and ministry of works are done with their report.

### ASSET FINDINGS

### SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
<b>LAND AND BUILDINGS</b>				
Land	6 Hectares	6 Hectares		
Building				
<b>TRANSPORT EQUIPMENT</b>				
Aero plane				
Station Wagon	89	89		
Pickup	20	20		
Saloon	4	4		
Motorcycle				
Trailer\Truck				
Earth Moving Equipment\Tractor				
Omnibus				
<b>ICT EQUIPMENT</b>				
Desktop Computers	118	118		
Global Positioning System				
Laptop	4	4		
Tablet / IPad				
Uninterrupted Power Supply (UPS)	21	21		
<b>MACHINERY</b>				
Air Conditioner	6	2	3	1
shredder	1		1	

### List of unserviceable items recommended for disposal

S/N	Item Description	Qty
19	Filing Cabinets	4
20	Photo Copiers	2
21	Chairs	10
22	Printer	1

23	Fridge	1
24	Metallic Shelves	1
25	Table	1
26	Filing Cabinet	1

### OTHER ASSETS FINDINGS

- i. Management Training and Advisory Centre (Mtac); the asset register was maintained in excel. The entity owns some pieces of land and buildings in various place. The asset register was centrally maintained at head office
- ii. Uganda Ware House Receipt System Authority; the asset register was maintained in excel and not fully updated. New assets were not engraved
- iii. The fixed assets register was not updated.
- iv. Some assets such as chairs were new thus not yet engraved.
- v. Most motor vehicles were in garage and some recommended for disposal

### STORES FINDINGS

- i. Uganda Development Corporation (UDC); the store was well organized and clean. The team was able to inspect some equipment for disposal. Land in Luwero was under disputes where by land boundaries are not well known. Land in Luwero was not fenced. There is no sign posts to show location of land in Luwero.
- ii. Management Training and Advisory Centre (Mtac); the store was organized and well aerated. The store was being managed by one officer.
- iii. Uganda Ware House Receipt System Authority; the store was small but organized and well aerated. Store ledgers are not maintained by the authority. Some Assets are not engraved
- iv. Most of the internal controls regarding stores are frequently carried out i.e. like physical stock counts.
- v. The store was not well organized.

### CASH AND BANK FINDINGS

- i. The team verified all the 10 bank certificates, bank balance statement and reconciliations for bank accounts held at BoU.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
Treasury General Account	000150058000001	BoU	0	0	UGX
Quality Infrastructure and Standards Programme	000150088000023	BoU	14,426,029	10,426,029	UGX
Quality Infrastructure and Standards Programme	000150088400007	BoU	1,973.43	1,973.43	USD
Trade Capacity Enhancement Project (TRACE)11	000150088000011	BoU	137,138,396	137,138,396	UGX
Trade Capacity Enhancement Project	000150088400006	BoU	79,998.93	79,998.93	USD
Great Lakes Trade Facilitation Project	000150088000033	BoU	1,092,925,269	1,092,925,269	UGX
Great Lakes Trade Facilitation Project	000150088400011	BoU	379,279.56	379,279.56	UGX
Regional Integration Implementation Programme-RIIP 11	000150088000034	BoU	302,548,290	302,548,290	UGX
Regional Integration Implementation Program-RIIP 11	000150089780003	BoU	453,148.95	453,148.95	UGX
Ministry of Trade Payment For Tobacco Growers In Bunyoro Region	00015014800002	BoU	11,251,217,641	11,251,217,641	UGX
UDC-MOTIC	000150088000030	BoU	70,862,283,543	70,862,283,543	UGX
UDC-	01363637697018	DFCU	7,273,997,379	7,273,997,379	UGX
UDC-Investment	3100069727	Cent	3,359,149,467	3,359,149,467	UGX
Management Training And Advisory Centre	9030005676753	Stanbic	52,107,641	52,107,641	UGX
Management Training And Advisory Centre	0341395879	ABSA	2,964,969,495	2,964,969,495	UGX
Management Training And Advisory Centre	01083554926274	DFCU	8,452,401	8,452,401	UGX
Uganda Warehouse Receipt System Authority	00150088000035	BoU	4,782,881,549	4,782,881,549	UGX

**RECOMMENDATIONS**

- i. The fixed assets register should be updated as soon as possible to enable easy management of assets.
- ii. Obsolete assets should be disposed of in order to create space in various stores and offices.
- iii. All serviceable motor vehicles and other equipment should be serviced as soon as possible.
- iv. All assets that are not engraved should be engraved.
- v. Uganda Development Corporation; Discussion between UDC and kayoza tea factory should be finalized so that ownership of assets comes out clearly. UDC should ensure that all equipment supplied to different entities are insured. Lake Katwe salt factory

land issue should be resolved as soon possible. The main building at Lake Katwe factory needs to be disposed of. The issue of land in Luwero should be expedited and fenced. UDC should renovate its staff quarters.

- vi. AMTAC; Shelves should be provided in store to improve storage. More staff should recruited to support store man.
- vii. Uganda Warehouse Receipt System Authority; All assets should be engraved. The asset register should be updated.

## VOTE 016 - MINISTRY OF WORKS, AND TRANSPORT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Items to be disposed of in FY 2019/2020	No Action Taken	Covid-19 Pandemic frustrated all efforts
2	Old vehicles in Bugembe from Local Governments, be disposed of	No Action Taken	No responses from Districts

### ASSET FINDINGS

#### SUMMARY OF ASSETS

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

#### List of unserviceable items recommended for disposal

- There was no list of obsolete items attached.

#### OTHER ASSET FINDINGS

- Ministry of works and transport maintains an asset register as recommended by Accountant General, however it was not fully updated by the time of the exercise
- The ceiling for the first store at Gulu mechanical shop has gone out of shape, and as such causing a threat to the items kept there.
- It has been noted that some regional workshops are having land wrangles, this has been brought to the attention of management from the previous years and it's still work in progress. A case in point is Soroti flying school.
- The assets of the institution have been fully engraved and the asset register is still being updated by both the team at works and treasury.
- It should be observed that the up country stations such as Mbarara and Gulu have not yet gone digital and hence require computers at the stations to ease their work especially in the stores department and accounts.
- A list of the items for disposal from all the workshops is attached in the report.
- Items at the Mbale training center were disposed of in the previous year, however a generator wasn't disposed of because it was purchased by a minor who has no purchasing rights according to the constitution of Uganda.



- viii. East African Civil Aviation Academy, Soroti; There were many scrap planes that should be boarded off. The operational aircrafts at the academy are well maintained and serviced.

### STORES FINDINGS

- i. Store's ledgers were well updated and ruled off.
- ii. Most stores are well arranged, neat, well-lit and under key and lock.
- iii. Records are kept manually a computer provided at the station would ease record keeping. A case in point is Mbarara Regional Workshop
- iv. Proper procedures are followed when issuing items such as the use of stock cards that go through the approvals of the mangers.

### CASH AND BANK FINDINGS

- i. The cash and Bank balances for all the accounts were properly reconciled as per attached Treasury Forms and copies of bank statements and certificates of bank balances.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
MoWT Treasury Single Sub Account	000160058000001	BoU	0	0	UGX
Great Lakes Facilitation Project	000160088400012	BoU	960.469..00	960.469..00	USD
Multi National Lake Victoria Maritime Communication and Transport Project	000160088400013	BoU	46.484.19	46.484.19	USD
Development Initiative of Northern Uganda	000160088000041	BoU	178.000.00	178.000.00	UGX
MoWT-DRC Roads	000160088000043	BoU	100,000,000,000	100,000,000,000	UGX

### RECOMMENDATIONS

- i. Dispose of items as recommended by the Boards of Survey at regional workshops and head office, since this exercise wasn't don't last year due to covid19 pandemic.
- ii. A new ceiling board is recommended for the Gulu regional workshop since the one available possess a danger to the items kept in the store.
- iii. Provision of computers to the stores personnel is key since it will help ease the mode of work at the stations i.e. Gulu and Mbarara regional workshops.

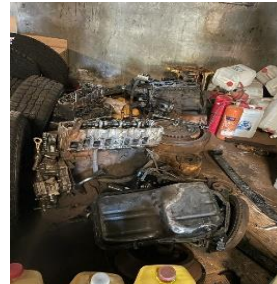
- iv. Update assets register to include all ministry's assets including those at regional workshops. This will in turn create central data base of all Ministry assets.

**PICTORIALS TAKEN DURING THE EXERCISE**

**The anchor at Soroti flying school**



**Assorted items identified for disposal at various regional w/shops**



## VOTE 017 - MINISTRY OF ENERGY AND MINERAL DEVELOPMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	The store at the Directorate of Geological Survey and Mines (DGSM) needs partitioning and shelves provided for easy categorization and access.	Due to the budget cut falls for FY 2020/21, partitioning and purchase of shelves was not undertaken. This will however be given priority in FY of 2021/22	Management should follow up
2	Need to verify upcountry assets (including land) since all the preceding surveys have not been given the opportunity for physical verification	A team was constituted to carry out verification of upcountry assets.	Due to lockdown the exercise is yet to take off
3	A clean, complete and updated fixed assets register should be maintained at all times in the Ministry	Items previously not in the assets register were recorded. Since then, the asset register is updated regularly except for minerals and special classes not provided for in the IFMS.	Management should follow up on the submission of the asset classes.
4	Copies of BOS reports needs to be shared with the Directorates at Entebbe so that they can appreciate what concerns their respective areas	Survey report for FY 2019/20 was shared	Confirmed. Please keep it up
5	Items in the Assets register like equipment bought over 50 years back, land and buildings are not recorded in the system due to scanty information on initial costs. It is recommended that assets are captured on the fixed assets module at zero cost for purposes of reporting	Some equipment over 50 years have no sub-class category on the fixed asset module. Land and building are being included at nominal value on the fixed asset register.	Management should follow up on the submission of the asset classes.
6	Engrave codes in the system do not tally with those inscribed on the assets.	Code on the system may not tally with those inscribed on the asset due to some projects autonomy	Management should streamline this anomaly

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSETS	Qty
Buildings And Structures	
Non-Residential Buildings	5
Land	
Freehold	7
Machinery & Equipment	
Cycles	31
Electrical Machinery	45
Furniture And Fittings	694
Heavy Vehicles	2
Laboratory And Research & Appliances	27
Light Ict Hardware	1,191
Light Vehicles	170

Office Equipment	210
Other Ict Equipment (TVs, Radios, Videos, Digital Cameras, Telephone Sets)	68
Minerals And Energy Resources	
Minerals	42
Other Fixed Assets	
Mineral Exploration And Evaluation	3
Other Intellectual Property Products	6

### List of unserviceable items recommended for disposal

Item	Qty
3 In 1 Printer	1
4 In 1 Florescent Light	1
Air Conditioners (In And Out Door)	-
Armstrong Ceiling Boards	-
Burglar Doors	-
Cabinets	-
Cables And Wires	-
Carpet (Green)	1
CCTV Camera	1
Chairs	-
Computer Tables	-
Conference Table Ordinary	1
Conference Tables (Executive)	1
CPUs	12
Cupboard	1
Cupboard (Small)	1
Hand Wash Basins	-
Indoor ACs	3
Iron Sheets	-
Key Boards	12
Kitchen Paper Towel Dispensers	-
Kitchen Sink	1
Lights	-
Metallic Doors	-
Microburst Air Fresher Dispensers	-
Monitors	7
Motor Cycle	1
Motor Vehicles	11
Netted Wooden Double Door	1
Notice Board	1
Ordinary	1
Photocopiers	3
Podium (Small)	1
Portable Printer (1)	1

Printers	8
Scanners	2
Scrap Doors	-
Server Sockets	-
Shade Poles	-
Shelves	-
Shredders	3
Soap Dispensers	-
Sofa	1
Tables	-
Timber	-
Toilet	1
Toilet Base	1
Toilet Paper Towel Dispensers	-
Tyres	1
Unipots	-
UPSs	8
Urinals	-
Ventilators With Burglar	-
Water Dispensers	5
Window Nets	-
Windows (Glass Panes)	-
Windows With Burglar Proof	-
Wooden Doors	-
Wooden Partitioning With Glass	1

## OTHER ASSET FINDINGS

- i. The Ministry maintains a central assets register on IFMS. However, the category of Laboratory and research equipment and the category of Minerals is not provided for on IFMS. Therefore, a manual copy of the two asset classes is maintained on top of the main register run on IFMS. Furthermore, the category of buildings is not updated on the system. The team was notified that this was due to the fact that the available information on buildings is scanty. A copy of the assets register printed off IFMS is attached.
- ii. Most of the assets at head office and the two directorates are engraved hence easy tracking and monitoring. It is only a few newly acquired assets that were yet to be engraved at the time of the survey.

- iii. The Ministry has two power dams; that is, The Isimba dam which was fully commissioned. The other is a major construction that is ongoing for the Karuma Hydro Power plant. The power dams come with benefits/compensation like construction of schools and health centres as a way of compensation to the community. Some of these have been constructed (photos attached).
- iv. The Directorate of Petroleum has acquired a lot of equipment considered as modern technology to enhance on their performance and execution of work.
- v. A new office building and Data repository Centre is under construction and nearing completion in Entebbe to house the Directorate of Petroleum and the Petroleum Authority of Uganda. This project comes with two brand new generators attached to specifically the data Centre and the other as standby to the building in case of power surges respectively.
- vi. Development of Kabaale International Airport: The physical Progress on airport construction is at 60 % and the rest of the works are expected to be completed in 2023.
- vii. During the FY 2020/21 emphasis was put on completing the construction of the Mineral Beneficiation Centres at Rwengoma in Ruhaama Sub-County, Ntungamo District and on plot M23, Nyaka Avenue, in Fort Portal Municipality, Kabarole District. The Contract Period for Ntungamo Beneficiation Centre has been extended now twice with the current date of completion to 15th September, 2021. The cumulative project progress is estimated at 88%, as at the end of June 2021 while the time progress was at 86%. The constructions works will be completed by September, 2021. The Contract Period for the Fort Portal Beneficiation Centre has been extended twice with the current date of completion on 19th August, 2021. The cumulative project progress is estimated at 70%, as at the end of June 2021 while the time progress was at 98.08%. There is a high likelihood that works may not be completed by 19th August 2021.
- viii. During the FY 2020/21, one acre of land was acquired in Hoima. The land is to be used to build a field coordination office for the oil and gas activities in the Albertine Graben.
- ix. The building housing the laboratories at the Directorate of Petroleum looks bad on the outside as shown in the photos attached.

- x. The entity has very many items for disposal at both the headquarters and the two directorates in Entebbe. This is due to the fact that the disposal process has been delayed by the COVID -19 pandemic which led to a lockdown; and also the construction underway in Entebbe that led to the demolition of some buildings to give way to the new offices. (Photos for most of these are attached).
- xi. There are two Double cabin pickups (UG 0250K & UG 0253K) parked/grounded at the yard of DGSM. These are in sound condition but left under direct harsh weather conditions. Photos are attached for reference.
- xii. The perimeter wall/fence at the Directorate of Petroleum is in dire need of reinforcement. The damage was caused by the rise in water. However, plans are underway to rebuild a stronger perimeter wall that shall withstand both the water forces and weather.
- xiii. The Ministry also has Oil and gas as one of the key assets that are maintained at the Directorate of Petroleum.

#### **STORES FINDINGS**

- i. The store for consumables at headquarters is sufficient, furnished with metallic shelves and pallets on which items are placed to ensure their safety. The store is fairly arranged, well-lit and safeguarded with a burglar proof door. Given the magnitude of issues and receipts, the ledgers are not perpetually posted which creates a backlog for the officers to have the ledgers updated.
- ii. Directorate of Petroleum; Storage facilities are temporarily containers as construction of the new offices for the entire directorate is underway (nearing completion). Ledgers are duly posted to date.
- iii. Directorate of Geological Survey and Mines; the directorate has a very big store, that is poorly arranged with cobweb on the roof, empty water bottles randomly thrown up the store. The team failed to access some of the items due to poor arrangement. Stationery items were however kept under key and lock to ensure their safety. Some items were placed directly on the floor.

## CASH AND BANK FINDINGS

- i. In the year of survey, the Ministry had maintained 16 accounts compared to the previous year where 21 bank accounts were maintained. Two of these were closed and records to confirm the same were provided. The board of survey team did not confirm closure of the other 2 accounts since no proof was provided.
- ii. The cash and Bank balances for all the accounts were properly reconciled as per attached Treasury Forms and copies of bank statements and certificates of bank balances.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	Cur
Electricity Dispute Tribunal (EDT)	000170088000087	BoU	69,143,800	69,143,800	UGX
Energy For Rural Transformation Iii/Gef – Ministry of Energy and Mineral Development	000170088000074	BoU	0	0	UGX
Energy For Rural Transformation Iii/Gef – Ministry of Energy and Mineral Development	000170088400053	BoU	2,120,543,836	2,120,543,836	USD
Energy For Rural Transformation Iii/Ida – Ministry of Energy and Mineral Development	000170088000073	BoU	436,473,275	436,473,275	UGX
Energy For Rural Transformation Iii/Ida- Ministry Of Energy and Mineral Development	000170088400052	BoU	153,593,794	153,593,794	USD
Fuel Efficiency Initiative	000170088000078	BoU	1,141,752	1,141,752	UGX
MEMD Treasury Single Account	000170058000001	BoU	0	0	UGX
MEMD-Grid Extension and Reinforcement Project	000170088000082	BoU	14,031,445	14,031,445	UGX
MEMD-Grid Extension and Reinforcement Project	000170088400059	BoU	2,326,988,333	2,326,988,333	USD
Mineral Royalties Sharing Fund	000170148000002	BoU	433,816,100	431,405,840	UGX
National Seismological Network – Ministry of Energy	000170088400016	BoU	678,595	678,595	USD



National Seismological Network/MEMD	000170088000027	BoU	332,971	332,971	UGX
Refinery Development Programme	000170088000037	BoU	28,113,280	28,113,280	UGX
Strengthening The Management of Oil and Gas Sector Project Account	000170088000071	BoU	165,099,996	165,099,996	UGX
Strengthening The Management of Oil and Gas Sector Project Account	000170088400022	BoU	1,809,899,476	1,809,899,476	USD
The Integrated Waste Management and Bio-Gas Nama	000170088000086	BoU	557,223,123	557,223,123	UGX

## RECOMMENDATIONS

- i. The Ministry should keep up with proper record keeping and timely reconciliations of books of accounts.
- ii. Issuance and Receipt of inventory should follow the perpetual method of stock management. With this method, backlogs will be avoided since it aids in posting records in a timely manner, that is, as and when receipts and issues occur.
- iii. Management should ensure that information on buildings owned by the ministry is ascertained and hence updated in the asset register.
- iv. Management should ensure that the contract to have the wall fence rebuilt at the Directorate of Petroleum be expedited to curb the water from encroaching on the new building.
- v. Management should expedite the disposal of unserviceable items so as to free up space and also avoid further wear and tear of these assets.
- vi. The building housing the laboratories at the Directorate of Petroleum requires face lifting.
- vii. Management should ensure that all assets are properly kept. The two double cabin pickups at the DGSM yard should be kept under shelter to curb on the effects of harsh weather conditions.
- viii. The store at DGSM needs to be improved in terms of partitioning and arrangement of items in there. Pallets too are required for the items placed on the floor. This will help

on proper arrangement and accessibility to all items in the store plus their safety. In addition, the store should be cleaned regularly, not only on the floor, but also the roof.

## PICTORIALS TAKEN DURING THE EXERCISE

Pictorial representation of the on-going works at Isimba hydropower plant



Newly Constructed Visitor's Centre at Isimba HPP      Newly Constructed Isimba Bridge



Status of Kibaale international airport construction



## DIRECTORATE OF PETROLEUM

New office building



**NEW HIGH VALUE ITEMS ACQUIRED DURING THE YEAR**

**Generators for the data centre**



**Generators for the new building (CIP)**



**Hi-tech assets for exploitation**



**Some of the unserviceable items recommended for disposal @ Headquarters & Other Offices**





**Boundary fence broken down by water levels**



**Vehicles in sound mechanical condition left under harsh weather conditions**



## VOTE 018 - MINISTRY OF GENDER, LABOUR AND SOCIAL DEVELOPMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Engrave all assets located in different centers	Some sites still have items that have not been engraved	Engraving of assets is being done in a phased manner
2	Pallets and shelves should be fixed in the stores, as this will enable better storage of a range of items within the stores	No action taken	Due to inadequate funding
3	Dispose of obsolete items to free up space and avoid further wear and tear	Some sites still have obsolete items in store	Due to COVID-19 lockdown, the disposal exercise was not possible
4	Old structures need to be renovated to suit the standard and asbestos roof requires urgent replacement	Gulu remand home and Mpumudde vocational rehabilitation centre still face this challenge	Due to inadequate funding the ministry was not able to renovate all
5	Management should expedite processing land titles for all the pieces of land owned by MoGLSD	Work in progress	
6	Management should consider purchase of computers and printers to ensure accurate record keeping	The ministry procured computers for all remand homes	
7	Management should consider purchase of vehicles to ease transportation for administrators in training centres and remand homes	The van for Gulu remand home was repaired	

### ASSET FINDINGS

### SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
<b>LAND AND BUILDINGS</b>				
Land				
Building	23		23	
<b>TRANSPORT EQUIPMENT</b>				
Station Wagon	44		41	3
Pickup	46		43	3
Motorcycle	425		425	
Trailer\Truck	2		2	
Earth Moving Equipment\Tractor	2		2	
Omnibus	8		8	
<b>ICT EQUIPMENT</b>				
Desktop Computers	217		215	2
Laptop	74		74	

Printer	75		75	
Projector	5		5	
Scanner	5		5	
Server	2		2	
Uninterrupted Power Supply (UPS)	70		70	
<b>OFFICE EQUIPMENT</b>				
Detecting Machine	2		2	
Generator	7		7	
Photo Copier	7		7	
Water Tank	10		10	
<b>MACHINERY</b>				
Air Conditioner	10		10	

**List of unserviceable items recommended for disposal**

S/N	Item Description	Qty
1	Desktops	3
2	Weighing scales	
3	Printers	1
4	Televisions	2

5	Chairs	11
6	Blankets	45
7	Uniforms	75
8	Mowing Machines	1

**OTHER ASSET FINDINGS**

- i. Arua Remand Home; Inadequate fuel for the available motor van. It should be noted that some of the children remanded to this center come from distant districts. The inadequacy of fuel, therefore, constrains their transportation to enable them to attend the court sessions. Consequently, this prolongs their mandatory stay at the remand home. Deficient beddings, there is dire need for more beds and mattresses. The dormitories are not connected to the water supply, this puts the health and sanitation of the children in jeopardy. Constrained access to health care service. The children’s access to medication is also a big challenge to the remand home. Management should consider providing basic primary health care resources to the home.
- ii. Gulu Remand Home; Transport is a challenge as there’s is no motor vehicle attached to the station. The in-charge occasionally uses his vehicle to take the children for court appearances. The poor state of the structures like the dormitories makes it easy for children to sneak out through the roof. The land occupied by the remand home is half fenced. This increases the escape rates of the children. It should be noted that the facility has formerly written to an NGO requesting for assistance in fully fencing off

the premises. The septic tank needs urgent repair and maintenance. The current state puts the health of the staff and children in danger of acquiring diseases.

- iii. Fort- Portal Remand Home; The team visited and found the facility operational and in a very clean and organized state. The offices, recreation and the dining rooms lack furniture and fittings and most of the available scanty furniture are in poor condition. All obsolete and damaged items should be disposed of. Some of these include blankets and uniforms that are damaged beyond repair. Mosquito nets in the boys' dormitories are worn out. This exposes the children to diseases like malaria since the cold environment in Fort Portal increases the breeding of mosquitoes. The louvers in the boys' dormitories are missing and broken. There is a vital need for repair since rain and mosquitoes easily enter. This puts the health of the children at a high risk. The remand home has few uniforms available for the children. Each child is provided only one pair. The challenge with this is that the cold nature of Fort Portal does not enable the uniforms to dry on time. This forces the children to occasionally wear wet uniforms. The facility faces a lot of power shortages. Management should consider the option of installing solar panels as an energy source. The facility, just like all the others was provided a television set. This however is not being put to good use since there isn't any running subscription. Management could consider installing free to air decoders. Fuel for the available motor van is inadequate. It should be noted that some of the children remanded to this center come from distant districts. The van is usually unable to transport them to attend the court sessions and this prolongs their mandatory stay at the remand home. The center, just like all the others faces a challenge of under staffing. There are two social workers at the site, and they are overwhelmed owing to the high number of children at the facility.
- iv. Mbarara- Ruti Vocational Rehabilitation Center; the workshop machines were never installed. This means they are not in use. Management should assign resources to assemble them. The school has limited instructors. It should be noted that some of the instructors are not equipped with the necessary skills to impart knowledge into the students. The Centre's land is not fully fenced. A portion of it has been encroached on and the rest is facing a similar threat. Management should treat this as an urgent matter. The facility has a challenge of the pit latrines being full. These need to be

emptied for health reasons. The furniture in the dining hall is not adequate to facilitate the number of students at the center.

- v. Kabale Remand Home; The remand home especially the administrative office has very limited furniture and fittings. The center, just like all the others faces a challenge of under staffing. The facility has only eight staff, yet the structure provides for up to seventeen staff. This leaves a big staffing gap that needs to be filled to ensure seamless operations at the facility.
- vi. Headquarters; The team visited and found the facility operational. There is several furniture which need to be boarded off.
- vii. Kampiringisa National Rehabilitation Centre; The team visited and found the facility operational. This station has several items for disposal. Lists of assets were availed but not up to date. The dormitories were in a very poor condition. A newly constructed kitchen facility was seen on site as one of the new assets. The station houses an agricultural project- Uganda Green Incubation Program (UGIP) which has a few agricultural sections.
- viii. Mbale Remand Home; Asset register for the station is not well updated and some assets are not engraved. Lists of items due for disposal was not available at the time of our visit.
- ix. Mpumudde Vocational Rehabilitation Centre; The team visited and found the facility operational. The station is comprised of old dilapidated structures with the cancerous asbestos roofing which is risky to the occupants.
- x. Naguru Remand Home; The team visited and found the facility operational. The home occupies approximately 2 acres of land and is largely an organized station and all things are in order. The required information was all available at the time of our visit. The in-charge has personally initiated some projects to help in skilling the reforming children at the remand home. The boy's dormitory is very congested.
- xi. Naguru Reception Home; The team visited and found the facility operational. Children's dormitories are congested and in poor conditions
- xii. Lweza Vocational Rehabilitation Centre; Lweza was the most disorganized station visited in this year's exercise. The in charge was not ready with what we were looking out for but promised to share before compilation of the report. Most of the workshops



were empty as he informed us that several items had been lost through theft. We could not access most of the facilities as he claimed to have misplaced the keys and we were unable to verify most of the indoor assets save for a few that were visible and of tangible value.

- xiii. Ntawo Youth Skills Training Centre, Mukono; Most of the buildings here are worn out and need renovation to avoid collapse. We were informed of the challenge of land ownership regarding the lease.
- xiv. Sauti Child Helpline Centre-Kireka; The team visited and found the facility operational.
- xv. Case Management Unit- Kireka; The team visited and found the facility operational.
- xvi. Industrial Court Ntinda; No list of items for board off was availed despite physical observation of the same.

#### **STORES FINDINGS**

- i. Arua Remand Home; the inventory lists are managed manually
- ii. Gulu Remand Home; Storage facility is in a satisfactory state. The store for obsolete and damaged items is however very disorganized and inadequate for the items placed there. Items are heaped instead of being well stacked and or shelved which further compromises their quality, value and durability. Proper storage facilities should be put in place to ensure safety of inventory.
- iii. Fort- Portal Remand Home; the stores at Fort-portal were organized. Inventory was up-to date as of June 30, 2021.
- iv. Mbarara- Ruti Vocational Rehabilitation Center; the team visited and found the facility was closed due to the COVID-19 Pandemic; all students were sent back home. The food store was empty since the children are not on the premises because of COVID-19. The facility has some items that are damaged beyond repair and should be disposed of since they are consuming space. Management can consider destroying items that have failed to be auctioned due to their poor conditions.
- v. Kabale Remand Home; The stores ledgers are regularly updated, and the stores are very organized. The staff at the center are highly commended for the job well done. Shortage of uniforms. The remand home has few uniforms available for the children.

Each child is provided only one pair. The challenge with this is that the cold nature of Kabale does not enable the uniforms to dry on time.

- vi. Headquarters; the stores are properly maintained, and all the books are up to date. All stationery items were well handled and well issued with vouchers dully authorized for stores. There is an extension of this store at Kireka Rehabilitation Centre which houses bigger items and items for boarding off. However, the space is also inadequate as we observed metallic beds being kept outside. The items are stored on the floor and lack classification due to lack of shelves and pallets.
- vii. Mpumudde Vocational Rehabilitation Centre; No computer or printer to facilitate the easy implementation and execution of work. This means inventory lists are managed manually, which increases the risk of data manipulation. No lists were availed to us during our visit but the in charge promised to send thereafter.
- viii. Naguru Reception Home; the store is very congested, and a few items are mixed up which may compromise their quality and durability. The in charge does not have a computer and therefore was not ready with updated lists of inventory and assets at the time of our visit.
- ix. Ntawo Youth Skills Training Centre, Mukono; The stores ledgers are regularly updated. This was one of the most organized station that was visited.
- x. Sauti Child Helpline Centre-Kireka; The biggest challenge here is lack of storage space which may cause the assets to be spoilt. No list of inventories and items for disposal was ready at the time of our visit and the place was bushy. This increases escape and health risks.
- xi. Case Management Unit- Kireka; the unit did not have any store. Secondly, the new furniture needs to be engraved and updated in the asset register
- xii. Industrial Court Ntinda; Limited storage facility- several assets lie in the corridors. There is no updated inventory list, and these are managed manually.

## **CASH AND BANK FINDINGS**

- i. The team reviewed and verified cash and bank balances as of 30<sup>th</sup> June 2021. This was done by analyzing the reconciliations of cash against bank balances and bank certificates for the Financial Year 2020/21.

- ii. The team observed that the accounts were properly reconciled as per the guidelines in respect to the Treasury Instructions, 2017.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	Cur
1	MGLSD – TSA	BoU	000180058000001	NIL	NIL	UGX
2	GOU-Gender component	BoU	000180058000005	209,035,380	78,984,575	UGX
3	District development programme	BoU	000180058000006	4,000	4,000	UGX
4	UNAIDS programme acceleration funds	BoU	000180058000024	1,449,748,410	1,425,106,138	UGX
5	Youth livelihood programme	BoU	000180058000034	25,963,026	25,963,026	UGX
6	Youth livelihood programme	BoU	000180058000035	19,680,517,721	17,363,104,305	UGX
7	UWE	BoU	000180058000038	923,071,786	285,317,958	UGX
8	MGLSD/JLOS SWAP development 2006/7	BoU	000180058000036	274,812,408	263,717,958	UGX
9	UWEP Recovery	BoU	000180058000039	10,419,103,844	7,734,144,022	UGX
10	World bank support	BoU	000180058000040	108,226,706	108,226,706	UGX
11	UG global fund to fight AIDS, TB & Malaria	BoU	000180058000042	191,447	191,447	UGX
12	ESP	BoU	000180058000043	866,003,204	818,619,599	UGX
13	SCOPE	BoU	000180058000000	8,228.95	8,228.95	USD
14	SCOPE	BoU	000180058000041	66,000	66,000	UGX
15	GOU-UNICEF country programme	BoU	000180058000013	367,825,768	367,825,768	UGX
16	Inclusive green growth for poverty reduction	BoU	000180058000037	751,289,482	734,386,360	UGX

## RECOMMENDATIONS

- i. Pallets and shelves should be fixed in the stores, as this will enable better storage of a range of items within the stores. This will ease classification retrieving of assets.
- ii. Items for disposal should also be listed regularly and disposal of obsolete items/assets needs to be done in order to free up space and avoid further wear and tear of these assets.
- iii. Old structures need renovation. There is also need for construction of new structures to create space for storage facility and administrative offices. The available storage facilities should be highly organized to accommodate the items stored therein.
- iv. Management should expedite processing land titles for all the pieces of land owned to avoid encroachment and erect perimeter wall.

- v. Management should consider Purchase of computers and printers to ensure accurate record keeping and ease retrieval of information and provide periodic reports to the head office for consolidation.
- vi. There's need for a follow up after the children leave the remand homes to assess the effectiveness of the remand home experience on their lives.
- vii. Warm clothing (sweaters) is needed for all centres for use during rainy seasons.
- viii. Safety measures like installation of fire extinguishers is urgently needed for safety of the stores, offices and dormitories.
- ix. Occasional slashing of the compounds should be done. This mitigates the escape and health risks.
- x. Engraving of assets should be done in a timely manner and updated in the main asset register.
- xi. Provision or allocation of adequate storage space to ensure assets are kept in good condition and classified according to condition and use.
- xii. Need for a better storage facility as some items are laid in containers and exposed to too much heat, the dormitories need to be decongested and given a facelift to better accommodate the occupants.
- xiii. Stock of assets should be done, and the asset register updated accordingly.
- xiv. The assets purportedly stolen should be followed up and if need be, new items should be procured to facilitate continuous training of the children.
- xv. Mpumudde facility needs to be revamped by construction of new standard blocks to avoid risk of exposure to cancer from the old asbestos roof.

## VOTE 019 - MINISTRY OF WATER AND ENVIRONMENT

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	The process of disposal should be initiated as soon as possible to avoid further depreciation of the identified items	The Adhoc Board of Survey team was appointed to inspect and attach values to the items.	The disposal process shall be concluded as soon as possible.
2	The Ministry should endeavor to provide space meant for storage in upcountry station	Construction is ongoing in upcountry stations.	Space will be provided after the completion of the constructions.
3	An officer should be assigned to update the assets register on the system.	An officer was assigned to update the assets register.	The assets register is being updated.
4	Hands on training for officers handling inventories in upcountry stations.	Officers handling inventories in upcountry stations have been trained.	Effective management of inventory in upcountry stations

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings And Structures	
Non-Residential Buildings	15
Land	
Freehold	15
Machinery & Equipment	
Light Ict Hardware	165
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	1
Furniture And Fittings	649
Office Equipment	64
Transport Equipment	
Heavy Vehicles	68
Light Vehicles	329

#### List of Unserviceable items Recommended for Disposal

Item	Qty
Air Conditioning Machines	3
Binding Machine	2
Binding Machine - 2088c	1
Board Room Chair	9
Burglar Proof	2
Chair	7
Cpu	7
Cutter	1
Door Frames	5

Empty Toner Cartridges	1
Filling Cabinet-Big	1
Filling Cabinet-Small	1
Fire Extinguisher	3
Flip Chart Stand	1
Ford Ranger	1
Ford Ranger Pickup	1
Ford Ranger Xlt	1
Iron Sheets	47
Isuzu Pickup	1

Isuzu Truck	1
Key Board	2
Keyboard	14
Laptop	4
Laptop (Dell)	1
Laptop (ThinkPad)	2
M/C Honda	1
M/C Yamaha	4
Machine	1
Metal Detector	1
Metallic Doors	3

Mit Pajero	4
Monitor	4
Monitor (Dell)	3
Mouse	3
Nissan Mini Bus	1
Nissan Navara	1
Nissan Pickup	2
Nissan Station Wagon	2
Nissan xtrail	1
Office Chair	4
Office Desk	1
Office Photocopier	1
Old Tyres	1
Pajero	1
Paper Shredder	1

Photocopy Machine - Canon Mpc3300	1
Photocopy Machine - Xerox Wc7225	1
Pick Axes	1
Pieces Of Timber	1
Printer	4
Scanner	1
Server	1
Shelves	2
Sign Board	1
Sink	1
Solar Panels	4
Speakers	1
Tables	many
Telephone	2

Tool Box	1
Toyota Pickup	1
Toyota Station Wagon	1
Tractor Head	1
Tyres	Many
Ups	8
Ups -Apc Smart	6
Used Tyres	1
Wall Fan	1
Wash Hand Basin (1)	1
Water Dispenser	3
Window For Toilets	3
Windows (Big)	9
Windows	2
Wooden Doors	5

#### OTHER ASSET FINDINGS

- i. The Assets register on IFMS was not up to date, although a separate off system register is being maintained.

#### STORES FINDINGS

- i. Store records were up to date and organized.
- ii. There is limited storage space some regional centers as a result some assets were being stored in the laboratories.

#### CASH AND BANK FINDINGS

- i. The entity has 92 accounts that were properly prepared and reconciled.

#### Table showing accounts reviewed by the board

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	Cur
Adapting To Climate Change	000190088000065	BoU	133,981,600	133,981,600	UGX
Adapting To Climate Change	000190088400026	BoU	709,691,181	709,691,181	USD
Albert Water Management Zone	310030952	Centenary	275,886,421	232,262,818	UGX
Albert Water Management Zone	5512000001	Centenary	2,924	2,924	UGX

Central Umbrella Of Water & Sanitation	3410500129	Centenary	422,123,316	422,123,316	UGX
Climate Change Project	000190088400011	BoU	101,719,185	101,719,185	USD
Component 3: Wmdp Support To Implementing Agencies	000190088000038	BoU	0	0	UGX
Dress Ea Project	000190088000067	BoU	1,172,060	1,172,060	UGX
Drought Resilience In Karamoja	3100076429	Centenary	387,868	387,868	UGX
Eastern Umbrella Water & Sanitation Grant	9030005743248	Stanbic	31,713,424	31,713,424	UGX
Enhancing Climate Resilience Through Increase Wfp Capacities In Kar	000190089780007	BoU	18,037	18,037	EUR
Eurecca Project	01053656653992	Dfcu	132,262,113	132,262,113	UGX
Eurecca Project	01123504945978	Dfcu	526,456,142	526,456,142	UGX
Eurecca Project	000190088000055	BoU	19,242,414	19,242,414	UGX
Eurecca Project	000190088400019	BoU	0	0	USD
Farm Income Enhancement	000190088400016	BoU	780,859,386	780,859,386	USD
Farm Income Enhancement And Forest Conservation Programme	000190088000049	BoU	3,251,350	3,251,350	UGX
Farm Income Enhancement And Forest Prog. Proj Ndf C87	000190088400022	BoU	0	0	USD
Farm Income Enhancement Forest Conservation Programme Project 2 Ndf87	000190088000059	BoU	226,830,642	226,830,642	UGX
GCF Building Resilient Communities And Wetland Ecosystems	000190088000058	BoU	2,961,948,237	2,961,948,237	UGX
GIZ Projects Ministry Of Water And Environment	000190088000035	BoU	88,813,808	88,813,808	UGX
Global Climate Change Alliance (GCCA)- Mwe	000190088000041	BoU	0	0	UGX
Global Environment Facility Awss	000190088000054	BoU	61,953	61,953	UGX
Improving Policies And Strategies For Environment	000190088000034	BoU	0	0	UGX

Inclusive Green Growth For Poverty Reduction Programme	000190088000050	BoU	0	0	UGX
Integrated Water Management Project Wmdp	000190088000063	BoU	5,597,735,270	5,597,735,270	UGX
Integrated Water Mg't & Dev. Project	000190088400024	BoU	23,932,862,370	23,932,862,370	USD
Investment Plan Preparation Grant For Strategic Plan For Climate Resilience	000190088000051	BoU	475,036,765	475,036,765	UGX
Investment Plan Preparation Grant For Strategic Plan For Climate Resilience	000190088400018	BoU	0	0	USD
Irrigation For Climate Resilience Project	000190088000068	BoU	0	0	UGX
Irrigation For Climate Resilience Project	000190088400027	BoU	22,537,275,878	22,537,275,878	USD
Joint Water And Sanitation Sector Programme Support Component	000190088000019	BoU	57,582,870	57,582,870	UGX
JWESSP Component Account	000190088000039	BoU	116,525,371	116,525,371	UGX
JWSSPS Prog Mg't Support	000190089780004	BoU	247,062,684	247,062,684	EUR
Kalip- Mwe	000190089780003	BoU	0	0	EUR
Kyoga Water Mg't Zone	01113504416494	Dfcu	75,320,064	72,765,529	UGX
Kyoga Water Mg't Zone	01113504856443	Dfcu	329,539,448	326,536,319	UGX
Lake Victoria Water And Sanitation Phase Ii	000190088000030	BoU	0	0	UGX
Lake Victoria Water And Sanitation Phase Ii	000190088400010	BoU	257,113,560	257,113,560	USD
Leaf Ii & Wrm Project	1300100669	Housing Finance	178,700	178,700	USD
Leaf Ii Project	000190088000052	BoU	1,279,814	1,279,814	UGX
Leaf Ii Project	000190088400017	BoU	39,289,339	39,289,339	USD
Leaf Ii Project	3100044866	Centenary	4,240,354	4,240,354	UGX
Leaf Ii Project	3100049941	Centenary	49,472	49,472	UGX
Low Emission Capacity Building Project - Uganda	000190088000045	BoU	0	0	UGX



Mid-Western Umbrella Of Water & Sanitation	3100049271	Centenary	8,108,651	8,108,651	UGX
Mid-Western Umbrella Of Water & Sanitation	5610300021	Centenary	84,241,459	84,241,459	UGX
Ministry Of Water And Environment -Forex TSSA Account	000190058000003	BoU	0	0	UGX
Ministry Of Water And Environment -NTR	000190168000001	BoU	0	0	UGX
Ministry Of Water And Environment Treasury Single Sub Account	000190058000001	BoU	0	0	UGX
MoWE Egyptian Water Grant	000190088000015	BoU	1,077,354	1,077,354	UGX
MoWE Designated Account For WMDP	000190088400014	BoU	0	0	USD
National Redd Plus Programme FCPF Grant No. Tf014956	000190088000043	BoU	580,626,588	580,626,588	UGX
National Redd-Plus Programme	000190088400015	BoU	216,289,438	216,289,438	USD
Northern Umbrella Of Water & Sanitation1	6003469784	Absa	22,393,265	791,153	UGX
Nyabyeya Forestry College	9030005806843	Stanbic	240,009	240,009	UGX
Nyabyeya Forestry College	9030006237842	Stanbic	9,178,247	8,916,647	UGX
Nyabyeya Forestry College	9030006237931	Stanbic	1,207,844	1,207,844	UGX
Nyabyeya Guest House	9030006238296	Stanbic	1,185,218	1,185,218	UGX
Principal Nyabyeya Forestry	9030006238377	Stanbic	297,529	297,529	UGX
Principal Nyabyeya Forestry	9030006238385	Stanbic	109,836	109,836	UGX
Ramsar Centre For Eastern Africa	000190088400021	BoU	71,946,371	71,946,371	USD
Ramsar Centre For Eastern Africa (RAMCEA)	000190088000010	BoU	22,350,321	22,350,321	UGX
Reducing The Climate Change Vulnerability To Local Communities	000190088000057	BoU	693,600,860	693,600,860	UGX

Reducing The Climate Change Vulnerability To Local Communities	000190088400020	BoU	361,149,162	361,149,162	USD
Sawlog Production Grant Scheme 11 Pei-Ng	000190088000009	BoU	0	0	UGX
Sawlog Production Grant Scheme 11 Start Up	000190088000007	BoU	28,397,613,000	28,397,613,000	UGX
Sawlog Production Grant Scheme li- Fao Bio Energy	000190088000040	BoU	0	0	UGX
Sawlog Production Grant School li Own Resources	000190088000047	BoU	569	569	UGX
Strategic Towns Water Supply And Sanitation Project	000190088000062	BoU	1,099,166	1,099,166	UGX
Strategic towns Water Supply And Sanitation Project	000190088400023	BoU	2,491,078	2,491,078	USD
Strengthening Climate Information And Early Warning Systems	000190088000044	BoU	0	0	UGX
Strengthening Community Resilience To Climate Change And Disaster Risks	000190088000056	BoU	0	0	UGX
Support To Preparation Of Priority Irrigation Invest In Ug.	000190088400025	BoU	2,801,801,560	2,801,801,560	USD
Support Tp Preparation Of Priority Irrigation Invest In Uganda	000190088000064	BoU	326,863,940	326,863,940	UGX
The Joint Water And Sanitation Sector Programme Support Fund	000190089780005	BoU	0	0	EUR
Uganda National Meteorological Authority	000190088000046	BoU	0	0	UGX
Uganda Water And Environment Week (UWEWK)	000190088000061	BoU	12,300,571	12,300,571	UGX
Water & Sanitation Development Facility	01123500284648	Dfcu	653,446,287	468,193	UGX

Water & Sanitation Development Facility- East	6002077637	Absa	11,866,685	11,866,685	UGX
Water & Sanitation Development Facility Wakiso Gou	3100017930	Centenary	642,945,688	642,945,688	UGX
Water & Sanitation Development Facility WSSP II	310017938	Centenary	284,155,897	284,155,897	UGX
Water & Sanitation Dev't Facility North	6001166113	Absa	2,607,375,161	2,607,375,161	UGX
Water And Environmental Sanitation- UNICEF Supported Activities	000190088000022	BoU	342,571,440	342,571,440	UGX
Water And San Dev't Facility-East	6002347707	Absa	626,643,152	148,796,151	UGX
Water And San Dev't Facility-North	6002217102	Absa	82,851,424	82,851,424	UGX
Water For Production Regional Center North	310000084	Centenary	438,942,906	438,942,906	UGX
Water For Production Regional Centre-West	3100032033	Centenary	1,371,270,521	75,847,283	UGX
Water Resources Mg't Northern Uganda Project	01053656653992	Dfcu	430,316,172	430,316,172	UGX
Water Supply And Sanitation For Refugee Settlement And Host Communities in north Uganda	000190088000066	BoU	0	0	UGX
Water Supply And Sanitation Programme Ii (WSSP II)	000190088000053	BoU	7,302,408,970	7,302,408,970	UGX
Water Supply And Sanitation Programme Phase Ii	000190089780006	BoU	3,411	3,411	EUR

## RECOMMENDATIONS

- i. Update assets register to include all ministry's assets including upcountry centres. The register maintained off system should be updated and maintained on the system

with all asset categories i.e. natural resources, machinery, land, buildings, Laboratory equipment etc.

- ii. Prepare a disposal plan for assets to help with proper planning and management of assets.
- iii. Provide information on CIPs or constructions in progress.
- iv. Repair buildings especially Entebbe Centre, to avoid buildings totally getting damaged.
- v. Repair items from headquarters given to centres before distribution.
- vi. Dispose of items as recommended by the Boards of Survey.
- vii. Provide funds for items that need installation to avoid loss in value and carrying costs associated with items staying long without use.
- viii. Create space for items in boxes waiting for space to avoid loss in value.
- ix. For items or assets that were not taken during the auction in the disposal process ensure that all methods under the PPDA Act are considered

## VOTE 020 - MINISTRY OF ICT AND NATIONAL GUIDANCE

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	There is need for more storage space at head office and the mixing up of assets due for disposal with those in good working conditions be avoided	It has been worked on. Obsolete items are separated	Adequately handled
2	The main store that acts as an office should be equipped with ventilation	No action taken	To be handled by the landlord and has promised to work on it
3	The asset register should be updated as often as possible to avoid backlogs	Retiring boarded of items from assets register and updating new ones is in progress	Slight improvements registered
4	Obsolete items be boarded of	Work in progress	A list of obsolete items for boarding of has been prepared

### ASSET FINDINGS

### SUMMARY OF ASSETS

Assets	Qty
Machinery & Equipment	
Light ict Hardware	89
Other ict Equipment (TVs, Radios, Videos, Digital Cameras, Telephone Sets)	10
Electrical Machinery	3
Furniture And Fittings	461
Office Equipment	48
Transport Equipment	
Cycles	2
Light Vehicles	26

### List of Unserviceable items Recommended for Disposal

Item	Qty
Book Shelf	1
Central Processing Units	28
Chairs	22
Computer Desk	1
Computer Stands	2
Desk Phone	1
Desktops	31
East African Flags	6
Tables	8

Extension Cables	2
Filling Cabinet	2
Ford Ranger Pick Ups	2
Fun	1
Keyboards	12
Mitsubishi Pajero	1
Motorcycle Seat Cover(1piece)	1
Mouse	4
Nissan Hard Body	1

Nissan Van	1
Paper Trays	2
Photocopying Machine	1
Printers	12
Shredders	2
Small Bookshelf	1
Table Top	1

Toyota Prado	1
Tyres	60
UPSs	10
Video Conferencing Phones	4
Walk Through Machine	1
Water Dispenser	1

### **OTHER ASSET FINDINGS**

- i. The Asset Register on the IFMS was not reconciling with the manually maintained Excel Register, this made it hard to verify assets based on the two reports.
- ii. There's a resource center that has been constructed at plot 19-21 new port bell road named National ICT Initiative Support Programme (Nakawa Hub).
- iii. The team also noted that furniture at the Hub was not included in the asset register as it was valued together with the cost of building the Hub.
- iv. It was observed that a number of items were not engraved and were not recorded on IFMS.
- v. Some vehicles that were identified for disposal were not physically verified as they were not on ground at the time of the survey.

### **STORES FINDINGS**

- i. The team reviewed the general condition of the stores, safety, organization, stock issuance procedures and control procedures for the inventories.
- ii. The store uses Manual stock cards to issue and update stocks
- iii. We noted that no physical stock count was not done as at 30 June 2021.
- iv. The stores records were not regularly updated, making it difficult to have timely complete records. E.g. 44 pieces of Desk phones were physically identified in stores yet these had not been updated on the Stores Report.

### **CASH AND BANK FINDINGS**

- i. Reviewed the balances held as at 30th June 2021, and observed that the accounts were properly reconciled and reconciliation statements had been prepared on a monthly basis.

- ii. The bank certificates held at year end agreed with the balances as shown in the bank statements.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	Cur
Information Communication & Tech Treasury Single Sub Account	000200058000001	BoU	0	0	UGX
Media Council Of Uganda	000200088000006	BoU	459,000	459,000	UGX
Ministry Of Communication And Information Com NTR	000200168000001	BoU	0	0	UGX

**RECOMMENDATIONS**

- i. The IFMS Asset Register should be up to date, as the Excel is not reliable and subject to manipulation from time to time.
- ii. The stores records should be regularly updated, so that there is timely and accurate information to update the IFMS.
- iii. Review of the construction contract to clearly identify the building component and the furniture component for proper classification.
- iv. The vote should follow up on the documents of ownership and cost of the vehicles received from other entities to enable completeness of the Asset Register.
- v. The assets identified for disposal need to be valued and disposed of and ensure that when assets are transferred out of the entity, they are retired from the IFMS system.
- vi. The vote should conduct a physical stock count to have accurate information of the total stock available at year end.

**PICTORIALS TAKEN DURING THE EXERCISE**







## VOTE 021 - MINISTRY OF EAST AFRICAN AFFAIRS

### Follow up on Previous Recommendations

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

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
<b>LAND AND BUILDINGS</b>				
Land				
Building				
<b>TRANSPORT EQUIPMENT</b>				
Station Wagon		15	02	01
Pickup		02	01	03
Saloon		02	00	01
Motorcycle		01		
Omnibus				01
<b>ICT EQUIPMENT</b>				
Desktop Computers	67	67		
Laptop	31	31		
Printer	50	50		11
Projector	2	2		
Scanner	5	5		
Server	3	3		
Tablet / IPad	1	1		
Uninterrupted Power Supply (UPS)	45	45		
<b>MACHINERY</b>				
Air Conditioner	16	5		06

#### List of unserviceable items recommended for disposal

S/N	Item Description	Quantity
1	CPUs	14
2	Printers	11
3	Fan	1
4	Paper Shredder	1
5	Chairs	25
6	Monitors	12
7	Desk	4

8	Binding Machine	2
9	Book shelves	2
10	Photocopier	1
11	Scanners	2
12	UPS	6
13	Television	4
14	Air conditioner	9

## OTHER ASSET FINDINGS

- i. All assets inspected were located at the Ministry premises located at Plot 67/75, Yusuf Lule Road, Kampala Uganda.
- ii. The general condition of the offices is good. Most of the furniture, ICT and other equipment are organized and easy to locate.
- iii. New assets acquired towards end of FY 2021/22 were updated in the assets register off IFMS but not yet updated on the IFMS register.
- iv. Ministry Vehicles are in good condition except 5 vehicles that are unserviceable and require disposal.

## STORES FINDINGS

- i. The stores ledger book was well reconciled and ruled off balances for the prior year were carried forward into the new Financial Year.
- ii. Stock records and requisitions were up-to-date and well maintained.
- iii. All requests for inventory go through the necessary approval processes before items are issued and dispatched to respective units/users.

## CASH AND BANK FINDINGS

- i. The bank balances were duly reconciled with the cash book and bank statements.

### Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	Cur
1	MEACA	BoU	000210058000001	NIL	NIL	UGX

## RECOMMENDATIONS

- i. The following recommendations have been made;
- ii. The new assets acquired towards end of the financial year should be recorded and updated on the IFMS assets register for proper maintenance and tracking.
- iii. All unserviceable items/ assets as stated in the list of unserviceable items recommended for disposal should be valued and boarded off/ disposed of

## VOTE 022 - MINISTRY OF TOURISM, WILDLIFE AND HERITAGE

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	We recommend that the Uganda Hotel Tourism Training Institute, should adopt a software to enable automation of reconciliation processes between bank balances and cash balances. This will not only make reconciliation easier but will also minimize the risk associated with Human error	The system not yet in place since the institute budget was cut by 30% due to effect of covid-19, there was no implementation.	This will be done once the budget is reasonable.
2	Recommended that the Senior Accountant take on the role of updating the Asset Register,	The accountant was given the responsibility and at the time of Board of Survey activity she was going through training on Asset Register Model	Asset register was not yet updated since the accountant had just been given the responsibility, but there is room for improvement once training is done
3	The museum officials only provided bank balances, we therefore recommended that the entity prepares for the exercise next time	The museum was prepared, there is a system that is configured with URA to help in NTR collection	System of NTR collection was in place using URA Configuration.
4	Inventory management officers should be considered for capacity development to create competency for execution of their duties	Officer wasn't trained due to lack of funds as a result of covid-19 budget cut	Recommend training to be carried out once funds are available
5	Evidence should be given to prove that the Kisizi falls Tourism Development Project and MoTW -Mobile Heritage Network for conflict affected Communities in Uganda accounts were closed	The certificate of banking is provided, and Mobile Heritage is still operating, however kisizi is yet to be closed	Kisizi project will soon be closed

### ASSET FINDINGS

#### SUMMARY OF ASSETS

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

#### List of unserviceable items recommended for disposal

- There was no list of obsolete items attached.

