

**OFFICE OF THE AUDITOR GENERAL**



**THE REPUBLIC OF UGANDA**

**REPORT OF THE AUDITOR GENERAL**  
**ON THE FINANCIAL STATEMENTS OF GULU DISTRICT LOCAL GOVERNMENT**  
**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2020**

**OFFICE OF THE AUDITOR GENERAL**  
**UGANDA**

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## **LIST OF ACRONYMS**

<b>Acronym</b>	<b>Meaning</b>
BOU	Bank of Uganda
CoC	Certificates of Compliance
CWC	Community Watershed Committee
GoU	Government of Uganda
IESBA	International Ethics Standards Board for Accountants
IFMS	Integrated Financial Management System
INTOSAI	International Organisation of Supreme Audit Institutions
ISSAIs	International Standards of Supreme Audit Institutions
LGFAM	Local Government Financial and Accounting Manual
MoFPED	Ministry of Finance, Planning and Economic Development
NDP	National Development Plan
NPA	National Planning Authority
NUSAF	Northern Uganda Social Action Fund
PBS	Performance Budgeting System
PFMA	Public Finance Management Act
TSSA	Treasury Sub Single Account
TSA	Treasury Single Account
UgIFT	Uganda Intergovernmental Fiscal Transfers Program for Results
UGX	Uganda Shillings
URF	Uganda Road Fund
UPE	Universal Primary Education
USE	Universal Secondary Education
MoLG	Ministry of Local Government

**REPORT OF THE AUDITOR GENERAL**  
**ON THE FINANCIAL STATEMENTS OF GULU DISTRICT LOCAL GOVERNMENT**  
**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2020**

**THE RT. HON. SPEAKER OF PARLIAMENT**

**Opinion**

I have audited the accompanying Financial Statements of Gulu District Local Government, which comprise the Statement of Financial Position as of 30<sup>th</sup> June 2020, the Statement of Financial Performance, Statement of Changes in Equity, Statement of Cash Flows, together with other accompanying statements for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the Financial Statements of Gulu District Local Government for the year ended 30<sup>th</sup> June 2020 are prepared, in all material respects, in accordance with section 51 of the Public Finance Management Act (PFMA), 2015 as amended and the Financial Reporting Guide, 2018.

**Basis for Opinion**

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the Financial Statements section of my report. I am independent of the District in accordance with the Constitution of the Republic of Uganda (1995) as amended, the National Audit Act, 2008, the International Organisation of Supreme Audit Institutions (INTOSAI) Code of Ethics, the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) and other independence requirements applicable to performing audits of Financial Statements in Uganda. I have fulfilled my ethical responsibilities in accordance with the other requirements and the IESBA Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

**Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the Financial Statements of the current period. These matters were addressed in the context of my audit of the Financial Statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

I have determined the matters described below as the key audit matters to be communicated in my report:

**1.0 Implementation of the approved budget**

Every year, government plans and allocates funds to local governments for implementation of activities that would enable the country to attain sustainable development. I observed that local governments have challenges with regard to implementation of planned activities, which negatively affects service delivery and improvement of the people's wellbeing. As a result, the implementation of the approved budget was considered a key audit matter and during the office-wide planning, I identified risks common with Local Governments which include; Non-implementation of strategic plans, underperformance of revenue, implementation of off-budget activities, under absorption of funds, insufficient quantification of outputs,

partial and non-implementation of outputs, diversion of funds and challenges in budget monitoring and reporting of performance.

A review of district's approved work plans and budgets revealed that Gulu District had an approved budget of UGX.42.4Bn, out of which UGX.30.1Bn was warranted/ availed by the end of the financial year. The total expenditure for the year was 27.3Bn out of which UGX.18.04Bn<sup>1</sup> was spent on non-service delivery activities, such as employee costs and transfers to other units (sub-counties, schools and health centres), implying that only UGX.9.3Bn was available for implementation of service delivery outputs.

The UGX.9.3Bn that remained was applied for the implementation of one hundred and seventy three (173) outputs from which I sampled eleven (11) outputs with a budget of UGX.2.99Bn and expenditure of UGX.1.72Bn representing 18.5% of the total resources spent on implementation of activities as shown in the table below.

Monetary Value (UGX.) Bn				Number of outputs		
Total Exp	Amount spent on direct service delivery	Total exp. audited	% audited	Number of direct service delivery outputs	No. of outputs sampled for audit	%outputs audited
27.3	9.3	1.72	18.5	173	11	6.4

The Key outputs/ activities implemented by the entity during the year were;

SN	Key Out-puts/Activities	Amount Spent UGX	% of amount spent to total of expenditure for key items implemented.
1	Classroom construction and rehabilitation		
1a	Construction of 1 block of 2 classrooms at Panykworo	75,000,000	4
1b	Construction of 1 block of 4 units teachers` house	94,616,000	6
1c	Partial construction of 1 block of 2 classrooms at Kitenywalo PS	31,484,000	2
2	Partial construction of standard OPD at Lapeta HC II phase 1	64,421,000	4
3	Construction of 1 block of 4 stances drainable latrine at Patiko HC III	18,419,000	1
4	Road construction and rehabilitation		0
4a	Rehabilitation of 3.3 km Gulu PTC- Kidere road	5,152,000	0.3
4b	Low cost seal of Laroo- Pageya road	75,000,000	4
5	Maintenance of District roads		0
5a	Routine manual maintenance	89,652,000	5
5b	Routine mechanised maintenance	167,569,295	10
5c	Emergency works on Wii- Apaya stream	54,239,365	3
6	Mechanical imprest	57,164,000	3
7	Construction of 15 deep boreholes	286,463,440	17
8	Supply of hand pump spare parts for borehole rehabilitation	160,729,700	9
9	Design of pipe water system and sanitation facilities at Cwero Growth Centre	50,950,000	3
10	Palaro Seed Secondary school construction.	481,690,000	28
11	Renovation of store	7,590,000	0.4
<b>Total</b>		<b>1,720,139,800</b>	<b>100</b>

<sup>1</sup>Employee costs, salaries, transfers to other organizations and other transactions of similar nature.

The outbreak of the Covid Pandemic affected the implementation of the 2019/20 budget for a number of entities especially the implementation of activities in the last half of the financial year. A number of activities were not implemented as a result of budget cuts and the lockdown measures instituted to control the spread of the pandemic.

