



**CONSOLIDATED BOARD OF SURVEY
REPORT FOR THE YEAR ENDED
30th JUNE 2022**

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

ACCOUNTANT GENERAL'S OFFICE

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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 Government entities. 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 succeeding financial year.

Government has continued with efforts to improve its assets management in line with the five-year Strategic Asset Management Plan 2021-2025. As is with other PFM reforms and by strengthening asset management, Government aims at ensuring the efficient and effective management and control of its assets and the theme for the year under review was “**COMPLETE AND UP TO DATE ASSET REGISTERS**”. I therefore commend Accounting Officers who have strived to have complete asset registers and also complied and submitted their asset registers on time.

It is envisaged that the Board of Survey reports for the financial year ending 2021/22 will provide sufficient information on the assets of the Government which will be useful in identifying the gaps in Asset Management.

I therefore urge all accounting officers to implement the various recommendations that have been made from the Board of Survey (BOS) exercise. My office will follow up and continue to provide the necessary support to address the issues and challenges identified during the BOS exercise as part of a continuous effort towards the improvement of the management of public assets.

I take this opportunity to thank the Board of Survey teams for the commendable work and the Accounting Officers for the continuing support and cooperation during this exercise. This report has been published and can be accessed on the Ministry of Finance Planning and Economic Development website: www.finance.go.ug



L. Semakula
ACCOUNTANT GENERAL
MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

EXECUTIVE SUMMARY

1.0 Background

1.1 Introduction

The annual Board of Survey (BOS) was appointed for the examination and physical inspection of the assets, stores & inventory, cash & bank balances and books of accounts of every vote for the FY ending 30th June 2022.

The previous Board of Survey carried out for the Financial Year 2020/2021 identified several gaps in the management and maintenance of Assets at the votes which stemmed from the absence of complete and comprehensive Asset Registers. Consequently, the focus for this year's Board of Survey has therefore been the need to ensure complete and up-to-date Asset Registers are in place at every vote and the previous BOS and audit recommendations are followed up and implemented in a satisfactory manner.

1.1 Methodology

This comprised of the following activities:

1. Accountant General appoints teams to constitute the Board of Survey;
2. The Board of Survey activities commence with a follow up on the previous Board of Survey recommendations and ascertain progress made so far;
3. Carry out an independent verification and physical inspection of Fixed Assets, Cash & Bank balances, Stores & Inventory and confirm with the local records ensuring all Treasury Forms are duly certified by the Accounting Officer;
4. Assess the adequacy of the internal controls and verify existence of an updated Fixed Assets Register; and
5. Prepare a report giving details of the findings.

Only reports submitted to Accountant General's Office by the statutory deadline of 31st August 2022 were consolidated.

1.2 Objectives of the Board of Survey exercise

These included:

- To ascertain the assets portfolio of Government and hence plan for the future replacement (new acquisitions) or upgrading of existing assets through identifying unserviceable assets, surplus to requirements, underutilized or uneconomic to maintain assets and planning for disposal (boarding off);
- To ensure accountability and transparency in assets management and establish a proper linkage between planning budgeting and execution cycle especially in the area of maintenance budgets;
- Ensure bank statements and inventory closing stocks are reconciled with the cashbooks and any reconciling items identified together with proper opening balances carried forward;

- Monitor through inspections and ensure compliance with previous year’s implementation of recommendations and highlight any misuse of government property which may hinder service delivery;
- For reporting purposes by providing information to be included in period closure financial statements; and
- Ensure completeness of assets in the register for proper accountability & transparency.

2.0 Findings

2.1 Submission of the Board of Survey for FY2020/2021

For the financial year 2021/22, only 84 Votes (68%) of the 123 Votes submitted their reports by the stipulated deadline of 31st August 2021. This is a great improvement from 19% of the previous FY 2020/2021.

Details of the status and trend in the submission of BOS reports are provided in tables 1a & b and figure 1 below;

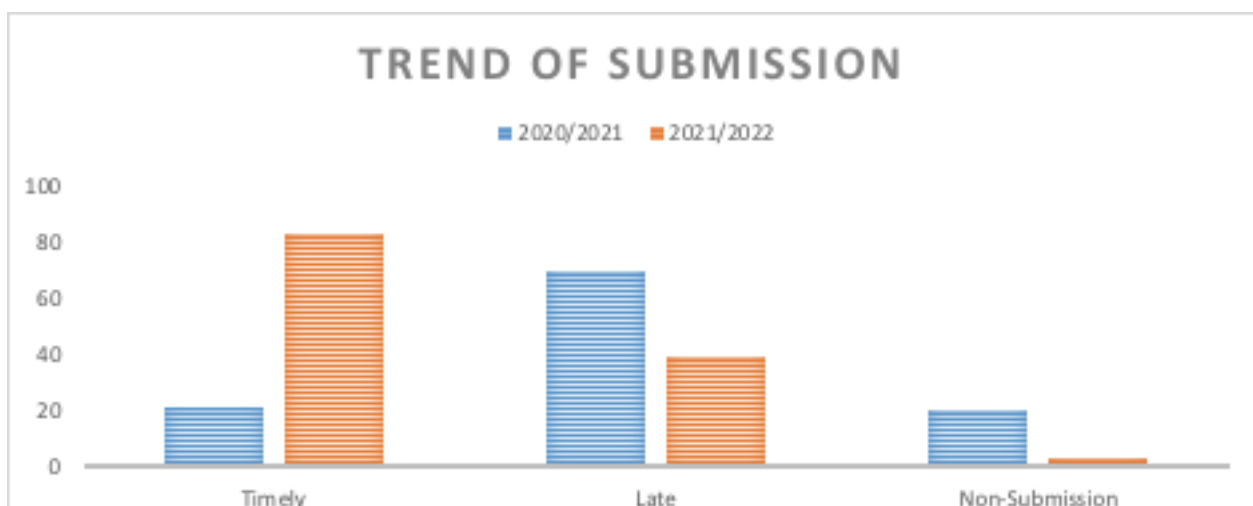
Table 1a: Central Government submissions for 2021/2022

Vote	Timely	Late Submission	Non-Submission
Ministries	14	9	1
Agencies	47	18	2
Universities	11	1	0
Hospitals	11	11	0

Table 1b: Trend in the submissions between 2020/2021 and 2021/2022

TREND OF SUBMISSION	2020/2021	2021/2022
Timely	21	83
Late	70	39
Non-Submission	20	3

Figure 1: Annual comparison in the submission of BoS reports



2.2 ASSET PORTFOLIO

This section analyses the fixed assets per category, cash and bank balances and the inventory of Central Government as shown under table 2 and figure 2 below;

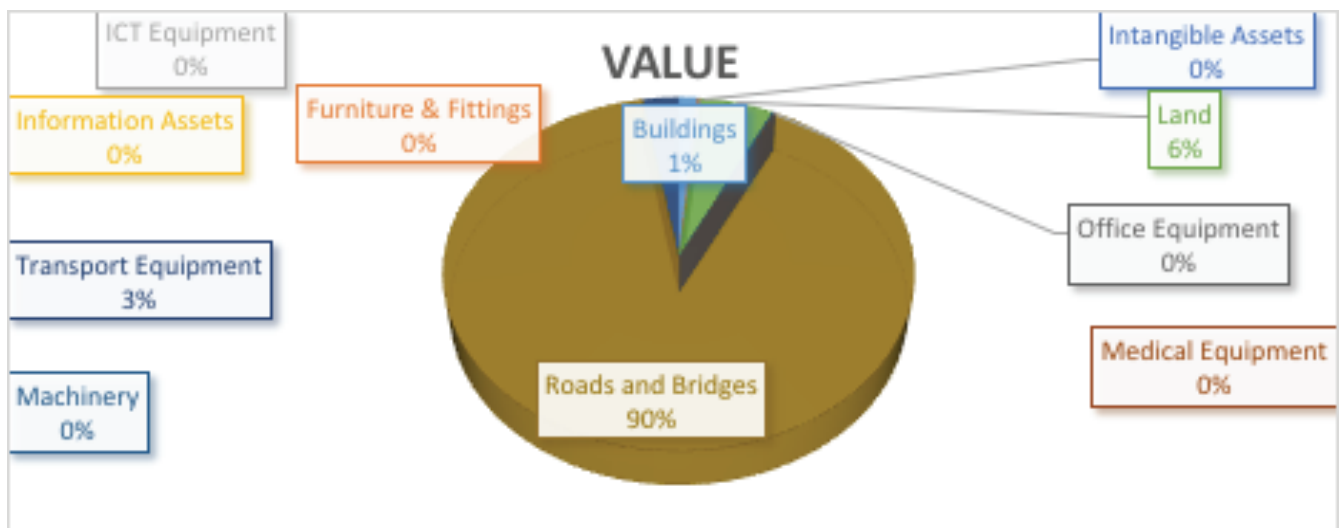
2.2.1 Fixed Asset Findings

These are buildings, furniture & fittings, ICT equipment Information Assets, intangible assets, land, machinery, medical Equipment, office Equipment, roads and bridges, transport equipment and natural resources.

Table 2: Various fixed assets per category

Asset Class	Value	%ge
Buildings	1,326,105,471,094	1.40%
Furniture & Fittings	77,906,301,720	0.08%
ICT Equipment	182,364,860,337	0.19%
Information Assets	8,296,560,096	0.01%
Intangible Assets	33,506,443,338	0.04%
Land	5,192,238,755,704	5.47%
Machinery	106,734,653,582	0.11%
Medical Equipment	100,488,558,534	0.11%
Office Equipment	24,363,847,034	0.03%
Roads and Bridges	85,249,568,163,724	89.84%
Transport Equipment	2,587,855,301,408	2.73%
Grand Total	94,889,428,916,571	100.00%

Figure 2: Percentage of the fixed assets per category.



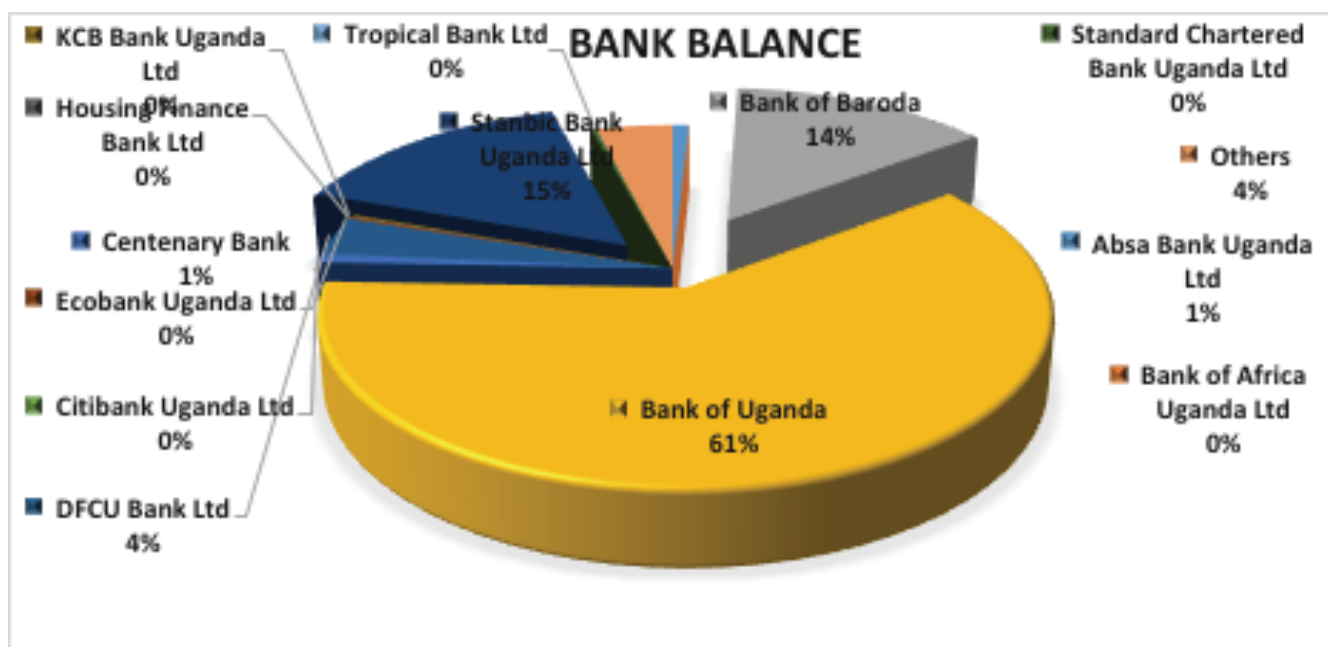
From the above diagrams, it can be observed that Roads and Bridges constitute the biggest proportion of the ten major categories of public assets at 90%. This is followed by land and buildings with 6% and the rest of assets comprising only 4% of the total assets.

2.2.2 Cash Findings

This looks at the cash and bank balances that were verified at the end of the FY 2021/22 as shown in Table 3 below.

Table 3: Cash and bank balance as at 30th June 2022

Bank Name	Bank Balance	Cashbook Balance
Absa Bank Uganda Limited	2,653,453,997	1,866,274,693
Bank of Africa Uganda Limited	18,819,280	18,949,780
Bank of Baroda	43,328,180,941	43,328,180,941
Bank of Uganda	190,339,226,111	150,221,040,864
Centenary Rural Development Bank Limited	2,753,489,574	2,631,315,693
Citibank Uganda Limited	4,897,623	4,897,623
DFCU Bank Limited	11,330,955,686	11,237,370,984
Ecobank Uganda Limited	655,735,862	655,735,862
Housing Finance Bank Limited	427,356,840	0
KCB Bank Uganda Limited	402,478,983	0
Stanbic Bank Uganda Limited	47,616,035,621	46,972,450,005
Standard Chartered Bank Uganda Limited	790,624,778	565,700,143
Tropical Bank Limited	97,688,501	97,688,501
Others	12,291,765,408	230,050,980,230
Grand Total	312,710,709,206	487,650,585,319



From the above table and chart, it can be observed that Bank of Uganda, Stanbic Bank and Bank of Baroda had the biggest deposit balances at the end of the FY 2021/22.

2.2.3 Inventory Findings

This looks at the stores or inventory balances that were verified at the end of the FY 2021/22 as shown in table 4 below.

Table 4: Composition of the Inventory items and balances as at 30th June 2022.

Inventory Category	Book Value	%ge
Clothing, Cleaning Materials and Office Consumables	624,275,168	1.09%
Computers, Computer Consumables and Accessories	568,650,818	0.99%
Construction, Plumbing and Fire Fighting Equipment	17,588,602,096	30.63%
Drugs, Laboratory Equipment and Medical Sundries	4,406,037,664	7.67%
Electrical Equipment	632,324,161	1.10%
Foodstuffs	313,698,970	0.55%
Fuel and Lubricants	241,644,607	0.42%
Motor Vehicles Spares	3,851,912,400	6.71%
Office Furniture	155,049,105	0.27%
Office Stationery	2,066,333,764	3.60%
Office Tools and Equipment	532,901,597	0.93%
Others	24,851,483,822	43.27%
Printers, Printer Consumables and Accessories	1,420,339,465	2.47%
Grand Total	57,429,061,786	100.00%

From the above table, it can be observed that the biggest percentage of Inventory falls in the uncategorized items. This is attributed to lack of accurate and complete stores records for the proper identification of the inventory items and their balances.

2.3 Summary of Findings on Previous Recommendations

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

Table 5: Status of implementation of previous recommendations

Issue Category	Closed
Closed	9%
Open	36%
Resolved	20%
Work in Progress	35%
Grand Total	100%

From the above table, 71% of the BOS recommendations are not implemented with only 6% of the recommendations closed by the time of conducting the BOS for the financial year ending 2021/22. With this trend, it means that the majority of the recommendations will remain outstanding unless deliberate actions are embarked on by the concerned votes.

Table 6: Issues identified and the implementation status

Issue Category	Closed	Open	Resolved	Uncategorised	Work in Progress	Grand Total
Assets Not Engraved/Tagged	4		8		7	19
Closure of Dormant Bank Accounts					2	2
Continuous Non-Disposal of Obsolete/Unserviceable Items	1	2	6		14	23
Delays in The Implementation of Bos and Audit Recommendations	1		1		1	3
Existence of Dual Ownership of Assets with Challenges on Maintenance, Accountability, For and Eventual Disposal				1	1	
Expiry of Stocks	1			1	1	3
Failure of Bos to Adequately Cover High Value Assets E.G Facilities and Installations)					1	1
Government Land Not Properly Managed and Highly Susceptible to Misuse, Encroachment and Loss	1				1	2
High Cost of Storage;				1		1
Idle Assets	1					1
IFMS Fixed Asset Not Being Used and Or Updated by Most of The Votes					6	6
Incomplete Asset Registers	1		2		3	6
Information on Existence, Condition, And Usage of Land, Buildings and Other High Value Assets Not Disclosed					1	1
Lack of Adequate Staff Training on Asset Management	1	3			3	7
Lack of Adequate Staffing for Asset Management		1			2	3
Lack of Adequate Storage Space	2	6	7		11	26
Land Not Titled			2	1	2	5
Maintenance of Parallel Asset Management Systems			1		1	2
Non-Disposal of Unclaimed Property					2	2
Not Adhering to The Asset Register Format		1	2			3
Others	5	19	24	2	21	71
Poor Maintenance of Fixed Assets				1		1
Poor Storage Conditions	2	2	1		3	8
Uncategorised	6	2	3	41	7	59
Grand Total	26	36	57	47	90	256

The tables above show that generally poor storage conditions and non-disposal are the most prevalent with assets not engraved. If assets are not disposed of, they are kept in stores reducing storage space this leads to increased storage costs and not engraving also makes disposal complicated.

3.0 CHALLENGES ENCOUNTERED DURING THE EXECUTION OF THE EXERCISE.

1. Failure to implement BOS recommendations. This means that these non-implemented recommendations spill over into the next year bringing previous problems into the New Year;
2. Late submissions: officers responsible at the votes take time in starting the exercise and when the exercise is done time is taken in signing off the board of survey reports. This delays the consolidation process;
3. Late reconciliations of cash/bank balances;
4. Incomplete asset registers: Vote do not update asset registers with new assets or do not remove disposed of assets from the register and assets found in the register do not have complete information like costs, dates of purchase users among others. This makes asset verification complicated.
5. Not up-to-date stores records. Stores records are not updated on a timely basis and in the right format and hence the big percentage of the uncategorized items.

4.0 Recommendations.

1. Implement recommendations made by the Board Of Survey to ensure proper asset management as these recommendations are made by teams that have carried out physical inspection.
2. Continuous sensitization on the Board of Survey guidelines.
3. Votes should ensure that assets are maintained with complete and up-to-date information.
4. Timely update of stores records with the right information.
5. Votes should request for certificate of balance in a timely manner to enable timely reconciliation.

MINISTRIES

VOTE 001 - OFFICE OF THE PRESIDENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Re- marks
1	All assets recommended for disposal should be disposed off	This was done and exercise was completed.	
2	Partition the store so as to increase storage space in order manage the inventory better.	There are inadequate resources to increase storage space.	
3	Archive financial records found in the stores.	This has partly been done.	
4	Improve on the ventilation in the stores for better aeration.	This has not been done because of inadequate resources.	
5	The vote is advised to develop the asset transfer system of recording whatever items come in and get out.	This has been done. An asset transfer form is in place and relocation of assets especially vehicles.	
6	The vote needs to update the assets register with immediate effect especially with donated assets, location of assets and transfer of assets among user	This is ongoing.	
7	The vote should create enough space for assets ready for disposal.	This has not been done because of inadequate resources.	
8	The vote is advised to engrave all assets that are not yet engraved	This has been done.	

ASSET FINDINGS

- i. The findings of the survey team, 17 plots out of 31 plots of land identified are recorded in the asset register.
- ii. It was observed that the vote has both developed, undeveloped, titled and untitled land and the untitled land has not been included in the asset register.
- iii. We noted that the land at NALI has not yet been titled which may expose it to encroachers.
- iv. We inspected land that is at the various RDCs offices. as noted below under section
- v. The buildings at NALI have not been separately recognized yet the land was. This may result into understatement & misrepresentation of the balances in the books of accounts as buildings are depreciable while land is non depreciable.
- vi. One of the generators at NALI was grounded and obsolete lacking key spare parts which we were informed that not easily available on the market at the moment.
- vii. The motor vehicles were inspected from both office premises and garages and majority were found to be in good condition.
- viii. It was however observed that some vehicles had been grounded. Of the 5 garages visited around Kampala, about 5 vehicles were seen to be fully unserviceable with some requiring high repair costs.

- ix. While at NALI it was further noted that most of the motor vehicles there were grounded and needed disposal. The one vehicle that was in use reg No. UG 1925C had high repairs and maintenance costs as it often broke down requiring major repairs.
- x. While at NALI it was observed that there are about 500 heads of cattle & about 3 acres of land had been planted with pine trees. These have not yet included included in the asset register.

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Taata Lorry	UG 0124B
2	Tractor	UAN 652Z
3	Taata Lorry	UG 0124B
4	DMAX	UG 2442C
5	DMAX	UG 2436C
6	Pickup	UG 3354C
7	Pickup	UG 2211C
8	Pickup	UG 2443C
9	Pickup	UG 2265C
10	Pickup	UG 1925C
11	Pickup	UG 1896C
12	Pickup	
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
13	Assorted Tyres	20
14	Printer	7
15	Desk	1
16	Typewriter	4
17	Cabinet	5
18	Generator	1

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 vote has a main store at head office in which they keep stationery, furniture, tools, consumables and old items. We further visited the stores at National Leadership Institute (NALI).
- iv. The vote uses a Manual stock ledger book to receive, issue and update stock.
- v. We were not able to inspect the stores and assets at Ministry of Science and Innovation as there were general renovation works and most of the assets had been kept away in containers at the time the team visited the premises.

- vi. We noted that the vote didn't have a physical stock count as at 30 June 2022 and no count sheets were available to compare with the ledger. There was no stock take done for NALI at 30 June 2022 thus we were not able to verify the accuracy of the closing inventory at that date.
- vii. It was also noted that the ledger book was not up to date as at 30 June 2022. The items received and issued out were recorded in the goods received notes & requisition forms but not updated in the ledger.
- viii. Additionally, the stock at the main store includes stock that belongs to Ministry of Kampala, we were not able to exclusively identify what belongs to Office of the president at the time of the visit.
- viii. We were not able to verify the accuracy of the closing inventory figures at 30 June 2022.

CASH AND BANK FINDINGS

- i. The team observed that the accounts were properly reconciled and reconciliation statements are prepared on a monthly basis.

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

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	President's Office Treasury Single Sub Account	BOU	000010058000001	0	0	UGX
2	President's Office-NTR	BOU	000010168000001	0	0	UGX

RECOMMENDATIONS

- i. The IFMS Asset Register should be updated on a timely manner, in order to give a fair representation of the assets of the vote.
- ii. There should be routine and timely update of the stores ledger to ensure accuracy of stock at year end.
- iii. The office should plan for a major system cleanup of the asset register so that the damaged assets at the different RDCs/RCCs offices can be taken care of accordingly.
- iv. Identify all the assets that are due for disposal and have a disposal plan to avoid holding assets that are out of use.
- v. Stock from Ministry of Kampala should be split and stored separately from that of Office of the President.
- vi. The Office of the President should identify and title all the land that belongs to it to avoid future encroachers & disputes and to be able to use it for future developments like office blocks.

- vii. The biological assets (cattle & trees) should be included in the asset registers as categorized per the new chart of accounts.
- viii. The vote should ensure clear classification of land and buildings for proper presentation.
- ix. More storage space is required for proper custody of the entity's assets /inventories.
- x. Where possible the entity should have distinct officers for asset management and for inventory management.
- xi. The entity should encourage the various RDC/RCC offices to have a working asset schedule which they update timely with the condition, location of the assets held. This should be shared with head office on a regular basis eg quarterly, monthly as deemed suitable by head office. This would aid regular update of the asset register on a timely basis.

PICTORIALS



Stores at Head Office



Vehicles for disposal



Other items(obsolete)

VOTE 002 - STATE HOUSE

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	There is need for adequate storage space at the stores to ensure proper and safe custody of equipment	Additional storage space was provided by management.	
2	Management should endeavor to have all items not in use disposed off		
3	We recommend petitioning of the store to have proper sections in the store.		

ASSET FINDINGS

- i. Some assets were not engraved and those that were engraved, the recommended format was not followed.
- ii. There were no assets identified for disposal in the financial year of 2021/2022 since the disposal process had just been concluded.
- iii. The vehicles were well maintained.

List of unserviceable items recommended for disposal

- i. There was no list of obsolete items attached.

STORES FINDINGS

The vote maintains one store with various sections and the following were the findings in general.

- i. The main & general store is where vehicle spare parts, fuels and other vehicle accessories are kept.
- ii. The inspection team found stores well organized.
- iii. Store space was satisfactory with items being easy to trace and locate.
- iv. Periodical stock counts were conducted and inventory tallied with what was in both the stock cards and general stores ledgers.
- v. The store ledgers reflected the actual purchases.

CASH AND BANK FINDINGS

- i. State house maintains three bank accounts the cash and bank balances were updated and reconciled with the bank statement. All documents for reference were attached.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Classified/foreign remittances	BOU	000020148000002	0	0	UGX
2	Medicine and health services delivery monitoring state house	BOU	000020088000007	0	0	UGX
3	State House TSSA	BOU	000020058000001	0	0	UGX

RECOMMENDATIONS

- i. The assets should be engraved according to the asset management frame work guidelines of fixed assets.
- ii. Regular updating of fixed Assets procured through the system should be done on monthly basis through Mass Addition create process.

PICTORIALS



Stores

VOTE 004 - MINISTRY OF DEFENCE AND VETERAN AFFAIRS

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Follow up on forwarded data for update and ensure its on IFMS.	The master data was updated and both soft and hard copy forwarded to AG's Office for upload.	Done.
2	Carry out stock taking in stores to get information to use for the store's records	Stock taking was carried out and stock balances obtained from the stores.	Done.

ASSET FINDINGS

- i. The ministry has both manual and online asset registers. The manual asset register was up to date while the online asset register was recently updated. **List of unserviceable items recommended for disposal**
- ii. There was no list of obsolete items attached.

STORES FINDINGS

- i. The stores at DGD Magamaga were well organized but small in size.
- ii. Access at the stores was restricted to only authorize persons.
- iii. All assets that had previously not been engraved have been engraved.
- iv. The store was small but clean and well organized.
- v. Assets that are recommended for disposal were identified and are indicated as per template for the summary of assets in a given vote.

CASH AND BANK FINDINGS

- i. The ministry has one bank account with bank of Uganda and the certificates were attached and it's well reconciled.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Ministry Of Defence TSSA	BOU	000040058000001	0	0	UGX

RECOMMENDATIONS

- i. A hands-on training on the fixed assets module for officers who manage the fixed asset register for proper management is recommended.
- ii. Improve on storage capacity by using shelves and instead of platters especially at the headquarters stores.
- iii. Follow up with the Ministry of Finance, Planning and Economic Development to fast track the update of the online asset's registers.

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	We recommend the early board off/ dispose of all unserviceable Items to avoid further deterioration	The list of the unserviceable items was approved by the Accounting Officer and the process of disposal is on-going	
2	We recommend that more storage space is allocated and shelves are procured for better organization.	Shelves were procured to create room for storage space.	
3	We recommend the land owned by the Ministry is surveyed and titled	The Ministry’s land in Mbarara was duly surveyed and titled as required by the Board	
4	We recommend that all new assets be well engraved to ensure their safety	All new Assets were given tag numbers awaiting for engraving exercise	

ASSET FINDINGS

- i. There were some assets/ obsoletes occupying space.

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Hyundai	UG 0042X
2	Toyota Corolla	UG 0061X
3	Mitsubishi Pajero	UG 0062X
4	Mitsubishi Pajero	UG 0063X
5	Toyota Land Cruiser	15 CMD 01R
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
6	HP LaserJet P2015 Printer	5
7	Canon Scanner LiDE 90	1
8	Ricoh Aficio SP 3500F Printer	2
9	Laptop (Great Wall)	2
10	Assorted Computer Keyboards	
11	HP Computer Monitor	8
12	Canon IR 2016 Photocopier	1
13	Laminating Machine 3688	1
14	Smart UPS SC 1000 APC	5
15	Filing Cabinet	12

16	Air Conditioner (in-door unit)	3
17	Hisense AC (in & Out door unit)	2
18	Folding Table	6
19	Plastic Chair	10
20	Wooden Coat Hanger	2
21	Wooden Shelf	1
22	Office Fan	1
23	Water Dispenser	2
24	Fridge	1
25	Paper Shredder - Dux	6
26	Conference Table	4
27	Reception Desk	1
29	Counter Table/Desk	1
30	Wooden Cupboard	1
31	Bath Tab	1
32	Glass Door	1
33	Assorted Old Car tyres	2
34	Assorted Ceiling Board Materials	1
35	Bathroom Glasses	1
36	Tent & Metallic Poles	1

STORES FINDINGS

- i. The store is generally organized and kept in order.
- ii. The storekeeper keeps proper record of the stocks in the store.
- iii. The various items in the store are stored according to category especially in the stationery store.

CASH AND BANK FINDINGS

- i. The cash books were reviewed by the team.
- ii. There was no cash at hand as of 30th June 2022

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Foreign Affairs Treasury Single Sub Account	BANK OF UGANDA	000060058000001	0	0	UGX
2.	Support to Eastern Democratic Republic of Congo Peace Initiative.	BANK OF UGANDA	000060088400005	0.53	0.53	USD
3	Support to Mediation of Regional Issues	BANK OF UGANDA	00060088000016	3,539,293,857	3,539,293,857	UGX

RECOMMENDATIONS

- i. The board recommends that the obsolete assets should be boarded off a list is attached.

PICTORIALS



Obsolete items

VOTE 007 - MINISTRY OF JUSTICE AND CONSTITUTIONAL AFFAIRS

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The items identified for disposal should be assigned lot numbers to facilitate the boarding exercise.		
2	There is need to avail more at AGS office for storage to allow proper storage and maintenance of inventories.		
3	There's also need to make proper use of the library room. All books should be stored in the library		

ASSET FINDINGS

- i. The Mbarara office has sensitive information and therefore requires a better fence/perimeter wall.
- ii. The regional office is in need of filing cabinets and shelves for its documents.
- iii. The office is in need of an alternative back up source of power as work comes to a halt when electricity goes off.
- iv. The office needs more manpower and means of transport for officers to manage the increased workload in their jurisdiction.
- v. The staff lack laptops, printers and photocopiers to carry out their work
- vi. All assets are engraved.
- vii. The regional offices do not have the flags
- viii. Fire extinguishers need servicing.

List of unserviceable items recommended for disposal

- i. There was no list of obsolete items attached

STORES FINDINGS

- i. The stores in most regional offices are clean and organized.
- ii. The regional office does not have storage space. It is currently improvising by using the archive room as its store.
- iii. There are a number of items due for disposal in the store for example old furniture, old tires, old air conditioner and motor vehicles.
- iv. The store at the council is small and lacks enough shelves.
- v. The office does not have adequate store space for all inventory item in the store.
- vi. The fire extinguishers were serviced in case of a fire emergency.

CASH AND BANK FINDINGS

- i. Ministry of Justice and Constitutional Affairs maintains twenty-two (22) bank accounts. 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. All cash books were properly posted to date.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Treasury General Single Sub-Account	Bank Of Uganda	000070058000001	0	0	UGX
2	Justice and Constitutional Affairs -NTR	Bank of Uganda	000070168000001	0	0	UGX
3	JLOS/SWAP Development Account 2006/7	Bank of Uganda	000070088000025	2,281,206,703	2,281,206,703	UGX
4	JLOS House	Bank of Uganda	000070088000027	10,186,358,891	10,186,358,891	UGX
5	JLOS Rule of Law and Constitutional Democracy	Bank of Uganda	00070088000028	0	0	UGX
6	MoJCA Sector Widow Approach	Bank of Uganda	00007008000031	453,248,975	453,248,975	UGX
7	Department of administrator General/ public trustee	Bank of Uganda	00007088000020	2,460,370	2,460,370	UGX
8	Administrator General Collection Treasury	Stanbic	9030005842386	1,334,526,761	1,334,526,761	UGX
9	Public trustee	Stanbic	9030005842092	20,539,376	20,539,376	UGX
10	Administrator General	Stanbic	9030008115396	341,467.63	341,467.63	USD
11	Administrator General	Stanbic	9030005842084	96,109,582	96,109,582	UGX
12	Mbale MINISTRY OF Justice and Constitutional Affairs	Stanbic	9030005867303	19,201,622	19,201,622	UGX
13	MOJCA Fort portal Regional Office	Centenary	3100050100	8,214,845	8,214,845	UGX
14	Gulu Min of justice & Const. Affairs	DFCU Bank	01093500271273	177,260,194	177,260,194	UGX
15	Moroto MOJCA Regional Office	Centenary	3100037037	10,027,080	10,027,080	UGX
16	Justice and Constitutional Affairs Mbarara	Stanbic	9030005727536	8,567,051	8,567,051	UGX
17	Arua Justice and Constitutional Affairs	Stanbic	9030006298124	546,937	546,937	UGX
18	MOJCA-Soroti Regional Office	Centenary	3100083864	34,732,767	34,732,767	UGX
19	EU Supreme Project - UGX	Bank of Uganda	000070088000032	10,260,964,425	10,260,964,425	UGX
20	EU Supreme Project - EUR	Bank of Uganda	000070089780001	0	0	EURO
21	JLOS Peace and Security for Systems Resilience	Bank of Uganda	000070088000029	0	0	UGX
22	Ministry of Justice War Debt Claimants	Bank of Uganda	000070088000030	0	0	UGX

RECOMMENDATIONS

- i. The board recommends disposal of items to free up space in the stores, panty and corridors.
- ii. The board recommends an automated system to be used to record court cases for better storage and archiving at the Headquarters.
- iii. The store organization and security need to be improved by providing shelves and cabinets preferably with non- glass doors for better organization.
- iv. Carry out maintenance of the curtain blinds in the boardroom.
- v. Purchase office tables and chairs for the library and pallets so that inventory is not placed on the floor.
- vi. Purchase the three official flags to Fort portal regional office.
- vii. Ensure fire extinguishers are serviced regularly given the amount of paper work at the office.
- viii. For safety purposes, we recommend the construction of a perimeter wall.
- ix. The staff are in need of laptops and printers to execute their duties.

PICTORIALS



Obsolete items

VOTE 008 - MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Dispose of obsolete items.		
2	The fixed assets register of REAP, IRA, PROFILA, Tax Appeals Tribunal, should be uploaded on the IFMS.		
3	IRA: Storage should be provided for proper organization and easy access. Old documents should be scanned and automated.		
4	PROFILA: Concerned officers should run monthly reports and keep them for future use since stock management was automated. They should have separate space for storage of inventory		
5	Privatization unit: There should be a record of all its assets. Documents in Mulago should be scanned to keep track of records.		
6	Tax Tribunal: The court video conference system should be fully installed to achieve full capacity usage and prevent damage.		

ASSET FINDINGS

- i. Assets registers have been appropriately updated on the IFMS.
- ii. Sampled assets were found to be in their respective locations as per the register.
- iii. The ongoing construction works for the building under construction is on schedule.
- iv. The construction works have temporarily caused parking space challenges for staff.
- v. The team also observed noise pollution for staff for the construction site which disrupts the working environment. Although the team observed some mitigation solutions such as sound proof glasses in some offices in Treasury Building.

List of unserviceable items recommended for disposal

- ii. There was no list of obsolete items attached.

STORES FINDINGS

- i. The store ledgers are regularly updated and maintained as and when items are received and issued respectively.
- ii. The stores for various items for consumables are adequate and well organized.
- iii. The ongoing construction works have occupied space where items for disposal are kept. This poses a challenge on storage space.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Resource Enhancement and Accountability Program (USD)		000080088400051	17,587,54	17,587,54	USD
2	Resource Enhancement and Accountability Program UGX		000080088400251	554,271,749	554,271,749	UGX
3	Justice and Accountability Reform Operations.		000080088400249	2,539,017,825	2,539,017,825	UGX
4	Uganda Technical Support Programme		000080088400246	625,950,337	625,950,337	UGX
5	PPDA Appeal Tribunal Operations		000080088400239	193,399,333	193,399,333	UGX
6	Privitisation and Utility Sector Reform Project		000080088400102	3,976,988,843	3,976,988,843	UGX
7	Departed Asians Property Custodian Board- Operational Account		000080088400202	1,575,472	1,575,472	UGX
8	Departed Asians Property Custodian Board- Operational Account		000080088400203	5,215,907,850	5,215,907,850	UGX
9	World Bank/DPID Trust Fund Grant No. TFOB1153 USD		000080088400051	11,148.74	11,148.74	USD
10	World Bank/DPID Trust Fund Grant No. TFOB1153 UGX		000080088400057	7,724,128	7,724,128	UGX
11	Implementation of Sustainable Public Procurement USD		000080088400257	5,423.10	5,423.10	UGX
12	UK/DFID Trust fund Grant USD		000080088400056	32.64	32.64	UGX
13	World Bank/DFID Trust Fund Grant USD		000080088400054	56,002.54	56,002.54	UGX
14	MOPPED Debt Conference 2020		000080088400053	18,935	18,935	UGX
15	Makerere Innovation and Incubation Centre		000080088400248	5,033,566	5,033,566	UGX
16	Uganda Agriculture Insurance Scheme		000080088400247	89,876	89,876	UGX
17	Capacity Development for Aid Effectiveness and CPAP Implementation Project Account		000080088400219	310	310	UGX

RECOMMENDATIONS

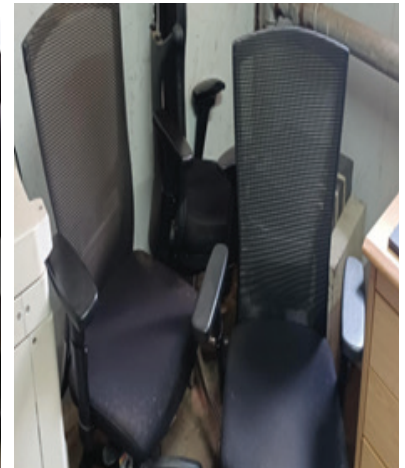
- i. All items identified for disposal should be immediately disposed to avoid loss of value and storage challenges.
- ii. Noise pollution especially in the Treasury Offices Building should be addressed to avoid disruption of work.

PICTORIALS



CIP

Some of the vehicles



Obsolete Items

VOTE 009 - MINISTRY OF INTERNAL AFFAIRS

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The Ministry should dispose of obsolete items identified as soon as possible to avoid wear and tear.	All obsolete items were disposed of.	Management is in the process of identifying more high-cost maintenance items to be recommended for disposal.
2	All assets procured in FY 2020/21 should be engraved and included in the asset register.	Most of the assets procured during the year were duly engraved and included in the asset register	Management embarked on a cleaning up and updating exercise of the asset register.
3	The storage space for procured items should be expanded or other store space identified.	The storage space was expanded is waiting renovation.	The Ministry will continue to improve on the storage space to avoid overcrowding the store and wastage.
4	The Ministry should budget for more development funding to reconstruct the old administrative buildings	Management noted the recommendation with concern.	Management will continue to lobby for more development funds

ASSET FINDINGS

- i. The IFMS asset register is not up to date.
- ii. Some of the assets are not engraved and need to be engraved before imputing them in the assets register.

List of unserviceable items recommended for disposal

- i. There was no list of obsolete items attached.

STORES FINDINGS

- i. Goods are received in the central store using GRN after procurement having been approved by the AO and then distributed to the different user departments. All requisitions are by requisition notes approved by the department heads after approval by the internal audit department.
- ii. The vote uses a manual stock ledger book to receive, issue and update stock. It's perpetually updated.
- iii. The team noted that there were several obsolete items in store like toners which are technically obsolete because they can't be used by the current computer equipment.
- iv. The team inspected the several items that were damaged but this have not been disposed of for long and there was no record showing the quantity, type of items due for disposal.
- v. The vote did a physical stock count as at 30 June 2022 and the count sheets were available to compare with the ledger.

CASH AND BANK FINDINGS

- i. The cash book was fully reconciled with the bank statement certificate available.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Internal Affairs -TSA	BOU	000090058000001	0	0	UGX
2	Internal Affairs- Forex TSSA		000090058000003	0	0	UGX
3	MIA/JLOS Swap Development 2006/07		000090088000022	0	0	UGX
4	Ministry of Internal Affairs Security Operations		000090088000023	20,450,372	20,450,372	UGX
5	Peace, Security and systems resilience		000090088000024	54,537,475	54,537,475	UGX
6	NGO Bureau		000090088000025	7,994	7,994	UGX
7	National Bureau of NGOs-GIZ		000090088000028	0	0	UGX

RECOMMENDATIONS

- i. The IFMS Asset Register should be up to date on a timely manner to be able to give a fair representation of the assets of the entity.
- ii. The entity should continue following up with NGO Bureau for finalization of the ownership application so that the assets are engraved and entered in the asset register of the Ministry.
- iii. All disposed assets should be brought to the attention of the officer in charge of the asset register so that they are retired in the system in the period when the disposal took place.
- iv. High-cost maintenance items should be disposed of.
- v. The vote should conduct a comprehensive asset register clean up to retire asset that are not in existence.

PICTORIALS



Items for disposal

VOTE 010 - MINISTRY OF AGRICULTURE, ANIMAL INDUSTRY AND FISHERIES

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	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.		
2	More space should be allocated to the Wandegeya office to free up space for the items being placed in the corridors.		
3	The board recommends the renovation of the roof and perimeter wall at the Wandegeya office to reduce possible risks associated to leakages and theft of property.		
4	Routine review and monitoring of stores by management most preferably on the quarterly basis.		
5	The team strongly recommended; follow up on the disposal processes of expired chemicals and unserviceable items to free up more space in the stores.		

ASSET FINDINGS

- i. Asset register is up to date with all categories and relevant information however assets in some locations are not recorded.
- ii. There are some buildings still having asbestos.
- iii. The animal houses at NADEC are all empty plus the vaccine building have not been used in a long time. The cold room Wandegeya is empty because vaccines are now stored at NADEC whose cold room seems small.
- iv. The shades or warehouses at Namalele are worn down and seem dangerous and some parts have collapsed and fallen inside.
- v. There is an incomplete store at Namalele that was built and the process was stopped half way, awaiting roofing for over 10 years.
- vi. There is a construction in progress that has been worked on over 3 years at fisheries.
- vii. Land is recorded on the register but not all land is recorded.
- viii. Most of these are recorded especially Headquarter and Entebbe.
- ix. There is laboratory equipment like ice making machine, 2 autoclaves, and water distiller at fisheries. The chemical section that is supposed to analyse freshness of fish and pesticide residue in water and fish is not functional because it is not equipped.
- x. Servicing and repair of faulty equipment at NADEC is required as it takes long yet calibration of machines has to be on time. Some machines are outdated and need replacement as spare parts are no longer available like the micro plate washer, biosafety cabinet this needs repair.
- xi. Power is a problem at NADEC it is on & off this can lead to short circuiting of machines.
- xii. There is a new solar fridge at Wandegeya that has never used for over 3 years because it was bought with a small battery that is insufficient.
- xiii. There are vehicles at fisheries and Namalele should have been disposed of, they even have grass growing inside.

List of unserviceable items recommended for disposal

- i. There was no list of obsolete items attached

STORES FINDINGS

- i. Stores records were not up to date.
- ii. Stores in MAAIF receive items from supplier with users to confirm specifications requested for a GRN is raised with the users' requisition authorised by the PAS.
- iii. There are stores held at Namalele farm in Namalele, fisheries in Entebbe, vector control Entebbe, headquarter or administration Entebbe has 4 stores, crop protection Wandegeya and COCTU Wandegeya.
- iv. Headquarter: stationery store, chemical and main store. The main store has poor lighting which made verification difficult. There is furniture and ICT not yet assembled. There number plates or vessel number lying in boxes yet the vessels are already on water being used.