#### OTHER ASSET FINDINGS

- The ministry has three subventions i.e. Uganda Museum, Hotel and Tourism Training Institute and UWLEC. Each one of these entities keeps and maintains its own asset

register. However, the team was not provided with these registers due to some technical issues.

- ii. The ministry has an asset register on IFMS however this was last updated in 2016.
- iii. There are some items for disposal at Uganda Wildlife Education Centre.

### STORES FINDINGS

- i. The ministry maintains one major store at the headquarters.
- ii. The store is tidy and neat however it is very small.
- iii. The entity maintains a stores ledger and this was up to date.
- iv. Stock taking was conducted at the end of the financial year and the balances were reconciling with the stock records.
- v. There is adequate protection of stores from theft and access is restricted to only authorized people.
- vi. Lighting in the artefacts store in the basement at the museum is very poor.

### CASH AND BANK FINDINGS

- i. The Board conducted a survey on bank and cash balances for the eight bank accounts held by the Ministry, four accounts held by UWLEC and five held by the Hotel and Tourism Training institute. The team reviewed the bank statements, and the bank reconciliation statements together with certificate of balances which reconciled.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	Cur
1	Tourism, wildlife & Heritage Treasury Single Sub Account	BoU	000220058000002	0.00	0.00	UGX
2	Conservation Management Plan For Uganda Museum Building	BoU	000220088000006	39,217,114	39,217,114	UGX
3	Greening Tourism Regulations	BoU	000220088400000	12,523	12,523	UGX
4	Min of Tourism, wildlife & Heritage-Museum & Monuments project	BoU	000220088400001	7,989	7,989	UGX
5	Min of Tourism, wildlife & heritage- Mobile Heritage Network for conflict affected communities in Uganda	BoU	00022002600001	652.76	652.76	UGX

6	Min of Tourism wildlife & Heritage- the handicraft & souvenir Dev't project in Uganda	BoU	00022008840002	93,808	93,808	UGX
7	Kisiizi Falls Tourism Dev't Project	BoU	000220089780000	23.43	23.43	UGX
8	Tourism inclusive Business Eco system project	BoU	000220088000005	0.0	0.00	UGX
9	Uganda Wildlife Education Centre	Stanbic	9030005806185	43,035,289	52,575,289	UGX
10	Uganda Wildlife Education Centre	Stanbic	9030005914395	465,748,190	367,034,721	UGX
11	Uganda Wildlife Education Centre	Orient	19093902020506	23,623.93	23,623.95	USD
12	Uganda Wildlife Conservation Education Centre	DTB	0159280001	1,101,395,583	1,101,395,583	UGX
13	The Hotel & Tourism Training Institute	BOU	30204193002	103,563,056	102,496,545	UGX
14	The Hotel & Tourism Training Institute	DFCU	01463656075963	745,039,311	745,039,311	UGX
15	The Hotel & Tourism Training Institute	BoA	30200407008	196,013,971	196,013,971	UGX
17	The crested Crane Hotel & Tourism Training Institute	Stan Chart	012000343200	11,550,064	11,550,064	UGX
18	The Hotel & Tourism Training Institute	BoA	30103404002	11,184,783	11,184,783	UGX

## RECOMMENDATIONS

- i. The asset register on IFMS should be comprehensively updated to include and eliminate assets that have been purchased and disposed of since 2016.
- ii. Officers in charge of the asset register should attain training on the Fixed Assets Module.
- iii. A Bigger store with proper aeration should be obtained for the major store at the ministry.
- iv. Lighting at Uganda museum store should be improved.

## PICTORIALS TAKEN DURING THE EXERCISE

Former Presidential cars at the museum



## VOTE 023 - MINISTRY OF SCIENCE, TECHNOLOGY AND INNOVATION

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Dispose of obsolete items	Disposed of	There were only tyres
2	Train staff in charge of asset register	Trained	On job trained

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Light Ict Hardware	323
Other Ict Equipment (TVs, Radios, Videos, Digital Cameras, Telephone Sets)	5
Furniture And Fittings	875
Laboratory And Research & Appliances	219
Office Equipment	143
<b>Transport Equipment</b>	
Cycles	1
Heavy Vehicles	1
Light Vehicles	21

#### List of unserviceable items recommended for disposal

- There was no list of obsolete items attached.

#### OTHER ASSET FINDINGS

- The vote maintained a fixed asset register on the IFMS with category of assets i.e. motor vehicles, furniture fixture and fittings, ICT and Office equipment. This did not include subvention assets.
- There was new equipment on the floor requiring space or a place to be installed due to lack of space like at College of health science Mulago.
- Some new assets like desks, book shelves at head office were not engraved or labeled and not included in the Asset Register.
- Almost all assets at Head office and in project areas were still new and in good condition.
- Some assets were in transit hence not yet delivered; they are in customs being cleared off. For example, Zycien Biotech Ltd for Professor Vinand Nantulya, Safety Hood COVAB Makerere University by Dr. Kato C Drago.

- vi. Some assets in boxes especially COVAB Makerere University by Dr. Kato C Drago were missing e.g. digital block heater and refrigerated centrifuge. Our guide confirmed to find where the boxes were.
- vii. The entity had very many assets in boxes that were not verified as they could not be opened.
- viii. Wandegeya heating mantles are incomplete they require the heating glasses that were not purchased.
- ix. Equipment for professor at UMA are being kept at professor's place due to lack of space and the space available is not the required size for equipment.
- x. Heating Blocks by Dr. Kityo Cissy JCRC were not all delivered i.e. 2 instead of 4, Pipette 0.2-2.0ul by Prof. Kato UVRI received 1 instead of 2.

#### **STORES FINDINGS**

- i. The store was in good condition i.e. clean and of good size.
- ii. It is organized and records are up to date (as of the time of the exercise a stock counting had been done).
- iii. Records are up to date.

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

- i. The vote maintained 4 accounts at headquarters however subvention accounts were not verified.

**Table showing accounts reviewed by the board**

<b>Bank Account Name</b>	<b>Account Number</b>	<b>Bank Name</b>	<b>Bank Balance</b>	<b>Cashbook Balance</b>	<b>Cur</b>
Leap-Agri Project	000230088000003	BoU	0	0	UGX
Leap-Agri Project	000230089780001	BoU	0	0	EUR
Ministry of Science, Technology And Innovation – Forex Account	000230058000003	BoU	0	0	UGX
Ministry of Science, Technology And Innovation – Treasury Single Sub Account	000230058000002	BoU	0	0	UGX

## RECOMMENDATIONS

- i. We recommend that whoever takes over, follows up with the engraving and labelling of newly acquired items.
- ii. Items in boxes not yet installed due to lack of space, like at College of health sciences Mulago.
- iii. Equipment in the boxes should be identified and put in a safe place to avoid loss due to misplacement or even damage.
- iv. New items not yet in asset register should be captured including subvention assets to ensure completeness of register.
- v. Follow up with customs to deliver items not yet delivered.
- vi. Missing boxes should be followed up for retrieval and completeness as some equipment are a set where by missing a set renders it not usable.
- vii. Storage or housing facilities should be identified first before ordering equipment this will reduce equipment being kept in boxes for some time as space is being located or even being kept in personal shelters.
- viii. Acquire the heating glasses for heating mantles for the natural chemo therapy institute.
- ix. Follow up on assets that were not fully delivered.

## PICTORIALS TAKEN DURING THE EXERCISE

**New items awaiting installation**





## AGENCIES

### VOTE 101 - JUDICIARY (OFFICE OF JUDICATURE)

#### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Storage facilities need to be expanded and modernized for safety and a number of items need to be considered for disposal	Management is working on it and some items already recommended for disposal.	WIP
2	The management should ensure that up country stations regularly maintain and update their Asset registers and inventory to enable good tracking and consolidation in the main database maintained at the Head quarters	Training is ongoing to ensure that all asset registers and inventory are up to date.	WIP
3	If need be, training office supervisors and inventory managers on better management of Assets should be considered.	It's already considered by management and still ongoing in all courts.	WIP
4	Being the highest court of the land, the Supreme Court requires to have a permanent structure to house it as home	Permanent structure is under construction to house the Supreme Court.	WIP
5	There is need to ensure all assets with no engrave codes be engraved to ensure updating the asset register.	Almost all assets have been engraved as per the recommendation.	WIP
6	A new vehicle should be purchased to address the issue of transportation at the International Crime division	Management is the process of purchasing for them a new vehicle as per the recommendation.	WIP
7	Major Renovations and upgrade of the premises need to be carried out as judiciary considers allocating a permanent home at the International Crimes division.	A permanent home is under construction.	WIP

#### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Furniture And Fittings	153
Light Ict Hardware	780
Office Equipment	67
Non-Residential Buildings	90
Cycles	54
Light Vehicles	225

#### List of unserviceable items recommended for disposal

Item	Qty
Air Conditioner	2
Apc Back Ups Rs500	1
Apc Backups 500	1

Apc Backups Es700	4
Assorted Items	-
Assorted Server Pieces, Photocopiers And Ac;	1

Book Shelves Wooden Double Shutters	4
Canon	2
Canon Photocopiers	1

Chair	1
Chairs	1
Cpu Dell	3
Cpu, Ups, Printer And assorted Items;	-
Drawer Pieces	1
Filing Cabinet	7
Filing Cabinets (Metallic Cabinets)	1
Filing Cabinets (Wooden Cabinets)	3
Filing Cabinets Metallic	2
Fridge	1
Hard Wood Table	3
Indoor Ac	1
Leaning Benches;	1
Luminous Vista	1
Luminous Viva	4

Metallic Cup Board	1
Micro Wave	1
Mitsubishi L200(Pick Up D/Cabin)	1
Mitsubishi Pajero (Station Wagon)	10
Nissan L200sportero(Pick Up D/Cabin)	1
Nissan Terrano(Station Wagon)	1
Office Chair Metallic Stand	1
Office Chair Secretarial	1
Office Chair Swivel	1
Office Chair Swivel High Back	1
Office Chair Wooden	1
Office Metallic Chair Cushioned	1
Out Door Ac	1

Oven	1
Photocopier	2
Photocopiers;	1
Plastic Chair	1
Plastic Chairs	2
Printer(Hp LaserJet 1200 Series)	1
Printer(LaserJet P2015n)	1
Server Pieces	1
Suzuki Grand Vittara (Station Wagon)	2
Suzuki Ground Vittara (Station Wagon)	1
Table And Chair;	1
Table Stand	1
Table Tops	1
Toyota Prado(Station Wagon)	1
Yamaha (Motorcycle)	1

## OTHER ASSET FINDINGS

- i. Most (85%) of the high courts and magisterial areas visited did not have standard Asset registers; most had lists of the assets, some maintained asset register books which did not capture all the necessary information. This implied that the asset register maintained at head office was not up-to date.
- ii. All courts that were recently elevated; G1-G2 and chief magistrate need major overhauls given their status.
- iii. Storage space for archives and stores at most high courts and magisterial areas was clearly evident
- iv. The building that Kasangati Chief Magistrate is renting is in poor condition with a leaking roof and non-functioning “washrooms” for both the employees and their clients/visitors.
- v. Maintenance or replacement of furniture and other office in many courts seems not to be given priority, and as a result furniture not being enough has always come up. This was witnessed in courts like Kaberamaido, Tororo and Soroti etc.
- vi. Some of the buildings had cracked walls, hence not being fit for human use. A case in point was Tororo CM, where the room being used as a store was full of cracks.

- vii. Judiciary was in the process of engraving a few assets that were not engraved in some stations in the central region.
- viii. There were obsolete assets at International Criminal Division, Anti-corruption Division and all other Courts visited country wide.

## STORES FINDINGS

- i. The Judiciary has one main store that services all other countrywide stations, however, stations maintain archives at their respective entities. The archives were found to be organized and files well labelled.
- ii. The stores' ledgers are regularly updated in hard copies. Stock counts were done and items tallied with what was expected to be found.
- iii. The main store is inadequate, there is no aeration and there were no safety precautions like fire extinguishers in case of fire outbreaks

## CASH AND BANK FINDINGS

- i. Most high courts and magisterial areas (95%) had not maintained cash books according to the Accounting Standards, hence not carrying out Bank reconciliations, this made it hard to determine if there was cash at hand on 30<sup>th</sup> June, 2021.
- ii. There were a delays in requesting for certificates of Bank balances from respective banks.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Balance	Book	Cur
Anti-Corruption Division Account	003010088000008	BoU	956,920	956,920		UGX
Bail Refund	003010088000009	BoU	12,756,124,680	12,760,777,630		UGX
Judicial Training Institute	003010088000015	BoU	519,537,300	475,527,175		UGX
Judiciary (Office Of Judicature) - TSSA	003010088000001	BoU	0	0		UGX
Judiciary JLOs/Swap Dev't	003010088000013	BoU	4,187,311,624	4,187,311,624		UGX
Land Competitiveness Enterprise Development Project	003010088000014	BoU	0	0		UGX
Operational Funds Nakawa Chief Magistrate's Court	9030005993309	Stanbic	22,126	120,416		UGX
Registrar Commercial Court Operation Fund	9030005973375	Stanbic	28,054	243,843		UGX
Registrar High Court- Security	003010088000002	BoU	254,955.84	924,884,802		USD
Registrar High Court- Security	003010088000012	BoU	22,892,043,002	22,892,043,002		UGX
Registrar Supreme Court	9030005944898	Stanbic	19,490	0		

## **RECOMMENDATIONS**

- i. Carry out workshops to sensitize the Cashiers on the Accounting principles and Accounting standards to foster proper book keeping and Accountability. This will ensure continuity of proper record keeping even when officers are transferred.
- ii. Ensure that all stations obtain certificates of Bank balances by 1<sup>st</sup> July of each year in order to carry out bank reconciliations in time for the BOS exercise. Officers should be sensitized on end of year processes.
- iii. Update the Asset register especially with assets that are in high courts and magisterial areas, this can be enhanced by sharing the fixed assets master data collection template issued by the Accountant General's office.
- iv. Organize workshops to sensitize the Office Supervisors on effective Asset Management with the help of Asset Management Framework and Guidelines as issued by Accountant General.
- v. Metallic containers should be provided as temporary measures to all courts having storage challenges as long term solutions are being sought.
- vi. Ensure all assets that belong to Courts of Judicature are well engraved to avert any issues of cannibalism and theft.
- vii. The Board recommends that the unserviceable items be boarded off to free up space and avoid further wear and tear in all high courts and magisterial areas.
- viii. Rent a functioning building for Kasangati CM.

## VOTE 102 - ELECTORAL COMMISSION (EC)

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	The vote should start planning to revamp its fleet of field vehicles	Done	A new fleet of vehicles has been procured
2	Pallets to be provided at the regional offices to control the rusting of ballot boxes	Done	All reusable election materials have been retrieved from field offices
3	Provide backup solar power at all the district and replace solar batteries and inverters	Done	New solar systems have been installed
4	Inadequate furniture in regional stations	Done	Furniture has been purchased for all field offices
5	Obsolete items recommended for disposal	Not done	Had planned to do it in the last quarter of FY 2020/21 but was disrupted by the general elections and Covid-19 pandemic
6	The vote needs to look at the possibility of acquiring their own office space	Work in progress	Funds have been earmarked and procurement process has commenced

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Land	
Freehold	6
Cycles	140
Electrical Machinery	1,001
Furniture And Fittings	5,338
Heavy Vehicles	20
Light Vehicles	320
Office Equipment	543
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	61
Television And Radio Transmitters	12

#### List of unserviceable items recommended for disposal

Item	Qty
Air Conditioner	1
Angle Lines (Short)	1
Angle Lines (Tall)	1
Automatic Document Feeder	1
Blue Wave Water Dispenser	1
Branded Wall Clocks	-
Cabinets	2

Calculators	-
Camera Digital	1
Carbon Paper	1
Central Processing Units	-
Chair Executive	1
Chevrolet Saloon Car Reg. No 546b	1
Color Printers	-
Cpu	1

Curtain Blind	1
Damaged Basins	-
Diskettes(New)	-
Diskettes(Used)	-
Dispenser	1
Electric Kettle	1
Escort Car Seats	-
Executive Chairs	-
Fan	1

Fax Link Film	1
Fax Rolls Brother	1
Filing Cabinets	3
Florescent Fittings	1
Giant Staplers	1
Gowns	1
Heap Of Truckings	-
Heavy Duty Punch	1
Heavy Duty Stapler	1
Hp 9000 Printers	-
Indelible Markers	-
Kettles	2
Key Boards	-
Lamp Lantern	1
Laptops	-
Lorry Tyres	-
Metal Files	-
Metal Shelve Stands	-
Monitors	1
Office Chairs	-

Office Tables	-
Old Registers	-
Old Registration Forms	-
Old Seals	-
Old Transparent Ballot Boxes	-
Pens	1
Photocopiers	-
Power Cables	-
Printer Founder	1
Printer Kyocera	1
Printers	-
Racks	-
Reflector Mirror Frames	-
Refrigerators	-
Regulators	-
Scanner(Faulty)	1
Shelve Timber	1
Small Fridge Toshiba	1
Small Wooden Table	1

Solar Batteries	-
Solar Lamps	-
Sony TV 14" Inch	1
Sony TV 21" Inch	1
Stamp Pads	-
Stand Fan (Faulty)	1
Stand Fans	-
Toner Tn114 Minolta	1
Torches	-
TV	-
TV Flat Screen	1
Tyres	-
Umbrella	1
Ups	3
Used Toner Cartridges	-
Wall Clock	1
Water Dispenser	3
Wire Mesh	1
Wooden Cupboards	1

## OTHER ASSET FINDINGS

- i. The regional offices are all in rented buildings. Electoral commission does not own land or buildings regionally. The office buildings were all in good conditions.
- ii. Assets are well maintained and are engraved
- iii. Many running assets were well recorded in the Excel Assets Register.
- iv. Regional offices have ICT equipment like computers, 55" LCD TV's, solar systems, desks and tables.
- v. Motor vehicles procured in 2010 were all grounded in majority of the regional Districts sampled. E.g. Kole, Amuru, Dokolo, Adjumani, Zombo, Napak, Nakapiripirit and Nebbi.

## STORES FINDINGS

- i. Most of the stores are small however they are well organized.
- ii. The stocks are small and recoded in a summarized register.

## CASH AND BANK FINDINGS

- i. The entity has one account which was reconciled as per the guidelines in respect to the Treasury Accounting Instructions on cash.

### Table showing accounts reviewed by the board

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
Electoral Commission TSSA	003020058000001	BoU	0	0	UGX

## RECOMMENDATIONS

- i. A standardized assets coding system earlier circulated by Accountant General's office should be adopted to replace the current one under use.
- ii. All obsolete assets should be disposed of to avert further wear and tear.
- iii. Regional offices should be empowered to handle regional routine works to improve efficiency, and minimize time and costs.
- iv. New assets purchased towards the end of the FY should be engraved and updated in the register before they are distributed to different centers.
- v. Book shelves to be fixed in the Regional offices to avoid dumping vital documents on the floor.
- vi. An inventory management system should be put in place to manage the semi- fixed assets e.g. the Black boxes, basins and transparent buckets.

## PICTORIALS TAKEN DURING THE EXERCISE

Regional Office @ Mbarara



Regional Office @ Eastern



**Stores @ Headquarters**



**Stores @ Kyambogo**



**Old vehicles and assorted obsolete items due for disposal**





## VOTE 103 - INSPECTORATE OF GOVERNMENT (IG)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The Asset Register need to be updated as soon as possible	In progress	WIP
2	Internal controls regarding inventory should be performed regularly i.e. Inventory counts be don monthly	Done	Closed
3	Assets of the vote that are not engraved should be engraved as soon as possible to avoid loss of the assets	Done	Closed
4	All assets that need servicing and repair should be serviced or repaired to avoid loss in value of the asset	Done	Closed

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings And Structures	
Buildings Other Than Dwellings	
Non-Residential Buildings	1
Land	
Freehold	2
Machinery & Equipment	
Light Ict Hardware	766
Other Ict Equipment (TVs, Radios, Videos, Digital Cameras, Telephone Sets)	322
Electrical Machinery	40
Furniture And Fittings	1,488
Office Equipment	216
Transport Equipment	
Cycles	13
Light Vehicles	119
Literary & Artistic Originals	1

#### List of unserviceable items recommended for disposal

S/N	Item Description	Reg. No
1	Motor Vehicle	UG 0536C
2	Motor Vehicle	UG 1233C
3	Motor Vehicle	UG 1750C
4	Motor Vehicle	UG 2097C
5	Motor Vehicle	UG 2105 C
6	Motor Vehicle	UG 2201C
7	Motor Vehicle	UG 2261C
8	Motor Cycle	UG 0452C
9	Motor Cycle	UG 0453C
<b>Other Items</b>		
S/N	Item Description	Qty
10	1 Pabx With Its Accessories	1
11	Filling Cabinets	12
12	Key Boards	31

13	Used Tyres	323
14	Assorted Furniture	47
15	Wooden Notice Boards	6
16	Air Conditioners	4
17	Cameras/Voice Recorder	3
18	Computer Monitors	16
19	CPUs	16
20	Generators	4
21	Laptops	9
22	Printers	9
23	Television Sets	2
24	UPSs	37

### **OTHER ASSET FINDINGS**

- i. At the time of the survey, the fixed assets register was not update. However, Inspectorate of Government maintains an updated Manual excel assets register.
- ii. A list of items that need to be boarded off is attached.
- iii. Attached at the end of the report are pictures of Assets for disposal.

### **STORES FINDINGS**

- i. The stores at the headquarters are well organized and aerated.
- ii. The store's manager maintains proper records that are updated regularly.
- iii. There are a number of items due for disposal being kept in stores thus taking up storage space at the headquarters.
- iv. A number of vehicles inspected at the Headquarters and regional offices were in good condition.
- v. Head office is in charge of maintenance and disposal and this sometimes delays the processes.
- vi. A total of eight vehicles safely stored at NSSF parking lot are due for disposal; UG 2261C, UG 0536C, UG 1233C, UG 2097C, UG 2201C, UG 1750C & UG 2105C.

### **CASH AND BANK FINDINGS**

- i. Inspectorate of Government maintains seven project bank accounts held at BoU and the IG Treasury Sub Single Account.
- ii. Cash and bank balances were properly reconciled as at June 30, 2021 as per attached treasury form 40 and the corresponding copies of the certificate of bank balances and bank statements.

- iii. All cash books were properly posted. Attached are respective bank balance statement and bank certificate as at 30<sup>th</sup> June 2021

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
Assets Recovery Account	003030088000007	BoU	1,143,391,316	0	UGX
IG- UNDP Strengthening Institutional Effectiveness Programme	003030088000013	BoU	76,000	0	UGX
IG/Danida/DFID	003030088000004	BoU	41,811	0	UGX
IG/JAR Sector Reform	003030088000014	BoU	761,319,095	0	UGX
IG/NUSAF 3-Taac Support Program	003030088000011	BoU	1,269,991	0	UGX
IG/NUSAF3-Taac Support Program	003030088400003	BoU	117,457.54	0	USD
IG/STAAC-Projects Support	003030088000012	BoU	386,540	0	UGX

## RECOMMENDATIONS

- i. There are a number of items for disposal being kept in stores thus taking up storage space. These items should be collected in one storage facility for items to be boarded off and expedite the disposal process.
- ii. The Board recommends engraving of newly acquired assets notably the computers at the Mukono office.
- iii. The Board recommends furniture like shelves and cabins for better organization and storage.
- iv. Vehicle number UG 2298C still appears on the asset register for Kampala office yet it was transferred to Moyo. Vehicle number UG 4222C was procured but is not yet reflected on the system. We recommend that the vote has a conclusive update of the assets on the Integrated Financial Management System (IFMS).
- v. The Board recommends a computerized archiving system to free up space from paper work given the nature of the IG work.
- vi. Management should liaise with National Archive Centre to secure storage for old files that may be needed for referral. Archiving them would allow regional offices to create space for new document.

## VOTE 104 - PARLIAMENTARY COMMISSION (PARL)

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Management should ensure that all unserviceable items are disposed of so as to avoid further loss in value of these items.	Disposal handled.	Confirmed. The asset register should be updated by retiring the items disposed of
2	There is need for a pulley system at Development House so as to ease the work of moving goods to and from the stores	A market survey is yet to be carried out to ascertain how best it can be attained	Management should expedite the market survey process

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings And Structures	
Non-Residential Buildings	4
Land	
Freehold	3
Machinery & Equipment	
<b>Information, Computer And Telecommunications Equipment</b>	
Light Ict Hardware	3,847
Other Ict Equipment (TVs, Radios, Videos, Digital Cameras, Telephone Sets)	349
Electrical Machinery	32
Furniture And Fittings	6,456
Office Equipment	708
Transport Equipment	
Heavy Vehicles	4
Light Vehicles	171

#### List of unserviceable items recommended for disposal

Item	Qty
Tyres	100
Bookshelf	6
Chair	54
Cpu	1
Digital Camera Nikon D200	1
Digital Camera Nikon D600	1
Filing Cabinet	37
Grundig Television	6
Keyboard	3
Office Desk	46
Paper Shredder	1
Photo Copier	3
Pick-Up Double Cabin Isuzu Dmax	1
Printer	3
Scrap From Litf Machine & Vehicle Parts	1
Toyota Fortuner	2
Toyota Hiace	2
Toyota Land Cruiser	3
Video Camera: Sony Hdv Hvr-Z1u	1

## **OTHER ASSET FINDINGS**

- i. The Commission maintains an asset register on IFMS. However, the register has not been updated throughout the whole year. The officer that was handling the assignment was redesignated hence assigning another officer to update the register.
- ii. All items sampled were engraved which makes tracking and identification easy. It also safeguards from theft.
- iii. The register is not comprehensive as observed that the ongoing construction does not appear anywhere in the register as a Work in Progress.
- iv. The Commission acquired a number of high value assets during the year. These include IPADs (560PCS) for the Members of the 11<sup>th</sup> Parliament, a Video Security Management System, Tier III data center UPS, walk through metal detectors (5 PCS), PTZ Cameras, 16 pedestrians swig gates, and vehicle chassis image equipment among others. The team noted that for some of the acquired assets, installations were still ongoing with some of the asset components not yet delivered which in turn delays recognition of the assets in the assets register.
- v. The Commission fully acquired land located at Plot 16 -18, Parliamentary Avenue of approximately 0.453(Ha). Processing of a Land Title for the same is ongoing. This piece of land was jointly owned by Parliamentary Commission and KCCA. An MOU between the two entities was drafted to effect the division of the land.
- vi. Important to note, is the new Chamber building that is being constructed at the vote. The expected completion date/proposed completion date is 27<sup>th</sup> January 2022. (photos attached)
- vii. The Commission disposed of IPADs last financial year and other items (disposal report attached for reference). Currently, there are some items due for disposal. (photos attached)
- viii. The Commission holds a number of unserviceable items recommended for disposal. These include a bus that was caught by fire while on the road in Kitgum District carrying Covid-19 patients; also to note, two accident vehicles as seen attached in the report; plus other vehicles grounded at Queens Chambers along parliamentary avenue.

## STORES FINDINGS

- i. In general, the stores are clean, neatly arranged and all items are placed on pallets for their safety. The lighting is good and the storage space is sufficient.
- ii. Access to the stores is restricted; a clear indication that Management has put in place measures to combat threats of theft and loss of inventory.
- iii. The team observed that there is obsolete stock in the stores. This includes outdated headed paper totaling to 782 reams and 83 pieces of stores requisition voucher books.
- iv. The stores also hold 27 table lamps where 3 of these were tested to confirm if they were functioning. Unfortunately, all the three were not functional. A request was made to have more table lamps tested so as to inform a decision by management.
- v. A key observation with the inventory is, storage of similar items in different locations. For example, colored paper was spread across containers/stores. Also some small office equipment kept in filing cabinets was not grouped. On sight, it does not give a clear picture of the current stock held in the store.
- vi. The store holds 1,500pcs of examination answer booklets which seem to be slow moving or redundant stock especially with the current digital era.

## CASH AND BANK FINDINGS

- i. A survey on bank and cash balances for the accounts was conducted. The parliamentary commission maintains two active accounts with BoU. The cashbooks for the accounts were satisfactorily updated and reconciled to the respective Bank Statements.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
Parliamentary Commission- NTR	1040168000001	BoU	0	0	UGX
Parliamentary Commission TSSA	1040058000001	BoU	0	183,200,881	UGX

## RECOMMENDATIONS

- i. Management should endeavor to have all items not in use disposed of. This should include the outdated reams of headed paper.
- ii. Management should request for support from Accountant General's Office to have the officer in charge of updating the asset register trained.
- iii. Management should maintain the good practice of engraving assets before they are dispatched to the users. Additionally, the cleanliness and neatness at the stores should be maintained.
- iv. The responsible officer in stores should ensure that items of the same class and purpose are stored together.
- v. Timely updating and reconciliation of books of accounts should be maintained.
- vi. The market survey in line with the pulley system for the stores section should be expedited such that the same is implemented as soon as possible.

## PICTORIALS TAKEN DURING THE EXERCISE

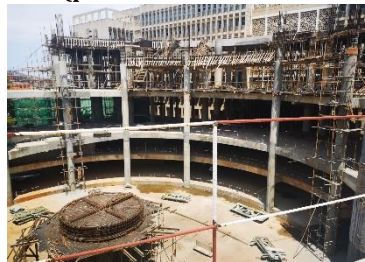
**Digital Parliamentary Printing Press Machine**



**A sample of the iPads acquired**



**New Chamber building under construction (photos taken from different angles)**



**Unserviceable items recommended for disposal**





## VOTE 105 - LAW REFORM COMMISSION (LRC)

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Items due for disposal need to be disposed of because they are long overdue.	Disposal process in progress (delayed due to COVID-19 lock down)	On - going
2	Most computers are obsolete i.e. windows explorer. These need to be boarded off and replaced with modern windows e.g. 2010 and 2013	Disposal process in progress (Delayed due to COVID-19 lock down)	On - going
3	There some vehicles that have been parked for long, and these are consuming a lot of resources inform of parking charges. These should be disposed of since the entity is not utilizing them	Disposal process in progress (delayed due to COVID lock down.	On - going
4	The entity should fast track the transfer of old payment vouchers into the acid - free boxes, because there is no guaranteed security of these documents in the corridors	Implemented	Safe custody of old files.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Asset Category	Total	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
<b>LAND AND BUILDINGS</b>				
Land				
Building				
<b>TRANSPORT EQUIPMENT</b>				
Aero plane				
Station Wagon	7	7		0
Pickup	9	7		2
Saloon				
Motorcycle	2	2		0
Trailer\Truck				
Earth Moving Equipment\Tractor				
Omnibus				
<b>ICT EQUIPMENT</b>				
Desktop Computers	69	62		7
Global Positioning System				

Laptop	41	41		0
Printer	30	26		4
Projector	32	3		0
Scanner	2	2		0
Server	2	2		0
Station User License				
Tablet / IPad				
Uninterrupted Power Supply (UPS)				
CCTV CAMERA	1	1		0
<b>OFFICE EQUIPMENT</b>				
Detecting Machine				
Generator				
Passport Reader				
Photo Copier	4	4		0
Projector				
Radio Calling System				
Survey Equipment				
Water Tank				
Hand Camera	1	1		0
<b>MACHINERY</b>				
Air Conditioner	2	2		0
Automatic Weather Station				
Bakery Production Line				
Blue Print Machine				

### List of unserviceable items recommended for disposal

S/N	Item Description	Reg No
1	Pick up	UG 401B
2	Pick up	UG 411B
<b>Other Items</b>		
S/N	Item Description	Qty
3	Book Shelf	1
4	Cupboard	1
5	Desktops	4
6	Scanner	1
7	Printers	4

### OTHER ASSET FINDINGS

- i. The asset register is well maintained and updated regularly.
- ii. The vote has adopted the recommended format for the asset register though this has not been uploaded on the system.

## STORES FINDINGS

- i. Stores are small though fairly organized.
- ii. Stock taking at the end of the financial year had been fully done by the store's manager.
- iii. Store's manager keeps record of the stocks in the store and was up to date.
- iv. Inventory was recorded in the various stock cards and a proper record is kept for each of the items i.e. proper book keeping.
- v. The motor vehicles for boarding off were properly maintained.

## CASH AND BANK FINDINGS

- i. Cash book was reviewed and reconciled except for a few transactions

### Table showing accounts reviewed by the board

S/N	Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
1	Law Reform Com TSSA	003050058000001	BoU	0	0	UGX
2	JLOS SWAP Development Fund	003050088000007	BoU	570,363,336	0	UGX
3	Law Reform Commission	2015000891	Baroda	129,762,800	0	UGX

## RECOMMENDATIONS

- i. Reconciliation of the bank accounts need to be completed.
- ii. Items that are in store for disposal need to be disposed of.
- iii. Excess volumes of books be disposed of by donating as specified in the PPDA act 2003.
- iv. The assets register should be updated and uploaded onto IFMS.
- v. Non-functional motor vehicles should be boarded off.

## VOTE 106 - UGANDA HUMAN RIGHTS COMMISSION (UHRC)

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Management was to train staff at regional offices in assets and inventory management	Accountants were trained	Resolved
2	Accounting officer at regions to establish assets movement register to help on follow ups of assets taken to Head office for repairs	Asset movement form were designed, to be rolled out to all regional offices	WIP
3	Engraving of all Commission assets	All assets were engraved	Resolved
4	Install stringent assets management control systems to prevent assets loses	Assets committee was formed, awaiting commissioning	WIP
5	Minor motorcycle repairs should be handled at regional level hence reducing on cost incurred in transporting to Head office.	Commission has budgeted for all repairs	Open
6	Drivers should be trained in fleet management (use of log books)	A training programme is on for all drivers	WIP
7	Disposal of obsolete items	Process is ongoing in a phased manner due to budget constraints	WIP
8	Management to seek authority from FINMAP/REAP to dispose ICT equipment	Issue is before management	WIP

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Light Ict Hardware	592
Other Ict Equipment (TVs, Radios, Videos, Digital Cameras, Telephone Sets)	32
Electrical Machinery	96
Furniture And Fittings	997
Office Equipment	60
Transport Equipment	
Light Vehicles	42

#### List of unserviceable items recommended for disposal

Item	Qty
Cabinet	3
Camera	12
Chair	2
Conference Chair	18
Conference Table	2
Cooker	2
Desk	1
Executive Chair	6
Fan	5
Laptop	9
Loud Speaker	4

Paper Shredder	5
Photocopier	1
Printer	1
Projector	4
Router	2
Scanner	1
Shelve	1
Sofa Chair	2
Table	1
Telephone Head Sets Used	4
Television	1

Ups	4
Used Old Car Spare Parts Assorted	1

Video Camera	1
Wall Clock	2

### OTHER ASSET FINDINGS

- i. The survey discovered that some assets were stolen from Gulu regional office and recovery process managed to receive 1.5 million.
- ii. Old vehicles parked at Buganda road are turning obsolete.
- iii. There were many archived newspapers at regional offices these are occupying a lot of office space.
- iv. The assets register on the IFMS is not up to date.
- v. The accountants that double as Inventory Management Officers need training on the Fixed Assets Module.
- vi. There are a number of items that need to be disposed of.

### STORES FINDINGS

- i. The entity has Medium sized stores at region offices across the country where all items are received taken custody.
- ii. Items are distributed to the respective departments as requested. A few items of inventory were found in the stores that were inspected to confirm the available inventory balances.

### CASH AND BANK FINDINGS

- i. The team reviewed and verified the cash and bank balances as at 30 June 2021. This was done by closely analyzing the reconciled cashbook balances against bank balances as at 30th June 2021 as per the guidelines in respect to the Treasury Accounting instructions on cash.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
UHRC Arua	6000429463	Absa	40,650,020	40,650,020	UGX
UHRC- Central Office	003060088000006	BoU	135,058,033	135,058,033	UGX

UHRC- Forex TSSA	003060058000003	BoU	0	0	UGX
UHRC Fort portal	9030005685698	Stanbic	42,405,559	42,405,559	UGX
UHRC Moroto	9030005701286	Stanbic	76,684,771	76,684,771	UGX
UHRC- Rule Of Law And Cons	003060088000018	BoU	25,505,492	25,505,492	UGX
UHRC- Treasury Single Sub-Account	003060058000001	BoU	0	0	UGX
UHRC- UNAIDS	003060088000002	BoU	84	84	UGX
UHRC/ JLOS Swap Funds	003060088000014	BoU	594,503,831	594,503,831	UGX
UHRC-Award	003060088000001	BoU	103,368,929	103,368,929	UGX
UHRC-Danida Hrt	030600880000007	BoU	1,156,234,298	1,156,234,298	UGX
UHRC-DGF	6000429455	Absa	37,777,821	37,777,821	UGX
UHRC-DGF	6000723248	Absa	30,267,900	30,267,900	UGX
UHRC-DGF	6003406596	Absa	16,187,972	16,187,972	UGX
UHRC-DGF	6004098666	Absa	43,216,385	43,216,385	UGX
UHRC-DGF	6006021865	Absa	67,805,114	67,805,114	UGX
UHRC-DGF	9030005685701	Stanbic	59,930,102	59,930,102	UGX
UHRC-DGF	9030005701251	Stanbic	19,603,633	19,603,633	UGX
UHRC-DGF	9030005907801	Stanbic	34,000,452	34,000,452	UGX
UHRC-DGF	9030006348199	Stanbic	98,660,957	98,660,957	UGX
UHRC-Gulu/ JLOS	9030006348202	Stanbic	51,166,058	51,166,058	UGX
UHRC-Hoima	6004098674	Absa	31,974,822	31,974,822	UGX
UHRC-Jinja	6000723256	Absa	46,477,246	46,477,246	UGX
UHRC-Masaka	6003054495	Absa	29,035,976	29,035,976	UGX
UHRC-Mbarara	6006021911	Absa	58,775,672	58,775,672	UGX
UHRC-Soroti	9030005907798	Stanbic	25,878,408	25,878,408	UGX

## RECOMMENDATIONS

- i. All commission accountant's/inventory management Officers be trained on Asset Management/inventory management.
- ii. The Stores ledgers should be standardized and maintained as and when items are received and issued from the store.
- iii. Management should follow up the issue of the said land in Masaka city that is under uncertainty.
- iv. Update the Asset Register on IFMS, this should be done regularly.
- v. Management should permit Gulu office to appropriate the liquid cash recovered from the stolen laptop into something tangible.
- vi. Management should expedite the process of disposing the vehicles parked at Buganda road before turning into obsolete items

- vii. Management should free some office space by archiving the bundles of newspapers at regional offices.

## VOTE 107 - UGANDA AIDS COMMISSION (UAC)

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Furniture in Mbarara regional office should be engraved.	Not yet	Need to engrave the mentioned items.
2	Mbarara and Moroto should maintain their own assets register.	A decentralized assets register didn't pass	UAC maintains a centralized assets register on IFMS.
3	Obsolete items should be disposed of.	Process ongoing	Reports from Ministry of Works and Transport and Chief Government Valuer are ready.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Land	
Freehold	2
Machinery & Equipment	
Light Ict Hardware	271
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	56
Electrical Machinery	8
Furniture And Fittings	633
Office Equipment	75
Transport Equipment	
Cycles	1
Light Vehicles	27

#### List of unserviceable items recommended for disposal

Item	Qty
Air Conditioners	3
Audio Cassette Recorders	2
Cabinets	2
Car Spares	1
Car Tyres	1
Central Processing Units	18
Chairs	17
Conference Table	1
Desks	6
Digital Cameras	4
Dynamic Target Media Headphone	1

IFMS	23
IFMS Cpu	1
IFMS Equipment	1
IFMS Monitor	1
IFMS Racks	2
IFMS Servers	2
IFMS Ups	1
Laptops	15
Monitors	13
Photocopying Machines	5
Pickup	1
Printers-Sale	1
Racks	6

Servers	4
Shelves	4
Shredding Machine	1
Small Table	2
Sofa Set -Sale	1
Stands	2
Station Wagon	3
Suzuki	2
Tea Urn	1
Television	1
UPSs	17
VHS Video Decks	2
Video Cassette Recorders	4



## OTHER ASSET FINDINGS

- i. The entity maintains an up to dated asset register with most items engraved and clearly identifiable on the system. The items sampled were found to be in good condition and fit for use.
- ii. The commission maintains a centralized asset Register at the Head Office.
- iii. All the regional offices of the Uganda Aids Commission are located at the District offices premises.
- iv. UAC has a building on a land that is not valued located in Mengo and the building needs renovation. The building has a lot of uncollected rent arrears.

## STORES FINDINGS

- i. The commission maintains various stores at head office, Gulu, Moroto and Mbarara Region.
- ii. The stores records are regularly updated and stock cards are well maintained.
- iii. Stock count and reconciliation of items as at end of financial year was conducted.
- iv. There is also inadequate storage space for items for disposal since they are kept in a temporary building.

## CASH AND BANK FINDINGS

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

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	Cur
Uganda Aids Commission- Global Fund	003070088000006	BoU	157,886,918	157,886,918	UGX
Uganda Aids Commission PEPFAR	003070088000002	BoU	109,920,336	109,920,336	UGX
Uganda Aids Commission Treasury Single Sub Account	003070058000001	BoU	0	0	UGX
Uganda Aids Commission(UAC) Country Coordination Mechanism	003070088400002	BoU	123,124	123,124	USD

## RECOMMENDATIONS

- i. The UAC has a number of items that should be disposed of as at end of financial year, the board of survey team confirmed the list of assets for disposal.
- ii. The entity is advised to engrave the newly acquired assets for easy identification.
- iii. The value process for the land that is with the Government Valuer should be followed up and the building should be renovated in order to earn value.

## PICTORIALS TAKEN DURING THE EXERCISE

Moroto region



Building in Mengo (Sentema Road)



Vehicles & obsolete items identified for disposal



## VOTE 108 - NATIONAL PLANNING AUTHORITY (NPA)

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Engravement of assets should be aligned with that on the system	Realigning the records on the system with the physical assets is ongoing	A few assets are being worked on to have this anomaly corrected. Responsible officers should expedite this process
2	Obsolete items should be placed in one central area and disposed off	An adhoc BOS was constituted for the three vehicles recommended for disposal, the committee executed the exercise and all reserve prices set. Auctioning will be the next stage of the disposal	The Authority should refer to the AMFG section 8 paragraph 8.1.4 when constituting the board. All representation specified in this paragraph should be adhered to for transparency and accountability. In addition, disposals should be done in a timely manner to maximize disposal proceeds, create room for other assets, and prevent deterioration or damage and to avoid risks associated with lack of proper storage facilities.
3	The Asset Register should be comprehensively updated. This includes land and buildings.	The register was updated with Buildings. However, the land was not captured even where a land title was available	The land shall be updated as soon as valuation is done. The Authority plans to seek guidance from Ministry of Lands on how to have her land valued

### ASSET FINDING

#### SUMMARY OF ASSETS

Assets	Qty
Buildings And Structures	
Non-Residential Buildings	1
Machinery & Equipment	
Light Ict Hardware	147
Other Ict Equipment (TVs, Radios, Videos, Digital Cameras, Telephone Sets)	12
Electrical Machinery	6
Furniture And Fittings	701
Office Equipment	23
Transport Equipment	
Cycles	4
Light Vehicles	27

#### List of unserviceable items recommended for disposal

Item	Qty
Ac Fan (LG)	1
Ac Unit (LG)	1
Book shelves	3
Chairs	19
Printers	4

Filing Cabinets	2
Desks	2
Omni Bus	1
Pickups	2
UPSs	3

## **OTHER ASSET FINDINGS**

- i. The Authority was enrolled onto the Fixed Assets Module on the IFMS. However, the team observed that since the initial upload of the Fixed Assets masterdata, most assets have been reassigned to different users but this has not been reflected on the system. Additionally, most past disposals have not been retired off the register. Some of the items yet to be disposed are not reflected in the asset register.
- ii. The Team also ascertained that the Assets Maintenance Budget sits on asset codes which makes the online mass additions updating of the register hard. This poses a risk of losing vital information in line to asset transactions on the system.
- iii. A few items sampled were engraved which makes tracking and identification easy. It also safeguards from theft. However, some of the asset codes did not tally with the record on the asset register.
- iv. The board also ascertained that the Authority undertook capital development activities aimed at improving the general working environment. These included tiling the entire office block; fixed new solid doors that are more durable on all offices since the old flush doors had worn out overtime; A new Local Area Network was installed , entailing new data cables, new wireless cables from the server room, increased power point sockets to enhance internet connectivity.
- v. A new aerobics work out facility was fully equipped as a way of enhancing the staff's health and fitness.
- vi. The Authority identified some items earmarked for disposal. All of these items were inspected and indeed found to be unserviceable as shown in the photos attached to the report. However, they were scattered across offices.
- vii. During the year, the Authority conducted an adhoc Board of survey to have three vehicles disposed of. A report from Ministry of Works is attached.
- viii. Vehicle number UAN 746N is still registered under UNDP. There is need to have ownership transferred to NPA. On the other hand, Pajero UBA 136C's log book could not be traced and the officer in charge did not receive it when he assumed office.

## STORES FINDINGS

- i. The Authority has only one store with majorly stationery items. It is too small, with no window therefore leading to poor aeration. Due to the small storage space, the team found a lot of print works piled up in the corridors awaiting issuance.
- ii. The office used by the Inventory Management Officer is a former pantry with a sink and worktop for pantry set up. The space is equally small and does not allow for proper organization especially with the worktop.

## CASH AND BANK FINDINGS

- i. A survey on bank and cash balances for the accounts was conducted. National Planning Authority maintains four active accounts with BoU. The cashbooks for the accounts were satisfactorily updated and reconciled to the respective Bank Statements.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
National Planning Authority Treasury Single Sub-Account	003080058000001	BoU	0	0	UGX
NPA Justice Accountability Reform	003080088000015	BoU	1,157,614	1,157,614	UGX
Strengthening Institutional Framework For Service Delivery	003080088000012	BoU	8,385,805	8,385,805	UGX
Support To National Planning Capacity Building & Greater Kampala Metropolitan Area Economic Dev't Project	003080088400004	BoU	193,812.90	193,812.90	USD

## RECOMMENDATIONS

- i. Bigger storage space should be improvised to allow for proper organization and arrangement of items in the store. In addition, the office of the Inventory Management Officer should be improved upon by removing the worktop and sink for him to have a conducive working environment.
- ii. Management should endeavor to have all items not in use disposed of. This should not be tied to vehicles only.
- iii. Management should request for support from Accountant General's Office to have the officer in charge of updating the asset register trained.

- iv. The Authority should first recognize /capture the land at a nominal value in the Asset register. Thereafter, the valuation process can be fast tracked to enable the vote update the actual value of the land in the asset register based on the valuation report.
- v. The Authority should refer to the Asset Management Framework and Guidelines section 8 paragraph 8.1.4 when constituting the adhoc board of survey to facilitate disposals. All representation specified in this paragraph should be adhered to for transparency and accountability. In addition, disposals should be done in a timely manner to maximize disposal proceeds, create room for other assets, and prevent deterioration or damage and to avoid risks associated with lack of proper storage facilities.
- vi. Vehicle number UAN 746N should be transferred into the Authority's Name. In addition, a duplicate log book be requested for from URA for vehicle number UBA 136C.
- vii. While budgeting for asset maintenance, the money should be put on expense codes to allow for seamless updating of the asset register.
- viii. Items earmarked for disposal should be gathered in one location other than being left in different stores.

## VOTE 109 - LAW DEVELOPMENT CENTRE (LDC)

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Need for new machine for LDC printer	LDC has secured funding from GOU to purchase the machines.	Procurement process is ongoing
2	Construction of new building to house the library, printer, Computer Lab and bookshop	The building to house printer and stores is to be constructed in the FY 2021/22. Construction of the multistoried building to house the Lib, computer lab, bookshop, moot courts, main hall and administration block is ongoing	
3	Items, though obsolete, should be kept properly so as to yield reasonable money out of their sale	The administration has now gotten space where obsolete items are now kept	
4	Continue updating the Asset register and if need be, seek support from AGO.	Asset register has been updated with assistance from AGO.	
5	UG 0401J was not to be disposed of but needed repair on advice from Ministry of works engineer	The vehicle was disposed of	

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
<b>LAND AND BUILDINGS</b>				
Land	34	34		
Building	16	10		
<b>TRANSPORT EQUIPMENT</b>				
Station Wagon	5	5		
Pickup	3	3		
Motorcycle	1			1
Omnibus	2	2		
<b>ICT EQUIPMENT</b>				
Desktop Computers	180	180		
Laptop	47	47		
Printer	43	43		
Projector	48	48		
Scanner	15	15		
Server	13	13		
Uninterrupted Power Supply (UPS)	215	215		

<b>OFFICE EQUIPMENT</b>				
Paper shredder	1	1		
Generator	1	1		
Rak	1	1		
Photo Copier	12	12		
Projector	48	48		
Braille display	3	3		
CCTV cameras	46	46		
Fridges	6	6		
<b>MEDICAL EQUIPMENT</b>				
Autoclave	1	1		
Centrifuge machine	1	1		
Examination couch	1	1		
Microscope	1	1		
Patient screen	2	2		
<b>MACHINERY</b>				
Air conditioner	7	7		
Binding Machine	1	1		
Compressor	1	1		
Exposure machine	1	1		
Kord Machine	1	1		
Mechanized hydraulic trolley	1	1		
Printing machine	1	1		

### List of unserviceable items recommended for disposal

S/N	Item Description	Qty
1	Air conditioning System	1
2	Key boards	11
3	Monitors	19
4	System Units	19
5	UPSs	20
6	Cutting machine	1
7	Weighing scale	1
8	Chairs	5

### OTHER ASSET FINDINGS

- i. The asset register was updated and all items were engraved.
- ii. The land on which the main campus sits is well fenced and has a land title.



## STORES FINDINGS

- i. Store space was well organized in most of the locations with items being easy to trace and accessible. However, some stores still possess old records that are due for boarding off
- ii. Stock cards are updated on a daily basis.
- iii. The Centre is still facing storage challenges since they are using containers for storage as they wait for the completion of the new building that will house some of the items. However, this would take longer than earlier planned.
- iv. The store is housing items meant for Lira study center which is meant to open once schools resume operating.

## CASH AND BANK FINDINGS

- i. The cash books were up to date and reconciled with their respective bank statements.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	Cur
1	LDC/JLOS SWAP Development 2006/7	BOU	003090088000000	184,461	184,461	UGX
2	LDC legal AID clinic operations	Stanbic	9030005803437	NIL	NIL	UGX
3	LDC legal Aid clinic	Stanbic	9030004589032	NIL	NIL	UGX

## RECOMMENDATIONS

- ii. Management considers putting up a shade on the containers housing some stores so that the items kept there are safe from the heat especially the chemicals used while printing study materials.
- iii. Disposal of all the obsolete items be done since some have been kept for a long time.

## VOTE 110 - UGANDA INDUSTRIAL RESEARCH INSTITUTE (UIRI)

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	There was need for a bigger store for better organization and arrangement of the stored materials	Not yet done	WIP
2	There was need to engrave the newly acquired assets in order to clearly identify them	This has been done for easy inventory tracking, though the newly acquired assets are not yet worked on.	Pending
3	There was a need to repair some of the machines that are repairable	Still pending	WIP
4	There was need for more chairs and tables	Not yet done	Pending

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings And Structures	
Non-Residential Buildings	31
Residential Buildings	2
Leasehold	1
Electrical Machinery	178
Furniture And Fittings	1,222
Heavy Vehicles	5
Laboratory And Research & Appliances	145
Light ICT Hardware	900
Light Vehicles	23
Office Equipment	84
Other ICT Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	12
Classified Assets	3

#### List of unserviceable items recommended for disposal

Item	Qty
Central Processing Units	3
Fax Machine	1
Laptop	1
Monitors	3
Pickups	4
Printer-HP	1
UPSs	3

## OTHER ASSET FINDINGS

- i. The assets register is up to date as at 30<sup>th</sup> June 2021 with all their assets captured on their IFMS assets register.
- ii. Some assets were not engraved by the time of the exercise.

## STORES FINDINGS

- i. UIRI uses store request forms to manage their store's inventory and stationary with the responsible officer in charge of the stores updating them every; delivery, issuing and purchasing of Inventory management.

## CASH AND BANK FINDINGS

- i. The cash survey was conducted and all transaction are run through the system for money related transactions or through IFMS.
- ii. They have cash/imprest where they are fully responsible for all their spending at all the stations on a monthly, quarterly and semi-annually basis.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
ECGF Infusion Set Project	003100088000004	BoU	36,132,234	36,132,234	UGX
Uganda Industrial Research Institute R&D	003100088000003	BoU	208,655,282	208,655,282	UGX
Uganda Industrial Research Institute TSSA	003100058000001	BoU	0	0	UGX

## RECOMMENDATIONS

- i. There was a need for a bigger store for better organizing and arrangement of the stored material.
- ii. There is a need to engrave the newly acquired assets in order to clearly identify them.