No	Observation	Recommendation																				
1.1	<p><b><u>Implementation of the strategic plan</u></b></p> <p>Government has been implementing the NDP II, which ended at the end of financial year 2019/2020. In line with the NDP, the District had its strategic plan approved for the period 2015-2020; this plan set out both the long term and short term targets to be achieved.</p> <p>The current audit year was the 5<sup>th</sup> year /the last year of implementation of the strategic plan, and it is anticipated that all the projected targets would have been accomplished.</p> <p>I noted that at the time of audit (June 2019/20), out of 6 strategic targets, the district had fully achieved two (2) targets and partially attained four (4) targets, as shown in the table below;</p> <p><b><u>The extent of achievement of 2015/16-2019/2020 strategic plan by 2019/2020</u></b></p> <table border="1" data-bbox="293 999 1115 1238"> <thead> <tr> <th>No</th> <th>Level of performance by the end of 2019/2020</th> <th>No of strategic goals/objectives</th> <th>% of total number of strategic objectives</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Fully achieved</td> <td>2</td> <td>33.3</td> </tr> <tr> <td>2</td> <td>Partially achieved</td> <td>4</td> <td>66.7</td> </tr> <tr> <td>3</td> <td>Not achieved</td> <td>0</td> <td>0</td> </tr> <tr> <td></td> <td><b>Total</b></td> <td><b>6</b></td> <td><b>100</b></td> </tr> </tbody> </table> <p><b>Source: OAG analysis</b></p> <p>The targets that were partially achieved were</p> <ol style="list-style-type: none"> <li>1.Completion of Palaro Seed Secondary School.</li> <li>2. Maintenance of district roads.</li> <li>3. Emergency works Wii-Apaya Stream</li> <li>4. Manual maintenance of 378.3km of District Roads</li> </ol> <p>The Accounting Officer attributed the underperformance to general reduction in the development sector grants under Education, Health and Water.</p>	No	Level of performance by the end of 2019/2020	No of strategic goals/objectives	% of total number of strategic objectives	1	Fully achieved	2	33.3	2	Partially achieved	4	66.7	3	Not achieved	0	0		<b>Total</b>	<b>6</b>	<b>100</b>	<p>I advised the Accounting Officer to engage MoFPED and have the unimplemented activities rolled over for implementation in the subsequent periods.</p>
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1.2	<p><b><u>Revenue Performance</u></b></p> <p><b>1.2.1 Local Revenue (LR) Performance</b></p> <p>I reviewed the approved Local revenue estimates for the financial year 2019/2020 and noted that the District budgeted to collect UGX.1,294,588,000 during the year but collected UGX.1,259,040,473 representing (97%) performance. The shortfalls in Local Revenue collections of UGX.35,547,527(3%) were recorded in Local Hotel Tax, interest from private entities and Park Fees. Revenue shortfalls affected the implementation of planned activities.</p> <p>The Accounting Officer attributed the revenue underperformance to outbreak of the Covid-19 pandemic.</p>	<p>I noted the response and advised the Accounting Officer to always revise the budget with approval of council to reflect such unforeseen circumstance.</p>																				