CASH AND BANK FINDINGS

- i. A survey on bank and cash balances for the accounts was conducted.
- ii. Ministry of Agriculture hold 56 Bank Accounts at in various bank and bank of Uganda. The team reviewed and verified the cash and bank balances as at 30th June 2022. This was done by reconciling cash against bank balances. These were found to have reconciled

Table showing accounts of MAIAF reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Treasury General Account	BOU	100058000001	0	0	UGX
2	Salary	BOU	100068000001	0	0	UGX
3	Non-Tax Revenue Account (NTR)	BOU	100168000001	0	0	UGX
4	Ministry of Agriculture, Animal Industry and Fisheries	BOU	100058000003	0	0	UGX
5	Vegetable Oil Development phase 2 (VODP2)	BOU	100088400019	0	0	USD
6	Vegetable Oil Development Project phase 2 farmers' loan	BOU	100088400020	0	0	USD
7	Vegetable Oil Development Project	BOU	100088000034	0	0	UGX
8	Vegetable Oil Development Project	BOU	100088000104	0	0	UGX
9	Regional Pastoral Livelihoods Resilience Project	BOU	100088000114	667,420,823	667,420,823	UGX
10	Regional Pastoral Livelihoods Resilience Project	BOU	100088400023	37,417	37,416.78	USD

11	Uganda Strategic Analysis and knowledge Support System Project	BOU	100088000117	1,894,922	1,894,922	UGX
12	Uganda Strategic Analysis and knowledge Support System Project	BOU	100088400026	158,935	158,934.67	USD
13	Uganda Multisectoral Food Security and Nutrition Project (P149286) MAAIF component	BOU	100088000116	520,694,972	520,694,972	UGX
14	Uganda Multisectoral Food Security and Nutrition Project (P149286) MAAIF component	BOU	100088400025	4,456,544	4,456,543.95	USD
15	Monitoring and Analysis of Food and Agriculture Policies	BOU	100088000119	63,247	63,247	UGX
16	Monitoring and Analysis of Food and Agriculture Policies	BOU	100088400028	1,985	1,984.64	USD
17	Agricultural Cluster Development	BOU	100088400030	13,177,932	13,177,931.69	USD
18	Agricultural Cluster Development	BOU	100088000121	11,320,973,314	11,320,973,314	UGX
19	Enhancing National Food Security through Increased Rice Production Project	BOU	100088400029	14,141	14,141.25	USD
20	Enhancing National Food Security through Increased Rice Production Project	BOU	100088000120	86,347,409	86,347,409	UGX
21	Banana Livelihood Diversification Project MAAIF –Component -UNIDO	BOU	100088000124	644,159	644,159	UGX
22	Banana Livelihood Diversification Project MAAIF –Component -UNIDO	BOU	100088400032	60	60	USD
23	Integrated Landscape Management for Improved Livelihoods and Ecosystem Resilience in Mount Elgon Project	BOU	100088000125	0	0	UGX
24	Integrated Landscape Management for Improved Livelihoods and Ecosystem Resilience in Mount Elgon Project	BOU	100088400033	0	0	USD
25	Support to Capacity Building of Agriculture Extension Workers on Food and Nutrition Programme	BOU	100088000126	0	0	UGX
26	Promoting Commercial Aquaculture in Uganda	BOU	100088000127	3,178,285,987	3,178,285,987	UGX
27	Promoting Commercial Aquaculture in Uganda	BOU	100088400034	0	0	USD
28	Developing a Market Oriented Environment Sustainable Beef Meat Industry in Uganda	BOU	100088000128	4,590,214,395	4,590,214,395	UGX

29	Developing a Market Oriented Environment Sustainable Beef Meat Industry in Uganda	BOU	100088400035	0	0	USD
30	Stimulating Community Initiatives in Sustainable Land Management	BOU	100088000103	157,969,931	157,969,931	UGX
31	Fostering Sustainability and Resilience for food security in the Karamoja Sub-Region GEF/FAO	BOU	100088000129	88,259	88,259	UGX
32	Fostering Sustainability and Resilience for food security in the Karamoja Sub-Region UNDP	BOU	100088000130	904,992	904,992	UGX
33	Fostering Sustainability and Resilience for food security in the Karamoja Sub-Region GEF/FAO	BOU	100088400036	0	0	USD
34	Agricultural Value Chain Development Programme (AVCP) Project	BOU	100088400037	50,551	50,551.23	USD
35	Agricultural Value Chain Development Programme (AVCP) Project	BOU	100088000132	689,460,425	689,460,425	UGX
36	Ministry of Agriculture, Animal Industry and Fisheries Business Chain Project –GIZ	BOU	10089780000	21	20.69	EUR
37	Ministry of Agriculture, Animal Industry and Fisheries Business Chain Project –GIZ	BOU	100088000131	10,401,077	10,401,077	UGX
38	Building Resilient Communities Ecosystems-MAAIF Component	BOU	100088400038	0	0	USD
39	Building Resilient Communities Ecosystems-MAAIF Component	BOU	100088000134	1,252,091,523	1,252,091,523	UGX
40	National Oil Palm (NOPP) Loan	BOU	100088000135	797,390,904	797,390,904	UGX
41	National Oil Palm (NOPP) Grant	BOU	100088000136	0	0	UGX
42	National Oil Palm (NOPP) Loan	BOU	100088400039	2,795,590	2,795,589.79	USD
43	National Oil Palm (NOPP) Grant	BOU	100088400040	0	0	USD
44	Strengthening National Seed Certificate Service Project	BOU	100088400043	23,430	23,430	USD
45	Strengthening National Seed Certificate Service Project	BOU	100088000140	849,907,000	849,907,000	UGX
46	Japanese AID 71001	BOU	100088000141	0	0	UGX
47	National Oil Palm Project (NOPP) GoJ	BOU	100088000139	19,298,495	19,298,495	UGX
48	MAAIF Contingency Funds	BOU	100118000001	5,181,861	5,181,861	UGX

49	Early Warning Tools for Increased Resilience of Livelihood in Uganda.	BOU	100088000143	17,273,400	17,273,400	UGX
50	Enhancing Resilience of Agricultural Landscapes and Value Chain in Eastern Uganda – Scaling up CSA Practices’	BOU	100088000137	0	0	UGX
51	Irrigation for Climate Resilience Project (ICRP)	BOU	100088000142	0	0	UGX
52	National Oil Seeds Project (NOSP) USD	BOU	100088400044	649,960	649,960	USD
53	National Oil Seeds Project (NOSP)	BOU	100088000144	0	0	UGX
54	Fisheries Training Institute	IM Bank	12373834010106	210,976	359,326	UGX
55	Fisheries Training Institute	Stanbic	9030005916193	19,421,050	1,210,864	UGX
56	Treasury General Account	BOU	100058000001	0	0	UGX
57	Salary	BOU	100068000001	0	0	UGX
58	Non-Tax Revenue Account (NTR)	BOU	100168000001	0	0	UGX
59	Ministry of Agriculture, Animal Industry and Fisheries	BOU	100058000003	0	0	UGX
60	Vegetable Oil Development phase 2 (VODP2)	BOU	100088400019	0	0	USD
61	Vegetable Oil Development Project phase 2 farmers’ loan	BOU	100088400020	0	0	USD

RECOMMENDATIONS

- i. Update assets register with assets of all categories in all locations.
- ii. Update stores records.
- iii. Implement previous recommendations.
- iv. New assets in boxes for a long time should be put to use.
- v. Dispose of obsolete assets.

PICTORIALS



Head Office



Stores

VOTE 012 - MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	MOLHUD should follow up and complete the disposal process for all the items that are due for disposal to avoid further depreciation.	Items were disposed of in June	The disposal process completed
2	Assets that are disposed of should be retired from the asset register	Disposed assets were retired	The asset register is up to date
3	More space should be availed for the store at head office	Space was availed for stores	Store is well organized
4	Repairs of leaking roof in Jinja should be prioritized to avoid damages	Repairs were done	The roof is in good condition

ASSET FINDINGS

- i. There are obsolete items for disposal.

List of unserviceable items recommended for disposal

- i. There was no list of obsolete items attached

STORES FINDINGS

The survey team physically inspected stores both at Headquarters and districts. The following were noted from the stores' inspection undertaken;

- i. The ministry of lands has a store at the Headquarters, the store was well organized with items placed on the shelves and pallets.
- ii. The store records are properly reconciled and regularly updated.
- iii. The vote has 22 zonal offices and each has a store then the main store at the Head office.
- iv. Stores in zonal offices have enough space and are well maintained.

CASH AND BANK FINDINGS

- i. The team reviewed and verified Bank and Cash balances of 17 accounts held by the entity as at 30th June 2022.
- ii. Cash books for the accounts were properly updated and reconciled to 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	World Habitat Day	BOU	000120088000031	204,343,572	204,343,572	UGX
2	Uganda Support to Municipal Infrastructure Development Proj	BOU	00120088000055	30,120,419,008	30,120,419,008	UGX
3	Uganda Support to Municipal Infrastructure Development Proj	BOU	000120088400024	1,002,701,000	1,002,701,000	USD
4	Albertine Regional Sustainable Development Proj- Local Access, Planning & Dev	BOU	000120088000058	19,090,713,249	19,090,713,249	UGX
5	Community Resilience to Climate & Disaster Risks In Uganda	BOU	000120088000059	NIL	NIL	UGX
6	GIZ Support to AU Border Programme	BOU	000120088000060	64,000	64,000	UGX
7	UNPD Support Resilient System For Peace And Security	BOU	000120088000061	NIL	NIL	UGX
8	Additional Financing for Competitiveness & Ent. Dev Project	BOU	000120088000066	3,029,410,032	3,029,410,032	UGX
9	Additional Financing for Competitiveness & Ent. Dev project	BOU	000120088400031	1,746,651.54	1,746,651.54	UGX
10	Democratic Governance Facility Grant (DGFG)	BOU	000120088000062	6,463	6,463	UGX
11	Readying Uganda for Actualisation of Shared Infrastructure	BOU	000120088400029	106,118.36	106,111.36	USD
12	Albertine Regional Sustainable Dev Project	BOU	000120088400028	56,753.73	56,753.73	USD
13	Implementation of the Development Initiative for Northern Uganda	BOU	000120088000065	68,733,930	68,733,930	UGX
14	National Physical Planning Board	BOU	000120088000064	432,434	432,434	UGX
15	Readying Uganda for Actualisation of Shared Infrastructure	BOU	000120088000063	NIL	NIL	UGX
16	Ministry Of Lands, Housing and Urban Dev. Treasury Single Account	BOU	000120058000001	NIL	NIL	UGX
17	Ministry Of Lands, Housing and Urban Dev. Forex-TSSA	BOU	000120058000003	NIL	NIL	UGX

RECOMMENDATIONS

- i. Renovation is needed for the 7 zonal offices in Mbale, Jinja, Masaka, Mbarara, Gulu, Lira and Arua. Some of these issues observed were weak tiles, doors & ceilings, cracked buildings and broken toilets.
- ii. Askaris should have proper shelters.
- iii. Fire extinguishers need to be refilled; the last refill was in 2019.
- iv. All items earmarked for disposal should be disposed of in time before they lose more value.

VOTE 014 - MINISTRY OF HEALTH

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	All Obsolete Items and Motor vehicles earmarked for disposal should be disposed of in FY21/22.		
2	The Dormant Account should be reviewed by Management in view for closure.		
3	All Ministry of Health land should be titled.		
4	The asset register should be cleaned and updated.		
5	There should be a stock taking exercise of all MoH Vehicles and update their records accordingly.		
6	Inventory Management at the National Tuberculosis and Leprosy Control Program Store should be improved.		
7	Uganda National Health Laboratory Services should carry out regular physical stock count and verify information in stock cards.		

ASSET FINDINGS

- i. The Ministry maintains a centralized asset register with assets at Headquarters.
- ii. The vote has buildings at headquarter, Wandegeya, Wabigalo and Butabika but however, these are all not recorded in the ministry's register.
- iii. The vote appears not to have machinery like air conditioners, generators in the register, they were not seen or recorded.
- iv. The ministry has about 20 laboratory equipment recorded on its register out of the many that should be recorded.
- v. ICT Equipment like monitors, central processing units and uninterrupted power supplies and servers are recorded with dates of purchase, costs, engraved codes with user names and user titles clearly indicated in the asset register.
- vi. The Ministry has about 1860 vehicles recorded all with costs, dates of purchase users' registration numbers however condition is not specified.
- vii. Chairs, desks and filing cabinets are present with dates of purchase, costs, engraved codes with user names and user titles clearly indicated in the asset register
- viii. There are disposal items at headquarter, Wandegeya, Butabika and Wabigalo has there three different stores of container with items.

List of unserviceable items recommended for disposal

- i. There was no list of obsolete items attached.

STORES FINDINGS

- i. The vote has stores at the headquarters which are managed by 3 officers, each of whom has their own items and areas to manage. The store contains assorted items.
- ii. Store has 3 sections the general store, the car area where tyres and other car accessories are kept.
- iii. There are some donated items especially COVID drug related items in stores that are about to expire like in a month's period.
- iv. Some donated items in the stores like main store and Wabigalo store not on the register.
- v. Headquarter has items since 2020 donated for COVID has have never been issued out. It is claimed that this was brought to the attention of management as some expired due to lack of transport to the area that needed the items.
- vi. Wabigalo has 3 permanent stores one for batteries and other general supplies. This has items that were donated but not used and are about to expire.
- vii. Wabigalo: Engineering store has uniforms that were issued out in January but were not picked by user departments that signed for them because they claim they are still organizing for transport.
- viii. Wabigalo: Engineering store has spare parts for equipment that have been in stores for a long time without use.
- ix. Some donated COVID items are expired in the battery's stores.
- x. There are new air conditioners, speakers that are still in boxes that should be given out.
- xi. Tuberculosis has its own stores with an officer in officer in charge.
- xii. Wandegeya: Tuberculosis has two stores one permanent and a container that has both items recommended for disposal since 2019 and other laboratory equipment.
- xiii. Generally, most stores records at headquarters, Wabigalo and Butabika were not up to date.

CASH AND BANK FINDINGS

- i. The cash book was fully reconciled with the bank statement certificate available.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Gavi Global Fund	BOU	000140088000006	5,566,733,924	5,566,733,924	UGX
2	Gavi Global Fund	BOU	000140088000002	1,014.60	1,014.60	USD
3	Strengthen of Dist MCH/FP	BOU	000140088000013	1,036,023,948	1,036,023,948	UGX
4	UNICEF	BOU	000140088000014	80,987,219	80,987,219	UGX

5	Ministry of Health- WHO	BOU	000140088000020	290,748,218	290,748,218	UGX
6	National Onchocerciasis Control Programme	BOU	000140088000063	135,127	135,127	UGX
7	Uganda Global Fund to Fight AIDS, Tuberculosis and Malaria Programme (UGFATMP)	BOU	000140088000037	302,845,910	302,845,910	UGX
8	MOH-Uganda Sanitation Fund	BOU	000140088400027	0.24	0.24	USD
9	Health Systems Strengthening Project	BOU	000140088000064	29,340,620	29,340,620	UGX
10	Uganda Health Systems Strengthening project	BOU	000140088400021	0.65	0.65	USD
11	NTLP/Global Fund	BOU	000140088000058	555,414,247	555,414,247	UGX
12	Italian Support to the Strengthening for Karamoja region-MOH	BOU	000140089780001	530,266.59	530,266.59	EUR
13	NTLP/Global Fund-Ministry of Health	BOU	000140088400025	493,351.05	493,351.05	USD
14	Health Treasury Single Sub Account	BOU	000140058000001	0	0	UGX
15	East African Public Health Laboratories Networking Project-MOH	BOU	000140088000073	0	0	UGX
16	East African Public Health Laboratories Networking Project	BOU	000140088400022	2.92	2.92	USD
17	HSS Global Fund Ministry of Health	BOU	000140088400028	0.09	0.09	USD
18	HSS Global Fund Ministry of Health	BOU	000140088000090	0	0	UGX
19	MOH-Uganda Sanitation Fund	BOU	000140088000073	988,594	988,594	UGX
20	Network on Medical Plants and Traditional Medicines	BOU	000140088400013	9.95	9.95	USD
21	Institutional Capacity Building Project II	BOU	000140089780004	0	0	EUR
22	Institutional Capacity Building Project II	BOU	000140088000093	0	0	UGX
23	Uganda Reproductive Maternal and Child Health Services Improvement Project	BOU	000140088400041	6,703,416.83	6,703,416.83	USD

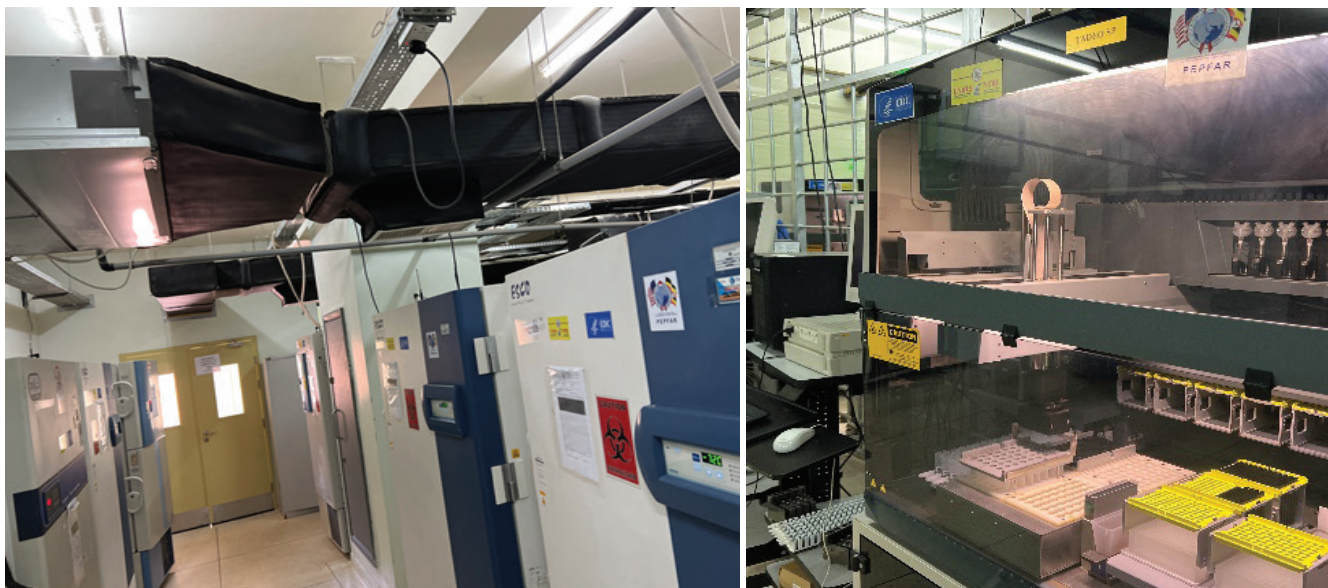
24	Uganda Reproductive Maternal and Child Health Services Improvement Project	BOU	000140088000094	7,671,203,698	7,671,203,698	UGX
25	MOH-SNRL/NTLP	BOU	000140088400040	52.37	52.37	USD
26	Rehabilitation and Expansion of Kayunga and Yumbe Hospitals Operational Account	BOU	000140088000092	441,898	441,898	UGX
27	Rehabilitation and Expansion of Kayunga and Yumbe Hospitals Project	BOU	000140088400039	6.96	6.96	USD
28	Uganda Reproductive Health Voucher Project	BOU	000140088400034	0	0	USD
29	STD/ACP STII	BOU	000140088000007	2,980,043,891.00	2,980,043,891.00	UGX
30	Uganda Reproductive Health Voucher Project	BOU	000140088000088	0	0	UGX
31	Uganda COVID-19 Response and Emergency Preparedness Project	BOU	000140088400046	870,359.32	870,359.32	USD
32	Uganda COVID-19 Response and Emergency Preparedness Project	BOU	000140088000104	3,176,212,657	3,176,212,657	UGX
33	SRL/NTRL-Ministry of Health	BOU	000140088000103	414,881,921	414,881,921	UGX
34	MOH Contingencies Fund	BOU	000140088000102	316,113,253	316,113,253	UGX
35	Uganda Reproductive Maternal and Child Health Services Improvement Proj-SIDA	BOU	000140088000101	13,687,619,627	13,687,619,627	UGX
36	Uganda Reproductive Maternal and Child Health Services Improvement Proj-SIDA	BOU	000140088400045	788,537.44	788,537.44	USD
37	Uganda Reproductive Maternal and Child Health Services Improvement Project-Grant	BOU	000140088400042	126,501.46	126,501.46	USD
38	Uganda Reproductive Maternal and Child Health Services Improvement Project-Grant	BOU	000140088000095	10,018,514,690	10,018,514,690	UGX
39	MOH ERT III-GEF-UGX	BOU	000140088000097	377,117,336.00	377,117,336.00	UGX
40	MOH ERT III-GEF	BOU	000140088400044	46.20	46.20	USD

41	Uganda-Spain Debt Swap Project for Health Sector	BOU	000140088400035	589,058.63	589,058.63	USD
42	Health-NTR	BOU	000140168000001	0	0	UGX
43	MOH-SNRL/NTLP Global Fund	BOU	000140088400036	309.26	309.26	USD
44	MOH-SNRL/NTLP Global Fund	BOU	000140088000091	98,253,567	98,253,567	UGX
45	MOH-MCP/NFM Global Fund	BOU	000140088400038	16,184,868.57	16,184,868.57	USD
46	Ministry of Health Mental Health Care Project	BOU	000140088000080	52,908,007.00	52,908,007.00	UGX
47	Institutional Support for the PNFP Health Sub-Sector	BOU	000140088000083	0	0	UGX
48	Institutional Support for the PNFP Health Sub-Sector	BOU	000140089780002	0	0	EUR
49	MOH Planning Leadership & Management Project	BOU	000140089780006	0	0	EUR
50	MOH Planning Leadership & Management Project	BOU	000140088000100	0	0	UGX
51	MOH/CDC-HIV-AIDS	BOU	000140088000028	47,005,876	47,005,876	UGX
52	Uganda Ministry of Health AIDS Contr	BOU	000140088400010	260,362.81	260,362.81	USD
53	STD/ACP ST II-Ministry of Health	BOU	000140088400023	7,333,467.75	7,333,467.75	USD
54	Malaria Control Prog.	BOU	000140088000016	2,897,901,504	2,897,901,504	UGX

RECOMMENDATIONS

- i. Remove expired drugs re-agents and other items especially donated COVID items from stores.
- ii. Repair or dispose of donated vehicles that already had high mileage.
- iii. Ensure regular stock taking.
- iv. Engrave all assets.
- v. Completely update register with all asset categories and required information like costs and dates of purchase as guided by accountant general in the AMFG 2020.
- vi. Title all untitled land.
- vii. Dispose of items recommended for disposal.
- viii. Review dormant account.
- ix. Rebuild broken wall fence.
- x. Put ladders at Wabigalo for easy access of stores.

PICTORIALS



Some of the lab equipment at Butabiika



Donated items in stores since 2020 these should be given out and some that have expired

VOTE 016 - MINISTRY OF WORKS AND TRANSPORT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Dispose of items as recommended by the Boards of Survey at regional workshops and head office, since this exercise wasn't done the previous year due to covid19 pandemic.	This was done.	
2	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.	This was done	
3	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	This is work in progress	
4	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.	This was done	

ASSET FINDINGS

- i. The Ministry has a centralized Asset Register but it is not up to date. The regional office assets are not reflected in the General register.

STORES FINDINGS

Ministry of Works and Transport has a number of stores across the country and at the headquarters. The details of our findings are presented here under each store that was visited;

Head office

- i. The stock cards reconcile with the physical stock.
- ii. The stores are neat and well organized.
- iii. The store was upgraded to cater for disasters like fire outbreaks.
- iv. The mechanical yard is well equipped and fully functional.
- v. All BOS forms were filled and submitted on time.

MV Kalangala

- i. The area was neat and well taken care of.
- ii. The equipment is well managed and regularly serviced.
- iv. The workshop has several items recommended for disposal.

Kireka Workshop

- i. At the time of the survey, the workshop had no BOS statutory forms ready for submission but were eventually filled and submitted
- ii. The stores accessed by the team were clean and organized.

Gulu Mechanical Work Shop

The ledgers reconciled with the physical stock. All items in the store are recorded in the stores ledger which made it easy to trace the items since they were corresponding with the documentation

- i. Stock taking is done quarterly, however it was discovered that the entity has a number of very old assets that were lotted for disposal and were not been taken because they have failed to attract buyers.
- ii. Equipment like trucks and graders bought between 1992 and 2015 have no book values.
- iii. Assets at regional level are not reflected in the central register.
- iv. The store building is old and dilapidated. 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.
- v. Records are kept manually. If a computer can be provided at the station it would ease record keeping.

East African Civil Aviation Academy (Soroti Flying School)

- i. At the time of the survey, board of survey forms had been filled and the information filled was matching what was found in the stores.
- ii. The spare parts store was well maintained and organized.
- iii. 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.

Mbale Mt. Elgon Labour Based Training Centre.

- i. The stores have ledgers and stock cards and movement of items in the store is properly recorded.
- ii. The stores' manager records inventory movement on an excel sheet. At the time of the survey the data stock balances were reconciling with the physical stock.
- iii. The records have no values making it had to trace closing balances.

Mbarara Regional Workshop

- i. Store is neatly organized.
- ii. The store cards reconcile with the physical stock.
- iii. The entity has a very busy store and one store manager who sometimes gets overwhelmed.
- iv. The store's manager maintains stock cards but they are not efficient because of the very many transactions that happen on a daily basis
- v. The records have no values making it had to trace closing balances.
- vii. Records are kept manually. A computer provided at the station would ease record keeping.

Jinja-Bugembe Regional Work Shop

- i. All the stores were organized. The store manager availed the ledgers making it easy to ascertain stock balances.
- ii. The machinery and equipment in the yard are well maintained.
- iii. The workshop had several items recommended for disposal.

CASH AND BANK FINDINGS

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

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Bank Account No.	Bank Balance	CUR
1	Mbarara Regional Mechanical Workshop	Housing Finance Bank	0500119627	1,269,754,915	UGX
2	Bugembe Regional Mechanical Workshop	Stanbic Bank	9030005708817	2,294,933,342	UGX
3	Mt.Elgon Labour Based Training Centre	Stanbic Bank	9030010857804	1,869,079,356	UGX
4	Gulu Regional Mechanical Workshop	Stanbic Bank	9030006288072	64,959,319	UGX
5	East African Civil Aviation Academy	Stanbic Bank	9030005797054	11,744,641	UGX
6	East African Civil Aviation Academy	Stanbic Bank	9030002915404	7,071.78	USD
7	MOWT Treasury Single Sub Account	BOU	000160058000001	0	UGX
8	Great Lakes Trade Facilitation Project	BOU	000160088400012	1,787,536.52	USD
9	Multinational Lake Victoria Maritime Communication Transport Project	BOU	000160088400013	129,458	USD
10	Development Initiative of Northern Uganda	BOU	000160088000041	101,771	UGX
11	MOWT DRC Roads	BOU	000160088000043	40,000,001,000	UGX

RECOMMENDATIONS

- i. Dispose of items that are due for disposal. For the assets that are not taken during the disposal process, ensure that all methods under the PPDA Act are considered.
- ii. The entity should ensure that all regional workshops have all the necessary tools for proper asset management. Provision of computers to the store's personnel is key since it will help ease the mode of work at the stations and avoid unnecessary delays for the Board of survey exercise.
- iii. 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.
- iv. The assets register needs to be updated to include all ministry's assets including those at regional workshops.
- v. There is need for a refresher course/training for all regional store/inventory managers to improve on the inventory management and adopting modern methods of inventory management.

VOTE 018 - MINISTRY OF GENDER, LABOUR AND SOCIAL DEVELOPMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Pallets and shelves should be fixed in the stores as this will enable better storage of a range of items within the stores	On-going	Plans to procure and install pallets are underway. This is however subject to availability of funds.
2	Items for disposal should be listed regularly and disposal of obsolete items/assets need to be done in order to free up space and avoid further wear and tear of these assets	Items are listed and space was created in stores	The obsolete items were relocated and space created in the store
3	Old structures need renovation and there is also a need for construction of new structures to create space for storage facility and administrative offices	Not done	
4	Management should expedite processing land titles for all the pieces of land owned to avoid encroachment and erect perimeter wall	Partially done	The Ministry processed and secured the land titles for Mpumudde (Jinja) Buyaga (Bulambuli), Oguru and Onyakit (Lira) Rehabilitation Centers. Others Centres, the process has stalled due to inadequate resources. Perimeter walls has not been erected due to lack of funds
5	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	Done	Computers and printers were procured and distributed to all regional centres and quarterly reports are submitted to Head office
6	There is need for a follow up after the children leave the remand homes to assess the effectiveness of the remand home experience on the lives	Not Done	This is due to insufficient funds. But the Ministry hands- over these Juveniles to the District probation officers who are locally based in communities where these Juveniles are integrated
7	Safety measures like installation of fire extinguishers is urgently needed for safety of the stores, office and dormitories	Not Done	Due to budgetary constraints
8	Occasional slashing of the compound should be done	Not Done	Slashing is done quarterly
9	Engraving of assets should be done in a timely manner and updated in the main asset register	Not Done	Assets are engraved before they are transferred to the user
10	Provision or allocation of adequate storage space to ensure assets are kept in good condition and classified according to condition and use	This is being implemented	
11	Stock of assets should be done and asset register updated accordingly	This is being implemented	The concerned staff was transferred and store management measures were enhanced

12	Assets purportedly stolen should be followed up and if need be, new item should be procured to facilitate continuous training of children	Done	
13	Mpumudde facility needs to be revamped by constructing new standard blocks to avoid risk of exposure to cancer from the old asbestos roof	Done	
14	Need for a better storage facility as some items are laid in containers and exposed too much heat, the dormitories need to be decongested and given a facelift to better accommodate the occupants	Done	There was a reorganization of stores and weeding out of obsolete items to create space

ASSET FINDINGS

- i. The Ministry has worn out premises in Lweza and Kireka vocational rehabilitation centre, Ntawo youth training institute. Kireka and Lweza institutions needs a perimeter wall.
- ii. There are dilapidated and obsolete assets.
- iii. Some assets are not engraved.

List of unserviceable items recommended for disposal

- i. There was no list of obsolete items attached.

STORES FINDINGS

- ii. The Ministry does not have enough storage space.
- iii. The Ministry does not have pallets, so that goods are stored on the floor.

CASH AND BANK FINDINGS

- i. The survey was done at the cash books, bank statements, certificates of bank balances and reconciliation statements. The accounts were verified and confirmed to be well prepared and reconciled as at 30th June 2022.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Gender, Labour & Social Devt TSSA	Bank of Baroda	000180058000001	0	0	UGX
2	GOU-UNFPA Gender Component – MGLSD	Bank of Baroda	000180088000005	1050568899	1050568899	UGX
3	District Development Programme-MGLSD	Bank of Baroda	000180088000006	6306405	6306405	UGX

4	GOU-UNICEF Country Programme – MGLSD	Bank of Baroda	000180088000013	504769	504769	UGX
5	UNAIDS Programme Acceleration Funds- HIV/AIDS - MGLSD	Bank of Baroda	000180088000024	1306324828	1306324828	UGX
6	Youth Livelihood Programme	Bank of Baroda	000180088000034	3629789	3629789	UGX
7	Youth Livelihood Programme-Central Funds Recovery-MGLSD	Bank of Baroda	000180088000035	21025950580	21025950580	UGX
8	MGLSD/JLOS SWAP Development Account 2006/07.	Bank of Baroda	000180088000036	407283152	407283152	UGX
9	Inclusive Green Growth for Poverty Reduction Programme - MGLSD	Bank of Baroda	000180088000037	309688970	309688970	UGX
10	Uganda Women Entrepreneurship Programme - MGLSD	Bank of Baroda	000180088000038	500212290	500212290	UGX
11	UWEP Recovery Account-MGLSD	BANK OF BARODA	000180088000039	15976970059	15976970059	UGX
12	World Bank Support – MGLSD	BANK OF BARODA	000180088000040	107825026	107825026	UGX
13	Supporting Children’s Opportunities Through Protection and Empowerment (Scope)	BANK OF BARODA	000180088000041	66000	66000	UGX
14	Uganda Global Fund to Fight Aids, Tb, Malaria - MGLSD	BANK OF BARODA	000180088000042	469192843	469192843	UGX
15	Expanding Social Protection Programme (ESP)	BANK OF BARODA	000180088000043	12579886	12579886	UGX
16	National Special Grant for Persons with Disabilities	BANK OF BARODA	000180088000044	1682070	1682070	UGX
17	Supporting Children’s Opportunities Through Protection and Empowerment (Scope)	BANK OF BARODA	000180088400000	8229	8229	UGX

RECOMMENDATIONS

- i. Dispose of all dilapidated and obsolete assets that are not serviceable.
- ii. The Ministry should construct new stores for proper storage of Government assets.
- iii. The Ministry should provide pallets to the institutions so that goods are not stored on the floor.
- iv. Asbestos sheets should be removed from all the buildings where they still exist in the institutions.

- v. There is a need to engrave all entity's assets for proper tracking and management of Government assets.
- vi. The Ministry need to renovate all worn out premises, most especially Lweza and Kireka vocational rehabilitation centre, Ntawo youth training institute.
- vii. There is need to construct a perimeter wall to bar tress passers and encroachers especially in Kireka and Lweza institutions. This shall help reduce on the encroachment on land and utilities in these institutions.
- viii. Need for more machines and equipment for training and furniture for both vocational and rehabilitation centres.
- ix. The Ministry needs to allocate vehicles to the institutions that do not have completely and to those that their vehicles /vans are in bad state.

PICTORIALS



Kireka Vocational Rehabilitation Centre construction



Moroto Remand Centre under



VOTE 019 - MINISTRY OF WATER AND ENVIRONMENT

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Prepare disposal plan for assets to help with proper planning and management of assets.		
2	Provide information on CIPs or constructions in progress.		
3	Disposal of items are recommended by the Boards of Survey.		
4	Create space for items in boxes waiting for space to avoid loss in value.		
5	Repair items from headquarters given to centers before distribution.		
6	Repair buildings especially Entebbe centre to avoid buildings totally getting damaged.		

ASSET FINDINGS

- i. The entity has land at regional centers and across the country. Most land is recorded in the register but not captured on IFMS.
- ii. The Mbarara office has a construction in progress with corresponding forms for the CIP attached.
- iii. The entity has buildings at regional centers across the country that are recorded in the Excel register but not captured on IFMS.
- iv. Most of the assets at the regional centers are captured without values.
- v. Albert Water Management Zone has newly acquired equipment that is not engraved.
- vi. The entity has Lab equipment but the category is not included in the asset register and therefore the information is not captured.
- vii. The Ministry has natural resources like swamps, forests and water bodies though the information is neither captured or reflected on the Asset register nor IFMS.
- viii. Nyabyeya Forestry College located in Masindi District, operating under Ministry of Water is in need of renovation. The girls' dormitories are in bad shape and the living conditions there are not healthy and the classrooms also need renovation.
- ix. A disposal plan is not maintained at the vote yet this helps in proper planning and management of assets.
- x. The Ministry head offices and premises are clean and well maintained.

List of unserviceable items recommended for disposal

- i. There was no list of obsolete items attached.

STORES FINDINGS

- i. Fort Portal, Kyenjojo and Mbale Regional centers need storage cabinets because some items are poorly stored on the floor which affects the quality of the stationery.
- ii. The Officers in charge of the stores at all regional offices need training/refresher courses on book keeping and stores management.
- iii. All regional offices have assets that are not engraved especially the newly acquired laboratory Equipment.
- iv. Albert Water Management Laboratories are clean and well stocked.
- v. Rural Water Management and Albert Water Management share a store. This poses challenges on storage and distribution/management of inventory.
- vi. The stores at the Lira Regional Offices were organized and all ledgers balanced however the store's manager needs more training in store management.
- vii. Water and Sanitization Umbrellas stores both in Kyenjojo and Kabale need Ledger books. Currently records are entered in stock cards which is not sustainable making it hard to reconcile.
- viii. The entity has items for disposal and the list was attached.

CASH AND BANK FINDINGS

- i. Ministry of water and environment maintains 102 bank accounts and the bank certificates were attached

Table showing accounts reviewed by the board

S/N	BANK ACCOUNT NAME	BANK NAME	BANK ACCOUNT NUMBER	CUR
1	Ministry of Water and Environment -NTR	BOU	000190168000001	UGX
2	Ministry of Water and Environment TSSA	BOU	000190058000001	UGX
3	Ministry of Water and Environment –Forex TSSA ACCOUNT	BOU	000190058000003	UGX
4	Sawlog Production Grant Scheme 11 START UP	BOU	000190088000007	UGX
5	Sawlog Production Grant Scheme 11 PEI-NG	BOU	000190088000009	UGX
6	Ramsar Centre For Eastern Africa (RAMCEA)	BOU	000190088000010	UGX
7	MOWE Egyptian Water Grant	BOU	000190088000015	UGX
8	Joint Water and Sanitation Sector Programme Support Component	BOU	000190088000019	UGX
9	Water And Environmental Sanitation- UNICEF Supported Activates	BOU	000190088000022	UGX
10	Lake Victoria Water and Sanitation Phase II	BOU	000190088000030	UGX
11	Improving Policies and Strategies for Environment	BOU	000190088000034	UGX
12	GIZ Projects Ministry of Water and Environment	BOU	000190088000035	UGX

S/N	BANK ACCOUNT NAME	BANK NAME	BANK ACCOUNT NUMBER	CUR
13	Component 3: WMDP Support to Implementing Agencies	BOU	000190088000038	UGX
14	JWESSP Component Account	BOU	000190088000039	UGX
15	Sawlog Production Grant Scheme II- FAO Bio Energy	BOU	000190088000040	UGX
16	Global Climate Change Alliance (GCCA)- MWE	BOU	000190088000041	UGX
17	National Redd Plus Programme FCPF Grant NO. TF014956		000190088000043	UGX
18	Strengthening Climate Information and Early Warning Systems	BOU	000190088000044	UGX
19	Low Emission Capacity Building Project – Uganda	BOU	000190088000045	UGX
20	Uganda National Meteorological Authority	BOU	000190088000046	UGX
21	Sawlog Production Grant School II Own Resources	BOU	000190088000047	UGX
22	Farm Income Enhancement and Forest Conservation Programme	BOU	000190088000049	UGX
23	Inclusive Green Growth for Poverty Reduction Programme	BOU	000190088000050	UGX
24	Investment Plan Preparation Grant for Strategic Plan for Climate Resilience	BOU	000190088000051	UGX
25	Leaf II Project	BOU	000190088000052	UGX
26	Water Supply and Sanitation Programme II (WSSP II)	BOU	000190088000053	UGX
27	Global Environment Facility AWSS	BOU	000190088000054	UGX
28	EURECCA PROJECT	BOU	000190088000055	UGX
29	Strengthening Community Resilience to Climate Change and Disaster Risks	BOU	000190088000056	UGX
30	Reducing The Climate Change Vulnerability to Local Communities	BOU	000190088000057	UGX
31	GCF Building Resilient Communities and Wetland Ecosystems	BOU	000190088000058	UGX
32	Farm Income Enhancement Forest Conservation Programme Project 2 NDF87	BOU	000190088000059	UGX
33	Uganda Water and Environment Week (UWEWK)	BOU	000190088000061	UGX
34	Strategic Towns Water Supply and Sanitation Project	BOU	000190088000062	UGX
35	Integrated Water Management Project WMDP	BOU	000190088000063	UGX
36	Support TP Preparation of Priority Irrigation Invest in Uganda	BOU	000190088000064	UGX
37	Adapting To Climate Change	BOU	000190088000065	UGX
38	Water Supply and Sanitation For Refugee Settlement And Host Communities In North UG	BOU	000190088000066	UGX
39	Dress EA Project	BOU	000190088000067	UGX

S/N	BANK ACCOUNT NAME	BANK NAME	BANK ACCOUNT NUMBER	CUR
40	Irrigation For Climate Resilience Project	BOU	000190088000068	UGX
41	Lake Victoria Water and Sanitation Phase II	BOU	000190088400010	USD
42	Climate Change Project	BOU	000190088400011	USD
43	MWE Designated Account For WMDP	BOU	000190088400014	USD
44	National Redd-Plus Programme	BOU	000190088400015	USD
45	Farm Income Enhancement	BOU	000190088400016	USD
46	Leaf II Project	BOU	000190088400017	USD
47	Investment Plan Preparation Grant for Strategic Plan For Climate Resilience	BOU	000190088400018	USD
48	EURECCCA Project	BOU	000190088400019	USD
49	Reducing The Climate Change Vulnerability to Local Communities	BOU	000190088400020	USD
50	Ramsar Centre For Eastern Africa	BOU	000190088400021	USD
51	Farm income enhancement and forest prog. Proj NDF C87	BOU	000190088400022	USD
52	Strategic Towns Water Supply and Sanitation Project	BOU	000190088400023	USD
53	Integrated Water Mgt & dev. Project	BOU	000190088400024	USD
54	Support to preparation of priority irrigation invest in ug.	BOU	000190088400025	USD
55	Adapting To Climate Change	BOU	000190088400026	USD
56	Irrigation For Climate Resilience Project	BOU	000190088400027	USD
57	KALIP- MWE	BOU	000190089780003	EUR
58	JWSSPS Prog Mgt Support	BOU	000190089780004	EUR
59	The Joint Water and Sanitation Sector Programme Support Fund		000190089780005	EUR
60	Water Supply and Sanitation Programme Phase II	BOU	000190089780006	EUR
61	Enhancing Climate Resilience Through Increase WFP Capacities in Kar	BOU	000190089780007	EUR
62	Water & Sanitation Development Facility- East	ABSA	6002077637	UGX
63	Water And San Dev Facility-East	ABSA	6002347707	UGX
64	Water And San Dev Facility-North	ABSA	6002217102	UGX
65	Water & Sanitation Devt Facility North	ABSA	6001166113	UGX
66	Water & Sanitation Development Facility WSSP II-Central	CERUDEB	310017938	UGX
67	Water & Sanitation Development Facility Wakiso GOU	CERUDEB	3100017930	UGX
68	Water & Sanitation Development Facility -Central	DFCU	01123500284648	UGX

S/N	BANK ACCOUNT NAME	BANK NAME	BANK ACCOUNT NUMBER	CUR
69	Water And Sanitation Facility-SW	DFCU	01123500284648	UGX
70	Water And Sanitation Facility-SW	DFCU	01123500993890	UGX
71	Water For Production Regional Centre-West	CERUDEB	3100032033	UGX
72	Water For Production Regional Center -North	CERUDEB	3100000845	UGX
73	Water For Production Regional Center -East			
74	Albert Water Management Zone	CERUDEB	5512000001	UGX
75	Albert Water Management Zone	CERUDEB	310030952	UGX
76	Drought Resilience in Karamoja	CERUDEB	3100076429	UGX
77	Kyoga Water Mgt Zone	DFCU	01113504416494	UGX
78	Kyoga Water Mgt Zone	DFCU	01113504856443	UGX
79	Victoria Water Management Zone	DFCU	01123504399887	UGX
80	Victoria Water Management Zone	DFCU	01123500284646	UGX
81	Upper Nile Water Management Zone	DFCU	01053504390910	UGX
82	Central Umbrella of Water & Sanitation	CERUDEB	3410500129	UGX
83	Northern Umbrella of Water & Sanitation	ABSA	6003469784	UGX
84	Mid-Western Umbrella of Water & Sanitation	CERUDEB	5610300021	UGX
85	Mid-Western Umbrella of Water & Sanitation	CERUDEB	3100049271	UGX
86	Eastern Umbrella Water & Sanitation Grant	STANBIC	9030005743248	UGX
87	South Western Umbrella of Water & Sanitation	CERUDEB	7010400028	UGX
88	South Western Umbrella of Water& Sanitation	DFCU	02893501007217	UGX
89	Water Resources Mgt Northern Uganda Project	DFCU	01053656653992	UGX
90	EURECCA Project	DFCU	01053656653992	UGX
91	EURECCA Project	DFCU	01123504945978	UGX
92	LEAF II Project	CERUDEB	3100049941	UGX
93	LEAF II Project	CERUDEB	3100044866	UGX
94	LEAF II & WRM Project	HFB	1300100669	USD
95	Nyabyeya Guest House	STANBIC	9030006238296	UGX
96	Nyabyeya Forestry College	STANBIC	9030005806843	UGX
97	Principal Nyabyeya Forestry	STANBIC	9030006238385	UGX
98	Nyabyeya Forestry College	STANBIC	9030006237842	UGX
99	Principal Nyabyeya Forestry	STANBIC	9030006238377	UGX
100	Nyabyeya Forestry College	STANBIC	9030006237931	UGX
101	Uganda Water Week (UWEWK)	DFCU	3616838089	UGX
102	Water Resources Institute	DFCU	3638433930	UGX

RECOMMENDATIONS

- i. Repair buildings at regional offices to avoid further damage and an increase in maintenance costs for example the floor of LEAF offices in Fort Portal, Nyabyeya Forestry College, Entebbe Offices and others.
- ii. Rural Water (Fort Portal Regional office) and Water for Sanitization Umbrellas in Kyenjojo and Kabale respectively need to acquire ledger books for the Store Managers.
- iii. There is need for improvement in storage facilities for all the regional offices. The storage cabinets should be installed and labelled to ensure easy stock taking and proper planning for procurement.
- iv. Funding for renovation of Nyabyeya Forestry College should be prioritized. The girls' dormitories are in bad shape and the living conditions there are not healthy. The classrooms too need renovation.
- v. The Ministry should update the IFMS-FAM Asset register to include all assets and their values. Funds should be allocated to facilitate valuation of all assets including natural resources, machinery, land, buildings, laboratory equipment and others.
- vi. Regional Asset registers should be fed into the main register and updated onto the IFMS.
- vii. A disposal plan should always be prepared at the beginning of every financial year to help with proper planning and management of assets.
- viii. Dispose of items as recommended by the Boards of Survey and the assets that don't go during the disposal process ensure that all methods under the PPDA Act are considered.
- ix. Allocate funds for training of Regional Store Managers to ensure proper book keeping and effective records management.
- x. All regional Offices should plan to engrave the new equipment to avoid loss or theft of Government property.