## VOTE 111 - BUSITEMA UNIVERSITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Management should speed up the process of disposing off items that were recommended for disposal both in the current and prior years' boards survey at all the campuses so as to create storage space for new items.	The cost of disposing off the obsolete Motor vehicles was very high and Management resolved that the old vehicles be used for Students training at the Faculty of Engineering	The process of disposing of other assets is to be implemented this financial year 2021/2022
2	Management should ensure that all the assets are engraved by September, 2020 and update them on IFMS	Manual Engraving machines were procured by the University and the engraving process is still on going. University Assets are expected to be uploaded on IFMS by December 2021	Engraving is being done for the new assets acquired in the fourth quarter of FY 2020/21. Staff training on IFMS assets management module was interrupted by the lock down. Efforts to undertake the training are underway.
3	Management should acquire the costs from the ADB suppliers and expedite the process of capturing all the assets under ADB on IFMS within the stipulated time.	Correspondences have been written to MOES to provide the prices of the ADB Equipment. A follow up is yet to be made with MOES.	We are yet to get feedback on the same
4	The students' halls at Arapai campus should be renovated, especially the walls, bathrooms, toilets and ceilings.	Some critical parts are planned to be repaired under maintenance Civil this financial year 2021/2022	Major renovations to be planned for in F/Y 2022-2023.
5	The staff houses at Arapai Campus should be renovated and have proper windows placed.	Not done, since Staff Accommodation for now is of least priority amidst the scarce resources.	To be planned for in F/Y 2022-2023
6	The old farm houses at Arapai that serve no purpose should be demolished. However the office should be renovated and equipped with a computer to ease work	Not yet done	To be implemented this financial year 2021/2022
7	Management should provide the workshop at the main campus with a fork lifter to ease offloading in the sections	Not yet done.	To be planned for in F/Y 2022-2023
8	Management should also provide the workshop with a generator to ensure continuity	Not yet done.	To be planned for in F/Y 2022-2023

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings And Structures	
Non-Residential Buildings	39

Dwellings	
Residential Buildings	5
Land	
Freehold	9
Light Ict Hardware	472
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	15
Electrical Machinery	69
Furniture And Fittings	4,596
Medical	29
Office Equipment	78
Transport Equipment	
Heavy Vehicles	7
Light Vehicles	21
Non-Classified	3

### List of unserviceable items recommended for disposal

Item	Qty
Lorry Flat Bedford (Scrap)	1
60 Seater Bus	1
Assorted Expired Drugs	1
Auto Electrical System Tester 1 Tone	1
Autoclaves	2
Batteries	8
Cadaver Tables	8
Centrifuge	1
Computer Monitors	93
Cylindrical Grinder 10 Tones	1
Double Cabin Pick Ups	2
Gas Cylinders	5
Heat Treatment Oven	1

Microscope	1
Motor Cycle Yamaha	1
Photocopiers	4
Pick Up Isuzu (Scrap)	1
Plane Surface Grinding Machine 1 Pc	1
Pneumatic Press 8 Tones	1
Sonalika Di-60 Tractor	1
Spectrophotometer	1
Transmission Unit	1
Used Car Spare Parts Assorted	1
Used Vehicle Tyres	145
Vertical Drilling Machine 1 Tone	1
Vertical Milling Machine 8 Tones	1
Water Dispensers	2

### OTHER ASSET FINDINGS

- i. The University maintains an assets register on IFMS. However, the University Staff have not been trained in the IFMS Asset Module and have not been in position to update the Asset Register on IFMS. Never the less, a manual Asset register is maintained and was found to be well updated. The register attached was printed off the IFMS. In the past, some assets had not been captured due to the fact that they had not been engraved prior to installation and testing. The team confirmed that all the

ADB machines were installed and engraved accordingly. These then were updated in the Manual register. The main challenge however is the costing of the ADB donated assets since no record was availed on receipt of these machines.

- ii. The University is in the process of implementing a Busitema Solar Power Plant at the main campus. Installation of the equipment is ongoing. This came about as an offer of a 4MW solar power plant grant accepted by the government of Uganda from the Egyptian government under the Egyptian Initiative for Development in Nile Basin countries. Part of the offer is the supply of equipment, installation of the power systems and technical training compliments from the Egyptian Government. The university will be assigned the role of operation and management of the project. A memorandum of Understanding between Ministry of Energy and Mineral Development and Busitema University is attached for further reference.
- iii. There is a new major construction of the main gate at the main campus. This will be running for three years. This is the first year so far down.
- iv. A road has been graded and graveled outside the University premises for use by the Community surrounding the main campus. This was done to improve the security and safety of the University property and Students.
- v. The university acquired 2 brand new double cabins for the Maritime Institute and the faculty of Agriculture and Animal sciences. Furthermore, a Tata bus was also purchased for the maritime Institute.
- vi. The University workshop is exceptionally clean, neat and well organized. Important to note is that most of the old machines are Russian machines in Russian language with no manuals to operate them hence rendering them idle. It was also established that the workshop held former students projects hence consuming a lot of space.
- vii. The clinic/medical unit laboratory services need to be enhanced/revamped. In addition, it is not sufficiently equipped with both reagents and medical equipment. It was further noted that the medical unit lacked an incinerator. This was pointed out as a concern for all campuses. On a good note, the medical units have acquired examination couches, mattresses, wheel chairs and medical beds for all campuses. The team also was notified that the University has an ambulance for emergencies.

- viii. The University holds a number of items due for disposal (photos attached). However, Management requested that the old vehicles be retained for study/demo purposes at the Faculty of Engineering instead of being sold out.
- ix. Namasagali Campus is seated at the banks of R. Nile. The campus occupies 127 acres of land with 120 students enrolled. Given its location, the place is accessed by the community, mostly fishermen. This makes it a porous area hence risking theft and/or vandalism of the assets since its open to the community. In addition, the library is infested with bats and termites despite seasonal fumigations (photo attached). The campus also has insufficient furniture, besides, the furniture in place is not suitable for study purposes; the library is under stocked with reading material hence the need to acquire more. At the time of the survey, there was a marine project underway, setting up the ground and having soils tested for a major construction. An engine boat was acquired for the campus to enable students move to the waters. Almost all buildings had cracks, the board was notified that it was due to the vibration effects of being close to the Nile.
- x. At Arapai campus, there are additional structures that have been put up and old ones renovated. The team visited the new goat house, and the renovated pig sty as attached.
- xi. Mbale campus has a new lecture block that is still undergoing construction. This has been a multiyear progress.
- xii. Pallisa campus has some structures completed and occupied. These include the renovated administration block, and a lecture room block.

## **STORES FINDINGS**

- i. The University Main Store - Is the central store where all items are received before being issued to user departments including the various campuses. The store was relocated to a much bigger standalone building. Space seems sufficient; however, there was no internet connection to enable operations like receiving items on the IFMS. The items are classified and stored separately according to use. The interior of store is in bad shape, the ceiling has patches of traces of a leaking roof, the floor is bad and the shelves need reinforcement. On receipt of medicines/drugs, their

- shelf life is key. It's a requirement that the drugs should have at least a two year shelf life ahead. This has controlled on the management of expired drugs.
- ii. Namasagali Campus - The store at this campus was under renovated at the time of the survey. The store space is sufficient although aeration is poor; the store lacks pallets hence items placed directly on the floor; lead-time is too long despite placing orders on time, this at times leads to stock outs. The records are updated regularly. On the other hand however, there are expired drugs kept in a separate store awaiting disposal. A list of these is attached.
  - iii. Arapai Campus - The store has insufficient shelves and pallets, a leaking roof and poor lighting. The windows are so weak and lack burglar proofing which poses a security threat.
  - iv. Nagongera Campus - The campus has a number of labs for different use. Each lab has a store where items are kept for safety. Most of the stored items are lab equipment and reagents for the particular labs.
  - v. Mbale Campus - Items are purchased ready for use and records updated perpetually.
  - vi. Pallisa Campus - The campus only purchases items ready for use. There is no store for storage of consumables.

## CASH AND BANK FINDINGS

- i. Busitema University maintained 4 bank accounts whose cash and Bank balances were properly reconciled as per attached Treasury Forms and copies of bank statements and certificates of bank balances. The ADB HEST Project account was closed.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
Busitema Uni. Fees Collection	9030008117895	Stanbic	36,761,771	36,761,771	USD
Busitema University African Development Bank- Govt of Uganda Counterpart Funding	9030011168387	Stanbic	393,965,425	393,965,425	UGX
Busitema University Central Administration A/C	9510500175	Centenary	120,005,817	120,005,817	



Busitema University TSSA	3110058000000	BoU	0	0	
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## RECOMMENDATIONS

- i. Management should refer to the Asset Management Framework and Guidelines issued by Accountant General on how to handle donations so as to have them costed/valued in the asset register.
- ii. Management should ensure that the interior of the main store building is fully renovated, and improve on the storage infrastructure in terms of proper shelving and locking system for sensitive items. On the other hand, the practice of ensuring a longer shelf life of medicines on receipt should continue to prevail as a means to curb on the number of expired drugs.
- iii. Management should improve on the aeration in the store at Namasagali campus by creating a window next to the officer's desk. In addition, pallets should be acquired to prevent placing items directly on the floor.
- iv. Management should revamp the store at Arapai campus and also improve on the store infrastructure.
- v. About the students' projects that are retained and kept in the workshop, Management should revise the policy of retaining students' projects for long to avoid overcrowding the workshop. Alternatively, a separate storage facility should be availed for such projects.
- vi. The laboratory at the clinic/medical unit should be enhanced with the necessary requirements in terms of supplies and medical equipment. Additionally, incinerators should be acquired to manage medical waste across all campuses.
- vii. Management should liaise with the office of the Chief Government valuer, Chief Mechanical Engineer and Accountant General's Office so as to expedite the disposal process and also seek technical guidance from the adhoc committee on how to retain the old vehicles as earlier requested. The Asset Management Framework and Guidelines should always be referred to regarding any issue on asset management.
- viii. Management should expedite the process of diverting the road that is currently passing through the Namasagali campus so as to ensure safety and security of the

assets and the students. Thereafter, fencing off the area is key to further enhance safety and security at large.

- ix. The current buildings at Namasagali campus need face-lifting and major renovations to avoid accidents.
- x. The library at Namasagali campus needs restocking and also a permanent solution sought on the infestation of the building. Additionally, appropriate furniture should be acquired to create a conducive environment for the students and other users.
- xi. Management should write to Accountant General notifying the need to train the officers on the Asset Management Module.

**PICTORIALS TAKEN DURING THE EXERCISE**

Solar equipment donated by the Egyptian Government



CIP at Mbale campus



Vehicles and other items for disposal





## VOTE 112 - DIRECTORATE OF ETHICS AND INTEGRITY (DEI)

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	The vote should acquire more storage space to keep stores organized and less congested	The stores have been organized up to date as we wait for acquiring more space	The entire process is ongoing
2	There is need for the vote to decongest the disposal stores By disposing off inventories which were earmarked for disposal	The adhoc evaluation report for disposal of inventories is ready for implementation but delayed due to the lockdown.	The list of all inventories to be disposed is enclosed herewith for your quick perusal
3	The vote to always close the financial year when all assets are captured on the fixed asset register	The fixed asset register is attached herewith	The updated assets register for the financial year 2019/2020 has been attached here for your perusal
4	We recommend that the vote transactions from maintaining a manual asset register to having one on the IFMS under the fixed asset module	The fixed asset will be on the IFMS	This is in progress

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
<b>LAND AND BUILDINGS</b>				
Land				
Building				
<b>TRANSPORT EQUIPMENT</b>				
Station Wagon	18	10	6	2
Pickup	6	4	2	
Motorcycle	12	10	2	
Saloon	5	3	2	
<b>ICT EQUIPMENT</b>				
Desktop Computers	60	30	30	
GPS				
Laptop	10	5	5	
Printer				
Projector	2	2		
Scanner	2	1	1	
Server	2	1	1	
Tablet	6	3	3	
Uninterrupted Power Supply (UPS)	16	10	6	

<b>OFFICE EQUIPMENT</b>				
Detecting Machine				
Generator				
Photo Copier	4	1	1	
Water Tank				

### List of unserviceable items recommended for disposal

S/N	Item Description	Reg. No
1	Motor Vehicle	UG 2349C
2	Motor Vehicle	UG 1217C
<b>Other Items</b>		
S/N	Item Description	Qty
3	Air Conditioner	8
4	CPUs	2
5	Photo Copier	2
6	Furniture & Fittings (Assorted)	-
7	Tyres (Assorted)	-
8	Printers	2
9	Scrap (Assorted)	-
10	Book Trails (Assorted)	-

### OTHER ASSET FINDINGS

- i. The vote maintains both a manual and a system-based assets register which has just been uploaded on the IFMS. From the Annual manual register that was reviewed, it was found out to be complete and up to date.
- ii. Obsolete items aren't kept well, those on the floor are disorganized, should be put separate from items in use.

### STORES FINDINGS

- i. The stationery store was organized, but not spacious enough.
- ii. The store of items to be disposed was too dusty and not well organized.
- iii. The stores records were well maintained, updated regularly and ledgers book kept up to date.

### CASH AND BANK FINDINGS

- i. The entity has three Bank Accounts, all held at BoU, of which two are project accounts and one operational account. The accounts were fully reconciled and the year-end balances are shown in the above table

### Table showing accounts reviewed by the board

S/N	Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
1	DEI- TSSA	003120058000001	BoU	0	0	UGX
2	Justice and Accountability Reform Project	003120088000001	BoU	775,178	1,667,178	UGX
3	Institutional Effectiveness Project	003120088000000	BoU	0	0	UGX

### RECOMMENDATIONS

- i. The vote should acquire more storage space to keep stores more organized.
- ii. There is a need for the vote to decongest the stores by disposing items marked for disposal.

### PICTORIALS TAKEN DURING THE EXERCISE

A vehicle and other assorted items identified



## VOTE 113 - UGANDA NATIONAL ROADS AUTHORITY (UNRA)

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Maintenance budgets for machinery and equipment need to be enhanced and made in line with the asset portfolio at a given centre so as to circumvent the waste of assets due to never attained repairs	The machinery and equipment maintenance budget was enhanced from 6.3bln to 11.4bln to bolster station's repair work plans	
2	The remodeling project of UNRA offices needs to kick start immediately	Procurement for remodeling of stations is underway and being fast tracked	
3	UNRA's PDU needs to put in place control system for items dispose of but never ferried away	Successful bidders were contacted and items not boarded off were reconsidered for boarding off	
4	The entity should explore the idea of creating a central workshop where machinery in need of major repairs can be assembled	Central workshop is operational at Luwero for ferry services and more workshops are yet to be created.	
5	AIMS needs to be updated with all asset categories	Updating all asset categories is supposed to be done by the consultant under the support of the contract.	
6	Obsolete assets should be boarded off	An ad hoc BOS was constituted, assessed the assets attached reserve prices and made recommendations	

### ASSET FINDINGS

### SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
<b>LAND AND BUILDINGS</b>				
Land	25	25		
Building	25	25		
<b>TRANSPORT EQUIPMENT</b>				
Light vehicles	531	355	176	
Ferries	12	11	1	
Motorcycle	131	70	12	49
Trailer\Truck	215	189	26	
Earth Moving Equipment\Tractor	354	10		
<b>ICT EQUIPMENT</b>				
Desktop Computers	885	735	8	137
Laptop	160	136	9	15
Printer & Scanner	330	193	19	118
Projector	21	21		
Docking stations	2	2		
Simulator equipment	7	7		

Global Positioning System	17	16	1	
<b>OFFICE EQUIPMENT</b>				
Containers	10	10		
Paper shredder	38	38	7	
Photo Copier	13	8	2	3
Desk phones	367	335	12	20
Generator	74	60	14	
<b>MACHINERY</b>				
Battery chargers	13	11	2	
Bitumen Boilers	10	10		
Compressors	32	22	10	
Concrete mixers	4	4		
Gease guns	22	20	2	
Lawn mowers	14	13	1	
Pavement cutters	25	23	1	1
Pedestrian rollers	26	20	4	2
Jump compactors	12	8	2	2
Propulsion units	5	5		
Tow sweepers	8	7		1
Water pumps	36	29	4	3
Welding machines	28	27	1	
Hydro master engines	20	20		

### List of unserviceable items recommended for disposal

- There was no list of obsolete items attached.

### OTHER ASSET FINDINGS

- The Authority is applauded for adding *128.5 Km to the paved road stock*, completing development of twenty-one bridges and, completing upgrade of 272Km of roads, 152 Km being National and 120Km Town Roads
- The authority is also commended for rehabilitation of 286.3 Km of national roads that had reached their service life with works now at different advanced stages of completion thus achieving 84.9 Km-Equiv of the targeted 200 Km-Equiv.
- Almost all stations visited are securely fenced off with perimeter fence, guarded gate and adequate security personnel accepting only authorized access.



- iv. Ferry services that link national roads at strategic locations across major water bodies have also been greatly improved and increased to eleven (11) after the addition of one ferry – the Sigulu Ferry, to the national ferry services network.
- v. UNRA’s operational budget has remained the same over the years, despite the increase in both the development and maintenance programme thus constraining the organization’s ability to effectively supervise its programmes, provide adequate equipment, machinery & fleet repair and maintenance, undertake civil maintenance and, undertake routine vehicle servicing. One of the effects of this is costly equipment, machinery and vehicles being grounded at various centers countrywide because of unmet repairs.
- vi. A large assortment of lotted but undisposed off assets and, a lot of scrap and obsolete littered items were found at majority of the stations visited.
- vii. Some stations fire extinguishers well fixed around the premises.
- viii. Most of the items which were recommended for boarding off last financial year by the survey team are still in existence.

## **STORES FINDINGS**

- i. The Assets and Inventory Management System (AIMS) has improved asset and inventory cycle time in receiving, requisitioning, stock accuracy and reporting but, doesn’t track assets’ station to station transfers and, near to expire/expired or slow moving/redundant inventory stock.
- ii. Most stores are clean and well organized with inventory well-kept in shelves. Physical stock counts tallied with the stock record balances and where they didn’t in respect to a few items at the HQ store, it was because of a system error.
- iii. Stores are in good condition.
- iv. The store Ledgers is regularly updated.
- v. Limited storage facility
- vi. The motor vehicle yard at in some District /Regional offices is still piled up Old / scrap vehicles and other assorted items that take up a lot of space that could have been utilized as a parking lot for sound motor vehicles and other high value items.

## CASH AND BANK FINDINGS

- i. The entity maintains sixteen bank accounts.
- ii. The team inspected the bank statements and bank reconciliations and were found to reconcile.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
1	UNRA Maintenance Account	03130058000019	BoU	93,339,116	93,339,116	UGX
2	Isimba Public Bridge Component	03130088000023	BoU	488,063,444	488,063,444	UGX
3	UNRA Treasury Single Sub Account	03130058000001	BoU	-	-	UGX
4	UNRA NTR	03130068000001	BoU	-	-	UGX
5	Road Sector Support Project (RSSP 4 UGX)	03130088000020	BoU	121,543,846	121,543,846	UGX
6	North Eastern Road Corridor Asset Management Project (NERAMP) UGX	03130088000025	BoU	6,852,678	6,852,678	UGX
7	Albertine Region Sustainable Development Road Project UGX	03130088000024	BoU	12,460,186,181	12,460,186,181	UGX
8	UNRA In-house Construction Project	9030006387976	Stanbic	8,551,904,588	8,551,904,588	UGX
9	Transport Sector Development Project(TSDP)	03130088400006	BoU	-	-	USD
10	Road Sector Support Project (RSSP 4 USD)	03130088400016	BoU	84,751.01	84,751.01	USD
11	Busega-Mpigi Road Project	03130088400015	BoU	-	-	USD
12	Masaka-Bukakata Road Implementation Project	03130088400013	BoU	37,528.17	37,528.17	USD
13	North Eastern Road Corridor Asset Management Project (NERAMP) USD	03130088400010	BoU	3,632,195.63	3,632,195.63	USD
14	Albertine Region Sustainable Development Road Project USD	03130088400012	BoU	25,501,034.20	25,501,034.20	USD
15	Islamic Development Bank-IsDB Operational Special	03130088400017	BoU	619.65	619.65	USD
16	Eastern Africa Transport Corridor	03130089780000	BoU	-	-	EUR

## RECOMMENDATIONS

- i. All lotted, uneconomical and/or unserviceable items should be disposed of to create space in the station yards.
- ii. Project for remodeling stations needs to be expedited to salvage the appalling conditions of many upcountry structures.
- iii. A disposal plan for disposing of guard rails should be envisioned
- iv. The motorable equipment repairs/maintenance budget should be enhanced so as to prevent waste of high value such assets due to unmet repairs due to budget constraints
- v. AIMS should be upgraded to report assets by classes and sub classes, track station to station asset transfers and near to expire/expired or slow moving/redundant inventory stock
- vi. Administration may consider reallocating some of the UNRA Kyambogo lotted vehicles to stations since they are in a better condition compared to some of those currently used by upcountry stations
- vii. Idea of a central heavy equipment repair unit needs to be fast-tracked so that the entity can be able to take stock of, and understand the magnitude of its heavy equipment repairs
- viii. There is urgent need for spacious rooms in order to create enough storage space to handle large quantities of items that are procured by UNRA both at the Headquarters and Upcountry Stations.
- ix. The Board also recommends the construction of the perimeter wall to separate the Mpigi stations (Mpigi central & Mpigi Station) for future identification of the assets lying in both station premises.
- x. UNRA should expedite the process of boarding off all the obsolete items as soon as possible.
- xi. The Grounded motor vehicles and other assorted items that were recommended by the Board of Survey last financial year should be boarded off as soon as possible.
- xii. UNRA together with the procurement Department should revise the policy of disposing obsolete items.

## VOTE 114 - UGANDA CANCER INSTITUTE (UCI)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Remarks
1	Dispose of obsolete items and expired drugs	Being followed up
2	Put up a mini inspection committee to inspect drugs in wards to minimize drug expiration	In process
3	Drugs having less than 6 months to expiry date should not be accepted.	Drugs with long expiry are ordered and received.
4	Quickly expedite disposal process as there are many obsolete items lying around.	In process
5	Urgent need of space to handle the large quantities procured	In process
6	Urgent need for a proper modern kitchen with sufficient equipment and enough storage space for food stuffs	In process
7	All purchased assets should be put to use to avoid damage from rusting like beds and furniture.	In process
8	Stores in charge should be trained on IFMS and assets module	Not yet
9	Safety measures such as fire extinguishers should be put in place	In process
10	Recruit a stores assistant for proper assets management	In process

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings And Structures	
Non-Residential Buildings	6
Cycles	5
Electrical Machinery	6
Furniture And Fittings	400
Heavy Vehicles	2
Laboratory And Research & Appliances	688
Light Ict Hardware	263
Light Vehicles	8
Medical	279
Office Equipment	67
Other Ict Equipment (TVs, Radios, Videos, Digital Cameras, Telephone Sets)	59
Non-Classified	1

#### List of unserviceable items recommended for disposal

Item	Qty
AC Indoor And Outdoor Units	1
Air Conditioner Out Door And In Door Unit	1
Aluminum Door	1

Bag Of Cement	1
Boilers	1
Buckets	-
Burglar Frames	-
Cardiac Tables	-

Canon F190700-Printer	2
Canon F190800-Printer	1
Canon Fir3235 Printer	1
Ceramic Material	1
Chemistry Analyzer Mindry Bs480	1

Chemo Mixing Chambers	-
Counter Table	1
Deep Fryer	1
Digital Blood Pressure Machine	1
Digital Weighing Scale	1
Drip Stands	-
Drum (Plastic)	1
Electrical Fan	1
Epson L38-Printer	1
Epson Lx- 350-Printer	1
Filling Cabinet	1
Hematology Analyzer Colldyn 3700	1
Hollow Steel Section	1
Hp Laser Jet P2055d Printer	1
Hp LaserJet P2015-Printer	1
Hp LaserJet P2035-Printer	1
Hp LaserJet P2055d-Printer	3
Infusion Pump	1

Iron Sheets	1
Juice Extractor	1
Laser Imaging Films Care stream 35*35cm	1
Mammography Van	1
Mamo Generator	1
Metallic Frames (Mixing Chambers)	-
Metallic Poles For Clothes	-
Office Chairs	-
OptiPlex 360-Cpu	1
OptiPlex 360-Cpu	7
Oxygen Concentrators	-
Oxygen Regulators	-
Patient Chairs	-
Patient Screen	1
Pavers	-
Pulse Ox meter	1
Sandwich Maker	1
Small Table	1
Soft Wood	1

Sono Paper 110mm*18mm	1
Steel Burglar Door	1
Steel Door Frame	1
Steel Dust Bin	1
Stretcher Frame	1
Suction Machine	1
Tongs	-
Trolley	1
Trolley Prep	1
Ultra Sound Gel	1
Vostro-Cpu	1
Water Heater	1
Weighing Scale	1
Wheel Chairs	-
Wheel Chairs Foot Rest	-
Wooden Cupboard	1
Wooden Frame	1
Wooden Tables	-
X-Ray Films Agfa 25*35cm	1

## OTHER ASSETS FINDINGS

- i. The entity maintains a manual asset register and this was up to date.
- ii. The institute acquired land through donation from Mbarara RH which is still undeveloped. This is not yet updated on the institute's register.
- iii. The entity has different donor funded projects under construction and some old buildings are under renovation. No information was provided regarding construction in progress.
- iv. Assets received from donors are not engraved and therefore not included in the entity's register.
- v. The entity still had a number of obsolete assets at the time the survey was conducted, some of which were recommended for disposal last financial year.
- vi. All the branches of the institute are housed in different referral hospitals and therefore lack enough space for both administration and medical.

## STORES FINDINGS

- i. The system of stores records exists except that records are not updated immediately.
- ii. The entity carries out periodic physical stock counts. This was recently done at the end of the financial year and the stock balances were found to be tallying with the stores records.
- iii. The general store for consumables is small but fairly neat.
- iv. The cold chain store is small but very neat and well organized with drugs kept under the required minimum temperature. A fire system is also installed to detect temperature changes.
- v. The stores are adequately protected from theft with a strong security system and access is strictly limited to only authorized users.
- vi. The store was well arranged and neat with almost all the drugs placed well in shelves. However this is small and some boxes of saline water were kept in the corridor and under the stair cases.
- vii. Some laboratory fluids whose expiry dates had passed were found in the store.

## CASH AND BANK FINDINGS

- i. The Board conducted a survey on bank and cash balances for the six bank accounts held by the Institute. We reviewed the bank account balances and found out that they were properly reconciling with their respective cash book balances as indicated in the table below;

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	Cur
1	UCI TSSA	BoU	003140058000001	0	0	UGX
2	UCI Research Grant	BoU	003140088000002	152,301	152,301	UGX
3	UCI Research Grant	BoU	003140088400001	230,556,802	230,556,802	USD
4	Support To UCI	BoU	003140088000001	41,682,594	41,682,594	UGX
5	EA Secondary Dev't & Tertiary Education Bio Medic Project	BoU	003140088000000	2,215,287	2,215,287	USD
6	EA Secondary Dev't & Tertiary Education Bio Medic Project	BoU	003140088400000	189,518,208	189,518,208	UGX
7	UCI	Stanbic	9030006331911	1,805,500	1,805,500	UGX

## RECOMMENDATIONS

- ii. Obsolete assets should be disposed of in order to create space and prevent further wear and tear.
- iii. All assets should be updated in the format prescribed by the accountant General and the register uploaded on to the Fixed Assets Module. The in-charge should be trained on the usage of this module to ensure that the register is always updated.
- iv. Recruitment of enough inventory managers should be considered in order to ensure proper management and maintenance of the stores records.
- v. Stores personnel should be provided with protective gears.
- vi. The entity should secure separate storage to keep expired drugs. These drugs should eventually be also be disposed of.

## PICTORIALS TAKEN DURING THE EXERCISE

**Cold Chain Stores**



**Saline Boxes**



**Registry**



**Multipurpose Building-CIP**



**Old building renovated**



**Vehicle for Disposal**



## VOTE 115 - UGANDA HEART INSTITUTE (UHI)

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Disposal of obsolete items	Disposal done	Disposed items are yet to be removed from the premises of the vote
2	Updating the asset register	Ongoing	Process was hampered by the directive to have a 20% staff in office at any one time due to the current situation of COVID-19

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Non-Residential Buildings	1
Cycles	6
Electrical Machinery	34
Furniture And Fittings	15
Laboratory And Research & Appliances	4
Light Ict Hardware	249
Light Vehicles	9
Medical	5
Office Equipment	24
Other Ict Equipment (TVs, Radios, Videos, Digital Cameras, Telephone Sets)	22

#### List of unserviceable items recommended for disposal

- There was no list of obsolete items attached.

#### OTHER ASSET FINDINGS

- Asset register on the IFMS is not updated because the responsible officer is not trained and has no access/responsibility on the system.
- There was an effort to have the IFMS register updated and management is seeking support from Ministry of Finance (MoFPED) but this was hampered by COVID-19 as the vote has been operating with less number of staff and the request to have a resource from MoFPED to guide in the update process was not actualized.
- The assets furniture, computers and the specialized medical equipment's were located in the offices as recorded in the register
- The entity acquired two Motor vehicles, an Ambulance Registration No 6908M and a van registration No 6909M in the FY2020/2021.



- v. The new assets including an Ambulance, Staff van and a wormer as a specialized equipment, used by the vote to worm bed sheets to cover the patients at night were not included in the asset register.
- vi. The asset register lacked some information like the date of purchase and the cost for some of the assets.
- vii. Some of the assets were not engraved.
- viii. Due to lack of office space the secretary to the assistant Director is accommodated in one of the corridors that serves as a passage for both staff and the public that come to seek medical treatment in the facility and this renders the oath of secrecy by the officer invalid government information.

### STORES FINDINGS

- i. There are three storage facilities: inventory office, general store where stationery and other small drugs are kept, bulky medical equipment and drugs in boxes. Records were accurately maintained as the physical stock at hand was balancing with stores ledger book of the items sampled.
- ii. There were some items identified for disposal that have no storage as they are left in corridors and on verandas of the vote.

### CASH AND BANK FINDINGS

- i. Certificates of Balance for the bank accounts showed the balances of accounts as at close of business on 30<sup>th</sup> June 2021; these were in agreement with the bank balances as well as the cash book balances as shown in the bank statements herein attached.
- ii. Bank reconciliation statements are prepared by the vote on a monthly basis to reconcile the transactions as per the bank with the cash book as shown in the statements as attached.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
Uganda Heart Institute	003150088000004	BoU	0	0	UGX
Uganda Heart Institute	9030005948311	Stanbic	-141	26,581,542	UGX
Uganda Heart Institute MSI Research Project	003150088000002	BoU	164,400,110	164,400,110	UGX
Uganda Heart Institute TSSA	003150058000001	BoU	0	0	UGX

## RECOMMENDATIONS

- i. The fixed asset register should be updated with the new items purchased and this should be in the format as per the template that has been shared inclusive of details; such as cost and date of purchase of assets.
- ii. Engrave all the assets for easy identification and tracking.
- iii. Items for disposal should be put in one place so that they are easily accessible by buyers.
- iv. The inventory officer be trained to handle the asset register on the IFMS system.
- v. More office space be acquired to accommodate the secretary and other staff that still have no better place/office to sit and carry out their duties in a conducive environment.

## PICTORIALS TAKEN DURING THE EXERCISE

The three containers that house the stores of Uganda heart institute.



Store for the bulk items



Clinic for dispensing drugs



Items for disposal from uganda heart institute



**Some of the Vehicles used by the entity**



## VOTE 116 - UGANDA NATIONAL MEDICAL STORES

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Proper storage of obsolete items should be sought and their disposal effected.	A shade was provided for obsolete items; the disposal process was concluded. For the new items identified for disposal a revaluation exercise was concluded and the disposal process has been initiated	Disposal process for obsolete items is ongoing.
2	Management should engage a reputable firm to do engraving of the assets	All acquired assets were engraved, however since this is a routine activity, a frame work for three years for engagements of corporation assets is under way so that whenever assets are acquired, a call off is issued to have them engraved immediately	Procurement is in final stages
3	Need to attach values on all assets	Revaluation exercise was concluded, a list of all assets with values is available	Revaluation report is on file
4	System users should explore different avenues to enhance capacity to effectively use the Fixed Assets Module on the IFMS	The fixed assets are already on the IFMS/PBS module and we uploaded it during budgeting.	Copies are attached.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
<b>LAND AND BUILDINGS</b>				
Land	2			
Building	39			
<b>TRANSPORT EQUIPMENT</b>				
Station Wagon	6	5		
Pickup	11	10		
Motorcycle	1			
Trailer\Truck	33	32		
Omnibus	3	3		
<b>ICT EQUIPMENT</b>				
Desktop Computers	101	60	11	30
Laptop	45	25		20
Printer	44	24		20
Projector	2	1	1	
Scanner	35	15		20
Server	17	15		2
Tablet	20	20		

IPad	27	27		
Uninterrupted Power Supply (UPS)	33	30		3
<b>OFFICE EQUIPMENT</b>				
Generator	5	5		
Embossing Machine	1	1		
Fork Lift	5	5		
Hand Pallet Trolley	70	70		
Water Tank	1	1		
<b>MACHINERY</b>				
Air Conditioner	30	30		

### List of unserviceable items recommended for disposal

- There was no list of obsolete items attached.

### OTHER ASSET FINDINGS

- The entity does not fully use the Fixed Assets module. Currently attaches the PBS Fixed assets reports used for budgeting purposes.
- The assets register was printed from the system but it is not updated. All other updates were manually populated in a separate system.

### STORES FINDINGS

- The stock ledgers are well organized but not regularly updated.
- There is lack of storage space for consumables and stationary. Inventory is scattered in different locations like the warehouse and in metallic cargo containers outside the warehouse.
- The stock in the warehouse locations was well arranged and aligned. The physical pallets in the ware house are aligned with the pallet IDs in MACs warehouse systems, this enables counting and recording with minimal errors and variances.

### CASH AND BANK FINDINGS

- National medical stores maintains five (5) accounts maintained by the entity in BoU and other commercial banks which were properly updated and reconciled.

### Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	Cur
1	National Medical Stores	Standard Chartered	8705610661602	94.25	94.25	USD
2	NMS-Operational	BoU	003160088400001	10,606,949	10,606,949	USD
3	National Medical Stores	Standard Chartered	0105610661600	531,560,558	531,560,558	UGX
4	National Medical Stores	Stanbic	9030005915073	0.0	0.0	UGX
5	Uganda National Medical Stores-TSSA	BoU	003160058000001	0.0	0.0	UGX

## RECOMMENDATIONS

- i. Enforce the usage of the Fixed Assets Module; this involves engraving the assets of NMS for easy tracking, monitoring and identification.
- ii. Incorporate training and updating of fixed assets into the entity work plan. This will enable the entity to have fully loaded assets to tracking and ease printing.
- iii. Avail enough storage space for all the assets intended for board off, this in turn will help avoid further wear and tear.

## PICTORIALS TAKEN DURING THE EXERCISE

### Some of the newly acquired Trucks & Buildings



### Some of the Drug Stores



### Cold room @vote



## VOTE 117 - UGANDA TOURISM BOARD (UTB)

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Management should follow the necessary procedures to have the dormant bank accounts closed. If an account holder is not transacting with a particular bank account then it is advisable to close it as banks levy penalty fees for the non-maintenance of minimum average monthly/quarterly balance and some banks even levy annual maintenance charges	The dormant bank account is the Uganda Tourism Board Treasury Single Sub forex Account and does not attract any penalty fees or annual maintenance charges.	
2	Management should endeavor to physically verify the assets, review the fixed assets data and have it forwarded to Accountant General's Office for upload onto the IFMS. In addition, system users should be identified and trained on how to update the assets on the IFMS.	Physically verification of assets was carried out and uploading of assets has been done.  Systems users have been identified and trained to update assets on IFMS.	
3	Dispose of obsolete items, so as to free up space and also avoid further wear and tear of these assets.	Disposal of items was not carried out due to insufficient funds.	

### ASSET FINDINGS

#### SUMMARY OF ASSETS

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

#### List of unserviceable items recommended for disposal

S/N	Item Description	Qty
1	CPUs	16
5	Hp Bro Books	4
8	Hp Pavilion s	2
13	ADH Fridge	1
14	Desk Joiner	1

19	Desk Side Drawers	9
20	Monitors	5
22	Metallic Cabinets	5
23	Key Boards	3
24	Chairs	18

### OTHER ASSET FINDINGS

- The Board has a designated officer to manage the Asset register and also updates assets on IFMS. The asset register on the system had assets that were not physically available. This was however, reconciled and updated by the end of the Board of survey exercise
- The newly acquired assets were engraved and could easily be tracked and monitored.
- All assets were available in the indicated locations.
- The Board has items for disposal that have not been disposed since the previous year.

## STORES FINDINGS

- i. The Board operates two stores which are both properly organised. Inventory balances indicated on the records tallied with the inventory available during the verification.
- ii. The Board has a designated person to manage inventory and the bin cards and Goods Received Notes are filled appropriately.
- iii. The Bin cards were stored in a file in the main office.

## CASH AND BANK FINDINGS

- i. The Board maintains 3 bank accounts. The cash and Bank balances for all accounts were properly reconciled as per attached Treasury Form and Copies of bank statements and certificate of bank balances. The team observed that all cash books were duly posted.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
Uganda Tourism Board Treasury Single Sub Account	003170058000001	BoU	0	0	UGX
Uganda Tourism Board Treasury Single Sub Account Forex	003170058000003	BoU	0	0	UGX
Uganda Touring Non Tax Revenue	9030011197905	Stanbic	5,750	23,000	UGX

## RECOMMENDATIONS

- i. Bin cards in the stores should be visibly displayed or pinned and updated immediately inventory changes occur.
- ii. Management should endeavour to undertake regular asset verification and update the asset register on the system quarterly.
- iii. Management should follow the available asset disposal procedures and further ensure that all obsolete items are disposed as recommended by the previous board of survey.



## PICTORIALS TAKEN DURING THE EXERCISE

### Clear arrangement of items in stores



### New acquired laptops fully engraved



## VOTE 118 - UGANDA ROAD FUND (RF)

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Disposal of Computers and computer accessories	Disposed in October 2020	They were disposed in 5 Lots realizing UGX 1,419,000
2	Disposal of old motor vehicle tyres	Disposed in October 2020	They were disposed in 1 Lot realizing UGX 370,000
3	Disposal of Furniture & fittings and small office equipment	Disposed in October 2020	They were disposed in 3 Lots realizing UGX 399,000
4	Disposal of assorted batteries	Disposed in October 2020	They were disposed in 1 Lot realizing UGX 2,790,000

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings And Structures	
Non-Residential Buildings	1
Machinery & Equipment	
Light Ict Hardware	179
Other Ict Equipment (TVs, Radios, Videos, Digital Cameras, Telephone Sets)	9
Furniture And Fittings	393
Office Equipment	16
Transport Equipment	
Light Vehicles	11

#### List of unserviceable items recommended for disposal

Item	Qty
Back Up Battery	20
Central Processing Unit	13
Fan	3
Fan-Pedestal	6
Monitor	5
Network Equipment	1
Paper Shredder	3
Printer	3
Telephone-Digital Proprietary	1
Telephone-Exchanger	1
Uninterrupted Power Supply	5

#### OTHER ASSET FINDINGS

- i. The fund assets are well managed and available.
- ii. The assets register on the IFMS-FAM is not up to date.
- iii. There are several obsolete items that need to be disposed off.

## STORES FINDINGS

- i. The entity has four stores at the headquarters where all items are received
- ii. Items are distributed as and when demand arises to the respective departments.
- iii. It should be noted that the Stores Ledgers were not up to date and did not reconcile with both the issue and receiving vouchers.

## CASH AND BANK FINDINGS

- i. The survey entailed Cash and Bank balances of one (1) Bank account held by the entity.
- ii. The team reviewed and verified the cash and bank balances as at 30th June 2021. This was done by closely analysing the reconciled cashbook balances against bank balances as at 17th September 2021 as per the guidelines in respect to the Treasury Accounting Instructions on cash.
- iii. Cash and Bank balances of one (1) Bank account which is titled URF Non-Tax Revenue Account Number 003180168000000 held by the entity were not reconciled. This was because the entity claimed that Uganda Revenue Authority has rights over this bank account.

### Table showing accounts reviewed by the board

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
Uganda Road Fund Treasury Single Sub Account	003180058000001	BoU	0	0	UGX

## RECOMMENDATIONS

- i. The finance team and the inventory management designated team should be trained on the fixed Asset module. The team should also adopt the use of GoU Assets Management Framework and Guidelines.
- ii. The Stores ledgers should be maintained and updated, as and when items are received and issued from the store.
- iii. The Asset Register on IFMS-FAM should be updated.
- iv. The obsolete items and all unserviceable assets should be disposed of to avoid further deterioration.

- v. The entity should reconcile Cash and Bank balances of the bank account, which is titled URF Non-Tax Revenue, Account Number 003180168000000 held by the entity. Management should work with Uganda Revenue Authority to streamline access to the Non-Tax Revenue Bank Account.

## VOTE 119 - UGANDA REGISTRATION SERVICES BUREAU (URSB)

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Some of the FY2018/2019 and FY 2019/2020 items that are obsolete should be disposed off	No action due to outbreak of COVID-19	URSB is shifting to new premises so boarding off should be handled as soon as possible to facilitate smooth transition of new premises
2	There is need for more storage space at head office	No action taken.	URSB is shifting to the new premises in January 2022 and there is more space provided for storage at the new premises
3	New items should be engraved	Done	All assets were engraved

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
<b>LAND AND BUILDINGS</b>				
Land				
Building				
<b>TRANSPORT EQUIPMENT</b>				
Aero plane				
Station Wagon	8	8		
Pickup	15	14	1	
Saloon	1	1		
Motorcycle	10	9		1
Trailer\Truck				
Earth Moving Equipment\Tractor				
Omnibus	1	1		
<b>ICT EQUIPMENT</b>				
Desktop Computers	222	191		31
Global Positioning System				
Laptop	132	131		1
Printer	57	47		10
Projector				
Scanner	11	8		3
Server	9	9		
Station User License				
Tablet / iPad	14	14		

Uninterrupted Power Supply (UPS)	48			48
<b>OFFICE EQUIPMENT</b>				
Detecting Machine				
Generator	15	15		
Passport Reader				
Photo Copier	4			4
Projector	6	6		
Radio Calling System				
Survey Equipment				
Water Tank				
<b>MACHINERY</b>				
Air Conditioner	21	16		5
Automatic Weather Station				
Bakery Production Line				
Blue Print Machine				

#### List of unserviceable items recommended for disposal

S/N	Item Description	Qty
1	chairs	71
2	shelves	26

#### OTHER ASSET FINDINGS

- i. The vote has the fixed module fully rolled out and operational. All assets were uploaded and updated.
- ii. The bureau has a number of assets due for disposal.

#### STORES FINDINGS

- i. The bureau maintains two stores at head office and five in regional offices.
- ii. The stores at the head office are well organized and clean but lack proper aeration.
- iii. Store cards are properly posted and updated.
- iv. All offices upcountry lack proper storage space.
- v. They keep a stores ledgers that were reconciled and updated.

#### CASH AND BANK FINDINGS

- i. The bureau maintains seven bank accounts.
- ii. Bank account balances were properly reconciled to their cash book balances

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	Cur
1	URSB JLOS Development 2006/7	BoU	00319008000002	259,138,234	259,138,234	UGX
2	URSB ARIPO Protocol	BoU	003190088400000	119.15	119.15	USD
3	Treasury Single Account URSB Sub Account	BoU	003190058000002	00	00	UGX
4	URSB Forex TSSA Account	BoU	003190058000003	0	0	UGX
5	Contingency Fund Account	STANBIC	9030012940881	1,374,687,959	1,374,687,959	UGX
6	Companies In Liquidation	STAN CHART	0102012060800	5,728,375,193	5,728,375,193	UGX
7	Companies In Liquidation	STAN CHART	870202012060800	4,967.41	4,967.41	UGX

**RECOMMENDATIONS**

- i. The bureau needs more storage space for better organization of items.
- ii. Management needs to put more safety measures at main office since they handle a lot of paper work and important company documents.
- iii. The bureau needs to expedite the asset disposal process to avoid further loss in value of items identified for disposal.

## VOTE 120 - NATIONAL CITIZENSHIP AND IMMIGRATION CONTROL (NCIC)

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Update the IFMS Asset Register, and the stations with registers that are not updated, should endeavour to update their registers.	Not yet updated	Assets of NIRA still appear in the NCIC register on IFMS
2	Ventilate and improve on storage space at Headquarters.	Not improved yet	Very old documents still occupying stores so space is limited.
3	Review and explore the various disposal methods and expedite the disposal of recommended items.	Disposal items previously recommended still on site	Not yet explored
4	Engrave all assets acquired in the year.	Engraved	Engraved

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings And Structures	
Other Dwellings	5
Land	
Freehold	38
Machinery & Equipment	
Light Ict Hardware	976
Other Ict Equipment (TVs, Radios, Videos, Digital Cameras, Telephone Sets)	726
Television And Radio Transmitters	2
Electrical Machinery	78
Furniture And Fittings	1,492
Laboratory And Research & Appliances	2
Office Equipment	698
Transport Equipment	
Cycles	34
Light Vehicles	56

#### List of unserviceable items recommended for disposal

Item	Qty
Ac	2
Bar Code Readers	2
Barcode Scanner	2
Beds	1
Camera	1
Canon Printer	1
Canon Scanner	6

Cpu	59
Desk Tops	12
D-Link	1
D-Link Switch	1
Document Scanner	8
Document Scanner Hp	1
Epson Perfection V500 Photo	4

Epson Perfection V500 Photo Regulator	1
File Cabinet	1
Filing Cabinet	1
Fingerprint Scanner	25
Generator	5
Gotv Decoder	1
Invertor	1
Keyboard	80



Land Line	1
Laptop	1
Monitor	39
Motor Cycle	10
Mouse	2
Office Chair	15
Office Table	4
Oki Printer	1
Paper Shredder	1
Passport Laminator	3

Passport Printer	2
Passport Reader	29
Photocopier	1
Printer	23
Radio Call	4
Router	1
Safe	4
Scanner	17
Server	6
Set Of Radio Call	2

Solar Batteries	4
Switch	1
Telephone Set	6
TV Set Hisense	1
Ups	61
Visa Printer	3
Voltage Stabilizer	2
Water Dispenser	1
Wooden Chair	2

## OTHER ASSET FINDINGS

- i. Land and buildings: The entity has land all over the country most boarder points have land where residential houses have been constructed. Some administration buildings have also been constructed. However, this is not recorded in the register on the system.
- ii. Furniture & Fittings: Most furniture at boarder points is either URA or TIA however furniture at the airport is bad it's not representative of an airport. All DCIC furniture is engraved and recorded.
- iii. ICT Equipment: ICT equipment is either donated by UNDP or IOM. It's all engraved however there should be reconciliation between the department that gives ICT equipment and the inventory management for proper management as equipment in ICT is not recorded or known.
- iv. Motor vehicles: These are recorded on the system.
- v. A disposal plan is not maintained at the vote yet this helps in proper planning and management of assets.
- vi. Construction in progress or CIP. There are buildings not yet completed. These need to be recorded and stages of completion clearly shown. Like at some boarder points e.g. Kizinga, Bugango etc.
- vii. Plant and Machinery: These are recorded but not up to date.

- viii. Obsolete assets recommended for disposal 2019/2020. The process is ongoing however the vote is waiting for a valuation report from Ministry of Lands. There are additional items to be disposed of, and these are all over the country.
- ix. Some items didn't attract buyers even when reserve prices were attached, like the motorbike at Namanve.
- x. There is a server room that also currently doubles as a kitchen. This is dangerous and should be changed or worked on. The rest room is small with no ventilation.
- xi. Assets at Entebbe airport like the chairs don't fit the standard of the airport they are old. The forensic machine at the airport is not working so reports from headquarters have to go manually because the internet is not working. There is also no desktop computer for secretarial work.
- xii. Some items are not engraved and not recorded.
- xiii. There are items due for disposal from the different areas under DCIC.
- xiv. There is a safe at Mbarara with a broken key inside that needs repair.
- xv. Office furniture at Lira Regional office is really very old and needs to be disposed and replaced with new ones. Lira's now a City and soon shall be fully operational as a passport serving center.

## STORES FINDINGS

- i. The storage space at Headquarters is limited due to old and obsolete documents occupying stores. The Namanve store needs to be organized better.

## CASH AND BANK FINDINGS

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

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
NCIC / JLOS Swap Dev't	003200088000004	BoU	249,429,172	249,429,172	UGX
NCIC NTR Account	003200168000000	BoU	0	0	UGX
NCIC Security Bond	003200088400001	BoU	17,732,758	17,732,758	UGX

NCIC Treasury Single Sub Account	003200058000002	BoU	0	0	UGX
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## RECOMMENDATIONS

- i. Repair all assets that need repairs like generators, air conditioners, broken tiles and any other assets to prevent further damage. Repair the safe with a broken key at Mbarara and install TV still in the box at Mutukula to avoid damage.
- ii. Improve on the shelves of the document storage room so as to remove documents from the floor and prevent them from getting damaged.
- iii. There are different of modes of disposal that can be adopted especially for items that are not taken on during an auction.
- iv. Internet should be provided for in the forensic room and the machine should also be repaired. The cables missing on the printer should be brought to enable the printer to work. Also provide a computer for secretarial work at the airport.
- v. Follow up on land registration processes not complete to obtain titles.
- vi. Record all assets on the IFMS assets module.
- vii. Sensitize users of all the centers about proper assets management like record keeping of assets under their charge.
- viii. Provide furniture for centers with very old furniture like Lira, airport and other centers.

## PICTORIALS TAKEN DURING THE EXERCISE

Previously recommended disposal items Mutukula



Entebbe Airport



## VOTE 121 - DIARY DEVELOPMENT AUTHORITY (DDA)

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	The following upcountry MCCs should be renovated; Ntoroko, Kyenjojo, Katakwi etc.	Katakwi, Kyegegwa milk collection centers have been renovated.	We intend to renovate more MCCs as and when government avails funds.
2	Some stations like Entebbe Dairy training institute need the milk parlor to be renovated and also engrave some of the assets.	Renovations and construction are ongoing and all their assets have been engraved.	Renovation works in advanced stages.
3	The authority should have access to land titles for places where milk collection centers are.	Land titles for Katakwi, Muhangwe, Gulu and Kyegegwa are in custody.	Plans are underway to acquire titles of Serere, Wera, Bukedea, Busiu, Ngora, Kalaki and Kaberamaido.
4	Asset register for the authority should be updated regularly for easy track of new assets acquired.	Register has been updated and new assets included.	Acquired assets are engraved and uploading is ongoing.

### ASSET FINDINGS

### SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
<b>LAND AND BUILDINGS</b>				
Land	49	22		
Building	22	22	27	
<b>TRANSPORT EQUIPMENT</b>				
Station Wagon	4	1	3	
Pickup	10	10		
Motorcycle				
Omnibus	1	1		
<b>ICT EQUIPMENT</b>				
Desktop Computers	88	88		
GPS				
Laptop	35	35		
Printer	12	12		
Projector	3	3		
Scanner	1	1		
Server	3	3		
Tablet				
Uninterrupted Power Supply (UPS)	55	55		

<b>OFFICE EQUIPMENT</b>			
Detecting Machine			
Generator	4	4	
Photo Copier	10	10	
Water Tank			
<b>MEDICAL EQUIPMENT</b>			
Air Compressor	1	1	
Anesthetic Machine			
Bed Side Monitor			
Cbc Machine			
Dental Chair			
Gynecology Aspirator			
Microscope			
Operating Table			
Oxygen Concentrator			
Scan Machine			
Tonometer			
Ultra Sound Machine			
X-ray Apparatus			
<b>MACHINERY</b>			
Air Conditioner	2	2	
Bottle Top Dispenser	1	1	

### List of unserviceable items recommended for disposal

S/N	Item Description	Reg No
1	Station Wagon	UAA 214F
2	Station Wagon	UAN 313H

## OTHER ASSET FINDINGS

- i. The Authority maintains an Assets Register on the IFMS. However, the asset register is not up to date. The Authority, however maintains an assets Register in excel format that is up to date.
- ii. The Authority has renovated most of its structures as a good practice of Asset Management. A case in point being the Entebbe Dairy Training school where renovation works are ongoing.
- iii. Some of the assets at the regional milk collection centers (MCCs) are not engraved.
- iv. There are no items recommended for disposal for the Financial Year 2020/2021.

## STORES FINDINGS

- i. The stores were inspected. The entity has proper storage facilities. The stores' ledgers are regularly updated.
- ii. Stock counts were done and items tallied with what was expected to be found.

## CASH AND BANK FINDINGS

- i. A survey on Bank and Cash balances for the accounts was conducted. Dairy Development Authority operates two (02) Bank Accounts.
- ii. The cash and Bank balances were properly reconciled as per the guidelines in respect to the Treasury Accounting instructions on Cash.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
1	Dairy Development Authority	903005806304	Stanbic	119,545,910	0	
2	Dairy Development Authority Treasury Single Sub Account	003230058000002	BoU	0	0	

## RECOMMENDATIONS

- i. Update assets register to include all the entity's assets. The register being maintained off system should be updated and maintained on the IFMS with all asset categories included.
- ii. Ensure all Assets in regional Milk Collection centres are engraved with proper Tag numbers

- iii. The Authority should consider carrying out a facelift of the Ntinda residential property so as to maintain its value.
- iv. The management of the Authority should also consider putting to use the vacant plots of land to safe guard them from possible encroachment.
- v. Repair broken furniture and put it back to use.

## VOTE 122 - KAMPALA CAPITAL CITY AUTHORITY (KCCA)

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Where possible, the entity could pursue agreement with the existing land users so as to have documented standard operating procedures that require them to pay a fee or rent to the entity otherwise forfeit the land	The land management unit has been notified and necessary action is being taken. February 2021	Ongoing
2	For property without any form of fencing nor proper demarcations, the entity should secure without haste to avoid unnecessary legal battles	Boundary opening has been done and plans are underway to fence off such properties	Ongoing
3	The board recommends better coordination within the asset management unit in the entity, we deemed the specialization in the unit unnecessary.	We are reviewing the mandate of the different units to see how best they can share and manage information for better management of assets. June 2021	Ongoing
4	The board recommends the use of shades/tents to shelter the assets that are lying out in the compound (especially at Mabua stores) to protect them from natural weather destruction.	Plans are ongoing to construct a temporary shelter at Mabua stores	Ongoing
5	The entity should hire/assign more staff to manage the stores at the health Centre.	The recruitment process by the public service commission is ongoing and soon we will have enough staff in the stores. May 2021	Ongoing
6	Need to capture all asset categories onto the IFMS module	Most asset categories have been uploaded on the IFMS save for medical equipment June 2021	Ongoing
7	The agricultural resource Centre still has thin specialist staffing on ground which handicaps its ability to achieve its objectives	The recruitment process by the public service commission is ongoing and soon we will have enough Specialists at the Centre. May 2021	Ongoing
8	In future, the entity should try to lease land occupied with squatters if evacuating them is in vain	The land management unit has been notified and necessary action is being taken	Ongoing
9	The board recommends that the obsolete assets should be boarded off.	A list of items identified for disposal has been compiled. March 2021	Ongoing

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSETS	Qty
<b>Buildings And Structures</b>	
Non-residential buildings	53
Residential buildings	4
<b>Land</b>	
Freehold	23
Leasehold	35
<b>Machinery &amp; Equipment</b>	
Cycles	66
Electrical machinery	7
Furniture and fittings	6,533



Heavy vehicles	82
Light ICT hardware	3,195
Light vehicles	112
Office equipment	438
Other ICT equipment (TVs, radios, videos, digital cameras, telephone sets)	78
<b>Weapon's Systems</b>	
Non-classified	110

### **OTHER ASSET FINDINGS**

- i. The vote holds a sizeable amount of assets including among others; land, buildings, motor vehicles, motorcycles, equipment and machinery.
- ii. The asset register has been uploaded onto IFMS save for a few assets that are not yet uploaded-pending engravement.
- iii. The entity maintains a separate asset register for the assets not on the system
- iv. The team learnt that some assets especially motor vehicles were donations from other government MDAs whose logbooks are not yet registered in the names of KCCA and no value figures are traceable. The motorcycles are recorded in the register however; we were not able to physically inspect them.