	<p><b>1.2.2 Performance of GoU receipts-(Transfers received from the Consolidated Fund)</b>  The District budgeted to receive UGX.27,671,220,364 (revised) as grants from the Treasury. I noted that, UGX.26,048,487,102 was warranted/ received representing 94% performance. .</p> <p><b>1.2.3 Transfers from other Government Units/Other Government Transfers</b>  The entity budgeted to receive UGX.2,200,739,000 as transfers from other Government Units. However, only UGX.1,794,190,545 (82%) was received as shown in the table below.</p> <p><b>Table showing performance of revenue transfers from other government agencies</b></p> <table border="1"> <thead> <tr> <th>S/n</th> <th>Revenue Source</th> <th>Approved Budget" (UGX) "000"</th> <th>Total Receipts (UGX) "000"</th> <th>Variance (UGX) "000"</th> <th>%Performance</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>NUSAF</td> <td>600,000</td> <td>1,135,222</td> <td>-535,222</td> <td>189%</td> </tr> <tr> <td>2</td> <td>Support to PLE- UNEB</td> <td>10,000</td> <td>9,493</td> <td>507</td> <td>95%</td> </tr> <tr> <td>3</td> <td>URF</td> <td>920,969</td> <td>374,071</td> <td>546,898</td> <td>41%</td> </tr> <tr> <td>4</td> <td>YLP</td> <td>50,000</td> <td>0</td> <td>50,000</td> <td>0%</td> </tr> <tr> <td>5</td> <td>UWEP</td> <td>9,844</td> <td>3,383</td> <td>6,461</td> <td>34%</td> </tr> <tr> <td>7</td> <td>PRELNOR</td> <td>559,926</td> <td>256,130</td> <td>303,796</td> <td>46%</td> </tr> <tr> <td>8</td> <td>NTD</td> <td>50,000</td> <td>0</td> <td>50,000</td> <td>0%</td> </tr> <tr> <td>9</td> <td>OPM</td> <td>0</td> <td>15,892</td> <td>-15,892</td> <td>0%</td> </tr> <tr> <td></td> <td><b>Total</b></td> <td><b>2,200,739</b></td> <td><b>1,794,191</b></td> <td><b>406,548</b></td> <td></td> </tr> </tbody> </table> <p><b>Source: Financial Statements</b></p> <p>Revenue shortfalls adversely affect the implementation of planned activities.</p> <p>The Accounting Officer explained that the underperformance in other Government transfers was due to non-release/ or under-release of the various sources of revenue.</p>	S/n	Revenue Source	Approved Budget" (UGX) "000"	Total Receipts (UGX) "000"	Variance (UGX) "000"	%Performance	1	NUSAF	600,000	1,135,222	-535,222	189%	2	Support to PLE- UNEB	10,000	9,493	507	95%	3	URF	920,969	374,071	546,898	41%	4	YLP	50,000	0	50,000	0%	5	UWEP	9,844	3,383	6,461	34%	7	PRELNOR	559,926	256,130	303,796	46%	8	NTD	50,000	0	50,000	0%	9	OPM	0	15,892	-15,892	0%		<b>Total</b>	<b>2,200,739</b>	<b>1,794,191</b>	<b>406,548</b>		<p>I commended the Government for the good performance on Government Grants.</p> <p>I advised the Accounting Officer to engage MoFPED and have the unimplemented activities rolled over for implementation in the subsequent periods.</p>
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	<p><b>1.2.4 Performance from external financing</b>  The District budgeted to receive UGX.3,254,000,000 as external/donor financing out of which UGX.752,730,825 (23%),was received as shown in the table below:</p> <p><b>Showing performance of external funding</b></p> <table border="1"> <thead> <tr> <th>S / n</th> <th>Donor</th> <th>Approved Budget" (UGX) "000"</th> <th>Total Receipts (UGX) "000"</th> <th>Variance (UGX) "000"</th> <th>%Performance</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>UNICEF</td> <td>318,000</td> <td>0</td> <td>318,000</td> <td>0%</td> </tr> <tr> <td>2</td> <td>Global fund for HIV, TB and Malaria</td> <td>165,000</td> <td>169,080</td> <td>-4,080</td> <td>102.5%</td> </tr> <tr> <td>3</td> <td>WHO</td> <td>30,000</td> <td>0</td> <td>30,000</td> <td>0%</td> </tr> <tr> <td>4</td> <td>GAVI</td> <td>158,000</td> <td>152,407.5</td> <td>5,592.5</td> <td>96.5%</td> </tr> <tr> <td>5</td> <td>UNCDF (UN WOMEN)</td> <td>0</td> <td>414,850.725</td> <td>705,149.725</td> <td>37%</td> </tr> <tr> <td>6</td> <td>USAID</td> <td>2,215,000</td> <td>0</td> <td>2,300,000</td> <td>0%</td> </tr> <tr> <td>7</td> <td>UNPF</td> <td>368,000</td> <td>16,392.6</td> <td>351,607.4</td> <td>4.5%</td> </tr> <tr> <td></td> <td><b>Total</b></td> <td><b>3,254,000</b></td> <td><b>752,730.825</b></td> <td><b>3,681,269.625</b></td> <td><b>23%</b></td> </tr> </tbody> </table> <p><b>Source: Financial statement</b></p> <p>Revenue shortfalls adversely affect the implementation of planned activities.</p>	S / n	Donor	Approved Budget" (UGX) "000"	Total Receipts (UGX) "000"	Variance (UGX) "000"	%Performance	1	UNICEF	318,000	0	318,000	0%	2	Global fund for HIV, TB and Malaria	165,000	169,080	-4,080	102.5%	3	WHO	30,000	0	30,000	0%	4	GAVI	158,000	152,407.5	5,592.5	96.5%	5	UNCDF (UN WOMEN)	0	414,850.725	705,149.725	37%	6	USAID	2,215,000	0	2,300,000	0%	7	UNPF	368,000	16,392.6	351,607.4	4.5%		<b>Total</b>	<b>3,254,000</b>	<b>752,730.825</b>	<b>3,681,269.625</b>	<b>23%</b>	<p>I advised the Accounting Officer to engage the development partners and ensure that the activities are rolled over and finally implemented.</p>						
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	Revenue shortfalls affect the implementation of planned activities. The Accounting Officer attributed the revenue underperformance to outbreak of the Covid-19 pandemic.	
<b>1.3</b>	<p><b>Absorption of funds</b></p> <p>Out of the total receipts for the financial year of UGX.30,140,755,120 UGX.27,266,110,731 (90.5%) was spent by the entity resulting in an unspent balance of UGX.2,874,644,389 (9.5%). The unspent balance at the end of the financial year was subsequently swept back to the consolidated fund account.</p> <p>Under absorption of released funds results in non-implementation of planned activities and negates the purpose for which funds were disbursed. For example, the construction of the seed school at Palaro did not perform to the expected level and non-implementation of some sports activities due to Covid-19 pandemic.</p> <p>The Accounting Officer attributed the under absorption of released funds to the COVID-19 outbreak that led to the lockdown and the failure of the district to fill a number of staffing position whose wage bill had been provided.</p>	I advised the Accounting Officer to ensure that funds for these activities are rolled over and subsequently ensure the speedy implementation of these activities.
<b>1.4</b>	<p><b>Off-budget receipts</b></p> <p>Section 36(6), 43 and 44(20) of the PFMA 2015, require all the public resources including external financing to be paid into the consolidated fund and once deposited shall form part of the consolidated fund and shall be availed through the Appropriations Act. Paragraph 24.6.2 of the Treasury Instructions 2017 also requires an Accounting Officer to ensure that all planned development partner disbursements under his or her vote are included in the vote budget estimates, i.e. appropriated by Parliament.</p> <p>Paragraph 6 of the Budget execution circular requires that all budgets irrespective of the source of financing (GoU/NTR, Donor or local government revenue) will be migrated and loaded onto the IFMS to facilitate budget implementation and reporting.</p> <p>I noted Gulu District did not receive any off-budget financing.</p>	I commend the Accounting Officer for adhering to the provisions of the law.



<p><b>1.5</b></p>	<p><b>Quantification of outputs/activities</b></p> <p>Paragraph 55 of the budget execution circular for the financial year 2019/2020 states that the Accounting Officer is required to submit quarterly performance reports by the 30<sup>th</sup> day of the first month of the following quarter. These reports should clearly indicate the actual performance against the planned outputs and performance for each quarter, showing the quantity/quality and physical location of the reported outputs against expenditure.</p> <p>Out of the eleven (11) outputs with a total of seventeen (17) activities and expenditure of UGX.1.72Bn sampled for assessment, I reviewed the extent of quantification of outputs and activities and noted that all the eleven (11) outputs with a total of seventeen (17) activities (100%) were fully quantified as shown in the table below.</p> <p><b>Table: Extent of Quantification by activities</b></p> <table border="1" data-bbox="292 680 1227 1283"> <thead> <tr> <th colspan="5">Summary of Performance by Outputs</th> <th colspan="4">Activity details-Analysis</th> </tr> <tr> <th>Category of outputs</th> <th>No. of outputs sampled</th> <th>% of total outputs sampled</th> <th>Expenditure UGX Bn</th> <th>% proportion to total expenditure</th> <th>Total no of activities in the outputs</th> <th>No. of Fully Quantified activities</th> <th>No of activities not fully quantified</th> <th>% quantification of activities @ category of output</th> </tr> </thead> <tbody> <tr> <td>Fully quantified outputs<sup>2</sup></td> <td>11</td> <td>100%</td> <td>1.72</td> <td>100%</td> <td>17</td> <td>17</td> <td>00</td> <td>100%</td> </tr> <tr> <td>Insufficiently quantified outputs<sup>3</sup></td> <td>00</td> <td>00</td> <td>00</td> <td>00</td> <td>00</td> <td>00</td> <td>00</td> <td>0%</td> </tr> <tr> <td>Outputs<sup>4</sup> not quantified</td> <td>00</td> <td>00</td> <td>00</td> <td>00</td> <td>00</td> <td>00</td> <td>00</td> <td>0%</td> </tr> <tr> <td><b>Total</b></td> <td><b>11</b></td> <td><b>100</b></td> <td><b>1.72</b></td> <td><b>100</b></td> <td><b>17</b></td> <td><b>17</b></td> <td><b>00</b></td> <td><b>100%</b></td> </tr> </tbody> </table> <p><i>Source: OAG analysis</i></p>	Summary of Performance by Outputs					Activity details-Analysis				Category of outputs	No. of outputs sampled	% of total outputs sampled	Expenditure UGX Bn	% proportion to total expenditure	Total no of activities in the outputs	No. of Fully Quantified activities	No of activities not fully quantified	% quantification of activities @ category of output	Fully quantified outputs <sup>2</sup>	11	100%	1.72	100%	17	17	00	100%	Insufficiently quantified outputs <sup>3</sup>	00	00	00	00	00	00	00	0%	Outputs <sup>4</sup> not quantified	00	00	00	00	00	00	00	0%	<b>Total</b>	<b>11</b>	<b>100</b>	<b>1.72</b>	<b>100</b>	<b>17</b>	<b>17</b>	<b>00</b>	<b>100%</b>	<p>I commend the Accounting Officer for the effort.</p>
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Outputs <sup>4</sup> not quantified	00	00	00	00	00	00	00	0%																																																
<b>Total</b>	<b>11</b>	<b>100</b>	<b>1.72</b>	<b>100</b>	<b>17</b>	<b>17</b>	<b>00</b>	<b>100%</b>																																																
<p><b>1.6</b></p>	<p><b>Implementation of Quantified outputs</b></p> <p>I assessed the implementation of eleven (11) outputs that were fully quantified with a total of seventeen (17) activities worth UGX.1.72Bn and noted the following.</p> <ul style="list-style-type: none"> <li>• Eight (08) outputs with a total of thirteen (13) activities worth UGX 0.93 Bn were fully implemented. The entity implemented all the thirteen (13) activities (100%) within these outputs.</li> <li>• Three (03) outputs with a total of four (04) activities worth UGX 0.79 Bn were partially implemented by the time of the audit.</li> </ul>	<p>I advised the Accounting Officer to address the issue of PBS with the relevant authority and always make follow-up on their communication/request to the Ministry.</p>																																																						