PICTORIALS



Vehicles for disposal

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The asset register on IFMS should comprehensively updated to include and eliminate assets that have been purchased and disposed of since 2016.	Training is ongoing for the new system.	No evidence
2	Officer in charge of the assets to train on the Fixed asset module.	Training is ongoing.	No evidence
3	A better/ bigger store should be obtained.	Pending	
4	Lighting for the store at the museum.	Waiting for funds.	No action taken.

ASSET FINDINGS

- i. The Ministry has an asset register, however it was last updated in 2016, there was no information was availed on proof of ownership, condition or categories of assets in its possession.
- ii. The team was not availed with assets registers for the subventions controlled by the ministry.
- iii. The Ministry has several subventions that include, Uganda Museum, Uganda wildlife Research Training Institute in Kasese and Uganda Hotel Tourism Training Institute in Jinja.

List of unserviceable items recommended for disposal

- i. There was no list of obsolete items attached

STORES FINDINGS

- i. The Ministry maintains one main stores at the headquarters.
- ii. The store is small but clean and well organized. Access is restricted to only authorized persons.
- iii. The stores keeper maintains a stores ledger that is updated regularly. The balances during stock take were reconciling with the stores’ ledger
- iv. The was no list of obsolete items identified during the exercise.

CASH AND BANK FINDINGS

- i. During the exercise, the board noted that the 8 bank accounts maintained by the Ministry 4 are under the UWLEC and 5 held by the Hotel and Tourism institute
- ii. The cash book was posted and updated and reconciled with the bank statement.

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 TSSA	BOU	000220058000002	0	0	UGX
2	Conservation management plan for Uganda museum building	BOU	000220088000006	14,298,105	0	UGX
3	Tourism, Wildlife & Heritage Network for conflict affected communities	BOU	000220026000001	11,272.2	0	GBP
4	Ministry Tourism, Wildlife & Heritage handcraft & souvenir Development project in Uganda	BOU	000220088000002	137,786.66	0	USD
5	Green Tourism Regulation	BOU	000220088400000	12,523.20	0	USD
6	Ministry Tourism, Wildlife & Heritage Museum Monument Project	BOU	000220088400001	22,102.25	0	USD
7	The Hotel and Tourism Training Institute	BOA	30103404002	69,240,297	0	UGX
8	The Hotel and Tourism Training Institute	BOA	30103404008	931,508,509	0	UGX
9	The Hotel and Tourism Training Institute	DFCU	0143656075963	1,817,270,037	0	UGX
10	The Hotel and Tourism Training Institute	BOA	30204193002	83,182,848	0	UGX
11	Tourism wildlife Conservation Centre	DTB	015280001	1,361,090,520	0	UGX
12	Tourism wildlife Conservation Centre	Orient	1900093902020506	4,848.81	0	USD
13	Tourism wildlife Conservation Centre	Stanbic	9030005914395	2,132,587,058	0	UGX
14	Tourism wildlife Conservation Centre	Stanbic	9030005806185	5,001,810	0	UGX
15	Tourism Inclusive Business Eco systems project	BOU	000220088000005	416,641,450	0	UGX
16	Ministry Tourism, Wildlife & Heritage handcraft & souvenir Development project in Uganda	BOU	000220088000004	377,896,567	0	UGX

RECOMMENDATIONS

- i. Improve the lighting systems at the Uganda Museum store.
- ii. Improve on store space at the Ministry of Tourism wildlife and antiquities.
- iii. There should be a comprehensive update of the asset register on the IFMS.
- iv. Management to expedite the process of disposal of identified items such as computers, printers, furniture, vehicles equipment etc., before they lose value.

VOTE 023 - MINISTRY OF KCCA AND METROPOLITAN AFFAIRS

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1			BoS was not conducted in the previous year because this is a new vote.

ASSET FINDINGS

- i. Observed that most of vote's assets are not retired from the Office of the president asset register and no upload of assets had been made on IFMS as a vote.

LIST OF ITEMS RECOMMENDED FOR DISPOSAL

- i. There was no list of obsolete items attached.

STORES FINDINGS

A survey on the stores at the Ministry was carried out and the findings are as summarized below;

- i. The survey of the store found out that the Ministry shares the stores with Office of the President and is manned by the Senior Inventory Management Officer of OP. However, the Ministry maintains a mini store in SAS's office where fast-moving inventory is kept.
- ii. The team observed that both votes use same ledger book manned by the Senior Inventory Officer and ledger sheets except for the request forms, each vote has its own request.
- iii. The stores are generally well organized and neat.
- iv. The vote carries out inventory counts once in a quarter.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Bank Account Number	Bank Balance	Cash Book Balance	CUR
1	Treasury Single Sub Account	BOU	014170058000001	0	0	UGX

RECOMMENDATIONS

- i. Management should ensure that stores are separated and adequate storage space is provided for enabling proper organization and accessibility to items stored.
- ii. Management should ensure that vote's assets are retired from the Office of the president asset register and uploaded on IFMS as a vote.

PICTORIALS



Stores

AGENCIES

VOTE 101 - COURTS JUDICATURE

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	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.	Not yet done	This should be considered
2	Ensure that all stations obtain certificates of bank balances by 1 st 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.	Not yet done	This should be considered
3	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 issues by the Accountant General's office.	Not yet done	This should be considered
4	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.	Not yet done	This should be considered
5	Metallic containers should be provided as temporary measures to all courts having storage challenges as long-term solutions are being sought.	Not yet done	This should be considered
6	Ensure all asset that belong to Courts of Judicature are well engraved to avert any issues of cannibalism and theft.	Not yet done	This should be considered
7	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.	Not yet done	This should be considered
8	Rent a functioning building for Kasangati CM	Not yet done	This should be considered

ASSET FINDINGS

- i. The Judiciary was enrolled onto the Fixed Assets Module on the IFMS. However, the team observed that most (80%) of the high courts and magisterial areas visited, maintained asset register books which did not capture all the necessary information. This implies that the asset register maintained at head office is not up-to-date. A copy of the asset register is attached, both in the format recommended by Accountant General and excel template.
- ii. The team observed that the Judiciary is still in the process of engraving all assets that didn't have engrave codes. This is being done in all court circuits and this indeed will make tracking and identification easy.

List of unserviceable items recommended for disposal

OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
1	Printers	37
2	Monitors	32
3	Scanners	02
4	Type Writer	01
5	Camera unit 150	01
6	Dell multi media speaker	06

7	Ultra-Compact Loud Speaker	01
8	Chat 150 USB	01
9	Keyboard	21
10	Switches	08
11	UPS	13

STORES FINDINGS

The board of survey, with an objective of ascertaining the general conditions of inventories and storage facilities physically inspected the stores at the Judiciary. The following were noted from the stores' inspection undertaken.

- i. The Judiciary has one main store that services all other countrywide stations.
- ii. Courts maintains archives at their respective entities, these archives were to be organized and files well labelled as evidenced in the photograph attached.
- iii. The stores' ledgers are regularly updated in hard copies. Stock counts were done and items tallied with what was expected to be found.

CASH AND BANK FINDINGS

1. A survey on bank and cash balances for the accounts was conducted. The Judicial maintains seven (07) accounts with Bank of Uganda. The cashbooks for the accounts were satisfactorily updated and reconciled to the respective Bank of Statements.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Registrar High Court	BOU	003010088400002	1,505,338.69	NIL	UGX
2	Treasury Single Sub Acct	BOU	003010058000001	0		UGX
3	Registrar High Court	BOU	003010088000012	25,342,504,961		UGX
4	JLOS Swap Dev't	BOU	003010088000013	56,665,750		UGX
5	Bail Account	BOU	003010088000009	15,772,245,003		UGX
6	Judicial Training Institute	BOU	003010088000015	10,969,195		UGX
7	Land Competitive Ent Dev't	BOU	003010088000014	730,000		UGX

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. 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 issues by the Accountant General's office.

- iii. Ensure all assets belonging the Judiciary are well engraved to ease tracking and identification.
- iv. Complete Treasury Form 39 for the buildings under Construction, this will help with; engraving or assigning unique identifier to the asset and updating the Asset Register upon completion of the construction.
- v. The Judiciary 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, prevent deuteriation or damage and to avoid risks associated with lack of proper storage facilities.
- vi. Items earmarked for disposal should be disposed of at circuit stores to reduce costs associated with disposal procedures.

VOTE 102 - ELECTORAL COMMISSION (EC)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	A standardized assets coding system earlier circulated by accountant General's office should be adopted to replace the current one under use.	Done	A standard coding system is already being used for assets.
2	All obsolete assets should be disposed of before further wear and tear.	Work in Progress	A list of all obsolete items has been prepared and awaiting the Board of Survey team for approval.
4	Regional offices should be empowered to handle regional routine works to improve efficiency, and minimize time and costs	Done	Regional offices are fully empowered to handle regional routine works.
5	New assets purchased towards the end of the FY should be engraved and updated in the assets register before they are distributed to different centers.	Done	All assets are engraved before distribution to different centers.
6	Shelves to be fixed in the Regional offices to avoid dumping vital documents on the floor.	Done	Furniture including bookshelves has been delivered to all field offices.

ASSET FINDINGS

- i. The commission maintains a huge portfolio of movable assets including motor vehicles, motorcycles, office and IT equipment among others. Most election offices also maintain manual registers for assets under their custody. These assets are fully consolidated in the excel register at Head Quarters.
- ii. The Commission operates a Treasury Single Sub-Account (TSSA) which is normally funded from Consolidated Fund (UCF) through the Treasury Single (TSA) Account to the extent of invoices available for payment. Any un expensed funds are swept back to the Consolidated Fund.
- iii. Each election office maintains an operations account in a Commercial Bank which is normally replenished by headquarters for purposes of undertaking the activities of the commission at the grass root level. Bank statements were obtained, reviewed and reconciled to their respective cashbooks. It was however noted that some officers take long to update the cashbooks either due to capacity gaps or deliberately which ultimately delays bank reconciliations.
- iv. The status of implementation of the recommendations of the previous year's Board of Survey is clearly indicated against each recommendation and any issues to note highlighted on form 44.
- v. The commission has identified a number of unserviceable items which have been listed and accordingly recommended for disposal.
- vi. There also exists stock of unserviceable/obsolete items mostly at the regional offices which have failed to be disposed

- vii. All the Electoral Commission offices has a double cabin pickup and a motorcycle, some vehicles and motorcycles are faulty which need to be taken to Kampala for repair.
- viii. There is an alternative solar power that exists at all the premises of the commission.
- ix. The ICT equipment and furniture exists in all the electoral commission offices and in good working condition.

List of unserviceable items recommended for disposal

- i. There was no list of obsolete items attached.

STORES FINDINGS

- i. A total of 95 stores / offices across the whole country were carefully sampled and inspected.
- ii. On a sample basis, stock of inventory was taken and found to be reconciling with the inventory ledgers.
- iii. The premises are well secured in a perimeter fence with a security guard.
- iv. Stores clean and manual assets register is updated as at 30th June 2022
- v. Most of the inventories were still packed in the sacks

CASH AND BANK FINDINGS

- i. The cash book was updated and reconciled with the bank statement. All documents for reference were attached.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Electoral Commission TSSA	BOU	003020058000001	0	0	UGX

RECOMMENDATIONS

- i. Management should ensure that obsolete/unserviceable items are disposed of immediately in accordance with the law.
- ii. Management should put in place a mechanism to ensure that all assets of the Commission are engraved before they are released to the field.
- iii. The Regional facilities should be equipped with shelves and pallets for better storage of Government Stores.
- iv. Capacity building initiatives for newly recruited returning officers in basic Financial Management should be adopted to empower them with the requisite skills necessary to oversee the financial aspects of their stations in accordance with the law.

PICTORIALS



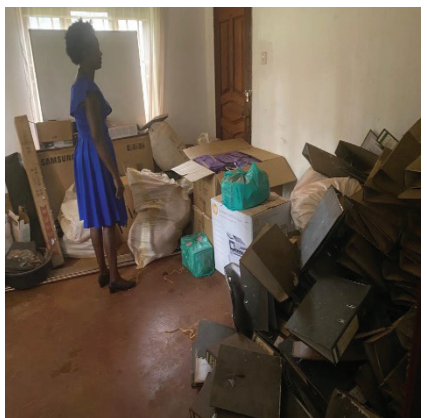
Stores (items are kept on floors)



Fleet of vehicles



Motorcycle



Items for disposal

VOTE 103 – INSPECTOR GENERAL OF GOVERNMENT’S OFFICE (IGG)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	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.	Items were disposed off	New items will be boarded off this current FY
2	The board recommends engraving of newly acquired assets notably the computers at the Mukono office.	Some of the assets were engraved.	It’s a continuous process,
3	The board recommends furniture like shelves and cabins for better organization and storage	No action taken due to lack of funds	Need for funding to build more shelves.
4	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).	Asset register was updated.	Asset register was updated.
5	The board recommends a computerized archiving system to free up space from paper work given the nature of the IG work.	No action taken due to lack of funds	Need for funding to archive more files
6	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 documents.	No action taken due to lack of funds	Need for funding to archive more files

ASSET FINDINGS

- i. At the time of the survey, the fixed assets register was not update. However, IGG maintains an updated manual excel assets register.
- ii. A list of items that need to be boarded off is attached.

List of unserviceable items recommended for disposal

- i. There was no list of obsolete items attached.

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.

CASH AND BANK FINDINGS

- i. Inspectorate of Government maintains IGG TSSA and the seven project bank accounts held at Bank of Uganda. Cash and bank balances were properly reconciled as at June 30, 2022 as per attached treasury form 40 and the corresponding copies of the certificate of bank balances and bank statements. All cash books were properly posted.

Table showing accounts reviewed by the board

S/N	Bank Account Name	B a n k Name	Account Number	Bank Balance	Cash-book Balance	CUR
1	IG/NUSAF3-TAAC Support Program	BOU	003030088400003	67.11		USD
2	IG/DANIDA/DFID	BOU	003030088000004	36,811.00		UGX
3	Assets Recovery Account	BOU	003030088000007	1,128,796,456		UGX
4	IG/NUSAF 3-TAAC Support Program	BOU	003030088000011	1,264,991		UGX
5	IG/STAAC-Projects Support	BOU	003030088000012	381,540		UGX
6	IG- UNDP Strengthening Institutional Effectiveness Programme	BOU	003030088000013	71,000		UGX
7	IG/JAR Sector Reform	BOU	003030088000014	5.00		UGX
8	IG/DRDIP-Project Support	BOU	003030088400004	59,554.46		USD

RECOMMENDATIONS

- i. The board recommends furniture like shelves and cabins for better organization and storage.
- ii. We recommend that the entity obtain a conclusive update of the assets on the Integrated Financial Management System (IFMS).
- iii. Dispose-off all dilapidated assets both at head office and regional work stations by following the New Asset Management Framework and Guidelines (AMFG) when ascertaining their monetary values.
- iv. Ensure proper maintenance of running assets by servicing and repairing them on time.
- v. Renovate office and residential buildings in work stations.
- vi. Have all donated items captured on the fixed assets register maintained by the entity.

PICTORIALS



Stores

VOTE 105 – UGANDA LAW REFORM COMMISSION (ULRC)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The fixed Assets Master Data should be uploaded unto IFMS.	The fixed Asset register has been captured in electronic form and request for upload on the IFMS.	
2	Reconciliation of bank accounts be done on time.	Action taken	
3	Items that are in store for disposal need to be disposed.	Disposal process by Goshen Auctioneers is on going	
4	Excess volumes of books be disposed of by donating as specified in the PPDA acts 2003.	Disposal process is ongoing in form of field works	
5	Nonfunctional vehicles (UG 410B, UG 411B) should be boarded off	Some vehicles have been repaired like UG 411B.	

ASSET FINDINGS

- i. The disposal process of the obsolete assets previously recommended for disposal is in progress.
- ii. Upgrading of assets register is still at the initial stage as the Commission is getting guidance from Accountant General's Office.
- iii. Some assets recommended for disposal have not yet been disposed of.

List of unserviceable items recommended for disposal

OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	Photocopier Kyocera	3
2	Library Trolley	2
3	Filling Cabinet	1
4	Office Fans	1
5	Chairs	16
6	Desks	1
7	Computer Rack	1
8	Computer processing Unit	17 pcs
9	Monitors	14 pcs
10	Ups	6 pcs
11	Keyboard	12 pcs
12	Printers	8 pcs
13	helmet	1
14	Batteries	38 pcs
15	Mouse	6 pcs

STORES FINDINGS

- i. There is no a specific assigned officer in charge of stores.
- ii. Inadequate space in the store.
- iii. Stores check is done by the stores' person on a monthly basis.
- iv. Stores stock balances agree with the stock cards balances.
- v. Excessive obsolete items of up to 20% are kept in the stores.

CASH AND BANK FINDINGS

- i. The entity maintains three bank accounts and the cash book was updated and reconciled with the bank statement. All documents for reference were attached.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Jlos swap development fund account	BOU	003050088000007	217,085,786	217,085,786	UGX
2	Treasury account (GOU)	BOU	003050058000001	NIL	NIL	UGX
3	Law reform commission NTR	BOU	003050168000001	161,675,000	161,675,000	UGX

RECOMMENDATIONS

- i. Dispose of all dilapidated assets by following the asset management framework and guidelines when ascertaining their monetary value.
- ii. Ensure proper maintenance of running assets by servicing and repairing them on time.
- iii. There is need to allocate more storage space.
- iv. Follow up and obtain general receipt for the Non tax revenue that is remitted to the commercial bank.
- v. Improve on record keeping of items in the store.
- vi. There is need to engrave the newly acquired computers
- vii. Recruit full-time independent stores personnel.

VOTE 107 - UGANDA AIDS COMMISSION (UAC)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The entity has obsolete items and the survey team confirmed the list.		
2	New items found not engraved and team advised for items to engraved		
3	The entity to seek the service of the Government valuer and the building be renovated.		

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, however some of the items like the conference table and the cabinet in Mbarara offices are not engraved.
- 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 that is, Mbarara, Gulu and Moroto.
- iv. The Head office was built on their around two acres of land which it owns.
- v. Their fleet is well maintained and in good working conditions.

List of unserviceable items recommended for disposal

- i. There was no list of obsolete items attached

STORES FINDINGS

- i. The commission maintains various stores at head office, Gulu region, Moroto Region 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. Their consumable items are kept in a temporary building.

CASH AND BANK FINDINGS

- i. 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. Certificate of bank balances and bank reconciliation statements are attached.

Table showing accounts reviewed by the board

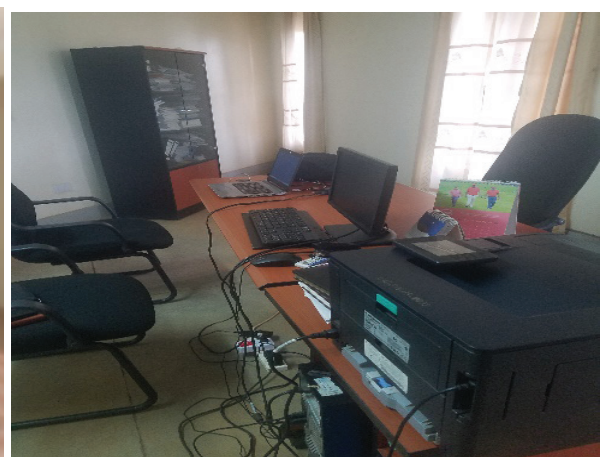
S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1.	Uganda Aids Commission TSSA	BOU	003070058000001	0	0	UGX
2.	Uganda Aid Commission Global Fund	BOU	003070088000006	0	0	UGX
3.	Uganda Aid Commission PEPFAR	BOU	003070088000002	0	0	UGX
4.	Uganda Aid Commission Country Coordination Mechanism USD Account	BOU	003070088400002	0	0	USD
5.	Uganda Aids Commission (UAC)-ADP	BOU	003070088000007	0	0	UGX

RECOMMENDATIONS

- i. The entity is advised to engrave the newly acquired assets and those identified in Mbarara offices for easy identification.
- ii. The Mengo offices need to be renovated since the buildings appear very old.



Some of the vehicles



Offices

VOTE 108 - NATIONAL PLANNING AUTHORITY (NPA)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Engraving of assets should be aligned with that, on the system	Realigning the records on the system with the physical assets is on going	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 of.	An adhoc BOS was constituted for the three vehicles recommended for disposal, the committee executed the exercise and all reserve price set. Auctioning will be the next stage of the disposal	The authority should refer to the AMFG 8 paragraph 8,1,4 when constituting the board
3	The asset register should be comprehensively updated, including land and building.	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 FINDINGS

- i. The Authority uses the Fixed Assets Module on the IFMS. However, we observed that the asset register is not fully updated.
- ii. The items sampled were all engraved.
- iii. The team has a workout area but it shares same space with the dining area.
- iv. The Authority identified some items earmarked for disposal.
- v. Officers with Fixed Asset Responsibilities on IFMS require refresher training on the module functionality.

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	QUANTITY
1	AC Fan	1
2	AC Unit	1
3	Book Shelf	1
4	Chairs	1
5	Printer	1
6	Filing cabinets	1
7	Desks	1
8	Omni bus	1
9	Pickup	1

STORES FINDINGS

The board of survey team, with an intention of ascertaining the general conditions of inventories and storage facilities physically inspected the stores at the Authority. The following were noted from the store's inspection undertaken.

- 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. Store ledger cards sampled were not tallying with physical items in the store. At the time of the survey, the store manager was not on duty so the team was unable to ascertain the records.
- iii. The store is well maintained and clean.

CASH AND BANK FINDINGS

- i. A survey on bank and cash balances for the accounts was conducted. National Planning Authority maintains 4 active bank accounts with Bank of Uganda. The cashbooks for the accounts were fully reconciled and up to date.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cashbook Balance	CUR
1	National Planning Authority TSSA	BOU	003080058000001	0.00	0.00	UGX
2	Strengthening Institutional Framework for Service Delivery	BOU	003080088000012	76,964,959	76,964,959	UGX
3	NPA Justice Accountability Reform	BOU	003080088000015	71,733	71,733	UGX
4	Support to National Planning Capacity Building & Greater Kampala Metropolitan Area Economic Dev't Project	BOU	003080088400004	101,25	101,25	USD

RECOMMENDATIONS

- i. Bigger storage space should be provided to allow for proper organization and arrangement of items in the store.
- ii. All items due for disposal should be disposed of.
- iii. Management should request for support from Accountant Generals Office to have the officer in charge of updating the asset register trained.
- iv. Asset register should be populated to include all assets, new and old.
- v. Newly acquired assets should be engraved as soon as possible to clearly identify them.

PICTORIAL



Renovated Building



Stores

VOTE 109 – UGANDA NATIONAL METEOROLOGICAL AUTHORITY (UMNA)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	There is need for daily cleaning and tidying up all premises in and outside the offices of Lira station	This has been done.	
2	Update the Asset Register on the system with all assets from different stations.	The assets Register is now up to date.	
3	Entebbe Station; Provide more space for operation activities. Procure more furniture for staff. Repair AC system and generator in upper air station. Engrave all assets and title the land. Renovate the upper air station building	More furniture was purchased this financial year and assets been engraved.	

ASSET FINDINGS

Kyenjojo Station

- i. The newly purchased furniture at this station is not in the asset register. The station has insufficient furniture since most of it is borrowed from the district offices.
- ii. The Stevenson screen is too old and no longer in use, it is lacking the thermometers.

Kyembogo Station

- i. The instruments at this station are in good working conditions and operational.
- ii. The station does not have its own furniture, it uses NAADS offices and furniture.

Kasese Station

- i. Some of the furniture is too old and need to be disposed of.
- ii. The barometers are no longer functioning and some have been replaced with the digital instruments, therefore there is need to dispose them off.
- iii. In terms of coverage the station covers half of Kasese.
- iv. All other instruments are in good working conditions and they are well engraved.

Bushenyi Station

- i. The station has uninstalled soil thermometer which needs to be reinstalled.
- ii. Some of the instruments observed were too old like the monitor and the maximum thermometer.
- iii. The station lacks piped water for the evaporation cane and also the sunshine cards need replacement.

Kabale Station

- i. All the assets are engraved.

Rwampara Station

- i. It has the latest state of the art of technology of the radar system. It sends weather signals from the atmosphere; it covers the western part of Uganda.

Mbarara Station

- i. The station is in an open place, it does not have a secure perimeter wall given its location where by it's prone to insecurity and also encroachers on the land from the neighboring people.
- ii. All the assets are engraved.

Ntusii Hydro Station

- i. The office at the weather station is in the container and the roof top is leaking.
- ii. Some of the instruments at the weather station needs maintenance like the sunshine recorder.
- iii. Some of the assets are not engraved like the automatic weather station.
- iv. The station does not have a toilet in its premises hence inconveniencing the staff working in it.

Kamenyamigo Station

- i. The station is not fully equipped, it lacks some of the instruments like the evaporation cane.
- ii. The Stevenson screen needs some maintenance since it looks old and broken.

Kibanda Station

- i. The team observed that the station does not have an automatic weather station and also the manual equipment is not fully operational because it's missing some parts.
- ii. The station also does not have a toilet at the station.

Pilot Briefing Station

- i. The team observed that there is old furniture for disposal like chairs and tables.
- ii. The office, sub rented from civil Aviation has an issue with the internet connection which eases daily work.

Weather studio

- i. There is need for AC system since the room is small and very hot.
- ii. There is need for internet connection to enable easy flow of their daily exercises.
- iii. The team also observed old technology barometers and cerebration equipment which are no longer operational that need to be disposed of.
- iv. The Automatic message Switching system and European Metrological system need maintenance since they are not working affecting the transmission of data.

Masindi Synoptic Station

- i. The office is at the district headquarters and all assets are engraved.
- ii. Some of the government assets are kept at the individual premises for security reasons.
- iii. The station is on UNMA land and has a full set of both manual and automatic weather equipment.

Kihonda Hydro Station

- i. The station is on 5 hectares of land of UNMA.
- ii. Automatic weather station is not installed yet.
- iii. Station is only equipped with rain gauge and Stevenson screen which is not in use.
- iv. The office is abandoned and not in use.

Gulu Synoptic Station.

- i. Station fully operating both manual and AWS (automatic weather station) operating on civil aviation grounds.

Kitgum Agro Met Station.

- i. Station fully operational on NARO premises.
- ii. Office equipment is not functional like computers, printers, radical transmitter AWS control and display unit.
- iii. Station is too bushy and untidy and needs to be cleaned.
- iv. Assets are fully engraved.

Lira Synoptic Station.

- i. Station fully operational and in use except for the soil thermometers.
- ii. All assets are engraved.
- iii. Premises on which radar was installed at Lira University is not fully fenced.

Jinja Synoptic Weather Station.

- i. Station is fully operational and all assets engraved (office and machinery).
- ii. Premises are well maintained and operates on civil aviation grounds.

Tororo Synoptic Weather Station.

- i. Station is fully operational, both manual equipment and AWS.
- ii. Premises are well maintained, on UNMA grounds which was donated by the district.
- iii. Premises are in poor conditions ie office building is prone to destruction given the current weather conditions.
- iv. A number of faulty assets kept at the station need to be replaced to fully operate like solar battery and panel given the electricity shortage in the area. The manual rain gauge gives more accurate measurements compared to the AWS rain gauge, AWS control unit.

Bududa Agro Station.

- i. There are no office premises, but the weather station is fully operational.

Molo Synoptic Station.

- i. It's managed alongside the Tororo synoptic weather station.
- ii. The station needs immediate cleaning and maintenance.
- iii. Equipment with in the weather station is fully functioning but not engraved (AWS)

Kiige Hydro met Station

- i. The station is fully operating and the assets are all engraved and in good conditions.

LIST OF ITEMS RECOMMENDED FOR DISPOSAL

S/N	ITEM	REG NO/QTY
1	Vehicles Tyres	53
2	Chairs	17
3	CPUs	14
4	Barometer	1
5	Computers	20

STORES FINDINGS

- i. The team noticed the need for more storage space and shelves as some items were piled together.
- ii. The stores records are regularly updated and stock cards are well maintained.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Bank Account Number	Bank Balance	Cash Book Balance	CUR
1	Uganda National Meteorological Authority -NTR	BOU	3780168000000	0	0	UGX
2	Uganda National Meteorological Authority TSSA	BOU	3780058000002	0	0	UGX
3	Community Resilience to Climate Change & Disaster Risks (CCRDRR)	BOU	3780088000001	0	0	UGX
4	Restoration of Wetland Project	BOU	3780088000002	0	0	UGX
5	Agricultural Climate Resilience Enhancement Initiative	BOU	3780088000003	18,293,508	18,293,508	UGX

RECOMMENDATIONS

- i. The board recommends the renovation of the roof at Ntusii station to reduce possible risks associated to leakages and theft of property.
- ii. We recommend the need to supply more furniture to most of the stations.
- iii. There is need for a perimeter wall at Mbarara station and Lira station to reduce possible risks of land encroachers and theft of property.
- iv. We recommend the need for repairing most of the instruments at the various stations that need maintenance and renovation like the Stevenson screen, the sunshine recorders and many others.
- v. The board also recommends the collection of instruments, computers and furniture that are no longer in use at the various stations to be disposed of.
- vi. There is need to update the asset register for some the newly purchased assets since are not in the register.
- vii. The board recommends the engraving of the assets at the various stations and also the newly acquired assets for easy identification.
- viii. There is need to construct the toilet system for the station in Ntusii and Kibanda.
- ix. There is need for installation of an internet network system for easy flow of information.
- x. There is need to for regular maintenance of the weather stations at the Kitgum and Molo Synoptic station.
- xi. Maintenance and upgrading the Automatic message switching system and European Metrological system.
- xii. The board recommends the installation of shelves in the stores for easy and better organization.

PICTORIALS



Rwampara Station



Lira Synoptic Station



Molo Synoptic Station

VOTE 110 - UGANDA INDUSTRIAL RESEARCH INSTITUTE (UIRI)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	There was a need to procure new computers, tables and chairs.	This has been done.	NIL
2	There was need to procure laptops for Heads of Departments.	This has been done.	NIL
3	Disposal of plastic production line.	Still pending waiting for a technical report.	NIL
4	There was need to buy a production line for some sections.	This was done.	NIL
5	There was need to procure new motors for some machines.	This has been done.	NIL
6	There was need to engrave assets.	This has been done for easy inventory tracking.	NIL
7	There was need to dispose some of the machines that are no longer functioning.	Work in progress.	NIL

ASSET FINDINGS

- i. Asset register is up to date with all categories and the relevant information on buildings and land.
- ii. The vote has 31 buildings and one piece of land at Nakawa. These are recorded in the register.
- iii. Machinery in the different laboratories is recorded with costs, dates of purchase and officer in charge. There are some machines that require minor repairs and servicing that should be done to avoid further damage or redundancy.

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motor vehicle	UAA 777F
2	Motor vehicle	UAA 066X
3	Motor vehicle	UAJ 209X
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
4	Fridge	3
5	Air drying oven	1
6	Hot plate	2
7	Freeze dryer	1
8	Vortex mixer	1
9	Microscope	1
10	PH meter	1
11	Chairs	Assorted
12	Tables	Assorted
13	Desks	Assorted
14	Air conditioner	Assorted
15	CPU'S	Assorted
16	Monitors	Assorted
17	Laptops	Assorted
18	Keyboard and mouse	Assorted
19	UPS	Assorted

STORES FINDINGS

- i. The vote has a number of stores where items are received and kept awaiting issuance on request. The central store at head office receives the institutions' items and distributes/ issues them to the various sub stores within the organization.
- ii. Regular stock counts were done, and items tallied with what was expected to be found. Lists of items in store as at 30th June 2022 have been attached.
- iii. The stores are well arranged, lit and neat. The officer here has done a good job of organizing the store with proper record keeping attitude.
- iv. All printing and stationery items are well handled and issued out with vouchers dully authorized for stores. All laboratories' items supplied are given to them.

The main store at Kyambogo office does not have enough space.

CASH AND BANK FINDINGS

- i. Uganda Industrial Research Institute hold three (3) Bank Accounts at Bank of Uganda. The team reviewed and verified the cash and bank balances as at 30th June 2022. This was done by closely analyzing the reconciliations of the cash against bank balances. The cashbook for the accounts was updated and reconciled to the respective Bank Statements but there was no cash balance at hand.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Uganda Industrial Research Institute TSSA	BOU	003100058000001	0.00	0.00	UGX
2	Uganda Industrial Research Institute R&D	BOU	003100088000003	676174784	676174784	UGX
3	ECGF Infusion Set Project	BOU	003100088000004	2653668797	2653668797	UGX

RECOMMENDATIONS

- i. A bigger store is recommended.
- ii. We recommend that all unserviceable and obsolete items be retired.

PICTORIALS



Dairy plant



Bakery unit



Ceramics unit



Weaving unit



Bambo section



Carpentry section

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 to acquire more space to keep stores more organized.	Work in progress	Disposal process on going to decongest the stores from obsolete items.
2	There is need for the vote to decongest the stores by disposing items earmarked for disposal.	Procurement of auctioneering services started by April 2022.	Disposal process still on going.

ASSET FINDINGS

- i. Directorate of Ethics and Integrity maintains a manual asset register but is in the process of compiling its assets on the system; by the time of inspection, the activity had commenced. The team inspected the assets.
- ii. The entity had a number of new assets that had not been engraved at the time of the inspection; these should be engraved to avoid losses and for easy identification.

List of unserviceable items recommended for disposal

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

CASH AND BANK FINDINGS

- i. The survey entailed cash and bank balances of the one bank account held by Directorate of Ethics and Integrity as at 30th June 2022.
- ii. The team reviewed and verified the cash and bank balances as at 30th June 2022. This was done by closely analyzing the reconciled cashbook balances against bank balances.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Directorate for Ethics and Integrity	BOU	003120058000001	0	0	UGX

RECOMMENDATIONS

- i. The Entity should dispose of the items that are not in good condition to create space in the stores.
- ii. The Entity needs to engrave all the furniture especially the most recently acquired.

VOTE 113 - UGANDA NATIONAL ROADS AUTHORITY (UNRA)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	All lotted, uneconomical and /or un-serviceable items should be disposed of to create space in the station yards	A board of survey was constituted and a disposal of old assets conducted between 7th and 18th February 2022 in which 2,730,094,000 was realized.	90% of lotted items have been disposed of.
2	Project for remodeling stations need to be expedited to salvage the appalling conditions of many upcountry structures.	DRM to initiate the required procurement process.	In progress,
3	A disposing plan for disposing of guard rails should be envisioned	These were disposed during the disposal in (i) above and 7,608,000 was realized from guard rays	Disposal report extract attached
4	The transport 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	Continuous engagement with MoFPED to increase budget allocations	Equipment repairs have been constrained by the budget suppression by MoFPED
5	UNRA should revise the policy of disposing obsolete items	UNRA is currently working towards attaining ISO 55000 Asset Management certification and is reviewing the Authority's Assets requirements.	In progress
6	AIMS should be upgraded to report assets by classes, track station to station asset transfers and near to expire/expired or slow moving/redundant inventory stock	System upgrade consultant has been procured and the required upgrade is currently underway	The system is currently under review and engagements are going on with the consultant
7	UNRA should expedite the process of boarding off all the obsolete items as soon as possible	Disposal was done in February 2022	Remaining items to be disposed of in subsequent disposal
8	The grounded motor vehicles and other assorted items that were recommended by the FY 2019/20 Board	Disposal was done in February in 2022	90% of lotted items already been disposed off.

ASSET FINDINGS

- i. Some stations are on untitled land.
- ii. Some buildings inspected in some stations are very old.
- iii. All stations visited were well fenced with perimeter fence guarded gate and adequate security.

List of unserviceable items recommended for disposal

- i. There was no list of obsolete items attached.

STORES FINDINGS

- i. Most of the stores were clean and well organized.
- ii. There were goods stores practice, items have their respective bin cards and stock counts.
- iii. Asset register print out is updated.

CASH AND BANK FINDINGS

- i. UNRA maintains seventeen accounts and their certificates were attached.
- ii. The bank accounts balance was properly reconciled.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	UNRA Maintenance Account	BOU	03130058000019	27978632		UGX
2	Isimba Public Bridge Component	BOU	03130088000023	184501405		UGX
3	UNRA Treasury Single Sub Account	BOU	03130058000001	0		UGX
4	UNRA NTR	BOU	03130068000001	0		UGX
5	Road Sector Support Project (RSP 4 UGX)	BOU	03130088000020	72513920		UGX
6	North Eastern Road Corridor Asset Management Project (NERAMP) UGX	BOU	03130088000025	1473000		UGX
7	Albertine Region Sustainable Development Road Project UGX	BOU	03130088000024	1108375082		UGX
8	UNRA In- House Construction Project	Stanbic	9030006387976	754406185		
9	Road Sector Support Project (RSP 4 USD)	BOU	03130088400016	88.28		USD
10	Busega- Mpigi Road Project	BOU	03130088400016	10.00		USD
11	Masaka –Bukakata Road Implementation Project	BOU	03130088400015	3054.83		USD
12	North Eastern Road Corridor Asset Management Project (NERAMP) USD	BOU	03130088400013	10963746.73		USD
13	Albertine Region Sustainable Development Road Project USD	BOU	03130088400010	12118246.73		USD
14	Islamic Development Bank- Isdb Operational Special	BOU	03130088400017	1764.79		USD
15	KNBP- Eastern Africa Transport Corridor	BOU	003130149780001	100.00		EUR
16	Kampala Entebbe Airport Expressway Project	Stanbic	9030012349318	11944942779		UGX
17	Kampala Jinja Expressway Project	BOU	00313014800001	343963.50		USD

RECOMMENDATIONS

- i. A workable plan should be got on the repairs /maintenance budget for costly/special equipment so as to prevent waste of such high value assets due to untimely or unset repairs.
- ii. AIMS should be configured to report inventory life cycles and slow moving/redundant stock.
- iii. The entity should embark on gradually securing ownership rights of land where its stations are located.
- iv. Plans should be sought for the stalled staff housing project at centers where it had been started.
- v. The entity should come up with a clear mechanism on how to handle used petroleum used products i.e. used oil, grease and empty bitumen drums.
- vi. The civil infrastructure remodeling concept needs to be expedited to salvage the appalling conditions of many upcountry structures.
- vii. The authority should consider engraving assets with metallic/permanent tags for proper identification.

PICTORIALS



Road Network



The Laropi Ferry

VOTE 114 - UGANDA CANCER INSTITUTE (UCI)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Obsolete assets should be disposed of in order to create space and prevent further wear and tear.	22 nd September 2021	All obsolete assets were boarded off.
2	All assets should be updated in the format prescribed by the Accountant General and all the register uploaded on the Fixed Assets Module. The in-charge should be trained on the usage of this module to ensure that the register is always updated.		Officer requires training.
3	Recruitment of enough inventory managers should be considered in order to ensure proper management and maintenance of the stores' records.		In process.
4	Stores personnel should be provided with protective gears.		Not yet implemented.
5	The entity should secure separate storage to keep expired drugs. These drugs should eventually be also disposed of.		Not yet implemented.

ASSET FINDINGS

- i. The Institute maintains a manual asset register and this was up to date.
- ii. The entity has different donor funded projects under construction like the Northern Uganda Regional Oncology Center.
- iii. The Northern Uganda Regional Oncology Center which is under construction, has no provision for a store for the facility.
- iv. The assets received from donors are not engraved and therefore not included in the asset register.
- v. All the branches of the institute are housed in different referral hospitals and therefore lack enough space for both administration and medical.
- vi. All assets that were recommended for disposal were disposed of.
- vii. The institute acquired land through donation from Mbarara Referral Hospital which is still under developed.
- viii. A donor project constructed a new kitchen for the entity but it's not yet handed over to Uganda Cancer Institute.

List of unserviceable items recommended for disposal

- i. There was no list of obsolete items attached.

STORES FINDINGS

- i. The Northern Uganda Regional Oncology Center which is under construction has no provision for a store for the facility.

CASH AND BANK FINDINGS

- i. Uganda Cancer Institute has 7 bank accounts, which are properly reconciled at the period end as per the attached documents e.g. the cashbooks, reconciliation statements, bank statements and certificates of bank balances. There are no dormant accounts.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Uganda support to Cancer Institute	BOU	003140088000001	16,755,542	16,755,542	UGX
2	Uganda Cancer Institute Research Grant	BOU	003140088000002	1,063,230,133	1,063,230,133	UGX
3	Uganda Cancer Institute	BOU	003140058000001	0	0	UGX
4	UCI	Stanbic Bank	9030006331911	72	72	UGX
5	East African S Devpt & Ter Educ in Bio Med Proj	BOU	003148800000	43,588,319	43,588,319	UGX
6	East African S Devpt & Ter Educ in Bio Med Proj	BOU	0031400888400000	1,914,353.84	1,914,353.84	USD
7	Uganda Cancer Institute Research Grant	BOU	003140088400001	235,523.10	235,523.10	USD

RECOMMENDATIONS

- i. Upload the assets register on IFMS as per the Accountant General's assets management guidelines.
- ii. Dispose off expired drugs that are still kept in the store.
- iii. Protective gears should be availed to the officer managing the assets.
- iv. Provision of more space for the assets received.
- v. Acquire an engraving machine to engrave all the un-engraved assets following the format required by assets management guidelines for proper monitoring.
- vi. Provision of ventilation for the stores at the headquarters.
- vii. Board off all the obsolete assets the headquarter stores following the guidelines set by government (PPDA)

VOTE 115 - UGANDA HEART INSTITUTE (UHI)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Disposal of the items that were recommended was done a few days ago and items paid for but are yet to be removed from the premises of the vote.		Done

ASSET FINDINGS

- i. The new assets including an ambulance, staff van and a warmer as a specialized equipment, used by the vote to warm bed sheets to cover the patients at night were not included in the asset register.
- ii. The asset register lacked some information like the date of purchase and the cost for some of the assets.
- iii. Some of the assets were not engraved.
- iv. Uganda Heart Institute maintains an asset register on the IFMS but not updated because the responsible officer is not trained and has no access/responsibility on the system.
- v. Also noted during the physical verification is that most of the assets for example, furniture, computers and the specialized medical equipment's were located in the offices as recorded in the register.
- vi. The entity acquired two Motor vehicles, an Ambulance Registration No.UG 6908M and a van registration No.UG 6909M in the FY2020/2021.

List of unserviceable items recommended for disposal

OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
1	Monitor	5
2	Printer	3
3	CPU	25
4	UPS	6
5	Cabinets	6
6	Stress test	1
7	Couch	1
8	Suction	1
9	Wall clock	1
10	Water dispenser	2
11	Ventilators	5

STORES FINDINGS

- i. A physical review of the stores versus the inventory showed that records were accurately maintained as the physical stock at hand was balancing with stores ledger book of the items sampled.
- ii. Stores records are well maintained and readily available for physical inspection.

There were some items identified for disposal that have no storage as they are left in corridors and on verandahs of the vote.

CASH AND BANK FINDINGS

It was observed that bank reconciliations for all accounts maintained were regularly done and verified/ checked at the end of each month.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Uganda heart institute	Stanbic	9030005948311	36,659,858	53,788,086	UGX.
2	Uganda Heart Institute Treasury Single Account	BOU	003150058000001	0.0	0.0	UGX.
3	Uganda Heart Institute MIS Research Project	BOU	003150088000002	985,702,314	985,702,314	UGX.
4	Uganda Heart Institute	BOU	003150088000004	0.0	0.0	UGX.