### **STORES FINDINGS**

- i. The authority has various stores within the business district and greater Kampala Metropolitan area including division offices, mechanical yard, markets, health centers, schools, guest houses.
- ii. The team visited several of the sites and surveyed premises.

### **CASH AND BANK FINDINGS**

- i. The authority cash office had a cash count on 30th June 2021 and all cash balances were well reconciled with the cash books.
- ii. The vote maintains 17 (seventeen) bank accounts including 12 with BoU and 5 Divisional accounts with Housing Finance. All cash books were properly posted as at June 30th 2021 and all accounts were properly reconciled.

**Table showing accounts reviewed by the board**

Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
Kampala Central Division Imprest Account	600097038	Housing Finance	14,338,178	0	UGX
Global Fund Kampala Capital City Authority	3220088000009	BoU	0	0	UGX
Kampala Capital City Authority Projects	3220088000008	BoU	10,185,890,174	10,169,165,390	UGX
Kampala Capital City Authority Projects	3220088400004	BoU	3,431	3,431	USD
Kampala Capital City Authority Treasury Single Sub Account	3220058000001	BoU	0	13,894,068	UGX
Kampala Capital City Authority -un habitant osyc	3220088400000	BoU	0	0	USD
Kampala Capital City Authority Festival	3220088000011	BoU	4,792,363	4,792,363	UGX
Kampala Institutional & Infrastructure Development Project-2 (kiidp2)	3220088000006	BoU	4,678,192,145	4,678,192,145	UGX
Kampala Institutional & Infrastructure Development Project-2 (kiidp2)	3220088400002	BoU	0	0	USD
Kampala Institutional & Infrastructure Development Project-2 escrow	3220088000004	BoU	3,268,608,881	3,268,608,881	UGX
Kawempe Division Imprest Account	1100196537	Housing Finance	66,550	0	UGX
KCCA Lake Victoria environment management project ii (lvemp ii)	3220088000005	BoU	0	4,882,845	UGX
KCCA_URF Funding	3220088000007	B BoU	1,202,890,125	1,202,890,125	UGX
KCCA-Kiidp2 project affected persons escrow	3220088000010	BoU	0	0	UGX
Makindye Division Imprest Account	1100195946	Housing Finance	5,580,300	0	UGX
Nakawa Division Imprest Account	40016927	Housing Finance	7,313,631	0	UGX
Rubaga Division Imprest Account	1100196146	Housing Finance	128,675	0	UGX

**RECOMMENDATIONS**

- i. Landfill facilities should charge garbage collection companies a reasonable fee to help in management and maintenance of garbage at the dumping sites since such companies provide the service to the different communities at a fee.
- ii. Most of KCCA land is not fenced and has been grossly encroached on, there's urgent need for fencing off such land to avert further encroachment

- iii. All illegal occupants should be prosecuted and evicted from KCCA land
- iv. The Assets office should maintain a coordinated system of asset and inventory management whereby asset and inventory lists from other stations are regularly sent to the headquarter for consolidation

## VOTE 123 - RURAL ELECTRIFICATION AGENCY

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	No Report		

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings And Structures	
Power Lines	192
Land	
Customary	19
Freehold	1
Leasehold	3
Light ICT Hardware	342
Other ICT Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	115
Electrical Machinery	47
Furniture And Fittings	1,109
Office Equipment	131
Transport Equipment	
Cycles	23
Light Vehicles	74

#### List of unserviceable items recommended for disposal

Item	Qty
52x Max	1
Air Conditioners	6
Binding Machines	2
Canon Fax - 220	2
Chairs	43
CTX S700b	2
Desktop	53
Digital Energy MI Series	5
Electric Fans	9
Fellow Ps70	1
Filing Cabinets	3
Garden Cutters	1
Ge Digital Energy	1
HP S7540	1
IBM	7

IBM Think Centre	8
Keyboards	8
Laptop Battery	1
Match IMV	1
Match Lite	1
Modems	1
Monitors	19
Nec Multisync	1
Nissan Pick Up	5
Plotter Machine	1
Printer	21
Refrigerator	1
Security Lights	1
Solar Battery	1
Sollatek	1
Spades	1

Speakers	2
Taskalfa 500 Ci Kyocera	2
Telephone Sets	16
Tender Box	1
ThinkPad	11
Tripp Lite	17
Tyres	1
Ups	37
Ups	1
Ups Pro 750 Va	6
Vacuum Cleaners	1
Vehicles	7
Water Dispensers	2
Work Station Piece	1

## **OTHER ASSET FINDINGS**

- i. The Asset Register on the IFMS was not up to date with the manually maintained Excel Register. The team therefore had to conduct the exercise based on the two registers.
- ii. The team reported on a number of assets, which include amongst others; Land, Building, Machinery, Furniture, Motor Vehicles and Infrastructure.
- iii. The liabilities totaled to Ugx 11,405,217,417. As per the table of list of liabilities.

## **STORES FINDINGS**

- i. The store at headquarters is well arranged and inventory is issued as per the requisition of the user department which is approved by the departmental head.
- ii. The storage space is sufficient for the inventory and the stock cards sampled matched with the physical stock count sheets.
- iii. The team observed that at Kyaliwajjala stores some items were not well loaded in terms of their category sizes for easy stock verification. This was the case with drums of electrical cables which were mixed up in different meter lengths thus making it hard to verify.
- iv. It be noted that 99 meters at Kyaliwajjala stores were returned from West Nile which were faulty but these were still kept and counted as good stock.
- v. In addition, the team noted that one consignment of about 87,500 pcs of prepaid meters were received into the REA stores without first being verified and certified by UNBS at the time of the visit about 18,000 pcs were still unverified The REA team informed us that UNBS didn't have enough space for their storage at the time of shipment and they were being taken in smaller batches for the verification exercise.
- vi. This Kololo store has items that have been recommended for boarding off in previous Boards of Surveys including furniture, computers, circuit breakers, motor vehicles, old tyres, Generators, Scanners, Filing Cabinets
- vii. It was also observed that there were transformers that were previously recommended for servicing.
- viii. The team noted that most of the items at this store were in bad and dangerous physical condition.

## CASH AND BANK FINDINGS

- i. The team observed that the accounts were properly reconciled and reconciliation statements are prepared on a monthly basis.
- ii. The bank certificates held at year end agreed with the balances as shown in the bank statements.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
REA Forex Transfer Account	003270308000000	BoU	0	0	UGX
REA TSSA	003270058000002	BoU	0	0	UGX
REA/ Ert Iii	003270088000005	BoU	4,443,408,804	4,443,408,804	UGX
REA/ Ert Iii	003270088400006	BoU	34,670,483,609	34,670,483,609	USD
REA/Ert Ii Paps	003270088000006	BoU	11,880,352,035	11,880,352,035	UGX
REA/Norad	003270088400001	BoU	3,535,613,953	3,535,613,953	USD
REA/OPEC Fund	003270088400004	BoU	0	0	USD
REA	003270088000000	BoU	1,710,000	1,443,956	UGX
UREAP (REA/ADB)	003270088000004	BoU	368,286,750	368,286,750	UGX
UREAP (REA/ADB)	003270088400005	BoU	190,101,060	190,101,060	USD

## RECOMMENDATIONS

- i. The IFMS Asset Register should be up to date, as the Excel is not reliable and subject to manipulation from time to time.
- ii. There is need to undertake a complete (100%) verification of all the Assets and liabilities for closure and hand over purposes of the Vote.
- iii. The consignment of prepaid meters at Kyaliwajjala should be fully certified before issuance and that no other items should be maintained in the store without prior certification from UNBS. This will mitigate the risk of issuing uncertified meters.
- iv. All faulty meters such as the 99 pieces at Kyaliwajjala store, returned from West Nile should not be returned in the stores of the functional items without re-certification by UNBS.
- v. The stores should be well arranged for easy verification of items for example drums of cables with same meters should be loaded together rather than mixing them.

## PICTORIALS TAKEN DURING THE EXERCISE

Some of the cars that are running and in good condition



Transformers for maintenance at Kololo



Prepaid faulty Meters returned from West Nile region to be re certified by UNBS



Some of the vehicles identified for Disposal



A few of the Items meant for disposal



## VOTE 124 - EQUAL OPPORTUNITIES COMMISSION

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	No disposals made for the previous items recommended for disposal	No Action Taken	Open
2	The Motor Vehicle recommended for disposal in FY 2019/2020 was repaired and it is now in a good working condition and has been reinstated in the fleet.	Done	Closed
3	The building was repaired and the storage construction was completed.	Done	Closed

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Electrical Machinery	1
Furniture And Fittings	366
Light Ict Hardware	140
Office Equipment	49
Other Ict Equipment (TVs, Radios, Videos, Digital Cameras, Telephone Sets)	9
Non-Residential Buildings	1
Freehold	1
Cycles	2
Light Vehicles	24

#### List of unserviceable items recommended for disposal

Item	Qty
Cpu	10
Keyboard	9
Laptop	1
Printer	3
Telephones	15
Tryes	1

#### OTHER ASSET FINDINGS

- i. An IFMS asset register is maintained but it is not updated.
- ii. Equal Opportunities Commission owns the land and building where its offices are located. This was transferred to them by Ministry of Gender, Labour and Social Development however the original land title has not been handed over to EOC. They



have written to the Ministry of Gender requesting to be availed a figure for valuation of the assets and are still awaiting a response. The value of the Land and Building is therefore unknown and it's not included in the Asset register. The Building is in a good condition.

- iii. Some items bought towards the end of the year are not engraved and office equipment cannot be traced to the assigned users in the asset register
- iv. Some Motor Vehicles transferred by Ministry of Gender, Labour and Social Development have no logbooks in EOC names and therefore they are recorded in the asset register but missing in the financial statements as their values are unknown.
- v. Some ICT Equipment missing in the asset register.
- vi. Some items of furniture recorded in the Asset register could not be physically verified.

#### **STORES FINDINGS**

- i. EOC has two stores located in the office building. The store is in good condition. There is adequate physical protection and access is restricted to only the store manager. A stock take as at 30<sup>th</sup> June 2021 was taken and recorded accordingly.
- ii. An updated stores ledger is maintained. The authorization process of issuing the inventory is not well documented, users only sign a form generated by the store manager. Also there is no proper record of the purchase price/unit cost of store items so it is hard to ascertain book values of items.
- iii. There is adequate storage space since construction of additional storage was completed.

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

- ii. Equal opportunities commission maintains six (6) bank accounts, of which three are donor funded. Reconciliations were verified and there was no physical cash.

**Table showing accounts reviewed by the board**

<b>Bank Account Name</b>	<b>Account Number</b>	<b>Bank Name</b>	<b>Bank Balance</b>	<b>Cash Book Balance</b>	<b>Cur</b>
EoC Gender And Equity Support	003280088000002	BoU	199,118,000	199,118,000	UGX
EoC Justice And Accountability Reform Contract	003280088000004	BoU	1,336,277	1,336,277	UGX

EoC Rule Of Law And Constitutional Development Programme	003280088000003	BoU	1,598,000	1,598,000	UGX
EoC Tax Revenue Account	003280168000000	BoU	0	0	UGX
EoC Treasury Single Sub Account	003280058000002	BoU	0	0	UGX
EoC Women In Public Sector Project	003280088000005	BoU	507,349	507,349	UGX

## RECOMMENDATIONS

- i. The asset register should be updated as per the PFMA guidelines.
- ii. Land and Building Value should be obtained and update the asset register accordingly.
- iii. Logbooks of the Motor vehicles received from Ministry of Gender should be obtained
- iv. Obsolete items for this FY should be combined with previous year items and disposed of accordingly.

## PICTORIALS TAKEN DURING THE EXERCISE

Office Building and some Motor Vehicles



Stand by generator in excellent condition



Inventory Items in the store



**Unserviceable items recommended for disposal.**



**VOTE 125 - NATIONAL ANIMAL GENETIC RESOURCE CENTRE AND DATA BANK  
(NAGRC&DB)**

**Follow up on Previous Recommendations**

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	There is need to consider use of accounting standard principles in keeping track of records of all animals i.e. cost of the biological assets at all farms, for example through use of accounting standards such as IPSAS 27 Biological Assets or IAS 41 agriculture	No action taken	
2	There is need to explore use of digitalized inventory management systems for data relating to assets held at different farms as opposed to manual store cards being held currently at different farms	No action taken	
3	There is need to ensure the fixed assets accountant assigned at the entity is adequately trained in IFMS fixed assets module. The entity should communicate to Accountant General's office requesting for training	No action taken	

**ASSET FINDING**

**SUMMARY OF ASSETS**

Assets	Qty
Buildings And Structures	
Non-Residential Buildings	67
Dwellings	
Other Dwellings	2
Residential Buildings	60
Land	
Freehold	24
Light Ict Hardware	176
Other Ict Equipment (TVs, Radios, Videos, Digital Cameras, Telephone Sets)	56
Furniture And Fittings	190
Office Equipment	42
Transport Equipment	
Cycles	68
Heavy Vehicles	40
Light Vehicles	48

**List of unserviceable items recommended for disposal**

Item	Qty
Liquid Nitrogen Production Tanks 500l	2
Liquid Nitrogen Reservoirs 50l	2
456 Power Supply Unit	1

Apc Single Use Needle	1
Keyboards	38
Ai Kit	1
Alamycin 10	1
Alamycin 5	3

Avisan Secure	1
B-Gel 250g	1
Bull Carrier	1
Calciject 40 Cm	1
Cholivit-Am	1

Coripravac	1
Cystorelin	1
Diluent For Vaccine	1
Diluent Vaiol-Vac	1
Disc Harrow	1
Disc Ploughs	3
Disc Plough- Meant For Small Tractor	1
Disposable Needle 19gx1.5	1
Epson Printer Da31a Lq-2190 - Finmap111/Nagrc/Db/ Prt/15-01	1
Epson Printer Da31a Lq-2190 - Finmap111/Nagrc/Db/ Prt/15-02	1
Field Flasks 3l	2
Formalin 35-38%	1
Gentamicin 5%	1
Gentamicin 7.5 G	1
Gloves Surgeon	2
Hay Maker/Slasher	1
Hay Maker-Falcon	1
Hipra Gumboro Ch/80	1
Hipraviar	1
Hipraviar B1/H 120	1
Hirpraviar Fowl Cholera	1
Hp Deskjet Printer 3535	1
Imochem 120	1

Incubator	1
Intramammary Suspension	1
Ivermektin Inj	1
Lidocaine Hcl	1
Lignocaine & Adrenaline Soln	1
Liquid Nitrogen Production Tank 300l	1
Liquid Nitrogen Reservoir 60l	1
Liquid Nitrogen Tank 35l	1
Mahindra 92004wd Tractor	1
Marek's Disease	1
Medivac Gumboro B	1
Microscope-Olympus	1
Motor Cycles	11
Multiject 1mm	1
Nd Lasota	1
Nissan Navara Double Cabin Pick Up @ Mech-Plus Engineering	1
Norodine Inj	1
Obsolete	1
Old Pick Up/Lorry Tyres R16 & R17 (No. 156)	1
Optic lox Eye Ointment	1
Oxy 20%	1
Oxy 30%	1
Pen & Strep Inj	1
Philips	1

Printer Hp Color LaserJet 4500 - Asps.Maaif.2212	1
Satellite Toshiba Laptop - 4736761 Abc Danida	1
Scourban	1
Scrap	1
S-Dime Bolus	1
Semen Bank 18l	1
Semen Freezing Chamber	1
Semen Freezing Tank-Obsolete	1
Sonalika Tractor	1
Sterile Diluents	2
Sterile Hypodermic Syringe Single Use	1
Sulfadimidine	1
Sulfadimidine 16% Soln	1
Sulzer-Obsolete	1
Toyota Hilux Double Cabin Pick Up	1
Tractor Planter-Meant For Small Tractor	1
Tractor Slasher	1
Tvs M/Cycle	1
Tylosin 200 (20%)	1
Vacutainer Tubes-Purple	1
Vacutainer Tubes-Red	1
Vaiol-Vac	1

## OTHER ASSET FINDINGS

- i. The Assets register on IFMS was not up to date, although a separate off system register is being maintained on excel.
- ii. Issues concerning repair, as well as servicing of farm equipment came up in a number of ranches visited. Of cause obsolete or non-functional items were also inspected, at both headquarters and ranches/farms.
- iii. The long outstanding issue of land encroachment, grabbing came up as one of the most critical issues affecting the ranches and their operations.

- iv. Farm infrastructure like cattle spray races are broken down, and as such affecting the day to day operations, especially in the fight against tick borne diseases at the ranches
- v. There are multiple buildings under the status construction in progress being carried at the vote, these were visited and inspected.
- vi. Dilapidated and inadequate staff houses, as well as pit latrines was also witnessed in a number of ranches visited.
- vii. The dry spells and diseases are rampant in most of the ranches. This has greatly affected productivity.

### STORES FINDINGS

- i. Records were accurately maintained as the physical stock at hand was balancing with stores ledger book.
- ii. Stores records are well maintained and readily available for inspection.
- iii. There not being enough storage space, assorted items varying from drugs to sundries were being kept in the same stores.

### CASH AND BANK FINDINGS

- i. A survey on Cash and Bank Balances was conducted. These accounts were reviewed and properly reconciled to their Cash Books as per the Guidelines in respect of the Treasury Accounting Instructions on cash.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
Kasolwe Stock Farm	9030005734982	Stanbic	10,136	10,136	UGX
Livestock Experimental Station	9030005968266	Stanbic	456,471,324	456,471,324	UGX
NAGRC&DB	00329007800000	BoU	0	0	UGX
NAGRC&DB	00329016800000	BoU	0	0	UGX
NAGRC & DB-Forex TSSA Account	0003290058000003	BoU	0	0	UGX
National Animal Genetic Resources Centre & DAT Bank	9030005915731	Stanbic	6,855,755	6,855,755	UGX

## **RECOMMENDATIONS**

- i. Update assets register to include all the Agencie's assets including upcountry centres. The register maintained off system should be updated and maintained on the system with all asset categories.
- ii. Dispose off expired and old items as recommended by the Board of Survey team, as this will help cREAtE enough storage space and also avoid futher wear and tear.
- iii. Better storage should be availed at head office, where drugs and other assorted items are stored in the rightful places and environment.
- iv. Under constant threat from encroachers. Immediate interventions are required to secure ranch land with boundary opening, titling and fencing off.
- v. Additional water systems to should be constructed in all ranches that have water problems and this could be through drilling of deep boreholes to provide clean & safe drinking water for staff and animals.
- vi. PDU should notify the client mentioned above in Aswa ranch about the expiry of the payment period stipulated in the contract.
- vii. PDU should consider stocking up of a variety of tropical pasture & legume seeds through framework agreements.
- viii. Staff should be provided with computer hardware and software to improve livestock information management at the ranches.
- ix. Establishment of a mini nitrogen plant and semen laboratory in Northern Uganda should be considered
- x. Management should address the issues of poor toilet facilities and run-down houses not fit for human occupation.
- xi. Farm tailored policies especially in procurement and disposal. The farms with supervision from the head office should be able to dispose and acquire at the time of need especially stock.
- xii. Address the issue of recruitment of both critical and non-critical staff and this in turn will address the low numbers of staff.
- xiii. Procure breeding bulls, as this will avert in breeding and improve on the breeds and production levels at the ranches and farms that have this problem.

- xiv. Mechanization of agriculture is the way to go. Management should have such equipment availed to ranches that lack them.
- xv. Avail transport equipment in the ranches that lack them. This is critical for the running of day to day activities.
- xvi. A proper herd health program be initiated so that we guard against occurrences of diseases on the ranches.

## **PICTORIALS TAKEN DURING THE EXERCISE**

**Main Administration at Entebbe under Construction**



**Construction of Hostel at Kasolwe Stock Farm by Jofa Associates**



**Construction of Learning Centre at Kasolwe Stock Farm by Nipe Construction Ltd**



**Construction of Cattle Shed At Kasolwe Stock Farm by Jyden Consults Ltd**





**Dilapidated staff houses at Kasolwe Stock Farm**



**One of the buildings found in the un surveyed part of Maruzi ranch, it's being used as a church by the uncontrolled charcoal burners/encroachers**



**Newly installed liquid nitrogen plant @ Njeru stock farm**



## VOTE 126 - NATIONAL INFORMATION TECHNOLOGIES AUTHORITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	The vote should adopt the prescribed Accountant General's format for the fixed assets register.	NITA-U is yet undergo Fixed Assets Management Module refresher training.	

### ASSET FINDINGS

### SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
<b>LAND AND BUILDINGS</b>	1	1		
Land				
<b>TRANSPORT EQUIPMENT</b>				
Station Wagon	11	7		4
Motorcycle	4	2		2
<b>ICT EQUIPMENT</b>				
Laptop	161	161		
Phone	341	341		
Desktops	253	253		
Printer	28	28		
Scanner	19		19	
Server	1	1		
Stablizer	3	3		
Firewall	1	1		
Router	71	71		
Cloud Bandwidth Manager	4	4		
Tablet/I Pad	33	33		
<b>OFFICE EQUIPMENT</b>				
Photo Copier	3		3	
Projector	1		1	
Tables	355	355		
Chairs	77	77		
File Cabinet	126	126		
Standing Fan	10	10		
Inverters	2	2		
Work Stations	16	16		
Notice Board	1	1		
Service Trolley	3	3		

Screens	2	2		
<b>MACHINERY</b>				
Bottle Top Dispenser	4	4		
Network Equipment	4	4		
Safe	2	1	1	
Compressor	2	2		
Multipurpose Padlocks	10	10		
Transformer	4	4		
Shredder	5	5		

### List of unserviceable items recommended for disposal

- There was no list of obsolete items attached.

### OTHER ASSET FINDINGS

- The assets register is not updated on the system.
- All the assets are not engraved.
- The NBI/EBI transmission sites which mainly compose of entities assets are all fully functional, it also included the newly commissioned NBI phase IV covering West Nile region.

### STORES FINDINGS

- The store is well maintained and the ledger card and the stock balance as at 30<sup>th</sup> June 2021.
- The storage space is inadequate.

### CASH AND BANK FINDINGS

- NITA U operates a total of four active accounts which were reconciled.

#### Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	Cur
1	NITA-U Local Revenue Expenditure	BOU	006550058000001	0	0	UGX
2	NITA-U TSSA	BOU	006550058000000	0	0	UGX
3	NITA-U RCIP Project	BOU	006550088400000	3,830,413	3,830,413	UGX
4	NITA-U RCIP Project	BOU	006550088000000	4,123,607,697	4,123,607,697	UGX

### RECOMMENDATIONS

- NITA- U should adopt the prescribed Accountant General's format for the fixed assets register.

- ii. Responsible staff handling asset management within the entity should undergo Fixed Assets Module refresher training.
- iii. Entity should acquire more space for items to avoid over-crowding within the existing stores.
- iv. Newly acquired assets should be properly engraved for easy monitoring.
- v. Obsolete items should be boarded of.

## VOTE 127 - MUNI UNIVERSITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	All assets should be engraved, the newly acquired assets and the old ones that were missed because of COVID-19 outbreak.	The engraving was done on Call off order reference no. Non-cons/19-20/00007-2020-2021-001 in April 2021	
2	The management should follow up the upload of assets onto IFMS	The follow up was done by the University Secretary and the latest resubmission of data was on 16 <sup>th</sup> /05/2021	
3	The Generator should be disposed off	The advertisement was made in Newspaper but no response was received from interested bidders.	

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings And Structures	
Buildings Other Than Dwellings	
Non-Residential Buildings	14
Land	
Freehold	6
Light Ict Hardware	780
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	175
Electrical Machinery	47
Furniture And Fittings	5,048
Office Equipment	142
Transport Equipment	
Cycles	3
Heavy Vehicles	1
Light Vehicles	11

#### List of unserviceable items recommended for disposal

Item	Qty
Dell Monitor	1
Generator 2.5kva King	1
Laptop Computer Hp	2
Motorcycle Tyres 10pcs	1
Mower Battery 2pcs	1
Mower Machine	1
Office Phones 5pcs	1

Printer	1
Scanner Hp	1
Tyre For Mower 3pcs	1
Tyre Wheels 4pcs	1
Ups 3pcs	1
Vehicle Battery 5pcs	1
Vehicle Tyres 111pcs	1

## OTHER ASSET FINDINGS

- i. The University maintains an asset register which is well kept and it should also be observed that the register was updated with purchases of financial year 2020/2021 and the assets were clearly allocated to user departments and custodians.
- ii. The Accountants didn't have Fixed Assets responsibilities on IFMS as required by the system.
- iii. The vote has obsolete assets that require disposal, these are occupying valuable space
- iv. The Vote has land in Yumbe district which is still under contention, as a result it has not been surveyed

## STORES FINDINGS

- i. The survey of the store found out that the stores are manned by the Stores Officer and the Assistant Stores officer.
- ii. The stores are generally well organized, neat, spacious and well ventilated with well fitted bugler proof for security.
- iii. The vote carries out inventory counts once in a quarter, the Board of Survey team did a stock count to ascertain the value of inventories as at 30th June, 2021. Of the items sampled and verified by the Board of Survey team, the stock numbers were found to match the excel extract of the inventories.

## CASH AND BANK FINDINGS

- i. A survey on Cash and Bank Balances was conducted. These accounts were reviewed and properly reconciled to their Cash Books as per the Guidelines in respect of the Treasury Accounting Instructions on cash.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
Muni University ADB GOU	6004889108	Absa	101,450,910	101,332,774	UGX
Muni University ADB V Hest Project	6004478035	Absa	33,921,519	33,289,417	UGX
Muni University Bed	9030018638125	Stanbic	13,109,575	13,304,325	UGX

Muni University Child Fund International	6005404574	Absa	15,330.17	15,337.02	EURO
Muni University Cowpea Project	6004295569	Absa	18,049,696	18,042,843	UGX
Muni University DINU Project	6006770078	Absa	296,017	313,267	UGX
Muni University Food & Agricultural Organization	6005986093	Absa	1,823,887	1,829,637	UGX
Muni University Imprest	9030014546625	Stanbic	173,817	202,817	UGX
Muni University Nemedusa Project	6006974544	Absa	17,446,011	17,502,075	UGX
Muni University Private Sector Foundation	6005986115	Absa	411,297,083	410,700,289	UGX
Muni University Ruforum Project	6006850934	Absa	1,648.80	1,677.36	USD
Muni University Waste To Clean Energy	9030018517409	Stanbic	50,386,548	50,477,254	UGX

## RECOMMENDATIONS

- i. The Accountants should be availed with Fixed Assets responsibilities the required refresher training on the module. This would ensure that the asset register on IFMS is updated with the acquisitions in future.
- ii. The concerned authorities should address the issue of the Yumbe land, as this will help avert land encroachment and its associated evils.
- iii. Management should find means of disposing obsolete items in an effort to free up storage space.

## PICTORIALS TAKEN DURING THE EXERCISE

Front gate and view to university



**Some of the items inspected @ the University stores**



**Assorted items for disposal**





## VOTE 128 - UGANDA NATIONAL EXAMINATION BOARD (UNEB)

### Follow up on Previous Recommendations

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

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
<b>LAND AND BUILDINGS</b>				
Land	4	4		
Building	4	4		
<b>TRANSPORT EQUIPMENT</b>				
Station Wagon	10	10		
Pickup	11	11		
Motorcycle	1	1		
Omnibus	2	2		
<b>ICT EQUIPMENT</b>				
Desktop Computers	230	230		
Laptop	460	460		
Printer	238	238		
Projector	1	1		
Scanner	9	9		
Server	7	7		
Tablet / IPad	5	5		
Uninterrupted Power Supply (UPS)	2	2		
<b>OFFICE EQUIPMENT</b>				
Detecting Machine	2	2		
Generator	3	3		
Photo Copier	22	22		
Projector	1	1		
Radio speaker	5	5		
CCTV Cameras	3	3		
Wall mounted cooler	2	2		
<b>MACHINERY</b>				

Printery machine	25	25		
Fork lift	2	2		
Embossing machine	1	1		
Air conditioner	17	17		
Hand pallet	15	15		

### List of unserviceable items recommended for disposal

- There was no list of obsolete items attached.

### OTHER ASSET FINDINGS

- All assets purchased by UNEB are maintained and recorded in the asset register which is maintained and regularly updated.
- The team observed that the IFMS-FAM has not been set-up yet at UNEB and this should be brought to the attention of AGO

### STORES FINDINGS

- Containers that are used to store National exams are maintained at maintained at police stations or polices posts at every district, county or sub county
- The store keeper follows proper procedures in issuing store items and receiving purchased items.
- The stores ledger is regularly updated upon issuing and receiving of store items.
- Stock counts were done and items on the stores record tallied with what was physically counted.
- There is inadequate storage space at Ntinda and Kyambogo stores.

### CASH AND BANK FINDINGS

- UNEB maintains eight (8) bank accounts.
- The cashbooks of the accounts were satisfactory updated and reconciled to their respective Bank statements.

### Table showing accounts reviewed by the board

S/N	Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
1	UNEB	9030000375399	Stanbic	6,928,832,980	6,928,832,980	UGX
2	UNEB	9030000375402	Stanbic	11,975,860	11,975,860	UGX
3	UNEB	9030000375410	Stanbic	286,819,100	286,819,100	UGX
4	UNEB	9030005854821	Stanbic	8,458,302,700	8,458,302,700	UGX
5	UNEB	9030005950413	Stanbic	2,032,152,474	2,032,152,474	UGX
6	UNEB	21105000000	Centenary	84,190,917,941	84,190,917,941	UGX
7	UNEB	6000430119	ABSA	137,889,355	137,889,355	UGX
8	UNEB	6000430100	ABSA	109,325.20	109,325.20	GBP

## **RECOMMENDATIONS**

- i. Containers in ground should be elevated with wheel rims to prevent damages.
- ii. There is need to acquire spacious store to streamline storage processes and avoid overcrowding of store items.
- iii. Leaking containers should be repaired as soon as possible to prevent further damage.
- iv. Up load the asset register on the system; seek support from AGO.

## VOTE 129 - FINANCIAL INTELLIGENCE AUTHORITY (FIA)

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Partitioning of stores through the use of metallic and wooden shelves.	Stores not yet partitioned	Pending

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
<b>LAND AND BUILDINGS</b>				
Land				
Building				
<b>TRANSPORT EQUIPMENT</b>				
Station Wagon	4	4		
Pickup	4	4		
Motorcycle				
Omnibus				
<b>ICT EQUIPMENT</b>				
Desktop Computers	33	33		
GPS				
Laptop	42	42		
Printer	9	9		
Projector	3	3		
Scanner				
Server	1	1		
Tablet				
Uninterrupted Power Supply (UPS)				
<b>OFFICE EQUIPMENT</b>				
Detecting Machine	1	1		
Generator				
Photo Copier	3	2		1
Water Tank				

#### List of unserviceable items recommended for disposal

S/N	Item Description	Qty
1	Photocopier	1

## OTHER ASSET FINDINGS

- i. Financial Intelligence Authority maintains an Assets Register on IFMS which requires continuous updating.

## STORES FINDINGS

- i. The inspected stores were clean and organized.
- ii. Items for disposal were being kept in stores and this reduced storage space.
- iii. No disposal has taken place since last financial year.
- iv. The entity has no registry to keep staff information since. The actual registry is used as a store.

## CASH AND BANK FINDINGS

- i. The cash and bank balances were properly reconciled at the end of the period as per attached Treasury Form5 with the accompanying photocopies of the certificates and statements of Bank balances. All cashbooks were up-to-date.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
1	Financial Intelligence Authority TSSA	003770058000002	BoU	0	0	

## RECOMMENDATIONS

- i. Additional storage space is required for proper and safe custody of equipment.
- ii. Stores partitioning is needed for efficiency of stores management.

## VOTE 131 - OFFICE OF THE AUDITOR GENERAL (OAG)

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Asset register should updated	Work in progress	The process was delayed by covid-19 out break
2	Some obsolete items were recommended for disposal	No action taken	Covid-19 delayed the process
3	Boarded off items in the financial year 2018/2019 should be physically taken away by owners	No action taken	

### ASSET FINDINGS

#### OTHER ASSET FINDINGS

- i. OAG does not have an updated register on IFMS. This issue was raised in last year's BoS and it's still ongoing.
- ii. OAG maintains an asset register that in excel though it was not up to date i.e. There were newly acquired assets that had not been included in the asset register because they were not engraved.
- iii. On physical verification, most of assets like furniture could not be located in offices as per register. This was attributed to lack of policy on movement of furniture from one location to another

#### STORES FINDINGS

- i. The BoS team noted that OAG has 5 general stores at the head office and each of their 10 branches has a store
- ii. All stores were well maintained.
- iii. Stores records were well maintained and readily available for physical inspection.
- iv. Several items for disposal were seen at the various regional offices.

#### CASH AND BANK FINDINGS

- i. The office of auditor general maintains 13 bank accounts. The cash books were regularly reconciled with the bank statements and balances tallied with the bank certificates.

## **RECOMMENDATIONS**

- i. OAG should follow up and dispose of all the items that are due for disposal
- ii. The fixed asset register should be updated with the newly acquired items.
- iii. All assets should be engraved for easy identification and tracking.
- iv. All items for disposal should be put in one place so that they are easily accessible.
- v. OAG should come up with a policy barring free movement of furniture especially from boardrooms as some furniture cannot be traced.

## VOTE 132 - EDUCATION SERVICE COMMISSION (ESC)

### Follow up on Previous Recommendations

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

### ASSET FINDINGS

#### SUMMARY OF ASSETS

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

#### List of unserviceable items recommended for disposal

- There was no list of obsolete items attached.

#### OTHER ASSET FINDINGS

- i. The vote has adopted Accountant Generals prescribed format for the asset register.
- ii. The asset register is up to date and has been loaded onto the IFMS.
- iii. It was noted that some assets on the register are not in the locations indicated on the asset register.

#### STORES FINDINGS

- i. The store is small.
- ii. Items are not properly organized.
- iii. There are no proper and updated records of stock i.e. some items in store were not recorded as at 30th June 2021.
- iv. The list of items for disposal was availed to the board.

#### CASH AND BANK FINDINGS

- i. In our opinion, the cash and Bank balances were properly reconciled as per the guidelines in respect to the Treasury Accounting instructions on Cash.

#### Table showing accounts reviewed by the board

S/N	Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
1	Education Service Commission-TSSA	003320058000001	BoU	0	0	UGX



## **RECOMMENDATIONS**

- i. There is need for better organization of items in the store.
- ii. The vote should maintain up to date stock ledger cards.
- iii. There is need for more shelves to aid organization in the store.
- iv. The asset register should reflect the actual location of the asset.
- v. The board recommended that obsolete assets should be boarded off.
- vi. The non-functional motor vehicles should be boarded off.

## VOTE 133 - DIRECTORATE OF PUBLIC PROSECUTION (DPP)

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	All assets should be maintained and engraved	Done	All assets are engraved
2	There is need for better spacious stores for the regional offices	Not Done	Inadequate office space
3	There is need to procure storage and office equipment for regions that lack them	Partly Done	Phased procurements according to the budget
4	The entity should consider renting offices with proper structures and in a conducive environment	Partly Done	Phased acquisition of new office in line with the budget
5	Allocate more stores space so that all items are well arranged, safe and easily accessible	Not Done	Inadequate office space at level 11, planning for more space in FY21/22
6	Management should consider the acquisition of more shelves and filing cabinets for proper and safe storage of official documents	Partly Done	Phased acquisition of furniture and fixtures
7	Responsible staff should be comprehensively trained on the Fixed Assets Module and immediately embark on updating it	Not Done	Awaiting training program from Accountant General's office
8	The use of excel as the assets register should cease	Partly Done	Phased implantation of the Fixed Assets Module
9	The need to share a copy with all the regional offices such that they get to know areas of concern that require improvement	Not Done	Planned for 2021/2022

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Cycles	23
Furniture And Fittings	1,461
Heavy Vehicles	2
Light Ict Hardware	394
Light Vehicles	106
Office Equipment	111
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	34

#### List of unserviceable items recommended for disposal

Item	Qty
Kyosera Tonner	1
Tonner	1
Canon	1
Canon Fx 10 Cartridges	1
Canon Printer	1
Canon Sharp	1
Computer Keyboard	1

Cpu	3
Cross Cut Shredder	1
Electronic Kettle	1
Epson	1
Executive Visitors Chair	1
Fans	8
Filling Cabinet	15
High Back Swivel Chair	2
Hp Laser Jet	1
Kyosera	1
Low Back Swivel Chair	3
Manual Typewriter	2
Monitor	3
Office Genius	1
Office Tables	3
Office Tables 160cm	5
Panasonic	1
Photocopiers	3
Pickup D/C	6
Printer	4
Saloon	2
Secretarial Table	9
Sharp A.L	1
Side Table (Documentation)	1
Suzuki	1
Swivel High Back Chair	2
Table (Documentation)	7
Tonnors	11
UPSs	4
Water Dispenser	4
Chairs (Armrest, Wooden, Visitors, Armless, Stackable)	42
Wooden Visitors Bench	3
Motor Cycles-Yamaha	3

### **OTHER ASSET FINDINGS**

- i. The entity maintains an Asset Register on the IFMS system. However, by the time of carrying out this exercise, the asset register had not been updated throughout the year with asset details still in an excel sheet format.
- ii. Assets for all regional stations are centrally purchased at the headquarters and deployed accordingly according to request/need
- iii. Majority of the items inspected in the regional stations were engraved

- iv. The assets recommended for board off in the previous financial year were still held by the entity. This risks loss of value upon disposal of the assets.
- v. Most staff in district and regional offices do not have computers which delays service delivery and performance of their respective duties
- vi. Majority of the regional stations do not maintain a record of the assets held by the office.

## STORES FINDINGS

- i. The Board of Survey team, with an objective of ascertaining the general conditions of inventories and storage facilities physically inspected the store
- ii. The entity has one central store at the headquarters where all purchased items are stored awaiting issuance to the various regional stations /offices upon request or need.
- iii. The store is fairly well arranged and neat but lacks adequate storage room for the purchased items.
- iv. The stores records are properly reconciled and regularly updated in a stores ledger book
- v. Stock counts were done and items tallied with what was expected to be found. A list of items in store as at 30 June 2021 has been attached.

## CASH AND BANK FINDINGS

- i. Office of the Director of Public Prosecutions maintains five active accounts. The cashbooks for the accounts were satisfactorily updated and reconciled to the respective bank statements.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash book Balance	Cur
DDP- Forex Treasury Single Sub Account	003330058000003	BoU	0	0	UGX
DPP- Non Tax Revenue Account	003330168000001	BoU	0	0	UGX
DPP- Treasury Single Sub Account	003330058000001	BoU	0	0	UGX
DPP/JLOS SWAP Development 2006/7	003330088000001	BoU	5,911,227,793	5,911,227,793	UGX
ODPP Global Fund	003330088000002	BoU	411,997,054	411,997,054	UGX

## **RECOMMENDATIONS**

- i. Capacity should be built among the finance and stores staff at ODPP in order to be able to promptly update the Asset register regularly.
- ii. An adhoc board of survey should be instituted to ensure that all Items recommended for disposal are disposed off at the earliest time possible to avoid further damage that may render them completely wasted before disposal.
- iii. Timely updating and reconciliation of books of Accounts should be maintained
- iv. Management should consider having the stores records and balances maintained in softcopy and not only in the stores book which is more prone to damage or loss
- v. There is urgent need to acquire more filing cabinets to provide ample storage room for case and official files as these are mostly on the floor
- vi. There is need to build or rent more storage to accommodate the items at the head quarter stores.

**VOTE 134 - HEALTH SERVICE COMMISSION (HSC)**

**NO REPORT SUBMITTED**

## VOTE 136 - MAKERERE UNIVERSITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Board off all the obsolete items at; the main campus, Kibaale farm, Kabanyolo field station and Buyana	No action taken yet	Because of COVID-19 and its effects on the operations of the University, the items have not been disposed. Preparations are underway to have the items disposed of. The form has already been signed and the Advert is to run
2	Acquire an engraving machine to engrave all the un engraved assets following the format required by assets management for proper monitoring.	There was no budget for the machine last year	We have a budget for a machine this year and all the items to be engraved this year
3	Renovate all the leaking, poorly ventilated old stores at the main campus and other stations	The main store is no longer in use due to the fire that gutted Main building and there has been low activity at the academic Units due to COVID-19 lock down. No action has been taken yet	The Unit Heads/College Principals have been contacted, renovations will be carried out this year.
4	Put fully to use or dispose of all the used printing materials in the printery unit	No action taken yet	COVID-19 EFFECTS Due to fire at Main building, the Printery was displaced, it has no permanent space to operate from
5	Upload the assets register on IFMS as per assets management guidelines	The University Secretary wrote to the Government Valuer	As soon as we get the values, the asset register shall be uploaded on IFMS
6	All dormant accounts should be closed.	Accounts were closed	List was attached
7	Recruit more qualified staff to manage the stores	The University is in the process of restructuring. As soon as the process is done, gaps will be identified and filled	Work in progress
8	Acquire land for Jinja Campus on which to have its permanent home	No action yet	The University is financially constrained. The capital development budget has been re-directed towards reconstruction of Main building. The issue of Land for Jinja Campus will be looked into when resources permit

### ASSET FINDINGS

### SUMMARY OF ASSETS

Assets	Qty
Buildings And Structures	
Non-Residential Buildings	67
Residential Buildings	60
Machinery & Equipment	
Cycles	9
Electrical Machinery	42
Furniture And Fittings	1,993
Heavy Vehicles	7

Light Ict Hardware	891
Light Vehicles	50
Office Equipment	16
Other Ict Equipment (TVs, Radios, Videos, Digital Cameras, Telephone Sets)	6
Non-Classified	24

### List of unserviceable items recommended for disposal

- There was no list of obsolete items attached.

### OTHER ASSET FINDINGS

- Assets are captured in excel are not yet uploaded on IFMS.
- Many assets got destroyed in the fire that gutted the Ivory tower/main building.
- There are a number of un-renovated office and residential buildings in work stations.
- Inadequate accommodation at the farms/field stations where students go to do research/practicals.
- Limited security in terms of police officers and local guards to protect the farms from outside encroachers.
- Limited staff running the farms and the related activities.

### STORES FINDINGS

- The majority of the stores are well kept and the stock ledgers are updated regularly, the system is decentralized.
- The storage space in most schools or department is inadequate.

### CASH AND BANK FINDINGS

- This survey was done by looking at the cash books, bank statements, certificate of bank balances and reconciliation statements.
- All the dormant accounts were closed.

### Table showing accounts reviewed by the board

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	Cur
CAES	2083502219046	Dfcu	64,010	64,010	USD
CAES	3360088400005	BoU	3,124,190	3,124,190	UGX
CAES	3360088400006	BoU	5,264,252	5,264,252	USD
CAES	341424240	Absa	234,588,567	134,900,407	UGX
CAES	344241694	Absa	4,300,175,935	3,482,934,837	USD
CAES	6003566658	Absa	2,950,071,042	2,700,103,934	EUR



CEDAT	8705612273400	Standard Chartered	1,882,703,428	1,812,386,122	USD
CEDAT	9030015014910	Stanbic	2,782,516	2,782,516	EUR
CEES	2983501000653	Dfcu	170,682,589	170,682,589	USD
CEES	9030005866528	Stanbic	133,192,873	133,192,873	UGX
CHS	105613993900	Standard Chartered	92,546,174	88,686,066	UGX
CHS	105613993901	Standard Chartered	270,740,127	177,913,325	UGX
CHS	105613993902	Standard Chartered	58,625,073	31,643,881	UGX
CHS	8705613993900	Standard Chartered	833,832,892	762,828,091	USD
CHS	8705613993902	Standard Chartered	1,552,184,626	1,505,783,813	USD
CHS	8705613993903	Standard Chartered	20,551	20,551	USD
CHS	8705613993904	Standard Chartered	7,021,683,010	6,473,831,019	USD
CHS	9030005655047	Stanbic	325,685,765	184,312,011	UGX
CHS	9030005663007	Stanbic	204,642,082	204,642,082	UGX
CHS	9030008068061	Stanbic	10,107,556,276	8,174,391,041	USD
CHS	9030008462606	Stanbic	4,170,490	4,170,490	EUR
CHS	9030012713354	Stanbic	497,925,963	497,925,963	USD
CHS	9030014336035	Stanbic	457,435,055	269,112,340	EUR
CHS - CHSCD	9030005855976	Stanbic	792,461,022	76,1086,615	UGX
CHS - CHSCD	9030008013674	Stanbic	491,254,663	431,101,027	USD
CHUSS	344044007	Absa	666,475,231	579,208,873	USD
CHUSS	9030005816334	Stanbic	361,102,719	325,603,219	UGX
CHUSS	9030008065615	Stanbic	5160,582,589	4,917,620,854	USD
CHUSS - BERGEN	341390834	Absa	14,746,554	14,746,554	UGX
CHUSS - BERGEN	344034400	Absa	33,647,066	33,647,066	USD
CHUSS - CONFUCIUS	310003998	Centenary	8,219,650	8,19,650	UGX
CHUSS - CONFUCIUS	310031000	Centenary	85,607,986	85,607,986	USD
CHUSS - LANGUAGES	9030005817861	Stanbic	207,031,580	207,031,580	UGX
CHUSS - MASS COM	9030005761998	Stanbic	52,935,479	52,935,479	UGX
CHUSS - MISR	1083616100074	Dfcu	814,754	814,754	UGX
CHUSS - MISR	2983501000781	Dfcu	4,281,473	4,281,473	USD
CHUSS - MISR	344015554	Absa	56,631,352	56,631,352	USD

CHUSS - MISR	6005831243	Absa	2,291,531,072	2,291,531,072	USD
CHUSS - MISR	6005831251	Absa	1,234,250	1,234,250	UGX
CHUSS - MISR	6005831278	Absa	894,571,342	831,427,519	USD
CHUSS - MISR	6005831286	Absa	40,148	40,148	UGX
CHUSS - MISR	9030005817853	Stanbic	2,147,350	2,147,350	UGX
CHUSS - MISR	9030014818706	Stanbic	173,553	173,553	USD
CHUSS - SWG	1013500073211	Dfcu	79,637,270	79,637,270	UGX
CHUSS - SWG	8705611829100	Standard Chartered	1,305,029,946	1,305,029,946	USD
COBAMS	8705611820700	Standard Chartered	491,379,038	48,1981,205	USD
COBAMS	8705611820702	Standard Chartered	14,392,998	13,320,798	USD
COBAMS	8705611823900	Standard Chartered	268,229	268,229	USD
COBAMS - STAT	1083500181598	Dfcu	456,439,278	360,813,271	UGX
COBAMS - STAT	2083500181602	Dfcu	4,494,519	4,494,519	USD
COBAMS - STAT	9030008067634	Stanbic	84,856,446	84,856,446	USD
COBAMS - STAT	9030012748719	Stanbic	589,710	589,710	USD
COBAMS - STAT	9030014802168	Stanbic	347,286	347,286	USD
COCIS	9030008116813	Stanbic	2,736,292,284	2,731,896,264	USD
COCIS	9030008615585	Stanbic	804,179,953	915,062,800	EUR
COCIS	9030014896898	Stanbic	454,355,359	454,355,359	UGX
CONAS	2173552829782	Dfcu	32,809	32,809	USD
CONAS	9030006404021	Stanbic	297,371,326	297,371,326	UGX
CONAS	9030008118247	Stanbic	1,721,435,542	1,677,113,617	USD
COVAB	2983501000027	Dfcu	1,847,273,294	1,117,737,692	USD
COVAB	3083500208927	Dfcu	219,472,429	210,155,589	EUR
COVAB	8705611821100	Standard Chartered	107,924,650	107,924,650	USD
COVAB	9030005804662	Stanbic	994,316,562	994,316,562	UGX
COVAB	9030010827352	Stanbic	483,445,028	454,100,172	UGX
COVAB	9030010827387	Stanbic	388,117,887	325,487,111	USD
COVAB	9030010827433	Stanbic	5,485,983	5,485,983	USD
DRGT	1983501000117	Dfcu	201,812,510	188,542,839	UGX
DRGT	2083554441852	Dfcu	137,175,767	1,140,16,247	USD
DRGT	2083554441977	Dfcu	110,350,038	96,189,850	USD
DRGT	9030005828766	Stanbic	83,955,226	52,250,226	UGX

GMD	105612034500	Standard Chartered	2,689,420	2,689,420	UGX
GMD	1083501009628	Dfcu	51,942,874	51,942,874	UGX
GMD	8705612034500	Standard Chartered	2,291,220	2,291,220	USD
GMD	9030005965534	Stanbic	234578253	234,578,253	UGX
MCF	1083553647051	Dfcu	2754151	2643360	UGX
MCF	2083501786170	Dfcu	3,391,223,388	3045258937	USD
MU SPH	105613993904	Stanbic	243,341,589	216,905,089	UGX
MU SPH	1081021547553	Stanbic	5,494,310	5,494,310	UGX
MU SPH	1083573772065	Absa	163,436,244	30,827,133	UGX
MU SPH	1083573772083	Stanbic	45,807,589	40,101,673	UGX
MU SPH	1083636123613	Stanbic	988,823	988,823	UGX
MU SPH	2081021548525	Stanbic	1,8550,025	1,8550025	USD
MU SPH	2083573772074	Dfcu	126,060,984	126,060,984	USD
MU SPH	2083573772108	Dfcu	17,495,838	17,495,838	USD
MU SPH	344169594	Dfcu	206,649	206,649	USD
MU SPH	344169942	Stanbic	717,263,630	717,263,630	USD
MU SPH	6001566200	Dfcu	1,966,951	1,966,951	USD
MU SPH	6003765014	Absa	571,627	571,627	UGX
MU SPH	8705613993905	Stanbic	29,109,944	887,960	USD
MU SPH	9030005611449	Stanbic	155,651,225	48,292,570	UGX
MU SPH	9030008175062	Stanbic	2,350,926,556	2,284,850,337	USD
MU SPH	9030008461634	Stanbic	1,223,374,646	1,223,374,646	EUR
MU SPH	9030010349205	Stanbic	8,889,928	8,889,928	EUR
MU SPH	9030010425874	Dfcu	2,852,943	2,852,943	UGX
MU SPH	9030015355939	Dfcu	1,661,329	1,661,329	UGX
MU SPH	9030015355998	Dfcu	3,429,289	3,429,289	USD
MU SPH	9030015896174	Stanbic	18,906,030	4,554,260	UGX
MU SPH	9030015896298	Dfcu	76,463,264	76,463,264	USD
MUC	8705610659802	Standard Chartered	1,920,166,204	1,920,166,204	USD
MUC	8705611612500	Standard Chartered	1,245,433,924	1,177,195,542	USD
MUC	8705611814400	Standard Chartered	160,339,361	160,339,361	USD
PDD	108214720500	Standard Chartered	3,898,198	3,898,198	UGX

PDD	8708214720500	Standard Chartered	969,839,889	969,839,889	USD
PDD	9030009660568	Stanbic	180	180	UGX
PDD	9030011074870	Stanbic	151,922,658	151,922,658	UGX
SOL	105613005500	Standard Chartered	83,433,289	83,433,289	UGX
SOL	105613767406	Standard Chartered	185,204,428	175,880,560	UGX
SOL	108210655400	Standard Chartered	46,463,068	28,288,682	UGX
SOL	8708210655400	Standard Chartered	319279859	314973189	USD
SOL	8708210655401	Standard Chartered	80,415,786	41,662,904	USD
SOL	8708210655404	Standard Chartered	1,693,943,762	1,688,161,030	USD
SOL	8708211827700	Standard Chartered	70,815,272	73,163,390	USD
SOL - RLP	105613767400	Standard Chartered	30,838,132	10,138,953	UGX
SOL - RLP	105613767407	Standard Chartered	8,816,780	143,298	UGX
SOL - RLP	105613767408	Standard Chartered	192,866,326	132,852,910	UGX
SOL - RLP	105613767409	Standard Chartered	734276780	562037680	UGX
SOL - RLP	8708211835700	Standard Chartered	14,907,03,213	1,284,897,997	USD
SOL - RLP	9305613767400	Standard Chartered	40,215,362	40,215,362	EUR
SOL - RLP	9305613767402	Standard Chartered	2,022,343,735	2,022,343,735	EUR

## RECOMMENDATIONS

- i. Upload the assets register from excel to IFMS as per the instructions from Accountant General's office.
- ii. Reconstruct the Ivory Tower/Main Building in the same design and fashion as the building that was destroyed by fire. This will help maintain historical memory and heritage.

- iii. Dispose of all dilapidated items, both at head campus and work stations by following the New Asset Management Framework and Guidelines (AMFG) when ascertaining their monetary values. Also dispose-of all the unused items destroyed by fire.
- iv. Purchase an engraving machine to engrave all the un-engraved assets following the format required by asset management guidelines for easy recording in IFMS.
- v. Ensure proper maintenance of assets by servicing and repairing them on time to avoid breakdowns.
- vi. Renovate old office and residential buildings at both headquarters and work stations to make them last longer.
- vii. Improve on storage conditions through renovating and repairing leaking roofs, providing shelves and installing fire extinguishers for emergency against fire.
- viii. Purchase land on which to construct Jinja Campus to give it a permanent home.