<sup>2</sup>Fully quantified outputs-All activities within that output were quantified

<sup>3</sup>Insufficiently Quantified Outputs-Some activities within the output were quantified while others were not

<sup>4</sup>Not quantified out-put-All the activities within the output were not quantified

<b>Table showing the level of implementation per outputs by activities</b>									
<b>Summary of Performance by Output</b>					<b>Activity details-Analysis</b>				
<b>Category of output</b>	<b>No of outputs</b>	<b>% of implementation</b>	<b>Expenditure UGX Bn</b>	<b>% proportion to total expenditure</b>	<b>Total no of activities</b>	<b>No of Fully implemented activities</b>	<b>No. Of partially implemented activities</b>	<b>No of activities that were not implemented</b>	<b>Extent of impln of activities per category of output</b>
Fully implemented outputs <sup>5</sup>	8	73	0.93	54	13	13	00	00	100
Partially Implemented outputs <sup>6</sup>	3	27	0.79	46	04	00	04	00	70
Outputs Not Implemented	00	00	00	00	00	00	00	00	00
<b>Total</b>	<b>11</b>	<b>100</b>	<b>1.72</b>	<b>100</b>	<b>17</b>	<b>13</b>	<b>04</b>	<b>03</b>	<b>86</b>

**Source: OAG analysis**

Partial implementation of planned activities implies that the expected services to the beneficiary communities were not attained. For example, the entity did not complete work on

- Wii- Apaya stream
- Palaro Seed Secondary School
- 33.4km of routine mechanized district roads as shown in **Appendix 1**

The Accounting Officer explained that failure to fully implement all planned activities and outputs was due to the use of Programme Budgeting System (PBS) where all the outputs are not quantified especially the non-standard outputs. He further explained that, Wii-Apaya Stream was an emergence activity which was unplanned for, and implemented under force account using Rural Transport Infrastructure (RTI) where the delay was as a result of the delay by the Ministry to respond to the request for the excavator and low bed.

**1.7**

**Preparation and submission of Monitoring plans and reports**

Paragraph 58 of the Budget Execution Circular for 2019/20 requires the Accounting Officer to prepare and submit annual monitoring plans for government programs and or projects under his/her vote to the Office of the Prime Minister (OPM) with a copy to Ministry of Finance, Planning and Economic Development (MoFPED), Ministry of Local Government (MoLG) and National Planning Authority (NPA) for harmonisation to ensure proper coordination to avoid duplication and fatigue. The Accounting Officers are also expected to submit quarterly monitoring reports to OPM with a copy to the MoFPED for the attention of the Director Budget.

Contrary to this I noted that;

- The entity did not prepare and submit the annual monitoring plans to MoFPED, MoLG and NPA as required.
- The entity did not also submit quarterly monitoring reports to OPM and MoFPED as required.

I advised the Accounting Officer to always ensure compliance with the budget execution circular.

<sup>5</sup>Fully implemented output -**All** the activities within the outputs are fully implemented

<sup>6</sup>Partially implemented output-Activities within the output are either; Fully implemented, partially implemented or not implemented