RECOMMENDATIONS

- i. Engrave all the assets for easy identification movement across department and tracking.
- ii. Items for disposal should be put in one place so that they are easily accessible by buyers.
- iii. More space be acquired in store to accommodate the out worn assets and to be able separate the medical items from non-medical.

PICTORIALS



New staff van and ambulance acquired by Uganda Heart Institute FY 2020/2021



Donated land well fenced

VOTE 116 - UGANDA NATIONAL MEDICAL STORES

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Proper storage of absolute items should be sought and their disposal effected.	A shade was provided for the obsolete items, the disposal process was concluded for the new items identified for disposal and also a valuation exercise was concluded and the disposal process has been initiated.	Disposal process concluded and items taken.
2	Management should engage a reputable firm to do the engraving of assets.	All acquired assets were engraved	The procurement of the service provider was concluded and items acquired then were all engraved.
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	Avail adequate parking space for all the vehicles and the ones that are for boarding off.	Parking space for all the vehicles was acquired.	Disposal process awaiting report from the Ministry of works and Transport.

ASSET FINDINGS

- i. The team was notified that the entity has not uploaded their assets register on the IFMS but instead they maintain an excel format which is up to-date.
- ii. Some of the previous recommendations were implemented including disposing off some of the grounded vehicles.

List of unserviceable items recommended for disposal

- i. There was no list of obsolete items attached.

STORES FINDINGS

- i. The survey of the store found out that National Medical Stores maintains only one store at the Head Office, although it has offices in various parts of the country like Kampala, Jinja, Arua, Gulu, Mbale, Soroti, Moroto, Hoima, Fort Portal and Mbarara
- ii. The stores are managed by the Chief Stores and Operations Officers and it is generally well organized and well ventilated.
- iii. The vote undertook stock/inventory count and any necessary reconciliations for the Financial Year were made.
- iv. The stores follow proper procedures, where purchase requisition is approved by Head of Department, the Head of Accounts and General Manager, then procurement department rises a purchase order and being approved, a purchase order is sent to a supplier. The supplier delivers stock and the stores section receives stock and sends the invoices to finance department for payment.

CASH FINDINGS

- i. The team reviewed and verified cash and bank balances as at 30th June 2022. This was done by analyzing the reconciliations of cash against bank balances and bank certificates as at 30th June 2022
- 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 Five (05) accounts at Bank of Uganda, Standard Chartered Bank and Stanbic Bank

Table: A Table showing accounts of National medical stores reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance At 30 June 2022	Cashbook Balance At 30 June 2022	CUR
1	National Medical Stores	Standard Chartered Bank	8705610661602	94.25	94.25	USD
2	NMS-Operational	Bank of Uganda	003160088400001	4,302,783.07	4,302,783.07	USD
3	National Medical Stores	Standard Chartered Bank	0105610661600	4,750,740	4,750,740	UGX
4	National Medical Stores	Stanbic Bank	9030005915073	0.00	0.00	UGX
5	NMSI Treasury Single Sub Account	Bank of Uganda	003160058000001	0.00	0.00	UGX

RECOMMENDATIONS

- i. Management was advised to expedite transition to IFMS Fixed Assets Module for efficient Assets management processes.
- ii. Ensure that all assets allocated in the different regional offices like Kampala, Jinja, Arua, Gulu, Mbale, Soroti, Moroto, Hoima, Fort Portal and Mbarara are engraved for easy tracking, monitoring and identification.
- iii. Fast tracking disposal of obsolete assets

PICTORIALS



New stores for national medical stores under construction



Pictorials of grounded vehicles due for disposal

VOTE 118 - UGANDA ROAD FUND (RF)

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	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.	Trained in the financial year.	This is a continuous process.
2	The Stores ledgers should be maintained and updated as and when items are received and issued from the store.	50% of the assets were updated.	This is a continuous process.
3	The Asset Register on IFMS-FAM should be updated	Updated majority of the assets.	This is a continuous process.
4	The obsolete items and all unserviceable assets should be disposed of to avoid further deterioration.	A few items were disposed of.	Most of the remaining items are to be boarded off in the current financial year.
5	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.	No action taken	URF is yet to meet with URA to solve this issue

ASSET FINDINGS

- i. The assets register is not updated and some assets are not engraved.
- ii. There are obsolete items that need to be disposed of in the stores.

List of unserviceable items recommended for disposal

- v. There was no list of obsolete items attached.

STORES FINDINGS

- i. The stores ledgers need to be well maintained and updated as and when items are received and issued from the store.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Bank Account Number	Bank ance	Bal-	Cash Book Balance	CUR
1	URF TSA	BOU	00318005800001	0		0	UGX

RECOMMENDATIONS

- i. There are a number of items for disposal being kept in stores thus taking up storage space. The obsolete items should be disposed of.
- ii. The Board recommends engraving of newly acquired assets that were acquired last financial year.
- iii. The Asset Register on IFMS should be updated.
- iv. The finance team and the inventory management designated team should be trained on the fixed asset module.
- v. The Board recommends that the URF should reconcile cash and bank account, which titled URF Non- Tax Account Number 003180168000000 is 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 FY 18/19 obsolete items not disposed of, should be combined with the FY 19/20 items and disposed of. Motor cycle Reg. No. UG 0204J is due for disposal.	These items were combined and the Adhoc Board of survey that was constituted set the reserve prices. The process is in its final stages to have these items boarded off.	URSB is shifting to the new premises in Kololo and would like to have all the items that are due for disposal. If the items for the previous years are combined with the items recommended in the 2021/22 report, the adhoc board of survey will be able to accomplish this task in one disposal process.
2	There is need for more storage space at Head Office	URSB is shifting to the new premises in September 2022 and there is more space provided for storage at the new premises. However, URSB has offshore storage space with a firm that was hired to specifically store records of URSB	URSB is shifting to the new premises in September 2022 and there is more space provided for storage at the new premises. However, URSB has offshore storage space with a firm that was hired to specifically store records of URSB
3	New items should be engraved sooner to ensure their safety	All New additions for financial year 2021-22 were engraved by April 2022.	All assets have engrave numbers

ASSET FINDINGS

- i. Assets registers have been appropriately updated on the IFMS.

List of unserviceable items recommended for disposal

- i. There was no list of obsolete items attached

STORES FINDINGS

- i. The store ledgers are regularly updated and maintained as and when items are received and issued respectively.
- ii. The stores for various items for consumables adequate and well organized.

CASH AND BANK FINDINGS

- i. URSB has seven accounts and certificates were attached and well reconciled.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	URSB JLOS Development 2006/7	Bank of Uganda	00319008000002	349,269,117	349,269,117	UGX

2	URSB Forex TSSA Account	Bank of Uganda	003190058000003	00	00	USD
3	URSB Forex TSSA Account	Bank of Uganda	003190058000002	00	00	USD
4	URSB ARIPO Protocol Account	Bank of Uganda	003190088400000	119.15	119.15	USD
5	Companies in Liquidation	Standard Chartered Bank	0102012060800	5,039,769,861	5,039,769,861	UGX
6	Companies in Liquidation	Standard Chartered Bank	870202012060800	46,411.74	46,411.74	USD
7	URSB Contingency Fund Account	Stanbic Bank	9030012940881	864,053,814	864,053,814	UGX

RECOMMENDATIONS

- i. All items identified for disposal should be immediately disposed to avoid loss of value and storage challenges.

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Clean up where all assets of Nira be separated from those of NCIC. Assets register be updated, proper categorization of assets moving forward, disposal of assets.	Separation of NIRA assets from NCIC assets register pending. assets for disposal were disposed of.	
2	Repair all assets that need repairs like generators, air conditioners and any other to prevent further damage of assets. Repair the safe with broken keys at Mbarara and install TV still in the box at Mutukula to avoid damage.	Generators, air conditioners and motor vehicles were serviced.	
3	Improve on the shelves in the documents storage room so as to remove document from the floor and prevent them from getting damaged.	To save cost of storage, security, disposal exercise of the said documents is going following PPDA guidance.	
4	Disposal should be by auction but where items can't attract buyers, such items should be given out.	All assets due for disposal were disposed.	
5	Internet should be provided for forensic room and the machine repaired, provide computer machines for secretarial work at the airport office.	Work in process.	
6	NCIC should obtain land titles for all the premises of land they own.	Process is going and surveyors are opening boundaries.	
7	All assets should be recorded on fixed assets module.	Asset data migration and validation is still work in progress.	
8	NCIC technical team should sensitize all regional center heads about proper asset management like record keeping for all assets they are in charge of	Sensitization was carried out using new assets template issued by accountant general's office.	
9	NCIC should provided furniture for all regional centers especially Lira and EIA	EIA received furniture and lira is work in progress	

ASSET FINDINGS

- i. During the survey it was noted that the assets register had not been updated as per the required formats provided in assets management guidelines due to lack of capacity by the staff responsible.
- ii. Many more assets were found in good condition a reflection that maintenance was done promptly.
- iii. New structures like the staff houses in Mirama hills boarder post.

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Nissan Patrol	UG 0097G
2	Toyota Van	UG 0187G
3	Toyota Pick Up	UG 0293G
4	Motorcycle	
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
5	Assorted Shutters	
6	Air Conditioner	1
7	Iron Sheets	70
8	Assorted Used tyres	30

9	Printers	3
10	CPU	10
3	Toyota Pick Up	UG 0293G
4	Motorcycle	
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
5	Assorted Shutters	
6	Air Conditioner	1
7	Iron Sheets	70
8	Assorted Used tyres	30
9	Printers	3
10	CPU	10

STORES FINDINGS

- The store is the main & general store in which stationery and general supplies are kept, inspected and found to be organized.
- Store space was adequate with items being easy to trace and locate.
- Stock counts were done and inventory tallied with what was in both the stock cards and general stores ledgers.
- Stores ledgers did reflect the actual procurements.
- Second store was archive store in which all the manual document used to capture data prior to the electric system are kept.

Small stores spaces were well utilized in all of locations with items being easy to trace.

CASH AND BANK FINDINGS

- During the exercise, cash books, bank statement and certificates of balance were examined.
- The vote has got four accounts where reconciliation statements was reviewed and correct bank balances extracted.
- Certificates of banks balances reflected the true bank statements balances.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	National citizenship& immigration control NTR account	BOU	003200168000000	0	0	UGX
2	National citizenship& immigration control JLOS SWAP Development	BOU	003200088000004	12062092	12062092	UGX
3	National citizenship& immigration control Security Bond	BOU	003200088400001	17732757.91	17732757.91	UGX
4	National citizenship& immigration control TSSA	BOU	003200058000002	0	0	UGX

RECOMMENDATIONS

- i. Standard engravement according to the assets management frame work guidelines of fixed assets should be implemented going forward.
- ii. The bank reconciliation statement should be done timely and on monthly basis.
- iii. Store bin cards should be clipped to the items categories for easy identification.
- iv. Mass assets validation for all assets that belong to the directorate. for example, land among others.
- v. Management should prioritize disposal of assets before they lose value



Archive /document center



Newly constructed office in Ntoroko

VOTE 122 - KAMPALA CAPITAL CITY AUTHORITY (KCCA)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The board recommended that all assets not engraved should be engraved and uploaded on the IFMS to include the machines in Kyanja Engineering center	Most of the assets have been already engraved and uploaded on the IFMS. However, engraving is still ongoing to ensure that all our assets are engraved.	It is continuous process since all asset are engraved.
2	For property without any form of fencing nor proper demarcations, the board recommended for fencing them off to avoid unnecessary legal battles	Boundary openings have been done and plans are underway to fence off such properties	Yet to be done as funds have been provided in the current year to take care of this activity
3	The board recommended for an urgent allocation of storage space for assets and items for disposal to avoid future damages especially for those that are still in repairable state.	We have created space at 6 streets where all items recommended for disposal are safely kept on Sept, 2021	The space is part of KCCA property and there is still a space to accommodate more items.
4	The board recommended for the renovation and face lift of certain buildings, creation of more space for both human resource and physical assets to reduce congestions.	Some offices were renovated (e.g. 4 th floor city hall) but no face lift was done. July 2021	When the budget is adequate even other offices will be renovated
5	The entity should maintain and regular update lists of items due for disposal.	Annually or directorates prepare lists of all items due for disposal.	All identified items are listed and forwarded for approval
6	Need to capture all asset categories on the IFMS module	All asset categories have been re uploaded on the IFMS June 2022	This was done to ensure accuracy
7	The board recommended for the serious supervision and enforcement to avoid misuse of Wandegeya market as a high value asset to avoid destruction	Supervisors of market have been notified	Continuous reminders are to be made
8	The board recommended for the need to harmonies the administration of Wandegeya market as leadership seemed divided with traders	Traders have fully participated in the election of their own leadership	New leadership is in place
9	The carpet area of old taxi park needs to be well fenced to curd encroachment and for proper management of the taxi park	No action taken yet	Yet to be done
10	The Nakivubo channel which is part of the taxi park needs to be fenced and upgraded as it is the only section of the taxi park that is not yet developed to good standard	No action taken yet	Due to funding challenges
11	Kyaggwe road Primary school need to be relocated to amore learner's friendly environment since it is surrounded by community full of gangsters	No action taken yet	Yet to be done
12	New land should be allocated such that no garbage can no longer be dumped at kiteezi	Land was acquired at Dundu in Mukono	Shifting still pending due to lack of funds
13	The board recommended for the relocation of Kamwokya Primary School to a bigger space given that expansion may not be possible due to so many developments around	No action taken yet.	Yet to be done when funding is available.
14	Centenary Park should be surveyed and correct boundaries are curtained since the visual impression does not seem to represent the acreage quoted on paper	No action taken yet	Yet to be done

15	A more suitable space should be got for the relocation of Kololo cemetery as its presence makes it a misfit	No action taken yet	Yet to be done
16	Urgent fencing of Lusaze cemetery and construction of a storage facility as well as toilets	No action taken yet	We first construct toilet then later we shall construct a store
17	The board recommended for the ways of dealing with items confiscated from tenants in USAFI market since keeping them for long deteriorates their value rendering them absolute	Enforcement supervisors have been informed	There is improvement in the process
18	Management should construct drainage system around Kansanga Primary School	No action taken yet	Plans are in place but funding is the challenge
19	The board recommended for putting in place new signage almost on all KCCA premises	No action taken yet	Plans are in place but funding is the challenge
20	There is a need for the construction of a new classroom block and renovation of the old ones at Bukasa Primary school	We have done the renovation as we wait for more funding to build the classroom block	Still waiting for funding
21	The board recommended that all the items completely damaged and cannot be salvaged to be taken to the dumping site to create room for other items	No action taken yet	Yet to be done

ASSET FINDINGS

- i. KCCA maintains an asset register on the IFMS system though not updated. And most of their assets are engraved with exception of newly acquired assets like chairs. Furthermore, KCCA has very many vehicles which are in good working condition. We observed some vehicles are donations from projects though not yet in use awaiting Number plates from Uganda Revenue Authority
- ii. There are a number of items that need to be disposed of.
- iii. Officers with Fixed Asset Responsibilities on IFMS require refresher training on the module functionality.
- iv. We observed most of KCCA land is not fenced and with encroachers.

List of unserviceable items recommended for disposal

- i. There was no list of obsolete items attached.

STORES FINDINGS

- i. KCCA has many stores which include KCCA Mechanical Yard, Mabua stores that store most of all stationery and sundries. It also maintains the entity's records.
- ii. Stores ledgers reconcile with physical items.
- iii. Stores are very clean and well maintained.
- iv. Store ledgers were well updated and ruled off.
- v. Most of internal controls like physical stock take are practiced. The team further observed that proper procedures are followed when issuing items from store to respective users which is a very good practice.

CASH AND BANK FINDINGS

- i. KCCA maintains 17 bank accounts. The cash and bank balances were properly reconciled at the end of the period. The team observed that all cash books were duly posted as guided by Treasury instructions, 2017 guidelines.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Kampala Capital City Authority TSSA	Bank of Uganda	003220058000001	0	0	UGX
2	Kampala Capital City Authority Projects	Bank of Uganda	003220088400004	1,632,040.96	1,632,040.96	USD
3	KCCA Lake Victoria Environment Management Project II (LVEMP II)	Bank of Uganda	003220088000005	0	0	UGX
4	Kampala Institutional and Infrastructure Development Project 2 (KIIDP2)	Bank of Uganda	003220088000006	16,572,708,359	16,572,708,359	UGX
5	KCCA-URF FUNDING	Bank of Uganda	003220088000007	1,864,822,182	1,864,822,182	UGX
6	Kampala Capital City Authority Projects	Bank of Uganda	003220088000008	8,659,074,139	8,659,074,139	UGX
7	Global Fund Kampala Capital City Authority	Bank of Uganda	003220088000009	0	0	UGX
8	KCCA-KIIDP2 Project Affected Persons ESCROW	Bank of Uganda	003220088000010	0	0	UGX
9	Kampala Capital City Festival	Bank of Uganda	003220088000011	4,792,363	4,792,363	UGX
10	Kampala Capital City Authority-UN Habitant OSYC	Bank of Uganda	003220088400000	0	0	USD
11	Kampala Institutional and Infrastructure Development Project 2 (KIIDP2)	Bank of Uganda	003220088400002	809,512	809,512	USD
12	Kampala Institutional and Infrastructure Development Project 2 ESCROW	Bank of Uganda	003220088000004	35,924,097	35,924,097	UGX
13	Nakawa Division Imprest Account	Housing Finance Bank Ltd	0400146927	17,042,619.21	17,042,619.21	UGX
14	Kawempe Imprest Account	Housing Finance Bank Ltd	1100196537	15,186,489.45	15,186,489.45	UGX
15	Makindye Division Imprest Account	Housing Finance Bank Ltd	1100195946	8,888,675.00	8,888,675.00	UGX
16	Rubaga Division Imprest Account.	Housing Finance Bank Ltd	1100196146	616,125.10	616,125.10	UGX

17	Central Division Imprest Account	Housing Finance Bank Ltd	0600097038	43,517,353.47	43,517,353.47	UGX
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RECOMMENDATIONS

- i. Management should request for support from Accountant Generals Office to have the officer in charge of updating the asset register well trained.
- ii. Asset register should be fully updated regularly
- iii. All unserviceable items that require disposing off, should be disposed. Most of KCCA land is not fenced and has been grossly encroached on, there is urgent need for fencing off such land to avert further encroachment.
- iv. All illegal occupants should be prosecuted and evicted from KCCA Land.
- v. Management should ensure that sign posts are put on all KCCA schools in Kampala for proper identification.
- vi. All KCCA too old buildings especially at division offices like central division should be renovated.
- vii. KCCA should liaise with URA to expedite the process of acquiring number plates for vehicles donated to them by projects.
- viii. Most schools under KCCA are highly over populated, more classrooms should be built like kyagwe road primary school.

PICTORIALS



KCCA Head Office



KCCA Library



KCCA Gardens



Some of the transport equipment



Obsolete items

VOTE 123 – NATIONAL LOTTERIES AND GAMING REGULATORY BOARD

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1			BoS was not conducted in the previous year because this is a new vote.

ASSET FINDINGS

- i. An asset register is maintained in word format.
- ii. All assets are engraved.

List of unserviceable items recommended for disposal

- i. There was no list of obsolete items attached

STORES FINDINGS

- ii. The store is small and very crowded. Empty boxes are kept alongside items of inventory.
- iii. Reconciliation of physical stock is done on a monthly basis and records are updated accordingly. A few items were sampled and the physical stock agreed with records.

CASH AND BANK FINDINGS

- i. The board conducted a survey on bank cash balances for the one bank account held by the vote. The team inspected the bank statement and the bank reconciliation statements together with certificate of balances which reconciled.

Table showing an account reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	National Lotteries and Gaming Regulatory Board TSSA	BOU	014110058000001	0	0	UGX

STORES FINDINGS

- i. The store is small and very crowded, empty boxes are kept alongside items of inventory.
- ii. Reconciliation of physical stock is done on a monthly basis and records are updated accordingly. A few items were sampled and the physical stock agreed with records.

CASH AND BANK FINDINGS

- i. The board conducted a survey on bank cash balances for the one bank account held by the vote. The team inspected the bank statement and the bank reconciliation statements together with certificate of balances which reconciled as attached.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	National Lotteries and Gaming Regulatory Board TSSA	BOU	014110058000001	0	0	UGX

RECOMMENDATIONS

- i. Management needs to dispose of old unserviceable items.
- ii. The asset register should be kept in the standard prescribed format in excel.
- iii. The Accounts team needs to be trained in fixed asset module to be able to update the asset register regularly.

VOTE 124 - EQUAL OPPORTUNITIES COMMISSION

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The asset register should be updated as per the PFMA guidelines,	The asset register was updated.	This was done
2	Land and building value should be obtained and update the asset register accordingly.	The process to obtain a special title was started and subsequently the value of the land and building will be obtained and updated in the asset register.	Pending
3	Logbooks of the motor vehicles received from the Ministry of Gender should be attained.	Logbooks were acquired and are attached.	This was done.
4	Obsolete items for this FY should be combined with previous year items and disposed of accordingly.	Obsolete items of the previous years to be combined with the obsolete items of the FY 2022/2023 and disposed of in the FY 2022/2023.	Entity should ensure that the disposal process is completed.

ASSET FINDINGS

- i. An IFMS asset register is available and updated on regular basis.
- ii. There are items earmarked for disposal and a list with pictorial evidence is attached. They were recommended for disposal two years ago.
- iii. Items purchased at the end of the financial year 2021/22 have not been engraved.

List of unserviceable items recommended for disposal

OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	Desktop Computers	11
2	Laptop	2
3	Printer	3
4	Scanner	1
5	Uninterrupted Power Supply (UPS)	5

STORES FINDINGS

EOC has two stores located in the office building. The stores are in good condition. There is adequate physical protection and access is restricted to only the store manager. A stock take as at 30th June 2022 was taken and recorded accordingly.

Observations

- i. An updated stores ledger is maintained. The authorization process of issuing the inventory is well documented.
- ii. There is adequate storage space since construction of additional storage was completed.
- iii. No leakages, vermin in the stores.
- iv. Items recommended for boarding off have piled up for over two years.
- v. No shelves in the additional store that was constructed hence the items are on the floor.

CASH AND BANK FINDINGS

Equal opportunities commission maintains 5 bank accounts. The cash books were up to date and reconciled with bank statements. Attached are the bank statements.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Equal Opportunities Commission Treasury Single Sub	BOU	003280058000002	0	0	UGX
2	EOC Gender and Equity Support	BOU	003280088000002	769,755	769,755	UGX
3	EOC Rule of Law and Constitutional Development Programme	BOU	003280088000003	1,598,000	1,598,000	UGX
4	EOC Justice and Accountability Reform Contract	BOU	003280088000004	1,336,277	1,336,277	UGX
5	EOC Women in Public Sector (WIPS) Project.	BOU	003280088000005	507,349	507,349	UGX

RECOMMENDATIONS

- i. Engraving of newly acquired assets to avoid loss of government assets.
- ii. A disposal process should be done to avoid further degeneration of obsolete items.
- iii. Management to plan and procure shelves for proper and increased space for storage.
- iv. All assets that do not add value to the entity should be disposed or transferred to create space.
- v. Painting of the office block as the team noticed a paint failure at the front of the office block.

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 records of all animals such as cost of the biological assets at all farms for example through use of accounting standards such as IPSAS 27 Biological Assets or IAS41 Agriculture	Development of a software on going.	Development of a software on going.
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.	Development of software on going.	Development of software on going.
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 Generals offices requesting for training.	Yet to be trained.	Yet to be trained.

ASSET FINDINGS

- i. Assets were engraved, labelled and well recorded in a fixed assets register which is maintained and regularly updated for purchases in new IFMS.
- ii. There were some assets identified for disposal in the financial year of 2021/2022
- iii. Some farm offices were in poor state.
- iv. Balers were found not in use due to procurement of tractors that are not compatible.
- v. In Rubona stock farm, the office block is being renovated and two stance latrines, calf pen, hostel block and 8 junior staff quarters are under-construction.
- vi. The general observation here is of construction progressing in almost all the regional centres.
- vii. The agro- enterprise has established specialized breeding paddocks with disease control units and water facilities.
- viii. Bulago, Marunzi and Ruhengyere stock farm has employed Consultancy services for surveying, mapping and titling the land.
- ix. Rehabilitation of the drive way and four parking lots in Bull Stud

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Chevlorate-SUV	UBA62A
2	Jeep Cherokee	UG 1833AA
3	Jeep Grand Cherokee	UG 1834A
4	Nissan Patrol	UG 0692A

5	ELF[NKR66L] Liquid nitrogen tanker	UBB 111M
6	Toyota Hilux Double cabin Pick up	UBG 371U
7	Isuzu pick up double cabin	UBA 497B
8	Isuzu pick up double cabin	UBA 741A
9	Isuzu pick up single cabin	UBA 713Z
10	Isuzu Lorry-FSR	UG0024A
11	Nissan Navara Double cabin pick up	UAR122Y
12	Sonalika/soliz tractor	UG2353A
13	Mahindra 92004WD tractor	UAR212Y
14	Toyota coaster/mini bus	UG0898A
15	Nissan Patrol	UG0054A
16	M/Cycle-TVS	UG2159A
17	M/Cycle-Suzuki TF125	UG1964A
18	M/Cycle-yamaha	UG2552A
19	Yamaha AG100	UG2556A
20	TVS	UG2246A
21	YAMAHA AG100	UG2336A
22	Yamaha AG100	UG2337A
23	Yamaha AG100	UG2549A
24	Yamaha AG100	UG2803A
25	M/Cycle-zipstar	UG1999A
26	TVS M/cycle	UG2246A
27	Motor cycle	UEF101
28	TVSM/cycle	UG2158A
29	Yamaha AG100	UG2555A
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
30	Generators	2
31	Old vehicle's tyres	127
32	Metallic tanks	02
33	Acer LCD Monitors	22
34	Acer keyboards	28
35	Assortment of stationary	1
36	Satellite TOSHIBA Laptop	1
37	Kyocera typewriters	5
38	HP typewriters	5
39	projector	1
40	UPS	5

STORES FINDINGS

- i. Some stores in farms lacked organization meaning assets in the stores were subject to theft.
- ii Construction of a hay and silage storage facility in LES

CASH AND BANK FINDINGS

- i. All the accounts for running the day today activities of National Animal Genetic Resources and data bank are properly maintained and updated

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	National Animal Genetic Resources Centre and Dat Bank	STANBIC	9030005915731	20689790	20689790	UGX
2	Livestock Experimental station.	STANBIC	9030005968266	494214	494214	UGX
3	Kasolwe Stock Farm	STANBIC	9030005734982	14171366	14171366	UGX
4	National Animal Genetic Resources Centre and DAT Bank-Treasury Single Sub a/c	BOU	003290058000002	0	0	UGX
5	National Animal Genetic Resources Centre and DAT Bank-FOREX TSSA a/c	BOU	003290058000003	0	0	UGX
6	National Animal Genetic Resources and DAT bank	BOU	003290168000000	0	0	UGX
7	National Animal Genetic Resources and DAT bank	BOU	003290078000000	0	0	UGX
8	National Animal Genetic Resources and DAT bank-MOBIP Project	BOU	003290088000001	165685092	165685092	UGX

RECOMMENDATIONS

- i. Management to expedite the process of disposal of identified items such as computers, printers, furniture, vehicles equipment etc., before they lose value.
- ii. You should consider putting balers to full use.
- iii. In some farms where both office and storage space are an issue. We could ask estate management to allow them use the new premise as an administration awaits commissioning.
- iv. There is need to renovate all worn out premises at livestock experimental station.
- v. The inventory management officers should be supported by NAGRIC management so that they can be given a fresher training in inventory management.
- vi. The entity should construct a perimeter wall at Livestock Experimental station to avoid encroachment on land.
- vii. There is a need to migrate asset data from Excel Asset Register to computerized IFMS fixed asset module for proper management of government assets.

VOTE 127 – UGANDA VIRUS RESEARCH INSTITUTE (UVRI)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The institute should construct bigger store space for proper storage	Management is constructing a spacious storage facility	Store is at 75% completion
2	Disposal of all dilapidated assets		In process
3	Recruit more staff to run store as currently the human resource is thin on ground		In progress
4	Improve on store conditions through renovating and providing better shelves, installing fire extinguishers for emergency against fire outbreaks	The Institute is in the process of constructing bigger storage space. It is at 75% completion stage. This will improve the storage condition.	Store is at 75% completion
5	Ensure that the obsolete assets are boarded off in accordance to the government procedures as recommended in the previous report		In progress

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Land Cruiser	UAA 705 F
2	Jeep	UG 1787 M
3	Jeep	UG 2378 M
4	Nissan Terrano	UG 2049 M

ASSET FINDINGS The team was notified that the entity has not uploaded their assets register on the IFMS but instead they maintain an excel format which is up to-date.

STORES FINDINGS

- i. The stores survey found out that Uganda Virus Research Institute maintains various stores at the Head Office. The stores were generally organized and ventilated. Some of the previous recommendations were implemented including disposing off some of the grounded vehicles.

CASH AND BANK FINDINGS

The team reviewed and verified cash and bank balances as at 30th June 2022. This was done by analyzing the reconciliations of cash against bank balances and bank certificates as at 30th June 2022. The team observed that the accounts were properly reconciled.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	UVRI -Sub -TSA	BOU	0380005800002	0	0	UGX
2	UVRI -Global Fund	Stanbic	9030014989799	695,030,872	695,030,872	UGX
3	UVRI -NTR	Stanbic	9030009472699	7,393,715,783	7,393,715,783	UGX

RECOMMENDATIONS

Management was advised to;

- i. Expedite transition to IFMS Fixed Assets Module for efficient Assets management processes.
- ii. Ensure that all assets are engraved for easy tracking, monitoring and identification.
- iii. Fast tracking disposal of obsolete assets

PICTORIALS



Stores (under construction) Store(headquarter)



Grounded vehicles due for disposal

VOTE 128 - UGANDA NATIONAL EXAMINATION BOARD (UNEB)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Containers on ground should be elevated with wheel rims to prevent damages.	All containers at all storage are under re-furbishment	Confirmed
2	Timely repair of containers that have leakages.	As above	Verified
3	Disposal of assets identified for disposal.	Identified items for disposal were boarded off.	Done

ASSET FINDINGS

- i. All assets purchased by the entity are maintained/recorded in fixed asset register which is regularly updated in an excel spread sheet.
- ii. The entity is working with the AGO support team to have the register on the IFMS by the end of financial year 2022/2023.
- iii. An adhoc board of survey was held during the final year 2021/2022 to commence the process of disposal of the recommended assets.

LIST OF ITEMS RECOMMENDED FOR DISPOSAL

- i. There was no list of obsolete items attached.

STORES FINDINGS

- i. The board of survey team carried out 100% survey of the stores and established that the store is neat and adequate, the stores person checks on the facility every after four months, the stock balances agree with the stock cards and there no obsolete items.
- ii. Containers that are used to store national examinations papers are maintained at Police Posts country wide.
- iii. Some containers have been infested with insects like termites and bees building hives within them which poses danger to the community around.
- iv. The store keeper follows up procedures of issuing store items through the stores requisition initiated by the department and signed by the authorized officer.
- v. The stores card is regularly updated upon issuing or receiving of store items.
- vi. The stock balances agree with the stock cards.
- vii. The items in the store are in good condition.

CASH AND BANK FINDINGS

- i. The team surveyed the eight accounts and confirmed that the cashbook and bank balances for the accounts was satisfactorily updated and reconciled to the respective bank statements attached are bank certificates

Table showing accounts reviewed by the board

S/N	BANK NAME	ACCOUNT	BANK NAME	ACCOUNT NUMBER	BANK BALANCE	CASHBOOK BALANCE	CUR
1	Uganda National Examinations Board		STANBIC	9030000375399	21,628,646,030	21,628,646,030	UGX
2	Uganda National Examinations Board		STANBIC	9030000375402	109,069,734	123,993,007	UGX
3	Uganda National Examinations Board		STANBIC	9030000375410	551,187,235	551,187,235	UGX
4	Uganda National Examinations Board		STANBIC	9030005854821	11,864,779,473	9,817,332,322	UGX
5	Uganda National Examinations Board		STANBIC	9030005950413	75,268,521,988	75,268,521,988	UGX
6	Uganda National Examinations Board		CENTENARY	2110500000	109,496,406,461	109,496,406,461	UGX
7	Uganda National Examinations Board		ABSA	6000430119	260,136,085	251,612,085	UGX
8	Uganda National Examinations Board		ABSA	6000430100	109,311.54	109,311.54	GBP

RECOMMENDATIONS

- i. The team advised the entity to follow up the contractors that are renovating all the containers to assess value for money.

VOTE 133 - DIRECTORATE OF PUBLIC PROSECUTION (DPP)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Capacity building for finance and stores officers	No training	They have not yet been trained because of the IFMS upgrade
2	need to build or rent more storage space	Not done	ODDP has limited funds to rent more storage space
3	Urgent need to acquire more filing cabins	Partially done	ODDP procured 100 filing cabinets in FY2021/2022
4	Boarding off old assets	Not yet complete	Adhoc BOS process is at contract Approval stage
5	Management should consider having store records that are up to date	This was done	Stores records regularly update

ASSET FINDINGS

- i. Most of the Assets need face lifts especially with furniture and fittings as well as cabinets and shelves.
- ii. Purchasing of the assets and distribution is done by the headquarters depending on the availability of the budget

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motor Vehicles	UG0358J
2	Motor Vehicles	UG0506J
3	Motor Vehicles	UG0386J
4	Motor Vehicles	UG0387J
5	Motor Vehicles	UG0389J
6	Motor Vehicles	UG0373J
7	Motor Vehicles	UG0265J
8	Motor Vehicles	UG0456J
9	Motor Vehicles	UG0300J
10	Motor Vehicles	UG0363J
11	Motor Vehicles	UG04535J
12	Motor Cycle	UG0466J
13	Motor Cycle	UG0415J
14	Motor Cycle	UG0470J

15	Motor Cycle	UG0470J
16	Motor Cycle	UG0383J
17	Motor Cycle	UG0351J
18	Motor Cycle	UG0468J
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
19	Chairs	106
20	Tables	16
21	Bookshelf	1
22	Fans	8
23	Coat Hungers	5
24	Monitors	22
25	Telephones	9
26	Paper shredders	2
27	Photocopying Machines.	8
29	Type writers	7

STORES FINDINGS

- i. The entity has one main store at the headquarters where all items are received and kept.
- ii. The other store was at Naguru where the entity keeps items for repair and those awaiting boarding off.

CASH AND BANK FINDINGS

The entity has six accounts well reconciled and the certificates are attached.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	DPP/JLOS SWA Development 2006/7	BOU	00333008800001	2697732700	2697732700	UGX
2	ODDP Asset Recovery Management Account	BOU	003330148000002	120597920	120597920	UGX
3	Directorate Of Public Prosecution-Forex TTA Account	BOU	003330058000003	0	0	UGX
4	Directorate Of Public Prosecution –NTR	BOU	003330168000001	0	0	UGX
5	Directorate Of Public Prosecution TSSA	BOU	003330168000001	0	0	UGX
6	ODPP Global Fund	BOU	003330088000002	870622127	870622127	UGX

RECOMMENDATIONS

- i. They also need to update their register more regularly most realistically every quarter so as to have updated IFMS assets register.
- ii. There is also need for the head office to share the BOS report with all 148 stations.
- iii. ODP has a couple of pieces of the land across the country donated to them in various districts but there are no land titles to show ownership of them in various districts but there are no land titles to show ownerships.
- iv. Engraving of all old assets should be done as soon as possible because it's one of the reasons why their assets register is not updated.
- v. Some of the office space that some regional offices rent is poor and in a very un-conducive environment.
- vi. There is need to purchase more computers to facilitate all officers at the regional offices and substations because the machines they have are too old while others are not even working.

VOTE 136 – UGANDA EXPORT PROMOTION BOARD (UEPB)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Acquire adequate storage space	UEPB increased storage space	
2	Implement E Cash payment for both internal and external parties.	This was done.	
3	Improve the organization in the stores	The store is well organized	

ASSET FINDINGS

- i. The entity still maintains an asset register in MS. Excel however it has handed in assets to be migrated on IFMS starting this FY.
- ii. All assets were well engraved
- iii. The motor vehicle is all in good conditions
- iv. The entity has few old computers that need to be disposed off.

List of unserviceable items recommended for disposal

OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
1	Lounge chairs	06
2	Telephones	
3	UPS	
4	Monitors	
5	CPU	

STORES FINDINGS

- i. The entity has one store. The store has stationery, computers, sundries, cleaning equipment etc. the store was very small with some items packed in the corridor.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Bank Account Number	Bank Balance	Cash Book Balance	CUR
1	Uganda Export Promotion Board	BOU	003820088400000	6240.19	6240.19	USD
2	Uganda Export Promotion Board FOREX TSSA	BOU	003820058000003	NIL	NIL	UGX
3	Uganda Export Promotion Board TSSA	BOU	003820058000002	NIL	NIL	UGX

RECOMMENDATIONS

- ii. Follow up and ensure the assets register is maintained on the system.
- iii. The store needs to be well organized

VOTE 138 –UGANDA INVESTMENT AUTHORITY (UIA)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Re- marks
1	Replacement of filing cabinets for proper record storage.	Market survey was conducted on the possible alternatives (moving shelves) and this will be considered in forth coming budget for FY 2023/24.	
2	Vehicle in poor conditions need to be disposed of.	This was noted, management is planning to dispose of, the vehicles as soon as it gets new ones for replacement.	
3	Adopt a policy guideline that ensure timely disposal of records.	Noted, yet to identify funds to engage a consultant to develop a policy for the institution	

ASSET FINDINGS

- i. The assets register has been uploaded onto IFMS.
- ii. The assets have been engraved with unique codes.
- iii. The motor vehicle due for disposal should be covered to minimize further wear and tear which may be as a result of exposure to extreme weather conditions like rain, sunshine and dust
- iv. The building in Mbale need be renovated and be put to use or let out so that it is not rendered a wasted resource.

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	PICKUP MITSUBISHI	UAJ 364X

STORES FINDINGS

- i. The store at Namanve is generally well organized and managed.
- ii. The central urban store in Bugolobi, Kampala, is quite old and dilapidated.
- iii. This is located in Mbale town, and organized with enough space for storage and management of assets.

CASH AND BANK FINDINGS

- i. The vote maintains two bank accounts with Bank of Uganda and they were properly reconciled.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Uganda Investment Authority Operations Account.	BOU	000080088000188	0	0	UGX
2	Uganda Investment Authority TSSA	BOU	003880058000002	0	0	UGX

RECOMMENDATIONS

- i. Emphasis should be put on arranging stock at Bugolobi since the storage conditions affects their longevity and depreciates the value.
- ii. A comprehensive list of assets should be maintained and updated periodically and obsolete items should be disposed of, for proper procurement planning.

PICTORIALS



Some of the transport equipment



Mbale industrial park

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Provide adequate space at the stores.	Taken	Additional office space has been procured to address the issue of storage space
2	Request training on Fixed Assets module on IFMS.	Taken	Training requested no response from Accountant General's Office
3	Pallets and shelves should be fixed in stores.	Taken	Pallets and shelves have been fixed in the store's office
4	Furniture in Hoima and Buliisa offices to be engraved.	Taken	Furniture in both offices have been engraved.

ASSET FINDINGS

- i. All the entity's assets are not engraved and this helps in safeguarding items against loss.

STORES FINDINGS

- i. There is need of more storage space.

List of unserviceable items recommended for disposal

- i. There was no list of obsolete items attached.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Bank Account Number	Bank Balance	Cash Book Balance	CUR
1	Petroleum Authority of Uganda	BOU	003900058000002	NIL	NIL	UGX

RECOMMENDATIONS.

- i. The entity was advised to provide more space for storage by creating one more store to avoid congestion.
- ii. The staff in charge of stores, records, and accounts should have formal refresher training on the Fixed Asset module. This will continuously build capacity of the system users in proper management of assets.
- iii. The entity should also ensure assets are engraved. This will safeguard items against loss.
- iv. Additional pallets and shelves should be fixed in the stores, as this will enable better storage of a range of items within the stores.
- v. Additional staff in the store to support in the event one is unavailable.

VOTE 140 – CAPITAL MARKETS AUTHORITY

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1			BoS was not conducted in the previous year because this is a new vote.

ASSET FINDINGS

- i. The assets register maintained in Ms. Excel is up to date as at 30th June 2022 with all their assets registered.
- ii. There were a few items identified for disposal as per attached.

List of unserviceable items recommended for disposal

- i. There was no list of obsolete items attached.

STORES FINDINGS

- i. CMA uses store request forms to manage their store's inventory and stationery with the responsible officer in charge of the stores updating them every time they get a delivery, issuing and purchasing of inventory.
- ii. The store is well arranged with items placed on pallets.
- iii. The ventilation in the store is poor as the storage space is too small.

CASH AND BANK FINDINGS

- i. The cash survey was conducted and all transactions are run through the system for money related transactions.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Capital Markets Authority	BOU	000080088000139	54,3503	54,3503	UGX
2	Capital Markets Authority	Stanbic	9030005654164	2,879,367	2,879,367	UGX
3	Capital Markets Authority	Stanbic	9030005654172	97,688,501	97,688,501	UGX
4	Capital Markets Authority	DFCU	02073554071839	623.5	623.5	USD
5	Capital Markets Authority	Standard Chartered	0105610697500	63,689,931	63,689,931	UGX

RECOMMENDATIONS

- i. CMA needs to acquire more space for storage allocation and dispose of the obsolete assets to create more space.

VOTE 142 – NATIONAL AGRICULTURAL RESEARCH ORGANISATION (NARO)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	There is need to create more storage at head office.		Pending implementation
2	NAADS should put in place internal controls in the store at head office.		Awaiting a response from the Ministry of Works
3	Management should take field tour into regional offices in an effort to improve their wellbeing.		

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.

List of unserviceable items recommended for disposal

- vi. There was no list of obsolete items attached.