## PICTORIALS TAKEN DURING THE EXERCISE

Makerere University Main Gate



Ivory Tower destroyed by the fire



obsolete vehicles identified for disposal



## VOTE 137 - MBARARA UNIVERSITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Increase storage space to allow safe guards of inventory at both the Main Campus and the Kihumuro Campus.	Done	
2	Maintain records for all inventory balances per specific store on particular dates. This should be done both at the Main campus and the Kihumuro Campus.	Done	
3	The Vote needs to update the asset register with immediate effect and also submit it to Accountant General's Office for Upload onto IFMS.	Not yet	Master data should be forwarded to Accountant General's office for upload
4	The vote should implement the use of transfer forms to track the movement of assets from one user to another. This will ensure that the custodians of the assets are those in actual possession of the assets.	Not yet	Asset management guidelines have the forms and the treasury instructions
5	The vote is advised to engrave all assets that are not yet engraved. This will safeguard the assets against pilferage.	Engraved	Not all were engraved
6	The vote should write to Accountant General's Office requesting staff refresher training on the Fixed Assets module. This will equip the FAM user with the knowledge to properly use the module to manage assets.	Not done	COVID-19 Limitations
7	The vote needs to expedite the process of disposal since there are many items that need to be disposed of.	Disposed	There are new items recommended

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings Other Than Dwellings	
Non-Residential Buildings	28
Dwellings	
Residential Buildings	23
Land	
Freehold	8
Machinery & Equipment	
Light Ict Hardware	182
Other Ict Equipment (TVs, Radios, Videos, Digital Cameras, Telephone Sets)	29
Electrical Machinery	9
Furniture And Fittings	3,871
Laboratory And Research & Appliances	137
Office Equipment	45

Transport Equipment	
Cycles	4
Heavy Vehicles	2
Light Vehicles	34

### List of unserviceable items recommended for disposal

Item	Qty
Adaptor	2
Assorted Glasses	1
Broken Chair	13
Broken Chairs	2
Broken Stools	11
Castrate Cattle	52
Cistern	1
Computer Monitors	4
Cupboard	2
Double Steel Doors	6
Fan	1
Heifer Cattle	18
Hoover Machine	1
Hp Printer	2

Iron Sheets	166
Keyboard	4
Laptop Lenovo	1
Metallic Cabinet	1
Mouse	2
Office Desk	1
Power Supply	10
Printer	4
Printer/Photocopier	1
Steel Windows	33
Switch	1
System Unit	16
Voltage Stabilizer	2
Wooden Doors	31

### OTHER ASSET FINDINGS

- i. Land and Buildings: The University has a number of buildings and campuses in Mbarara town, Kihumuro, Bwindi, Bushenyi and any other not listed. These should be registered on the assets module on the system because the current register doesn't have them.
- ii. Furniture & Fittings: Furniture is recorded however it's also not up to date. The type of furniture especially for desks and tables once broken is not easily repairable.
- iii. ICT Equipment: These are not recorded on IFMS.
- iv. Motor vehicles: These need updating on IFMS.
- v. Medical and Laboratory equipment: Not recorded on IFMS.
- vi. Natural resources and biological assets like animals: These are not recorded on IFMS.
- vii. A disposal plan is not maintained at the vote yet this helps in proper planning and management of assets.
- viii. Construction in progress or CIP. There is a construction in progress that was halted due to a court case.

- ix. Donated assets: Either from Ministry of health or Education should clearly come with their MoUs that have prices and dates of purchase.
- x. Plant and Machinery: Not registered on IFMS.
- xi. 20 new laptops received but responsibility form didn't come with costs.
- xii. Buildings are in good condition with a few minor repairs needed like broken windows.
- xiii. Engraving is ongoing so some assets are not yet engraved or process not complete yet.

**STORES FINDINGS**

- i. Stores were organized and records up to date.

**CASH AND BANK FINDINGS**

- i. The entity has one account which was reconciled properly.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	Cur
1						

**RECOMMENDATIONS**

- i. Follow up with Land commission for titles not yet gotten.
- ii. Provide data to Accountant General's office for upload.
- iii. Ensure that form for donated items have dates of purchase and costs of assets
- iv. Ensure that the asset register is complete with all asset categories.
- v. Carry out the minor repairs required for the assets
- vi. Complete disposal and engraving processes.

**PICTORIALS TAKEN DURING THE EXERCISE**





**VOTE 138 - MAKERERE UNIVERSITY BUSINESS SCHOOL**

**NO REPORT SUBMITTED**

## VOTE 139 - KYAMBOGO UNIVERSITY

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Shelving at the Medical Centre store replaced with metallic shelves	This has were procured in the fourth quarter 2020/2021	This was done
2	The central store should be fully renovated.	The first phase was done in 2019/2020 and the 2 <sup>nd</sup> Phase will be provided for in the budget for 2022/2023 as 2021/2022 has no capital expenditure budget.	Will be provided for in 2022/2023 financial year.
3	The worrying state of the ministry containers at central stores of the university	This has not yet been handled but Estates is following it up	This is being followed up.
4	All asbestos roofs should be replaced and halls renovated	This is being done in a phased manner	Action being taken
5	Management should seek support from Accountant General's office to have users trained so as to update fixed assets on IFMS	Users have been trained by Accountant General's office. Updating the fixed assets on IFMS is on going	The process of updating fixed Asset register on IFMS is ongoing.
6	Management should lobby for funds to have Namasiga and Nakagere land secured by opening boundaries and hedging	This will be provided for in the budget for 2022/2023	Lobbying with Government is a continuous process
7	Dispose absolute assets to free up space	PDU is in the process of disposing budget for 2022/2023 off absolute assets	Being done

### ASSET FINDINGS

### SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
<b>LAND AND BUILDINGS</b>				
Land	7	7		
Building	12	12		
<b>TRANSPORT EQUIPMENT</b>				
Aero plane				
Station Wagon	17	12	5	
Pickup	16	12	4	
Saloon	1	1		
Motorcycle	2	2		
Trailer\Truck	3	2	1	
Earth Moving Equipment\Tractor	2	1	1	
Omnibus	1		1	
<b>ICT EQUIPMENT</b>				
Desktop Computers	1030	965	21	44

Global Positioning System	6	6		
Laptop	372	372		
Printer	214	199	2	13
Projector	103	101		2
Scanner	22	22		
Server	22	21	1	
Station User License				
Tablet / IPad	109	109		
Uninterrupted Power Supply (UPS)	729	703	11	15
<b>OFFICE EQUIPMENT</b>				
Detecting Machine				
Generator	4	4		
Passport REAder				
Photo Copier	21	14	1	6
Projector	84	82	0	2
Radio Calling System				
Survey Equipment				
Water Tank				
<b>MACHINERY</b>				
Air Conditioner	36	33	3	
BREAk power machine	1			
Boiler house equipment	2	2		
Drilling rig	2			
Milk processing equipment	3	3		
transformer	1	1		
turbine	1	1		
Band saw	1	1		
Bench drill	1	1		
bicycle	1	1		
BREAk power machine	1			
Button knitting machine	1	1		
Combined machine	1	1		
Disel engine	1	1		
Dimension saw	1	1		
Drenching gun	1	1		
Drill machine	15	15		
Ear tag	1	1		
generator	4	4		
fridge	5	5		

Giga	1	1		
Sewing machine	9	9		
Petrol engine	1	1		
Heat pump transfer	1	1		
welding machine	1	1		
Motor boat	1	1		
Sewing machine	1	1		
Crimpling machine	12	12		
Milking can	2	2		
Punch down tool	8	8		
LAN cable tester	8	8		
Engrave cutter machine	1	1		
Brush cutter machine	1	1		
Hand washing machine	6	6		
Over lock machine	2	2		
Earth tester	1	1		
Fiber splicing machine	1	1		
Embroidery machine	1	1		
Perkins braille	4	4		
Craft machine	1	1		
defect meter	1	1		
Infrared thermal	1	1		
Milking machine	1	1		
Brooder machine	1	1		
Abrasive cut off machine	1	1		
<b>FURNITURE AND FITTINGS</b>				
Beds	105	90	7	8
bench	24	24		
Book shelf	11	11		
chairs	8005	7477		
Cup board	5	6		
Drawing board	137	135	1	1
desks	3098	3098		
cabinet	201	166	31	4
safe	04	03	01	
stool	218	208	10	
Wall unit	2	2		
Coat rack	02	02		

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

- There was no list of obsolete items attached.

## **OTHER ASSET FINDINGS**

- i. Kyambogo university maintains both a manual asset register (excel) and one on IFMS. Where As the manual asset register is up to date, the register on IFMS is at 90% updates. The manual assets is being used to update the one on IFMS as it is still on going
- ii. Following the recommendation from the previous board of survey in regard to disposal of obsolete assets; the university managed to board off most of the vehicles except a Tata Lorry and SUV Van. They also are yet to board off one motor cycle (Yamaha), one old examination printer and assortment of ICT equipment.
- iii. There are still many buildings with asbestos roofs and this still poses health hazards to the persons using these buildings
- iv. The land that hosts the university is having a dual tenure system i.e. freehold and Mailo land has got squatters claiming part of the land. We were not able to access the part of the land being claimed by squatters due to their hostility but viewed it from a distance.
- v. Namasiga land has gradually been secured from encroachments by settling out most of the squatters.
- vi. The university started a Green housing project funded by the Netherland government to be used as an experiment site for crops.
- vii. The University farm requires a few renovations in key areas such as; the milking parlour which is in dire state and not appropriate to standards, the cattle deep tank which is non-functional yet it is very important.

## **STORES FINDINGS**

- i. The store is for keeping university stationary items, such as examination and answer booklets, papers, transcripts to mention but a few. Each with a large sheet duly updated.

- ii. The team observed that sensitive items like students transcripts and other items of value are kept in an open place which exposes them to risk. There is no provision for key and lock for these sensitive items
- iii. The store needs additional filling cabinets to accommodate the big number of items in the storage.

## CASH AND BANK FINDINGS

- i. The table below shows the active bank accounts and their respective balances as at 30<sup>th</sup> June 2021. Details of each account are as per attached treasury from 5 and the accompanying photocopies of the certificate of the bank balances, bank statements and reconciliations.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	Cur
1	KYU TSSA	BoU	00300138000001	NIL	NIL	UGX
2	KYU NORHED ENABLE	Eco Bank	0100266104238701	16,834,457.67	17,502,457.67	UGX
3	KYU NORHED MVP	Eco Bank	01002661042641101	23529205.03	26,561,117.03	UGX
4	KYU AFDB staff training	Eco Bank	0100266104127601	319,169	319,169	UGX
5	KYU UNICEF account	Stanbic	9030005813246	50,986,845	50,986,845	UGX
6	KYU NORWAY project	Stanbic	9030005814285	39,827,120	39,827,120	
7	KYU ADB HEST	Dfcu	1023011020000120	0	0	
8	KYUEVIDENCE BASED project	Eco Bank	01100261113955601	5356.68	5356.68	UGX
9	KYU vision project	Eco Bank	011002610715757301	108,836,241	108,836,241	UGX
10	KYU FORTUS UNUM	Eco Bank	0110026127348201	25,150,589	25,150,589	UGX
11	KYU research ,training and ITCSP	Eco Bank	0100266103883901	131,937,655.555		UGX
12	KYU USD Expenditure	Stanbic	9030003226521	228,970.71	228,970.71	UGX
13	KYU foreign account	Stanbic	9030008120802	11,086.51	11,086.51	UGX

## RECOMMENDATIONS

- i. The management should secure locks or space for the sensitive items like students transcripts.
- ii. The management should lobby for more funds to fully renovate the central store as soon as possible; the walls of the store should be improved upon.
- iii. Management should seek support from Accountant General's office to have a refresher training of the users on the IFMS so as to enable them update the fixed asset register on the IFMS since it is time wasting to maintain both manual system and the IFMS.

- iv. Management should lobby more funds from government to ensure urgent replacement of all asbestos roofs.
- v. Disposal of obsolete assets should be done on a timely manner to free up space.
- vi. The land in Namasiga and Nakagere should be well demarcated to secure boundaries and scare off encroachers.
- vii. Management should settle/payoff the squatters to reduce on the current land wrangles prevailing.

## VOTE 140 - UGANDA MANAGEMENT INSTITUTE (UMI)

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	The newly acquired land in Mbale should be fenced off to	Land was fenced off	
2	Provide more storage facility in Mbale station	Land acquisition was done for the construction of office and classroom buildings	
3	Upload the asset register unto the system	Work in progress	Collection and validation of data for upload is at 95%
4	Purchase more computers and Furniture for employees in the Mbarara and Mbale stations	Some ICT and network equipment were procured during the FY2020/21	

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
<b>LAND AND BUILDINGS</b>				
Land	5	5		
Building	10	10		
<b>TRANSPORT EQUIPMENT</b>				
Station Wagon	2	1		1
Pickup	2		2	
Motorcycle	1	1		
Omnibus	2		2	
<b>ICT EQUIPMENT</b>				
Desktop Computers	310	310		
Laptop	52	52		
Printer	44	44		
Projector	72	72		
Scanner	12	12		
Server	15	15		
Station User License	300	300		
Tablet / IPad	21	21		
Uninterrupted Power Supply (UPS)	68	68		
<b>OFFICE EQUIPMENT</b>				
Detecting Machine	1	1		
Generator	6	6		



<b>MACHINERY</b>				
Air Conditioner	48	48		

### List of unserviceable items recommended for disposal

S/N	Item Description	Qty
1	Station Wagon	1

### OTHER ASSET FINDINGS

- i. UMI Asset register indicated that it had 5 plots of land in various locations Mbale, Gulu, and Kampala. All the land titles were provided for the various pieces of land
- ii. Some sites that were visited in Kampala and Gulu had buildings on the land. All these were indicated in the asset register and they all had costs
- iii. There are a number of items on the IFMS asset register although it is not yet updated. The Asset register was not printed off the system but rather compiled and presented in the format of the Asset register of the system. The institution is in the process of finalizing the collection data to update the Asset register on the IFMS.
- iv. Engraving is going and the process needs to be expedited.
- v. Asset categories like furniture and fittings, ICT equipment and other assets need to be given values in the asset register.

### STORES FINDINGS

- i. The stores maintained at the headquarter (Kampala) are in fairly good condition. There is adequate physical protection and restricted access. There was stocktaking at the end of the financial year and there is a record of it.
- ii. An updated stores ledger is maintained. The process through acquisition and issuing to the final user is well documented and records are well kept.
- iii. However, a few items had to be reconciled i.e. the physical count did not match the number of items in the stocktaking report. The reams of papers did not match those ledger records and the stocktaking report.
- iv. Also, the costs of some of the items like the rubber mats had to be verified because the unit cost was abnormally high.

## CASH AND BANK FINDINGS

- i. The BoS team was provided with four (4) Bank Accounts along with their respective certificate of bank balances and reconciliations. The Institute also maintains petty cash and the verified cash count was UGX. 2,760,000 and the cheques were UGX. 27,985,000. The reconciliations were verified by the BoS team.
- ii. The cash books were up to date and reconciled with their respective bank statements.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
1	UMI-Collection	0341300827	ABSA	555,953,247	555,953,247	UGX
2	UMI	0344023565	ABSA	8,772.73	8,772.73	USD
3	UMI-ADB	003400088000001	BoU	185,595,654	185,595,654	UGX
4	UMI-TSA	003400058000002	BoU	NIL	NIL	UGX
5	UMI	NA	Petty cash	NIL	2,760,000	UGX

## RECOMMENDATIONS

- i. The Asset register needs to be updated and uploaded on the IFMS.
- ii. The engraving process should be expedited.
- iii. There should be a separate room/space designated for unserviceable items that are waiting for the disposal process in upcountry Branches.
- iv. All unserviceable items should be disposed of.

## VOTE 142 - NATIONAL AGRICULTURAL RESEARCH ORGANIZATION (NARO)

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Practice timely Bank reconciliation	Continue to do timely bank reconciliation	
2	Keep up with quarterly stock taking	Continue doing quarterly stock taking	
3	Need to install Burglar proof access	Burglar proofs installed in all key offices	This is complemented with deployment of guard services.
4	Asset register needs to be fully updated	The asset register is progressively being uploaded	Experiencing challenges in uploading certain category of assets
5	Need to put up a perimeter around NACORI	Plans are underway to put up a perimeter wall	Security has been tightened to cab theft
6	Continue the exercise of surveying and titling land	Certificates of titles of Maruzi and Naffiri were obtained	Land surveying and titling will be done annually
7	Entity needs to take legal action on land encroachers	Plot 1Haji Tamachi place has been vacated by the encroachers	NARO shall continue to liaise with relevant government bodies to protect her land
8	Dilapidated structures across institutes should be demolished	A comprehensive infrastructure plan for the entity is underway	Refurbishment and demolition shall be done in a phased manner

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Non-Residential Buildings	21
Residential Buildings	5
Cycles	82
Electrical Machinery	24
Furniture And Fittings	1,298
Heavy Vehicles	21
Light Ict Hardware	494
Light Vehicles	137
Office Equipment	96
Other Ict Equipment (TVs, Radios, Videos, Digital Cameras, Telephone Sets)	46

#### List of unserviceable items recommended for disposal

- There was no list of obsolete items attached.

## **OTHER ASSET FINDINGS**

- i. The entity had the assets master data uploaded onto the IFMS. The register is being updated given the massive asset acquisitions during the last quarter of the financial year. The user was trained and is comfortable with the system functionalities.
- ii. Also to note, assets acquired off the GoU funds are not captured in the IFMS assets register. However, each institute maintains an asset register in a format prescribed by Accountant General's Office.
- iii. Some of the entity's assets at NAROSEC are engraved hence easily identifiable. However, most assets in the institutions are still being engraved. This is evident in the asset registers attached.
- iv. The assets acquired during the year have not been engraved.
- v. Nearly 70-80% of the land is not titled, thereby exposing it to land grabbers.

## **STORES FINDINGS**

- i. NAROSEC – The main store is small and fairly organized, clean and well lit. However, the shelving in there is insufficient.
- ii. In general, given the findings, most stores are well organized.
- iii. There is insufficient shelving in all stores of the entity creating a challenge to access items in times of need.
- iv. All stores records were updated and tallied with physical stock an indication that updating records is regularly done whenever there is issue or receipt of inventory. It is also important to note that stock taking is done on a quarterly basis across all institutions.

## **CASH AND BANK FINDINGS**

- i. The team observed that these were properly reconciled as per the guidelines in respect to the Treasury Accounting Instructions on cash.
- ii. As compared to last year, it was observed that two (2) accounts were opened in FY 2020-2021.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	Cur
ABI ZARDI PRELNOR	9030014125522	Stanbic	4,013,066	4,013,066	UGX
ABI ZARDI Projects	9030006343626	Stanbic	144,146,913	144,146,913	UGX
AEATREC Collaboration Fund	6004265015	ABSA	16,820,338	16,820,338	UGX
AEATREC PRELNOR	6005646551	ABSA	82,497,533	82,497,533	UGX
BUGIZARDI IFDC/PNSP Project	800170052	Housing Finance	80,573,991	80,573,991	UGX
Bulindi ZARDI Collection Account	9030004176013	Stanbic	14,991,659	11,923,887	UGX
Cassava VIRCA Project	341162017	ABSA	141,018	141,018	UGX
Cassava VIRCA Project	344221553	ABSA	493,212	493,212	USD
Dir ABI ZARDI	9030006344002	Stanbic	66,991,487	0	UGX
Dir BULINDI ZARDI	9030006389286	Stanbic	10,674,596	0	UGX
Dir MBARARA ZARDI	9030005615762	Stanbic	5,334,980	0	UGX
Dir MUKONO ZARDI	3100026347	Centenary	104,090,086	73,111,765	UGX
Dir Nat Livestock Res Inst	9030005736594	Stanbic	423,539,348	0	UGX
Dir NGETTA ZARDI	9030006390659	Stanbic	70,552,034	0	UGX
Dir. KACHWEKANO ZARDI	9030005670720	Stanbic	7	0	UGX
Director NABUIN ZARDI	9030005777037	Stanbic	3,947,718	0	UGX
Director Namulonge Research	344004641	ABSA	419,023,694	419,023,694	USD
Director National Forestry Research Institute	5800485918	ABSA	26,276,129	0	UGX
Director National Laboratories Research Institute	3420088000018	BoU	28,225,936	0	UGX
Director National Semi Arid Resources Institute	9030005777053	Stanbic	41,366,337	0	UGX
Entebbe Botanical Garden	9030005917092	Stanbic	174,966,325	158,742,585	UGX
FIRRI-RELU TECH Transfer	9030005830493	Bank of Africa	16,773,827	14,952,427	UGX
FORI Development Account	108210680600	Standard Chartered	561,173	561,173	UGX
Head Aquaculture Research & Dev't	1031910000	Bank of Africa	21,539,637	0	UGX
KACHWEKANO ZARDI Comp. Grants	9030005671026	Stanbic	15,454,088	15,454,088	UGX
KACHWEKANO ZARDI Special Projects	9030005765624	Stanbic	130,580,087	130,580,087	UGX
KAJJANSI ARDC Admin	1182410007	Bank of Africa	1,500,131,427	1,366,625,387	UGX
KAZARDI FTF Agric Research	9030017114149	Stanbic	99,389,658	99,336,116	UGX
KIRK House Bean Project	6001123295	ABSA	123,481,619	123,481,619	UGX
MUKONO Zonal Fund	3100074403	Centenary	52,452,318	47,612,316	UGX
NAARI MAIZE CIMMYT	341514142	ABSA	8,322,221	8,322,221	UGX
Nabuin ZARDI ARTPII	9030005768259	Stanbic	4,195,904	4,195,904	UGX
NACORI Collection Account	9030014288014	Stanbic	55,886,400	43,617,400	UGX
NACORI FTF ARFSA	9030017136606	Stanbic	148,257,618	135,652,618	UGX

NACORI FTF ARFSA (USD)	9030017344721	Stanbic	78,482,788	78,482,788	USD
NACORI GOU Recurrent	9030010807777	Stanbic	160,038,867	0	UGX
NACORI UCDA	9030010807874	Stanbic	263,059,677	181,166,241	UGX
NACRRI AVCP Project	341231027	ABSA	284,707,087	284,221,087	UGX
NACRRI Beans Agra	341194466	ABSA	15,000	15,000	UGX
NACRRI Beans Agra	344222525	ABSA	0	0	USD
NACRRI Cassava Virus Diagnostics	105613904900	Standard Chartered	87,751,815	87,751,815	UGX
NACRRI Cassava Virus Diagnostics	8705613904900	Standard Chartered	10,700,556	10,700,556	USD
NACRRI CEREALS WEMA	6000774470	ABSA	1,942,072	1,942,072	UGX
NACRRI CEREALS WEMA	6000774500	ABSA	0	0	USD
NACRRI -Director Namulonge Research	8705613904902	Standard Chartered	325,354,980	325,354,980	USD
NACRRI NARO Director Local	105613904902	Standard Chartered	735,290,276	595,290,276	UGX
NACRRI Next Gen Project	105613904806	Standard Chartered	32,940,139	32,573,479	UGX
NACRRI NEXT Gen Project	8705613904800	Standard Chartered	7,441,068	7,441,068	USD
NACRRI Overheads	6001232000	ABSA	107,279,917	446,845	UGX
NACRRI Rice Improvement	105613904805	Standard Chartered	203,883,541	186,853,153	UGX
NACRRI SCLAMP Project	344227659	ABSA	465,652,039	465,652,039	EUR
NACRRI Sweet Potato Improvement	105613904901	Standard Chartered	80,324,984	80,324,984	UGX
NACRRI Sweet Potato Improvement	8705613904901	Standard Chartered	462,141,538	462,141,538	USD
NACRRI USAID Beans FTF	6000774381	ABSA	12,088,107	12,088,107	UGX
NACRRI USAID FTF	6000774403	ABSA	366,190,610	366,190,610	USD
NACRRI USAID Maize FTF	341550416	ABSA	27,765,863	17,783,618	UGX
NACRRI USAID Root Crops FTF	6000277671	ABSA	49,913,056	49,913,056	UGX
NAFIRRI Collaboration	102800518100	Standard Chartered	258,724,170	244,396,970	UGX
NAFIRRI Collaboration	8702800518100	Standard Chartered	368,790,588	368,789,659	USD
NAFIRRI Emerging Projects	3014330008	KCB	285,616	285,616	UGX
NAFIRRI LEAF II	102800518101	Standard Chartered	55,323,399	45,431,399	UGX
NAFIRRI LEAF II	8702800518101	Standard Chartered	23,219,849	23,219,849	USD
NARL Banana Agronomy	105612482300	Standard Chartered	72,814,483	72,814,483	UGX
NARL Banana Agronomy	8705612482300	Standard Chartered	118,589,609	118,589,609	USD
NARL Climate Change	3100003717	Centenary	39,146,713	20,934,833	UGX
NARL Climate Change	3100004884	Centenary	762,362,363	211,966,363	USD
NARL IITA Banana	105614003607	Standard Chartered	47,042,692	47,042,692	UGX
NARL IITA Banana	8705614003602	Standard Chartered	1,538,046,990	1,538,046,990	USD

NARL -USAID-PMU-Local	105614003608	Standard Chartered	7,882,999	7,882,999	UGX
NARL -USAID-PMU-USD	8705614003603	Standard Chartered	2,066,840,018	2,066,840,018	USD
NARO - NAFIRRI IDRC	1028005181102	Standard Chartered	15,445,239	14,920,239	UGX
NARO - NAFIRRI IDRC	8702800518102	Standard Chartered	468,645,468	468,645,468	USD
NARO Buginyanya ZARDI ARTPII	9030005927063	Stanbic	19,171,670	5,146,870	UGX
NARO Collection Account	5800709255	ABSA	134,468,211	134,468,211	UGX
NARO Collection Account	5800757829	ABSA	52,679,867	52,679,867	USD
NARO CORI VODP	5800147346	ABSA	212,913,626	212,913,626	UGX
NARO DINU	3420088000034	BoU	164,270,804	164,270,804	UGX
NARO DINU	3420089780001	BoU	2,187,589,086	2,187,589,086	EUR
NARO Dir Buginyanya Zardi REC	9030005927098	Stanbic	75,987,847	0	UGX
NARO Director Local Account	341514207	ABSA	329,975,911	301,452,394	UGX
NARO EU Up scaling	341164605	ABSA	245,939,738	245,939,738	UGX
NARO Nalirri Mobip Project	3420088000033	BoU	719,823,152	711,573,152	UGX
NARO/AGRA Breeding	105614003609	Standard Chartered	15,346,098	15,346,098	UGX
NARO/AGRA Breeding	8705614003604	Standard Chartered	27,152,536	27,152,536	USD
NARO/Banana Bacterial Wilt	105612673500	Standard Chartered	45,674,266	45,674,266	UGX
NARO/IFPRI-IPGRI	105612451800	Standard Chartered	802,832	802,832	UGX
NARO/IFPRI-IPGRI	8705612451800	Standard Chartered	10,247,980	10,247,980	USD
NARO/INIBAP/BIOTECH	105610654603	Standard Chartered	119,250,034	119,250,034	UGX
NARO/INIBAP/BIOTECH	8705610654607	Standard Chartered	101,401,599	101,401,599	USD
NARO/QUT/GC	105613379600	Standard Chartered	137,793	137,793	UGX
NARO/QUT/GC	8705613379600	Standard Chartered	1,500,063,233	1,500,063,233	USD
NARO/USAID-FTF	105613088901	Standard Chartered	74,426,165	74,426,165	UGX
NARO/USAID-FTF	8705613088901	Standard Chartered	1,545,860,862	1,545,860,862	USD
NARO-NALIRRI	3420088000032	BoU	29,355,785	26,955,071	UGX
NARO-NALIRRI	3420088400007	BoU	188,400,765	188,400,765	USD
NARO-NALIRRI Competitive Funds	9030005736721	Stanbic	211,225,960	209,927,960	UGX
NARO-NALIRRI FTF Agric Research	9030017213872	Stanbic	175,607,470	175,607,470	UGX
NASARRI AGRA Cowpea	9030005627310	Stanbic	99,554	99,554	UGX
NASARRI BMGH Hope Millet	9030005817241	Stanbic	139,369,534	138,737,284	UGX
NASARRI CCRP Sorghum	9030010398486	Stanbic	239,253,160	238,792,660	UGX

NASARRI Collection 2	9030007158512	Stanbic	204,335,400	200,570,630	UGX
NASARRI Departmental Advances	9030005777061	Stanbic	10,014,358	9,924,358	UGX
NASARRI ICRISAT Groundnuts	6003408351	ABSA	207,355,701	201,801,813	UGX
NASARRI Overhead	9030005643936	Stanbic	189,914,784	188,127,270	UGX
NASARRI PMIL Project	6004283501	ABSA	177,825,160	176,876,251	UGX
NASARRI USAID Feed The Future	9030005783339	Stanbic	190,504,556	184,762,056	UGX
NASARRI VODP Project	9030008571065	Stanbic	23,026	23,026	UGX
National Agricultural Research Lab	105614003605	Standard Chartered	148,054,712	148,054,712	UGX
National Agricultural Research Lab	8705614003601	Standard Chartered	402,062,920	402,062,920	USD
National Agricultural Research Laboratories	105614003602	Standard Chartered	31,432,967	31,432,967	UGX
National Agricultural Research Laboratories	105614003603	Standard Chartered	25,291,900	25,291,900	UGX
National Crops-Resources Research Institute- Recurrent	3420088000026	BoU	0	0	UGX
National Fisheries	102000418200	Standard Chartered	170,999,525	0	UGX
NGETTA ZARDI Agroforestry Proj	9030005674564	Stanbic	178,580,464	178,580,464	UGX
NGETTA ZARDI PRELNOR	9030014074634	Stanbic	2,259,068	240,464	UGX
OC Agric Eng and APPR Research Inst	6000014387	ABSA	66,081,643	0	UGX
Rwebitaba ZARDI NARO Grants	6003377138	ABSA	6,504,418	2,443,618	UGX
Rwebitaba ZARDI NARO Recurrent	6003377111	ABSA	88,494,660	0	UGX
The Curator EBB B/Garden	9030005917173	Stanbic	12,005,641	0	UGX
Treasury Single Sub Account	3420058000001	BoU	0	0	UGX
Uganda National Bean Programme	341229707	ABSA	50,790,968	51,471,468	UGX
Uganda National Bean Programme	344012105	ABSA	56,161,336	56,161,336	USD
Uganda Root Crops Project	600519411	ABSA	7,068,725	7,068,725	UGX

## RECOMMENDATIONS

- i. Keep up the practice of timely bank reconciliations. This eased the entire exercise given the accounts held by the entity.
- ii. Quarterly stock taking across the institutions allows the officers to regularly monitor discrepancies, wastages and pilferages if any. It also helps in keeping records up to date. Keep up the good practice.
- iii. The assets register needs to be fully updated with all acquisitions of the entity regardless of the source of funding. At the end of the day, it's the entity enjoying the



benefits accruing from the use of these assets. It is therefore pertinent that all assets in all institutions be uploaded onto the IFMS fixed assets module for easy monitoring and tracking.

- iv. The entity needs to continue with the exercise of surveying and titling the land it owns so as to obtain full ownership and possession of this land.
- v. The entity should put in place a plan to either revamp the dilapidated structures across the institutions or demolish them to curb any calamity of inhabitants and/or officers working under such premises.

## VOTE 143 - UGANDA BUREAU OF STATISTICS (UBOS)

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	The board recommends that Management expedite the disposal of all unserviceable items.	Disposal of used tyres and salt was disposed by destruction method. The rest of the items the disposal processes are still on going.	The rest of the items identified for disposal, the disposal processes are still on going.
2	The Asset Register should be updated with the project assets too. These should be part of the entity's main register.	All assets of the Projects were updated and now form part of the Main Entities Asset register, though not yet captured in the IFMS.	The capture of the Project assets in the IFMS system will commence this financial year.
3	Entebbe, Gulu and Mbarara Office structures need a corporate facelift to appear more habitable. Management should have this in the financial year plan.	Entebbe Offices were given a facelift and the general re-construction processes are still on going. For Gulu and Mbarara offices the land loads were contacted to give a corporate facelift.	The general re-construction processes are still on going for Entebbe offices. Management is still following up with the landlord for Gulu and Mbarara offices for corporate facelift.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings And Structures	
Non-Residential Buildings	2
Land	
Freehold	2
Light Ict Hardware	327
Other Ict Equipment (TVs, Radios, Videos, Digital Cameras, Telephone Sets)	968
Television And Radio Transmitters	10
Electrical Machinery	48
Furniture And Fittings	1,327
Office Equipment	54
Transport Equipment	
Heavy Vehicles	2
Light Vehicles	93
Computer Software	8

#### List of unserviceable items recommended for disposal

Item	Qty
Brother Tonner Tn 3145	1
Bulbs 23w	1
Bulbs 60w	1
Chokes 18w,20w 2ft	1
Couplers	1

Dust Cover Anti-Static	1
Dust Cover Fabric	1
End Caps	1
External Bends	1
Gpr 8 Black	1
Gps Machines	1

Hp 1280, 45 Black	1
Hp 2483 Hp 60xl Black	1
Hp 95 Tri- Color	1
Hp 9803 (H94 Black)	1
Hp Cartridge 17 Tri- Color	1
Hp Desk Jet 16a	1
Hp F2483 60 Tri- Color	1
Hp Ink Jet Black 15	2
Hp Toner 312a Cyan	1
Hp Tonner 36a	1
Light Wave Voltage	1
News Lamps	1
Office Jet 951xl Magenta	1

Osram Bulbs 18w	1
Osram Bulbs 400w	1
Projector Bulb	1
Pull Switches	1
Tk 18 Kyocera	1
Tk 410 Kyocera	1
Toilet Seat	1
Toner Mpc 3300 Black	2
Tube Bulbs 18w/2ft	1
Tube Starters	1
Voltage Stabilizer	1
Water Boiler	1

### **OTHER ASSET FINDINGS**

- i. The assets maintained on IFMS are not updated with the project and the assets procured within the financial year.
- ii. Most of the assets inspected were in a good working condition except some computers in Entebbe.
- iii. It was observed that one of the buildings in Entebbe were burnt down.

### **STORES FINDINGS**

- i. UBOS has offices in Kampala, Entebbe, Gulu, Mbarara, Jinja, Iganga and Mbale but stores are maintained centrally.
- ii. The stores were inspected and found to be clean and well organized.
- iii. There are obsolete items in store which taking up space and hindering easy access to stock.
- iv. The inventories have stock cards stacked on them and are regularly updated.
- v. The stores have a security surveillance system 24/7, CCTV, fire extinguishers and water sprinklers.

### **CASH AND BANK FINDINGS**

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

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
Uganda Bureau Of Statistics-TSA	00343005800001	BoU	0	0	UGX
Uganda Bureau Of Statistics-UNFPA	00343008800006	BoU	995,933,452	995,933,452	UGX
Uganda Bureau Of Statistics-Micro	00343008800012	BoU	7,486,497,853	7,486,497,853	UGX
Uganda Bureau Of Statistics-ICP-Africa	00343008800016	BoU	4,902,510	4,902,510	UGX
Uganda Bureau Of Statistics-DFID	00343008800017	BoU	133,569,098	133,569,098	UGX
Uganda Bureau Of Statistics-UNICEF	00343008800018	BoU	125,361,460	125,361,460	UGX
Uganda Bureau Of Statistics-Survey	00343008800019	BoU	501,727,270	501,727,270	UGX
Uganda Bureau Of Statistics	00343008840006	BoU	15,663.75	15,663.75	USD
Uganda Bureau Of Statistics	00343008840009	BoU	350,171	350,171	USD
Uganda Bureau Of Statistics-WB-Panel	00343008840022	BoU	0	0	UGX
Uganda Bureau Of Statistics-Hall Hire	00343016800002	BoU	0	0	UGX

**RECOMMENDATIONS**

- i. Management should expedite the disposal of obsolete items.
- ii. Management should expedite the capture of all the entities' assets on IFMS to ease reporting.

## VOTE 144 - UGANDA POLICE

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	There is need for bigger stores for the mechanical and medical units to improve the organizing and arrangement of the stored material.	Not yet done	
2	There is need to dispose of assets recommended for disposal.	Pending	COVID-19 hindered 2019/2020 process so these have been carried forward
3	In the medical unit, there is need to put in place a cold room which can store vaccines so that they are maintained well.	Not yet	
4	There is need to do the necessary repairs especially for the motor boats that can still operate.	pending	Not repaired yet
5	There is need to separate Yaka meters into domestic and office meters to reduce on its wastage.	pending	Pending
6	There is need for more support staff at Canine unit to do the cleaning and also vet assistant in the different regions to do first aid in those areas in order to handle emergencies.	Pending	Pending
7	There is need for more staff to support in accounts for the Duty free units.	Not yet	Still short staffed
8	There is need to engrave the newly acquired assets in order to clearly identify them.	Most items engraved	Engraved
9	Motor boats need to be standardized in order to reflect a signal.	Not yet done	Not yet done
10	There is need to do renovations especially at the Canine unit and Jinja duty free unit	Not yet done	Not yet done
11	A cool storage facility is needed to help in the keeping of perishable at the training school.	Not yet done	Not yet done

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings And Structures	
Non-Residential Buildings	88
Land	
Freehold	782
Light Ict Hardware	1,100
Other Ict Equipment (TVs, Radios, Videos, Digital Cameras, Telephone Sets)	479
Electrical Machinery	309
Furniture And Fittings	1,780
Medical	244
Office Equipment	173
Transport Equipment	
Cycles	7,528

Heavy Vehicles	248
Light Vehicles	1,511
Water Vessels	11

### List of unserviceable items recommended for disposal

Item	Qty
Ambulance Iveco	5
Ambulance Toyota L/Cruiser	1
B/Hoe Loader Komatsu	1
Back Hoe Loader Steyr	1
Bmw	2
Bus Mini Toyota	3
Bus Toyota Coaster	1
Bus Toyota Super Custom	3
Dayun	1
Fire Fighting Truck-Leyland Comet	1
Fire Fighting Truck-Benz	1
Fire Fighting Truck-Faw	1
Fire Water Truck-Benz	2
Fire Water Truck-Faw	2
Fire Water Truck-Steyr	1
Honda Cbx 750p	4
Honda Cg 125	11
Honda Cgl 125	4
Honda Xl	7
Honda Xl 125	72
Honda Xl 125s	1
Honda Xr 125	2

Jianshe Js-125-6b	10
	5
Jianshe Js125gy-2	66
Jincheng	1
Land Rover 90 Van	1
Mitsubishi Outlander	9
Nissan Hard Body S/Cabin P/Up	1
Nissan Patrol S/Cabin P/Up	16
Rcv-Benz	2
Rcv-Steyr	6
Salon Car Toyota Corolla	1
Saloon Car Nissan Almera	2
Saloon Car Subaru Legacy	33
Saloon Car Toyota Camry	1
Saloon Car Toyota Corolla	28
Saloon Car Toyota Corona	3
Saloon Car Toyota Corona Premio	3
Saloon Car Toyota Mark li	1
Suzuki White	2
Tata D/Cabin P/Up	20
Tata S/Cabin P/Up	1

Toyota Hilux D/Cabin P/Up	17
Toyota Hilux S/Cabin P/Up	23
Toyota L/Cruiser Prado Gx	3
Toyota L/Cruiser S/Cabin P/Up	28
Toyota L/Cruiser Station Wagon	1
Truck Isuzu Lorry Fvr	3
Truck Mitsubishi Lorry	1
Truck Recovery Vehicle Steyr	2
Truck Steyr Tipper	1
Truck Steyr Troop Carrier	5
Truck Tata Cesspit	1
Truck Tata Lorry	8
Truck Troop Carrier Hino 500	1
Yamaha	2
Yamaha Ag	2
Yamaha Dt 125	22
Yamaha Dt 175	3
Yamaha Ybr 125	28
	0
Yamaha Ybr-G	1

### STORES FINDINGS

- i. The vote maintains an assets register on IFMS that is regularly updated as evidenced by the attached assets register.
- ii. Most buildings are in fair state with a few leakages.
- iii. A number of vehicles are grounded and due for repair.
- iv. There are assets that were due for disposal.
- v. Previous items recommended for disposal process yet to be completed.
- vi. Assets register exists with all categories included.
- vii. Items are engraved.

- viii. The entity has a number of stores across the country i.e. medical stores, food supplies stores, sundry supplies stores, construction stores, plumbing stores, ICT equipment stores, uniforms or textile stores and mechanical items for cars, boats and aircraft stores. All of which had: records up to date, organized, enough storage room and clean.
- ix. Stores in Namanve had a problem of rat infestation. These have caused damaged to some items.
- x. Some stores like at Masindi etc. are housed in temporary make shifts of iron sheets.

### CASH AND BANK FINDINGS

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

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
AMISOM (Euro)	003440089780001	BoU	574,319.49	574,319.49	EUR
Force Gender Responsibility Reforms	003440088000024	BoU	36,529,700	36,529,700	UGX
Formed Police Unit AMISOM (USD)	003440088400001	BoU	681,461.61	681,461.61	USD
Police Duty Free Scheme	003440088400012	BoU	3,602,619,047	3,602,619,047	UGX
Police Sector Wide Approach JLOS	003440088000023	BoU	2,312,301,375	2,311,311,375	UGX
Uganda Police Operations	003440088000022	BoU	760,477,222	760,477,222	UGX
Uganda Police/UNICEF Project	003440088000019	BoU	32,736,593	44,913	UGX

### RECOMMENDATIONS

- i. Management should prioritize repairing leaking store roofs.
- ii. Rat infestation should be worked on to avoid damage of items in storage.
- iii. Always maintain up to date stores records.
- iv. Fully utilize the airfield otherwise, items are going obsolete due to lack of use.
- v. Inventory management teams should be refreshed about contemporary inventory management.

- vi. Complete previous year's 2019/2020 disposal process.
- vii. Dispose of the new items recommended for dispose 2020/2021.
- viii. Proper storage facilities and space should be provided for storage facilities that need them.

**PICTORIALS TAKEN DURING THE EXERCISE**

**IRIMRIM**



**Canine**



**Kajansi Airway**



**Namanve**



**Mbarara**



**Nsambya**



**Marine store**



**Fire brigade**





## VOTE 145 - UGANDA PRISONS

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Prison Administration should device a proactive way of securing prison land in a gradual process	Procurement and titling of land is being done in a phased manner	Funds released are not enough to complete the exercise in a very short time possible
2	Procurement of equipment aimed at mechanization and enhancement of cereal and cotton growing should be followed by a general service and maintenance plan for these equipment so as to ensure that spares are available for such equipment	UPS has installed a pilot small scale at Bulaula Prison Farm to enhance cotton production	Inadequate funding for procurement of such heavy equipment
3	The low cost housing project should be expedited and its coverage expanded so as to solve the housing puzzle across the spectrum	Construction of 531 staff housing units at Sheema, Mutufu, Nwoya, Kyenjojo & other prisons is on going	Funds are a limiting factor
4	In order for the vote to meet the cotton production target set out for various farms so as to liven the presidential directive of local Cotton production, more machinery and machinery spares need to be availed.	Establishment of Silo storage facilities is being done in phases in order to reduce the post-harvest losses that are experienced on prisons farm	More machinery spare parts have been budgeted to be procured this financial year.
5	Unserviceable items should be boarded off	UPS is in process of boarding off all grounded vehicles and machinery in this FY	
6	The procurement for duty free shops should consider market trends before stocking to avoid spending on items like chain link and metallic gutters that will not be taken by staff	Slow moving items in some stores are being moved to other areas with high demand	The responsible officers in the staff duty free shops have been advised to procure only those items which are highly demanded by the staff
7	The stations which are keeping drugs in inappropriate structure should at least get safe place for the drugs which keeps them safe for human consumption	UPS is holding negotiations with stakeholders e.g. JLOS to construct more medical facilities. Phased Construction of the staff clinic is on-going at Luzira	The expired drugs are carried to the District Hospitals to be destroyed

### ASSET FINDINGS

### SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
LAND AND BUILDINGS				

Land				
Building				
<b>TRANSPORT EQUIPMENT</b>				
Station Wagon	28	19	05	04
Pickup	73	56	09	08
Saloon	01	01		
Motorcycle	28	28		
Trailer\Truck	83	52	26	05
Earth Moving Equipment\Tractor	64	47	16	01
Tractor trailers	25	20	05	
Omnibus	31	26	04	01
<b>ICT EQUIPMENT</b>				
Desktop Computers				
<b>OFFICE EQUIPMENT</b>				
Water Tank	19	15	04	
<b>MACHINERY</b>				
Disc plough	63	61	08	03
Harvester	02	02		
Maize shelter	12		10	02

### List of unserviceable items recommended for disposal

S/N	Item Description	Reg No
1	Vitara	UG 0020U
2	Tata Lorry	UG 0067U
3	Pick up	UG 0069U
4	Pick up	UG 0070U
5	Mini Truck	UG 0081U
6	Lorry	UG 0092U
7	Pick up	UG 0116U
8	Pick up	UG 0118U
9	Pick up	UG 0229U
10	Pick up	UG 0112U
11	Pick up	UG 0125U
12	Pick up	UG 0136U
13	Tipper truck	UG 0209U
14	Station wagon	UAJ 940Z

15	Bus	UG 0100U
16	Station wagon	UG 0083U
17	Station wagon	UG 0071U
18	Mini truck	UG 0064U
<b>Other Items</b>		
S/N	Item Description	Qty
19	Computers	-
20	Tailoring machines	-
21	Sun oven	1
22	Old cooking pots	-
23	TVs & DVDs	-
24	Weighing scales	2
25	Broken clinical bed	1

## **OTHER ASSET FINDINGS**

- i. Uganda Prisons Masaka; This station has unserviceable items for example 10 sowing machines and 1 tractor that should be boarded off before they completely depreciate to zero balance. The Items for example chain link and some iron sheets do not have market in this area and have been in store for over a financial year. These could be relocated back to the prisons main store in Luzira or to stations where they are needed for purchase.
- ii. Kakiika Prison Mbarara; The items that were recommended for disposal for last financial year still exist (4 sewing machines). The iron sheets and chain links are slow moving items; they should be returned to the main duty free shop in Luzira.
- iii. Mbarara Main Prison; The block that houses the ration store is very old and needs renovation immediately. This station also has an isolation center for COVID-19 patients that is well lit and organized
- iv. Ndorwa Prisons Kabale; This station has 3 non-functional sowing machines that were from British aid these should be disposed off before they depreciate to zero value. The Items like chain link and iron sheets in the duty free shop are slow moving items hence they should be relocated to the main duty free shop in Luzira since they have stayed for over a financial year without purchase.
- v. Uganda Prisons Rukungiri; The female wing at this station houses the inmates in 3 unipots which do not have washrooms or places of convenience hence when they are looked up they can't be able to access toilets. The block that houses the ration store is made of iron sheets which have become worn out and rusted hence this block leaks and food is usually destroyed. This station has sowing machines that are non-functional that should be disposed off. This station also faces a challenge of blockage of the sewage system which usually happens during the rainy season.
- vi. Mubuku Prison; This station has a single chain link fence as compared to the required standard of having a double chain-link round the prison which is dangerous in terms of security. This station faces a challenge of blockage of the draining system which is due to the number of the inmates at the prisons and the heavy rains that are usually experienced. The store buildings are very old and need immediate renovation. The

- weighing scale at this station needs servicing so as to be able to capture correct measurements of the daily food consumption.
- vii. Ibuga Prison Farm; the block that houses the store is old and needs renovation. Some of the assets like chairs, tables are not engraved. There is need for a dryer of grains to make the drying process of the harvest sufficient and quick enough.
  - viii. Uganda Prisons Fort Portal; Some of the wards that accommodate the prisoners have cracks in the walls this stands risk of collapse these buildings. Immediate repairs and construction should be done to avoid unforeseeable accidents. This station also faces a challenge of blockage of the sewage system since this system was constructed in the 1970's.
  - ix. Kiburara Farm Prison; There is need for machinery to be used for harvesting of grains and planting since this is a prison farm. There is need for a clinical officer at his station since it's a health center.
  - x. Muinaina Prison; Land which is brought to Head office every end of quarter for accountability purposes. The building that houses the ration store is very old and has leakages. Hence when it rains food i.e. posho gets spoilt. A new structure should be set up immediately. Power supply is not sustainable as the station depends on solar which is on and off. The staff houses are complete and more were under construction under the low cost project.
  - xi. Kaweri Prisons; The building that houses the ration store is very old and has leakages. Hence when it rains food like posho destroyed. A new structure should be set up immediately
  - xii. Luzira Women; The station has non-functional items for example computers and an oven that should be disposed of before they depreciate to zero balance
  - xiii. Murchison Bay Prison; the chain link used round this facility is very old and rusted hence this puts the lock up of the prisoners at stake or risk of escape yet it houses capital offenders. Some of the wards that accommodate the inmates have leakages hence this makes their stay or housing complicated as and whenever it rains. The station doesn't have a stand by generator yet it has a cold room store for blood storage, COVID-19 vaccines and many other medical equipment's hence when there is a power shut down most of the stored items in the coolers get spoiled. This facility is

facing a challenge of old sewage system that gets overloaded over and over again that leads to blockage of this sewage. The facility is also facing a challenge of narrow band with that is used for virtual court thus leading to an information gap thus affecting the court proceedings. This facility also faces a challenge of space since some of the rooms have been used as an isolation center and court proceedings room where the court sessions are held.

- xiv. Luzira Upper Prison; The station has three wheel chairs and sewing machines that are non-functional and are due for board off
- xv. Soroti Main Prison; the combined machine in the furniture workshop requires repairs. The circular saw in the furniture workshop require belts fitted on the motor. There was a general observation of the prison fence being weak since it was constructed with chain link.
- xvi. Erute Prison; the sewing machine observed at the store requires repair. Items in the duty store were well arranged in shelves and the cement was well kept in containers
- xvii. Loro Prison; The platform blocks on which the container for the food store was placed required repair as they seemed very weak.
- xviii. Masindi Main Prison; the premises had fully installed CCTV monitoring systems which enhanced the security of the premises and its assets. There was an issue of termites destroying the shelves which were observed. Inspections were also carried out in the carpentry workshop and it was observed that the moulding machine lacks a motor.
- xix. Nakasongola Prison; The items that were recommended for disposal for last financial year still exist i.e. sewing machines. Chain links and some iron sheets do not have market in some stations should be relocated back to the prisons main store in Luzira.
- xx. Kigo Prisons; The station has non-functional items for example a computer that should be disposed of before it depreciates to zero balance
- xxi. 7th Street Industrial AREA.; This station also lacks the weigh bridge and moisture meter. There is a need to construct a bigger and good store with good ventilations and capacity in one place instead of hiring the different stores in different places.
- xxii. Kaweeri, Kakiika, Jinja Main, Mbale Women Prisons and Nakasongola; the Ration stores in these stations have limited space and they have also have leakages.

- xxiii. Rukungiri Prisons ; The block that houses the ration store is made of iron sheets which have become worn out and rusted hence this block leaks and food is usually destroyed.
- xxiv. Murchison Bay and Bugunga; some of the wards that accommodate the inmates have leakages.
- xxv. Mubuku and Rukungiri; it was observed that these two don't have female wings.
- xxvi. Most of the stations faces a challenge of space for prisoners.

### **STORES FINDINGS**

- i. Uganda Prisons Masaka; the ration store was well organized and the store ledgers were properly written off. The store is safe in terms of security. The ration store has limited space and doesn't have pallets thus making foodstuffs like posho and beans to be stored or kept on the ground and in many other different rooms. The storage space for Drug store is small and yet this store supplies over 36 health centers in the greater Masaka region however it's safe under key and lock. This station also faces insufficient supply of medical drugs from NMS where by some of the supply that is provided is not consumed by these health centers hence leading to expiry of drugs.
- ii. Kakiika Prison Mbarara; The station is also facing a challenge of space since there was an establishment of a female wing at this station in order to create space for an isolation center at the Mbarara main prison. The store's ledgers were well updated and written off as per the required standard. The ration store has limited space, not well lit and the door is very old (needs immediate replacement) hence leading to some food stuffs stored on the ground and in different areas. The duty free shop is organized and is under key and lock.
- iii. Mbarara Main Prison; The store's ledgers were well updated and written off as per the required standard. Medical store is organized and well lit.
- iv. Ndorwa Prisons Kabale; Ledgers are well updated and ruled off. The ration store is under key and lock.
- v. Uganda Prisons Rukungiri; Ledgers and stock cards were well updated and written off.

- vi. Uganda Prison Bushenyi; the ration store is neatly organized however the door to the store is very old hence need to replace it immediately. Ledgers are updated and ruled off. The Drug store stock cards were updated though not ruled off.
- vii. Mubuku Prison; Ledgers in the main and ration stores are well updated and written off. Stores are well organized and lit. The stock cards for drugs and ledgers are well updated and ruled off.
- viii. Ibuga Prison Farm; Ledgers in the main and ration stores are well updated and written off. Stores are well organized and lit.
- ix. Uganda Prisons Fort Portal; Ledgers in the main and ration stores are well updated and written off. Ration store is safe under key and lock. The stock cards for drugs and ledgers are well updated and ruled off. This station also faces insufficient supply of medical drugs from NMS where by some of the supply that is provided is not consumed by these health centers hence leading to expiry of drugs.
- x. Kiburara Farm Prison; Ledgers and stock cards were updated and ruled off. Ration store was organized. This station doesn't have an independent drug store hence the medical supply is stored together with other non-medical equipment. This station hardly receives supply of Drugs from National medical hence they are pushed to outsource in case of an emergency. The stock cards for drugs and ledgers are well updated and ruled off. Non consumable store is organized though it needs more lighting.
- xi. Muinaina Prison; the ration store is organized, neat and ledgers are well updated. This station also faces a challenge of few uniforms for prisoners. Since it's a prison farm
- xii. Kaweri Prisons; Ledgers in the ration stores are well updated and written off. Stock cards for drugs and ledgers are well updated and ruled off.
- xiii. Uganda Prisons Kityala; the ration store is organized, neat and ledgers are well updated. The stock cards for drugs and ledgers are well updated and ruled off. The stock cards for drugs and ledgers are well updated and ruled off.
- xiv. Luzira Women; Store is neatly organized, well-lit and is kept under safe lock. Ledgers are well updated and ruled off. The storage space for food stuffs is very small.
- xv. Murchison Bay Prison; Medical store is neatly organized and well lit. Ledgers and stock cards are updated and ruled off. Also Ledgers of the ration store are updated

and ruled off. There is a challenge of late delivery of drugs by NMS to this facility. Ration store is organized and is kept under key and lock. The ration store has a leakage hence this leads to damage of some of the food stuffs whenever it rains.