	<p>This practice is not only in contravention of the circular instructions but also hinders efforts of timely monitoring of the implementation of the budget.</p> <p>The Accounting Officer acknowledged the anomaly but explained that the quarterly monitoring of Government programmes was executed.</p>																										
<p><b>1.8</b></p>	<p><b><u>Submission of Quarterly Performance Reports</u></b></p> <p>Paragraph 55 of the BEC for the financial year 2019/2020 states that the Accounting Officer is required to submit quarterly performance reports by the 30<sup>th</sup> day of the first month of the following quarter.</p> <p>I noted that the entity submitted performance reports for Q1, Q2, Q3, Q4 after the deadline given for submission of the reports as indicated in the table below</p> <table border="1" data-bbox="295 645 1177 898"> <thead> <tr> <th>No</th> <th>Details</th> <th>Deadline for submission</th> <th>Actual date of submission</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Quarter One</td> <td>31/10/2019</td> <td>10/12/2019</td> <td>Delayed</td> </tr> <tr> <td>2</td> <td>Quarter Two</td> <td>31/01/2020</td> <td>01/02/2020</td> <td>Delayed</td> </tr> <tr> <td>3</td> <td>Quarter Three</td> <td>30/04/2020</td> <td>25/05/2020</td> <td>Delayed</td> </tr> <tr> <td>4</td> <td>Quarter Four</td> <td>31/07/2020</td> <td>Not yet submitted.</td> <td>Delayed</td> </tr> </tbody> </table> <p><b>Source: OAG analysis</b></p> <p>Failure to submit performance reports in time not only contravenes the budget circular instructions, but also negatively affects the timely evaluation of performance and decision making.</p> <p>The Accounting Officer explained that the delayed submission of performance reports was due to the upgrading the PBS which erased data that was input twice and the district experiencing system breakdown in the months of April to mid-June 2020 that contributed to the delay of the department to extract data to be used for reporting.</p>	No	Details	Deadline for submission	Actual date of submission	Comment	1	Quarter One	31/10/2019	10/12/2019	Delayed	2	Quarter Two	31/01/2020	01/02/2020	Delayed	3	Quarter Three	30/04/2020	25/05/2020	Delayed	4	Quarter Four	31/07/2020	Not yet submitted.	Delayed	<p>I advised the Accounting Officer to always engage the PBS support desk of MOFPED for timely resolution of system challenges.</p>
No	Details	Deadline for submission	Actual date of submission	Comment																							
1	Quarter One	31/10/2019	10/12/2019	Delayed																							
2	Quarter Two	31/01/2020	01/02/2020	Delayed																							
3	Quarter Three	30/04/2020	25/05/2020	Delayed																							
4	Quarter Four	31/07/2020	Not yet submitted.	Delayed																							
<p><b>1.9</b></p>	<p><b><u>Accuracy of Performance reports submitted</u></b></p> <p>Paragraph 55 of the budget execution circular for the financial year 2019/2020 states that the Accounting Officer is required to submit quarterly performance reports by the 30<sup>th</sup> day of the first month of the following quarter. These reports should clearly indicate the actual performance against the planned outputs and performance for each quarter, showing the quantity/quality and physical location of the reported outputs against expenditure.</p> <p>The accuracy of performance could not be verified as the 4<sup>th</sup> quarter performance report was not clear.</p> <p>The Accounting officer explained that this was due to the delay in the approval of the fourth quarter report by the Budget Directorate at Ministry of Finance, Planning and Economic Development.</p>	<p>I advised the Accounting Officer to always ensure that the performance reports are clear and accurate.</p>																									

## **2.0 Management of Covid-19 interventions**

Government of Uganda instituted a number of interventions to respond to the Covid 19 outbreak. Key among these included supplementary funding to enable the entities respond to the threat and effects of the pandemic on Ugandans. In addition to the

supplementary funding, the government encouraged citizens to make voluntary contributions to the State.

Because the response to the pandemic was emergent in nature, i.e. it was neither anticipated nor planned for, there was a risk that the entities that participated in this intervention may experience challenges in optimally applying the availed resource to address the effects of the pandemic. I, therefore, considered this as a key audit matter and subsequently developed procedures to assess how entities managed the interventions and to satisfy myself that this was done in compliance with the applicable laws, regulations and guidelines.

I specifically focused on; establishing how much funds were received, the extent of absorption of the funds, existence of approved work plans, compliance with PPDA legal framework, the existence of proper accountability for the funds, ensuring that there was accurate reporting among others. Based on the work performed I noted the following;

No	Observation	Recommendation																														
1.1	<p><b><u>Receipts and utilization of funds</u></b></p> <p><b>a) Receipts</b> The entity received a total of UGX <b>1,236,447,000</b> from different sources as summarised in the table below</p> <table border="1" data-bbox="363 1086 1145 1422"> <thead> <tr> <th>No.</th> <th>Details/Source</th> <th>Amount (UGX)</th> </tr> </thead> <tbody> <tr> <td><b>1</b></td> <td><b>Receipts from Treasury</b></td> <td></td> </tr> <tr> <td>1.1</td> <td>Supplementary budget allocation</td> <td>165,000,000</td> </tr> <tr> <td>1.2</td> <td>Receipts from MPs</td> <td>60,000,000</td> </tr> <tr> <td></td> <td><b>Sub Total</b></td> <td><b>225,000,000</b></td> </tr> <tr> <td><b>2</b></td> <td><b>Donations</b></td> <td></td> </tr> <tr> <td>2.1</td> <td>Receipts from Local donations-Cash</td> <td>27,500,000</td> </tr> <tr> <td>2.4</td> <td>Receipts from Local donations-Non Cash</td> <td>983,947,000</td> </tr> <tr> <td></td> <td><b>Sub Total</b></td> <td><b>1,011,447,000</b></td> </tr> <tr> <td></td> <td><b>Total Receipts</b></td> <td><b>1,236,447,000</b></td> </tr> </tbody> </table>	No.	Details/Source	Amount (UGX)	<b>1</b>	<b>Receipts from Treasury</b>		1.1	Supplementary budget allocation	165,000,000	1.2	Receipts from MPs	60,000,000		<b>Sub Total</b>	<b>225,000,000</b>	<b>2</b>	<b>Donations</b>		2.1	Receipts from Local donations-Cash	27,500,000	2.4	Receipts from Local donations-Non Cash	983,947,000		<b>Sub Total</b>	<b>1,011,447,000</b>		<b>Total Receipts</b>	<b>1,236,447,000</b>	
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	<b>Total Receipts</b>	<b>1,236,447,000</b>																														
	<p><b>b) Banking of cash receipts</b> I observed that out of the cash received of UGX.87,500,000 only UGX.60,000,000 (68.6%) was banked on Gulu DLG collection Account in BOU while the balance of UGX.27,500,000 (31.4%) was used at source contrary to Paragraph 10.19.2 of the TIs, 2017 which exposes the funds to a risk of abuse.</p> <p>The Accounting Officer explained that the money that was spent at source was used to handle Covid related emergencies which required urgent attention.</p>	I advised the Accounting Officer to always adhere to the Treasury Instructions and ensure that all cash collections are promptly banked.																														
1.2	<p><b><u>Absorption and utilization of funds</u></b> Out of the total receipts of UGX.252,500,000 (excluding non-cash donations) the entity absorbed UGX.212,500,000 representing absorption level of 84%. The balance of UGX 40,000,000 is part of the receipts from MPs whose cash limit was never given to the entity by the centre. The funds were spent as follows.</p> <table border="1" data-bbox="363 2000 1086 2045"> <thead> <tr> <th>No</th> <th>Details</th> <th>Amount (UGX)</th> <th>Percentage</th> </tr> </thead> <tbody> </tbody> </table>	No	Details	Amount (UGX)	Percentage	I advised the Accounting Officer to follow up the UGX 40,000,000 that was retained by Treasury and ensure cash limits are obtained for the same.																										
No	Details	Amount (UGX)	Percentage																													