STORES FINDINGS

- i. NAROSEC – The main store is small and fairly organised, clean and well lit. However, the shelving in there is insufficient. There is need for higher shelves to cater for the items being placed on the floor such that access to each item becomes easy. The safe in the store is used to keep valuables (tablets) and spare car keys.
- 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. Also to note is 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

Table showing accounts reviewed by the board

Bank Account Name	Account Number	Bank Name	Bank Balance	Cashbook Balance	Cur
ABI ZARDI PRELNOR	9030014125522	Stanbic	749,419	749,419	UGX
ABI ZARDI Projects	9030006343626	Stanbic	90,469,402	89,794,402	UGX
AEATREC Collaboration Fund	6004265015	ABSA	145,893,229	145,893,229	UGX
AEATREC PRELNOR	6005646551	ABSA	63,646,882	63,646,882	UGX
BUGIZARDI IFDC/PNSP Project	800170052	Housing Finance	0	0	UGX
Bulindi ZARDI Collection Account	9030004176013	Stanbic	54,134,402	54,134,402	UGX
Cassava VIRCA Project	341162017	ABSA	33,691,767	31,951,767	UGX
Cassava VIRCA Project	344221553	ABSA	99.07	99.07	USD
Dir ABI ZARDI	9030006344002	Stanbic	238,202,122	288,833,107	UGX
Dir BULINDI ZARDI	9030006389286	Stanbic	29,885,301	0	UGX
Dir MBARARA ZARDI	9030005615762	Stanbic	11401350	0	UGX
Dir MUKONO ZARDI	3100026347	Centenary	355,074,813	0	UGX
Dir Nat Livestock Res Inst	9030005736594	Stanbic	459,554,673	0	UGX
Dir NGETTA ZARDI	9030006390659	Stanbic	118,947,419	0	UGX
Dir. KACHWEKANO ZARDI	9030005670720	Stanbic	442,212,538	415,371,228	UGX
Director NABUIN ZARDI	9030005777037	Stanbic	462,647,789	0	UGX
Director Namulonge Research	344004641	ABSA	89,509.45	89,509.45	USD
Director National Forestry Research Institute	5800485918	ABSA	32,498,282	0	UGX
Director National Laboratories Research Institute	3420088000018	BoU	0	0	UGX
Director National Semi Arid Resources Institute	9030005777053	Stanbic	62,268,335	0	UGX
Entebbe Botanical Garden	9030005917092	Stanbic	85,970,317	85,970,317	UGX
FIRRI-RELU TECH Transfer	9030005830493	Bank of Africa	16,696,358	16,482,158	UGX
Head Aquaculture Research & Dev't	1031910000	Bank of Africa	69,671,802	0	UGX
KACHWEKANO ZARDI Comp. Grants	9030005671026	Stanbic	6,027,154	6,027,154	UGX
KACHWEKANO ZARDI Special Projects	9030005765624	Stanbic	93,516,656	93,516,656	UGX
KAJJANSI ARDC Admin	1182410007	Bank of Africa	913,638,139	907,412,889	UGX
KAZARDI FTF Agric Research	9030017114149	Stanbic	63,570,293	63,570,293	UGX
KIRK House Bean Project	6001123295	ABSA	53.94	53.94	USD
Mukono Zonal Fund	3100074403	Centenary	308564788	308564788	UGX
NAARI MAIZE CIMMYT	341514142	ABSA	15,000	15,000	UGX
Nabuin ZARDI ARTPII	9030005768259	Stanbic	610,556	310,556	UGX
NACORI Collection Account	9030014288014	Stanbic	1,736,478,764	1,722,756,014	UGX
NACORI FTF ARFSA	9030017136606	Stanbic	32,462,246	31,987,246	UGX
NACORI FTF ARFSA (USD)	9030017344721	Stanbic	53,502.39	53,502.39	USD

NACORI GOU Recurrent	9030010807777	Stanbic	148,699,578	0	UGX
NACORI UCDA	9030010807874	Stanbic	501,792,809	468,893,680	UGX
NACRRI AVCP Project	341231027	ABSA	187,306,953	187,306,953	UGX
NACRRI Beans Agra	341194466	ABSA	15,000	15,000	UGX
NACRRI Beans Agra	344222525	ABSA	0.05	0.05	USD
NACRRI Cassava Virus Diagnostics	105613904900	Standard Chartered	33,132,611	29,645,211	UGX
NACRRI Cassava Virus Diagnostics	8705613904900	Standard Chartered	2,140.33	2,140.33	USD
NACRRI CEREALS WEMA	6000774470	ABSA	15,000	15,000	UGX
NACRRI CEREALS WEMA	6000774500	ABSA	0.95	0.95	USD
NACRRI -Director Namulonge Research	8705613904902	Standard Chartered	21,044.50	21,044.50	USD
NACRRI NARO Director Local	105613904902	Standard Chartered	313,413,282	288,833,107	UGX
NACRRI Next Gen Project	105613904806	Standard Chartered	9,893,877	9,893,877	UGX
NACRRI NEXT Gen Project	8705613904800	Standard Chartered	668.81	668.81	USD
NACRRI Overheads	6001232000	ABSA	375,103,242	289,960,636	UGX
NACRRI Rice Improvement	105613904805	Standard Chartered	88,601,991	84,159,191	UGX
NACRRI SCLAMP Project	344227659	ABSA	4,037,315	4,037,315	EUR
NACRRI Sweet Potato Improvement	105613904901	Standard Chartered	310,516,879	306,516,879	UGX
NACRRI Sweet Potato Improvement	8705613904901	Standard Chartered	21,044.50	21,044.50	USD
NACRRI USAID Beans FTF	6000774381	ABSA	4,037,315	4,037,315	UGX
NACRRI USAID FTF	6000774403	ABSA	89,509.45	89,509.45	USD
NACRRI USAID Maize FTF	341550416	ABSA	39,849,338	39,849,338	UGX
NACRRI USAID Root Crops FTF	6000277671	ABSA	95,876,153	95,876,153	UGX
NAFIRRI Collaboration	102800518100	Standard Chartered	887,322,123	850,296,303	UGX
NAFIRRI Collaboration	8702800518100	Standard Chartered	125.23	125.23	USD
NAFIRRI Emerging Projects	3014330008	KCB	51,339,061	0	UGX
NAFIRRI LEAF II	102800518101	Standard Chartered	1,196,751	308,751	UGX
NAFIRRI LEAF II	8702800518101	Standard Chartered	6,496.88	6,496.88	USD
NARL Banana Agronomy	105612482300	Standard Chartered	308,488	308,488	UGX
NARL Banana Agronomy	8705612482300	Standard Chartered	138.32	138.32	USD
NARL Climate Change	3100003717	Centenary	83,260,166	82,184,806	UGX
NARL Climate Change	3100004884	Centenary	508.54	508.54	USD
NARL IITA Banana	105614003607	Standard Chartered	99,615,406	99,615,406	UGX

NARL IITA Banana	8705614003602	Standard Chartered	327,983.83	327,983.83	USD
NARL -USAID-PMU-Local	105614003608	Standard Chartered	429,287,239	429,287,239	UGX
NARL -USAID-PMU-USD	8705614003603	Standard Chartered	775,487.43	775,487.43	USD
NARO - NAFIRRI IDRC	1028005181102	Standard Chartered	7,936,886	7,936,886	UGX
NARO - NAFIRRI IDRC	8702800518102	Standard Chartered	38,531	38,530.91	USD
NARO Buginyanya ZARDI ARTPII	9030005927063	Stanbic	190,217,584	168,711,954	UGX
NARO Collection Account	5800709255	ABSA	315,677,011	315,677,011	UGX
NARO Collection Account	5800757829	ABSA	13,378.94	13,378.94	USD
NARO CORI VODP	5800147346	ABSA	296,344,336	289,960,636	UGX
NARO DINU	3420088000034	BoU	96,740,844	96,740,844	UGX
NARO DINU	3420089780001	BoU	1,316,111.78	1,316,111.78	EUR
NARO Dir Buginyanya Zardi REC	9030005927098	Stanbic	75,413,781	0	UGX
NARO Director Local Account	341514207	ABSA	82,178,683	82,178,683	UGX
NARO EU Up scaling	341164605	ABSA	108,495,781	108,495,781	UGX
NARO Nalirri Mobip Project	3420088000033	BoU	331.95	331.95	UGX
NARO/AGRA Breeding	105614003609	Standard Chartered	1,551,162	1,551,162	UGX
NARO/AGRA Breeding	8705614003604	Standard Chartered	7,645.36	7,645.36	USD
NARO/Banana Bacterial Wilt	105612673500	Standard Chartered	304,512,319	304,512,319	UGX
NARO/IFPRI-IPGRI	105612451800	Standard Chartered	1,436.57	1,436.57	UGX
NARO/IFPRI-IPGRI	8705612451800	Standard Chartered	89,780,907	89,780,907	USD
NARO/INIBAP/BIOTECH	105610654603	Standard Chartered	14,076,441	14,076,441	UGX
NARO/INIBAP/BIOTECH	8705610654607	Standard Chartered	71,408.64	71,408.64	USD
NARO/QUT/GC	105613379600	Standard Chartered	1,247,208	1,247,208	UGX
NARO/QUT/GC	8705613379600	Standard Chartered	411.15	411.15	USD
NARO/USAID-FTF	105613088901	Standard Chartered	94,248,728	94,248,728	UGX
NARO/USAID-FTF	8705613088901	Standard Chartered	267,963.31	267,963.31	USD
NARO-NALIRRI	3420088000032	BoU	460,183	460,183	UGX
NARO-NALIRRI	3420088400007	BoU	331.95	331.95	USD
NARO-NALIRRI Competitive Funds	9030005736721	Stanbic	123,479,827	123,479,827	UGX

NARO-NALIRRI FTF Agric Research	9030017213872	Stanbic	462,647,789	462,647,789	UGX
NASARRI AGRA Cowpea	9030005627310	Stanbic	16,754	16,754	UGX
NASARRI BMGH Hope Millet	9030005817241	Stanbic	155,746,747	132,132,845	UGX
NASARRI CCRP Sorghum	9030010398486	Stanbic	139,288,013	139,078,513	UGX
NASARRI Collection 2	9030007158512	Stanbic	24,473,557	57,654,497	UGX
NASARRI Departmental Advances	9030005777061	Stanbic	46,224,036	9,193,826	UGX
NASARRI ICRISAT Ground-nuts	6003408351	ABSA	328,836,860	328,836,860	UGX
NASARRI Overhead	9030005643936	Stanbic	197,326,694	197,326,694	UGX
NASARRI PMIL Project	6004283501	ABSA	155,746,747	132,132,845	UGX
NASARRI USAID Feed The Future	9030005783339	Stanbic	221,257,257	218,399,757	UGX
NASARRI VODP Project	9030008571065	Stanbic	23,026	23,026	UGX
National Agricultural Research Lab	105614003605	Standard Chartered	163,188,342	163,067,142	UGX
National Agricultural Research Lab	8705614003601	Standard Chartered	204,717.36	204,717.36	USD
National Agricultural Research Laboratories	105614003602	Standard Chartered	40,641,958	40,641,958	UGX
National Agricultural Research Laboratories	105614003603	Standard Chartered	11,626,776	11,626,776	UGX
National Crops-Resources Research Institute-Recurrent	3420088000026	BoU	0	0	UGX
National Fisheries	102000418200	Standard Chartered	51,339,061	0	UGX
NGETTA ZARDI Agroforestry Proj	9030005674564	Stanbic	77,939,932	77,939,932	UGX
NGETTA ZARDI PRELNOR	9030014074634	Stanbic	6,607,119	6,607,119	UGX
OC Agric Eng and APPR Research Inst	6000014387	ABSA	24,454,393	0	UGX
Rwebitaba ZARDI NARO Grants	6003377138	ABSA	745,980	745,980	UGX
Rwebitaba ZARDI NARO Recurrent	6003377111	ABSA	44,043,653	0	UGX
The Curator EBB B/Garden	9030005917173	Stanbic	32,011,304	0	UGX
Treasury Single Sub Account	3420058000001	BoU	0	0	UGX
Uganda National Bean Programme	341229707	ABSA	52,059	52,059	UGX
Uganda National Bean Programme	344012105	ABSA	5,998.00	5,998.00	USD
Uganda Root Crops Project	600519411	ABSA	78,525	78,525	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 expedites the disposal of all unserviceable items.	An ad hoc board of survey was done. The disposal process has been reinitiated. By survey time, documents were in PDU	The board was assured that this shall be conducted this FY
2	The assets register should be updated with the project assets too. These should be part of the projects main register.	The assets are updated per the Bureau Fixed Asset policy and there after upload on the IFMS system	The board verified the new project vehicles uploaded on the system.
3	Entebbe, Gulu and Mbarara office structures need s corporate facelift to appear more habitable. Management should have this on the FY plan	Some renovations were done at Entebbe office and some staff are using it for data processing. The upcountry offices are still a work in progress	The board recommends reconstruction.

ASSET FINDINGS

- i. Some of the buildings in Entebbe are very old and outdated, this makes them unfit for human use.
- ii. Accumulation of obsolete items in stores possess a greater risk to the building and staff as well as loss of value.
- iii. UBOS maintains an asset register on the system (IFMS) which is regularly updated and most of the entity's assets are engraved

List of unserviceable items recommended for disposal

- ii. No unserviceable items were given.

STORES FINDINGS

- i. Unused stationery like NLC questionnaires should be disposed off to create enough storage space.
- ii. Store B (bulky items store) is used for storage of statistical reports, obsolete items and those already lotted for disposal.
- iii. Store A is majorly for storage of high value and fast-moving inventories that support statistical production.

CASH AND BANK FINDINGS

- i. A survey on cash and bank balances for the accounts was carried out. The Uganda National Bureau of Statistics maintains 11 bank accounts with Bank of Uganda. The cash and bank balances were properly reconciled at the end of the period.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Uganda Bureau Of Statistics	Bank Of Uganda	003430058000001	0	0	UGX
2	Uganda Bureau Of Statistics	Bank Of Uganda	003430058000017	43773598	43773598	UGX
3	Uganda Bureau Of Statistics	Bank Of Uganda	003430058000006	945750974	945750974	UGX
4	Uganda Bureau Of Statistics	Bank Of Uganda	003430058000018	799783569	799783569	UGX
5	Uganda Bureau Of Statistics	Bank Of Uganda	003430058000019	1295618640	1295618640	UGX
6	Uganda Bureau Of Statistics	Bank Of Uganda	003430058000012	5280454248	5280454248	UGX
7	Uganda Bureau Of Statistics	Bank Of Uganda	003430058000022	577946354	577946354	UGX
8	Uganda Bureau Of Statistics	Bank Of Uganda	003430088400009	0	0	USD
9	Uganda Bureau Of Statistics	Bank Of Uganda	003430168000002	0	0	UGX
10	Uganda Bureau Of Statistics	Bank Of Uganda	003430088000016	0	0	UGX
11	Uganda Bureau Of Statistics	Bank Of Uganda	003430088400006	0	0	USD

RECOMMENDATIONS

- i. Management expedites the disposal of unserviceable items.
- ii. Obsolete and disposed-off assets should be retired from the system.
- iii. Training of staff involved in assets on the new IFMS system.
- iv. Undertake capital development activities aimed at improving general working environment.
- v. Management should refer to the asset management framework and guidelines section 8 paragraph 8.1.4 when constituting the ad hoc board of survey to facilitate disposals.

PICTORIALS



Obsolete items

VOTE 144 - UGANDA POLICE FORCE

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Inventory management teams should be refreshed about contemporary inventory management.	Capacity building was done for the store staff and more training is planned in the subsequent F/Y	Training is ongoing
2	Complete previous year's 2019/2020 disposal process	Lot numbers was allocated to the items for disposal	Disposal process is ongoing
3	Dispose of the new items recommended for dispose 2020/2021	Disposal process is ongoing	Disposal process is ongoing
4	Proper storage facilities and space should be provided for storage facilities that need them	More space is being provided for departments that need it especially Maintenance & Fleet in Namave	Relocations of departments is ongoing Buildings were constructed for storage i.e. Under Police Fire & Rescue services
5	Always maintain up to date stores records	Updated stores registers are being maintained	Stores registers were updated
6	Management should prioritize repairing leaking store roofs	Assessment was done and the process for repairs is underway	Process is ongoing
7	Rat infestation should be worked on to avoid damage of items in storage	Traps and prevention measures were taken up to reduce pests in the stores	Stores visited had less stock hence pests were not detected.
8	Fully utilize the airfield otherwise, items are going obsolete due to lack of use	Air field is being fully utilized and new air wing is being constructed hence more space shall be available.	Done

ASSET FINDINGS

- i. The assets records were up to date and well maintained.
- ii. Most assets were engraved.
- iii. There were some obsolete items which came as a result of change in technology hence no longer usable as they are analogue in nature.
- iv. Some piece of land given to Uganda Police Force has been encroached by the people that live around it hence there is a risk of loss of these pieces of land.
- v. The land on which the school sits is titled and kept by the Legal department however the team could not ascertain the actual size of UPF land.
- vi. The unit had an updated record of all the dogs.
- vii. The Police Training School has well equipped learning rooms and library however some rooms have floors that are not well finished. Some buildings were affected by the heavy rains hence making the walls dump.
- viii. There were unserviceable assets and those for disposal at Quarter Master Namave, Directorate of Fire & Rescue Services-Clock Tower, Mechanical workshop - Old Port bell road & PTC Kabalye - Masindi. 4. Previous items recommended for disposal process are yet to be disposed.

List of unserviceable items recommended for disposal

- i. There was no list of obsolete items attached

STORES FINDINGS

- i. Store records for inventories were well kept and tally with physical stock.
- ii. There was no proper disposal of utilized inventories such as the oil cans and lubricants cans. They were stored at the premises and can be create serious catastrophe in case of fire outbreak at the premises.
- iii. The storage space for dog feeds and consumables was adequate and records reconciled with physical stock balances. However, there was less stock of feeds for the dogs.

CASH AND BANK FINDINGS

- i. In FY2021/22 the entity held Eight bank accounts that were properly prepared 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	Duty Free scheme	BOU	003440088000012	3,602,619,047	1,511,987,234	UGX
2	UNICEF project	BOU	003440088000019	44,913	0	UGX
3	Gender Responsibility Reforms	BOU	003440088000024	497,700	358,623,700	UGX
4	Formed police unit Amisom (USD)	BOU	003440088400001	681,461.61	575,082.40	USD
5	Police sector wide approach JLOS	BOU	003440088000023	2,312,301,375	1,410,996,682	UGX
6	Operation Project	BOU	003440088000022	760,477,222	697,789,464	UGX
7	Amisom (EURO)	BOU	003440089780001	566,319.49	76,014.76	EURO
8	Uganda Police TSSA	BOU	003440058000001	0	0	UGX

RECOMMENDATIONS

- i. All obsolete items need to be disposed of as they waste storage space for other items.
- ii. Management should find alternative ways of engraving high value assets.
- iii. The unit should be funded to maintain stock of reagents which are very expensive and needed for timely completion of work
- iv. Management should follow up on the land matters so that no valuable land is lost to the public.
- v. The temporary storage spaces should be improved to permanent storage spaces in order to avoid loss of items.
- vi. Destroyed building should be renovated in order to provide more space for tailoring activities since the output of unit have slowed down due to limited working space.
- vii. Lighting of the store should be improved by improvising more bulbs in the store.

- viii. Provide bigger storage space for medical items.
- ix. Food for the dogs should be well stocked, because as at the time of the survey there was less stock of feeds for the dogs.
- x. There is need for proper disposal and record of utilized inventory in order to avoid excess damage of assets in case of fire outbreak.
- xi. Repairs should be done to the floor of the lecture rooms & buildings
- xii. Management should devise means such as construction of diverting routes or trenches for passage of the water to deal with heavy rains issue in order to avoid loss of inventory due to dumping and destruction of the buildings.
- xiii. There is need for bigger storage space for vehicles & spare parts.
- xiv. Obsolete items need to be boarded off.

VOTE 145 - UGANDA PRISONS SERVICES

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The entity needs to expedite the disposal process as noted that items listed for disposal are still not disposed at the end of year.	Disposal procedures being followed.	The process for disposal is ongoing for motor vehicles and machines.
2	There is a need to engrave all entity's asset for proper tracking and management of Government assets.	Engraving of fixed assets is being done in a phased manner.	Some stations still have some assets that have not been engraved.
3	Immediate repairs and construction of new inmates' blocks should be done to avoid unforeseeable accidents.	Construction of prisoners' wards have commenced in most station.	Work in progress but funding is a limited factor.
4	The entity needs to construct new and bigger stores in upcountry prisons in different regions.	Construction of prisoners' ward have commenced in most stations.	Work in progress but funding is a limited factor.
5	Need to provide the weigh bridge which will be easier to weigh big quantities.	No action taken	
6	There is a need to construct a bigger store with good ventilations and capacity in one location instead of hiring the different stores in different places as it is now.	No action taken	

ASSET FINDINGS

- i. Many buildings in most facilities are inadequate and old but well maintained though need repair.
- ii. There are workshops in most stations, where inmates acquire skills in carpentry, metal fabrication, sewing and music dance and drama. The open spaces called boma are used for recreation.
- iii. There are obsolete items in different stations,
- iv. There is assets register on the IFMS but it's not regularly updated.
- v. There are a number of machinery on the farms but they are not adequate. A number of farms are working under capacity because they do not have adequate machinery and they rely on the rains which are seasonal.
- vi. There is a central place in Luzira where the transport equipment is repaired.
- vii. The sewage system in many places need to be improved.
- viii. There is a challenge of transport from the regional stores to the smaller stations.

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Tractor	UAF 621
2	Taata Lorry	UG 0143U
3	Taata Half Bus	UG 0323U
4	Tractor	
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
5	Hospital Beds	Assorted
6	Cooking Pots	11
7	Sewing Machines	4
8	Execution ropes	10
9	Wheel Chairs	3
10	Fire Extinguisher	3
11	Chairs	10
12	Bowls	89
13	Staff Uniform	30
14	Weighing Scale	2
15	Trailer	1
16	Disc Harrower	2
17	Planter	3
18	Bean Plough	1
19	Water Pump	1
20	White Shirts	2500
21	Glue	436
22	Thinner	11
23	Buttons	2291
24	Sewing Machine	63
25	Thimbles	400
26	Printing Machine	4
27	Welding Rods	203
28	Type Writer	3
29	Computer	3
30	Tailoring Machine	8
31	Cement	76
32	Printer	3
33	UPS	3
34	Drugs	Assorted
35	Bed	1
36	Fax Machine	1
37	Power Saw Machine	1
38	Bicycle	1

STORES FINDINGS

- i. The storage is inadequate in most facilities, the buildings are old and need repair.
- ii. Most stations have 4 stores for food, medicine, sundries and free duty.
- iii. There is central storage in Luzira, where the stock is distributed to the different prisons according to the requisitions.
- iv. Proper procedures are followed in the stores, stations make requisitions to Luzira where there's central storage and smaller station have their ledgers too.

Some of stores' staff need refresher training.

CASH AND BANK FINDINGS

- i. A survey on cash and bank balances for the accounts was carried out. The Uganda Prisons Statistics maintains 11 bank accounts, the cash and bank balances were properly reconciled at the end of the period.

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Prisons Medical Services M Bay Hospital	BOU	003450088000003	231,434,762	231,434,762	UGX
2	Prisons Training School and Staff College	BOU	003450088000004	2,702,426	2,702,426	UGX
3	Uganda Prisons Industries	BOU	003450088000005	3,187,481,199	3,187,481,199	UGX
4	Murchison Bay Hosp PHC Conditional Grant	BOU	003450088000009	11,588	11,588	UGX
5	Uganda Prisons Staff Duty Free Shop	BOU	003450088000017	1,039,436	1,039,436	UGX
6	Staff Disciplinary Fines Uganda Prisons	BOU	003450088000019	16,539,952	16,539,952	UGX
7	UPS/JLOS Development 2006/7	BOU	003450088000021	1,088,209,021	1,088,209,021	UGX
8	Uganda Prisons Services-Strengthening HIV Interventions	BOU	003450088000022	152,299,385	152,299,385	UGX
9	Prisons Uganda Global Fund to fight AIDS, Tuberculosis and Malaria (UG-FATM)	BOU	003450088000023	5,000	5,000	UGX
10	Uganda Prisons TSSA	BOU	003450058000001	0	0	UGX
11	Prisons NTR	BOU	003450168000001	0	0	UGX

RECOMMENDATIONS

- i. Prison administration should devise a proactive way of securing prison land in a gradual process as this seems to affect almost all prisons regardless of location.
- ii. The low-cost housing project should be expedited and its coverage expanded so as to solve the housing puzzle across the spectrum.

- iii. The board recommends that the unserviceable items be boarded off to free up space.
- iv. The procurements for duty free shops should consider market trends before stocking to avoiding spending on items like chain link and metallic gutters that won't be taken by staff.
- v. The stations which are keeping drugs in inappropriate structure should at least get a safe place for the drugs which keeps them safe for human consumption.
- vi. The vote should avail more space for all the stores in the country so as to store more items in a well-organized manner.
- vii. The entity should procure enough cooking pots/sauce pans, food serving trays and distribute to various stations to solve the problem on preparing prisoners' food.
- viii. The vote should service all weighing scales for prisoners' ration since most of the stations visited have a similar problem.
- ix. Boat engine in Bugungu Y.P which is not being utilized should be re-allocated to any other station that has got the same activities like Buvuma or Galiraaya Prisons to be put into use rather than it lying idle and becoming obsolete.

PICTORIALS



Ibuga store



Nyamushera store



Fort Portal Medical store

VOTE 146 – PUBLIC SERVICE COMMISSION (PSC)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Management should expedite the process of engraving all assets and ensure that they are all correctly engraved with the right codes that eventually reflect in the assets register.	Engraving of assets was done.	The vote has engraved all the assets.
2	Management should consider automating the stores for accurate records.	No action taken	There is need to automate the stores.
3	Management should liaise with MoFPED Assets Department for guidance on how the asset donations should be recorded on the asset register.	MoFPED to develop new systems.	MoFPED has developed a new system (IFMS) that captures donated assets.
4	The entity should ensure compliance with the Government Motor vehicle policy and replace those which have become very expensive to maintain because they are old.	PSC in process of purchasing new vehicles to relieve old vehicles which can be auctioned off.	PSC is in the process of procuring new vehicles.
5	The Commission in consultation the office of the Accountant General should close all the bank accounts that are not operational.	Process initiated to close one account which is dormant.	Process to close dormant Account is ongoing.

ASSET FINDINGS

- i. All assets inspected were engraved and on the asset register.
- ii. Most assets donated by FINMAP and SUGA such as computers that were previously not captured were also now on the asset register.
- iii. The commission has a fleet of 20 cars and most of these cars are old and as such the maintenance cost is high.
- iv. The register is up to date and assets are engraved with clear codes and could easily be identified on the asset register.

List of unserviceable items recommended for disposal

- i. There was no list of obsolete items attached.

STORES FINDINGS

- i. The store ledgers and other relevant documentation were up-to-date and the items were organized.
- ii. The team noted that the entire process of receiving, storing and dispatching items from the store is still manual, this is time consuming and prone to errors.
- iii. Periodic/quarterly checks by independent officers to verify balance in stores were not being done.
- iv. The team also noted that the storage space seems inadequate to store all items in an easy to access manner.

CASH AND CASH FINDINGS

- i. The board of survey reviewed the two accounts of the commission and found that the bank and cash book balances reconciled with the bank statements as evidenced by the attached certificate of bank balances. But one of the account numbers 00346005850003 is dormant and the commission is in the process of closing the account.

Table showing accounts of Public service commission reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Public Service Commission TSA	BOU	003460058000001	0	0	UGX
2	Public Service Commission Treasury Forex TSSA	BOU	003460058000003	0	0	USD

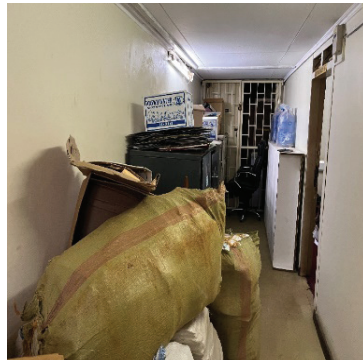
RECOMMENDATIONS

- i. Management should prioritize automating of the stores function for more accurate records.
- ii. The entity should replace old motor vehicles which have become very expensive to maintain because they are very old in line with the Government Motor Vehicle Policy.
- iii. There should be a separate room/space designated for obsolete items.

PICTORIALS



Vehicles



Obsolete items

Stores

VOTE 147 - LOCAL GOVERNMENT FINANCE COMMISSION (LGFC)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	More space should be availed for stores.	Waiting for treasury on funding for office space.	Trying to find space for stores.
2	Update stores records regularly.	Files and records updated.	Recommendations taken up.

ASSET FINDINGS

- i. The asset register is updated on the IFMS.

List of unserviceable items recommended for disposal

OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
1	Fridge	1
2	Chairs	11
3	Printers	2
4	Fan	2
5	Book shelf	1
6	Water Dispenser	1
7	Table	1

STORES FINDINGS

- i. The storage space is inadequate.
- ii. The stores balances agree with the stores' ledger cards balances.
- iii. Quarterly inspection of the stores' person is carried out.

CASH AND BANK FINDINGS

- i. During the exercise, the board noted that the entity has one bank account, the team reviewed and verified the cash book and bank balances as at 30/June/2022 agree and reconcile with the bank statement and confirmed by the bank certificate.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	LGFC Treasury single sub account	BOU	003470058000001	0	0	UGX

RECOMMENDATIONS

- i. Advised to provide adequate storage space and more storage equipment.
- ii. Provide an appropriate office for the officer in-charge of stores and inventory.
- iii. Advised to board off old equipment occupying space in the store.

VOTE 149 – NATIONAL POPULATION COUNCIL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Disposal of unserviceable items.	Disposal was undertaken on 11 th August 2021	Done.

ASSET FINDINGS

- i. An Asset register is maintained and updated regularly.
- ii. All Assets are engraved.
- iii. The store is very small and inadequate.
- iv. The Vehicles are maintained on a regular basis and are in good condition.

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motorcycle-Yamaha	UG 0654F
2	Station wagon-Suzuki	UGO 700F
3	Station wagon-Mitsubishi Pajero Sport	UG 0735F

STORES FINDINGS

- i. store balances agree with the ledger balances.
- ii. The stores person carries out a quarterly check on the stores during the financial year.
- iii. There are no excessive obsolete assets in the stores.
- iv. The storage space is adequate, clean and well organized.

CASH AND BANK FINDINGS

National Population Council maintains one bank account which was reconciliated. There was no physical cash.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	National Population Council TSSA	BOU	014100058000001	0	0	UGX

RECOMMENDATIONS

- i. Asset register needs to be uploaded on IFMS and updated regularly.
- ii. Management needs to dispose of all unserviceable items.
- iii. Management needs to obtain documentation for the vehicles they own as it was noticed that some of the vehicles are still registered under the Ministry of Finance.

VOTE 150 - NATIONAL ENVIRONMENT MANAGEMENT AUTHORITY (NEMA)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	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.	More shelves were added in stores	Done
2	Dispose of obsolete non-electronic-waste as well.	Disposal no yet done	Disposal process initiated
3	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.	No additional space created	Space currently enough for level of procurement

ASSET FINDINGS

- i. The team confirmed that the entity uses the fixed Assets module on the IFMS.
- ii. The Fixed Asset Register was printed from the IFMS Fixed Assets module.
- iii. All assets have tag/engraved numbers on them.

List of unserviceable items recommended for disposal

OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	Dry Cell Battery	185
2	Rechargeable Battery	18

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, well ventilated and clean.
- ii. The stores are manned by a Senior Accountant and an Accountant. The vote takes inventory counts and undertakes all necessary reconciliations on a quarterly basis which is verified and confirmed by the Internal Audit department.
- iii. The stores are managed using Microsoft Dynamics Navision where user departments requisition using online forms for all needed materials. The requisition is confirmed by the relevant Head of Department and authorized by Head of Finance then issued out of stores.

CASH AND BANK FINDINGS

- i. The team reviewed and verified cash and bank balances as at 30th June 2022.
- ii. This was done by analyzing the reconciliations of cash against bank balances and the bank certificates as at 30th June 2022.
- iii. The team observed that the accounts were properly reconciled as per the guidelines in the respect to the Treasury Instructions, 2017.
- iv. The survey of cash and bank balances found that the vote maintains a total of eight [08] accounts all at Bank of Uganda.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1.	Implementation of Nagoya Protocol on ABS in Uganda	BOU	003500088400014	8,450.19	8,450.19	USD
2.	Implementation of the Minamata Convention on Mercury	BOU	003500088400010	6,790.91	6,534.84	USD
3.	Uganda Country Programme on the Protection of Ozone Layer-NEMA	BOU	003500088400006	176,125.10	175,879.62	USD
4.	National Biodiversity Strategies and Action Plans [NBSAPS]-USD Account	BOU	003500088400005	1,561.68	2,533.74	USD
5.	Stockholm Convention on Persistent Organic Pollutants	BOU	003500088400002	13,574.84	12,014.04	USD
6.	Mesa Thematic Action Plan for the IGAD Region Project	BOU	003500088000009	214,915,597	86,526,057	UGX
7.	National Environmental Fund [NEF]	BOU	003500088000002	2,436,725,031	2,436,725,031	UGX
8.	NEMA Treasury Single Sub Account	BOU	003500058000001	0.00	0.00	UGX

RECOMMENDATIONS

- i. There are items in the stores which have expired like batteries, these should be disposed of.
- ii. As electronic waste builds up after disposal in FY2020/2021, it should be disposed of without waiting for accumulation.
- iii. Dispose of obsolete waste which are not electronic in nature as well.
- iv. There is a leaking roof in the corridor to the stores, that should be fixed to avoid further damage.

VOTE 152 - NATIONAL AGRICULTURAL ADVISORY SERVICES (NAADS)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	There is need to create more storage space at head office stores.		
2	NAADS should put in place internal controls in the store at head office.		
3	The entity needs to improvise or rent space for the Lira regional offices in order to improve the working conditions.		
4	Management should take field tour into regional offices in an effort to improve their wellbeing.		

ASSET FINDINGS

- i. The entity maintains an asset register on IFMS. It should however be noted that, the register has been transliterated to a fixed assets excel template to help with the reimplementation of the IFMS.
- ii. It should also be observed that the board of survey team was informed of an impending activity to have a certain number vehicles transferred to the Office of the President and the list was provided.
- iii. All items sampled were engraved which makes tracking and identification easy. It also safeguards from theft.
- iv. The Vote holds a number of unserviceable items recommended for disposal. These include; vehicles which had high costs of maintenance and other assorted items.

List of unserviceable items recommended for disposal

- i. The unserviceable items recommended for disposal were not provided

STORES FINDINGS

- i. In general, the stores are clean, neatly arranged and all items are placed in their rightful places 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.

CASH AND BANK FINDINGS

- i. The entity maintains two active accounts with Bank of Uganda. The cashbooks for the accounts were satisfactorily updated and reconciled to the respective Bank Statements.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash-book Balance	CUR
1	National Agricultural Advisory Services Treasury Single Sub Account	Bank Of Uganda	003520058000001	0	0	UGX
2	National Agricultural Advisory Services Basket Account	Bank Of Uganda	003520088000004	85,580	0	UGX

RECOMMENDATIONS

- i. Timely updating and reconciliation of books of accounts should be maintained.
- ii. Additionally, the cleanliness and neatness at the stores should be maintained.
- iii. The transfer of vehicles to the Office of the President should be hastened to have this matter resolved once and for all.
- iv. Disposals should be done in a timely manner to maximize disposal proceeds, create room for other assets, prevent further deterioration or damage and to avoid risks associated with lack of proper storage facilities.
- v. Management should endeavor to have all items not in use disposed of, as this will help avert further wear and tear.

VOTE 153 - PUBLIC PROCUREMENT & DISPOSAL OF ASSETS AUTHORITY (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	Vehicle UAB 287Z was disposed off Motorcycle UBA 568Z was put up for disposal but was not bought off.	Given the funding challenges experienced in the financial year, the Authority 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 During the financial year 2021/2022, the Authority received funding from USMID of UGX 153 million which was used to repair 17 vehicles. However, repair of vehicle UAJ 685X- Ford Everest was not done as it would have been too expensive. The Authority thus recommends that this vehicle be put up for disposal. The Authority is working out alternative disposal methods to dispose of the motorcycle.
2	Management should create enough space for storage as the completion of the new building is being awaited.	The Authority on the 01 st October 2022 moved into the new office building on plot 39 Nakasero road, which is more spacious and has provided enough storage for all assets of the authority.	Action Completed

ASSET FINDINGS

- i. The Asset register is well maintained and updated as seen from the attached copy printed off the IFMS
- ii. In as much as the entity conducted the end of year asset verification in the upcountry stations, the board of survey was only done at headquarters due to funding constraints.

List of unserviceable items recommended for disposal

- i. There was no list of obsolete items attached.

STORES FINDINGS

- i. Stock counts were done and items tallied with what was expected to be found.

CASH AND BANK FINDINGS

- i. The Board of survey team verified bank balance, cash at hand and reconciliation for one account held by the entity with the Bank of Uganda.
- ii. The cash book for the account was properly updated and reconciled to the respective bank statements.

- iii. The physical cash count tallied with the cash reported in the cashbook as at 30th June 2022.

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/JAR Sector Reform	BOU	003530088000001	56,543,397	56,543,397	UGX
3	UN-Women PPDA	BOU	003530088000002	2,624,207	2,624,207	UGX
4	PPDA-DFID	BOU	003530088000003	19,023,926	19,023,926	UGX
5	PPDA-DFID	BOU	003530088400001	60	60	USD

RECOMMENDATIONS

- i. Vehicles registration number (UAA 807F Toyota, UAA 599F — Toyota Land Cruiser, UAU 650X - Nissan Pick-up & UAJ 685X- Ford Everest) and Motor cycle (Honda E-storm UBA 568Z) among other items have been recommended for disposal.
- ii. The time taken to dispose of recommended assets is too long therefore assets continue to lose value. Management should execute the disposal immediately.
- iii. The entity should prepare adequately in order to facilitate a complete board of survey both at headquarters and in the upcountry stations.

VOTE 154 - UGANDA NATIONAL BUREAU OF STANDARDS (UNBS)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The vote should prioritize the asset engraving process.	Partly done.	The procurement process of identifying the supplier took long due to the new EGP challenges.
2	The vote should adopt a systematic and timely process of synchronizing the main asset register with regional office asset registers.	Done.	Partly done because of challenges in having the relevant supplier contracted.

ASSET FINDINGS

- i. Uganda National Bureau of Standards maintains a Fixed Asset Register in excel and on the Integrated Financial Management System.
- ii. At the time of the survey, reconciliation of both asset registers was ongoing and the vote was in the process of engraving the newly acquired assets in order to update the register.
- iii. Asset verification exercises are carried out on a quarterly basis by the staff at the vote.
- iv. The assets verified were found to be in a good condition.
- v. UNBS Head Office has a construction in progress. The building, after completion is intended to house National Metrology Laboratories.
- vi. The entity has a centralized asset register and all assets at regional centers are captured although some assets are captured with no values.

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO	S/N	ITEM DESCRPTION	QUANTI- TY
1	Ford Ranger	UAJ 611X	7	Desktop Computers	12
2	Ford Ranger	UAJ 513X	8	Laptop	08
3	Station Wagon	NA	9	Printer	07
4	Pickup	NA	10	Scanner	01
5	Saloon	NA	11	Server	01
6	Motorcycle	NA	12	Tablet/Ipad	01
OTHER ITEMS			13	Uninterrupted Power Supply (UPS)	12

STORES FINDINGS

- i. The entity has main store and several other stores for laboratory items. They also have a store in each of the three regional offices namely Gulu, Mbarara, and Mbale.
- ii. The entity takes inventory counts semi-annually and undertakes any necessary reconciliations. Access to the stores of the laboratory items was under the supervision of the officers assigned to the stores.
- iii. The stores were clean and organized however the entity needs to create more storage space especially at head office. The main store at Head Office is small as this was evidenced by the recent supplies that were stacked in the corridors.

- iv. PASTEL accounting system is used alongside Excel to manage inventory. The board found the system very efficient and reliable.
- v. There was a considerable amount of laboratory equipment that had been purchased and is pending installation in the regional branches.
- vi. The new laboratory equipment was not engraved but some of it is already in use.
- vii. The entity does all procurement of items at Head Office. Issuance and distribution to central and regional offices is based on the requisitions received.
- viii. The physical stock sampled and verified by the board reconciled with Excel extract of inventory.
- ix. A disposal plan is maintained at the vote as was attached along with the list of inventories surveyed by the board.

CASH AND BANK FINDINGS

The entity has 6 accounts that were properly prepared 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	UNBS Treasury Single Account	BOU	003540058000001	0	0	UGX
2	UNBS (Vegetable Oil Development Project)	Standard Chartered Bank	0102012536200	0	0	UGX
3	UNBS (GAIN Project)	Standard Chartered Bank	0102012536201	447,181,762	20,460,771	UGX
4	UGANDA National Bureau of Standards	Standard Chartered Bank	8702012826300	29,896.70	65,061	USD
5	UNBS (PVOC)	Standard Chartered Bank	8702041014300	414,307.14	103,526	USD
6	Uganda National Bureau of Standards	Stanbic Bank	9030005898675	62,096,752	315,407,744	UGX

RECOMMENDATIONS

- i. The vote should update the IFMS-FAM Asset Register to include all assets and their values. Funds should be allocated to facilitate valuation of all assets.
- ii. There is need for improvement in storage facilities at Head office. Storage shelves should be constructed and labelled to ensure easy movement and stock taking.
- iii. The vote should prioritize the asset engraving activity and expedite the process of harmonizing the serial number scheme.
- iv. Regional assets register should be added into the main register and updated onto the system.
- v. Dispose of items due for disposal. For the assets that are not taken during the disposal

process, ensure that all methods under the PPDA Act are considered.

- vi. The officer in charge of assets needs a refresher course on documentation and effective Asset management.

VOTE 155 - COTTON DEVELOPMENT ORGANIZATION

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The newly installed at Pader should be engraved for easy identification	None	The newly installed machinery is identified using unique serial numbers attached to each machinery.
2	Maintenance of compound at the seed processing plant in Pajule should be outsourced because of the challenges	The process to acquire a services provider has commenced.	Currently, management put in place temporary petty cash fund for purposes of maintenance of compound and other trivial services at the seed processing plant in Pajule.
3	Security cameras should be installed at the cotton lint warehouse at Fine Spinners in Bugolobi to enhance security	None	The warehouse where the buffer stock is held is privately owned by Fine Spinners in accordance with the buffer stock agreement between Government and Fine Spinners
4	The tractors sanctioned for repair should be repaired and taken back to offer services to farmers	The tractor repairs were concluded as planned.	The tractors have been taken back to the field to offer services to farmers

ASSET FINDINGS

- i. The entity owns various machinery used for cotton processing and these include; the ginning machinery, the delinting machinery.
- ii. The team also found various office equipment, office furniture, computers, printers and fittings stationed at the head office.

List of unserviceable items recommended for disposal

S/N	ITEM	REG NO/QTY
1	Motor vehicle	UAJ764X
2	Motor vehicle	UAJ762X
3	Motor vehicle	UAJ760X
4	Motor vehicle	UAJ698X

STORES FINDINGS

- i. Both stores are organized clean and spacious, the bales of cotton are well arranged and easy to locate.
- ii. Stock cards are maintained and up to date, stock taking is done monthly.
- iii. The stores in Jinja are maintained by ACE Global Ltd.

CASH AND BANK FINDINGS

- i. The cash balance of the accounts of the entity reconciles with the bank balance and the bank statements.

Table showing accounts reviewed by the board.

S/N	Bank Account Name	Bank Name	Bank Account Number	Bank Balance	Cash Book Balance	CUR
1	Cotton Development Organization Treasury Single Sub-Account	Bank Of Uganda	0035505800001	0	0	UGX
2	Cotton Development Organization	Bank Of Uganda	00355005800003	0	0	UGX
3	Cotton Development Organization - Cotton Lint Buffer Stock	DFCU Bank Limited	01063615476341	6022534925	6022534925	UGX
4	Cotton Development Organization	DFCU Bank Limited	02063500174457	3861.69	3861.69	UGX

RECOMMENDATIONS

- i. The management of Nyakatonza Cooperate Union should acquire land. CCTV cameras should be installed to enhance security with in the ginnery in Kasese.
- ii. The temporary store should be turned into a permanent store given the important role it plays during peak seasons of production.
- iii. The fleet of vehicles held by the entity needs replacement as they are too old and break down so often resulting into high maintenance cost.

VOTE 156 - UGANDA LAND COMMISSION (ULC)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Assets recommended for disposal should be disposed of.	Disposal of assets is in process.	The disposal should be concluded by end of the calendar year.
2	Update the asset register with information on land.	Update and collection of information on land held by ULC are underway.	The asset register should be updated by the end of the calendar year.
3	All new assets should be engraved and updated on the asset register.	All assets have been engraved and an update of the asset register underway.	The asset register will be updated by end of the calendar year.
4	Create more space for storage of assets for disposal.	Not yet done.	Management is looking into the issue of space.

ASSET FINDINGS

- Nakawa-Naguru Land sits on about 82.05 acres. The issues surrounding this land have been resolved and the land has been leased out to a number of individuals and companies including government entities like Uganda Heart Institute.
- Land in Luwero meant to be occupied by the Ministry of Education is at the risk of encroachment by squatters. The land is not surveyed, nor fenced off.
- Butabika hospital land was encroached on by the public before the Government fenced it off. The land that was encroached on, was never recovered.

List of unserviceable items recommended for disposal

S/N	ITEM	REG NO/QTY
1	Station Wagon	1
2	Pickups	7
3	Radial Dunlop	1
4	Grand trek Dunlop	1
5	Radial Savero	1
6	Cross Contact Continental	1
7	Blizzark	1
8	Yokohama Geolandar	1
9	Wooden Office table without drawers	1
10	Wooden Office side chair without arm rest	1
11	Office side chair with armrest in metallic stand	1
12	Wooden computer table	1
13	Filing cabinets, not rock able	4
14	Aluminum Partition doors	Assorted
15	Aluminum/Metallic partitions in various sizes	Assorted
16	Open Wooden Bookshelves with compartments	1
17	Wooden office Desk with side drawers not lockable	1

18	Wooden cupboard with shelves not lockable partially glass engraved ULC-BS	1
19	Metallic Cupboard with 4 shelves, not lockable engraved ULC-CB-0004	4
20	Metallic Chairs without armrest	Assorted
21	Secretarial Chair without armrest	1
22	Secretarial Chair without armrest	1
23	Wooden office desk without drawers engraved ULC-DK-0021	1
24	Tables in metallic stands (small size) engraved ULC-HQT-TB-0015, 0020 and ULC-HQT-0016	2
25	Aluminum Partition doors	Assorted
26	Aluminum/Metallic partitions in various sizes.	Assorted
27	Laser Jet Printer, HP Pro 400 Series	1
28	Sheet Crosscut shredder, flamingo, PS-4500 series.	14

STORES FINDINGS

A survey on the stores at the Commission was carried out and the findings are as summarized below;

- i. The Commission maintains one store at its headquarters and it's managed by the Inventory Management officer assisted by the store's assistant.
- ii. The main store is fairly organized, clean and neat. However, there is inadequate storage space and shelving is insufficient.
- iii. All stores record were updated and the balances on the physical stock cards reconciled with the actual stock in the stores.
- iv. The vote carries out inventory counts once in a quarter.