- xvi. Luzira Upper Prison; Ration store is well lit, organized and is under key and lock though too small to accommodate all the items. Some food stuffs are relocated to the kitchen. Kitchen is very neat given the population at the station however there is a challenge of leakage of the boilers.
- xvii. Uganda Prisons Bugungu Prisons (Yo Prison); the station requires to improve ventilation of the Main Ration store. The ceiling of the store need to be repaired because it's leaking. The store has limited space. The Drugs store was well organized. The key challenge was the station face challenges of delayed supply of drugs from NMS.
- xviii. Uganda Prisons Bugungu Prisons (Yp Prison); all the 3 stores were well organized with enough space and ventilation. The items were well stored in shelves. The key challenge in the drug store was delayed supply of drugs from NMS. The main entrance to the general store will require repairing and the glass were witnessed to be damaged.
- xix. Jinja Main Prison; The key challenge of limited space for storage of items in the general store. The stores lack enough lighting. The Ration and Drug store were well organized.
- xx. Uganda Remand Prison Jinja; All stores were spacious and food was well stored.
- xxi. Bifulubi Prison; All the stores were well organized and only challenge recorded at the station was limited lighting in some stores.
- xxii. Mbale Main Prison; the general challenge was with limited space in the stores. And also the stores require shelves to improve storage of the items. The team also viewed the furniture workshop and all the equipment was functional and the station was currently producing several furniture items for sale.
- xxiii. Uganda Prison Mbale (Women); All the 3 stores were spacious and the inventory was well stored. Slow moving items such as the chain link were viewed in the duty free store. The cement store at the store was spoilt and there is need for review of the inventory management and ordering of cement to be held in the duty free shops.



- xxiv. Kumi Prison; the key challenge witnessed at the station was limited space for storage of items. The stores lacked enough lighting.
- xxv. Soroti Main Prison; 85 cement bags in the duty free shop were spoilt. the combined machine in the furniture workshop requires repairs
- xxvi. Lira Main Prison; The Key issue noted was the congestion in the ration food store. The drug store was well arranged and temperatures well regulated.
- xxvii. Lira Women Prison; the key issue noted was congestion of items in the store.
- xxviii. Erute Prison; Key observation was the store had limited space. Items in the duty store were well arranged in shelves and the cement was well kept in containers.
- xxix. Loro Prison; All stores were kept extremely clean and organized. The produce store was leaking the roof and required urgent repairs. The platform blocks on which the container for the food store was placed required repair as they seemed very weak.
- xxx. Masindi Main Prison; the station had 1 store inspected including the food ration stores, the duty free shop and the drug shop.
- xxxi. Uganda Prisons Farm Isimba; All the stores were well arranged, however, the food store was observed to have limited space.
- xxxii. Nakasongola Prison; both stores had enough space and were all observed to be well arranged.
- xxxiii. Kigo Prisons; this station had general store, drug store and ration store. The ration store was well organized and the store ledgers were properly written off. The general store is very small and does not have enough ventilations. The store does not have ceiling moreover there are drugs kept in that store before they are issued out to Health Centre. In ration store, the inbuilt pallets are worn out therefore there is a need to improvise for new ones. There is an increased population of inmates (congestion) so the masks and washing liquid soap provided are no longer enough for inmates. The challenge of drugs received by Kigo Health Centre 3 is not enough since this is health centre also serves or cater for the entire Kigo community. The storage space for Drug store is not enough hence some drugs are kept in boxes and stored on top of other items kept in the General store

xxxiv. 7th Street Industrial AREA.; the ration store was well organized and the store ledgers were properly written off. There is a lack of enough space. This station lack of machines which cleans food stuff before they are stored

### CASH AND BANK FINDINGS

- i. The survey was done on the cash books, bank statements, certificates of bank balances and reconciliation statements. The accounts were verified and confirmed to be well prepared and reconciled as at 30th June 2021.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
1	Prisons medical service-m/bay hospital	003450088000003	BoU	141,655,452	141,655,452	UGX
2	Prisons training school & staff college	003450088000004	BoU	2,702,426	2,702,426	UGX
3	UG prisons industries	003450088000005	BOU	1,635,120,881	1,635,120,881	UGX
4	Murchison bay Hosp. – PHC conditional grant	003450088000009	BoU	11,588	11,588	UGX
5	UG prisons staff duty free shop	003450088000017	BoU	82,855,089	82,855,089	UGX
6	Staff disciplinary fines	003450088000019	BoU	8,637,830	8,637,830	UGX
7	UPS/JLOS development 2006.07	003450088000021	BoU	1,127,335,792	1,127,335,792	UGX
8	UG prisons services-strengthening HIV interventions	003450088000022	BoU	537,155,835	537,155,835	UGX
9	Prisons UG global fund to fight AIDS, TB & Malaria	003450088000023	BoU	68,273,997	68,273,997	UGX
10	UG prisons – TSA	003450058000001	BoU	NIL	NIL	UGX
11	NTR	003450168000001	BoU	NIL	NIL	UGX

### RECOMMENDATIONS

- i. Need to provide the weigh bridge which will be easier to weigh bigger quantities instead of using local or small weighing machines which consume a lot of time and it is tiresome, a need to buy moisture meter and there is also a need to buy machines that cleans food stuff before they are stored
- ii. There is a need to construct a bigger store with good ventilation and capacity in one location instead of hiring the different stores in different places as it is now (7th street Industrial area)
- iii. There is need to provide the dryer of grains to make the drying process of the harvest sufficient and quick enough-Ibuga Prisons

- iv. Immediate repairs and construction of new inmate's block should be done to avoid unforeseeable accidents-Fort portal Prisons
- v. Need to construct new stores for Muinaina and Kaweeri Prisons since the existing ones were in sorry state (very old and leaking) see attached photos for the old stores.
- vi. The main entrance to the general store for Bugunga YP Prisons needs to be repaired immediately
- vii. Delayed supply of Drugs to stations/ health centers should be stopped and drugs which are not requested for should not be delivered to the stations.
- viii. The entity needs to expedite the disposal process as noted that items listed for disposal are still not disposed at the year of end 30th June 2021.
- ix. There is a need to engrave all entity's assets for proper tracking and management of Government Assets.
- x. The entity needs to construct new and bigger stores in upcountry Prisons in different regions

## VOTE 146 - PUBLIC SERVICE COMMISSION (PSC)

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Need for more storage space for inventory purchased	More space has been acquired on the ground floor	More space is still needed
2	Assets register needs to be updated and all items captured	Assets register has been updated	

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Furniture And Fittings	524
Light Ict Hardware	227
Office Equipment	43
Other Ict Equipment (TVs, Radios, Videos, Digital Cameras, Telephone Sets)	14
Light Vehicles	20

#### List of unserviceable items recommended for disposal

- There was no list of obsolete items attached.

#### OTHER ASSET FINDINGS

- The Asset register was uploaded and updated on IFMS and those assets engraved with clear codes and could easily be identified on the asset register.
- To confirm existence and completeness of the assets register, samples of assets from the register were inspected. Though the assets physically existed, a number of them were not yet engraved and hence not yet included on the register
- The Commission has a fleet of 20 cars. Most of these cars are old and as such the maintenance cost is high. For example in the last three financial years; FY 2020/21, FY 2019/20, and FY 2018/19 Ugx: 1.3 billion was spent on Motor Vehicle Maintenance.
- The team also inspected a number of asset donations such as computers from FINMAP and SUGA which were not in the Assets Register.

#### STORES FINDINGS

- The store ledgers and other relevant documentation were up-to-date and the items were organized.

- ii. Although the current store space is an improvement from the previous space, it remains largely inadequate to sufficiently accommodate all the items procured and any other assets that may need to be kept in store.
- iii. We noted that the process of dispatching items from the store is purely manual. This manual process is cumbersome to reconcile.

### **CASH AND BANK FINDINGS**

- i. The cash and bank balances were reconciled as at 30<sup>th</sup> June 2021, as evidenced by the bank reconciliation and bank certificates attached.
- ii. The entity is currently operating only TSSA account UGX: 00346005800001 and one other forex account USD: 00346005800003 which is dormant.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
Public Service Commission	00346005800001	BoU	0	0	UGX
Public Service Commission	00346005800003	BoU	0	0	USD

### **RECOMMENDATIONS**

- i. Management should expedite the process of engraving all the assets and ensure that they are all correctly engraved with the right codes that eventually reflect in the assets register.
- ii. Management should consider automating the stores for accurate records.
- iii. Management should liaise with MOFPED assets department for guidance on how the asset donations should be recorded onto the Asset Register.
- iv. The entity should ensure compliance with the government motor vehicle policy and replace those motor vehicles which have become very expensive to maintain because they are old.
- v. The Commission should in consultation with the Office of the Accountant General close all the bank accounts that are not operational.

## VOTE 147 - LOCAL GOVERNMENT FINANCE COMMISSION (LGFC)

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Obsolete assets recommended for boarding off should be boarded off.	Assets were disposed of in FY 2020/21	Done
2	More space should be availed for stores since the available space is not enough.	Awaiting response from treasury on funding.	Work in progress.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Light Ict Hardware	165
Other Ict Equipment (TVs, Radios, Videos, Digital Cameras, Telephone Sets)	11
Furniture And Fittings	298
Office Equipment	30
Transport Equipment	
Light Vehicles	31

#### List of unserviceable items recommended for disposal

Item	Qty
Book Shelf	1
Chair	10
Printer	2
Shredding Machine	1

#### OTHER ASSET FINDINGS

- i. The Asset register is up to date

#### STORES FINDINGS

- i. The store accommodation is inadequate.
- ii. The stores/inventory documents were not up to date.

#### CASH AND BANK FINDINGS

- i. The team observed that the single account held by the entity was reconciled as per the guidelines in respect to the treasury Accounting Instructions.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
Local Government Finance Commission	003470058000001	BoU	0	0	UGX

**RECOMMENDATIONS**

- i. The stores documents should be timely and appropriately updated and monthly stock counts conducted.
- ii. Provide or allocate more storage space and shelves.
- iii. Provide a designated office for the stores personnel.

## VOTE 148 - JUDICIAL SERVICE COMMISSION (JSC)

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Disposal of old items	Done on 14/6/2021	Disposal was done

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Machinery & Equipment	
Cycles	3
Electrical Machinery	6
Furniture And Fittings	435
Light Ict Hardware	363
Light Vehicles	14
Office Equipment	105
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	3

#### List of unserviceable items recommended for disposal

Item	Qty
Atlas Shredder	1
Cabinet	1
Chairs	1
Computer	1
Dispenser	1
Photocopier	1
Sofa set	1
Tyres	1
Vehicle Half Block Engine UG 0874b	1

#### OTHER ASSET FINDINGS

- i. The asset register was up to date and with a few items that were boarded off but not yet removed.
- ii. Almost all assets are both at head office and in projects are in good condition

#### STORES FINDINGS

- i. The store is in good condition
- ii. The store is organized and records are up to date
- iii. Physical stock/inventory was tallying with stock cards



## CASH AND BANK FINDINGS

- i. The cash and bank balances were reconciled as at 30<sup>th</sup> June 2021.
- ii. Bank statements for all bank accounts of the vote were verified and found they were reconciling as at 30<sup>th</sup> June 2021.

### Table showing accounts reviewed by the board

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
JSC JLOS Swap Development	003480088000001	BoU	437,026,957	437,026,957	UGX
JSC Rule Of Law And Constitutional Democracy	003480088000002	BoU	0	0	UGX
JSC Treasury Single Account	003480058000001	BoU	0	0	UGX

## RECOMMENDATIONS

- i. Management should consider automating the stores for accurate records
- ii. Obsolete items should be boarded off
- iii. The vote should ensure compliance with government motor vehicle policy and replace those motor vehicles which have become very expensive to maintain because they are old

## VOTE 149 - GULU UNIVERSITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	The store keeper needs to improve on record keeping i.e. tracking of store's items	The store keeper has improved on; record keeping, tracking items and additional staff were added to the stores section	Done
2	The university needs to expedite the asset disposal process to avoid loss in value of assets ear marked for disposal	Management of Gulu university has disposed of most of the assets which were recommended for boarding off and others are in their last process of being disposed of due to COVID-19.	WIP
3	The University should ensure safety measures in all their regional campuses. E.g. installation of fire protective gear	Management has installed safety measures in all their regional campuses e.g. fire protective gears like fire extinguishers and CCTV cameras	Done
4	The University should update their asset register and have it uploaded on IFMS	Asset register has been updated and the university is in the process of uploading asset register on IFMS	WIP
5	There is need for more storage space for the inventory for better organization of items	Management is under process of drawing a plan to construct a better storage facility	WIP

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings And Structures	
Non-Residential Buildings	4
Land	
Customary	12
Cycles	69
Electrical Machinery	227
Furniture And Fittings	4,966
Heavy Vehicles	5
Laboratory And Research & Appliances	284
Light Ict Hardware	582
Light Vehicles	24
Medical	768
Office Equipment	277
Other Ict Equipment (TVs, Radios, Videos, Digital Cameras, Telephone Sets)	68
Non-Classified	26

#### List of unserviceable items recommended for disposal

Item	Qty
Book Shelves	2
Chairs (Library, Computer, Plastic, Secretarial, Rolling, Executive )	33

Office Desk	2
Tables	2

## OTHER ASSET FINDINGS

- i. The entity maintains a manual asset register yet they were already enrolled on the IFMS.
- ii. The items sampled were engraved with a few exceptions of newly acquired assets.
- iii. The university is undertaking construction works i.e. Business center.

## STORES FINDINGS

- i. The university maintains; 1 major store from which inventories are kept, 1 store in the Library, Furniture and fittings, ICT equipment (computer lab), Machinery, Land, Motor vehicles. The stores were well organised and kept clean.
- ii. The stores records are regularly updated and stock cards are well maintained
- iii. Stock count and reconciliation of items as at end of financial year was conducted.
- iv. There is also inadequate storage space for items for disposal since they are kept in a temporary building.
- v. The university also has special cooling facilities for the University laboratory where drugs and vaccines are stored.
- vi. The roof in main store is dilapidated which presents potential damage to the items being stored.

## CASH AND BANK FINDINGS

- i. The survey on Cash at hand & in the bank found that the entity had no physical cash at the time of closure of the financial year.
- ii. The entity also maintains 15 bank accounts, some of which are project accounts NTR, Forex and TSSA A/Cs
- iii. The survey found out that bank balances and cash book balances were properly reconciled as per the Guidelines in respect of the Treasury Accounting Instructions.
- iv. Certificate of bank balances and bank reconciliation statements were attached.

### Table showing accounts reviewed by the board

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
Gulu University Col-Tpd Project	3100070068	Centenary	13,224,511	13,224,511	UGX

Gulu University Community Masters Project	2202226834	KCB Bank	282,848,790	282,848,790	UGX
Gulu University M/S Justed Project	1400128315	Housing Finance	26,186,640	26,186,640	UGX
Gulu University Master Card Foundation Project	1400077737	Housing Finance	415,626.42	415,626.42	USD
Gulu University Project Covid-19 Project	2291707604	KCB	67,119,368	67,119,368	UGX
Gulu University Rorum Grant (Mab Chicken Project)	2201542449	KCB	262.99	262.99	USD
Gulu University Tescea Project	9030014875394	Stanbic	14,835,253	14,835,253	UGX
Gulu University Treasury Single Sub Account	003490058000000	BoU	0	0	UGX
Gulu University M/S Chif Project	1400128333	Housing Finance	12,771,36	12,771,36	GBP
Gulu University Community Base Research Project (GUCBR)	04091027851087	DFCU	32,155.98	32,155.98	GBP
Gulu University M/S JustedED Project	1400128322	Housing Finance	5,785.22	5,785.22	GBP
Gulu University TESCEA Project	9030014875610	Stanbic	56,835.34	56,835.34	GBP

## RECOMMENDATIONS

- i. There is need to transform the manual asset register of the University onto the fixed asset register on the IFMS.
- ii. There is need to work on the leakages in the main store in order to create more space for storage of items
- iii. The entity is advised to allocate more space for better storage since most of the items for disposal were scared.
- iv. The university has a number of items that should be disposed of including ones from the previous financial years. The vote was advised to quicken the disposal process.

# PICTORIALS TAKEN DURING THE EXERCISE

## Buildings



## Site under construction



## Library



## Computer Lab



## Vehicles



## Stores



## VOTE 150 - NATIONAL ENVIRONMENT MANAGEMENT AUTHORITY (NEMA)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Dispose of obsolete items to create space for others	For electronic waste items, after signing a memorandum of understanding and finishing refurbishment of storage space offered by Luwero industries Ltd, all electronic waste has been moved there	Done
2	Provide Mbarara office with a pool office so that assets are not displaced	Office provided	Done
3	The upload of the assets on the IFMS should be expedited as the issue has been reoccurring	All assets uploaded	Done

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Asset Category	Total	Assets in Good Condition & in use	Assets in fair condition	Recommended for disposal
Land	02	02		
Building	02	02		
Station Wagon	24	-	24	
Pick up	15	15	-	-
Omnibus	02	01	01	
Desktops	61	61		
Laptops	31	31		
Printer	53	53		
Projector	7	7		
Scanner	6	6		
Server	2	2		
Tablet	19	19		
UPS	48	48		
Detecting Machine	1	1		
Generator	2	2		

#### List of unserviceable items recommended for disposal

- There was no list of obsolete items attached.

#### OTHER ASSETS FINDINGS

- i. The team was notified that the entity uses the Fixed Assets module on the IFMS
- ii. The user departments requisition via online forms for all needed materials. The forms, signed by all relevant Head of Department and authorized by Head of Finance. National Environment Management Authority had electronic-waste that was disposed of to the

## STORES FINDINGS

- i. The survey of the store found out that National Environment Management Authority maintains only one store at the; Head Office. The stores were generally well organized and well ventilated.
- ii. The stores are manned by Ag. Senior Accountant. The vote takes inventory counts quarterly and undertakes any necessary reconciliations.

## CASH AND BANK FINDINGS

- i. The team reviewed and verified cash and bank balances as at 30<sup>th</sup> June 2021. This was done by analyzing the reconciliations of cash against bank balances and bank certificates as at 30<sup>th</sup> June 2021.
- ii. The team observed that the accounts were properly reconciled as per the guidelines in respect to the Treasury Instructions, 2017.
- iii. The survey of cash and bank balances found that the vote maintains a total of thirteen (13) accounts all at Bank of Uganda.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
1.	Implementation of Nagoya Protocol on ABS in Uganda	003500088400014	BoU	116,903.69	116,903.69	USD
2.	Mainstreaming Biodiversity Information into the Heart of Government Decision Making	003500088400013	BoU	54,946.15	54,946.15	USD
3.	Implementation of the Minamata Convention on Mercury	003500088400010	BoU	29,942.26	29,942.26	USD
4.	Uganda Country Programme on the Protection of Ozone Layer- NEMA	003500088400006	BoU	146,342.04	146,046.88	USD
5.	National Biodiversity Strategies and Action Plans (NBSAPS)- USD Account	003500088400005	BoU	3,225.22	796.68	USD

6.	Stockholm Convention on Persistent Organic Pollutants (POPS)	003500088400002	BoU	51,159.73	52,128.10	USD
7.	Nationally Appropriate Mitigation Action on Integrated Waste Mg't and Bio Gas Project	003500088000012	BoU	0.00	0.00	UGX
8.	Strengthening Institutional Capacity for Effective Implementation of Rio Conventions in Uganda	003500088000011	BoU	283,896,353.0	283,896,353.	UGX
9.	Inclusive Green Growth for Poverty Eradication (IGGPR) Project	003500088000010	BoU	0.00	0.00	UGX
10.	Mesa Thematic Action Plan for the IGAD Region Project	003500088000009	BoU	325,130,936.0	325,130,936.0	UGX
11.	Oil for Development Programme Environmental Pillar – UGX Account	003500088000005	BoU	7,243,395.00	2,943,395.00	UGX
12.	National Environment Fund (NEF)	003500088000002	BoU	1,834,289,840	1,834,492,840	UGX
13.	NEMA Treasury Single Sub Account	003500058000001	BoU	0.00	0.00	UGX

## RECOMMENDATIONS

- i. More pallets and or shelves should be fixed in the stores, as this will enable better storage of a range of items within the stores.
- ii. Dispose of obsolete non electronic-waste as well.
- iii. Management was advised to increase space for storage to avoid congestion and difficult in retrieving of stock in case of a big procurement of stores items.



## PICTORIALS TAKEN DURING THE EXERCISE

Mbarara Regional Office



Some of the assets @ Mbale Office



Head Office



Masindi Office



## VOTE 151 - UGANDA BLOOD TRANSFUSION SERVICE (UBTS)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Start using E-Cash	None	Hasn't started using E-Cash
2	Increase storage space to allow for safe guard of inventory at headquarters and across all seven regional offices	In-process	Construction at Nakasero in progress
3	Maintain records for all inventory as per specific stores on particular dates	Being done	Stock cards not enough
4	Enhance and roll out the inventory system that's currently in existence at headquarter to regional offices	Testing in progress	Another system RX solutions has been introduced to replace current system.
5	Update assets register	Done	Updated
6	Implement use of transfer forms to track movement of assets	Not done	Use of invoice vouchers
7	Engrave all assets	Being done	Lack of funds
8	Write to Accountant General for a refresher training in IFMS on assets module	Not done	Planning
9	Collect unserviceable items from various regional offices	Collected	They were collected

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Asset Category	Total	Assets in Good Condition & in use	Assets in fair condition	Recommended for disposal
Land	1	1		
Building	1	1		
Station Wagon	4	4		
Pick up	1	1		
Desktops	6	6		
Printer	5	5		
Decoder	1	1		
Server	1	1		
Television	1	1		
UPS	1	1		
Medical Equipment	15	15		
Generator	1	1		
Furniture	47	47		
Water Tank	2	2		
Air conditioner	6	6		

#### List of unserviceable items recommended for disposal

Item	Qty
Centrifuge	1
Air Conditioners	6
Water Heater	1
Automatic Power Change Over	1

Telephone Handsets	2
Safe	1
Printers	5
Fax Machines	2
Cool Box	1

Autoclaves	3
Ice Maker	1
UPSs	3
Chairs	11
Computer	1
Extension	1
Tables	04
Coat Stand	1
Generator	1
Sun Rise Reader	1
Lab System Multi Scan Reader	1
Photocopier	1
Mega Phone	1
Barcode Reader	1

Laptops	2
Laptop Charger	1
CPUs	2
Keyboards	3
Blood Pressure Machines	2
Centrifuge CR 41	1
Tecan Washer	1
Desktop (Compaq)	1
Cool Boxes	8
Donor Coaches	3
Deep Freezers	2
Fridge (Thalheimer)	1
DVD Players	2
Weighing Scale (Donor)	1

#### **OTHER ASSETS FINDINGS**

- i. Uganda Blood Transfusion Service maintains an Asset Register on Integrated Financial Management System and each Regional Blood Bank and Collection Centre maintains an off system asset register to capture other items acquired on ground.
- ii. The Integrated Financial Management System Asset Register by 30<sup>th</sup> June 2021 was still being updated. This delay was due to failure by the responsible officer to update the IFMS register on quarterly basis hence leaving a lot work to be done at the end of the financial year.
- iii. The assets of the vote inspected were in good conditions except for a few that need to be repaired and others disposed of.
- iv. The disposal process of obsolete assets as recommended by the previous board of survey was still ongoing due to the Covid-19.

#### **STORES FINDINGS**

- i. Uganda Blood Transfusion Service maintains stores both at the main blood bank, regional blood banks and collection centres. Nakasero Blood Bank has 5 stores currently with additional stores in final stages of completion, Arua and Fort Portal have two stores each; Nebbi, Mbale, Mbarara, Gulu, Jinja, Masaka, Kitovu, Soroti and Lira have one store each.

- ii. The stores at Nakasero Blood Bank are maintained by an Assistant Inventory officer with support of inventory officers. Regional Blood Banks and collection centers have one officer per store.
- iii. Inventory before being distributed to regional Blood banks is stored at Nakasero Blood Bank and its issued using an inventory management system that is currently only used at the Head quarter (NBB).
- iv. The Regional Blood Banks use stock cards to track stock movement in and out of the stores and stock is issued of First in First out method.
- v. Uganda Blood Transfusion Service has obsolete items at the Headquarter, Regional Blood Banks and Collection Centers that have been recommended for disposal.
- vi. At Nakasero Blood Bank, a store is under final stages of completion to solve the issue of storage and security of inventory.

#### CASH AND BANK FINDINGS

- i. The cashbooks for all accounts were properly updated and reconciled to their respective bank statements.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
1.	Uganda Blood Transfusion Service Treasury Single Sub Account	003510058000001	BoU	0	0	UGX

#### RECOMMENDATIONS

- i. The vote should begin using E-Cash to minimize cash transactions at the headquarters and regional blood banks.
- ii. The storage space at the regional blood banks should be increased. Alternative storage systems like containers should be provided.
- iii. The store at Mbarara regional blood bank needs to be repaired as it has a leaking roof.
- iv. The vote is advised to always update its asset register on a quarterly basis for easy monitoring and tracking of assets.
- v. The vote is further advised to include the land it owns in the Asset Register.

- vi. The vote is advised to board off Motor Vehicle number UG3001M at Arua regional blood bank.
- vii. The vote is further advised to quality check motor vehicles in all regional blood banks to ascertain their proper mechanical conditions and dispose of those that are beyond repair or breakdown regularly.
- viii. The vote should process land titles for all the land it owns at the headquarters and Regional Blood Banks. The case point is Mbale and Fort Portal Regional Blood Banks.
- ix. The vote should write to Accountant General's office requesting for a refresher training on the Fixed Assets module.
- x. The vote should further ensure that all assets are engraved both at the headquarters and Regional Blood Banks.
- xi. The vote should collect all unserviceable items from the regional blood banks and collection centres for disposal.

## VOTE 152 - NATIONAL AGRICULTURAL ADVISORY SERVICES (NAADS)

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	All vehicles are all serviced in Kampala; they could have regional centers where this is done. This will help to reduce on the cost of maintenance of the fleet upcountry	Issue is before management	Work in progress.
2	Vehicles number UAR 004Z & UAR874Y that were involved in accidents should be added on the list of items for disposal.	It was added	Should be loted during the adhoc BOS
3	There is need for a stores personnel to manage stores so that ledgers are updated regularly.	Appointed substantive personnel	A team if two is working.
4	Obsolete items should be boarded off.	They were disposed.	Done

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Light Ict Hardware	132
Other Ict Equipment (TVs, Radios, Videos, Digital Cameras, Telephone Sets)	16
Furniture And Fittings	227
Office Equipment	26
Transport Equipment	
Light Vehicles	293

#### List of unserviceable items recommended for disposal

Item	Qty
Mouse	1
CPU	3
Key Board	2
Soda Crates	18
Indoor Air Conditioners	2
Open Wooden Book Shelves	2
Shutters For Metallic Cabinet	2
Speakers	2
Seater Reception Chairs	3
Metallic Doors	4
Pole Metallic Stands	6
APC Smart-Ups R1000	1
Auto Electric Kettle	1
Binding Machine	1

Black Office Chair	6
Boardroom Table	1
Coffee Table	1
Computer Monitor	2
Computer Set Monitor	3
Computer Table	1
Cpu	6
Cushioned Wooden Office Chair	1
Double Face Open Wooden Book Shelf	1
Guest Chair(Metallic & Leather)	2
Hot And Cold Water Dispenser	1
Key Board	3
Lockable Drawers With Runners	1
Microwave Oven	1

Multi-System Video Cassette Recorder	1
Neon Sign Post	1
Office Table	2
Office Table Component(Drawers)	1
Open Wooden Book Shelf	1
Outdoor Air Conditioner	1
Pabx Alcatel Lucent Telephone System	1
Panasonic Telephone Hybrid System	1
Photocopying Machine	2
Pick Up Double Cabin	1
Pick Up Double Cabin	6
Plain Glasses	1
Printer	11
Projector Stand	1

Stand Fan	2
Station Wagon Vehicle	2
Television Screen	2

Ups	9
Wooden Double Door Book Shelf	1

Wooden Mail Box Stand	1
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### OTHER ASSET FINDINGS

- i. The entity maintains an up to date asset register with most items engraved and clearly identifiable on the system.
- ii. The entity hardly retains any assets. Asset are bought and expensed to the different entities/ recipients except for a few assets that are used by the vote.
- iii. Regional offices inspected did not have enough working space and equipment for example, lira regional office is in the NARO building using the NARO equipment for operations.
- iv. The vehicle in Lira regional office needs replacement as the vehicle is old and its performance has reduced.

### STORES FINDINGS

- i. The entity does not have internal controls in stores at head office they do not maintain (stores ledger) reconciliation statement that shows what is maintained and what has been issued out in the stores.
- ii. There is need for more storage space in the store and the store needs to be more organized as this will improve on movement in the stores.

### CASH AND BANK FINDINGS

- i. A survey conducted on the stores exhibited that the entity does not maintain a cashbook as all their transactions are done using bank or E- cash management system.
- ii. The entity maintains four (4) bank accounts, these were reconciled to zero Balance by 30th June 2021.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
National Agricultural Advisory Services Basket Account	003520088000004	BoU	85,580	0	UGX

National Services Treasury Single Account	Agricultural Advisory	003520058000001	BoU	0	0	UGX
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## RECOMMENDATIONS

- i. There is need to create more storage space at head office stores.
- ii. NAADS should put in place internal controls in the store at head office.
- iii. The entity needs to improvise or rent space for the Lira regional offices in order to improve the working conditions.
- iv. Management should take field tour into regional offices in an effort to improve their wellbeing.



## VOTE 153 - PUBLIC PROCUREMENT & DISPOSAL OF ASSETS (PPDA)

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Vehicles registration number (UAB 287z) Mitsubishi Pajero & UAJ 685X ford Everest) and Motor cycle (Honda E-storm UBA 568Z) among other items have been recommended for disposal	<ul style="list-style-type: none"> <li>Vehicle UAB 287Z was disposed off</li> <li>The Authority in a letter dated requested the AGO to rescind the recommendation to dispose of vehicle UAJ 685X and opt for repair.</li> <li>Motorcycle UBA568Z was put up for disposal but was not bought off.</li> </ul>	Given the funding challenges experienced in the financial year, the Authority has asked the Accountant General for permission to repair all vehicles in disposable condition as opposed to boarding them off. This would be a cheaper option than purchasing new ones. The Authority is working out alternative disposal methods to dispose off the motorcycle
2	Management should create enough space for storage as the completion of the new building is being awaited.	Due to the limited space available at the current office location, this will be catered for in the new block in FY 21/22	Adequate storage space has been provided for in the new office block
3	The time taken to dispose off recommended assets is too long therefore assets continue to lose value. Management should execute the disposal immediately	During the FY 20/21 the Authority conducted a disposal of assets consisting of one vehicle reported above, laptops and various lots of furniture, fittings and equipment. The list of assets disposed off is hereby attached for reference	List of assets disposed off was attached.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

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

#### List of unserviceable items recommended for disposal

- There was no list of obsolete items attached.

#### OTHER ASSET FINDINGS

- The Assets register is well maintained and updated as seen from the attached copy printed off the IFMS.

#### STORES FINDINGS

- Stock counts were done and items tallied with what was expected to be found. A list of items in stores as at 30 June was been attached

- ii. There was inadequate storage space but with the completion of the headquarters building on 31<sup>st</sup> August 2021, will have this solved.

### **CASH AND BANK FINDINGS**

- i. The Board of survey team verified Bank balance, cash at hand and reconciliation for five accounts held by the entity with the BoU.
- ii. The cash books for the accounts were properly updated and reconciled to the respective bank statements.
- iii. The physical cash count tallied with the cash reported in the cashbook as at 30<sup>th</sup> June 2021.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	Cur
1	PPDA -TSA	BoU	003530058000001	NIL	NIL	UGX
2	PPDA/HAR SECTOR REFORM	BoU	003530088000001	161,930,407	161,930,407	UGX
3	UN- WOMEN- PPDA	BoU	003530088000002	115,054,212	115,054,212	UGX
4	PPDA -DFID	BoU	003530088000003	46,610,384	46,610,384	UGX
5	PPDA-DFID	BoU	003530088400001	60	60	USD

### **RECOMMENDATIONS**

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

## VOTE 154 - UGANDA NATIONAL BUREAU OF STANDARDS (UNBS)

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Increase storage space especially at the regional offices	Partly done	More space was created at regional offices.
2	Expedite the process of harmonizing the serial numbering scheme to improve asset tracking and retrieval	Done	All new assets have been serialized.
3	Quicken the process of disposing the obsolete items kept in containers to create storage space for other items.	Done	Obsolete items were disposed

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
<b>LAND AND BUILDINGS</b>				
Land	2	2	2	
Building	3	3	3	
<b>TRANSPORT EQUIPMENT</b>				
Station Wagon	12	7	4	1
Pickup	43	27	5	11
Saloon	5	0	2	3
Motorcycle	5	4	0	1
Trailer\Truck	4	1	3	0
<b>ICT EQUIPMENT</b>				
Desktop Computers	191	160	18	12
Laptop	344	321	15	08
Printer	43	31	05	07
Projector	09	07	02	0
Scanner	01	0	0	01
Server	16	15	0	01
Tablet / IPad	30	29	0	01
Uninterrupted Power Supply (UPS)	138	126	0	12
<b>OFFICE EQUIPMENT</b>				
Detecting Machine	1	1	1	0
Generator	6	6	6	0
Passport reader				
Photo Copier				

Projector			
Radio Calling System			
Survey Equipment			
Water Tank	4	4	4
<b>MACHINERY</b>			
Air Conditioner			
Automatic Weather Station			
Bakery Production Line			
Blue Print Machine			

**List of unserviceable items recommended for disposal**

S/N	Item Description	Reg No
1	Toyota Corolla	UAJ 271X
2	Mitsubishi L200	UAJ 040X
3	Mitsubishi L200	UAJ 042X
4	Ford Ranger	UAJ 615X
5	Ford Ranger	UAA 40E
6	Ford Ranger	UAJ 358X
7	Foton	UAR 586Y

8	Foton	UAR 585Y
9	Chevrolet	UAN 460V
10	Bajaj	UBA 449Z
11	Navarra	UAJ 492X
12	Toyota Corolla	UAJ 413X
13	Ford Ranger	UAJ 513X
14	Toyota Prado	UAA 794F
15	Ford Ranger	UAJ 267X

**OTHER ASSET FINDINGS**

- i. The board observed the vote maintains a fixed asset register which was presented to this board during the survey.
- ii. Gulu regional office; the survey established that all office furniture and fittings at location match the register. The lab items however are yet to be setup and engraved.
- iii. Mbarara regional office; the survey established that some items at the location had not been updated in the fixed asset register.
- iv. Head office; the survey established that 9 in 10 of fixed assets in the labs, and office fittings sampled have not been engraved with the new IFMS based serial numbering scheme.
- v. The vote is yet to harmonize the serial numbering scheme. This board of survey was informed that the process was underway.

## STORES FINDINGS

- i. Eight stores are maintained. A general store for general items and 7 for scientific / laboratory items. All stores are located at the head office.
- ii. All stores are physically partitioned using racks. The board finds this arrangement of stores satisfactory.
- iii. The board observed that space for main store is not enough, as this was evidenced by recent supplies that were seen stacked in the corridors.
- iv. The vote maintains a centralized electronic BIN card system implemented in excel, alongside PASTEL an accounting system to manage inventory. The board established the accuracy of this system is satisfactory.
- v. The vote maintains other stores and warehouses in regional branches, these are however mainly used to keep samples of items for testing seized equipment from field inspections.

## CASH AND BANK FINDINGS

- i. The survey of cash and bank balances found that the vote maintained eight bank accounts.
- ii. The team verified certificates of bank balances for all accounts and respective reconciliations.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	Cur
1	Treasury Single Account UNBS	BoU	003540058000001	Nil	Nil	UGX
2	UNBS (Vegetable Oil Development Project)	Standard Chartered	0102012536200	45,221,631	Nil	UGX
3	UNBS (GAIN Project)	Standard Chartered	0102012536201	60,553,893	447,181,762	UGX
4	Uganda National Bureau of Standards	Standard Chartered	8702012826300	6,690.60	29,896.70	USD
5	UNBS (PVOC)	Standard Chartered	8702041014300	157,282.01	414,307.14	USD
6	Uganda National Bureau of Standards	Stanbic	9030005898675	138,567,717	62,096,752	UGX

7	Uganda National Bureau of Standards	Stanbic	9030005853663	Nil	Nil	UGX
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### **RECOMMENDATIONS**

- i. The vote should prioritize the asset engraving process.
- ii. The vote should adopt a systematic and timely process of synchronizing the main asset register with regional office asset registers.

## VOTE 155 - COTTON DEVELOPMENT ORGANIZATION

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Install new machines at the seed processing plants for full utilization of the stores	All the new machines have been installed	Inspection was done. Old machines were not disposed till the new machines are fully installed.
2	Plan and put sufficient permanent structures for storing seed.	Three (3) Permanent structures have so far been put in place at Pader for storing cotton	One of the structures was handed over to NARO in August, 2021.
3	The four (4) tractors should be disposed of to avoid further wear and tear	The committee suggested that the tractors be repaired instead of being disposed of	
4	Install at least one horse reel outside the building in Kasese in case of any major fire out breaks		
5	System users should seek support from AGO on the use of IFMS-FAM	The asset register is well updated on IFMS-FAM	

### ASSET FINDINGS

#### OTHER ASSET FINDINGS

- i. The BOS was conducted during off season, hence no activity at the various dressing stations.
- ii. Eight gin stands acquired the FY2020 were installed.
- iii. Construction of Mechanical workshop was finished and it is fully functioning.
- iv. The machines at seed processing plant are now fully utilized.
- v. There were residential houses still construction by the time of the exercise.

#### STORES FINDINGS

- i. The stores were organized, clean, and spacious i.e. they were arranged according to lot numbers of bales each.
- ii. Stock cards were well updated and easily accessible.
- iii. Stock taking is done on a monthly basis.

#### CASH AND BANK FINDINGS

- ii. The cashbooks for all accounts were properly updated and reconciled to their respective bank statements.

- iii. There was no cash at hand inspected by the team.

## **RECOMMENDATIONS**

- i. The newly installed machinery should be engraved.
- ii. Maintenance of the compound at the seed processing plants in Pader and Pajule should be outsourced due to the challenges of maintain them.
- iii. There is need to install security cameras at Bugolobi Buffer stores for security purposes.
- iv. Repair the tractors that were previously recommended for disposal.



## VOTE 156 - UGANDA LAND COMMISSION (ULC)

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Dispose assets recommended for disposal.	The disposal process is in process.	Disposal should be concluded by the end of the calendar year.
2	Update the assets register with land and assets held by ULC	The process of collecting information on all government land is underway	Management is engaging the Chief Government Valuer to attach values before updating the assets register.
3	Engrave all assets purchased during the year.	A service provider has been got to engrave the assets.	Engraving of all assets will be done by end of September.
4	Purchase more cabinets to keep documents and records	Management has purchased cabinets and shelves for better storage of documents.	ULC faces a challenge of storage room for all the documents and assets.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Light ict Hardware	75
Other ict Equipment (TVs, Radios, Videos, Digital Cameras, Telephone Sets)	8
Furniture And Fittings	311
Laboratory And Research & Appliances	1
Office Equipment	27
Transport Equipment	
Cycles	3
Light Vehicles	15

#### List of unserviceable items recommended for disposal

Item	Qty
Cupboard With Glass Shutter	1
Filing Cabinets	4
Office Chairs	16
Office Table	10

#### OTHER ASSET FINDINGS

- i. The Asset register is not up to date as a number of physically assets were not in the register.
- ii. There is no information on land in the register yet the physical inspection revealed its existence. An example is Kikika estates in Mbarara which is occupied by squatters yet this land was acquired by government in the 1920s for institutional purpose and the owners were rightly compensated however the government did not take possession of it so the squatters are still there. Another case is the Obugabe land

formerly owned by the king who was compensated but there are squatters occupying it.

- iii. There is no information on land and buildings in the register and other categories like ICT equipment, furniture and fittings are not up to date.
- iv. Newly acquired items are not engraved and are not equally captured in the register.
- v. There are obsolete items which need to be disposed of to avoid further wear and tear.

### **STORES FINDINGS**

- i. The store is well arranged but the space is inadequate.
- ii. The head office stores have shelves.
- iii. Manual store ledgers are maintained and the records are up-to-date.

### **CASH AND BANK FINDINGS**

- i. The entity has one account that is effectively managed and reconciled. The reconciliation statement is attached.

**Table showing accounts reviewed by the board**

<b>Bank Account Name</b>	<b>Account Number</b>	<b>Bank Name</b>	<b>Bank Balance</b>	<b>Cash Book Balance</b>	<b>Cur</b>
Uganda Land Commission Treasury Single Sub	3560058000001	BoU	244,184,480	0	UGX

### **RECOMMENDATIONS**

- i. The assets that are due for disposal should be disposed of.
- ii. Information on land, buildings, machinery should be found and the assets register updated.
- iii. Land owned or leased by government should be compiled and registered. If leased land pays ground rent, that is income to government, and this could be improved by keeping contact information like phone numbers and reminders could be sent when the leases are due.
- iv. All items new and old should be engraved and updated on the assets register.
- v. The commission should create for more storage space where assets are kept both in use and for disposal. There is need for shelves for better organization.

## PICTORIALS TAKEN DURING THE EXERCISE

Head office stores



Newly acquired assets, to be captured onto the system



Items identified for disposal



## VOTE 157 - NATIONAL FORESTRY AUTHORITY (NFA)

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Disposal of obsolete items that were recommended for disposal	It is in process. Currently at display stage	The process was delayed because of Covid-19.
2	Mbale-Bugwe sector and kasese-Mubuku nursery sites should be renovated.	No action taken	Limited/lack of funds
3	Asset register should be updated	Still in the process	The Agency is getting guidance from Accountant General's office on how to migrate data from excel to IFMS
4	More full time independent law enforcement officers should be recruited	No action taken	the delay is caused by the rationalization process Of authorities that is on going

### ASSET FINDINGS

#### OTHER ASSET FINDINGS

- i. NFA'S assets register is on IFMS though the register is not yet fully updated with all the assets. The team verified some physical items to confirm the existence and correctness of the assets register.

#### STORES FINDINGS

- i. National forestry authority has a central and many regional stations responsible for protecting and promoting forest reserves.

#### CASH AND BANK FINDINGS

- i. The team observed that all five bank accounts held by authority were reconciled to confirm balances as at 30.6.2021.

### RECOMMENDATIONS

- i. Dispose of all obsolete items, both at head office and stations by following the new asset management framework and guidelines when ascertaining their monetary values
- ii. Ensure proper maintenance of running assets by servicing and repairing them on time
- iii. Deploy more security to protect the forest reserves so s to reduce on deforestation
- iv. Renovate office and residential buildings in work stations.

- v. Recruit more staff to run stations and their related activities effectively.
- vi. Install electricity at all work stations without power.
- vii. Have all donated items captured on the inventory list.

## VOTE 159 - EXTERNAL SECURITY ORGANIZATION (ESO)

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	There is need for more storage space for the inventory purchased for use	Work in progress	Waiting
2	The assets due for disposal need to be disposed of to avoid further loss in value	No action	Classified
3	Assets not engraved need to be engraved to ensure easy tracking and identification	Partially done	Half way done and still on-going pending COVID-19 situation
4	The Accountants need support and training on the use of the Fixed Assets Module	No action taken	Waiting for AGO to act

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
<b>LAND AND BUILDINGS</b>				
Land				
Building				
<b>TRANSPORT EQUIPMENT</b>				
Aero plane				
Station Wagon	16	14	2	
Pickup				
Saloon	1	1		
Motorcycle	45	45		
Trailer\Truck				
Earth Moving Equipment\Tractor				
Omnibus	3	3		
<b>ICT EQUIPMENT</b>				
Desktop Computers	36	36		
Global Positioning System				
Laptop				
Printer				
Projector				
Scanner	6	6		
Server	4	4		
Station User License				
Tablet / IPad				
Uninterrupted Power Supply (UPS)	32	32		

<b>OFFICE EQUIPMENT</b>				
Detecting Machine				
Generator	1	1		
<b>MEDICAL EQUIPMENT</b>				
Bedside monitor	1	1		
Cbc machine	1	1		
Dental chair	1	1		
microscope	1	1		
<b>MACHINERY</b>				
Air Conditioner				
Automatic Weather Station				
Bakery Production Line				
Blue Print Machine				

### List of unserviceable items recommended for disposal

- There was no list of obsolete items attached.

### OTHER ASSET FINDINGS

- The vehicles were well maintained
- The asset register is not fully updated on IFMS system, though not all assets were engraved.
- Other assets are classified so they were not inspected.

### STORES FINDINGS

- The store at head office; Has stationary and consumables. The store has enough space. Store ledgers were updated as at 30/6/2021

### CASH AND BANK FINDINGS

- All the two cash book and bank accounts maintained by the entity in BoU were properly updated and reconciled as at 30/6/2021.

### Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	Cur
1	ESO-Treasury Single Sub Account	BoU	003590058000001	0	0	UGX
2	Special Operations Fund	BoU	000010088000014	13,321	0	UGX

## **RECOMMENDATIONS**

- i. Head office store need to be partitioned for better arrangement of items
- ii. All items should be engraved for easy identification and maintenance
- iii. Updates of the fixed assets register should be done regularly. In case of any support/training the institution should seek help from Accountant Generals office



## VOTE 160 - UGANDA COFFEE DEVELOPMENT AUTHORITY (UCDA)

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Decongest the current store by availing alternative space where items earmarked for disposal can be stored.	Notwithstanding our space challenges, we partitioned a section in the basement parking for storage of some items earmarked for disposal to decongest the current store.	Done
2	Keep track of issuance records at the Regional Offices to feed into the computerized management information system at Head office	Issuance records are generated at Head office based on allocations from Director Development. Regional Managers manage the distribution process based on approve allocation and forward accountability to Head office.	Done
3	Procured furniture to be dispatched to regional offices should be engraved from head office before dispatch to the Regional offices.	Procured furniture was Engraved at Head office and dispatched to respective beneficiaries at Regional offices.	Done
4	Fast track a disposal process to avoid further loss of value.	The Process of disposal of Items is in process.	Done

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings And Structures	
Non-Residential Buildings	8
Land	
Freehold	8
Light Ict Hardware	233
Other Ict Equipment (TVs, Radios, Videos, Digital Cameras, Telephone Sets)	62
Electrical Machinery	88
Furniture And Fittings	549
Office Equipment	45
Transport Equipment	
Light Vehicles	11

#### List of unserviceable items recommended for disposal

Item	Qty	Item	Qty
Air Conditioner ( LG)	1	Filling Cabinets	1
CPU	1	Hp	5
CPU (DELL)	4	Hp Printer	5
CPU (HP)	1	LG Television	1
CPU(HP)	1	M/Vehicle Tyres	1
Dell	12	Motor Cycle -Suzuki	1
		Motor Cycle Yamaha	1

Office Carpets	1
Office Chairs	1
Office Desk	1
Paper Shredder	1
Plastic Chairs	1
Reception Table	1
Toyota Hilux Double Cabin(Pick Up) UAR 459Y	1
Toyota Hilux Double Cabin (Pick UAR 442, 4wd Up)	1

Toyota Hilux Double Cabin (Pick Up)UAR 441Y	1
Toyota Land Cruiser UAS 942Q	1
Toyota Land Cruiser UAS 944Q	1
Ups	3
Ups (Apc)	1
Ups (Eaton)	1
Ups(Apc)	2
Ups(Eaton)	1
Water Dispenser	1

### OTHER ASSET FINDINGS

- i. The vote maintains a centralized Assets Register on IFMS that is regularly updated as evidenced by the attached assets register.
- ii. Most buildings are in fair state.
- iii. A number of vehicles are due for disposal.
- iv. Previous items recommended for disposal process were completed.
- v. Assets register exists with all categories included.
- vi. Items pending dispatch to regional offices are not engraved

### STORES FINDINGS

- i. UCDA has one main store at Head office where inventory is kept. The stores are organized and well-kept despite the fact that the space is inadequate. New purchases are kept with items for disposal.
- ii. Procurement and issuance of inventory is done at Head Office but there's no track of information regarding dispatch to regional offices.
- iii. The team sampled some physical store documents and confirmed movement of inventory balances.
- iv. The offices at Lugogo are clean and well managed. They maintain coffee Processing and brewing machines. They also have seeds for export samples. They maintain manual records and use Inventory cards and Goods Received Notes kept by the Inventory Officer.

## CASH AND BANK FINDINGS

- i. The entity maintains three (3) Bank Accounts that were properly prepared and reconciled. These were reconciled against their cash books and balances evidenced by the certificate of balances. Reconciliations and bank balances attached.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
UCDA	7170005894	Eco Bank	6,295,175	6,295,175	UGX
UCDA Programme	3600088000001	BoU	275,258,215	275,258,215	UGX
UCDA Treasury Single Sub Account	3600058000001	BoU	0	0	UGX

## RECOMMENDATIONS

- i. The vehicles and other items recommended for disposal should be disposed of.
- ii. The entity should keep records of issuance of stock to regional offices both at Head office and at regional offices. The records should be clear and complete so they can feed into the system at Head office.
- iii. Management should refer to the Asset Management Framework and Guidelines issued by Accountant General on how to handle donations so as to have them costed/valued in the asset Register.
- iv. Management should ensure the new items are tagged/engraved before dispatch to regional offices.
- v. The entity needs to fully automate all inventory management processes and phase out physical Inventory documentation.
- vi. There's need to decongest the store at Head Office. An alternative space should be identified to cater for items for disposal

## VOTE 161 - MULAGO HOSPITAL COMPLEX

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Management should follow the necessary procedures to have the dormant bank accounts closed. If an account holder is not transacting with a particular bank account then it is advisable to close it as banks levy penalty fees for the non-maintenance of minimum average monthly/quarterly balance and some banks even levy annual maintenance charges	Dormant Bank Account closed	Action taken
2	Immediately the renovation process is complete, Management should endeavor to physically verify the assets, review the Fixed Assets data and have it forwarded to Accountant General's Office for upload onto the IFMS	Renovation still on going by ROKO	Work in progress
3	Management should seek a solution for the old records archived in the containers	No action taken	Management should take note of the issue
4	Dispose of obsolete unserviceable assets so as to free up space and also avoid further wear and tear of these assets. In addition, Management should ensure that the expired drugs are gotten rid of	No action taken	Management should take note of the issue

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Electrical Machinery	9
Medical	1978
Other Ict Equipment (TVs, Radios, Videos, Digital Cameras, Telephone Sets)	4
Non-Classified	8
Cycles	5
Heavy Vehicles	3
Light Vehicles	37

#### List of unserviceable items recommended for disposal

- There was no list of obsolete items attached.

#### OTHER ASSET FINDINGS

- Mulago National Referral Hospital does not have a system maintained assets register but a manual register is in place.
- The entity has items for disposal with many piled up at the engineering department.
- The construction project for specialized doctors was completed.
- Renovations are still on going at the Old Doctor's Mess.
- The board were unable to see the motor vehicles/ cycles at the hospital.

## STORES FINDINGS

- i. The main store at the Complex is so spacious, clean and well aerated though some of the items were not well organized.
- ii. Inventory is stored by use. For examples, medicines and drugs are stored in a separate room, cold room for items meant for storage there, stationery and sundries in their own section.
- iii. It was also observed that some of the items like uniforms where not well kept as most of them where dusty and looked old yet they were new.
- iv. The Complex has many containers in which old records are archived awaiting decision by management on a way forward and some of the containers are in a sorry state.
- v. The Engineering department Mulago Hospital were the items for boarding off are stored is full to capacity, there is need to create more space by boarding of the recommended items.
- vi. The Board observed that there were expired drugs in the store.

## CASH AND BANK FINDINGS

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

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
Mulago Cost Sharing A/C	9030005947048	Stanbic	0	0	UGX
Mulago Infrastructure A/C	0003610088000008	BoU	0	0	UGX
Mulago TSSA	0003610058000001	BoU	0	0	UGX

## RECOMMENDATIONS

- i. Management should endeavor to physically verify the assets, review the Fixed Assets data and have it forwarded to Accountant General's Office for upload onto the IFMS.
- ii. Management should seek a solution for the old records archived in the containers.
- iii. Dispose of obsolete unserviceable assets so as to free up space and also avoid further wear and tear of these assets. In addition, Management should ensure that the expired drugs are gotten rid of.

- iv. There is need to train the stores person on the Asset Management Module on IFMS so as to improve on the asset management of the entity.

### PICTORIALS TAKEN DURING THE EXERCISE

Items for disposal at the Engineering department



One of the containers in a poor state



Renovation works at Old Doctor's Mess



## VOTE 162 - BUTABIKA HOSPITAL

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	There is need to raise the ceiling of the drugs/Pharmacy store to improve on aeration	We have maintained open roof casing. The roof will be handled in the planned expansion.	
2	The entity needs to plan for future expansion of the stores to accommodate the store items	Management has included in the five year strategic plan for expansion	
3	There is need to improve aeration in the stores especially those holding expired drugs. And those accessing those stores should also be provided with personal protective equipment.	The container storing expired drugs was ventilated and protective gears enough for personnel working in stores.	
4	The entity needs to explore the use of improved mechanized material handling equipment such as use of trolleys to ease the distribution of items.	Included in this Financial Year budget and market survey taking place.	
5	The entity needs to explore the use of improved inventory management systems in keeping track of stores items to improve on the current manual store ledger cards which the entity are maintaining.	NMS has introduced online management system and has trained staff awaiting instalment and role allocation	

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Machinery & Equipment	
Electrical Machinery	20
Furniture And Fittings	1784
Light Ict Hardware	165
Medical	1857
Office Equipment	29
Other Ict Equipment (Tvs, Radios, Videos, Digital Cameras, Telephone Sets)	27
Non-Classified	7
Non-Residential Buildings	1
Residential Buildings	7
Cycles	1
Heavy Vehicles	1
Light Vehicles	14

## List of unserviceable items recommended for disposal

Item	Qty
20 Liter Jerricans	6
Air Conditioners	1
Assorted Tyre	10
Bed Pans Metallic	1
Bed Sheets	28
Beds	1
Bedside Lockers	5
Bedside Screens	2
Black Metallic Chairs	18
Black Office Chairs	3
Black Revolving Stool	1
Blue Stackable Chair	2
Blue Revolving Chairs	2
Bp Machine	1
Brown Metallic Chairs	29
Computer Monitors	6
Cpu	9

Electric Fan	2
Electric Kettles	2
Examination Bed Couch	1
Fridge Compressors	7
Hurricane Lamp	1
Home Wash Sinks	2
Keyboard	2
Led Acid Batteries	24
Long Wooden Stool	1
Medicine Trolleys	2
Metallic Cupboards	3
Metallic Cupboards Long	4
Metallic Dust Bins	4
Metallic Stand Benches	3
Mosquito Nets	3
Office Tables	12
Printers 06pcs	1
Rechargeable Lamps	5

Single Sofa	1
Single Wooden Doors	11
Telephone Head (Alcatel)	1
Toilet Seater Ceramics	5
Trolley For	1
TV Set	1
Ups	5
Visitors Chair 3seater	1
Wall Clock	1
Water Dispensers	3
Weighing Scales	2
Wheel Chairs	2
Wooden Sofa Set	1
Wooden Cupboards Long	4
Wooden Office Chairs	6

## OTHER ASSET FINDINGS

- i. The vote maintains both a manual Asset Register on Excel which is well kept and an updated Asset Register on IFMS. The Register was updated with purchases of financial year 2020/2021 to mention a few the vote procured a state of art MRI machine, an ultra sound scan and the assets were clearly allocated to user departments and custodians.
- ii. The assets were in good condition and managed in an efficient manner
- iii. There are some obsolete items which are clearly stated in the list of unserviceable items.
- iv. The assets verified were found to be in good condition. The vote had a uniform serial numbering scheme that they used to engrave the assets.
- v. The premises i.e. the land and buildings were well maintained and extremely neat and clean.