	1	Allowances	109,960,000		
	2	Fuel	49,036,590	60	
	3	Welfare	33,493,410	12	
	4	Medical Supplies	20,000,000		
		TOTAL	212,490,000	100	
<b>1.3</b>	<b>Preparation and approval of work plans</b> Paragraph 23 of the Budget Execution Circular 2019/20 requires that all supplementary budget requests must be supported by a realistic work plan and budget.  I noted that the entity prepared and approved work plans for the use of funds received.				I commend the Accounting Officer for adhering to the guidelines
<b>1.4</b>	<b>Compliance with Procurement regulations</b> Paragraph 5 of the guidelines issued by the PSST on the receipt and accountability of donations for Covid-19 requires Accounting Officers to follow PPDA regulations which guide on how procurements should be undertaken under emergency situations.  I observed that the entity undertook procurements worth UGX.23,715,000 using funds received as part of the Covid-19 response. My review of the procurement records revealed procurement had no major anomalies as summarised in <b>Appendix III</b> .  The Accounting Officer pledged to uphold the good practice.				The Accounting Officer was commended for the level of compliance.
<b>1.5</b>	<b>Accountability of funds</b> Paragraph 10.10.1 of the Treasury Instructions, 2017 requires that all payments must be adequately supported with sufficient details to enable them to be checked without reference to other documents.  I reviewed expenditure records availed and noted that all the funds were satisfactorily accounted for as per the Treasury Instructions.				I commended the Accounting Officer for the satisfactory accountability of funds.
<b>1.6</b>	<b>Management of in-kind donations</b> Paragraph 15.5.1 of the Treasury Instructions, 2017 states that inventories are accounted for by value as well as by quantity, and it is necessary for an Accounting Officer to keep records so as to determine the unit cost of each inventory item and the reconciliation of the total value of the stocks of inventories with the financial records. The PS/ST also guided that all in-kind items received in-kind should be taken on charge, distributed with the approval of the Covid-19 task forces and appropriately accounted for.  The entity received in-kind donation (items) from a number of sources as shown in <b>appendix IV</b> . I noted the following from my review of how these were managed.  <ul style="list-style-type: none"> <li>All the items were valued as required by the Treasury Instructions I was therefore able to confirm the value of these donations in kind and the accuracy of the balances reported in the financial statements.</li> <li>All items were taken in charge by the entity staff as required by the treasury instructions.</li> <li>There was evidence of acknowledgement of receipt for all items the Entity distributed.</li> </ul> The Accounting Officer pledged to uphold the good practice.				I commended the Accounting officer for complying with guidelines issued by PSST and the Treasury Instructions.
<b>1.7</b>	<b>Management of Quarantine Centres</b> I undertook procedures to ascertain how the quarantine centre was managed and noted that the Entity managed the one quarantine centre				I commended the Accounting officer for managing the quarantine

<p>established at Gulu College of Sciences Laro. I reviewed records relating to management of the centre and noted that the entity had received UGX.35,500,000 to facilitate the proper management of the quarantine centres. From my inspection, I observed that the quarantine centre is well managed.</p>	<p>centre well.</p>
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### **Emphasis of Matter**

Without qualifying my opinion, I draw attention to the following matters disclosed in the Financial Statements:

### **3.0 Effects of the creation of Gulu City on the Assets and liabilities of Gulu District Local Government**

The GOU upgraded Gulu MC to a City status with effect from 1<sup>st</sup> July 2020. This upgrade of the Municipal Council to City status extended the geographical area of the city to include Laliya Sub-County and two parishes of Unyama Sub-county (Pakwelo and Unyama Parishes).

A review of the commentary by the Accounting Officer reflected that the District would relocate to Awach Sub-county implying reconstruction of new District Headquarter officer and incurring other administrative costs associated with the relocation of District operating station.

The Accounting Officer further disclosed that the effects on other assets owned by the District within the new city are being discussed with the Ministry of Local Government(MoLG).

I await the outcome of this discussion and final guidance by GOU on this matter

### **4.0 Accumulated Payables**

Included in the payables balance disclosed in Note 23 on page 31 of the financial statements is UGX.1,470,813,483 which relates to sundry creditors(UGX.1,345,261,425) and trade creditors (UGX.125,562,058). These outstanding payables may lead to litigation costs for non and delayed settlements.

The Accounting Officer explained that the District got a court order that resulted into attachment of some district land by the court bailiffs as an alternative means of offsetting its court commitments.

I advised the Accounting Officer to endeavor to have the payables are cleared.

### **Other Information**

The Accounting Officer is responsible for the Other Information. The Other Information comprises the statement of responsibilities of the Accounting Officer and the commentaries by the Head of Accounts and the Accounting Officer, and other supplementary information. The Other Information does not include the financial statements and my auditors' report thereon. My opinion on the financial statements does not cover the Other Information and I do not express an audit opinion or any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the Other Information and, in doing so, consider whether the Other Information is materially

consistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information; I am required to report that fact. I have nothing to report in this regard.

### **Management's Responsibility for the Financial Statements**

Under Article 164 of the Constitution of the Republic of Uganda, 1995 (as amended) and Section 45 of the PFMA, 2015, the Accounting Officer is accountable to Parliament for the funds and resources of Gulu District Local Government.

The Accounting Officer is also responsible for the preparation of financial statements in accordance with the requirements of the Public Finance Management Act (PFMA), 2015 and the Financial Reporting Guide, 2018 and for such internal control as management determines necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error.

In preparing the financial statements, the Accounting Officer is responsible for assessing the District's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the Accounting Officer has a realistic alternative to the contrary.

### **Auditor's Responsibility**

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISSAI's, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the District's ability to deliver its mandate. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the

financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the District to fail to deliver its mandate.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide the Accounting Officer with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with him/her all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with the Accounting Officer, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

### **Other Reporting Responsibilities**

In accordance with Section 19 (1) of the National Audit Act, 2008, I report to you, based on my work described on the audit of Financial Statements, that; except for the matters raised in compliance with legislation section below, and whose effect has been considered in forming my opinion on financial statements, the activities, financial transactions and information reflected in the financial statements that have come to my notice during the audit, are in all material respects, in compliance with the authorities which govern them.

### **Report on the Audit of Compliance with Legislation**

The material findings in respect of the compliance criteria for the applicable subject matters are as follows;

#### **5.0 Management of Government-Vehicles (Fleet Management)**

Over the years, there has been increasing demand for accountability and better management of public resources by various stakeholders in Uganda. Management of government vehicles (Fleet management) is faced with a number of challenges, such as: inability to respond to national emergencies, like COVID 19; inability to support the delivery of public service by government entities; high government expenditure on purchase of vehicles; misuse of government vehicles; inaccurate vehicle management records; and a general lack of a comprehensive and standard government fleet management policy.