CASH AND BANK FINDINGS

- i. The entity maintains one bank account which was properly reconciled at the end of the period.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Bank Account Number	Bank Balance	Cash Book Balance	CUR
1	Uganda Land Commission TSA	BOU	003560058000001	244,184,480	244,184,480	UGX

RECOMMENDATIONS

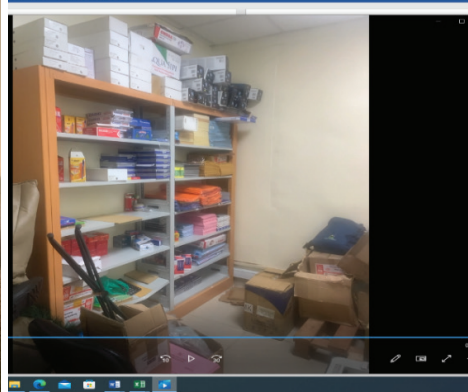
- i. Management should ensure that adequate storage space is provided to enable proper organization and accessibility to items stored.
- ii. Management should ensure that items on the list of unserviceable are disposed of to create space.

- iii. Update the asset register with the relevant asset data, especially the land asset category.
- iv. Ensure that all government land is surveyed and titled to avoid encroaching.
- v. Management should ensure that all government land across the country is surveyed and protected from encroachers by developing or fencing it off.

PICTORIALS



Vehicles



Store



Old motorcycle

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, as this will lead to better organization of items	The proposal for ESO headquarters that will give enough space for inventory storage is still at pre-feasibility stage.	Pre-feasibility studies are on-going still in the initial stage.
2	The assets due for disposal need to be disposed of to avoid loss of value in those assets.	The entity does not participate in disposal-off assets due to the sensitivity of its activities.	Assets not disposed-off but rather re-used in other stations where they can be of use and some re-modified to do other things.
3	Assets not engraved need to be engraved to ensure easy tracking and identification.	The process is complete.	Successfully completed.
4	The accountants need support and training on the use of the fixed assets module.	A new IFMIS system has been rolled FY 2022/23 and the old system is no longer applicable.	We are still waiting for training schedule on the new IFMIS system.

ASSET FINDINGS

We were able to look at a number of assets at the head office and the following were noted;

- i. The inspected vehicles were well maintained.
- ii. The inspected assets were engraved including the items for disposal and the manual register was updated. However, the asset register is not fully updated on IFMS system.
- iii. The vote has a number of classified assets whose access is restricted.

List of unserviceable items recommended for disposal

- i. There was no list of obsolete items attached

STORES FINDINGS

- i. The store at head office has stationery and consumables. Following last year's recommendation, it was partitioned.

CASH AND BANK FINDINGS

- ii. The cash books and bank accounts maintained at Bank of Uganda which were properly updated and reconciled as at 30th June 2022.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cashbook Balance	CUR
1	External Security Organisation TSSA	BOU	003590058000001	0	0	UGX
2	Special Operations Fund- ESO	BOU	000010088000014	0	13,465	UGX

List of unserviceable items recommended for disposal

S/N	Item	Unique identifier (Tag/Registration Number)
1	PC Monitor	0121012
2	PC Monitor	0121021
3	PC Monitor	0121081
4	PC Monitor	0121082
5	PC Monitor	0121083
6	PC Monitor	0121084
7	PC Monitor	0121085
8	PC Monitor	0121115
9	PC Monitor	0121116
10	Desktop PC Box	0221013
11	Desktop PC Box	0221015
12	Desktop PC Box	0221051
13	Desktop PC Box	0221078
14	Desktop PC Box	0221079
15	Desktop PC Box	0221080
16	Desktop PC Box	0221085
17	Desktop PC Box	0221096
18	Desktop PC Box	0221099
19	Desktop PC Box	0221117
20	Desktop PC Box	0221107
21	Desktop PC Box	0221109
22	Desk phone	0421024
23	Desk phone	0421025
24	Desk phone	0421105
25	Printer	0521031
26	Printer	0521039
27	Network Equipment	0621003
28	Network Equipment	0621015
29	Network Equipment	0621030
30	UPS (Power Equipment)	0721006
31	UPS (Power Equipment)	0721007
32	UPS (Power Equipment)	0721008
33	UPS (Power Equipment)	0721009

34	UPS (Power Equipment)	0721025
35	UPS (Power Equipment)	0721028
36	UPS (Power Equipment)	0721032
37	UPS (Power Equipment)	0721038
38	UPS (Power Equipment)	0721052
39	UPS (Power Equipment)	0721054
40	UPS (Power Equipment)	0721055
41	UPS (Power Equipment)	0721064
42	UPS (Power Equipment)	0721067
43	UPS (Power Equipment)	0721068
44	UPS (Power Equipment)	0721070
45	UPS (Power Equipment)	0721071
46	UPS (Power Equipment)	0721072
47	UPS (Power Equipment)	0721078
48	UPS (Power Equipment)	0721079
49	UPS (Power Equipment)	0721081
50	Stabilizer (Power Equipment)	0721081
51	Television	0821030
52	Others	1321077
53	Others	1321078
54	Furniture	1421900
55	Furniture	1421901
56	Furniture	1421902
57	Desktop PC	0221147

RECOMMENDATIONS

- i) The assets in poor condition should be repaired or disposed of, to contain the damage and avoid congestion.
- ii) We recommend a continuous update of fixed assets register. In case of any support/training, the institution should seek Accountant General's office's assistance.

There is need for pallets in the store at the head office to enhance storage.

PICTORIALS



Some of the cars at head office



Store at the head office

VOTE 160 - UGANDA COFFEE DEVELOPMENT AUTHORITY (UCDA)

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The vehicles and other items recommended for disposal should be disposed of.	The disposal process was initiated in May 2021 while valuation of the assets earmarked for disposal was carried out in September 2021. Subsequent to this, Ministry of Works and Transport and Ministry of land and urban development office of the Chief Government Valuer submitted to us the final valuation report on 9 th March, 2022. The initiation for auctioning services is now under way.	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 the approved allocation and forward accountability to Head office.	Done
3	Management should refer to asset management framework and guideline issued by Accountant General on how to handle donations so as to have them costed.	The process for valuation of the donated asset was initiated and the report will be submitted by end April 2022.	In progress
4	Management should ensure the new items are tagged /engraved before dispatch to regional offices.	New items are engraved before dispatch to the regional offices.	Done
5	The entity needs to fully automate all inventory management processes and phase out physical inventory documentation.	Market survey was carried to automate the Electronic Document Management System, however due to budget constraints the activity has not been implemented.	In progress
6	There is need to decongest the stores at Head Office. An alternative space should be identified to cater for items for disposal.	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

ASSET FINDINGS

- i. The entity maintains a register of all assets held by the entity, the team inspected these and was able to ascertain that they were in good working condition. The Authority's assets are well managed, and these were available at the vote at the inspection time.
- ii. The entity had new assets that had not been engraved at the inspection time but the team was promised that engraving was to be done.
- iii. There is need for more office space at head office as the rooms are congested
- iv. There are motorcycles at the head office in good condition which are not in use and not intending to use them. These should be disposed of to avoid wear and tear that may reduce their value.

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION	QUANTITY
1	Fridge	1
2	Chair	12
3	Bookshelf	1
4	Printer	2
5	Fan	2
6	Table	1
7	Water Dispenser	1

STORES FINDINGS

- I. The team inspected stores in Kampala and three other regional offices which include Northern, Eastern, and South Western Uganda and below are the findings:
- II. The entity maintains an inventory store at the head office, and movements in inventory are tracked using a computerized Management Information System. The system does not provides sufficient information on stock levels, issued out, received and stock balances
- iii. The store is separated into 3 distinct areas to accommodate all assets the entity maintains. These included the inventory arrear, assets for disposal and new assets all in one place. The store was inspected to confirm the availability of balances and items held; the team used sample basis to ascertain inventory availability.

CASH AND BANK FINDINGS

- i. The survey entailed cash and bank balances of the entity's four bank accounts.
- ii. The team reviewed and verified the cash and bank balances as at 30th June 2021. This was done by closely analyzing the reconciled cashbook balances against bank balances.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Uganda Coffee Development Authority	Eco Bank	7170005894	1,735,399.71	1,735,399.71	UGX
2	Uganda Coffee Development Authority TSSA	BOU	003600058000001	0	0	UGX
3	Uganda Coffee Development Authority Programme Estimate		003600088000001	28045337	28045337	UGX
4	Uganda Coffee Development Authority COCODEV MAPE		003600088000004	2,249,771,128	2,249,771,128	UGX

RECOMMENDATIONS

- i. The Stores is congested and need to acquire more space for easy monitoring and management of inventory.
- ii. The assets recommended for disposal should be disposed of to avoid wear and tear.
- iii. There is need for more office space at the head office.
- iv. All new Assets should be engraved.

PICTORIALS



Stores



Transport equipment for disposal



VOTE 161 – UGANDA FREE ZONE AUTHORITY

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The Fixed assets register should be uploaded and maintained on IFMS	The updated assets register has been submitted to MOFPED for upload	The Assets register is yet to be uploaded on the system
2	The entity should secure adequate storage space for safety of stationery and other consumables	The entity is using framework contracts to overcome the limited storage space.	This is a continuous process
3	The inventory should be trained to handle the assets register on the IFMS system	Training	Training is ongoing
4	More office space should be acquired to accommodate the current and new staff to be recruited	The search is going on to acquire bigger space to accommodate staff	The Authority has not yet secured bigger space to accommodate all staff
5	The southern embankment in Entebbe should be prioritized to avoid loss due to the erosion and the resultant anticipated damages.	Wall strengthening by geo-nailing works on the southern embankment wall commenced and are now at 70%	This wall will prevent erosion and damage to the proposed 3rd production unit

ASSET FINDINGS

- i. Most of the assets are in good condition and are tagged.
- ii. There are obsolete items which need to be disposed of.

List of unserviceable items recommended for disposal

S/N	ITEM	REG NO/QTY
1	Chair	UFZA-HQTR-FUR-0466
2	Chair	UFZA-HQTR-FUR-0702
3	Chair	UFZA-HQTR-FUR-0470
4	Chair	UFZA-HQTR-FUR-0436
5	Chair	UFZA-HQTR-FUR-2038
6	Chair	UFZA-HQTR-FUR-0413
7	Chair	UFZA-HQTR-FUR-0494
8	Chair	UFZA-HQTR-FUR-0488
9	Chair	UFZA-HQTR-FUR-0481
10	Chair	UFZA-HQTR-FUR-0589
11	Chair	UFZA-HQTR-FUR-0482
12	Chair	UFZA-HQTR-FUR-0459
13	Chair	UFZA-HQTR-FUR-0408
14	Chair	UFZA-HQTR-FUR-0412
15	Chair	UFZA-HQTR-FUR-0411
16	Chair	UFZA-HQTR-FUR-0475

17	Chair	UFZA-HQTR-FUR-0500
18	Chair	UFZA-HQTR-FUR-0439
19	Chair	UFZA-HQTR-FUR-0440
20	Chair	UFZA-HQTR-FUR-0464
21	Chair	UFZA-HQTR-FUR-0490
22	Chair	UFZA-HQTR-FUR-0746
23	Monitor	UFZA-HQTR-ELE-0205
24	Monitor	UFZA-HQTR-ELE-0047
25	Monitor	UFZA-HQTR-ELE-0052
26	Monitor	UFZA-HQTR-ELE-0243
27	Printer	UFZA-HQTR-ELE-0240
28	Printer	UFZA HQTR/ELE/0257
29	Printer	UFZA HQTR/ELE/0212
30	Printer	UFZA HQTR/ELE/0003
31	Printer	UFZA HQTR/ELE/0269
32	Printer	UFZA HQTR/ELE/0008
33	Biometric Access Control	UFZA- HQTR-ELE-0220
34	Biometric Time Reader	UFZA- HQTR-ELE-0117
35	Water dispenser	UFZA- HQTR-ELE-0035
36	Water dispenser	UFZA- HQTR-ELE-0216
37	Water dispenser	UFZA- HQTR-ELE-0090
38	Keyboard	UFZA- HQTR-ELE-0239
39	Keyboard	UFZA- HQTR-ELE-0059
40	Keyboard	UFZA- HQTR-ELE-0053
41	UPS	UFZA HQTR/ELE/0009
42	UPS	UFZA HQTR/ELE/0334
43	UPS	UFZA HQTR/ELE/0060
44	UPS	UFZA HQTR/ELE/0056
45	UPS	UFZA HQTR/ELE/0285
46	UPS	UFZA HQTR/ELE/0006
47	UPS	UFZA HQTR/ELE/0050
48	UPS	UFZA HQTR/ELE/0075
49	UPS	UFZA HQTR/ELE/0208
50	UPS	UFZA HQTR/ELE/0004
51	UPS	UFZA HQTR/ELE/0032
52	UPS	UFZA HQTR/ELE/0078
53	UPS	UFZA HQTR/ELE/0071
54	Laptop	UFZA HQTR/ELE/0262
55	Paper shredder	UFZA HQTR/ELE/0043
56	Laminating machine	UFZA HQTR/ELE/0230
57	Desk phone	UFZA HQTR/ELE/0226
58	Desk phone	UFZA HQTR/ELE/0033
59	Used Office carpet	1
60	Used Vehicle tyres	Assorted
61	Router	UFZA HQTR/ELE/0109
62	TV Stand	UFZA HQTR/FUR/0593
63	Rack	UFZA HQTR/ELE/0046

STORES FINDINGS

The entity keeps ledgers that well maintained and up-to-date. However, there is inadequate storage space, with items packed and piled. The store could be enhanced with shelves or racks for better storage.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Bank Account Number	Bank Balance	Cash Book Balance	CUR
1	Uganda Free Zone Authority	BOU	14150058000001	0	0	0

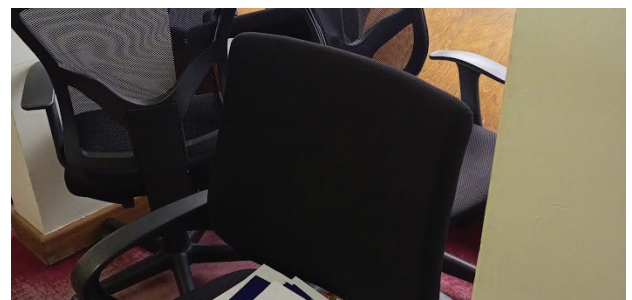
RECOMMENDATIONS

- i. The entity should acquire shelves or racks for the stores for better storage of inventory.
- ii. The obsolete items should be disposed to avoid further loss in value

Pictorial



Factory under Construction at Entebbe Airport.



Obsolete items

VOTE 163 – UGANDA RETIREMENTS BENEFITS REGULATORY AUTHORITY

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1			BoS was not conducted in the previous year because this is a new vote.

ASSET FINDINGS

- i. Bar codes had been used in engraving, assets were engraved, labeled, and well recorded in a fixed assets register which is maintained and regularly as when purchases are made.
- ii. There were assets identified for disposal in the financial year of 2021/2022.
- iii. The vehicles were well maintained.

List of unserviceable items recommended for disposal

OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
1	Chairs	34
2	Water Dispensers	3
3	Tables	6
4	Used Wall-To-Wall Carpets	1
5	Coat Hanger	1
6	UPS	3
7	Photocopier	1
8	Filing Cabinet	1
9	Desktop Computer	1
10	Rechargeable Batteries	
11	DSTV Dish	1
12	Printer	1
13	Notice Board	1
14	Reception Chairs	1
15	Laptop	2

STORES FINDINGS

- i. The board of survey for Uganda Retirement Benefits Regulatory Authority maintains one store and the following were the findings in general.
- ii. The store is the main and general store in which stationery and general supplies are kept, inspected, and found to be organized.
- iii. Store space was well-organized with items being easy to trace and locate.
- iv. The stock counts were done and inventory tallied with what was in both the stock cards and general stock ledgers.
The store ledgers reflected the actual purchases.

CASH AND BANK FINDINGS

All bank accounts for running the day-to-day activities of Uganda Retirement Benefits Regulatory Authority are well maintained and updated.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Uganda Retirement Benefits Regulatory Authority	BANK OF UGANDA	0000800880023	3512285	3512285	UGX
2	Uganda Retirement Benefits Regulatory Authority	HOUSING FINANCE	0100465535	10948	10948	UGX
3	Uganda Retirement Benefits Regulatory Authority	DFCU	01073501313521	2623	2623	UGX

RECOMMENDATIONS

1. The standard engravement according to the asset management framework guidelines of fixed assets should be implemented going forward.
2. Updates of fixed assets procured through the system should be done on monthly basis through the Mass Addition create process.

VOTE 164 – NATIONAL COUNCIL FOR HIGHER EDUCATION

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Dispose of all dilapidated and obsolete items and also send the motor vehicles to Ministry of Education.	Disposal process ongoing	Assets be sold before they lose more value.
2	The Institute should construct bigger store to create a good storage environment.	Stores are yet to be constructed	No evidence
3	There is need to migrate data from the Excel Asset register to IFMS	Pending	
4	The inventory officer need training on fixed asset module and the IFMS	Waiting migration of the asset register on IFMS.	No action taken

ASSET FINDINGS

- i. The Organization has a building within its premises in good condition and the sign post at the premises are visible.
- ii. There is a fully functional standby generator and water reservoir.
- iii. All vehicles are in good running condition although some are due for disposal.
- iv. The asset module on IFMS has not been implemented at the Council because the assets are not yet uploaded on the system.
- v. Migration of data to the IFMS is ongoing and the concerned officer need to be trained to handle the system effectively.
- vi. The council is the process of constructing a new building which is to commence by April 2023.

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Double Cabin Pickup	UG 0162E
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
2	Desk phones	11 pcs
3	Printers	8 pcs
4	UPS	6 pcs
5	CPU	1
6	Computers	4 pcs

7	Key board	21 pcs
8	Generator control panel	1
9	Traffic boom	1
10	Riso machine	1
11	Water Pump	1
12	Car Batteries	1
13	Compound security light	1
14	Staplers	1
15	Master roll	1

STORES FINDINGS

- i. The entity maintains one main stores at the headquarters where items are received and stored, the store is well arranged but inadequate.
- ii. The stores records are properly reconciled and regularly updated on a daily basis.
The was no list of obsolete items identified during the exercise.

CASH AND BANK FINDINGS

During the exercise, the board noted that the entity has one bank account, the team reviewed and verified the cash book and bank balances as at 30/June/2022 agree and reconcile with the bank statement and confirmed by the bank certificate here attached.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	National Council for Higher Education	Stanbic	9030005961989	0	0	UGX

RECOMMENDATIONS

- i. Most of the computers are old and this has created a need to purchase more computers to enhance staff performance
- ii. There is limited office space hence the need to secure more office space for a better working environment.
- iii. Some of the cabinets and book shelves are too old and require replacement, Management should set aside a budget to buy new office equipment.
- iv. The officer in charge of inventory be trained to post and update the register on the IFMS.
- v. The old double cabin UG0162E was lotted by the Adhoc board of survey awaiting disposal.

VOTE 165 – UGANDA BUSINESS AND TECHNICAL EXAMINATION BOARD

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1			BoS was not conducted in the previous year because this is a new vote.

ASSET FINDINGS

- i. The entity acquired vote status recently and was enrolled onto the Fixed Assets Module on the IFMS. However, the team observed that the Fixed Assets master data is not complete. Having been previously operating under Ministry of Education, some of the assets were donations from the Ministry and have no documentation indicating costs or dates of purchase.
- ii. The entity does all procurement of items at Head Office. Issuance and distribution to central and regional centers is based on the requisitions received.
- iii. The assets verified were found to be in good condition.
- iv. A few items sampled were engraved which makes tracking and identification easy. It also safeguards from theft.
- v. The land in possession of the entity was donated by Ministry of Education and has no value indicated on the asset register.
- vi. Motor vehicles number UG 2115E and UG 17175E are currently used by UBTEB but are still being recognized in the Ministry of Education Asset register.
- vii. The entity has a few items listed for disposal.

List of unserviceable items recommended for disposal

- i. There was no list of obsolete items attached.

STORES FINDINGS

- i. The entity has one main store at the headquarters where all items are received and kept awaiting issuance on request by all examination centers.
- ii. The store is fairly arranged. The stores records are properly reconciled and regularly updated.
- iii. There's need for increase in storage space. Currently the store is small and items get destroyed from overlapping each other.
- iv. Due to the limited space, the items for disposal are stored in the same store as the inventory.
- v. At the time of the survey, the stores in-charge was unavailable and the team couldn't ascertain the physical stock against the extract from the inventory report.

CASH AND BANK FINDINGS

- i. A survey on bank and cash balances for the accounts was conducted. Uganda Business Technical Examination Board maintains two (2) active accounts with Stanbic Bank Uganda Limited. The cashbooks for the accounts were satisfactorily updated and reconciled to the respective Bank Statements.

Table showing accounts reviewed by the board

S/N	BANK ACCOUNT NAME	BANK NAME	BANK ACCOUNT NUMBER	Bank Balance	Cash Balance	CUR
1	UBTEB-Gov't Grants & Subventions	Stanbic Bank Uganda Limited	9030005776588	10,198,039	10,198,039	UGX
2	UBTEB General Collections	Stanbic Bank Uganda Limited	9030005776596	354,792,906	346,346,906	UGX

RECOMMENDATIONS

- i. There is need for Improvement in storage facilities at Head Office. Storage shelves should be constructed and labelled to ensure easy movement and stock taking.
- ii. There is need to train the IFMS users on the various functionalities of the system to enable them work more efficiently
- iii. Dispose of items due for disposal. For the assets that are not taken during the disposal process, ensure that all methods under the PPDA Act are considered.

PICTORIALS



Some of the items for disposal

UNIVERSITIES

VOTE 301 – MAKERERE UNIVERSITY

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Ensure proper maintenance of running assets by serving and repairing them on time to avoid first wearing out	We are taking stock of university assets to ascertain the number.	We are taking stock of university assets to ascertain the number.
2	Upload the assets register from excel to IFMS Asset Management module as per asset management guidelines.	We are working on the updated asset register to be updated	Updating asset register in progress
3	Reconstruct the Ivory Tower /main building in the same design and fashion as the building that was destroyed by fire to maintain the historical memory and heritage	The building has demolished, and construction are taking place	Construction under progress
4	Dispose-of all dilapidated assets both at main and field stations by following the new asset management frame work and guidelines when ascertain their monetary values	We have started the disposal of dilapidated assets	Lists of assets under disposal is available
5	Purchase an engraving machine to engrave all the un-engraved assets following the format required by asset management Have all the dormant accounts fully closed to avoid maintenance costs.	The engraving machine was bought	Team training to use the machine will start in September and onwards.
7	Renovate old office and residential building at both main campus and field stations to make them last longer	Renovations are going on with limited resources	We are hoping that in the year 2022/2023 we shall get some refunds.
8	Improve on store conditions through providing wider spaces shelves ventilators, installing fire extinguishers for emergency in case fire outbreaks and recruit qualified storekeepers.	Fire extinguishers has been bought, and even installation of ventilators.	In progress.

ASSET FINDINGS

- i. Most of the assets were not engraved since most of them were new and were not in the asset register.
- ii. The asset register is not up to date.
- iii. Most of the university buildings need serious renovations and maintenance.
- iv. The administration block at Buyana stock farm is in a very sorry state.
- v. The swimming pool under the sports department is not well maintained and needs to be overhauled.
- vi. Jinja campus operates in a small rented premise hence limited number of students admitted to the campus.
- vii. There is land encroachment on a number of university premises.
- viii. Some of the laboratories had insufficient learning space.
- ix. Buyana stock farm had a number of machinery that need to be boarded off.
- x. CONAS was found under-equipped because most of the equipment in there are old and not functioning.
- xi. The site had secure storage facilities for the construction materials.
- xii. The motor vehicles at university are well maintained by the estates department.

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1.	Mitsubishi Dump Truck LOT No. 1	UG 1278E
2.	Toyota Mini Bus , LOT No. 2	UG 0458E
3.	Mitsubishi Medium Bus, LOT No.5	UG 0762E
4.	Mitsubishi, LOT No. 6	UG 0523E
5.	Isuzu Lorry, LOT No. 8	UG0314E
6.	Nissan Civilian, LOT No. 9	UG0519E
7.	Toyota Mitsubishi, LOT No. 10	UG 0507E
8.	Suzuki Station Wagon, LOT No. 11	UG 0557E
9.	Mitsubishi Station Wagon, LOT No. 12	UG 0464E
10.	Land Cruiser Station Wagon Prado, LOT No 13	UG0307E,
11.	Mercedes Benz Min Bus, LOT No. 14	UAA 444E
12.	Toyota Land Cruiser UG, LOT No.15	UG 1205E
13.	Nissan Vanet, LOT No. 16	UXW 796
14.	Mitsubishi Mini, LOT No. 17	UG 0324E
15.	Toyota Corona, LOT No. 18	UG0109E
16.	Suzuki Station Wagon, LOT No. 19	UG 0559E
17.	Nissan Double Cabin, LOT No. 21	UDD 479
18.	Leyland Bus UG, LOT No. 22	UG1019E
19.	Toyota Super Custom, LOT No. 23	-
20.	Toyota G Touring, LOT No. 24	UAB 013L
21.	Toyota Prado, LOT No. 25	UAA094F
22.	Nissan Pickup, LOT No. 26	UAA696E,
23.	Nissan Urvan, LOT No. 27	UG0927E,
24.	Toyota Surf , LOT No. 28	UG1076E
25.	Peugeot UG, LOT No. 29	UG 0312E,
26.	Toyota Prado, LOT No. 33	UAH998J,
27.	Nissan Pick UP, LOT No. 35	UAB805 U
28.	Suzuki Station Wagon, LOT No. 36	UG0520E,
29.	Suzuki Station Wagon, LOT No. 37	UG 1018E
30.	Land Rover Station Wagon, LOT No. 38	UG 1195E,
31.	Toyota Hiace Minibus, LOT No. 39	UG 0536E
32.	Land Cruiser, LOT No. 41	UG538E,

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
33.	Toyota Land Cruiser, LOT No. 42	UG 0386E,
34.	Toyota Land Cruiser, No. 43	UG 0536E
35.	Motor Cycle Jialing, LOT No. 44	UV 1919
36.	Motor Cycle BTX, LOT No. 45	UV 1145
37.	Motor Cycle Honda, LOT No. 46	UE 0947
38.	Jialing Motor Cycle, LOT No. 47	NA
39.	Motor Cycle Yamaha, LOT No. 49	UG 0515E
	OTHER ITEMS	
	ITEM DESCRPTION	QUANTITY
40	Wooden Metallic arm chairs, LOT No. 50	MAK/PRO/01
41	Wooden Large Chairs, LOT No. 52	MAK/PRO/02
42	Refrigerators and Ovens, LOT No. 55	MAK/PRO/03
43	Lights, LOT No. 56	MAK/PRO/04
44	Wooden drawers, LOT No. 57	MAK/PRO/05
45	Blue Windows, LOT No.58	MAK/PRO/06
46	Glass Windows LOT No. 59	MAK/PRO/07
47	Plywood LOT No. 60	MAK/PRO/08
48	Wooden Shelves LOT No. 61	MAK/PRO/09
49	Tables LOT No. 63	MAK/PRO/10
50	Computer CPU LOT No. 65	MAK/PRO/11
51	Photocopying Machine LOT No. 68	MAK/PRO/12
52	Type Writers LOT No. 70	MAK/PRO/13
53	Micro Waves LOT No. 71	MAK/PRO/14
54	Fax Machine, LOT No. 72	MAK/PRO/15

STORES FINDINGS

- i. The store at Buyana stock farm is not organized and very congested with no store personnel to manage it.
- ii. Some stores had insufficient space like the central store because it stores the inventory of the whole university administration.
- iii. Makerere university has at least a store in each college and different campuses that are subdivided into different sub stores according to the type of inventory stored in that section.
- iv. The survey of the stores found out that all university stores are managed by stores officers and inventory counts are carried out once in a quarter and updated store ledgers are maintained.

- v. The board of survey team did a stock count to ascertain the value of inventories as at 30th June 2022. Of all items sampled and verified by the team in all colleges and campuses, the stock numbers were found to match the excel extract of the inventories.

CASH AND BANK FINDINGS

Makerere University has 138 bank accounts which are well reconciled with the bank certificates attached.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	School of Statistics and Planning	Stanbic	9030008067634	68689.73	59,632.73	USD
2	School of Statistics and Planning	Stanbic	9030014802168	1.98	1.98	USD
3	MU School of Statistics and Planning- SCB 4.2	Stanbic	9030012748719	116.40	116.40	USD
	903	DFCU	02083500181602	1241.92	1,241.92	USD
4	MUISAE – ICP Africa Corporate Current	DFCU	01083500181598	628571517.00	628571517.00	UGX
5	Makerere University Faculty of Economics And Management	Standard Chartered	8705611820700	206053.08	202,935.18	USD
6	Makerere University Faculty of Economics and Management / AERC	Standard Chartered	8705611820702	2849.24	2849.24	USD
7	M.U.I.E Econ Policy Man / WBGSP	Standard Chartered	8705611823900			
8	Mak. Univ child health and dev. Centre	Stanbic	9030008013674	165659.87	23726.97	USD
9	Mak. Univ child health and dev. Centre	Stanbic	9030005855976	152161906.00	533552775.00	UGX
10	Muk- Biomedical Science Project	Standard Chartered	8705613993900	178590.92	147133.63	USD
11	Mak College Of Health Sciences African Journal	Stanbic	9030005663007	4001112980.00	4001112980.0	UGX
12	Mak CHS Resp Cryptoreidiosis	Stanbic	9030012713354	137448.90	137448.90	USD
13	Mak College Of Health Sciences-Thrive	Standard Chartered	2805613993901	695400.84	336627.32	GBP
14	Mak College Of Health Sciences-Thrive	Standard Chartered	0105613993901	152532412.00	15223064.00	UGX
15	Mak College Of Health Sciences - WT A/C	Standard Chartered	2805613993900	63333.92	13106.42	USD
16	Mak College Of Health Sciences - MESAU	Standard Chartered	0105613993902	67661846.00	39951526.00	UGX
17	Mak College Of Health Sciences –WT A/C	Standard Chartered	0105613993900	4588273.00	139077447.00	UGX
18	Mak CHS NIH Account	Standard Chartered	8705613993903	5.75	5.75	USD

19	Mak College Of Health Sciences – MESAU	Standard Chartered	875613993902	246490.96	165461.66	USD
20	MAKCHS – Research Account	Stanbic	9030008068061	2634056.94	2157441.85	USD
21	MAKCHS – Research Account	Stanbic	9030005655047	67919707	605628630.69	UGX
22	MAKCHS – NIH Account	STANDARD CHARTERED	8705613993904			
23	MakCHS Intra ACPA	Stanbic	9030008462606	2472.11	2472.11	EURO
24	MAKCHS CEBHA Project	Stanbic	9030014336035	207.59	207.59	EURO
25	Makerere College Of Engineering Design Art And Technology	STANDARD CHARTERED	8705612273400	581914.50	535072.00	USD
26	MU COEES Projects	Stanbic	9030005866528	131549823.00	83008363.00	UGX
27	MAK. College Of Education and External Studies	DFCU	02983501000653	22037.42	17738.24	USD
28	M.U. College of Natural Sciences	Stanbic	9030008118247	579618.64	579618.64	USD
29	M.U. College of Science Projects	Stanbic	9030006404021	218006521.00	218006521.00	UGX
30	Makerere University Enpe Renewable Energy	DFCU	02173552829752	262.95	262.95	USD
31	Muk College Of Veterinary Medicine Animal Resource and Biosecurity	Stanbic	9030005804662	7081703106.00	7081703106.0	UGX
32	Muk Faculty Of Veterinary Medicine EU Projects	STANDARD CHARTERED	03083500208927	11306.43	104387.43	USD
33	Muk Trypanogen Project Account	STANDARD CHARTERED	02983501000027	403030.73	390578.73	USD
34	Muk College Of Veterinary Medicine Animal Resource and Biosecurity, School of Biosecurity	Stanbic	9030010827433	12167.73	12167.73	EURO
35	Makerere University School of Veterinary	Stanbic	9030010827352	131245009.00	128245009.00	UGX
36	Makerere University School of Veterinary	Stanbic	9030010827387	159224.09	159224.09	USD
37	Makerere University Afrique One	STANDARD CHARTERED	2805611821100	655.52	655.52	USD
38	MU College Of Veterinary Medicine	STANDARD CHARTERED	8705611821100	97175.41	92679.41	USD
39	Makerere univ. Dept of women and gender	DFCU	01013500073211	84545436.00	84545436.00	UGX
40	The Head Women Studies; Muk Gender Projects	STANDARD CHARTERED	8705611829100	119693.97	119963.97	USD

41	MU/ Univ of Bergen Collaboration	ABSA	0344034400	5910.40	5910.40	USD
42	MU/ Univ of Bergen Collaboration	ABSA	03411390834	6580133.00	65801133.00	UGX
43	Makerere Univ Mass Comm Projects	Stanbic	9030005761998	73214188	73214188	UGX
44	Department Of Social Work and Social Admin	Stanbic	9030005816334	104223407.00	67283407.00	UGX
45	MUK PMC Institute Of Language	Stanbic	9030005817861	505759079.00	410808879.00	UGX
46	Makerere University Faculty of Social Sciences	ABSA	0344044007	361431.97	356489.42	USD
47	MUC Faculty of Arts	Stanbic	9030008065615	1120491.00	1076880.00	UGX
48	Makerere University Confucius Institute	CENTENARY	310031000	138377.93	130950.93	USD
49	Makerere University Confucius Institute	CENTENARY	3100030998	28005881.00	28005881.00	UGX
50	Makerere Institute of Social Research Guggenheim	ABSA	6005831243	417384.48	417384.48	USD
51	Makerere Institute of Social Research Carnegie	ABSA	6005831278	613.85	613.85	USD
52	Makerere Institute of Social Research Project	DFCU	02983501000781	665866	3430.89	UGX
53	Makerere Institute of Social Research Project	ABSA	0344015554	1722.57	1722.57	USD
54	Makerere Institute of Social Research Project	Stanbic	9030005817853	2427075.00	24270175.00	UGX
55	Makerere Institute of Social Research Project	Stanbic	9030014818706	-	-	
56	Makerere Institute of Social Research Project	DFCU	01083616100074	972554.00	972554.00	UGX
57	Makerere Institute of Social Research Project Carnegie	ABSA	6005831286	-	-	UGX
58	Makerere Institute of Social Research Project Gugg	ABSA	6005831251	751250.00	751250.00	UGX
59	Makerere University Rotary Peace Centre	Stanbic	9030018347813	47033.99	47033.99	USD
60	Makerere University Rotary Peace Centre	Stanbic	9030018347708	50624735	50624735	UGX
61	MU SPH Research Account	Stanbic	903000561449	1294441540.00	1209197494.0	UGX
62	MU SPH Arvmac Account	Stanbic	9030008461634	4646080.02	464608.02	UGX
63	MU SPH Research Account	Stanbic	9030008175062	2568759.09	2554372.29	USD
64	MAK SPH GBP Account	Stanbic	90300010349264	186079.55	186079.55	USD
65	MAKSPH METS Project	DFCU	02083573772074	498650.32	498650.82	UGX
66	MAKSPH METS Project	DFCU	01083573772065	246396971.00	223673192.00	UGX
67	MUSPH CDC-KPCSO	ABSA	6003765014	129114280.00	95170235.00	UGX
68	MAKSPH CTCA Program	ABSA	6001566200	527.88	527.88	USD

69	MAKSPH SPEED Project	Stanbic	9030010425874	CLOSED	CLOSED	
70	MAKSPH SPEED Project	Stanbic	9030010349205	CLOSED	CLOSED	
71	MU SPH CDC Fellowship Program	ABSA	0344169942	280592.39	280592.39	USD
72	MUSPH CDC-KPCSO	ABSA	0344169594	53498.84	52243.64	USD
73	Makerere School of Public Health (MAK-SPH)	DFCU	02081021548525	5212.34	5212.34	USD
74	Makerere School Of Public Health (MAK-SPH)	DFCU	01081021547553	921280859.00	890084609.00	UGX
75	Resilient Africa	STANDARD CHARTERED	8705613993905	355662.71	352891.18	USD
76	Resilient Africa	STANDARD CHARTERED	0105613993904	102966723.00	101521723.00	UGX
77	MU SPH CDC Fellowship Program	DFCU	01083573772083	202572197.00	172740149.00	UGX
78	MU SPH CDC Fellowship Program	DFCU	02083573772108	29484.28	29484.28	USD
79	MAKSPH Global Fund Geneva	Stanbic	9030015355939	29881976.00	29881976.00	UGX
80	MAKSPH Global Fund Geneva	Stanbic	9030015355998	284366.78	284366.78	USD
81	Makerere School Of Public Health (MAK-SPH) TASO	DFCU	01083636123613	1054323.00	1054323.00	UGX
82	MAKSPH CTCA ACBF 3	Stanbic	9030015896174	270085.00	270085.00	UGX
83	MAKSPH CTCA ACBF 2	Stanbic	9030015896298	284366.78	284399.78	USD
84	College of Computing and Information Projects	Stanbic	9030008116813	1359481.33	1349597.03	USD
85	College of Computing and Information Projects	Stanbic	9030008615585	175730.88	196033.13	EORO
86	College of Computing and Information Projects	Stanbic	9030014896898	1328939581.00	1267156344.0	UGX
87	Makerere University Carnegie Project	DFCU	02083554441977	283962.34	283962.34	USD
88	Makerere University Carnegie Project	DFCU	01983501000117	70181323.00	70181323.00	UGX
89	Makerere University DRGT Research Project	DFCU	02083554441852	43742.25	43742.25	USD
90	Mak Univ Research Projects	Stanbic	9030005828766	79341336.00	79341336.00	UGX
91	Makerere University Gender Mainstreaming Programme- RIS Account	Stanbic	9030005965534	45240112.00	45240112.00	UGX
92	Makerere University Female Scholarship Foundation	DFCU	01083501009628	33157947.00	33157947.00	UGX
93	Makerere University Scholarship Account	STANDARD CHARTERED	8705612034500	CLOSED	CLOSED	

94	Makerere University Scholarship Account	STANDARD CHARTERED	0105612034500	CLOSED	CLOSED	
95	Makerere University NORHED Institutional Development Programme	STANDARD CHARTERED	8708214720500	323500.96	323500.96	USD
96	Makerere University Norhed Institutional Development Programme	STANDARD CHARTERED	0108214720500	1066367.00	1066367.00	UGX
97	Makerere University AFDB HEST – GOU Project	STANBIC	9030011074870	53080554.00	53080554.00	UGX
98	Makerere University Carnegie Programme	BOU	003360088400004	5358039	5385.39	UGX
99	College Of Agricultural and Environmental Sciences	ABSA	034124240	807093381.00	775042277.00	UGX
100	College Of Agricultural and Environmental Sciences	ABSA	0344241694	1859657.07	1727126.44	USD
101	College Of Agricultural and Environmental Sciences	ABSA	6003566658	744332.43	720640.83	EURO
102	Nutrition Innovation Laboratory Africa	DFCU	02083502219046	16265.71	16265.71	USD
103	Makerere University Regional Centre for Crop Improvement	BOU	003360088400006	298.46	298.46	USD
104	Makerere University Regional Centre for Crop Improvement	BOU	003360088400005	1861379	1861379	UGX
105	MU Refugee Law Project	Standard Chartered	9305613767402	535.48	535.48	USD
106	MU Refugee Law Project	Standard Chartered	2805613767400	54,312.39	54,312.39	USD
107	MU Refugee Law Project	Standard Chartered	0105613767407	12,472,997.00	3,264,897.00	UGX
108	MU Refugee Law Project	STANDARD CHARTERED	9305613767400	162,976,106	6,137,076	UGX
109	MU Refugee Law Project	STANDARD CHARTERED	0105613767409	1,908,960.00	1,908,960.00	UGX
110	Refugee Law	STANDARD CHARTERED	8708211835700	350584.23	343504.23	USD
111	MU Refugee Law Project	STANDARD CHARTERED	0105613767408	3284557.00	3284557.00	UGX
112	MU Refugee Law Project	STANDARD CHARTERED	0105613767400	9874.54	9874.54	USD
113	Fac. Of law (MUK) Ford Foundation	STANDARD CHARTERED	8705611827700	23716.90	23716.57	USD

114	MUK Public Interest Law Clinic	STANDARD CHARTERED	0105613767406	1311286.00	1311286.00	UGX
115	MUK Public Interest Law Clinic	STANDARD CHARTERED	8708210655404	221507.10	215532.00	UGX
116	M.U.K Human Rights & Peace Center	STANDARD CHARTERED	0108210655400	33811636.00	30982910.00	UGX
117	M.U.K Human Rights & Peace Center	STANDARD CHARTERED	8708210655401	42351.87	28411.01	USD
118	M.U.K Human Rights & Peace Center	STANDARD CHARTERED	8708210655400	18852.09	16847.09	USD
119	M.U.K Human Rights & Peace Center	STANDARD CHARTERED	0105613005500	177289863.00	154969863.00	UGX
120	Makerere University MCF	DFCU	01083553647051	76158517.00	52644802.00	UGX
121	Mastercard Foundation Scholars Program	DFCU	02083501786170	1993835.45	1550280.91	USD
122	MUC Foreign Transactions	Standard Chartered	87056106598802	231283.45	231283.45	USD
123	Makerere University Project a/c	Standard Chartered	8705611612500	19191728.94	1149160.40	USD
124	MUC IDRC Project	Standard Chartered	8705611814400	44313.72	44313.72	USD
125	MUC Foreign Transactions	Standard Chartered	2805610659800	6281.84	6281.84	GBP
126	MU SPH (P&L)	ABSA	6003756570	DORMANT	DORMANT	UGX
127	MU SPH	Stanbic	9030012136861			UGX
128	Makerere University AfdB Project	Stanbic	9030009660568	CLOSED	CLOSED	UGX
129	MUC Centenary Fees Collection	Centenary	3740300001	CLOSED	CLOSED	UGX
130	POST Bank	Post	1630037000063	CLOSED	CLOSED	UGX
131	UBA Bank	UBA	1006000018	CLOSED	CLOSED	UGX
132	Barclays Bank	Barclays	6005071664	CLOSED	CLOSED	UGX
133	DFCU	DFCU	01983501000116	CLOSED	CLOSED	UGX
134	Miscellaneous Account /ID & Tender	Stanbic	9030005964309	CLOSED	CLOSED	UGX
135	COBAMS Short course	Stanbic	9030000970424	CLOSED	CLOSED	UGX
136	DFCU Bank	DFCU	01983501000115	CLOSED	CLOSED	UGX
137	Dept Of Women & Gender	Stanbic	9030005816180	CLOSED	CLOSED	UGX
138	Makerere University Scholarship Account	Standard Chartered	8705612034500	CLOSED	CLOSED	UGX
139	Makerere Univ Female Scholarship Account	Standard Chartered	0105612034500	CLOSED	CLOSED	UGX

RECOMMENDATIONS

- i. Management should ensure that assets are separated and storage space is provided for enabling proper accessibility to items stored.

- ii. Management should ensure that items on the list of unserviceable at all campuses are disposed of to create more working space.
- iii. Management should look into creating more learning spaces in the colleges with small lecture rooms and Jinja campus as a whole that has limited space
- iv. Management should create a museum for all vintage equipment found in libraries and the main library binding section.
- v. Management should ensure that the assets register is put up to date with assets information on all attributes as well as categories.
- vi. Management should urgently consider acquiring patents and copyrights for the research work and other related assets being produce of the university.

VOTE 302 – MBARARA UNIVERSITY

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Follow up with Land commission for titles not yet gotten.		
2	Provide data to Accountant General's office for upload.		
3	Ensure that form for donated items have dates of purchase and costs of assets		
4	Ensure that the asset register is complete with all asset categories.		
5	Carry out the minor repairs required for the assets		
7	Complete disposal and engraving processes.		