## STORES FINDINGS

- i. The survey of the store found out that the stores are managed by one Stores Officer.
- ii. The stores are generally well organized, neat and spacious.



- iii. The vote has nine stores and these include Drugs store, Stationery store, food store, hardware store, medical sundry store, non-medical sundry store, maintenance store and the scrap store.
- iv. The vote maintains a manual stores ledger to keep track of the items in stores and carries out a physical inventory counts once a year.
- v. The Board of Survey team did a stock count to ascertain the value of inventories as at 30th June, 2021. Of the items sampled and verified by the Board of Survey team, the stock numbers were found to match the excel extract of the inventories expect for the drugs store the stock numbers didn't match with the numbers on the stock cards.

### CASH AND BANK FINDINGS

- i. Butabika Hospital maintains two Bank accounts i.e. NTR and TSSA bank accounts. The cash and bank balances were properly reconciled as at 30th June 2021 as per the attached Cash Board of survey – bank balances and the accompanying copies of bank certificates and bank statements.

#### Table showing accounts reviewed by the board

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
Butabika Hospital TSSA	00360058000001	BoU	0	1,159,749,088	UGX
Butabika NTR	0902328003	Bank Of Africa	2,491,502	2,491,502	UGX

### RECOMMENDATIONS

- i. The management should follow up on the under staffing with Ministry of Finance and Public service to fill the gaps.
- ii. The expired drugs should be disposed of by management after thorough consultation with National Drug Stores.
- iii. Management should ensure items on list of unserviceable be disposed off to create more working space.

## VOTE 163 - ARUA HOSPITAL

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Assets that had been earmarked for disposal from previous financial years should be boarded off	No action taken 30/6/2020	Covid-19 rock down interfered with the procurement
2	There was need to create more space for items in the stores	No action to date	Limited funding due to retooling of capital development fund
3	There was need for proper storage of items for disposal	Items well sorted for ease of identification	Disposal process under way immediately after lockdown
4	The staff under stores should be trained on Fixed Assets Management module to enable them understand the module	No action to date	Consultation with AGO underway to have staff trained.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Machinery & Equipment	
Electrical Machinery	21
Furniture And Fittings	518
Light Ict Hardware	63
Medical	361
Office Equipment	16
Other Ict Equipment (TVs, Radios, Videos, Digital Cameras, Telephone Sets)	13
Weapon's Systems	
Non-Classified	6
Light Vehicles	9

#### List of unserviceable items recommended for disposal

Item	Qty
Adult Mattresses	1
Adult Patient Bed	1
Adult Wheel Chair	1
Auto Reflector	1
Autoclave(P Selecta)	1
Autoclaves	1
Bench	1
Bp Machine Aneroid	1
Bp Machine Mercury	1
Cabinet Wooden	1
Cassettes	-
Chemistry Analyzer	1

Compressor	1
Computer Monitor	1
Computer Set	1
Cpu (Acer)	1
Cpu(Hp)	1
Cup Board	1
Cupboard	1
Dental Chairs	1
Desktop Computer	1
Digital Thermometer(Troge)	1
Door	1
Door Flames	1

Drip Stands	1
Electric Cooker	1
Electric Kettle	1
Electro Cardio Graph	1
Evacuation Cough	1
Fan	1
File Cabinet	1
Filing Cabinet	1
Generator-Gesan	1
Haier Air Conditioner	1
Height Board	1
Infant Incubator	1
Iron Sheets	-

Laptop (Siemens)	1
Macintosh	1
Mayo Tables	-
Metallic Poles	-
Mobile Operating Light	1
Motor Cycle Honda	1
Nissan Ambulance	1
Office Chair	1
Operating Light Fixed	1
Operating Table	1
Ophthalmoscope	1
Oxygen Concentrators	-
Oxygen Regulator	1
Oxygen Regulator Heads	-
Pediatric Beds	-

Pediatric Mattress	1
Patient Screen	1
Photo Copying Machine-Muratec	1
Photo Copying Machine-Ricoh	1
Plastic Chairs	1
Plastic Water Tanks	1
Power Stabilizer	1
Prado Land Cruiser	1
Printer	1
Printer	1
Refrigerator (Sibir)	1
Roofing Metallic	1
Seca Adult Weighing Scale	1
Sink	1

Sterilizing Drums	2
Stool	2
Suction Machines	-
Table	1
Television Set	1
Timber	1
Tyres	-
Ultra Sound Scanner	2
Vertical Autoclave	1
Wall Clock	1
Weighing Scale	1
Wheel Chair	1
Windows	-
X-Ray Film Viewer	1
X-Ray Shield	1

## OTHER ASSET FINDINGS

- i. The Asset register is well maintained and up to date.
- ii. Obsolete items that were recommended for disposal in previous board of survey were not disposed of.

## STORES FINDINGS

- i. Lighting system in stores is not good enough
- ii. The hospital is under staffed in the stores unit, no wonder the big volume of stock in stores.

## CASH AND BANK FINDINGS

- i. The cash and bank balances were reconciled as at 30<sup>th</sup> June 2021, this was evidenced by the bank reconciliation and bank certificates attached.

### Table showing accounts reviewed by the board

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
Arua Hospital Vote 163 Account	903006393070	Stanbic	170,850,602	170,850,602	UGX
Arua Regional Hospital Account	903006393062	Stanbic	120,583,588	120,583,588	UGX
Arua Regional Hospital Idi Account	9030014208029	Stanbic	41,962,688	41,962,688	UGX
Arua Regional Referral Account	700146102	Stanbic	90,474,236	90,474,236	UGX
Arua Regional Referral Account	9030005781913	Stanbic	2,396,853	2,396,853	UGX

Arua Regional Referral Account	9030011423204	Stanbic	15,064,446	15,064,446	UGX
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## **RECOMMENDATIONS**

- i. Management should work on the process of engraving all the assets and ensure that they are all correctly engraved with the right codes that eventually reflect in the assets register
- ii. Management in their recruitment plan should consider additional staff in the stores in order to properly manage the voluminous stock
- iii. Obsolete items recommended for disposal should be disposed of.

**VOTE 164 - KABAROLE HOSPITAL/ FORTPORTAL**

## VOTE 165 - GULU HOSPITAL

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Training of Accounts staff to handle the Assets of the hospital	A letter was written to AGO for training of staff	The training did not take place due to the lockdown caused by covid-19
2	Needs to seek for help in case of issues pertaining the management of the hospital assets	Concern was raised by the Accounts staff during online zoom meeting organized by AGO on 14/4/2021	There is need to organize the training of the accounts staff to handle assets issues
3	Construction of new hospital store to create more space	The hospital administration lobbied for a new store construction from the development partners and WFP put up one store	
4	Recruitment of another store personnel		Human resource department has incorporated in the hospital recruitment plan
5	Information management system to be in place	Available	The hospital uses E-HMIS, M-TRACK and DH12

### ASSET FINDINGS

#### SUMMARY OF ASSETS

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

#### List of unserviceable items recommended for disposal

S/N	Item	Qty
1	Oxygen Concentrator	3
2	Washing Machine	1
3	Autoclave	1
4	Dental Chairs	2
5	Incubator	1
6	Anesthesia Workstation	1
7	Anesthesia machine	1
8	Analyzer	1

#### OTHER ASSET FINDINGS

- The entity owns land and a permanent building. The entity's land title is not available yet and administration are in process of obtaining this land title.
- The assets register is not yet updated on the IFMS system. The hospital requested for support officers to assist with the update process.
- The following asset register are not yet updated: - Buildings, Cycle Register, Heavy Vehicles, Land and Machinery.

#### STORES FINDINGS

- Store The store is well maintained and the ledger card and the stock balance as at 30th June 2021 agree.

- ii. As at 30th June 2021, the stores ledger cards and the stock items agree.
- iii. The hospital store is managed by a team of 4 officers.
- iv. The stores were well organized. However, the store containing assets to be disposed of requires decongestion.

**CASH AND BANK FINDINGS**

- i. Gulu Referral Hospital has a total of three (3) active bank accounts in Stanbic bank, DFCU and BoU
- ii. The bank certificates for the bank balances and cash book balances as at 30th June 2021, agreed with the balances as shown in the bank statement.
- iii. Bank reconciliation statements are prepared by the entity on a monthly basis and the bank balances and the cash book balances agree.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	Cur
1	Gulu Referral Hospital	Stanbic	9030006288404	111,415,295	111,415,295	UGX
2	Gulu Referral Hospital	DFCU	01093500273637	57,970,027	57,970,027	UGX
3	Gulu Referral Hospital	BoU	003650058000002	0	0	UGX

**RECOMMENDATIONS**

- i. The IFMS standard fixed assets register should be updated onto IFMS.
- ii. We recommend that the entity decongests the current store by availing alternative space where items earmarked for disposal are stored.
- iii. The entity should fast track the disposal process of items earmarked for disposal to avoid further loss of value.
- iv. We noted that the Gulu Regional Referral Hospital land title was not yet available. We recommend the entity finalize processing of the land title

## VOTE 166 - HOIMA HOSPITAL

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	All assets related payments and invoices should be updated in the assets register.	Partially done.	Should be completed.
2	All the expired drugs and other obsolete items should be boarded off urgently.	All items were disposed and the process is ongoing.	Disposed.
3	Maintenance of assets register on IFMS.	Responsibility was obtained.	The staff needs training on assets module.
4	Engrave assets.	An engraving machine was purchased and the process is ongoing.	Should be completed.
5	Monthly reconciliations of bank accounts should be verified by head of accounts.	Action implemented.	Head of accounts prioritized on verification of bank reconciliation statements.

### ASSET FINDINGS

### SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
<b>LAND AND BUILDINGS</b>				
Land	5	5		
Building	51	51		
<b>TRANSPORT EQUIPMENT</b>				
Station Wagon	1	1		
Pickup	3	3		
Motorcycle	4	4		
Omnibus	2			
<b>ICT EQUIPMENT</b>				
Desktop Computers	59	55	4	
Laptop	76	76		
Printer	15	11	4	
Projector	2	2		
Scanner	5		5	
Uninterrupted Power Supply (UPS)	16	13	3	
<b>OFFICE EQUIPMENT</b>				
Generator	5	3	2	
Photo Copier	6	2	4	
Projector	1		1	



Water Tank	3		3	
<b>MACHINERY</b>				
Air Conditioner	11	11		
Compressor	3		3	
Incinerator	1	1		
<b>MEDICAL EQUIPMENT</b>				
Air Compressor	5		5	
Amalgamator	1		1	
Anesthetic Machine	3	2	1	
CBC Machine	1	1		
Dental Chair	3	3		
Dental X Ray Apparatus	46	30	16	
Emo Machine	11	11		
Incubator	8	5	3	
Microscope	16	12	4	
Oxygen Plant	1			
Operating Table	2		2	
Oxygen Concentrator	19	19		
Scan Machine	2		2	
Tonometer	12	12		
Ultra Sound Machine	1	1		
X Ray Apparatus	40	30	10	
X Ray Dental	2		2	

### List of unserviceable items recommended for disposal

- There was no list of obsolete items attached.

### OTHER ASSET FINDINGS

- The hospital maintains a fixed assets register but it is not up to date since all the procurements made in FY 2020/21 were not in the assets register nor engraved.

### STORES FINDINGS

- The store keeper updates the inventory items ledger on a daily basis.
- All the items procured for the different departments are stored in the central store then distributed to the relevant users.

## CASH AND BANK FINDINGS

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

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	Cur
1	Hoima Hospital Grant - General ac	Stanbic	9030006337251	0	0	UGX
2	Hoima Hospital Grant Covid-19	Stanbic	9030006337251	0	0	UGX
3	Hoima Hospital UNICEF	Stanbic	9030006337251	132,976,292	132,976,292	UGX
4	Hoima Hospital Medical Interns	Stanbic	9030006337251	0	0	UGX
5	Hoima Hospital KIU	Stanbic	9030006337251	0	0	UGX
6	Hoima Hospital RBH	Stanbic	9030006337251	0	0	UGX
7	Hoima Hospital MDR-TB	Stanbic	9030012422287	3,620	3,620	UGX
8	Hoima Regional Referral Hospital NTR	Stanbic	9030006337227	98	98	UGX
9	Hoima Regional Referral Hospital IDI Project	Stanbic	9030008541913	1,177,021	1,177,021	UGX
10	Hoima Regional Referral Hospital TSSA	BoU	003660058000002	0	0	UGX
11	Hoima Regional Referral Hospital Imprest	Stanbic	9030016715580	98	98	UGX

## RECOMMENDATIONS

- i. All the invoices related to assets should be updated in the assets register at the time of payment.
- ii. All the expired drugs and other obsolete items should be disposed of.
- iii. All the recommendations from the previous board of survey should be handled urgently to avoid further wear and tear.

## VOTE 167 - JINJA HOSPITAL

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Acquire a new ambulance since the 2 old ones are grounded and recommended for disposal	Received donations of 2 new ambulances	
2	Upload the asset register onto the system	Work in progress to ensure all assets are engraved	
3	Carry our maintenance works on the wards that are in poor state and also construct out ward toilets to improve sanitation		Maintenance is done according to the availability of funds
4	Recruit another staff to support the existing stores officer who is of advanced age.	The hospital has a new senior principal stores assistant.	

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Information Communication Technology Network Lines	32
Electrical Machinery	58
Furniture And Fittings	1996
Laboratory And Research & Appliances	89
Light Ict Hardware	167
Medical	1969
Office Equipment	46
Other Ict Equipment (TVs, Radios, Videos, Digital Cameras, Telephone Sets)	15
Non-Residential Buildings	71
Heavy Vehicles	1
Light Vehicles	16

#### List of unserviceable items recommended for disposal

S/N	Item Description	Qty
1	Expired Drugs	N/A

#### OTHER ASSET FINDINGS

- i. Some assets were not engraved.
- ii. There is a 16-unit staff house construction which is ongoing with a contract price of 3.2billion and the works are at 82% complete. The works are expected to be completed in November this year.
- iii. The asset register has some assets uploaded on the system and others still in excel form because these are for a project. They are in the process of uploading them too.

- iv. Some beds and mattresses need to be disposed of.

### STORES FINDINGS

- i. Jinja Regional Referral Hospital has three big stores i.e. General drug/medical store, Inpatient store and Out Patient store. These are supported by other small stores at every ward and another store at the main Pharmacy, Food store and Stationery store.
- ii. The stores were inspected and found to be well organized but the main store was congested with some drugs on the floor and a room full of drugs that had expired.
- iii. The entity did not have an updated store's ledger book since among the drugs we sampled, the figure in the stock card did not match what was in the stands. The stock cards were last updated on 1<sup>st</sup> July 2021.
- iv. Lack of Manpower, there is only one officer who handles all the store work in the main store.
- v. The building that houses the main store is too old and it has a broken ceiling which leaks.
- vi. Lack of designated place or store for keeping obsolete items/or expired drugs hence dumped in one of the rooms in the main store with poor doors and snakes had been sighted in that particular room.
- vii. IFMS receipting, this is a great challenge as the store lacks internet to do the transactions.

### CASH AND BANK FINDINGS

- i. Jinja Regional Referral Hospital maintains five bank accounts i.e. JRR Hospital TSA, Jinja Regional Hospital, JRH Catch Project, JRR Sustain project and the JRH Non Tax Revenue Bank Accounts.
- ii. The Cash and Bank Balances were properly reconciled at the end of the period. The Cash Books were properly posted to date.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
1	Jinja RRH - TSA	003670058000002	BoU	NIL	3,765,005	UGX
4	Catch project	9030012013662	Stanbic	27,730,387	27,730,387	UGX

5	EC Rhites	0102000375000	Standard Chartered	750,421	750,421	UGX
6	Jinja RRH NTR	9030005730952	Standard Chartered	76,426,239	76,426,239	UGX
7	Covid-19	0102000375000	Standard Chartered	195,208,100	195,208,100	UGX
8	Interns	0102000375000	Standard Chartered	48,226,671	48,226,671	UGX

## RECOMMENDATIONS

- i. There is a need to recruit more trained staff under the stores section.
- ii. There is need to construct a new main store and relocate all the drugs to avoid damage due to leakages and other pests like snakes.
- iii. The entity needs to employ more staff in the accounts section since the only person available is overwhelmed and this slows down all the work in this section.
- iv. The entity needs to prioritize updating the computerized asset register to include all assets from the Government to Government project for easy tracking.
- v. Most of the buildings apart from the private wing need maintenance or renovation especially ward 9, ward 3 and ward 2 where patients and nurses lose property due to theft. The doors and windows in these wards can hardly serve their purpose.
- vi. There is a need to destroy all the expired drugs.
- vii. Dispose of the two ambulances as earlier agreed in the previous recommendations.

## VOTE 168 - KABALE HOSPITAL

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	NMS should be contacted so as dispose of, the expired drugs.	NMS was contacted and expired drugs were taken.	Done
2	The assets register should be effectively managed.	The assets register is maintained effectively.	The assets register is run on IFMS and Ms. Excel.
3	The Administration should actively participate in the disposal process to enable items of null value or close to null be disposed of.	The administration has been engaged in the disposal process.	Getting a Government Valuer is still a challenge even after requesting for one, to ascertain the value of assets.
4	The store for items for disposal should be conditioned so the assets do not lose value.	The hospital managed to gazette a place for obsolete items.	A temporal structure was constructed.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

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

#### List of unserviceable items recommended for disposal

S/N	Item Description	Reg No
1	Motor Cycle	UG 1997M
2	Motor Cycle	UG 4141M
Other Items		
S/N	Item Description	Qty
6	Instrument Trolley	1
7	Oxygen Concentrator	1
8	Dental X-ray	1
9	Examination Couch	1

10	Operating Table Manual	1
11	Microscope (Binocular)	2
12	X-ray Film Drier (Electric)	2
13	Autoclave Vertical(150-500)	1
14	Weighing Scales (Adult)	2
15	Anesthesia Machine (Universal)	1
16	Incubator/Phototherapy Equipment	1
17	Generator (12.5KVA)	1

### OTHER ASSET FINDINGS

- It was noted that Kabale RRH maintains a manual system because the staff haven't been trained on how to use the IFMS.

### STORES FINDINGS

- The Board of survey team noted that Kabale Regional Referral Hospital has a central general store which feeds the outpatient and inpatient pharmacies.

- ii. The store is well maintained and updated.
- iii. Records were accurately maintained as the physical stock at hand was balancing with stores ledger book

### CASH AND BANK FINDINGS

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

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
1	Kabale Hospital Global Fund	9030012240731	Stanbic	502,182	502,182	UGX
2	Kabale Hospital JCRC	9030012729846	Stanbic	723,278	723,278	UGX
3	Kabale Hospital Releases	9030005669374	Stanbic	222,956,967	222,956,967	UGX
4	Kabale RRH TSA	3680058000002	BoU	0	0	UGX
5	Kabale RRH Private Wing	9030005765616	Stanbic	930,934	930,934	UGX

### RECOMMENDATIONS

- i. Kabale RRH should follow up and dispose of all the items that are due for disposal to free up space.
- ii. The IFMS users of the vote should be trained on how to enter/add new assets procured and donated during each year, so that the manual register is disbanded.
- iii. Management should ensure that donated items to the hospital have clear documentation, for example like vehicles should have a specification on the model, year of manufacture, the cost, etc. to facilitate easy assets addition onto the IFMS.
- iv. Management should follow Section 8.4 and 8.2.2 of AMFG to ascertain the reserve values for assets that have been identified for disposal.
- v. Engraving all the assets, management should ensure a timely and effective labelling exercise for easy identification and tracking.

## PICTORIALS TAKEN DURING THE EXERCISE

Kabale RRH Hostel Complex for Intern students



Temporary lockable shelter for items pending disposal Kabale RRH ambulance for disposal





## VOTE 169 - MASAKA HOSPITAL

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Respective officers should be trained on how to use IFMS- FAM	Not done	Request for training letter is attached
2	Parking yard for Finance and administration officers should be renovated	No action taken	Unfunded priority - looking for possible funders
3	There is need to expand the stationery and drugs store	No action taken	Unfunded priority - looking for possible funders
4	The food and stationery store needs more shelves and pallets	To be done in 2021-2022 FY	

### ASSET FINDINGS

### SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
<b>LAND AND BUILDINGS</b>				
Land	49.8 Acres			
Building	22		22	
<b>TRANSPORT EQUIPMENT</b>				
Aero plane				
Station Wagon	02	01	01	
Pickup	05	05	01	
Saloon				
Motorcycle	06	05	01	
Trailer\Truck	01	01		
Earth Moving Equipment\Tractor				
Omnibus	01	01		
<b>ICT EQUIPMENT</b>				
Desktop Computers	23	16	4	3
Global Positioning System				
Laptop	29	29		
Printer	8	6	2	
Projector				
Scanner	1	1		
Server				
Station User License				
Tablet / IPad	1			
Uninterrupted Power Supply (UPS)	11	10	1	

<b>OFFICE EQUIPMENT</b>				
Detecting Machine				
Generator				
Passport Reader				
Photo Copier	1	1		
Projector				
Radio Calling System				
Survey Equipment				
Water Tank	8	8		
<b>MACHINERY</b>				
Air Conditioner				
Automatic Weather Station				
Bakery Production Line				
Blue Print Machine				
<b>MEDICAL EQUIPMENT</b>				
Air Compressor	6	5	1	
Amalgamator	1	1		
Anesthetic Machine	4	4		
Auto Refractor Machine				
Axsym Machine				
Bedside Monitor	19	16	3	
Brain Retractor System				
Bronchoscopy				
Cbc Machine	6	1	5	
Dental Chair				
Dental X-Ray Apparatus				
Dialysis Machine				
Emo Machine				
Endoscopy Machine				
Gynecology Aspirator				
Hplc Unit				
Incubator	3	1	2	
Microscope	7	7		
Microtome				
Neurosurgery Equipment				
Nitrogen Plant				
Oct Machine				
Operating Table	7	7		

Oxygen Concentrator	28	22	4	2
Peritoneal Dialysis Cycler				
Phacoemulsification Machine				
Plasma Extractor				
Scan Machine				
Semen Bank				
Tonometer				
Ultra Sound Machine	5	4	1	
Visual Field Machine	1	1		
X-Ray Apparatus	4	4		
X-Ray Dental				
<b>MACHINERY</b>				
Air Conditioner	9	5	3	1
Automatic Weather Station				
Bakery Production Line				
Blue Print Machine				
Boiler House Equipment				
Bottle top Dispenser				
Break Power Machine				
Ceramics Production Lines				
Communication Network System				
Compressor				
Cotton Processing Equipment				
Dairy Production Line				
Disc Plough				
Drilling Rig				
Embossing Machine				
Engraving Machine	1	1		
Folding Machine				
Fork Lift				
Harvester				
Hay Baler				
Hay Maker				
Hydra form Machine				
Ice Cream Production Line				
Impregnating Equipment				
Incinerator				
Isolator Machine				
Juice Processing Equipment				
Kord Machine				

Maize Sheller				
Milk Powder Production Line				
Milk Processing Equipment				
Moulding Machine				
Oil Processing Equipment				
Paper Plate Making Machine				
Plastics Production Line				
Plate Maker Machine				
Plate Perforating Machine				
Sewage Treatment Equipment				
Transformer	4	4		
Treatment Plant				
Turbine				

**List of unserviceable items recommended for disposal**

- There was no list of obsolete items attached.

**OTHER ASSET FINDINGS**

- i. The team verified physical items within the asset register to confirm existence and completeness of the asset register, However the asset register was not uploaded on IFMS hence they were using excel to capture their assets data
- ii. Most of the assets were engraved although there were some that required engraving.
- iii. Antiretroviral (ARV’s) were found to be expired due to the change in distribution protocols at the peak of COVID-19 period.
- iv. Hospital construction project works; the hospital currently has 42 units as residence for the staff. On site there was construction of women and children wards.

**STORES FINDINGS**

- i. There is limited storage space in the stores, with some being congested and disorganized.
- ii. Physical verification of pharmacy; the pharmaceutical store had enough lighting with proper ventilation.
- iii. The hospital was using containers for dispensing, thus there was appropriate storage in the pharmacy.
- iv. Receipting and issuing of drugs; the stock cards were present and the balances tallied with the available stock. Issuing vouchers were available as well as the stock ledgers.

- v. The list of expired drugs was also availed to the team.

### **CASH AND BANK FINDINGS**

- i. The board of survey team verified the bank statements and the reconciliation statements as at 30 June 2021, the cash and bank balances reconciled with the bank reconciliations and the bank statements.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
1	Masaka Regional Referral Hospital P	9030006385809	Stanbic	61,367,852	85,627,846	UGX
2	Masaka Hospital KOFIH Project	9030016595577	Stanbic	70,996,467	49,004,473	UGX
3	MOH/CDC-HIV-AIDS Masaka RRH	9030018689609	Stanbic	52,132,515	46,835,602	UGX
4	Masaka Hospital Private Patients	01033500236502	DFCU	36,507	36,507	UGX
5	Masaka Referral Hospital TSA	003690058000002	BOU	0	0	UGX

### **RECOMMENDATIONS**

- i. There is need for more storage space for inventory for better organization of items
- ii. The Hospital needs to bridge the knowledge gap to update their asset register and upload it on IFMS
- iii. The Hospital management needs to complete their buildings under construction in order to decongest the children and women's ward.

**VOTE 170 - MBALE HOSPITAL**  
**NO REPORT SUBMITTED**

## VOTE 171 - SOROTI HOSPITAL

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Close project accounts which almost have nil balance	One account closed at Centenary bank; 3100028701(Sustain Soroti RR Hospital)	Account Closed
2	Reintroduce and maintain a petty cash book	Imprest account no. 9030019208418 opened at Stanbic Bank Soroti branch	Account Opened
3	Urgently dispose expired medicines to prevent environment pollution	All expired medicines should have timely disposals through NMS	All expired medicines disposed
4	Designate an officer to be set up on IFMS to manage the fixed assets register	Officer was set up on IFMS with asset management rights	
5	Construct and avail alternative store space to help decongest the current store	No action taken yet	This has not yet been implemented
6	The hospital should explore the method of disposal by destruction for items that cannot be sold	All items were disposed	All obsolete items were disposed off
7	Timely engagement of stake holders in the disposal process of assets in order to reduce the time between when the items are ear marked for disposal and when it actually happens	All stake holders were engaged in the process	The disposal process was successfully implemented

### ASSET FINDINGS

### SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
<b>LAND AND BUILDINGS</b>				
Land	3	3		
Building				
<b>TRANSPORT EQUIPMENT</b>				
Station Wagon	5			
Pickup	4			
Motorcycle	9	8		1
Trailer\Truck				
Earth Moving Equipment\Tractor				
Omnibus	3	2	1	

<b>ICT EQUIPMENT</b>				
Desktop Computers	56	40	12	4
GPS	2	2		
Laptop	55	53	2	
Printer	13	8	5	
Projector	3	2	1	
Scanner	2	2		
Server	1	1		
Tablet	1	1		
Uninterrupted Power Supply (UPS)	9			
<b>OFFICE EQUIPMENT</b>				
Detecting Machine				
Generator	3	2		1
Photo Copier	2	1	1	
Water Tank	6	6		
<b>MEDICAL EQUIPMENT</b>				
Air Compressor	3	2	1	
Anesthetic Machine	2	2		
Bed Side Monitor	15	12	3	
Cbc Machine	2	2		
Dental Chair	3	1	2	
Gynecology Aspirator	2			
Microscope	4			
Operating Table	2			
Oxygen Concentrator	25	18	7	
Scan Machine	1			
Tonometer	1			
Ultra Sound Machine	1			
X-ray Apparatus	2			2
<b>MACHINERY</b>				
Air Conditioner	13			
Incinerator	1	1		

### List of unserviceable items recommended for disposal

Item	Qty
Assorted Medicine Equipment	-
Desktop	1
Generator	1
Photo Copier	1
Printers	4



## OTHER ASSET FINDINGS

- i. The hospital maintains an asset register on the IFMS. However the asset register is not up to date, and they subsequently manually maintain an excel register.
- ii. The hospital regularly renovates most of its structures and equipment as a good practice of Asset Management and Asset maintenance. However, some of the assets are kept on the verandas thereby undermining their integrity.
- iii. It is also important to note that some of the Assets of the hospital are not engraved. The Accounts department also seems a bit stretched.
- iv. There were items recommended for disposal.

## STORES FINDINGS

- i. The entity has proper storage facilities.
- ii. The stores' ledgers are regularly updated. A stock count was done and items tallied with what was expected to be found

## CASH AND BANK FINDINGS

- i. Soroti Regional Referral Hospital maintains seven (07) Bank Accounts, however one (01) of these accounts was closed as per the previous board of survey recommendation. It is important to note that two (02) of these accounts are dormant i.e. MDR TB and Defeat TB.
- ii. The cash books were up to date and reconciled with their respective bank statements.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
1	Soroti Referral Hospital Treasury Single Sub Account	003710058000002	BoU	0	0	UGX
2	Soroti Hospital Global Fund MDR TB	9030012235991	Stanbic	2,573	2,573	UGX
3	CDC-TASO Soroti Regional Referral Hospital	9030014540317	Stanbic	11,754,492	11,754,492	UGX
4	Soroti Hospital Non-Tax Revenue	9030005644231	Stanbic	32,771,995	32,771,995	UGX
5	Soroti Regional Referral Hospital	6001562124	ABSA	1,212,715	1,212,715	UGX
6	Soroti Hospital Administration	9030005644223	Stanbic	280,225,692	192,134,192	UGX

7	Soroti Regional Referral Hospital Defeat TB	9030015237316	Stanbic	80,334,477	88,504,239	UGX
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## RECOMMENDATIONS

- i. Update the Asset register and upload it on IFMS – FAM.
- ii. The Hospital management should write to the Accountant General to seek training and adequate support to ensure that this is achieved as soon as possibly practical.
- iii. Ensure all Hospital Assets are engraved with proper Tag numbers as good Assets management practice.
- iv. Ensure that efforts are made to provide space and appropriate shelter for all the Hospital’s assets so that non are kept on the verandas and non-gazetted asset holding areas.
- v. The Hospital management should carry out an evaluation as to the essence of maintaining the two (02) dormant accounts and subsequently close them off if it is ascertained that they are no longer relevant.
- vi. The Hospital should seek permission from Ministry of Health to dispose of some old vehicles like the staff van.
- vii. Repair or dispose of broken furniture.

## PICTORIALS TAKEN DURING THE EXERCISE

**The Ambulances at Soroti Referral Hospital**



**The old staff Van that is due for disposal**



**The drugs storage at Soroti Referral Hospital**





**One of the laptops belonging to the Hospital that is not engraved**



**VOTE 172 - LIRA HOSPITAL**  
**NO REPORT SUBMITTED**

## VOTE 173 - MBARARA REGIONAL HOSPITAL

### Follow up on Previous Recommendations

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

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
<b>LAND AND BUILDINGS</b>				
Land	12 hectares	12 hectares		
Building	23	19	4	
<b>TRANSPORT EQUIPMENT</b>				
Aero plane				
Station Wagon	3	1	1	
Pickup	4	3	1	
Saloon				
Motorcycle	6	4	2	
Trailer\Truck				
ambulance	3	2	1	
Omnibus	2	1	1	
<b>ICT EQUIPMENT</b>				
Desktop Computers	81	81		
Global Positioning System	1	1		
Laptop	51	51		
Printer	12	8	2	2
Projector	1	1		
Scanner	5	3	2	
Server	1	1		
Station User License				
Tablet / iPad				
Uninterrupted Power Supply (UPS)	27	15	5	8
<b>OFFICE EQUIPMENT</b>				
Detecting Machine				
Generator	8	4	1	3

Passport Reader				
Photo Copier	6	3	1	2
Projector	1	1		
Radio Calling System				
Survey Equipment				
Water Tank	17	8	8	1
<b>MACHINERY</b>				
Air Conditioner	10	10		
Engraving machine	1	1		
Incinerator	1	1		
transformer	4	4		
<b>MEDICAL EQUIPMENT</b>				
Air compressor	5	3	2	
amalgamator	1	1		
Anesthetic machine	6	3	2	1
Bedside monitor	19	16	2	1
Cbc machine	4	3	1	
Dental chair	6	1	5	
Dental-x ray apparatus	2		1	1
Dialysis machine	6	3		3
Endoscopy machine	2	1	1	
incubator	3	3		
Microscope	11	10	1	
Neuro surgery equipment	4	1	2	1
Nitrogen plant	2	1	1	
Operating table	6	2	2	2
Oxygen concentrator	40	39	1	
Scan machine	1	1		
Ultra sound machine	9	6	2	1
x-ray apparatus	1	1		
x-ray dental	1	1		
Chemistry machine	4	3		1
Suction machine	6	6		
ventilators	9	6		3
Central monitoring system	3	2	1	
Bed warmers	4	3		1
ABG	3		3	
Vertical drilling machine	1		1	
Flat oven	1		1	

Square oven	1		1	
Electrical industrial machine	1	1		
Manual industrial machine	1	1		
Bench grinder	1		1	
Vacuum suction machine	1		1	
Router machine	1		1	
Tread mill	2		2	
Stationery bike	1		1	
Muscle stimulator	1		1	
Physiotherapy bed warmer	2	2		
Vacuum extractor	1	1		
Delivery bed	1		1	
CTG machine	2	1		1
EEG machine	1	1		
ECT machine	1	1		

### List of unserviceable items recommended for disposal

S/N	Item Description	Reg No
1	Land cruiser Prado TX	UG 4180M
2	Pick up	UG 3972m
<b>Other Items</b>		
S/N	Item Description	Qty
3	Generators	3
4	Assorted scrap items	-
5	Assorted medical equipment	-

### OTHER ASSET FINDINGS

- i. The hospital maintains an asset register and it's fully updated.
- ii. The hospital has a number of assets under construction (CIPs)

### STORES FINDINGS

- i. The hospital has 15 stores and stock is well arranged
- ii. Supplies from stores are mostly issued weekly. this allows store keeper time to update records and plan accordingly
- iii. Stores are well ventilated with windows that are secured with iron bars to prevent theft
- iv. There is good housekeeping, stores are clean.
- v. There is proper recording of stock movement using stock cards.

## CASH AND BANK FINDINGS

- i. The vote maintains three bank accounts two at stanbic and one at centenary bank
- ii. Bank balances for all accounts were properly reconciled and verified.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	Cur
1	Mbarara hospital delegated funds	Stanbic	9030005647842	428,102,691	418,485,691	UGX
2	Mbarara hospital USAID Rhites funds	Centenary	3100052005	21,723,993	21,723,993	UGX
3	Mbarara hospital private patients services	Stanbic	9030005826836	7,799,848	7,799,848	UGX

## RECOMMENDATION

- i. New stores should be created for the healthy facility



## VOTE 174 - MUBENDE REGIONAL REFERRAL HOSPITAL

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Update assets register	Letter has been written to AGO to authorize input of costs in the assets register	Refresher training for the officer
2	Regularly carry out internal controls on inventory	Internal controls being enforced	Internal auditor reviews and guides regularly
3	Service and repair all assets	Administration block renovated	Other renovations have been budgeted for.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
<b>LAND AND BUILDINGS</b>				
Land	8.2			
Building	23	10	13	
<b>TRANSPORT EQUIPMENT</b>				
Station Wagon	01	01		
Pickup	03	03		
Saloon				
Motorcycle	06	06		
<b>ICT EQUIPMENT</b>				
Desktop Computers	11	11		
Global Positioning System				
Laptop	04	04		
Printer	06	06		
Projector				
Scanner	01	01		
Server	01	01		
<b>OFFICE EQUIPMENT</b>				
Generator	05	03		
Passport Reader				
Water Tank	02	02		

<b>MACHINERY</b>				
Air Conditioner	13	11	02	
<b>MEDICAL EQUIPMENT</b>				
Air compressor	04	02		
Amalgamator	03	01		
Anesthetic machine	03	03		
Auto refractor	01	01		
Bedside monitor	14	12		
Dental chair	05	03		
Cbc machine	02	01		
Incubator	09	04		
Microscope	04	03		

### List of unserviceable items recommended for disposal

S/N	Item Description	Qty
1	Eurartesim 320/40	205
2	Vitamin A Capsule	900
3	Lope amide TABS	380
4	Diazepam 5mg	448
5	Enthambutol	460

6	Ranitidine Injection	415
7	Metronidazole 200 Tabs	906
8	Tenofovir 300	650
9	Levonorgestrol	388
10	Hydroxychloroquine	398

### OTHER ASSET FINDINGS

- i. The computerized (IFMS) asset register has not been updated since financial year 2019/2020 to date as it's highly recommended for every vote to maintain an updated asset register on IFMS.
- ii. Some assets were not engraved.

### STORES FINDINGS

- i. There are eight stores i.e. General drug/medical store, ARVs store, Sundries store, IV fluids, Laboratory store, Covid-19 drug store, Food store and Stationery store. The stores were inspected and found to be well organized with of one store which was congested and medical equipment were dumped on the floor.
- ii. Lack of Manpower, there is only one officer who handles all the store work
- iii. Lack of training in asset management
- iv. Lack of designated place or store for keeping obsolete items/or expired drugs hence dumped outside the store block.

- v. IFMS receipting, this is a great challenge as the store lacks internet to do the transactions.
- vi. Security of stores, the stores are totally isolated from the rest of the entity's premises and there is no power backup like generator, solar. (The one which was planted got spoiled). This makes the stores insecure.

**CASH AND BANK FINDINGS**

- i. The vote maintains three bank accounts i.e. NTR, the TSSA, and sustain project Bank Accounts. The Cash and Bank Balances were reconciled at the end of the period. The Cash Books were properly posted to date.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
1	Mubende Referral Single Sub Account	003740058000002	BoU	0	0	UGX
2	Non Tax Revenue – Mubende Hospital	3100042258	Centenary	282,586,214	282,586,214	UGX
3	Mubende RRH Sustain Project	9030005736012	Stanbic	6,988,700	6,988,700	UGX

**RECOMMENDATIONS**

- i. There is a need to recruit more two trained staff under store section because the structure accommodates three staff but since 2017 there has been only one person available and doing all the store work which makes the work very complex.
- ii. The entity needs to prioritize updating the computerized asset register so that it's easier to track and manage all the entity's assets.
- iii. The entity needs to allocate the place where to keep obsolete assets/items instead of being dumped on the floor.
- iv. There is a need to engrave all entity's assets for proper tracking and management
- v. The entity needs to install external backups like cameras at the store wing.

## PICTORIALS TAKEN DURING THE EXERCISE

Expired drugs



Construction in Progress



some of the Wards



Non-Functional Items



Sundry items



## VOTE 175 - MOROTO REGIONAL REFERRAL HOSPITAL

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Construction of an administration block	No action taken	Not accomplished
2	Engraving of newly acquired assets	No action taken	No funds
3	Closure of dormant accounts	No action taken	
4	Follow up on disposal process	No action taken	
5	Construction of a modern mortuary	No action taken	

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
<b>LAND AND BUILDINGS</b>				
Land				
Building	24	23	0	1
<b>TRANSPORT EQUIPMENT</b>				
Aero plane				
Station Wagon	2	2		
Pickup	6	2	2	2
Saloon				
Motorcycle	4	3	1	
Trailer\Truck				
Earth Moving Equipment\Tractor				
Omnibus	1	1		
<b>ICT EQUIPMENT</b>				
Desktop Computers	47	44		3
Global Positioning System				
Laptop	60	59		1
Printer	20	20		
Projector	4	3	1	
Scanner	2	2		
Server	2	2		
Station User License				
Tablet / IPad	1	1		
Uninterrupted Power Supply (UPS)	40	37	3	
<b>OFFICE EQUIPMENT</b>				
Detecting Machine				

Generator	2	1	1	
Passport REAder				
Photo Copier	3	2	1	
Water Tank	16	16		
<b>MACHINERY</b>				
Air Conditioner	12	10	2	
Boiler house equipment	2	1	1	
incinerator	2	2		
Blue Print Machine				
<b>MEDICALEQUIPMENT</b>				
Bedside monitor	12	12		
Cbc machine	1	1		
Dental chair	4	4		
incubator	4	2	1	1
Operating table	8	5	2	1
microscope	5	4	1	
Oxygen concentrator	30	20	10	
Ultra sound machine	3	2	1	
x-ray apparatus	2	2		
x-ray dental	1		1	

### List of unserviceable items recommended for disposal

S/N	Item Description	Reg No
1	Toyota Hilux	-
2	Nissan vehicle	-
<b>Other Items</b>		
S/N	Item Description	Qty
3	boilers	2
4	Deep freezer	1
5	tanks	2
6	Fridges-kerosene	1
7	Fridges-gas	1
8	Fridges-electrical	1
9	Oxygen concentrator	4
10	centrifuge	2

11	Laser jet printer	1
12	Desktop	1
13	Iron sheets	132
14	windows	15
15	doors	7
16	Delivery bed	2
17	Wheel chair	4
18	Assorted beds	50
19	tyres	70
20	Cap board	3
21	incubator	2
22	Metallic tanks	5
23	Stylizing tanks	5

## OTHER ASSET FINDINGS

- i. The asset register at the hospital is available and updated on a regular basis and backed by a manual register.
- ii. Cold rooms have proper functioning air conditioners, however the refrigerators used in preservation of items should be repaired to enable them operate well
- iii. Some assets were not engraved by the time of the exercise.

## STORES FINDINGS

- i. The stores are tidy and all medical items have been properly organized
- ii. Proper records are well maintained on stock ledgers
- iii. The mortuary, children wards and surgery rooms were old and cold, as a result these were not fit for use.

## CASH AND BANK FINDINGS

- i. Bank and cash balances for the six active bank accounts held by the hospital were up to date and reconciled, as evidenced by bank certificates and statements

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
1	Moroto Hosp. DELEG.DEV	9030005643154	Stanbic	1793883	1793883	UGX
2	Moroto Reg Referral Hosp WHO	9030005692244	Stanbic	129,323,861	129,323,861	UGX
3	Moroto Reg Referral Hosp Gen Fund	9030005692201	Stanbic	14,343,852	14,343,852	UGX
4	Moroto Reg Ref Hosp AIDS Prg	9030005692228	Stanbic	2,059,141	(11,119,234)	UGX
5	Moroto Reg Referral Hospital CATEH Project	9030012041704	Stanbic	0	0	UGX
6	Moroto Ref Hospital Treasury Single Sub Account	003750058000002	BoU	0	0	UGX
7	Moroto Reg Referral Hospital IDI	9030005692236	Stanbic	0	00	UGX

## RECOMMENDATIONS

- i. The hospital should ensure that disposal process is concluded within FY 2020/2021
- ii. All Assets should be engraved within last quarter of F/Y 2020/2021
- iii. Refrigerators in cold rooms should be repaired immediately in to preserve medical items

- iv. Additional storage should be considered for cold rooms and main store to avoid congestion of medical equipment with other items
- v. Construction of administration block and a new mortuary should done. Children and surgery wards should equally be repaired immediately.



**VOTE 176 - NAGURU HOSPITAL**  
**NO REPORT SUBMITTED**

## VOTE 177 - KIRUDDU REFERRAL HOSPITAL

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	The responsibility officers should be assigned the Fixed Assets Responsibility on the IFMS	The Fixed Assets Responsibilities were assigned to the inventory officer	They require more training on the maintenance of the assets and inventories on the IFMS

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Non-Residential Buildings	2
Residential Buildings	2
Land	1
Cycles	2
Furniture and Fittings	1,902
Heavy Vehicle	1
Light Ict Hardware	124
Light Vehicles	7
Medical	1,416
Office Equipment	54
Other Ict Equipment (TVs, Radios, Videos, Digital Cameras, Telephone Sets)	16

#### List of unserviceable items recommended for disposal

Item	Qty
3 Phase Breaker	1
Air Conditioner	1
Echo Machine	1
Automatic Hand Driers	3
Blower Dc	1
Broken Pieces of Beds	70
Inverter	1
Curtain Screens	23
Diathermy Machine	1
Drip Stands	-
Echo Machine	1
Electronic Box	1
Electronic Bp Machine (Signomanometer)	4
Inverter	1
Metallic Bed Side Drawer	1
Mortuary Fridge Compressors	9
Office Chair (Plastic)	1
Old Mattresses	24
Screens	2

Sterilization Drum	1
UPS Batteries 150 Ah	40
Vacuum Suction Control	2
Vital Signs Monitor	1
Weighing Balance	3
Weighing Scale	1
Wooden Doors	3
Expired Items & Drugs (Assorted)	-

### **OTHER ASSET FINDINGS**

- i. The votes maintains and records its assets on the IFMS system and was in the process of compiling its new assets during the year for upload.
- ii. The vote was initially under Mulago hospital. Most of the obsolete items belong Mulago which needs to expedite the disposal process.
- iii. Officers in charge of the assets module have never been trained which makes it hard for them to maintain the register.
- iv. Engraving of assets is still ongoing.

### **STORES FINDINGS**

- i. The hospital has three main stores and 17 sub-stores. These were all organized and under lock.
- ii. There were expired drugs but these are kept separately.
- iii. Items reconciled with those on the stores list which is updated regularly.
- iv. Stock counts are carried out quarterly, the stock cards are carefully under lock and key and access to the stores is to restricted persons.

### **CASH AND BANK FINDINGS**

- i. The vote maintains three accounts i.e. Kiruddu Referral Hospital Treasury Single Sub Account, Kiruddu National Referral Hospital, Kiruddu National Referral Hospital NTR Account all in BoU these were all fully reconciled at the time of the survey.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
Kiruddu National Referral Hospital	9030016298073	Stanbic	-22	-22	UGX
Kiruddu National Referral Hospital Account	003910088000001	BoU	51,258,578	51,258,578	UGX
Kiruddu Referral Hospital TSSA Account	003910058000002	BoU	0	0	UGX

**RECOMMENDATIONS**

- i. Complete the engraving process.
- ii. Condone off area with obsolete items to avoid further damage, accidents or access to these items.
- iii. Request for training in the assets module on IFMS.
- iv. Implement use of transfer forms to track movement from one department to another.

**PICTORIALS TAKEN DURING THE EXERCISE**

**Assets for Mulago**



**Oxygen plant**



**Disposal items**



**Mortuary with broken fridge**



**ICU at Kiruddu**



**Standby generator**



## VOTE 178 - KAWEMPE REFERRAL HOSPITAL

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Update master data to only capture assets that belong to the hospital and have them updated on IFMS	Updated	Manual master data completed
2	Engrave all assets	Engraved	Assets are continuously engraved as they come
3	Fast track process of returning assets that belong to Mulago Hospital	Some were returned to Mulago	The remaining assets are in use.
4	Dispose of old tyres	Disposal process rescheduled for 2021/2022	Process on going
5	Install a fire suppression system in the administration building	Funds not available rescheduled for 2021/2022	Process will resume with availability of funds
6	Repurpose pallets from supply of materials for materials for the items that are placed on the floor in the main store	Pallets repurposed	Goods/items are not in bare floor
7	Install CCTV cameras to enhance security in the building	Installation has been done.	Completed

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of assets good and in use	No. of assets fair condition	No. of Assets Recommended for disposal
<b>LAND AND BUILDINGS</b>				
Land	2	2		
Buildings	3	3		
<b>TRANSPORT EQUIPMENT</b>				
Station wagon	1	1		
Pick up	4	4		
Omnibus	1	1		
<b>ICT EQUIPMENT</b>				
Desk Top computers	73	73	2	
Laptop	17	17	2	
Printer	26	26	1	
Projector	2	2		
Server	1	1		
Uninterrupted Power Supply	23	20	3	
<b>OFFICE EQUIPMENT</b>				

Detecting Machine				
Generator	2	2		
Photocopier	3	3		
Projector	2	2		
Water Tanks	6	6		
Transformer	2	2		
voltage stabilizer	1	1		
Automatic change over switch	2	2		
UPS	2	2		
<b>MEDICAL EUIPMENT</b>				
Patient Beds	170	95	75	
Pediatric Beds	20			
40Ft container	1		1	
20Ft container	2		2	
<b>PLANTS AND MACHINERY</b>				
Elevators	3	1	2	
Solar system	1		1	
Washing machine	3	1	2	
Washing machine	1	Not installed		
Dryer	3	2	1	
Roller Ironer	1		1	
Flat steam Ironer	2	Not installed		
<b>PLANTS AND MACHINERY</b>				
Medical Air Plant	1	1		
Medical vacuum Plant	1	1		
Medical Gases piping and Infrastructure	1	1		
Oxygen plant	1	1		
OXYGEN Manifold system	1	1		
Filling Station-5cylinder	1	1		
LPG system	1	1		
Boilers-Electric	2		2	
Gas Cooker	2	2		
Oven-Electric/Gas	1		1	
Hot water Supply system	1	1		
Fire hydrant system	1	1		

Water pumps	3	3		
Mortuary freezers	3	3		
Air conditioners (In-door units)	66	66		
Air conditioners (Out-door units)	32	32		
Roller flat ironer	1	1		
Vent Extractor	4	4		
Steam Ironer Install	2	2		
<b>CSSD EQUIPMENT</b>				
Steam sterilizer Automated 250L digital Autoclave (250ltrs)	2	2		
Steam sterilizer Automated 10L digital Autoclave	2	2		
Steam sterilizers (75ltrs) Vertical type-manual	4	1		3
Steam sterilizers (40ltrs) Vertical type-Automated	1	1		
Reverse Osmosis System water plant	1	1		
Water softener	1	1		
Heat sealer	2	2		
Washer/Disinfector	1	1		
UV lights	2	2		
<b>THEATRE AND CRITICAL CARE EQUIPMENT</b>				
Anaesthetic Stations	10	7	3	
Intensive Care ventilators (Adult)	9	9		
Intensive Care ventilators (Neonatal)	5	5		
Operating Tables-Electrical	3	2	1	
Operating Tables-Manual	11	5	1	3
Examination Torch	1			1
Delivery Bed	10	8		2
High pressure oxygen Regulators	9	9		
Regulator Nipples	10	10		
ICU beds	5	5		
<b>IMAGING EQUIPMENT</b>				
CT Scanner-16 slice	1	1		
Digital X-ray/Fluoroscopy system	1	1		
Digital mobile X-ray	1	1		

Ultrasound scanner (diagnostic) system	2	1		
Ultrasound scanner (obstetric) system	1	1		
Ultrasound scanner (Portable) system	4	4		
X-ray Image Printer-Laser printer	2	2		
CT scan 100KVA UPS system	1	0	1	
LEAD APRON SET	4			
RACK, XRAY LEAD APRON, 5 HANGERS, HINGED, WALL MOUNTED	1			
<b>LAUNDRY EQUIPMENT</b>				
Laundry-washing machines	3	3		
Laundry-drying machines	3	3		
Pressing Iron machines	1	1		
Ironing and smoothing Board	2	2		
Vent Extractor	1	1		
<b>GENERAL CARE EQUIPMENT</b>				
Nurse bedside call system	1	0	1	
Baby Incubators	33	28	2	
Radiant warmers	26	24		2
phototherapy units	12	12	1	
Pendants for Surgery	3	3		
Baby cots	32	32		32
Pendants for Anesthesia	5	5		
Neonatal Weighing scale	8	8		
bowel stand	6	6		
crush Trolley	5	5		
Pulseoximeter	30	27	3	
Medicine fridge	15	8	5	2
baby couches	54	54		
Infant scale	14	5	9	5
Infant incubator	10	9	1	
Phototherapy lights	17	17		
Radiant warmers	11	10	1	3
Clinical thermometer	10	7	3	
Suction machine	38	24	14	4
Heavy Duty Suction machines	3	3		
Stethoscope	30	30		



CPAP unit	5	5		
Cryosurgical Unit	1	1		
Radiographic film view box, illuminated	25	25		
Oxygen concentrators	15	10	4	1
Infusion pumps	33	29	3	1
Dental chair	1	1		
Volumetric pump/syringe pumps	15	15		
Patient Monitors	62	52	7	
Vital signs Monitors	23	23		
Patient Trolley	8	8		
Oxygen flow meters	55	25		10
medical Air flow meters	120	100	20	
Oxygen Cylinders	46	42	4	
Medical Air cylinder	5	5		
Nebulizers	16	15	1	
Glucometer	6	6		
Examination couches	17	15	2	
Defibrillator	9	9		
Diathermy	9	6	3	
Operating lights	8	5		3
Crush Trolley	11	11		
Resuscitation bags	13	13		
Stationary exercise bicycle	1	1		
Couch/plinth 2 section	2	2		
magnetherapy	1	1		
Tens	1	1		
Ultrasound Therapeutic	1	1		
Ultrasound lamp	1	1		
Infrared Laser	1	1		
Oxygen splitter	5	5		
Humidifier	10	10		
Electrosurgical unit	10	6	4	
UV light	2	1	1	
Hospital Beds	40	40		
Mattress with PVC	20	20		
Ward screens-4panel	20	7	3	5
Crash Trolley (Without Defibrillator)	16	16		

Resuscitation Bags, Adult/Pediatric	6	6		
Resuscitation Bag, Newborn	7	7		
Resuscitation Kit Basic	29	29		
Cardiac Table	4	3		1
Board Cardiac Massage	2	2		
Scale Patient Adult -Pediatric Digital	1	1		
Neonatal And Pediatric Scale	6	6		
Scale Weighting Pediatric	5	5		
C scale Patient/Height Measurement	9	9		
Stethoscope	28	28		
Stethoscope Pediatric	2	2		
Glucometer	1	1		
Reflex Hammer	11	11		
Diagnostic Set Rechargeable Wall Mtd	14	14		
Sphygmomanometer On Mobile Stand	16	16		
Sphygmomanometer Aneroid Wall Mtd	25	25		
Sphygmomanometer Mercury Type	11	0		11
Thermometer, Clinical	23	23		
Audiometer	1	1		
Trial Lenses/Glass Prisms/Frame Set	1	1		
Ophthalmoscope/Retinoscope Set	1	1		
Projector Chart	1	1		
Bar Set Prism Vertical/Horizontal	1	1		
Amsler Manual Complete	1	1		
Sheridan Gardiner Test Set	1	1		
Test Maddox Wing	1	1		
Ophthalmoscope Indirect/20/28d Lens	1	1		
Ophto-Kinetic Nystagmus Drum	1	1		
Detector, Foetal Heart, Portable	5	5		
Blood Pressure Monitor Non Invasive	3	3		
Instrument (Stainless Steel-VariouS)	40	40		14
Dental Instrument Set	8	8		
Rotary Instruments And Tools Set	3	3		
Nebulizer, Ultrasonic	2	2		

Nebulizer, General, Heavy Duty	13	13		
<b>LABORATORY EQUIPMENT</b>				
GeneXpert Analyzer	1	1		
Sensititre Aris 2X	1	1		
Auto Inoculator	1	1		
Coagulation Analyzer	1	1		
Blood Gas Analyzer	2	2		
Centrifuge	6	6		
Refrigerator- Double Door	4	4		
Freezer-Vertical	1	1		
Fume Hood	1	1		
CO <sub>2</sub> Incubator	2	2		
UX 2000 (Urine Analyzer)	1	1		
Compressor	3	3		
Water bath	2	2		
Water Distiller	3	3		
Cyflow Counter	1	1		
Fluorescence Microscope	1	1		
Microscope Binocular	11	8		3

### List of unserviceable items recommended for disposal

S/N	Item Description	Qty
1	Wooden Bench	1
2	Metallic Framed Door	2
3	Wooden Door	1
4	Wheel Chairs	5
5	Wooden Tables	2
6	Table Top Compressed	1
7	Chairs	70
8	Patient Drawers	39

9	Metallic Dustbins	30
10	Fridge	1
11	Wooden Cabinet	1
12	Wooden Desk (Alter Shape)	1
13	Grey Shelves (Assorted Sets)	30
14	Christmas Tree	1
15	Plastic Rubbish Bin	9
16	Mattresses	40

### OTHER ASSET FINDINGS

- i. Kawempe Hospital maintains an asset register on excel. The Hospital before achieving vote status was part of Mulago Hospital and therefore didn't have valuation for most of the assets inherited from Mulago.
- ii. The vote's asset register was incomplete with most assets lacking serial numbers and costs. The vote had not engraved its equipment. This poses risks of theft.
- iii. Although the accountants had assets responsibilities, the team required training on the fixed assets module to enable effective usage of the system. The lack of training

means the accountants cannot update the assets register on IFMS when assets are eventually uploaded.