Subsequently, I developed procedures in order to assess the adequacy of government fleet management system in the delivery of public service, and identify any



impediments and make recommendations for improvement. Specifically, the audit was intended to ascertain whether government Vehicles were/are:

- Acquired in compliance with Government vehicle acquisition guidelines;
- Comprehensively recorded in the assets register to ensure their proper management;
- Adequately allocated, operated and utilized to enable delivery of public service;
- Properly and regularly maintained to achieve optimal performance, increased useful lives and reduced running costs; and
- Disposed in compliance with PPDA guidelines, and disposal proceeds are properly accounted for.

The study took a scope of three financial years: 2017/18-2019/20. From the procedures undertaken, I noted the following key observations;

	<b>Key Observations</b>	<b>Audit Recommendation/ Comment</b>
<b>4.1</b>	<b><u>ACQUISITION OF MOTOR VEHICLES</u></b>	
<b>4.1.1</b>	<b><u>Funding</u></b>  For the three financial years the District planned to spend UGX.50,000,000 on acquisition of vehicles from government funding. A sum of UGX.50,000,000 (100%) was warranted and released by the Treasury for the purpose and the District purchased 01 vehicle.	
<b>4.1.2</b>	<b><u>Compliance with Government Ban on Acquisition of Motor Vehicles</u></b> According to the Circular letter Ref; BDP/86/107/03 and dated 15 <sup>th</sup> May 2019 from the Permanent Secretary and Secretary to the Treasury to all Accounting Officers, Government issued a freeze order on purchase of vehicles by all MDAs during the FY 2019/20. Further guidance from the Ministry of Public Service (MoPS) through a Circular letter Ref; ADM 99/205/01 dated 21 <sup>st</sup> August 2019 indicated that clearance would only be given for procurement of vehicles under on-going donor funded projects.  I noted that the District acquired 01 motor vehicle at a cost of UGX.0.05bn during the FY 2019/20 using Government of Uganda funds with the necessary waiver from, the PS/ST.	The Accounting Officer is commended for the good practice.
<b>4.1.3</b>	<b><u>Unplanned Acquisition of Motor Vehicles</u></b> Paragraph 8.6.2 of the Treasury Instructions (TIs), 2017 requires implementation of the budget to follow the work plans, procurement and recruitment plans approved by Parliament. It was observed that no vehicle was purchased outside the annual work plan. The Accounting Officer acknowledged the observation and promised to uphold the good practice.	I commended the Accounting Officer for adhering to the prescribed procurement practices.
<b>4.1.4</b>	<b><u>Compliance with vehicle standardization guidelines of Government</u></b> Public Service Circular Standing Instruction No. 1 of 1999 and the Establishment Notice No. 1 of 2003 require standardization of vehicles for government officials and Projects by setting out engine capacity limits and vehicles specifications. I noted that the 01 vehicle (100%) acquired at a total cost of UGX.50,000,000 was in line with the approved engine capacity recommended.  The Accounting Officer acknowledged the observation and promised to uphold good practice.	I commended the Accounting officer for adhering to the set guidelines.

<p><b>4.2.0</b></p> <p><b>4.2.1</b></p>	<p><b><u>MOTOR VEHICLE RECORDING</u></b></p> <p><b><u>Improper maintenance of Motor Vehicle Records</u></b>  Section 34 (2) of the Public Finance Management Act, 2015 requires an Accounting Officer to keep a register of assets and inventory in the format prescribed by the Accountant General. Furthermore, Paragraph 16.6.1(e) &amp; (f) of the TIs, 2017 requires recording of the acquisition cost and estimated useful life of the asset, which should assist in determining the time of replacement and depreciation cost of an asset.</p> <p>Furthermore, Paragraph 10.13.4 of the Tis, 2017 requires all fixed assets acquisitions to be captured in the fixed assets module of the Government Computerised Financial Management Information System (GFMIS).</p> <p>I noted that out of 36 vehicles physically inspected, 35 vehicles (99.4%) were duly recorded in the assets register while one (1) vehicle (0.6%) acquired at a cost of UGX.50,000,000 was not recorded in the assets register.</p> <p>A total of 35 vehicles (99.4%) out of the 36 inspected were recorded in the format prescribed by the Accountant General which required capturing; date of purchase, type of vehicle, registration number, acquisition cost, estimated useful life, physical location, and condition. One (1) vehicle (0.4%) acquired at a total cost of UGX.50,000,000 was not recorded in the required format.</p> <p>All the sampled 36 vehicles were traced to the staff or locations as recorded in the assets register which allowed traceability of vehicles.</p> <p>The Accounting Officer attributed the good performance to enforcement of the requirements in the Public Finance Management Act, and the Treasury Instructions.</p>	<p>I commended the Accounting Officer for the good controls in place.</p>
<p><b>4.3.0</b></p> <p><b>4.3.1</b></p>	<p><b><u>MOTOR VEHICLE USAGE</u></b></p> <p><b><u>Existence of a fleet management policy and guidelines</u></b>  I noted that the District did not have a policy on Motor vehicle management to guide the usage and eliminate theft, losses, wastage and misuse of motor vehicles. This affects the entity's ability to address its unique motor vehicle challenges which may not be envisaged in the standing Orders and Treasury Accounting Instructions.</p> <p>The Accounting Officer acknowledged the anomaly and pledged to implement the audit recommendation.</p>	<p>I advised the Accounting Officer to put in place a vehicle management policy streamlining usage of vehicles so as to eliminate wastage and misuse of vehicles.</p>
<p><b>4.3.2</b></p>	<p><b><u>Motor Vehicle allocation</u></b>  A review of motor vehicles allocation revealed that there were no officers allocated vehicles. Failure to allocate vehicles to officers may lead to irrational use of resources affecting service delivery.</p> <p>The Accounting Officer explained that the District has few motor vehicles which are shared among departments during implementation of programmes; which allocates vehicles to officers at UISE a challenge. Some vehicles sent to the District were attached to projects, and these projects are managed by designated officers who are not necessarily Heads of Departments.</p>	<p>I advised the Accounting Officer to engage Ministry of Public Service on the revision of the standing order in that regard.</p>
<p><b>4.3.3</b></p>	<p><b><u>Support to Entity Service Delivery</u></b>  A review of the vehicle allocation to key service centers in the District revealed that some departments or units were not adequately allocated vehicles as indicated in the table below;</p>	<p>I advised the Accounting Officer to always rationalize the allocation of vehicles in the various departments/units of the District to ensure</p>

SN	Unit/Department requiring vehicles	No. of vehicles allocated	Type of vehicles allocated	Are allocated vehicles adequate and appropriate (yes/no)	Reasons for inadequate allocation
1	Trade	0	0	No	When the greater Gulu was divided and Amuru plus Omoro Districts created, the vehicles' had to be divided hence creating the current gaps. Revenue too dwindled with creation of those districts.
2	Engineering	3	D/CABIN PICK-UP	No	All are in dangerous mechanical conditions. Only 1 running
3	Administration	1	D/CABIN PICK-UP	No	When the greater Gulu was divided and Amuru plus Omoro Districts created, the vehicles' had to be divided hence creating the current gaps. Revenue too dwindled with creation of those districts.