ASSET FINDINGS

- i. All Assets were engraved, labelled and well recorded in a Fixed Assets Register which is maintained and regularly updated.
- ii. There were Assets for disposal in the financial year of 2021/2022.
- iii. Some of the assets in the Assets register like land had a Lease title that expired way back in 2017.
- iv. Four vehicles were not recorded in Asset Register, these were UBK 846N, UBD 147E, UAT 331X, UAA 982E and were donations to research projects. A logbook for a station wagon UG 0064T, was not seen.

List of unserviceable items recommended for disposal

- i. There was no list of obsolete items attached.

STORES FINDINGS

- I. Mbarara University maintains 2 stores and the following were the findings in general.
- II. The first store is the main & general store in which stationery and general supplies are kept. The second store is the medical store in which medical supplies and medical drugs are kept. The stores were inspected and found to be organized.
- III. Store space was well organized in all of the locations with items being easy to trace and locate.
- 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.

CASH AND BANK FINDINGS

- i. The Board of Survey team verified bank balance certificates and other primary books of entry for the accounts that the University have for operational purposes as at the end of the financial year. All bank accounts for running the day-to-day activities of the University are maintained and updated.

Table showing accounts reviewed by the board

NO/S	BANK ACCOUNT NAME	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Mbarara University TSA	BOU	003370058000002	0	0	UGX
2	MUST Grants Office	SCB	8702808045000	144,074.07	144,074.07	USD
3	MUST Grants – Operations	SCB	8702808045001	477,584.81	469,900.51	USD
4	MUST Grants Office	SCB	9302808045000	53,653.90	53,665.40	EUR
5	MUST Grants – IEARDA	SCB	102808045002	6,787,665,498	6,653,203,087	UGX
6	MUST Grants - MGO CORE OFFICE	SCB	102808045003	446,964,542	442,262,878	UGX
7	MUST Grants – Infrastructure	SCB	102808045010	4,515,534	4,515,534	UGX
8	MUST Grants – IMNCH	SCB	102808045011	27,009,571	26,989,987	UGX
9	MUST Grants – MGH	SCB	102808045013	598,092,318	609,421,228	UGX
10	MUST Grants – PRISMS	SCB	102808045015	407,603,538	364,408,055	UGX
11	MUST Grants I-DRESS	SCB	102808045016	896,008,057	894,602,437	UGX
12	MUST Grants - AIR TTS	SCB	102808045018	136,062,383	136,008,055	UGX
13	MUST Grants – CEPF-	SCB	102808045019	9,185,887	3,103,430	UGX
14	Pharmbiotrac Project	SCB	0102808265800	42,374,232	36,910,056	UGX
15	Pharmbiotrac Project	SCB	8702808265800	203,727.11	203,727.11	USD
16	MUST Grants Office MUR-TI	SCB	102808045017	72,650,227	67,929,827	UGX
17	MUST Grants	SCB	8702808045003	136,600	131,994.92	USD

RECOMMENDATIONS

- i. The lease land title of the Lower Circular Road where the University is built expired in 2017. We recommend it to be renewed with Ministry of Lands and a new value be given.
- ii. We recommend that the new buildings be named for easy identification.
- iii. Four vehicles UBK 846N, UBD 147E, UAT 331X & UAA 982E were not in the asset register as were donations to research projects, they need to be added in the asset register and one missing logbook for UG 0064T which was a donation from ITFC based in Bwindi be found. The asset register should be updated to include those vehicles and the file for logbook be created.
- iv. The old and obsolete assets as per schedule/ list need to be disposed of to create space for other items.
- v. The BOS at Mbarara University was well organized and done. The team from MOFPED did not find problems in doing this work. We commend the Mbarara University staff for the tireless efforts.

PICTORIALS



Faculty of Computing and Informatics (CIP)



University buildings

VOTE 303 – MAKERERE UNIVERSITY BUSINESS SCHOOL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Re- marks
1	The Motor vehicles which appeared in the prior financial year as due for disposal but are yet to be disposed as they were issued to the University by the Ministry of Education and Sports and it is yet to authorize disposal.	The school has written several reminders to MoES. We are yet to receive instructions on who to avail these vehicles or else on how to dispose them off.	

ASSET FINDINGS

- i. All Assets are engraved.
- ii. An Asset register is maintained and updated regularly.

List of unserviceable items recommended for disposal

S/N	ITEM	REG NO/QTY
1	Leyland Bus	UG 1077E
2	Toyota Landcruiser	UAR 319Y
3	Nissan Patrol	UAA 052F
4	Tata Lorry	UG 1053E

STORES FINDINGS

- i. The stores have ledgers which are updated on a regular basis. The balances of specific items were sampled for reconciliation between ledger balance and actual stock and were found to be accurate.
- ii. Items are well stored on shelves.

CASH AND BANK FINDINGS

- i. The cash and bank balances were properly reconciled as per the guideline in respect to the Treasury Accounting instructions on cash.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Bank Account Number	Bank Balance	Cash Book Balance	CUR
1	MUBS A/c ADB-GOU	ABSA	6004856110	70,540,860	70,540,860	UGX
2	IFMS Account	BOU	00330058000002	0	0	UGX

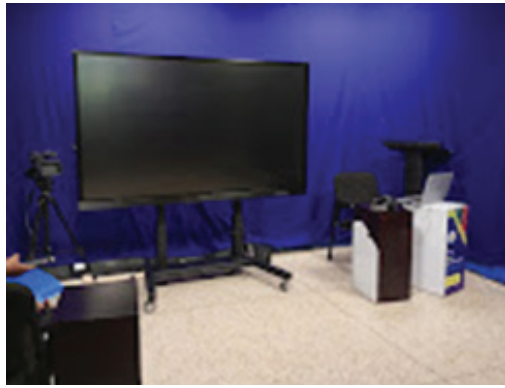
RECOMMENDATIONS

- i. Management should consider selling the old University van which was recommended for board off in the previous Board of Survey exercise, as spare parts since the main reason for non-disposal is the cost vs the benefit.

PICTORIALS



Main Library



E learning Room



Sick Bay



Old bus recommended previously for boarding of

VOTE 304 – KYAMBOGO UNIVERSITY

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Lack of adequate storage space.	The academic register was informed in writing to secure space for sensitive items.	Action Taken
2	Poor storage conditions	This is being done in a phased manner and the painting of the walls both inside and outside have been done in 2021/2022 FY so far.	Action taken but in a phased manner
3	Lack of adequate staff training on asset management	This has been taken care of by the upgrade of the IFMS where assets will be posted to the Asset Register before payment is done. Staff have been trained on the reforms	Action Taken
4	Poor storage conditions	Management has lobbied for funds and this financial year 2022/2023. UGX 2B was secured to handle 10 nonresidential buildings with asbestos roofs	Action Taken
5	Delays in the implementation of BoS and audit recommendations	This is handled by the internal board of survey	Action Taken
6	Government land not properly managed and highly susceptible to misuse, encroachment and loss.	According to documentation all the squatters were paid with the last batch paid through their lawyers however two people have come up saying they were not paid. Management is addressing this issue.	Action to be taken in F/Y 2023/2024

ASSET FINDINGS

- i. The University has several new buildings that have been completed, and at the time of inspection, these were already in use.
- ii. The entity had a number of new assets that had not been engraved at the time of the inspection; these should be engraved to avoid losses and for easy identification.
- iii. Some administration buildings and halls of residence are old and need repair.
- iv. The assets register on the IFMS is not up-to-date; the entity still maintains a manual register that is up to date regularly.
- v. Some classroom blocks are in bad condition and need repair and painting.
- vi. The University has pieces of land that are not developed. This has exposed the land to encroachers.

List of unserviceable items recommended for disposal

- i. There was no list of obsolete items attached.

STORES FINDINGS

- i. Kyambogo University has three (3) stores where all items are received and recorded. The stores at the University are clustered as (the central store, the medical store and the stationery store).
- ii. The Stationery store at the University was well organized in shelves, and the documentation was up-to-date.
- iii. The medical store was well organized, and the ledger was updated. The store could do with some painting outside as the painting is peeling off.

- iv. The central store was organized but the curtains were in bad condition, the place has a lot of heat and needs a ceiling.
- v. The central store had some assets stationed in the corridor due to the renovations in place.

CASH AND BANK FINDINGS

- i. The survey entailed Cash and Bank balances of eleven (11) Bank accounts held by Kyambogo University as at 30th June 2022.
- ii. The team reviewed and verified the cash and bank balances as at 30th June 2022. This was done by closely analyzing the reconciled cashbook balances against bank balances.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1		BOU	003300138000001	NIL	NIL	UGX
2		Ecobank	100266104238701	128,668.67	796,668.67	
3		Ecobank	1002661042641100	23,120,955.03	23,529,205.03	UGX
4		Ecobank	7247503659	2,919	2,919	UGX
5		Stanbic	9030005813246	148,756,853	148,758,853	UGX
6		Stanbic	9030005814285	20,305,890	20,305,890	UGX
7		Ecobank	1100261113955600	5,356.68	5,356.68	UGX
8		Ecobank	11002610715757300	-1,249,175.78	32,901,024.22	UGX
9		Ecobank	110026127348201	73,311,785.21	UGX.73,311,785	UGX
10		Ecobank	7247503664	560,415,353.55	UGX.560,415,353.55	UGX
11		Stanbic	9030003226521	273,341.93	USD. 273,341.93	USD

RECOMMENDATIONS

- i. The University should lobby for funds to have the classrooms, staff quarters, and hostels renovated and repaired.
- ii. The central store needs a ceiling and curtains, as the store is too hot and the curtains are in poor condition.
- iii. There should be policies to protect the University's land from encroachers.
- iv. The University land needs to be developed, and there is need for proper fencing to avoid further encroachers.

PICTORIALS



Central store



Drug store



Inventory store



University land that has been infringed on

VOTE 305 – 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 the 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 Ministry of Works officials had carried out the Valuation exercise and the report was being awaited for by management.
2	Management should ensure that all the assets are engraved and updated on the 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	There is need for staff training on IFMS assets management module to enable the staff to upload the assets onto the IFMS
3	Management should acquire the costs from the ADB suppliers and 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 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 ceiling	Some critical parts are planned to be repaired under maintenance Civil this FY 2022/23	Major renovations to be planned for in FY 2022/23 since the capital funds received during the year had been inadequate.
5	The staff house 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.	The renovations will be planned for in a phased manner.
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 the operations of the officers.	Not yet done.	To be implemented this FY 2022/23.
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 with availability of funds.
8	Management should also provide the workshop with a generator to ensure continuity	Not yet done.	To be planned for with availability of funds.

ASSET FINDINGS

- v. The University maintains an asset register on IFMS. It should however be noted that, the register has been transliterated to a fixed assets excel template to help with the re-implementation of the IFMS.
- vi. The board also ascertained that Management undertook capital development activities, and this was witnessed by constructions in progress (CIPs) of a number of structures at the various campuses. e.g. the Sick Bay at Main campus, Maritime Institute at Namasagali, Ngongera, Mbale and Pallisa.

- vii. A number of assets don't have values attached i.e. land, buildings, ADB equipment donated by MOES, this has made it difficult to ascertain the true values of these assets.
- viii. The workshop at main campus still holds former students' proto types/projects, these are consuming a lot of space.
- ix. It should be noted that, there's only one ambulance for the University which means that this vehicle has to serve all the six (06) campuses.
- x. All items sampled were engraved which makes tracking and identification easy. It also safeguards from theft.
- xi. The Vote holds a number of unserviceable items recommended for disposal.

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Double Cabin Pickup	UAR 038 Y
2	Double Cabin Pickup	UG 1781 E
3	Double Cabin Pickup	UAJ 325 X
4	SONALIKA DI - 60 Tractor	UG 1739 E
5	Lorry flat Bedford (scrap)	UG 0568 E
6	Motor cycle - Yamaha	UG 0085 E
7	Pick up Isuzu (scrap)	UG 0530 E
8	60-Seater Bus	UG 0532 E
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
9	Water Dispensers	2 pcs
10	Used vehicle tyres	145 pcs
11	Auto electrical system tester	1 tone
12	Auto clave	2 pcs
13	Battery	8 pcs
14	Cadaver tables	8pcs
15	Centrifuge	Pc
16	Computer monitor	93 pcs
17	Cylindrical Grinder	10 tones
18	Gas cylinder	5 pcs
19	Photocopiers	4 pcs

STORES FINDINGS

The board of survey team, with an objective of ascertaining the general conditions of inventories and storage facilities physically inspected the stores at Busitema University Campuses. The following issues were noted from the stores inspection undertaken.

- ii. Namasagali Campus; Three stores were inspected and the storage space was seen to be sufficient. It however should be noted that a number of obsolete items had been stacked in one store e.g. expired drugs, ICT equipment, tyres etc. These items have been in storage since 2010.

- iii. Major Store (Busitema Main Campus); This store is centralized, where all campuses request and receive items as per their needs, the store is clean, neatly arranged and all items are placed in their rightful places for their safety, the lighting is good and the storage space is sufficient, 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.
 - iv. Nagongera Campus; The store handles mainly minor items. It should be observed that major items are handled at the bigger store located at main campus, the store doesn't have enough lighting and the storage space is as well limited.
 - v. Mbale Campus; The items are well shelved and stored. The JIT system is being used here, where whatever comes in should have been requested by the end user.
 - vi. Arapai Campus; The stores have shelves fixed, as well as the burglar proof. It should however be noted that the ceiling needs to be fixed.
- Pallisa Campus; The stores at the campus are have not been operational, this was attributed to the transfer the concerned officer.

CASH AND BANK BALANCES FINDINGS

A survey on bank and cash balances for the accounts was conducted. The entity maintains four active accounts. The cashbooks for the accounts were satisfactorily updated and reconciled to the respective Bank Statements.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cashbook Balance	CUR
1	Busitema University Fund (SMC) Limited	Centenary Bank	3100070359	10,467,882	10,467,882	UGX
2	Busitema University Sure Live Project	Centenary Bank	9510500181	832,168	832,168	USD
3	Busitema University Convocation	Centenary Bank	3100049057	18,772,980	18,772,980	UGX
4	Busitema University Rodent Pest and Biosensor Technology Development	Centenary Bank	3100052410	4,754.04	4,754.04	USD
5	Busitema University Faculty of Health Sciences Research	Centenary Bank	3100049058	297,532.67	297,532.67	USD
6	Busitema University Dollar Account	Stanbic Bank	9030008117895	19,977.68	19,977.68	USD
7	Busitema University Central Administration Account	Centenary Bank	9510500175	2,389,786,784	2,389,786,784	UGX
8	Busitema University African Development Bank-Govt Of Uganda Counterpart Funding Account	Stanbic Bank	9030011168387	217,887,920	217,887,920	UGX
9	Busitema University TSSA	BoU	003110058000000	0	0	UGX

RECOMMENDATIONS

- i. Timely updating and reconciliation of books of accounts should be maintained.
- ii. Management should devise ways of improving the stores infrastructure at all campuses, as this will help enhance better stores management practices.
- iii. Management 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, prevent further deterioration or damage and to avoid risks associated with lack of proper storage facilities.
- iv. An assets valuation template, as well as the Asset Management Framework and Guidelines can help address the issue of assets mentioned above that don't have values attached. These have been shared with the responsible officers.
- v. Management should endeavor to have all items not in use disposed of, as this will help avert further wear and tear.

PICTORIALS



CIP at main campus



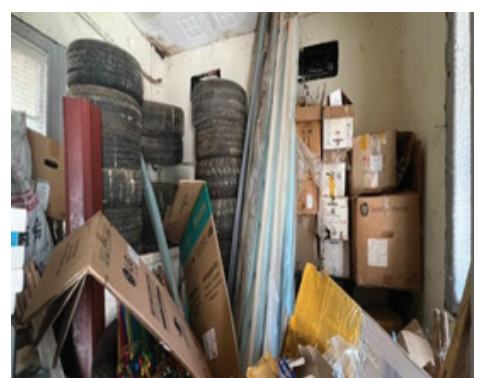
Marine Institute (CIP) Namasagali Campus



Old Vehicles (Main Campus)



Stores



Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The accountants should be availed with Fixed Assets responsibilities and the required refresher training on the module. This would ensure that the asset register on IFMS is updated with the acquisitions in future.	Fixed Assets Responsibilities have been assigned to accountants; the module is still under development by Accountant Generals Office (July 2022)	
2	The concerned authorities should address the issue of Yumbe land, as this will help avert land encroachment and its associated evils.	Two meetings were held by Muni University Management with Yumbe District Land Office, Chief Administrative Officer Yumbe and UNHCR to resolve issues of land title and encroachment. It was agreed the title be processed	
3	Management should find means of disposing obsolete items in an effort to free up storage space	The advertisement was made in Newspaper but no response was received from interested bidders	

ASSET FINDINGS

- i. The vote needs to write to Accountant General requesting for an in-depth training on the Fixed Assets module.
- ii. The vote needs to follow up the Yumbe land title application process to completion.

List of unserviceable items recommended for disposal

- i. There was no list of obsolete items attached

STORES FINDINGS

- i. Stock Cards are used to track stock movements in and out of the stores. The survey of stores by the board of survey team discovered that the physical stock sampled tallied with the records in place.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Bank Account Number	Bank Balance	Cash Book Balance	CUR
1	Muni University BED	Stanbic	9030018638125	98451	98451	UGX
2	Muni University NEME-DUSA Project	Absa	6006974544	8735209	8735209	UGX
3	Muni University RUFORUM Project	Absa	6006850934	26008.25	26008.25	UGX

4	Muni University DINU Project	Absa	6006770078	36330376	36330376	UGX
5	Muni University BAM-BOO Project	Absa	6005404574	8510.22	8510.22	UGX
6	Muni University Private Sector Foundations	Absa	6005986115	886436417	886436417	UGX
7	Muni University FAO	Absa	6005986093	1749137	1749137	UGX
8	Muni University ADB V HEST Project	Absa	6004478035	7284066	7284066	UGX
9	Muni University ADB GOU	Absa	6004889108	51249157	51249157	UGX
10	Muni University Waste to Clean Energy	Stanbic	9030018517409	100611008	100611008	UGX

RECOMMENDATIONS

- i. The Vote is advised to dispose of all obsolete items and also ensure that expired chemicals are incinerated.
- ii. The vote is advised to write to Accountant General requesting for an in-depth training on the Fixed Assets module.
- iii. The vote is further advised to follow up the Yumbe land title application process to completion.
- iv. The vote is advised to board off motor vehicle number UAY 078Z that has high maintenance costs and frequent break downs.
- v. The vote should further ensure that all new assets that had not been engraved by the time of the board of survey are engraved.

VOTE 309 – SOROTI UNIVERSITY

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The university Administration should fast track the construction of the university stores building as long-term measure. In the interim, there is need to fasten the procurement and installation process of containers to be used as university storage.	The University management procured containers and they have already been installed in the container village. This is for storage and office purposes	The construction of the university stores building as a long-term measure will be done in future
2	Need for proper guidance to dispose of the few obsolete assets.	The university is considering setting up assets disposal committee to look into disposal of obsolete assets	This will be done according to the PPDA regulations
3	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	The university management procured 2 engraving machines and identified 2 staff who are currently engaged on engraving exercise using the 15 digits code	The engraving exercise is ongoing however, continuous training needs to be offered for quality improvement.
4	Need to identify and train additional staff to handle assets and management of records in stores.	The university management advertised the position of inventory assistant who will be charged with the responsibility of assets and management of records in stores.	The recruitment process for the said officer is ongoing smoothly.
5	Need to deregister the lost items from the asset register upon provision and confirmation of evidence with guidance from management.	Management is following up with specific staff for evidence of loss of assets before considering de-registering these assets.	The process is ongoing and requires management is also considering deregistering impaired assets
6	Urgent need to repair and maintain all faulty ICT equipment and issuing them back to their respective users.	Management procured service provider for repairs and maintenance of ICT tools. Repaired tools were re-assigned to respective users. However, those beyond repair have been given to the school of engineering and technology for students practice	Repairs and maintenance of ICT tools is an ongoing process as and when need arises. Some more faulty tools are yet to be repaired and spare parts are kept in stores.
7	Urgent need to staff, train and request for user right in the IFMS to post Asset Register since its long overdue.	Management identified a staff from Bursar's office, who was assigned the IFMS right on Asset Management.	The staff is undergoing training on Asset Management Module on IFMS
8	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	There has been castration of at least 54 he-goats as a measure to reduce in breeding. Drugs were also procured for animal treatment, hooves were trimmed water trough was constructed for watering animals,& animal palettes were procured for maintaining animal hygiene	There is improvement in animal health which has had multiplier effect on the farm

9	The team recommends identification of a staff that can be trained on engraving of University Assets and equipment. This is a cost cutting measure to the university	Management identified 2 staff who were assigned to carry out engraving exercise	The identified staff need to be offered adequate training for capacity building in order to ensure quality and standards
10	The team recommends upholding of departmental stores with proper records keeping	There are departmental stores with asset registers being in use in each department	Sensitization needs to be done on how to standardize the assets record keeping at departmental level.

ASSET FINDINGS

- i. Most of the machinery and transportation equipment's are in good and usable conditions.
- ii. Grass cutter is in form of scrap and needs disposal.
- iii. There has been addition of a new mowing machine which has improved the cleanliness of the compound.
- iv. Some of the office items are broken and required disposal or repair.
- v. Some items are shared amongst some staffs and it's hard to allocate and trace.
- vi. There is need procure a washing machine for departmental use in cleaning machine dust covers and curtains.

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Isuzu Dmax	UG2573
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
2	Vehicle and Track tyres	17
3	Office chairs	11
4	Plastic Chairs	5
5	HP Laptop	1
6	Bulls(animals)	3
7	Animal shades materials	3
8	He goats	54
9	Tractors Mowing machine al	1

10	Mowing machine for disposal	1
11	Chain links	31rolls
12	Iron sheets	
13	Tension wire	12bundles
14	Barbed wire	6Rolls
15	Car Batteries	11pieces
18	Concrete poles	243pieces
19	Generator	1
20	Carpets	3rolls
21	Binding machines	2pieces
22	Float lights	7Pieces
23	Assorted Car Spare Parts	1
24	Assorted old iron sheets	1

STORES FINDINGS

- ii. Items in the TECHE building are wire mesh, iron sheets, car tyres, tractor tyres, chairs, tables, curtains among others
- iii. Most of the items in the TECHE Building have been exhibits recovered by security and the culprits have been charged in courts of law.

- iv. Members noted that all items in the TECHE building are in form of scrap and require disposal.
- v. Main store keeps mainly light equipment and consumable.

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

The entity had five accounts and the cash book were updated and reconciled with the bank statement. All documents for reference were attached.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Soroti University Collection Account	Centenary Bank	412300006	0	0	UGX
2	Soroti University Collection Account	Stanbic Bank	903016127239	0	0	UGX
3	Soroti University Collection Account	Absa Bank	6006278874	0	0	UGX
4	Soroti University Treasury Single Account	Bank of Uganda	003850058000002	0	0	UGX
5	TMRP Global Health Pump Priming A	Housing Finance Bank Uganda	0800176461	78.13	78.13	UGX

RECOMMENDATIONS

- i. The team noted that, there is need for proper guidance on how to dispose of the few Universities obsolete assets.
- ii. The team noted that, the engraving exercise with 15-digit characters is ongoing, however there is need to spread up the exercise and improve quality.
- iii. The team noted that, management identified a staff (Deputy Bursar) and trained him on asset management on IFMS.
- iv. The team noted that there is need for asset management policy.
- v. The team noted that there is need for procedures and guidelines for returning/recalling faulty assets by the staff

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The stock keeper needs to improve on the record keeping i.e tracking of stores items.	The store keeper has improved on record keeping, tracking items and additional staff were added to stored section.	Done
2	The University should ensure safety measures in all their regional campuses.	Management has installed safety measures in all their regional campuses.	Done
3	There is need for more storage space for the inventory for better organization of item	Management is under process of drawing plan to construct a better storage facility	WIP
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

ASSET FINDINGS

- i. Gulu University maintains a fixed asset register in MS. Excel. The BOS team reviewed, verified and submitted it for upload onto the Upgraded IFMS-FAM.
- ii. All assets are properly engraved apart from some of the Lab equipment.
- iii. Asset verification exercises are carried out on a quarterly basis by the staff at the vote.
- iv. Most of the Assets verified were found to be in good condition and a few items were recommended for disposal.
- v. The entity has a construction in progress and the building, after completion is intended to house lecture rooms, canteen, library, offices and auditoriums. The corresponding forms for the CIP have been attached.
- vi. Some of the Land is not titled, although the process is ongoing.
- vii. The Entity has a centralized Assets Register and all assets at regional centers are captured.

List of unserviceable items recommended for disposal

- i. There was no list of obsolete items attached.

STORES FINDINGS

The entity takes inventory counts semi-annually and undertakes any necessary reconciliations. Access to the main store (Gulu campus) was under the supervision of the assigned officer.

- i. The Stores were clean and organized. However, there is need for more storage shelves and pallets.
- ii. The entity does all procurement of items at main campus. Issuance and distribution to regional campuses is based on the requisitions received.
- iii. The storage space is inadequate. At the time of the survey, the team was unable to reconcile the most of the physical stock with the Excel extract of Inventory due to the congestion in the store.
- iv. The University does not maintain a divestment plan to inform on the proper management and disposal of assets that are due for disposal

CASH AND BANK FINDINGS

- i. The entity has 30 accounts that were properly prepared and reconciled. All reconciliations were attached.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cashbook ance	Bal-	CUR
1	Gulu University Ruo Forum Grant Project	KCB Bank	2201542449	1,558.93		1,558.93	USD
2	Gulu University Community Masters Project	KCB Bank	2202226834	289,364,157		289,364,157	UGX
3	Gulu University Myco-toxin	KCB Bank	2291462806	42		42	EUR
4	Gulu University Myco-toxin	KCB Bank	2291462784	18,287,778		18,287,778	UGX
5	Gulu University Tse-tse Bio Innovate	KCB Bank	2290884979	44.97		44.97	USD
6	Gulu University Tse-tse BioInnovate	KCB Bank	2290884987	34,881		34,881	UGX
7	Gulu University Agri-Enterprise Project	KCB Bank	2290801534	94,416,424		94,416,424	UGX
8	Gulu University CSA Project	KCB Bank	2291927604	71,447.51		71,447.51	USD
9	Gulu University Zecura Project	KCB Bank	2299754148	302,650		302,650	UGX
10	Gulu university -COL-TPD Project	Centenary Bank	3100070068	1,913,411		1,913,411	UGX
11	Gulu University Tse-Tse and Trypanosome	Centenary Bank	3100064239	51.71		51.71	USD
12	Gulu University Tse-Tse and Trypanosome	Centenary Bank	3100064240	10,534,556		10,532,906	UGX
13	Gulu University	Centenary Bank	7510500421	1,037,995,685		1,037,995,685	UGX
14	Gulu University Tescea Project	St an b i c Bank	9030014875394	78,423,046		78,423,046	UGX
15	Gulu University TEA-LP Project	St an b i c Bank	9030016764891	41,829,770		41,829,770	UGX
16	Gulu University TEA-LP Project	St an b i c Bank	9030016765022	175.52		175.52	ZAR
17	Gulu University GCRF GSJ Project	Absa Bank	6006248266	2,410,273		2,410,273	UGX
18	Gulu University GCRF GCJ Project	Absa Bank	6006220469	45,981.13		45,981.13	GBP
19	Gulu University Welcome Trust Project	Absa Bank	6006110272	1,441.61		1,441.61	GBP
20	Gulu University Welcome Trust Project	Absa Bank	6006110256	18,457,333		18,457,333	UGX
21	Gulu University Imagenu Project	Absa Bank	6006122114	693,455,372		693,455,372	UGX

22	Gulu University Mastercard Foundation	Housing Finance Bank	1400077737	119,797.80	119,797.80	USD
23	JustEd Project	Housing Finance Bank	1400128315	61,992,681.80	61,992,681.80	UGX
24	JustEd Project	Housing Finance Bank	1400128322	17,801.14	17,801.14	GBP
25	CHIF Project	Housing Finance Bank	1400128306	10,862,122	10,862,122	UGX
26	CHIF Project	Housing Finance Bank	1400128333	25.00	25.00	GBP
27	Gulu University Department of Reproductive Health	Housing Finance Bank	1400133996	354,364,412.70	354,364,412.70	UGX
28	Gulu University Community Based Research Projects	DFCU Bank,	1027851087	40,381.67	40,381.67	GBP
29	Gulu University Singles Treasury	Bank of Uganda	003490058000000	0	0	UGX
30	Gulu University Moroto Constituent College	Centenary Bank	3100050662	57,748,710	57,748,710	UGX

RECOMMENDATIONS

- i. The entity needs to acquire more storage space to reduce on the congestion in the store.
- ii. There is need to acquire more storage shelves and pallets for proper physical management of the items.
- iii. The entity needs to ensure that all the Lab equipment is properly engraved.
- iv. The entity should expedite the process of Land titling.
- v. Dispose of items that are due for disposal. For the assets that are not taken during the disposal process, ensure that all methods under the PPDA Act are considered

PICTORIALS



Administration block and other offices



Multi-Functional Lab Building

VOTE 310 – LIRA UNIVERSITY

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	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.	Storage racks were provided for better arrangement of drugs and other medical equipment in medical store.	There is good storage of drugs and medical equipment at medical store because the storage racks are now in place.
2	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 store staff is recruited, the store can be managed efficiently.	No action has been taken yet.	Funds were not provided for recruitment.
3	There is need for more funds for the two buildings under construction.	One building was completed i.e. education block FY 2021/2022, administration block is still under construction.	Administration block is under construction but there is lack adequate funding.

ASSET FINDINGS

- i. All assets were engraved, labelled and well recorded in a fixed asset register that is maintained and regularly updated at the vote.
- ii. The vote has organized a few assets for disposal this financial year.
- iii. There is an on-going work in progress for the administration block.

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	QUANTITY
1	Pick Up	1
2	Motorcycle	1
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
3	Generator	2
4	Blood Pressure Machine [Adult]	1
5	Blood Pressure Machine [Pediatrics]	2
6	Stethoscope [Adults]	2

STORES FINDING

University maintains 2 stores and the following were the findings in general

- ii. The first store is the main & general store in which stationery and general supplies are kept. Inspected and found to be organized.
- iii. The second store is the medical store in which medical supplies and medical drugs are kept. However, its lacks insulation on top creating temperatures that may affect drugs.
- iv. Store space was well organized in all of the locations with items being easy to trace and locate.
- v. The stock counts were done and inventory tallied with what was in both the stock cards and general stores ledgers.

The store ledgers reflected the actual purchases.

CASH AND BANK FINDINGS

All university bank accounts are well maintained and updated.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book	CUR
1	Lira University Administration	Centenary	3100000856	35,840,016	35,840,016	UGX
2	Lira University Erasmus	Housing Finance	1200130167	145,387,056.90	145,387,056.90	UGX
3	Lira University Dollar	Stanbic	9030012236599	40.0	40.0	USD
4	Lira University Hepitulah Pro	Housing Finance	1200149677	162,489.31	162,489.31	USD
5	Lira University DINU Project	Housing Finance	1200148199	55,400,630	55,400,630	UGX
6	Lira University Sim for Life Project	Centenary	3100081735	9,183,628	9,182,628	UGX
7	Lira University Teaching HOS	Centenary	3100070802	83,823,978	83,823,978	UGX

RECOMMENDATIONS

- i. We recommend insulation of medical stores since the installed air conditioner is small to control the heat and this affects the medical inventory.
- ii. The inventory officers without responsibilities on IFMS could be helped complete the process by filling in forms from Ministry of Finance.
- iii. We noticed a delay in the issuance of procured assets to respective users from stores due to the engraving process. Therefore, we recommend procuring of and engraving machine to ease the process and cost per characters.

VOTE 311 – LAW DEVELOPMENT CENTRE

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	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.		
2	Disposal of all the obsolete items be done since some have been kept for a long time.		

ASSET FINDINGS

- i. The following category of assets were inspected by the team, buildings, Office equipment, ICT Equipment, Motor vehicles and Furniture and Fittings

List of unserviceable items recommended for disposal

S/N	Item	Unique identifier (Tag/Registration Number)
1	Key Board	LDC- HQT - KB - 0030
2	Key Board	LDC - HQT- KB - 0073
3	Monitor	LDC - HQT - MT - 005
4	UPS	LDC - HQT - UP - 0038
5	UPS	UPS - NOT ENGRAVED - BK 650 - CH
6	UPS	FIN - MAP 111 - PUSATI/LDC/UPS/17 - 03
7	UPS	FIN - MAP 111 - PUSATI/LDC/UPS/17 - 02
8	UPS	LDC - HQT - UP - 0094
9	UPS	LDC - HQT - UP - 0093
10	UPS	LDC - HQT - UP - 0050
11	UPS	FIN - MAP 111 - PUSATI/LDC/UPS/17 - 01
12	UPS	FIN - MAP 111 - PUSATI/LDC/UPS/17 - 05
13	UPS	UPS - NOT ENGRAVED - 381420X06483
14	Monitor	LDC - HQT - MT - 0057
15	RISO	RISO EZ 570 E LDC-HQT-PC-0005
16	Photocopier	LDC-HQT-PC-0007
17	Monitor	LDC-HQT-MT-0078
18	CPU	LDC - HQT - PU - 0064
19	Cutting machine	LDC - HQT - CU - 0002 - Manual
20	Changeover switch	Changeover switch
21	Changeover switch	Changeover switch
22	System Unit	LDC-HQT-PU-0036
23	System Unit	LDC-HQT-PU-0012
24	System Unit	LDC-HQT-PU-0032
25	System Unit	LDC-HQT-PU-0045
26	System Unit	LDC-HQT-PU-0018

27	System Unit	LDC-HQT-PU-0021
28	System Unit	LDC-HQT-PU-0022
29	System Unit	LDC-HQT-PU-0013
30	System Unit	LDC-HQT-PU-0014
31	System Unit	LDC-HQT-PU-0020
32	System Unit	LDC-HQT-PU-0016
33	System Unit	LDC-HQT-PU-0015
34	System Unit	LDC-HQT-PU-0033
35	System Unit	LDC-HQT-PU-0017
36	System Unit	LDC-HQT-PU-0006
37	System Unit	LDC-HQT-PU-0011
38	System Unit	LDC-HQT-PU-0026
39	Monitor	LDC-HQT-MT-0032
40	Monitor	LDC-HQT-MT-0033
41	Monitor	LDC-HQT-MT-0026
42	Monitor	LDC-HQT-MT-0015
43	Monitor	LDC-HQT-MT-0017
44	Monitor	LDC-HQT-MT-0016
45	Monitor	LDC-HQT-MT-0018
46	Monitor	LDC-HQT-MT-0027
47	Monitor	LDC-HQT-MT-0038
48	Monitor	LDC-HQT-MT-0006
49	Monitor	LDC-HQT-MT-0020
50	Monitor	LDC-HQT-MT-0021
51	Monitor	LDC-HQT-MT-0011
52	Monitor	LDC-HQT-MT-0014
53	Monitor	LDC-HQT-MT-0012
54	Monitor	LDC-HQT-MT-0005
55	Monitor	LDC-HQT-MT-0013
56	Monitor	LDC-HQT-MT-0007
57	Monitor	LDC-HQT-MT-0035
58	Keyboard	LDC-HQT-KB-0017
59	Keyboard	LDC-HQT-KB-0033
60	Keyboard	LDC-HQT-KB-0021
61	Keyboard	LDC-HQT-KB-0013
62	Keyboard	CN-ODJ3N-71616-38000-0WNR-A03
63	Keyboard	LDC-HQT-KB-0012
64	Keyboard	LDC-HQT-KB-0014
65	Keyboard	LDC-HQT-KB-0016
66	Keyboard	LDC-HQT-KB-0005
67	Keyboard	N/A
68	Keyboard	LDC-HQT-KB-0088
69	UPS	LDC-HQT-UP-0008
70	UPS	LDC-HQT-UP-0012
71	UPS	LDC-HQT-UP-0014
72	UPS	LDC-HQT-UP-0003
73	UPS	LDC-HQT-UP-0005
74	UPS	LDC-HQT-UP-0010
75	UPS	LDC-HQT-UP-0009
76	UPS	LDC-HQT-UP-0002
77	UPS	LDC-HQT-UP-0010
78	UPS	LDC-HQT-UP-0031

79	UPS	LDC-HQT-UP-0004
80	UPS	LDC-HQT-UP-0034
81	UPS	LDC-HQT-UP-0027
82	UPS	LDC-HQT-UP-0028
83	UPS	LDC-HQT-UP-0020
84	UPS	LDC-HQT-UP-0019
85	UPS	LDC-HQT-UP-0025
86	UPS	LDC-HQT-UP-0024
87	Chair	LDC-JLOS-MBR-CH-4207/18
88	Chair	LDC-JLOS-MBR-CH-4208/18
89	Chair	LDC-JLOS-MBR-CH-4209/18
90	Chair	LDC-JLOS-MBR-CH-4210/18
91	Chair	LDC-JLOS-MBR-CH-4211/18
92	Chair	LDC-JLOS-MBR-CH-4212/18
93	Chair	LDC-JLOS-MBR-CH-4213/18
94	Chair	LDC-JLOS-MBR-CH-4214/18
95	Chair	LDC-JLOS-MBR-CH-4215/18
96	Chair	LDC-JLOS-MBR-CH-4216/18
97	Chair	LDC-JLOS-MBR-CH-4217/18
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99	Chair	LDC-JLOS-MBR-CH-4219/18
100	Chair	LDC-JLOS-MBR-CH-4220/18
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102	Chair	LDC-JLOS-MBR-CH-4222/18
103	Chair	LDC-JLOS-MBR-CH-4223/18
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107	Chair	LDC-JLOS-MBR-CH-4227/18
108	Chair	LDC-JLOS-MBR-CH-4228/18
109	Chair	LDC-JLOS-MBR-CH-4229/18
110	Chair	LDC-JLOS-MBR-CH-4230/18
111	Chair	LDC-JLOS-MBR-CH-4231/18
112	Chair	LDC-JLOS-MBR-CH-4232/18
113	Chair	LDC-JLOS-MBR-CH-4233/18
114	Chair	LDC-JLOS-MBR-CH-4234/18
115	Chair	LDC-JLOS-MBR-CH-4235/18
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118	Chair	LDC-JLOS-MBR-CH-4238/18
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122	Chair	LDC-JLOS-MBR-CH-4242/18
123	Chair	LDC-JLOS-MBR-CH-4243/18
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125	Chair	LDC-JLOS-MBR-CH-4245/18
126	Chair	LDC-JLOS-MBR-CH-4246/18
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129	Chair	LDC-JLOS-MBR-CH-4249/18
130	Chair	LDC-JLOS-MBR-CH-4250/18
131	Chair	LDC-JLOS-MBR-CH-4251/18

132	Chair	LDC-JLOS-MBR-CH-4252/18
133	Chair	LDC-JLOS-MBR-CH-4253/18
134	Chair	LDC-JLOS-MBR-CH-4254/18
135	Chair	LDC-JLOS-MBR-CH-4255/18
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174	Chair	LDC-JLOS-MBR-CH-4297/18
175	Chair	LDC-JLOS-MBR-CH-4298/18
176	Chair	LDC-JLOS-MBR-CH-4299/18
177	Chair	LDC-JLOS-MBR-CH-4300/18
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179	Chair	LDC-JLOS-MBR-CH-4302/18
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268	Chair	LDC-JLOS-MBR-CH-4399/18
269	Chair	LDC-JLOS-MBR-CH-4403/18
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271	Chair	LDC-JLOS-MBR-CH-4405/18
272	Chair	LDC-JLOS-MBR-CH-4406/18
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276	Chair	LDC-JLOS-MBR-CH-4410/18
277	Chair	LDC-JLOS-MBR-CH-4411/18
278	Chair	LDC-JLOS-MBR-CH-4412/18
279	Chair	LDC-JLOS-MBR-CH-4413/18
280	Chair	LDC-JLOS-MBR-CH-4414/18
281	Chair	LDC-JLOS-MBR-CH-4415/18
282	Chair	LDC-JLOS-MBR-CH-4416/18
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285	Chair	LDC-JLOS-MBR-CH-4419/18
286	Chair	LDC-JLOS-MBR-CH-4420/18
287	Chair	LDC-JLOS-MBR-CH-4421/18

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359	Chair	LDC-JLOS-MBR-CH-4427/19
360	Chair	LDC-JLOS-MBR-CH-4355/19
361	Chair	LDC-JLOS-MBR-CH-4528/19
362	Chair	LDC-JLOS-MBR-CH-4423/19
363	Chair	LDC-JLOS-MBR-CH-4429/19
364	Chair	LDC-JLOS-MBR-CH-4292/19
365	Chair	LDC-JLOS-MBR-CH-4445/19
366	Chair	LDC-JLOS-MBR-CH-4299/19
367	Chair	LDC-JLOS-MBR-CH-4461/19
368	Chair	LDC-JLOS-MBR-CH-4281/19
369	Chair	LDC-JLOS-MBR-CH-4487/19
370	Chair	LDC-JLOS-MBR-CH-4417/19
371	Chair	LDC-JLOS-MBR-CH-4430/19
372	Chair	LDC-JLOS-MBR-CH-4440/19
373	Chair	LDC-JLOS-MBR-CH-4531/19
374	Chair	LDC-JLOS-MBR-CH-4305/19
375	Chair	LDC-JLOS-MBR-CH-4415/19
376	Chair	LDC-JLOS-MBR-CH-4279/19
377	Chair	LDC-JLOS-MBR-CH-4463/19
378	Chair	LDC-JLOS-MBR-CH-4273/19
379	Chair	LDC-JLOS-MBR-CH-4469/19
380	Chair	LDC-JLOS-MBR-CH-4455/19
381	Chair	LDC-JLOS-MBR-CH-4536/19
382	Chair	LDC-JLOS-MBR-CH-4320/19
383	Chair	LDC-JLOS-MBR-CH-4410/19
384	Chair	LDC-JLOS-MBR-CH-4307/19
385	Chair	LDC-JLOS-MBR-CH-4444/19
386	Chair	LDC-JLOS-MBR-CH-4325/19
387	Chair	LDC-JLOS-MBR-CH-4387/19
388	Chair	LDC-JLOS-MBR-CH-4297/19
389	Chair	LDC-JLOS-MBR-CH-4485/19
390	Chair	LDC-JLOS-MBR-CH-4406/19
391	Chair	LDC-JLOS-MBR-CH-4352/19

392	Chair	LDC-JLOS-MBR-CH-4365/19
393	Chair	LDC-JLOS-MBR-CH-4366/19
394	Chair	LDC-JLOS-MBR-CH-4466/19
395	Chair	LDC-JLOS-MBR-CH-4360/19
396	Chair	LDC-JLOS-MBR-CH-4349/19
397	Chair	LDC-JLOS-MBR-CH-4489/19
398	Chair	LDC-JLOS-MBR-CH-4397/19
399	Chair	LDC-JLOS-MBR-CH-4382/19
400	Chair	LDC-JLOS-MBR-CH-4394/19
401	Chair	LDC-JLOS-MBR-CH-4509/19
402	Chair	LDC-JLOS-MBR-CH-4437/19
403	Chair	LDC-JLOS-MBR-CH-4400/19
404	Chair	LDC-JLOS-MBR-CH-4346/19
405	Chair	LDC-JLOS-MBR-CH-4340/19
406	Chair	LDC-JLOS-MBR-CH-4359/19
407	Chair	LDC-JLOS-MBR-CH-4496/19
408	Chair	LDC-JLOS-MBR-CH-4275/19
409	Chair	LDC-JLOS-MBR-CH-4343/19
410	Chair	LDC-JLOS-MBR-CH-4333/19
411	Chair	LDC-JLOS-MBR-CH-4432/19
412	Chair	LDC-JLOS-MBR-CH-4516/19
413	Chair	LDC-JLOS-MBR-CH-4377/19
414	Chair	LDC-JLOS-MBR-CH-4371/19
415	Chair	LDC-JLOS-MBR-CH-4391/19
416	Chair	LDC-JLOS-MBR-CH-4376/19
417	Chair	LDC-JLOS-MBR-CH-4403/19
418	Sofa Set	LDC-HQT-SS-0001

STORES FINDINGS

- i. In general, the stores are clean, neatly arranged and all items are placed in their rightful places for their safety. The storage space is insufficient but containers are used to improvise on storage.
- 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.