- iv. Most obsolete assets like beds, mattresses, lab equipment and other medical equipment were stored in an open space. Some of these items belong to Mulago Hospital and will be disposed by Mulago Hospital.

### STORES FINDINGS

- i. The entity maintains two main stores and eleven sub-stores that were used to keep medicines, sundries, medical equipment, furniture, stationary, laboratory equipment, and an oxygen plant. The stores were generally organized and well ventilated.
- ii. The vote carries out stock counts on a monthly basis. Access to the store by outsiders was permitted under the supervision of the Inventory Officer.
- iii. A review of the Internal Controls found that the Stores access for most stores at the vote was limited to staff assigned to or working within the stores. The BIN cards were also carefully kept within the stores.
- iv. Of the items verified, discrepancies were found in the physical count and the bin cards as at the date of the survey. However, most items generally tallied with the bin cards.
- v. Expired drugs are removed from the shelves and kept separate from others drugs as they await proper disposal by National Medical Stores.
- vi. The vote did not incur losses in inventory during the course of financial year 2020/21. As such the register of loses was not updated with information.

### CASH AND BANK FINDINGS

- i. The survey of cash and bank balances showed that the entity had no cash at hand at the time of the survey.
- ii. Three accounts are maintained by the vote; a Treasury Sub Single Account and a project account at BoU, and a Non-Tax Revenue account at Stanbic Bank.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	Cur
1	Kawempe Referral Hospital	BoU	00390058000002	0	0	UGX
2	Kawempe Referral Hospital	BoU	003920088000001	64,481,657	64,481,657	UGX
3	Kawempe Referral Hospital	Stanbic	9030016243107	0	0	UGX

## RECOMMENDATIONS

- i. The vote should regularly reconcile its bin card system to ensure all cards tally with the store stock.
- ii. The vote should identify additional space to store sundries and medication as some items are placed on the floor which exposes them to damage.
- iii. It is recommended that the process of tagging the assets of the vote is started. This will ensure proper identification of vote assets and uniform serial numbering scheme.
- iv. The vote should compile a list of its assets and submit to the Assets Management Department in the Accountant General's Office so that it is uploaded onto IFMS.
- v. The vote should take all necessary measures to condone off areas where items meant for disposal are stored if it's in an open space. This will deter pilferage of obsolete items.
- vi. The vote should update the assets register with the relevant costs. Where the assets were purchased by Mulago Hospital, the vote should write and request submission of valuations.
- vii. The vote should implement and use assets transfer forms to track movement of assets from one department to another and from one custodian to another. This will ensure assets will assign to the right users at any point in time.
- viii. The vote should compile and maintain a list of unserviceable items. This facilitates tracking of the items to ensure accountability.
- ix. The vote should request for training on the functionality of the fixed assets module on IFMS to enable maintenance of the assets register when it is uploaded.

## PICTORIALS TAKEN DURING THE EXERCISE

**Main store**



**ICU ward**



**Sterilization machine**



**Fire suppression system**



**Oxygen Plant**



**Obsolete items**



**VOTE 179 - ENTEBBE REGIONAL REFERRAL HOSPITAL**  
**NO REPORT SUBMITTED**

## VOTE 180 - MULAGO SPECIALIZED WOMEN AND NEONATAL HOSPITAL

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Engrave new assets	Asset Engraved	
2	Upload the asset register on the system	Work in Progress	

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Buildings And Structures	
Non-Residential Buildings	2
Machinery & Equipment	
Electrical Machinery	2
Furniture And Fittings	428
Light Ict Hardware	47
Light Vehicles	1
Medical	515
Office Equipment	4
Other Ict Equipment (TVs, Radios, Videos, Digital Cameras, Telephone Sets)	3

#### List of unserviceable items recommended for disposal

Item	Qty
Expired Drugs	1
Sundry Lab Items	1

#### OTHER ASSET FINDINGS

- i. The Hospital maintains an updated Assets Register in an excel format. However, the entity is in touch with officers from Accountant General's Office to ensure the register is uploaded onto the IFMS-FAM.
- ii. The assets inspected were found to be in good condition and are timely maintained. The vote has a workshop in place to repair equipment that needs repair.
- iii. Security of assets is in place; the vote has installed various cameras around the building and excess of the assets is restricted to responsible officers and all assets have been engraved.
- iv. No loss of asset has been reported. There are no obsolete assets.



## STORES FINDINGS

- i. The stores were inspected, stock counts were done and items tallied with what was expected to be found. There was no loss of inventory reported. List of items in store as at 30 June 2021 has been attached.
- ii. The stores' ledgers are regularly and timely updated
- iii. Despite most of the stores being organized there is inadequate space to ensure that different categories of inventory are stored separately. For example, inflammable inventory is stored in the same area with medical items and medicines.
- iv. The store where medicine is kept lacks enough aeration. This might affect the life span of drugs.
- v. The general store needs to be organized. There were expired drugs and some obsolete sundry lab items that need to be disposed.

## CASH AND BANK FINDINGS

- i. A survey on Bank and Cash balances for the accounts was conducted. Mulago Specialized Women and Neonatal Hospital maintains two (2) Bank Accounts.
- ii. In our opinion, the cash and Bank balances were properly reconciled as per the guidelines in respect to the Treasury Accounting instructions on Cash.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	Cur
Mulago Specialized Women & Neonatal Hospital			173,535,798	173,535,798	UGX
Mulago Specialized Women & Neonatal Hospital(TGA)	003940058000002	BoU			UGX

## RECOMMENDATIONS

- i. Dispose of the expired drugs. Uganda National Redistribution Strategy for prevention of expiry and Handling of Expired Medicines and Health Supplies guides on the disposal.
- ii. Inflammable inventory should be stored separate from other inventory.
- iii. Install an air conditioning system in the stores with medicine.

## VOTE 301 - LIRA UNIVERSITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Storage shelves and racks should be purchased for proper storage of medical supplies.	The procurement process was completed, shelves and racks have been delivered.	Shelves and racks were installed in FY 2020/21.
2	Staffing at the medical stores section should be increased because of the workload and ensure timely update of stores records.	Advert for a store's assistant was placed and interviews were conducted in FY 2020/21	A substantive stores assistant has been recruited.
3	The Accountant General's office should be notified of the need to set up Lira University on Fixed Assets Module on IFMS.	The fixed assets module has been duly set up.	All assets have been uploaded on the system.
4	There is need to provide more store capacity for all medical equipment.	A new store for medical supplies was constructed in FY 2019/20.	A new store for medicine and medical equipment is available.

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Machinery & Equipment	
Furniture And Fittings	60
Light Ict Hardware	18
Medical	51
Office Equipment	13
Other Ict Equipment (TVs, Radios, Videos, Digital Cameras, Telephone Sets)	28
Non-Residential Buildings	5
Freehold	1

#### List of unserviceable items recommended for disposal

- There was no list of obsolete items attached.

#### OTHER ASSET FINDINGS

- All Assets were engraved, labelled and recorded well in an assets register which is maintained and regularly updated for purchases in form of an excel spread sheet.
- There were no assets for disposal in the financial year of 2020/2021.
- Some of the assets in the Assets register like land have no values attached, they were donations by the District.

## STORES FINDINGS

- i. Lira University maintains 8 stores but two are main stores; the general store in which stationery and general supplies are kept and the medical store in which medical supplies and medical drugs are kept. The stores were inspected and found to be organized.
- ii. Store space was well organized in all of the locations with items being easy to trace and accessible. .
- iii. Medical store is under staffed as there is only one officer in charge of the entire store which makes the work too much for this one individual.
- iv. The stock counts were done and store items tallied with what was expected to be found on physical counting in terms of quantity and existence. The store ledgers reflected the actual purchases.
- v. The team indicated that there was lack of space in stores as some boxes were lying down.

## CASH AND BANK FINDINGS

- i. The Board of Survey team verified bank balance certificates, reconciliations and other primary books of entry for the accounts that the University was operating as at the end of the financial year. All bank accounts for running the day to day activities of the University were well maintained and updated.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
Hepi - Tuitah	9030015498756	Stanbic	1,611,485	1,611,485	UGX
Lira University DINU Project	1200148199	Housing Finance	89,990	89,990	UGX
Lira University Erasmus	1200130167	Housing Finance	3,123,641	3,123,641	UGX
Lira University Hepi - Tuitah	1200149677	Housing Finance	118,990.76	118,990.76	USD
Lira University Teaching Hospital	3100070802	Centenary	213,526,264	213,526,264	UGX
Lira University Treasury Single Sub Account	3830058000002	BoU	0	0	UGX

## RECOMMENDATIONS

- i. It was observed that space for the medical store was limited, the team recommends that extra space be planned and put in place to avoid the congestion of having boxes of medical equipment and drugs on the floor.
- ii. A new store keeper staff should be recruited to help in updating the stock ledger and cards as it was observed that there was one staff at medical store. If the stores staff is recruited, the store can will managed efficiently.
- iii. There is need for more funds for the 2 buildings under construction.

## PICTORIALS TAKEN DURING THE EXERCISE

**Buildings (construction in progress)  
Faculty of Education**



**Administration Block**



**Stores**



## VOTE 302 - UGANDA NATIONAL METEOROLOGICAL AUTHORITY(UNMA)

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	There is need to purchase more equipment (computers, internet routers) to facilitate all officers at all the stations so as to enable them collect and tabulate data efficiently.	Additional equipment was purchased.	
2	There is need to build physical offices for employees to work from because some employees carry out their duties within an enclosure which has no shade. A case in point is Kibanda Hydromet weather station.	This has not been possible due to budget cuts.	
3	There is also need to renovate some offices which are in poor condition and leak during the rainy season. A case in point is the Ntusi Hydromet weather station and Kitgum Agromet weather station whose floors are cracked, the offices leak and require immediate attention.	This has not been possible due to budget cuts and the COVID-19 restrictions.	
4	There is need for routine inspection and maintenance of the equipment at the stations to avoid the equipment from rusting, rotting among other things.	This has been budgeted for to be executed by the directorate of station Networks.	
5	All stations need to report about the faulty equipment at the stations quarterly to enable replacement to take place regularly.	This is done on a monthly basis.	
6	There is need to improve security at the stations to avoid future vandalizing enclosures. A case in point is the, Gulu synoptic weather station which was vandalized and all equipment stolen, Kamenyamigo Agromet weather station whose wall clock was stolen and Mbarara synoptic weather station has no guard so the land may be poached on if action is not taken.	Stations have been fenced.	
7	There is also need to purchase more station equipment like thermometers, anemometers, motorcycles, among others as some stations lack this equipment which makes it difficult to collect data	Additional equipment was purchased.	
8	Engraving of all assets (both old and new) should be done as soon as possible because it is one of the reasons why their asset register is not updated. In some cases, there are weather stations that have all their assets not engraved at all.	Newly purchased have been engraved.	
9	There is need to dispose off all old equipment both at the headquarters and all stations	Plans are underway to have all equipment disposed.	
10	Using excel as their asset register needs to be totally phased out and totally adopt the IFMS assets register. They also need to update their register more regularly.	The Asset register has been updated.	

### ASSET FINDINGS

## **SUMMARY OF ASSETS**

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

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

- There was no list of obsolete items attached.

## **OTHER ASSET FINDINGS**

- i. Head Office; The asset register on the system is not up to date. The assets were found to be well maintained and in good condition. There was no obsolete items. All assets at the premises were engraved.
- ii. Entebbe Station; Lack of enough space for operational activities. They also lack furniture, most of the furniture used is worn out. Air conditioner not working. Some assets are not engraved thus not captured in the assets register however they say the process was halted by lockdown. There is land in Kigungu Entebbe that is not captured in the assets register, the vote claims to have been a MOU with Civil aviation authority, more details behind that should be followed up. The building in the upper air station is bad conditions, renovations and actions should be taken immediately. The stand by generator at the same station (upper air station) isn't functioning and in bad state, action should be taken.
- iii. Mbarara Station; The site is still new and has not started operating, installation of the necessary machines to use is ongoing at the same time, and the staff houses are under construction.
- iv. Lira Station; Premises house the Region Metrological Offices for the northern Uganda in districts of Otuke, Gulu, Kitgum, and Soroti. Premises are well secured with fence and a security guard. The station is inactive, dusty and very untidy. Alternative power source exists Furniture and ICT equipment do exist and are well engraved and labelled. A manual assets register is maintained and is updated as at 30<sup>th</sup> June 2021. All the metrological equipment's and instruments are well protected in an enclosed surrounding away from external damage. The Motor Cycle reg no, UEX 959G was inspected and is in good condition.

- v. Stores Findings; The store at the head office was found to be organized and the ledgers balanced with the physical count of stock in store. Stock counting is done quarterly. Store at the Lira station are well maintained.

### CASH AND BANK FINDINGS

- i. The cash book balances were reconciled with bank balances as of 30<sup>th</sup> June, 2021 as shown on the certificates of bank certificates.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
1	UNMA – NTR	003780168000000	BoU	0	0	UGX
2	UNMA –TSA	003780058000002	BoU	0	0	UGX
3	Community resilience to climate change & disaster risks	003780088000001	BoU	0	0	UGX
4	Restoration of wetlands project	003780088000002	BoU	771,954,630	771,954,630	UGX
5	Severe weather Alert project	003780088000000	BoU	0	0	UGX
6	UNMA – TSSA	003780058000003	BoU	0	0	UGX
7	Agricultural climate resilience enhancement Initiative	003780088000003	BoU	41,570,610	41,570,610	UGX

### RECOMMENDATIONS

- i. There is need for daily cleaning and tidying up of the premises in and outside the offices at the Lira station.
- ii. Update the Asset register on the system with all assets in different stations
- iii. Entebbe Station; Provide more space for operational activities. Procure more furniture for staff. Repair the air conditioning system and the generator in upper air station. Engrave all assets and title all the land. Renovate the building in the upper air station

## VOTE 303 - NATIONAL CURRICULUM DEVELOPMENT CENTRE(NCDC)

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	NCDC has a number of items that should be disposed of	Work in Progress	Follow-up
2	The entity is supposed to provide space for storage	No Action	Need more capital development funds
3	Update the assets register of IFMS	Work in Progress	This is continuous
4	The officer who maintains the assets register should enforce the use of assets transfer forms to track movement of assets through the NCDC premises	Work in Progress	Follow up is key
5	NCDC should value assets at market prices	Work in Progress	Follow up is key
6	The vote on receipt of donations, should request for assets values	Work in Progress	Follow up is key
7	NCDC should ensure all assets are engraved	Work in Progress	Follow up is key

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
<b>LAND AND BUILDINGS</b>				
Land	01	01		
Building	01	01		
<b>TRANSPORT EQUIPMENT</b>				
Station Wagon	05	03		02
Pickup	10	05	02	03
Saloon	02	01		01
Trailer\Truck				
Earth Moving Equipment\Tractor				
Omnibus				
<b>ICT EQUIPMENT</b>				
Desktop Computers	106	106		
Laptop	23	23		
Printer	05	05		
Projector	01	01		
Network switch	01	01		
Server	01	01		
Tablet /Ipad	02	02		
CPU	52	52		
LAN	01	01		



Uninterrupted Power Supply (UPS)	41	41		
<b>OFFICE EQUIPMENT</b>				
Detecting Machine				
Generator	01	01		
Photo Copier	02	02		
Water Tank				
<b>MACHINERY</b>				
Air Conditioner	08	08		
Communication Network System	01	01		
Printing Press	01	01		
Stabilizer	02	02		
Water Tank	04	04		

### List of unserviceable items recommended for disposal

S/N	Item Description	Reg No
1	Vehicle (Prado)	-
2	Vehicle (Toyota Hiace)	-
3	Vehicle (Ford Ranger)	-
4	Vehicle (Mitsubishi)	-
5	Vehicle (Isuzu Dmax)	-
<b>Other Items</b>		
S/N	Item Description	Qty
6	Flush Doors Wooden with Frames	12
7	Metallic Burglars (6*4" & 4*2")	16
8	Flush Doors Wooden without Burglars	6
9	Window Frames	10
10	Sofa Chairs	2
11	Tyres	10
12	Office Chairs	11
13	Plumbing Materials (Assorted)	-
14	UPS Batteries	37
15	UPSs	7
16	Electrical Equipment (Assorted)	-
17	ICT Trunkings & Cables (Assorted)	-
18	Broken Wood (Assorted)	-
19	Printer	1
20	Internet Switch	1
21	Television Set	1
22	Server	1
23	Monitor	1
24	Aquarium Pumps (Aerator)	4
25	Audio Frequency oscillators	4
26	Beam Balances (Top Pan)	8
27	Demonstration Motors	10

28	Desiccators	16
29	Dissecting Instruments	17
30	Double Range Ammeter	45
31	Dropping Bottles	196
32	Dual Range Lever	20
33	Dynamic Trolley	10
34	G Clamps	47
35	Glass Funnels 200mm	96
36	Glass Measuring Cylinders (Assorted)	-
37	Gold Leaf Electroscopes	34
38	Hand Lens Folding Type	45
39	Induced Current Apparatus	18
40	Liebig Condenser	50
41	Microscopes	58
42	Multi Joint Set	8
43	Petri Dish Glasses	230
44	Plastic Forceps	399
45	Plastic kips Apparatus	10
46	Reagent Bottles	391
47	Round Bottomed Flask	454
48	Masses (5g,10g,25g,50g,200g,250g,)	149
49	Mass Hangers (5g,20g,25g,50g,200g,250g)	549
50	Scapels	2
51	Spectrometer	184
52	Springs Helical & Slinky	13
53	Trough Glass	8
54	Boiling Tubes	1182
55	Burette Racks	168
56	Burette Stands (Wooden)	704
57	Delivery Tubes	168
58	Dissection Needles	1142
59	Double Cell Holders	1209
60	Drawing Board A1	20

61	Flower Press	173
62	Fractioning Column	158
63	Knife Edges	265
64	Lens Holders	549
65	Liebig Condensers	75
66	Test Tube Holders (Metallic)	948
67	Potentiometers	200

68	Simple Circuit Boards	642
69	Simple Switch	170
70	Test Tube Racks	1527
71	Tripod Stands	458
72	Wheat Stone Bridges	5
73	Retort Stands	204
74	Quadrats	72

### OTHER ASSET FINDINGS

- i. NCDC currently maintains a fixed assets register on the IFMS and it is up to date as at 30<sup>th</sup> June 2021; the vote had a regular serial numbering system.

### STORES FINDINGS

- ii. The survey of the store found out that the entity maintained two stores that housed print works of school curriculums and a workshop is used to create school furniture, laboratory equipment, and other learning equipment. The stores were not properly aerated and did not have enough space for the books.
- iii. The vote carries out stock counts on a quarterly basis. Access to the store rooms by outsiders was permitted under the supervision of the Inventory Officer. Of the items verified, the quantities were found to match those indicated in the bin cards as at 30<sup>th</sup> June, 2020.

### CASH AND BANK FINDINGS

- i. Three accounts were maintained by the vote; a Treasury Single Sub Account at Bank of Uganda, and two accounts at Stanbic bank. Below are the bank accounts with their balances as at 30<sup>th</sup> June 2021.
- ii. The NCDC Royalty account is under a garnishee order; all accounts were however reconciled as at 30 June 2021.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
1	National Curriculum Development Centre	9030005940965	Stanbic	270,353,767	270,353,767	UGX
2	NCDC/Royalty Account	9030005961431	Stanbic	44,594,314	44,594,314	UGX
3	NCDC TSSA	003790058000002	BoU	0	0	UGX

## **RECOMMENDATIONS**

- i. The vote should create more space for storage of the books
- ii. The vote should dispose items in the list attached.

## VOTE 304 - UGANDA VIRUS RESEARCH INSTITUTE(UVRI)

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Need for construction of more storage space	Storage space is under construction	Work in progress
2	Disposal of all obsolete items including motor vehicles	The institute is in liaison with ministry of works, lands for the board off letters	Work in progress
3	Vote be set up on the Fixed Asset Register Module	The institute is in liaison with the Accountant General's office for this to be implemented.	Work in progress

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
<b>LAND AND BUILDINGS</b>				
Land	51-59plots			
Building	81blocks			
<b>TRANSPORT EQUIPMENT</b>				
Station Wagon				
Pickup	06	06		
Motorcycle	01	01		
Trailer\Truck				
Earth Moving Equipment\Tractor	02	02		
Omnibus				
<b>ICT EQUIPMENT</b>				
Desktop Computers	30	30		
Laptop				
Printer	22	22		
Projector	21	21		
Scanner	01	01		
Server	02	02		
Uninterrupted Power Supply (UPS)	01	01		
<b>OFFICE EQUIPMENT</b>				
Detecting Machine	01	01		
Generator	01	01		
Photo Copier	03	03		
Water Tank	17	17		
<b>MEDICAL EQUIPMENT</b>				

Cbc Machine	01			
Microscope	01			
Compressor	50	50		
Incinerator	01	01		
Transformer	04	04		

### List of unserviceable items recommended for disposal

- There was no list of obsolete items attached.

### OTHER ASSET FINDINGS

- UVRI's assets register is not yet migrated to IFMS Fixed Asset Module. Currently the institute maintains an excel Assets Register where all available assets are recorded. The team verified some physical items to confirm their existence and correctness of the assets register.
- The institution 97 acres of land with buildings and enough space for expansion.
- The entity owns motor vehicles and all are well maintained.

### STORES FINDINGS

- The store has items of both the institute and other projects.
- The stock was recoded in various stock cards and a proper record is kept of each of the items.

### CASH AND BANK FINDINGS

- This survey was done by looking at the cash books, bank statements, certificate of bank balances and reconciliation statements hereby attached for all the five (5) bank accounts held by UVRI to confirm the balances as at 30.06.2021.
- The above accounts were verified and confirmed to be well prepared and reconciled as at 30th June 2021.

### Table showing accounts reviewed by the board

S/N	Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
1	Uganda Virus Research Institute	003800058000002	Baroda	0	0	UGX
2	Uganda Virus Research Institute -Global fund	9030014989799	Stanbic	0	0	UGX
3	Uganda Virus Research Institute NTR	9030009472699	Stanbic	0	0	UGX

## **RECOMMENDATIONS**

- i. The assets and store's team should seek support from Accountant Generals Office in case of any challenges the Fixed Assets Module.
- ii. The institute should construct bigger storage space for proper storage.
- iii. Improve on store conditions through renovating and providing better shelves, installing fire extinguishers for emergency against fire outbreaks.
- iv. Ensure that the obsolete assets are boarded off in accordance to the government procedures as recommended in the previous report.

## VOTE 305 - DIRECTORATE OF GOVERNMENT ANALYTICAL LABORATORY (DGAL)

### Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Inventory officer should be posted by Accountant General	Inventory officer posted	Stores manned by a stores officer
2	Engraving machine bought	Engraving machine available	Engraving regularly
3	Renovation of both regional & Hqtrs	Offices renovated	Gulu & Mbarara painted
4	Accountant General should assigned a desk officer to DGAL	Desk officer assigned	Assigned
5	Prioritize disposal of assets	Process is on going	Ongoing despite Covid-19

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
<b>LAND AND BUILDINGS</b>				
Land				
Building	4	4		
<b>TRANSPORT EQUIPMENT</b>				
Aero plane				
Station Wagon	1	1		
Pickup	8	8		
Saloon	2	2		
Motorcycle	3	3		
Trailer\Truck				
Earth Moving Equipment\Tractor				
Omnibus	1	1		
<b>ICT EQUIPMENT</b>				
Desktop Computers	53	49	4	
Global Positioning System				
Laptop	26	25	1	
Printer	44	34	10	
Projector	3	3		
Scanner	7	5		
Server	6	4	1	1
Communication Network system	1	1		
Tablet / IPad	2	2		
Uninterrupted Power Supply (UPS)	56	49	4	3

<b>MEDICAL EQUIPMENT</b>				
Microscope	2	2		
Operating table	4	4		
<b>MACHINERY</b>				
Air Conditioner	16	16		
Bottle top dispenser	2	2		

### List of unserviceable items recommended for disposal

S/N	Item Description	Qty			
4	Ups		22	Filing Cabinets	7
5	Monitors	3	23	Wooden Drawer	1
9	Tables	5	24	Aluminum Windows	3
14	Video Spectro Compactor		25	Metallic Door	1
15	Fridges	4	26	Iron Sheets Scrap Gauge 28	15
17	Deep Freezer	1	27	Aluminum Store Stand	1
20	CPUs	3	29	Oven	1
21	UPSs	3	31	Wooden Table	1

### OTHER ASSETS FINDINGS

#### STORES FINDINGS

- i. Stock record keeping was good and the store ledgers were found to be well update and reflected a true picture of the stock balance at hand.
- ii. Consumables store that doubles as the chemicals store at headquarters is well organized.
- iii. Chemicals are kept separate since they are hazardous to stores staff.
- iv. Inventory officer in charge of stores was posted.

#### CASH AND BANK FINDINGS

- i. Team inspected both bank and cash balances for the accounts held by the entity.
- ii. Reviewed banks statements, reconciliation statements together with certificates of balances that reconciled.

#### Table showing accounts reviewed by the board

S/N	Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
1	DGAL Treasury Single Sub Account	003810058000002	BoU	0	0	UGX
2	DGAL/JLOS SWAP Development	003810088000000	BoU	0	0	UGX
3	DGAL Classified Account	003810088000001	BoU	0	0	UGX



## **RECOMMENDATIONS**

- i. Oxygen cylinders are kept in the stores formally a generator house.
- ii. The freezers earmarked for disposal were disposed of by destruction.
- iii. The entity has a desk officer who supports the IFMS fixed assets module from the accountant general's office.

## VOTE 306 - UGANDA EXPORT PROMOTION BOARD (UEPB)

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Expedite boarding off of assets	Disposal assets at lot level	
2	Update assets register regularly	Staff set up on IFMS to update	
3	Board to recruit personnel to maintain stores	One staff assigned extra duties to handle stores	
4	Acquire adequate storage space	Space provided	
5	Implement E-cash for payment of both internal & external	Not yet	

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Machinery & Equipment	
Furniture And Fittings	104
Light Ict Hardware	68
Office Equipment	11
Other Ict Equipment (TVs, Radios, Videos, Digital Cameras, Telephone Sets)	15
Weapon's Systems	
Non-Classified	2
Cycles	1
Light Vehicles	5

#### List of unserviceable items recommended for disposal

- There was no list of obsolete items attached.

#### OTHER ASSET FINDINGS

- i. The entity maintains an asset register manually through using excel sheets as they await for training on how to use the asset management module on IFMS.
- ii. All the entity's assets are clearly engraved.
- iii. The entity's motor vehicles are all in good working condition and well maintained as seen from the attached pictures.
- iv. The entity has a few items that need disposing off like old tyres, visitor's seat. The list of items to be disposed of is attached.
- v. It should be noted that the entity lost a laptop but the case was reported to police.

**STORES FINDINGS**

- i. The vote has two stores with stationery, sundries and items for disposal. The stores were well organized though crowded because of limited space.

**CASH AND BANK FINDINGS**

- i. Uganda Export Promotion Board maintains three bank accounts. The cash and bank balances were properly reconciled at the end of the period as per attached treasury form and the accompanying photocopies of the certificate of bank balances.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
Uganda Export Promotion Board	003820088400000	BoU	7,093.14	7,093.14	USD
Uganda Export Promotion Board Forex TSSA	003820058000003	BoU	0	0	UGX
Uganda Export Promotion Board TSSA	003820058000002	BoU	0	0	UGX

**RECOMMENDATIONS**

- i. Update the asset register on the system.
- ii. There is need to recruit a stores person so that the asset register is up to date on the system.
- iii. The dormant bank account should be closed if it is not operational.

**PICTORIALS TAKEN DURING THE EXERCISE**

**Stores**



**Chairs for disposal**



**Display Cabins**



## VOTE 307 - KABALE UNIVERSITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	All assets be engraved as soon as possible to help in keeping track of their movements	All assets have been engraved	Old assets are also being engraved
2	Provision of shelves in some stores for storage of some files especially in stores at the main campus.	Lack of funds	Provision has been made in the current estimates.
3	Revaluation of some assets as recommended by the last year's board of survey team to ascertain the respective values of assets to be maintained in the assets register should be commenced.	Not done	No funds
4	The brooms and brushes meant for cleaning that are being kept in the stores should be boarded off since the university out sources the cleaning services.	Boarded off	Successful
5	The exercise to board off the unserviceable items as recommended by the board of survey team should be planned as soon as possible.	Boarded off	Successful

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Electrical Machinery	32
Furniture And Fittings	2008
Laboratory And Research & Appliances	28
Light Ict Hardware	83
Medical	33
Office Equipment	18
Non-Classified	1
Non-Residential Buildings	45
Heavy Vehicles	1
Light Vehicles	6

#### List of unserviceable items recommended for disposal

- There was no list of obsolete items attached.

#### OTHER ASSET FINDINGS

- The assets were adequate in good condition and managed in an efficient manner
- The vote maintains a fixed assets register on the IFMS with only major categories of assets i.e. motor vehicles, furniture fixtures and fittings, ICT equipment uploaded onto it. It's not fully updated because the newly acquired assets have not yet been uploaded onto the system.

- iii. There are some obsolete assets which are clearly stated in the list of unserviceable items.
- iv. Obsolete items aren't kept well, those on the floor are much more disorganized, should be put separate from items in use.

### STORES FINDINGS

- i. There is need for more store space especially for stationery,
- ii. The various items in stores are stored according to category especially in the medicine store.
- iii. The medicine should be stored in a different store from other items.
- iv. Items are recorded in the various stock cards and up to date especially those in the shelves.
- v. Some new items were found to be stored together with items for disposal. E.g. Tyres.
- vi. There were very many items for disposal in that some were left out in the compound due to inadequate storage space.

### CASH AND BANK FINDINGS

- i. The cash balances were properly reconciled with the bank balances as supported by bank reconciliations and bank certificates.
- ii. The university maintains three bank accounts. The team inspected the bank statements, and the bank reconciliation statements together with certificate of balances which reconciled as attached.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Balance	Book	Cur
Kabale University Donor Account	9030005669277	Stanbic	12,000		12,000	UGX
Kabale University Other Treasury Account	0338400580000003	BoU	0		0	UGX
Kabale University Single Treasury Account	0338400580000002	BoU	0		0	UGX

### RECOMMENDATIONS

- i. Providing more storage space for inventory, registry and medicine.

- ii. The board recommends that all assets should be uploaded on the IFMS system during the FY and the asset register got off system,
- iii. The board recommends that the obsolete assets should immediately be boarded off before they became extremely damaged especially the beds.

**PICTORIALS TAKEN DURING THE EXERCISE**

**Some of the items kept in the stores**



**Some of the entity's vehicles**



**Newly purchased Items and new Buildings**



## VOTE 308 - SOROTI UNIVERSITY

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Soroti University Administration should plan for and provide funds for the purchase of sufficient pallets substantive stores Pallets 4 in number and 4 metallic storage shelves were procured in the F/Y 2020/2021 and more are planned for the F/Y 2021/2022 Stores Assistant to effectively utilize the pallets to enhance safety of supplies that have been earlier placed on the floor, while encouraged to initiate form 5 early in FY 2021/22 for more supply	Soroti University Administration should plan for and provide funds for the purchase of sufficient pallets substantive stores Pallets 4 in number and 4 metallic storage shelves were procured in the F/Y 2020/2021 and more are planned for the F/Y 2021/2022 Stores Assistant to effectively utilize the pallets to enhance safety of supplies that have been earlier placed on the floor, while encouraged to initiate form 5 early in FY 2021/22 for more supply	Soroti University Administration should plan for and provide funds for the purchase of sufficient pallets substantive stores Pallets 4 in number and 4 metallic storage shelves were procured in the F/Y 2020/2021 and more are planned for the F/Y 2021/2022 Stores Assistant to effectively utilize the pallets to enhance safety of supplies that have been earlier placed on the floor, while encouraged to initiate form 5 early in FY 2021/22 for more supply
2	Management of Soroti University should create long term plan to build bigger stores to avoid use of lecture rooms as temporary stores. There is a plan in the short run to procure storage containers a measure to decongest the lecture room's spaces. However among the coming infrastructure developments the main store is considered There is a plan to have in the prioritized infrastructure developments to construct a Permanent customized Stores	Management should create long term plan to build bigger stores to avoid use of lecture rooms as temporary stores. There is a plan in the short run to procure storage containers a measure to decongest the lecture room's spaces. However, among the coming infrastructure developments the main store is considered. There is a plan to have in the prioritized infrastructure developments to construct a Permanent customized Stores.	Management should create long term plan to build bigger stores to avoid use of lecture rooms as temporary stores. There is a plan in the short run to procure storage containers a measure to decongest the lecture room's spaces. However, among the coming infrastructure developments the main store is considered There is a plan to have in the prioritized infrastructure developments to construct a Permanent Customized Stores.
3	Soroti University Administration should expedite the purchase of engraving machine to cut on the cost of engraving the assets hence making Fixed Assets Register updating easier. The procurement of engraving was procured during the F/Y 2020/2021 in the fourth quarter as a measure that will cut down on .envisaged costs Unengaged items that were procured in the fourth quarter will be engraved in	Soroti University Administration should expedite the purchase of engraving machine to cut on the cost of engraving the assets hence making Fixed Assets Register updating easier. The procurement of engraving was procured during the F/Y 2020/2021 in the fourth quarter as a measure that will cut down on .envisaged costs Unengraved items that were procured in the fourth quarter will be engraved in.	Soroti University Administration should expedite the purchase of engraving machine to cut on the cost of engraving the assets hence making Fixed Assets Register updating easier. The procurement of engraving was procured during the F/Y 2020/2021 in the fourth quarter as a measure that will cut down on .envisaged costs Unengraved items that were procured in the fourth quarter will be engraved in



4	All items or assets procured by Soroti University or donated to Soroti University should be engraved with proper codes. Management is taking initiative to engrave all the assets of the University. All assets inclusive donated will be engraved by close of F/Y 2021/2022.	All items or assets procured by Soroti University or donated to Soroti University should be engraved with proper codes. Management is taking initiative to engrave all the assets of the University. All assets inclusive donated will be engraved by close of F/Y 2021/2022.	All items or assets procured by Soroti University or donated to Soroti University should be engraved with proper codes. Management is taking initiative to engrave all the assets of the University. All assets inclusive donated will be engraved by close of F/Y 2021/2022.
5	The available biological assets should be considered while allocating funds to cater for their shelter and fence. The Farm Unit has been supported and made a cost center with allocated funds to cater for; Repairs, treatment, shelter etc. This will be revised as need arises. The farm should ensure that there is no inbreeding such that the firm is used as a model for community engagement.	The available biological assets should be considered while allocating funds to cater for their shelter and fence. The Farm Unit has been supported and made a cost center with allocated funds to cater for; Repairs, treatment, shelter etc. This will be revised as need arises. The farm should ensure that there is no inbreeding such that the firm is used as a model for community engagement.	The available biological assets should be considered while allocating funds to cater for their shelter and fence. The Farm Unit has been supported and made a cost center with allocated funds to cater for; Repairs, treatment, shelter etc. This will be revised as need arises. The farm should ensure that there is no inbreeding such that the firm is used as a model for community engagement.

## ASSET FINDINGS

### SUMMARY OF ASSETS

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

### List of unserviceable items recommended for disposal

- There was no list of obsolete items attached.

### OTHER ASSET FINDINGS

- Most of the equipment under Engineering and Technology are in good and usable condition.
- Most of the equipment which were acquired during the F/Y 2020/2021 are yet to be engraved.
- One grass cutter is in form of scrap and needs disposal.
- The team toured both the Kraal and goat's house and found 101 goats and 10 cows.
- The team noted that there is urgent need for the proper Kraal and goat's house.
- Most of the furniture are in good and usable condition.
- The team noticed that majority of the Furniture are not engraved and this affects their safety of the University properties.
- Engraving on the furniture are not consistent.

- ix. Furniture acquired during the FY 2020/2021 is yet to be engraved as they came in during the closure of the financial year.
- x. Most of the ICT tools are in good and usable condition.
- xi. The team noticed that majority of the ICT tools are not engraved and this affects the safety of the University properties.
- xii. The team noted that some ICT tools are assigned to heads of user Department without prior knowledge and verification of the equipment before it's given to other staff.
- xiii. Therefore, the user could not verify those items as they have never signed for the said items
- xiv. The team also noted that there were donations from UCC (Uganda Communications Commission) inform of 30 Computers, 3 Servers, 1 Rack and 3 UPS which are currently installed at the Virtual Library.
- xv. Laptop number SUN/ACP/LT-001 currently in use in PDU requires to be disposed of for it has served its period of time and not currently in good working condition.
- xvi. Most of the equipment under School of Health Sciences are in good and usable condition.
- xvii. Some equipment which do not fall within the defect Liability Periods are not engraved and this affects the safety of the University properties.
- xviii. The team also noted that there is always need for reports on breakages of equipment or assets such as glass ware.
- xix. Most transportation equipment is in good and usable condition.
- xx. However, the team noted that Vehicle number UG2573 E (Isuzu DMAX) purchased in 2013 is due for disposal having gone beyond the 250,000 mileage. The cost of purchase was UGX 104,297,073 in the period 12/07/2013.
- xxi. Most of the equipment under School of Health Sciences are in good and usable condition.
- xxii. Some equipment which do not fall within the defect Liability Periods are not engraved and this affects the safety of the University properties.
- xxiii. The team also noted that there is always need for reports on breakages of equipment or assets such as glass ware.

## STORES FINDINGS

- i. Members noted that most of the items in this store are exhibits recovered by security and the culprits have been charged in courts of law.
- ii. Members noted that all items in this store are in form of scrap and requires disposal.
- iii. Soroti University main store keeps mainly light equipment and consumable.
- iv. The team noted that pallets and metallic storage racks have been procured to help with safety storage of items in the store.

## CASH AND BANK FINDINGS

- i. The entity had (5) five accounts all held at commercial banks and (1) one account held at BoU.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
1	Soroti University Collection Account	4512300006	Centenary	0	0	UGX
2	Soroti University Collection Account	903016127239	Stanbic	0	0	UGX
3	Soroti University Collection Account	6006278874	Absa Bank	0	0	UGX
4	Soroti University Treasury Single Account	003850058000002	BoU	0	0	UGX
5	TMRP Global Health Pump Priming Awards	0800176461	HFB	78.13	78.13	USD

## RECOMMENDATIONS

- ii. The University Administration fast track the construction of the University Stores building as a long term measure. In the interim, there is need to fasten the procurement and Installation process of Containers to be used as University Storage.
- iii. Need for Proper guidance to dispose of the few University Obsolete Assets.
- iv. Urgent need to engrave all University items for the safety of the University properties with the maximum of 15-digit characters with the prefix being the University Vote number 308.
- v. Need to identify and train additional staff to handle Assets and management of records in stores.

- vi. Need to deregister the lost Items from the Asset Register upon provision and confirmation of evidence with guidance from Management.
- vii. Urgent need to repair and maintain all faulty ICT equipment and issuing them back to their respective users.
- viii. Urgent need to identify a staff, train and request for user right in the IFMS to post Asset Register since it's long overdue.
- ix. There is need for University Management to improve on the University Biological Assets through better improved breeds of animals, improved housing/sheds, proper care and treatment.
- x. The team recommends identification of a staff who can be trained on engraving of University Assets and equipment. This is a cost cutting measure to the University.
- xi. The recommends upholding of departmental stores with proper records keeping.

## VOTE 309 - NATIONAL IDENTIFICATION AND REGISTRATION AUTHORITY(NIRA)

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Support staff from Accountant General's Office should be attached to the entity to ensure that the Fixed Assets Module is rolled out to the entity and users adequately trained on the functionality of the module.	Online training conducted and the fixed assets register uploaded on the module.	
2	Efforts should be put in place to ensure that all assets are engraved and uploaded onto IFMS.	98% of Assets are engraved and uploaded on the Register	Assets procured in late June 2021 were not yet engraved
3	The Authority Board should ensure that documentation regarding assets should be revalued.	Documentation regarding the assets acquired from NSIS not yet transferred to NIRA	NIRA should engage the Permanent Secretary, Ministry of Internal Affairs to ensure the transfer process is completed.
4	The Cashier should be allocated an office with limited access.	Action not taken	

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Machinery & Equipment	
Furniture And Fittings	5118
Light Ict Hardware	3358
Office Equipment	494
Other Ict Equipment (TVs, Radios, Videos, Digital Cameras, Telephone Sets)	5
Customary Land	2
Cycles	26
Heavy Vehicles	2
Light Vehicles	91

#### List of unserviceable items recommended for disposal

Item	Qty
Cable Drums	19
Cameras	820
Generator	64
Laptop	93

### OTHER ASSET FINDINGS

- i. The National Identification and Registration Authority maintains asset register on IFMS as recommended by Accountant General and it is regularly updated.

- ii. National Identification Registration Authority maintains two sets of records of assets, one that were purchase by the entity and one that were inherited from National Security Information System (NSIS).
- iii. The vote has a stock of unserviceable/obsolete items which it has failed to dispose of due to lack of clear documentation as most of the were acquired from National Security Information System (NSIS).
- iv. There is staffing gap in all the regional offices which has brought about delayed service.
- v. All districts have the same challenge of slow enrolment kits/slow software which affects their service delivery.
- vi. Some of the assets purchase towards the end of FY 2020/21 were not yet engraved and therefore not yet included in the asset register.
- vii. The vote holds a number of offices across the country and their assets are centrally managed.

### **STORES FINDINGS**

- i. The National Identification Registration Authority has three stores at the headquarters; main store was well organized with items placed in the shelves and pallets. It keeps consumables before they are issued out to different districts/stations, the second store has new assets which are supposed to be delivered to district offices and the third store has unserviceable assets which are pending disposal.
- ii. The store records are properly reconciled and regularly updated.
- iii. The vote holds too much stock i.e. furniture like plastic chairs, enrolment kits Laptops and stationery which should be distributed to the districts.
- iv. Stores in districts have enough space and are well maintained.

### **CASH AND BANK FINDINGS**

- i. The team reviewed and verified cash and bank balances as at 30<sup>th</sup> June 2021.
- ii. The vote maintains three Bank Account at BoU and are all active. The cash and balance were properly reconciled.

iii. The vote did not have any physical cash at the time the exercise was conducted.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash book Balance	CUR
Birth And Death Registration Services	003870088000000	BoU	4,179,560,536	4,179,560,536	UGX
NIRA - TSSA	003870058000002	BoU	0	0	UGX
NIRA-UNICEF	003870088000001	BoU	1,669,981,336	1,669,981,336	UGX

**RECOMMENDATIONS**

- i. Management should ensure that documentation regarding ownership of assets acquired from NSIS is obtained.
- ii. The cashier should be allocated an office with limited access.
- iii. Provision of tents, chairs and sign posts should be provided in stations that receive many clients.
- iv. The management should ensure that obsolete/unserviceable items in the store are disposed of to create space.
- v. There is a need to train responsible staff on how to capture and retire assets from the asset register using the Fixed Asset Module.
- vi. The stores need improvised with shelves and pallets better arrangement of items.
- vii. Faulty laptops should be disposed of (Mostly HP laptops procured in 2010)
- viii. Registration kits are too old, those that have been identified as malfunctioning should be disposed of.

## VOTE 310 - UGANDA INVESTMENT AUTHORITY (UIA)

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	For proper storage of items, pallets should be made to avert ant wear and tear	Since we are shifting to a new location, pallets have been considered for the new location to avoid excess spending	
2	For the items identified for disposal that are located in different offices, these should be collected in one central place for easy monitoring to avert any loss	All items are collected in one location as recommended	
3	Recommended the digitalization of paper work to avail more space for the entity	A data management system was procured and installed and all documents are scanned to the system. (EDMS)	

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Land	
Freehold	25
Light Ict Hardware	134
Electrical Machinery	1
Furniture And Fittings	730
Office Equipment	9
Transport Equipment	
Cycles	1
Light Vehicles	14

#### List of unserviceable items recommended for disposal

- There was no list of obsolete items attached.

#### OTHER ASSET FINDINGS

- Uganda Investment Authority maintains an up to date asset register uploaded on the Fixed Asset Module on the IFMS. The team physically identified the existence of all assets in the Asset register by location, allocation, registration etc. The team also ascertained the conditions of the assets.
- All items listed in the register are engraved and clearly identifiable. The items sampled were found to be in good condition and fit for use however some vehicles were identified to be in poor mechanical condition.



## STORES FINDINGS

- i. The store at headquarters was well organized
- ii. There is an authorized officer to ensure restricted access to the stores.
- iii. The drawer filing cabinets at Namanve store are in bad condition.
- iv. There is a bulk of old records that needs to be disposed of.

## CASH AND BANK FINDINGS

- i. Uganda Investment Authority has two bank accounts properly reconciled at the period end as per the attached copies Treasury Form 45 and Treasury Form 40 for every bank account accordingly.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
Uganda Investment Authority Operation Account	000080088000188	BoU	0	0	UGX
Uganda In Vestment Authority -Projects Account	003880088000001	BoU	0	0	UGX
Uganda Investment Authority -Treasury Single Sub Account	003880058000002	BoU	0	0	UGX

## RECOMMENDATIONS

- i. There is need to consider to adopt a policy guidelines that ensures time frame of when to dispose off records
- ii. There is need to replace for the drawer filing cabinets to ensure proper record keeping
- iii. Vehicles in poor condition need to be disposed of.

## PICTORIALS TAKEN DURING THE EXERCISE

**Some vehicles identified for disposal**



**The store at headquarters office**



**Industrial parks at Mbarara and Mbale regional offices respectively**



**Namanve regional Office**



## VOTE 312 - PETROLEUM AUTHORITY OF UGANDA (PAU)

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	Provide adequate space in the stores	Taken	Additional office space has been procured to address the issue of storage space
2	Ensure the fixed assets register is up to date	Taken	Assets have been uploaded on IFMS
3	Request for training on Fixed Assets Module	Taken	Training requested- No response from Accountant General's office

### ASSET FINDINGS

#### SUMMARY OF ASSETS

ASSET CATEGORY	TOTAL	No. of Assets Good and in use	No. of Assets Fair Condition	No. of Asset Recommended for disposal
<b>LAND AND BUILDINGS</b>				
Land				
Building				
<b>TRANSPORT EQUIPMENT</b>				
Aero plane				
Station Wagon	11	11		
Pickup	13	13		
Saloon				
Motorcycle				
Trailer\Truck				
Earth Moving Equipment\Tractor				
Omnibus	1	1		
<b>ICT EQUIPMENT</b>				
Desktop Computers	50	50		
Global Positioning System				
Laptop	103	103		
Printer	15	15		
Projector				
Scanner				

Server				
Station User License				
Tablet / IPad	20	20		
Uninterrupted Power Supply (UPS)	52	52		
<b>OFFICE EQUIPMENT</b>				
Detecting Machine				
Generator	3	3		
Passport reader				
Photo Copier				
Projector				
Radio Calling System				
Survey Equipment				
Water Tank				
<b>MACHINERY</b>				
Air Conditioner	43	43		
Automatic Weather Station				
Bakery Production Line				
Blue Print Machine				

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

- There was no list of obsolete items attached.

### **OTHER ASSET FINDINGS**

- Petroleum Authority of Uganda maintains a register on Excel and Integrated Financial Management System. The Assets register on IFMS was up to date till 30th June, 2021.
- The Accountants with Fixed Assets responsibilities on IFMS required refresher training on the module functionality.
- The assets verified were found to be in good condition. The vote had no obsolete assets that required disposal.

## STORES FINDINGS

- i. The survey of the stores found out that Petroleum Authority of Uganda maintains five stores; four stores at Head Office, one at the Directorates of Exploration, Development and Production. These were generally well organized and well ventilated.
- ii. The stores are manned by a Stores and Logistics Officer and assisted by an Office Assistant.
- iii. The vote takes inventory counts every month and undertakes all necessary reconciliations.
- iv. A makeshift room was being used as store due to limited storage space. It was however decently organized and had good air circulation.

## CASH AND BANK FINDINGS

- i. The team reviewed and verified cash and bank balances as at 30th June 2021 this was done by analyzing the reconciliations of cash against bank balances and bank certificates as at 30th June 2021
- ii. The survey of cash and bank balances found that the vote maintained two accounts at BoU.

**Table showing accounts reviewed by the board**

S/N	Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
1	Petroleum Authority of Uganda	003900058000002	BoU	0	0	UGX
2	Petroleum Authority of Uganda	000170088000077	BoU	223,585	223,585	UGX

## RECOMMENDATIONS

- i. Management was advised to write to Accountant General's Office requesting staff refresher training on the Fixed Assets module. This will continuously build capacity of the system users in proper management of assets.
- ii. Management was advised to increase space for storage to avoid congestion and difficult in retrieving of stock.
- iii. Pallets and shelves be fixed in the stores, as this will enable better storage of a range of items within the stores.

## VOTE 319 - NATIONAL COUNCIL FOR HIGHER EDUCATION

### Follow up on Previous Recommendations

S/N	Previous Recommendation (s)	Action Taken & Date	Remarks
1	The registry of old archives be reorganized and the old files be destroyed	Reorganized in March 2021	
2	Surrender vehicle UG 0162E for disposal	No action	To return to Ministry of Education
3	Upload the asset register onto the system	It was forwarded for upload	
4	Construct a bigger store	No action	Needs resources

### ASSET FINDINGS

#### SUMMARY OF ASSETS

Assets	Qty
Electrical Machinery	18
Furniture And Fittings	612
Light Ict Hardware	207
Office Equipment	43
Other Ict Equipment (TVs, Radios, Videos, Digital Cameras, Telephone Sets)	14
Non-Classified	6
Non-Residential Buildings	1
Freehold	1
Light Vehicles	10

#### List of unserviceable items recommended for disposal

Item	Qty
Burner Gas Cookers	5
Coat Hanger	1
Digital Camera	1
Executive Office Chairs- Fabric	2
Fridge	1
Locker	1
Micro Wave	1
Noticeboard	1
Old Tyres	1
Sony Television Set	1
Wooden Chair	1

## OTHER ASSET FINDINGS

- i. The entity owns motor vehicles and all are well maintained.
- ii. Motor vehicle registration no. UG 0162E and UG 1768E donated by Ministry of Education are grounded but cannot be listed for disposal under National Council for Higher Education.
- iii. The institution also owns land with building and has enough space for expansion. The buildings are also in very good condition.
- iv. The asset register is up to date though the entity is not using the Accountant General's Computerized IFMS fixed asset module.
- v. There are a number of items to be disposed of.
- vi. NCHE assets register is not yet migrated to IFMS Fixed Asset Module. Currently the institution maintains an excel Assets Register where all available assets are recorded. The team verified some physical items to confirm their existence and correctness of the assets register.

## STORES FINDINGS

- i. The store is very small however it is well organized.
- ii. The stock is recoded in various stock cards and a proper record is kept of each of the items.
- iii. General findings from verification of assets to confirm their existence and correctness of their manual assets register.

## CASH AND BANK FINDINGS

- i. This survey was done by looking at the cash books, bank statements, certificate of bank balances and reconciliation statements hereby attached for all the three (3) bank accounts held by NHCE to confirm the balances as at 30.06.2021.

**Table showing accounts reviewed by the board**

Bank Account Name	Account Number	Bank Name	Bank Balance	Cash Book Balance	Cur
NCHE- Other Collection Account	9030005961989	Stanbic	290,393,603	99,763,905	UGX
NCHE- General Expenditure Account	9030005961970	Stanbic	393,494,084	1,543,840	UGX
NCHE- Students Collection Account	9030005961997	Stanbic	7,279,325	7,279,325	UGX

## **RECOMMENDATIONS**

- i. Dispose-off all dilapidated and obsolete assets, and send the motor vehicles back to Ministry of Education and Sports for disposal.
- ii. The institution should construct bigger store for proper storage.
- iii. There is a need to migrate from Excel Asset Register to Computerized IFMS fixed asset module for proper management of Government Assets.
- iv. After migrating the Entity to the fixed assets module, the store team should seek support officers from Accountant Generals Office to train them on module.