CASH AND BANK FINDINGS

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Bank Account Number	Bank Balance	Cash Book Balance	CUR
1	LDC/JLOS SWAP Development 2006/6	BOU	3090088000000	0	0	UGX

RECOMMENDATIONS

1. Upload and update of the fixed asset register should continue on the upgraded IFMS.
2. The inventory/stores officer needs a refresher training to handle the asset register on the IFMS system.
3. Acquire more office space to accommodate the current and new students to be recruited.
4. There is need to acquire a reliable internet source to ease E-learning for the upcountry study centres as well as at the main campus
5. There is need for more storage space to accommodate new consignments.
6. There is need for acquisition of more computers and more space in the computer laboratories in order to manage the ever-growing numbers mostly for the upcountry study centres.
7. A public address system is required in most lecture rooms, more so in the Lira campus.

Pictorial Evidence that relates to the exercise



A close-up view of the administrative block at the Lira campus

VOTE 312 – UGANDA MANAGEMENT INSTITUTE

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The asset register needs to be updated and uploaded on IFMS.	No action was taken.	There is need to upload assets register on IFMS.
2	The engraving process should be expedited.	Engraving of assets was done.	The vote has engraved all assets.
3	There should be a separate room/space designed for unserviceable that are waiting for the disposal process in upcountry branches.	No action was taken.	This should be considered.
4	All unserviceable items should be disposed off	These were disposed of.	Items were disposed of.

ASSET FINDINGS

- i. The asset register was up to date and those assets engraved with clear codes and could easily be identified on the asset register.

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Nissan X-Trail T30	UAJ 026X
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
2	Wall Fan	1
3	Podium	1
4	Water Dispenser	1
5	Wooden Table	2
6	Tent With Tarpaulin	1
7	Laptop Dell	2
8	Projector Sony	2
9	Computer System Unit (CPU)	8
10	Computer Monitor	4
11	Undisrupted Power Supply	9
12	Cabinet	5
13	Office Chair	1
14	Office Chair Reception	1
15	Office Table	1
16	Angle Bars	15
17	Chain Links	3 Rolls
18	Large Door	2

STORES FINDINGS

- i. The store ledgers and other relevant documentation were up to date and reflected the actual purchases. The process through acquisition and issuing to the final user is well documented and records are well kept.
- ii. The stores maintained 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.
- iii. There is a need for a bigger store in Mbale, for better organization.

There is no fire extinguisher at the main store which creates a risk to both the stock items as well as the store's staff.

CASH AND BANK FINDINGS

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	Uganda Management Institute-COLL A/c	ABSA	0341300827	137,659,495	137,659,495	UGX
2	Uganda Management Institute-COLL A/c	ABSA	0344023565	22,363.39	22,363.39	USD
3	Uganda Management Institute-ADB (HEST Project)	BOU	00300088000001	115,831,354	115,831,354	UGX
4	Uganda Management Institute-(UMI) TSA	BOU	00300088000002	0	0	UGX
5	Uganda Management Institute-Staff benefits scheme	Standard Chartered	0102086895400	1,468,380	1,468,380	UGX
6	Uganda Management Institute		N/A	2,955,000	2,955,000	UGX

RECOMMENDATIONS

- i. Management should expedite the process of purchasing suitable chairs in the computer lab of the Mbarara branch.
- ii. Management should ensure that the disposed of items that were auctioned are taken off the premises.
- iii. There should separate room/space designated for obsolete items.
- iv. Management should liaise with the MOFPED assets department for guidance on how to ensure compliance with Government motor vehicle policy and replace the motor vehicle and other items which are obsolete.
- v. There is a need for a bigger store in Mbale for better organization.

HOSPITALS

VOTE 405 – GULU REGIONAL REFERRAL HOSPITAL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The IFMS standard fixed asset register to should be updated	Assets Register updated to 90% by Mid Aug 2022.	
2	Decongest the current stores.	The entity lobbied for temporary stores from UNICEF.	
3	Fast truck the disposal of items earmarked for disposals.		
4	Finalize processing of the entity's land title.		

ASSET FINDINGS

- i. Some new donated assets were not engraved, labelled or recorded well in a IFMS. The person who maintains and updates the asset register was not present for the comments.
- ii. The land titles, the log books were not showed to us to ascertain them. The person in charge and who keeps them was not present to give them to us for survey.

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Land Cruiser Prado TX	UG-4180
2	Double Cabin Pickup (Ford)	UG-3972M
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
3	Generator	3
4	Scrap items	Assorted
5	Medical equipment	Assorted

STORES FINDINGS

- i. 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.
- ii. In the long term however, the stores were generally congested due to a limited storage space because the available space is too small, the available buildings, are all one level and the size is not enough for storage purposes.
- iii. We observed that despite the fact that data upload on the IFMS was done some time back, the hospital still maintains a manual asset register and the register on IFMS was not up to date, because the users were not trained.
- iv. Most of the newly acquired furniture and donated medical equipment were not yet fully engraved.

- v. The disposal process has seen a lot of delays, and this has resulted into unnecessary congestion in the stores and increases more further wear and tear, because we found expired drugs and medical supplies, still placed in the same store with the fresh stock.
- vi. We carried out an in-depth case study in the patient wards, laboratories and we found several expendables and non-expendable equipment's and machines had broken down, and yet they are crucial components, for example in the eye department, orthopedic work shop and mental health unit respectively.
- vii. The hospital has no clear and covered walk ways to cope with the various challenges such as weather in case of reliable out ward movements, this in many cases is affecting service delivery.
- viii. We observed that there are so many building repairs needed across the hospital complex.

The mortuary house, this is a crucial place in the hospital complex is small with inadequate size.

CASH AND BANK FINDINGS

The Board of Survey team verified bank balance certificates, reconciliations and other primary books of entry for the accounts that the Hospital was operating as at the end of the financial year. All bank accounts for running the day-to-day activities of the Hospital were maintained and updated

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Gulu Regional Referral Hospital	Stanbic	9030006288404	154,878,370	154,878,370	UGX
2	Gulu Regional Referral Hospital	DFCU	01093500273637	11,963,777	11,963,777	UGX
3	Gulu Regional Referral Hospital	BOU	003650058000002	0	0	UGX
4	Gulu Regional Referral Hospital	DFCU	01093554265960	169,836,483	0	UGX

RECOMMENDATIONS

- i. Since store management is a tedious and time-consuming chore, inventory management should be improved drastically with the disposal orders being initiated four months prior to the expiry of drugs, this will improve accurate and timely service delivery.
- ii. Training of users on IFMS should be given a priority as it will help to maintain an up dated asset register.
- iii. The use of sophisticated medical machines, especially those donated to the hospital should be checked for effective usage because most of them are lying un used due to lack of knowledge and training, so we recommend a special training on various medical equipment e.g equipment in the orthopedic workshop and physiotherapy stores.
- iv. There should be a consultative plan for stored buildings at the hospital complex, this will avail enough storage spaces.
- v. There should be an internal team to survey and report on malfunctioning of the physical assets for the whole hospital.

VOTE 407 – JINJA REGIONAL REFERRAL HOSPITAL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	There is need to recruit more trained staff under the store section.	There is plan to recruit a Store's Assistant from G2G Project	The recruitment is scheduled for the period October-December 2022.
2	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.	The recommendation will be implemented basing on availability of funds.	Implementation will be done when funds permit.
3	The entity needs to employ more staff in the accounts section since the only person available is overwhelmed and this slows down their work in this section.	MOFPED deployed a senior Accounts Assistant during the financial year who since retired in July 2022.	The hospital is going to write to MOFPED requesting for deployment of additional Accounts staff.
4	The entity needs to prioritize updating the computerized asset register to include all assets from government project for easy tracking.	Asset register has since been uploaded on the IFMS.	The hospital updates its Asset's register on a continuous basis.
5	Most of the buildings apart from Private wing need maintenance or renovation especially Ward 9, Ward 3 and Ward 3 where patients and nurses lose property due to theft. The doors and windows in these wards can hardly serve their purpose.	The recommendation will be implemented basing on availability of funding.	
6	There is need to destroy all the expired drugs.	All expired drugs are collected and destroyed by NMS.	All expired drugs are collected and destroyed by NMS.
7	Dispose of the two ambulances as earlier agreed in the previous recommendation.	The entity has initiated disposal process of all items recommended for disposal.	The proposed disposal list includes the ambulance.

ASSET FINDINGS

- i. The hospital maintains both a manual asset registers in excel which is well maintained and an updated asset register on IFMS.
- ii. Some assets verified during the physical inspection were found to in good conditions especially the laboratory equipment.
- iii. Some of the assets in the asset register were not engraved.
- iv. The motor vehicles at hospital were well maintained and all running.
- v. There were some obsolete items which were clearly stated in the list of unserviceable items, i.e. expired drugs, hospital beds and mattresses.

List of unserviceable items recommended for disposal

OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
1	Morphine solution bottles 50ml	120
2	Morphine solution bottles 250ml	120
3	Ranitidine injection 125ml	20000
4	Hydroxyl chloroquine (100)	134400
5	Leeovonogestro/Ethinyl/zinnia (3*28)	10 boxes
6	Tetracaine hydrochloride eyedrop (10)	10*30
7	Efavirenz (30)	130
8	Diflucan (fluconazole) bottle 50mg/5ml	130
9	Nevirapine 50mg tab (30)	105
10	Chlorpromazine 1m(100)	5000
11	Darunavir 600mg (68)	168
12	TETANUS TOXOID-B. P	100
13	Pyrazinamide-40mg	24*28*10
14	Lactodose-100ml bottles	100
15	Phenobarbitone 30mg	20000

STORES FINDINGS

- i. Jinja RRH has one major store that is subdivided into different sections according to the type of inventory stored in that section, this is supported by small stores at every ward and the private wing.
- ii. The stores were inspected and found to be congested, not well ventilated and disorganized, boxes of drugs were scattered all over the store.
- iii. The Hospital did not have an update stores ledger book, most of the stock cards were last undated at the beginning of the financial year. Therefore, the balance on the stock cards did not match the physical stock in the stores.
- iv. The stores were understaffed, its only one stores officer manning the stores activities

CASH AND BANK FINDINGS

- i. A survey on Cash and Bank Balances was conducted and observed that the hospital maintains five bank accounts as shown in the table below.
- ii. The Bank accounts were properly prepared and reconciled. These were reconciled against their cash books and balances evidenced by the certificate of balances attached.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Jinja RR Hospital TSSA		003670058000002	0	0	UGX
2	Jinja RR Hospital Sustain Project	Standard Chartered	0102/800375000	0	0	UGX
3	Jinja RR Hospital Vote 167 FY 2003/04	Standard Chartered	0102000375000	703,292,035	703,292,035	UGX
4	Jinja Hospital Non-Tax Revenue		9030005730952	527,075,458	527,075,458	UGX
5	Jinja Regional Hospital CATCH PROJECT	Stanbic	9030012013662	26,324,227	26,324,227	UGX

RECOMMENDATIONS

- i. Management should ensure that stores are separated and adequate storage space is provided for enabling proper organization and accessibility to items stored.
- ii. We recommend routine review and monitoring of stores by Management
- iii. There is need to recruit more trained staff fill the under-staffing gaps under the stores section.
- iv. Management should ensure that items on the list of unserviceable are disposed off to create more working space, especially the expired drugs.

PICTORIALS



Congested Drug stores.



Depleted hospital beds



VOTE 408 – KABALE REGIONAL REFERRAL HOSPITAL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The hospital should follow up and dispose of all the items that are due for disposal to free up space.	The management through PPDU started the process and soon items will be disposed of.	
2	The IFMS users of the Vote should be trained on how to enter/ add new assets procured and donated during each year, so that the manual register is disbanded.	The training has not been organized yet. Though currently finance is conducting online trainings but targeting planned assets for this current FY 2022/2023	
3	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.	The management is still engaging the relevant authorizes	
4	Management should follow section 8.4 and 8.2.2 of AMFG to ascertain the reserve values for assets that have been identified for disposal.	Data cleaning should be carried out by end of year 2022	
5	Engraving all the assets, management should ensure a timely and effective labelling exercise for easy identification and tracking.	The assets were engraved	

ASSET FINDINGS

- i. The survey of assets owned by Kabale RRH was conducted by the Board of survey team and identified and categorized the assets as follows: land, buildings, plant and machinery, furniture and fixtures, office equipment, ICT equipment, medical equipment and transport equipment.
- ii. It was noted that Kabale RRH maintains a centralized asset register that is outside the Integrated Financial Management System, maintained manually and other assets on IFMS. This is attributed to the fact that the staff have not been trained on how to use the IFMS to add assets procured during the year and those donated.
- iii. Some of the assets are not engraved.
- iv. The asset register lacks some information on the date of purchase and the cost, especially the donated assets.
- v. There are assorted drugs that got expired during the year then ended which have not yet been picked by National Medical Stores for disposal.
- vi. Some of the equipment were not so known to the team due to their technical naming which made it uneasy to identify on the register.

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Motorcycle	UG 1997M
2	Motorcycle	UG 4141M
3	Toyota Hiace	UG0417M
4	Toyota Land cruiser	UG1139M
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
5	Oxygen Concentrator	1
6	UPS	1
7	Autoclave Bench top	1
8	Suction Machine	3
9	Patient Screens Assorted	1
10	Baby Incubator	1
11	Baby weighing scale	1
12	Dental Scaler	1
13	Water Boiler	1

STORES FINDINGS

- i. The Board of survey team noted that Kabale Regional Referral Hospital has a central general store which feeds the outpatient and inpatient pharmacies. The following were observed at the store:
- 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. Kabale Regional Referral Hospital maintains 5 bank accounts. These include the Treasury Single Account (TSA) and 4 project accounts.
- ii. The cash books were regularly reconciled with the balances at bank.
- iii. Bank certificates for bank balances held at the year ending 30th June 2022 agreed with the balance as shown in the bank statement.
- iv. Bank reconciliation statements were prepared by the vote on monthly basis to reconcile the bank balance with the cash book balance as shown in the statement for each period covered for the reconciliation.

Table showing accounts reviewed by the board

SN	ACCOUNT NAME	BANK	Account Number	Bank Balance	Bank Balance	CUR
1	Kabale RRH TSA	BOU	003680058000002	0	0	UGX
2	Kable RRH Private Wing	Stanbic	9030005765616	1,820,168	1,820,168	UGX
3	Kabale Hospital Releases	Stanbic	9030005669374	405,698,232	405,698,232	UGX
4	Kabale Hospital JCRC	Stanbic	9030012729846	319,409	319,409	UGX
5	Kabale Hospital Global Fund	Stanbic	9030012240731	2,314,382	2,314,382	UGX

RECOMMENDATIONS

- iv. Kabale RRH should follow up and dispose of all the items that are due for disposal to free up space.
- v. 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.
- vi. 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.
- vii. 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.
- viii. Engraving all the assets, management should ensure a timely and effective labeling exercise for easy identification and tracking.

PICTORIALS



CIP



Ambulances

VOTE 409 – MASAKA REGIONAL REFERRAL HOSPITAL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Need for storage space for the inventory for better organization of items.	Not done	Inadequate funding for capital development
2	Need to bridge knowledge gap to update the asset register and upload on IFMS.	Wrote to Accountant General for support.	We are looking forward to this.
3	Need to complete the new MCM building so as to decongest the children and Women ward.	Construction work is at 97% completion.	Awaiting Budget support to fully complete this building and equip it.

ASSET FINDINGS

- i. All assets recorded but with no costs. dates of purchase, plot numbers for land and buildings are not availed.

List of unserviceable items recommended for disposal

OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
1	Desktop Computers	3
2	Oxygen Concentrator	2
3	Air Conditioner	1

STORES FINDINGS

- I. Because of space items are stored in different locations and some are too congested. The toilet paper store requires shelves to improve on storage.

CASH AND BANK FINDINGS

The Hospital maintains 5 accounts all of which were properly reconciled.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Masaka Regional Referral Hospital Project	Stanbic	9030006385809	502,751,122	504,719,388	UGX
2	Masaka Hospital KOFIH Project	Stanbic	9030016595577	311,383,531	311,383,531	UGX
3	MOH/CDC-HIV-AIDS Masaka RRH	Stanbic	9030018689609	144,852,880	144,852,880	UGX
4	Masaka Hospital Private Patients	DFCU	01033500236502	18,062,235	18,062,235	UGX
5	Masaka Referral Hospital TSA	BOU	003690058000002	0	0	UGX

RECOMMENDATIONS

- i. Storage space needs to be improved for better management and supervision.
- ii. Update stores records.
- iii. Dispose of items recommended.
- iv. Update asset register with critical information like cost, date of purchase and users.
- v. Provide shelves for the stationery stores to improve on organization and avoid damage of items.

VOTE 412 – LIRA REGIONAL REFERRAL HOSPITAL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The asset register needs minor clean-up/ update. Some assets are recorded in the register without unique identification like serial numbers and engraved codes	The assets were engraved by the engineering unit team.	
2	There is need to maintain a register of buildings (offices, wards and staff quarters) owned by the hospital and state in which they are.	The buildings register was updated and now available.	
3	Some staff houses and sanitation facilities should be renovated.	Most staff houses and sanitation facilities were renovated	
4	Eye Department Building should be renovated. Windows and doors should be replaced.	Minor Renovations were done on eye ward and also the hospital has planned to carry out major repairs in the FY2022/23.	
5	The eye operation microscope should be repaired	The eye operation microscope was repaired and is now functional	
6	The hospital has inadequate storage space in stores, management should improvise for space.	Storage space has been increases when JICA handed over the various buildings however the hospital has planned to construct a modern storage facility.	
7	There is a need to put in place a measure to avert risk of termite invasion in the hospital medicine store given the building is a bit old this makes it susceptible to termite invasion.	Fumigation was done and is being continuously done periodically.	

ASSET FINDINGS

- i. Lira Referral Hospital maintains an excel asset register.
- ii. New acquired assets have not been engraved due to the confusion on the vote code from LRRH to 172 and now 412 as per the chart of accounts.
- iii. The women ward (both the floor and the roof/ceiling) are in a sorry state.
- iv. The Labour ward and Outpatient/emergency buildings were completed this financial year and are fully operational fitted with all the required medical equipment's and gadgets.
- v. Pediatric ward is under renovation/expansion to accommodate the increasing number of patients that seek medical attention.
- vi. New ambulance acquired during financial year 2021/2022 No UBK 234C Nissan Patrol.
- vii. Physiotherapy ward has two uninstalled new acquired equipment not in use.
- viii. Lack of reagents for a number of new lab equipment supplied by donors like, Gene xpert for testing HIV and T: B Haier machine –Biological safety cabin used to test resistant infectious diseases, Immcuccor lab machine for blood grouping test.
- ix. Most of the mattresses on the sick beds are torn and worn out as evidenced by the pictures attached and this pose a danger to the sick patients since different people come with different sickness

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Toyota Land Cruiser	UG 3646M
2	Toyota Land Cruiser (Prado)	UG 3697M
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
3	Radiant Warmer	1
4	Autoclave	2
5	Ultra-sound scanner	1
6	X-Ray Machine	1
7	Power generator	1

STORES FINDINGS

- i. Inadequate space in store.
- ii. There are items requisition for but still held in the store and this has reduced on the already small space available.
- iii. The stock balances and stock cards agree.
- iv. The store is poorly aerated and this causes a lot of heat as items are packed to the roof leaving no space for air to circulate.

CASH AND BANK FINDINGS

- i. The cash book was updated and reconciled with the bank statement

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance At 30 June 2021	Cashbook Balance At 30 June 2021	CUR
1	Lira Regional Referral Hospital	Stanbic Bank	9030006250482	211,527,456	211,527,456	UGX
2	Lira Regional Referral Hospital	Stanbic Bank	9030006245993	25,043	25,043	UGX
3	Lira Regional Referral Hospital	Stanbic Bank	9030006331822	14,256,809	14,256,809	UGX
4	Lira Eye Department	Stanbic Bank	9030006243028	1,451,958	1,451,958	UGX
5	Lira Regional Referral Hospital TG	BOU	003720058000000	0	0	UGX

RECOMMENDATIONS

- i. The board of survey team on the assets of the vote advised management to use the new vote code as allocated by the new chart of accounts when they resume the engravement exercise.
- ii. There is need for a general renovation of most of the old buildings/wards to give a better image of healthy facility.
- iii. The hospital management should endeavor to install and put to use all medical equipment's that are provided to them.
- iv. The team carrying out the survey of the assets of the vote advised management to priotise the issue of mattresses when making their budgets that money is availed to procure the same.

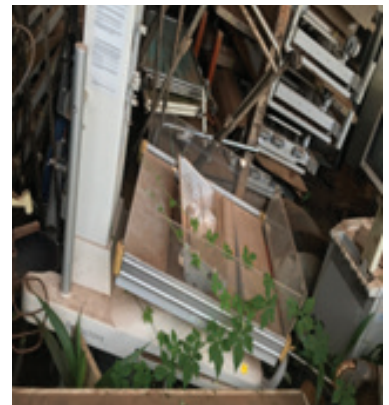
PICTORIALS



Newly Constructed Labour Ward



Women's ward



Items for disposal

VOTE 413 – MBARARA REGIONAL REFERRAL HOSPITAL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	New stores should be created for the health facility	No action taken	Under consideration.

ASSET FINDINGS

- i. The asset register was not up-to-date for example some items like medical equipment, ICT equipment were not captured.
- ii. Some of the new furniture was not engraved, however management explained that the contractor for the laboratory (World Bank) had not yet handed over officially.

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Land Cruiser	UG 4180
2	Double Cabin	UG 3972M
OTHER ITEMS		
S/N	ITEM DESCRPTION	QUANTITY
3	Generator	3
4	Scrap items	Assorted
5	Medical Equipment	Assorted

STORES FINDINGS

- i. The stores are clean and neatly kept and the items were neatly organized. Stores are well aerated and protected with strong burglar proofs.
- ii. Refrigerators are used to store the medicines that require low temperatures to prevent degradation.
- iii. There is proper recording of stock movement using stock cards, expired and damaged stock is moved to holding containers and workshops regularly.
- iv. The store ledgers were not up-to-date since some drugs in the store that were not recorded anywhere.
- v. Periodic/quarterly checks by independent officers to verify balance in stores were not being done due to staffing issues.
- vi. The stores are not that spacious, so some of the drugs and equipment are kept in the corridors.

CASH AND BANK FINDINGS

The cash and bank balances were reconciled as at 30th June 2022, evidenced by the bank reconciliation and bank certificates attached. The vote used to operate three accounts but one in Centenary Bank was closed because it was no longer in use.

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 Dele-gated Fund	Stanbic	9030005647842	0	0	UGX
2	Mbarara Hospital USAI Rhites Funds D	Centenary	3100052005	0	0	UGX
3	Mbarara Hospital Pri-vate Patients Services	Stanbic	90000005826836	0	0	UGX

RECOMMENDATIONS

- i. The assets register needs to be updated and management should expedite the process of engraving all the donated assets.
- ii. Management should liaise with MOFPED Assets department for guidance on how to ensure compliance with government motor vehicle policy and replace those motor vehicles which have become expensive to maintain because they are obsolete.
- iii. There should be a separate room/space designated for obsolete items.
- iv. Management should consider automating the stores for accurate records.

PICTORIALS



available fleet of cars



Ongoing construction project: More staff quarters are being constructed at the hospital.



The newly constructed COVID facility:

VOTE 414 – MUBENDE REGIONAL REFERRAL HOSPITAL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	There is a need to recruit more two trained staff under store section because the structure accommodates three but since 2017 there has been only one person available and doing all the store work, which makes the work, very complex.	The entity acknowledges the recruitment gap however, it should be noted that a recruitment plan was submitted to Ministry of Public Service to fill the gaps	Still pending.
2	The entity needs to prioritize updating the computerized asset register so that it is easier to track and manage all the entity's assets.	This is an ongoing process, which is being handled by the entity in respect to migration of the register to the upgraded IFMS system.	Work in progress
3	The entity needs to allocate the place where to keep obsolete assets/ items instead of being dumped on the floor.	Storage for some obsolete items has been created and the process to dispose them off is awaiting guidance from AGO	There were still obsolete items lying outside in the quadrangle of the store premises.
4	There is need to engrave all entity's assets for proper tracking and management.	Old items were engraved and items pending are medical equipment awaiting engraving process. This is to be done before they are sent to the wards for use.	Done.
5	The entity needs to install external backups like cameras at the store wing.	CCTV cameras are one of the budgeted items for procurement in FY 22/23	Pending.

ASSET FINDINGS

- i. The entity was in the process of updating the Asset Register on IFMS.
- ii. There was no evidence of Periodic/quarterly physical stock counts by independent officers, this means the vote has no knowledge of the items they have at any one point.

List of unserviceable items recommended for disposal

- I. There was no list of obsolete items attached.

STORES FINDINGS

- i. The entity has eight stores at the headquarters i.e. general/ medical store, ARVs store, sundries store, IV fluids, Covid-19 drug store, food store and stationery Store.
- ii. The stores were inspected. However, the team found it very difficult to agree the items recorded on the stock cards to those items physically available because the store was poorly organized.
- iii. The entity has only one Inventory Management Officer who needs training on the IFMS-FAM and general management of assets and stores.
- iv. The stores' location is quite a distance from the main hospital. There was no evidence of a security guard or camera to guarantee the safety of the premises.
- v. Obsolete items lack proper storage.

CASH AND BANK FINDINGS

- i. The survey entailed cash and bank balances of five accounts held by the entity The team reviewed and verified the cash and bank balances as at 30th June 2022.

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Mubende TSSA	BOU	003740058000002	000	000	UGX
2	Non-Tax Revenue- Mubende Hospital	Centenary	3100042258	439,622,601	439,622,601	UGX
3	Mubende RRH Sustain Project	Stanbic	9030005736012	10,053,628	10,053,628	UGX
4	MOH CDC-COAG- Mubende RRH	Stanbic	9030020217226	33,743,732	33,743,732	UGX
5	Mubende RRH Imprest Account	Centenary	3100086548	93884	93884	UGX

RECOMMENDATIONS

- i. Accord the stores' officer tailored training specifically in inventory and stores management.
- ii. The vote should budget and recruit at least two more store's staff to ease on the workload.
- iii. The vote should identify and allocate secure space to store the obsolete items. In addition, all these items should be in one place and in proper control of the stores officer.
- iv. The entity should urgently secure and place cameras at the store premises for security.
- v. All items/ assets of the vote should be included in the assets register, and an excel format be shared with AGO for upload onto the integrated FMS.
- vi. An independent team to verify the balance on the stores' records and items on a periodic/quarterly basis.

VOTE 415 – MOROTO REGIONAL REFERRAL HOSPITAL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Repair and construction of administrative block, children and surgery wards, new mortuary.	Only children's ward is under renovation with support from UNICEF.	Administration block, surgery wards and mortuary haven't been done.
2	Repair of refrigerators in the cold room in order to preserve medical items.	Nothing has been done.	Inadequate storage space.
3	Repair of refrigerators in the cold room in order to preserve medical items.	Complete	Refrigerator in good working condition.
4	Ensure that disposal process is concluded within FY 20/21.	Not done	Assessment made on items for disposal, awaiting from ministry of works
5	Complete engraving of newly acquired assets within the last quarter of FY 20/21.	Complete	However, assets purchased in fy2021/22 haven't been engraved.
6	Close dormant bank accounts	Not done	Bank accounts not yet closed.

ASSET FINDINGS

- i. There are obsolete items for disposal.
- ii. There is an asset register but it is not updated.

List of unserviceable items recommended for disposal

S/N	ITEM DESCRIPTION (TRANSPORT EQUIPMENT)	REG.NO
1	Toyota Hilux	NA
2	Nissan double cabin	NA
3	Motorcycle boxer	NA
OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
4	Deep freezer	1
5	fridges	3
6	Oxygen concentrators	4
7	Cartridge	2
8	Printer	1
9	Iron sheets	40
10	Window	15
11	Doors	7
12	Delivery beds	2

13	Wheel chairs	4
14	Beds	50
15	Tyres	70
16	Weighing scales	11
17	Cupboard	3
18	First aid box	5
19	Trolley	3
20	Incubator	2
21	Plastic tank	2
22	Sterilizing drums	5
23	Metallic tanks	5
24	mattresses	Assorted
25	Operation table	1
26	Boiler	1
27	Laptop	1
28	projector	1

STORES FINDINGS

- ii. The stores are separate from dispensing area and stock was well arranged within each store in an orderly manner.
- iii. Stores are well ventilated.
- iv. Good housekeeping is maintained.
- v. Stock is verified regularly.
- vi. Stores are well ventilated with windows that are secured with iron bars to prevent theft.
- vii. There is proper recording of stock movement using stock cards.

CASH AND BANK FINDINGS

- i. The survey of cash and bank balances found that the vote maintained 5 bank accounts at bank U Ltd. 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	Moroto Reg Ref Hospital Aids Programme	Stanbic	9030005692228	1979990	1979990	UGX
2	Moroto Reg Ref Hospital Delegates Development	Stanbic	9030005643154	453557994	453557994	UGX
3	Moroto Reg Ref Hospital General Fund	Stanbic	9030005692201	36335981	36335981	UGX
4	Moroto Reg Ref Hospital WHO	Stanbic	9030005692244	73621057	73621057	UGX
5	Moroto Reg Ref Hospital Cateh Project	Stanbic	9030005692228	0	0	UGX

RECOMMENDATIONS

- i. Dispose of, the obsolete items.

VOTE 417 – KIRUDDU NATIONAL REFERRAL HOSPITAL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The process of tagging the assets should be expedited by the responsible officer to ensure a uniform serial numbering	This started immediately in December 2021	Asset are engraved.
2	The vote to condone off the storage area for items due for disposal to deter pilferages of those items and safeguard against any form of accident that may arise with easy access to such equipment prior to their disposal	The Management is in the process of creating a bigger storage for storage of obsolete assets due for disposal.	This is in the process as stated.
3	The vote to submit a request for training on the fixed assets module on how to maintain the module on IFMS	Ministry of finance introduced IFMS upgrade online daily refresher trainings for HoP, POs and inventory officers, and the fixed assets module is undergoing systems upgrade	This is ongoing
4	The vote to implement the use of assets transfer forms to track movement of assets from one department to another and from one custodian to another to ensure assets are assigned to the right user at any point in time	The procurement of assets movement vouchers was approved on 2.8.2021 and the 2 samples of the voucher books were delivered on 17.8.2021, then the actual delivery of 4 booklets was on 3.11.21	We found the vouchers at the different stores

ASSET FINDINGS

- i. The asset database is well maintained but continuous support on fixed asset module is needed

List of unserviceable items recommended for disposal

- i. There was no list of obsolete items attached.

STORES FINDINGS

Kiruddu Referral Hospital has a main store with items for drugs, sundries and others with food items that are to be prepared, and stationery both for private wing and the general hospital.

- i. The main store is maintained well and store cards are updated.
- ii. Stock taking at the end of the financial year was done.
- iii. All printing and stationery items were well handled and issued with vouchers duly authorized for some stores.
- iv. They have items for disposal and the list has been attached.

CASH AND BANK FINDINGS

- i. A survey on bank and cash balances for the accounts was conducted

Table showing accounts reviewed by the board

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance	Cash Book Balance	CUR
1	Kiruddu National Referral Hospital	BOU	03910088000001	67,095	67,095	UGX
2	Kiruddu National Referral Hospital TSSA	BOU	03910088000002	00	00	UGX
3	Kiruddu National Referral Hospital NTR Account	STANBIC	9030016296073	2,414,936	2,414,936	UGX

RECOMMENDATIONS

- i. The accounts staff should be trained on how to use the Fixed Asset Module.
- ii. The repairs department should ensure the items are repaired and put back to use for the hospital.
- iii. The stores need more staff to ensure that work is done on time.
- iv. More space is needed for keeping items for disposal and the right procedure should be put in place to ensure proper disposal.

VOTE 418 – KAWEMPE SPECIALISED NATIONAL REFERRAL HOSPITAL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	The vote should regularly reconcile its bin card system to ensure all cards tally with the store stock.		
2	The vote should identify additional space to store sundries and medication as some items are placed on the floor which exposes them to damage.		
3	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.		
4	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.		
5	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.		
6	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.		
7	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.		
8	The vote should compile and maintain a list of unserviceable items. This facilitates tracking of the items to ensure accountability.		
9	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.		

ASSET FINDINGS

- i. An asset register is maintained in word format.
- ii. All assets are engraved.

List of unserviceable items recommended for disposal

- vi. There was no list of obsolete items attached.

STORES FINDINGS

- i. The store is small and very crowded. Empty boxes are kept alongside items of inventory.
- ii. Reconciliation of physical stock is done on a monthly basis and records are updated accordingly. A few items were sampled and the physical stock agreed with the records.

CASH AND BANK FINDINGS

- i. The board conducted a survey on bank and cash balances for the one bank account held by the vote. The team inspected the bank statement, 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	Kawempe Referral Hospital	BOU	00390058000002	0	0	UGX

RECOMMENDATIONS

- i. Management needs to dispose of old and unserviceable items.
- ii. The Asset register should be kept in the standard prescribed format in excel.
- iii. The Accounts team needs to be trained in Fixed Asset Module to be able to update the Asset register regularly.

VOTE 420 – MULAGO SPECIALISED WOMEN AND NEONATAL HOSPITAL

Follow up on Previous Recommendations

S/N	Previous Recommendation(s)	Action Taken & Date	Remarks
1	Disposal of expired drugs	NMS took the drugs	
2	Inflammable inventory should be stored separate from other inventory	No action taken	Need for funding to build a temporary store
3	Install air conditioners in all stores with medicine	No action taken	Need for funding to build an air-conditioned store

ASSET FINDINGS

- i. At the time of the survey, the fixed assets register was not fully updated. However, Mulago Specialized Women and Neonatal Hospital maintains an updated manual excel assets register.

List of unserviceable items recommended for disposal

OTHER ITEMS		
S/N	ITEM DESCRIPTION	QUANTITY
1	Air filters for compressor	1
2	Air filter for drier	1
3	bearing assy/ clutch	1
4	bearings	1
5	Clutch Plate	1
6	CROCS	1
7	Disc Break	1
8	Oil Filters	1
9	Oil Separators	1
10	Used Car Tyres	1

STORES FINDINGS

- ii. The stores at the headquarters are well organized and aerated.
- iii. The store's manager maintains proper records that are updated regularly.
- iv. There was no loss of inventory reported. Expired drugs were loaded back to National Medical Stores for disposal.
- iv. A number of vehicles inspected, were in good condition.

CASH AND BANK FINDINGS

- i. Mulago Specialized Women and Neonatal Hospital maintains two bank accounts held at Bank of Uganda. Cash and bank balances were properly reconciled as at June 30, 2022 as per attached treasury form 40 and the corresponding copies of the certificate of bank balances and bank statements. All cash books were properly posted.

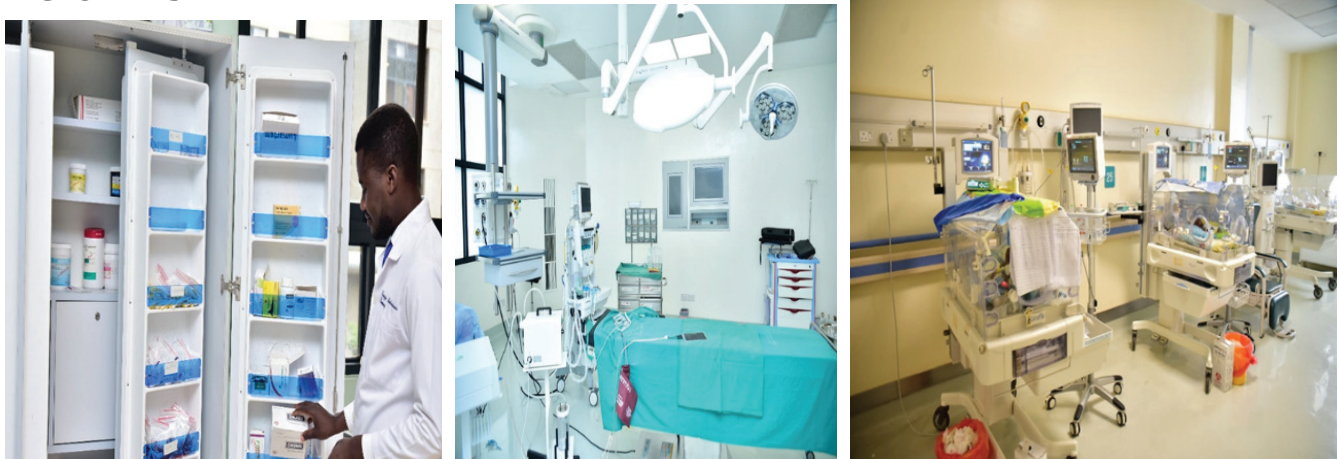
Table showing accounts reviewed by the board

S/N	Bank Account Name	B a n k Name	Account Number	Bank Bal- ance	Cashbook Balance	CUR
1	Mulago Specialised Women & Neonatal Hospital (TSA)	BOU	003940058000002	0	0	UGX
2	Mulago Specialised Women & Neonatal Hospital	BOU	003940088000001	26,150,000	26,150,000	UGX
3	Mulago Specialised Women & Neonatal Hospital	Stanbic Bank	9030016288380	227,000	227,000	UGX

RECOMMENDATIONS

- i. The Board recommends that inflammable inventory should be stored separate from other inventory.
- ii. The Board recommends that the Asset Register on IFMS should be updated.
- iii. The Board recommends that the management should institute a policy of reducing expired drugs which are disposed of every financial year.

PICTORIALS



Laboratory

APPENDICIES

APPENDIX I- ON TIME SUBMISSION

No.	Vote No.	Vote Name	Report Submission Date
1	001	Office of the President	31-Aug-22
2	002	State House	31-Aug-22
3	004	Ministry of Defense and Veteran Affairs	31-Aug-22
4	006	Ministry of Foreign Affairs	30-Aug-22
5	007	Ministry of Justice and Constitutional Affairs	31-Aug-22
6	008	Ministry of Finance, Planning and Economic Development	31-Aug-22
7	009	Ministry of Internal Affairs	15-Aug-22
8	010	Ministry of Agriculture, Animal Industry and Fisheries	31-Aug-22
9	012	Ministry of Lands, Housing & Urban Development	31-Aug-22
10	014	Ministry of Health	31-Aug-22
11	016	Ministry of Works and Transport	31-Aug-22
12	018	Ministry of Gender, Labour and Social Development	31-Aug-22
13	019	Ministry of Water and Environment	31-Aug-22
14	022	Ministry of Tourism, Wildlife and Heritage	31-Aug-22
15	024	Ministry of Kampala Capital City and Metropolitan Affairs	29-Aug-22
16	101	Judiciary (Office of Judicature)	29-Aug-22
17	102	Electoral Commission (EC)	31-Aug-22
18	103	Inspector General of Government's Office (IGG)	31-Aug-22
19	105	Law Reform Commission (LRC)	31-Aug-22
20	107	Uganda Aids Commission (UAC)	31-Aug-22
21	108	National Planning Authority (NPA)	30-Aug-22
22	109	Uganda National Metrological Authority (UNMA)	31-Aug-22
23	110	Uganda Industrial Research Institute (UIRI)	30-Aug-22
24	112	Directorate of Ethics and Integrity (DEI)	31-Aug-22
25	113	Uganda National Roads Authority (UNRA)	30-Aug-22
26	114	Uganda Cancer Institute (UCI)	30-Aug-22
27	115	Uganda Heart Institute (UHI)	31-Aug-22
28	116	Uganda National Medical Stores (NMS)	23-Aug-22
29	118	Uganda Road Fund (RF)	31-Aug-22
30	119	Uganda Registration Services Bureau (URSB)	31-Aug-22
31	120	National Citizenship and Immigration Control (NCIC)	30-Aug-22
32	122	Kampala Capital City Authority (KCCA)	31-Aug-22
33	123	National Lotteries and Gaming Regulatory Board	31-Aug-22
34	124	Equal Opportunities Commission	31-Aug-22
35	125	National Animal Genetic Resource Centre and Data Bank (NAGRC&DB)	31-Aug-22
36	127	Uganda Virus Research Institute (UVRI)	30-Aug-22
37	128	Uganda National Examination Board (UNEB)	31-Aug-22
38	133	Directorate of Public Prosecution (DPP)	30-Aug-22
39	136	Uganda Export Promotion Board (UEPB)	31-Aug-22
40	138	Uganda Investment Authority (UIA)	31-Aug-22

41	139	Petroleum Authority of Uganda (PAU)	31-Aug-22
42	140	Capital Market Authority	31-Aug-22
43	142	National Agricultural Research Organization (NARO)	31-Aug-22
44	143	Uganda Bureau of Statistics (UBOS)	31-Aug-22
45	144	Uganda Police Force (UPF)	31-Aug-22
46	145	Uganda Prisons	30-Aug-22
47	146	Public Service Commission (PSC)	31-Aug-22
48	147	Local Government Finance Commission (LGFC)	31-Aug-22
49	149	National Council for Population	30-Aug-22
50	150	National Environment Management Authority (NEMA)	30-Aug-22
51	152	National Agricultural Advisory Services (NAADS)	29-Aug-22
52	153	Public Procurement & Disposal of Assets (PPDA)	31-Aug-22
53	154	Uganda National Bureau of Standards (UNBS)	30-Aug-22
54	155	Cotton Development Organization	31-Aug-22
55	156	Uganda Land Commission (ULC)	31-Aug-22
56	159	External Security Organization (ESO)	17-Aug-22
57	160	Uganda Coffee Development Authority (UCDA)	31-Aug-22
58	161	Uganda Freezone Authority	31-Aug-22
59	163	Uganda Retirement and Benefits Authority	31-Aug-22
60	164	National Curriculum Development Centre (NCDC)	29-Aug-22
61	165	Uganda Business and Technical Examination Board	31-Aug-22
62	301	Makerere University	30-Aug-22
63	302	Mbarara University of Science and Technology	30-Aug-22
64	303	Makerere University Business School	31-Aug-22
65	304	Kyambogo University (Formerly ITEK)	31-Aug-22
66	305	Busitema University	31-Aug-22
67	306	Muni University	31-Aug-22
68	308	Soroti University	31-Aug-22
69	309	Gulu University	31-Aug-22
70	310	Lira University	31-Aug-22
71	311	Law Development Centre	31-Aug-22
72	312	Uganda Management Institute (UMI)	31-Aug-22
73	405	Gulu Regional Referral Hospital	31-Aug-22
74	407	Jinja Regional Referral Hospital	31-Aug-22
75	408	Kabale Regional Referral Hospital	31-Aug-22
76	409	Masaka Regional Referral Hospital	31-Aug-22
77	412	Lira Regional Referral Hospital	31-Aug-22
78	413	Mbarara Regional Hospital	29-Aug-22
79	414	Mubende Regional Referral Hospital	31-Aug-22
80	415	Moroto Regional Referral Hospital	31-Aug-22
81	417	Kiruddu Referral Hospital	31-Aug-22
82	418	Kawempe Referral Hospital	29-Aug-22
83	419	Mulago Specialized Women & Neonatal Hospital	31-Aug-22

APPENDIX II – LATE SUBMISSION

Vote No.	Vote Name
005	Ministry of Public Service
011	Ministry of Local Government
013	Ministry of Education and Sports
015	Ministry of Trade, Industry and Co-operatives
017	Ministry of Energy and Minerals Development
020	Ministry of ICT
021	Ministry of East African Community Affairs
022	Ministry of Tourism, Wildlife and Heritage
105	Law Reform Commission (LRC)
111	National Curriculum Development Centre (NCDC)
121	Diary Development Authority (DDA)
126	National Information Technologies Authority
129	Financial Intelligence Authority (FIA)
131	Office of the Auditor General (OAG)
132	Education Service Commission (ESC)
134	Health Service Commission (HSC)
135	Directorate of Government Analytical Laboratory (DGAL)
137	National Identification and Registration Authority (NIRA)
141	Uganda Revenue Authority
148	Judicial Service Commission (JSC)
151	Uganda Blood Transfusion Service (UBTS)
157	National Forestry Authority (NFA)
158	Internal Security Organization (ISO)
164	National Council for Higher Education (NCHE)
307	Kabale University
401	Mulago National Referral Hospital
402	Butabika Regional Referral Mental Hospital
403	Arua Regional Referral Hospital
404	Kabarole Hospital/ Fort Portal
406	Hoima Regional Referral Hospital
410	Mbale Regional Referral Hospital
411	Soroti Regional Referral Hospital
412	Lira Regional Referral Hospital
416	Naguru Regional Referral Hospital
419	Entebbe Regional Referral Hospital

APPENDIX III - NON-SUBMISSION

No.	Vote No.	Vote Name
1	003	Office of the Prime Minister
2	104	Parliamentary Commission
3	117	Uganda Tourism Board (UTB)