Inadequate allocation of vehicles to the above District departments/units affected supervision and monitoring efforts of those departments/units which negatively affecting the level of service delivery in regard to enforcement of education standards.

The Accounting Officer pledged that he would ensure the available though inadequate vehicles will be shared amongst the departments to achieve planned activities.

**4.4.0 VEHICLE MAINTENANCE**

**4.4.1 Adequacy of Vehicle Maintenance Funding**

I noted that the District spent a total of UGX. 566,964,207 against the vehicle maintenance budget of UGX. 653,602,358 reflecting a funding shortfall to the tune of UGX.86,638,157 which is 13.3% of the budgeted vehicle maintenance funds as indicated in the table below;

FY	Vehicle Maintenance Budget (A)	No. of operational entity motor Vehicles (B)	Amount spent (C)	Average spending per vehicle (C/B)	Variance (A-C)
2017/18	140,654,070	135	118,820,513	880,152	21,833,557
2018/19	266,115,597	137	241,916,982	1,765,817	24,198,615
2019/20	246,832,691	138	206,226,712	1,494,396	40,605,979
<b>Total</b>	<b>653,602,358</b>		<b>566,964,207</b>		<b>86,638,151</b>

The district's annual average vehicle maintenance cost increased by 41% from UGX.880,152 in the FY 2017/18 to UGX.1,494,396. This increment may partly be caused by the aging number of the fleet as illustrated by the fewer number of vehicle replacements.

The Accounting Officer explained that the District has few vehicles. However, efforts were being made to provide for additional vehicles through local revenue budgets as the Ministry had banned purchase of new vehicles under the different funding.

effective and efficient service delivery in the departments.

I advised the Accounting Officer to devise strategies that would bring vehicle maintenance costs to manageable levels.

## **6.0 Status of Basic Medical Equipment in HCIV**

Medical Equipment represents a substantial asset in the health care delivery system; including maternal care and it needs to be managed efficiently. Moreover, the way in which it is purchased, managed and used can influence the quality of health care delivered to patients. Medical equipment can also pose a risk to patients and staff, particularly if used improperly. In addition, routine/periodic and corrective maintenance of medical equipment is key in achieving safe and cost-effective management of medical equipment.

It is against this background that the status of basic medical equipment for maternal health was selected as an area of focus in the audit of financial year ending 30th June 2020.

Based on my audit I made the following observations;

## **7.0 Inadequate medical equipment at Awach Health Centre IV**

Section 7.26 to 7.28 of Health Sector Service standards & Service delivery standards, 2016 defines the appropriate functional equipment and tools required for handling normal delivery, resuscitation of new born, and emergency care and resuscitation of mothers.

However, audit observed that the health facility had inadequate two medical equipment fetoscopes and Blood Pressure machines while the rest are in excess.

<b>S/n</b>	<b>Type of medical equipment</b>	<b>Recommended no</b>	<b>Available no</b>
1	Fetoscopes	10	9
2	Episiotomy set	2	4
3	Penguin sucker	5	10
4	Ambubag-Adult	2	3
5	Blood pressure machines (bp)	5	4

Consequently, the health facility might not have been able to provide adequate screening and diagnostic services to the patients.

The Accounting Officer explained that the district was able to procure more equipment for the health facility. However, the reasons for excess procurement of some equipment and leave out inadequate equipment was not explained.

I advised the Accounting Officer to make follow up with the relevant authorities to ensure the missing equipment is procured.

## **8.0 Data on Mothers Delivery**

A review the general information at the maternity ward revealed that 631 deliveries made during the period under review, I noted that out of the 631 deliveries;

- Normal deliveries represented 89%
- Delivery by Caesarean represented 2.2%
- Maternal death (mother or child) represented 0.3%
- Mothers referred to other health units represented 8.5%. The major reasons for referral were attributed to obstructed labour, mothers needing blood transfusion, antepartum haemorrhage and postpartum haemorrhage. An interview with the

in charge of the ward attributed the referral of mothers deliveries to lack of a blood bank at the health centre.

The HCIV is not in position to provide adequate maternal health services to the community.

The Accounting Officer explained that blood transfusion services are now provided and readily available at all times to patients that need it unless there is a stock out of the blood.

I commended the Accounting Officer’s efforts.



**9.0 Follow up on UGIFT projects**

During last year’s audit process, it was noted that the district had commenced construction works on Palaro Seed Secondary School under the Education Sector. I carried out a follow-up audit on this project to assess;

- The level of implementation of the works against the approved contracts, work plans and outputs;
- The usage, functionality and quality of the infrastructure works in the schools.

**9.1 Delayed physical progress of the works**

During the audit, I noted that the planned commencement date of works was 6<sup>th</sup> July 2019 and completion date by 30<sup>th</sup> June 2021 as per the Contract Agreement. A review of the progress report revealed that planned works were behind schedule by 3 months as shown in photos below:-

 <p><b>Administration Block</b> All column bars are fixed awaits casting</p>	 <p><b>Multipurpose Hall</b> Brick works has reached ring beam level and await casting the columns and beam as well</p>
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 <p><b><u>ICT Block</u></b> Column bars installed awaits casting</p>	 <p><b><u>2 unit Science Laboratory block</u></b> Brick works has reached ring beam level and await casting the columns and beams as well</p>
 <p><b><u>3 classroom Blocks @ 2 class rooms</u></b> Brickworks has reached beam level and column bars installed and awaits casting the columns and ring beam</p>	 <p><b><u>First block of 2 classrooms</u></b> Brickworks has reached beam level and column bars installed and awaits casting the columns and ring beam</p>
 <p><b><u>3 Blocks of staff Houses @ 2 units with a kitchen behind</u></b> All 3 blocks works are at the same level. Waiting casting the columns.</p>	 <p><b><u>One of the blocks of 2 unit staff Kitchen</u></b> Brickworks has reached ring beam level and column bars installed and awaits casting the columns and ring beams</p>

This implies that the project works may have to be extended beyond the planned timelines resulting into additional administrative costs to the project.

The Accounting Officer attributed the delays to the contractor not having the capacity to handle the work and having similar works in the Districts of Omoro, Amuru and Nwoya.

I advised the Accounting Officer to strengthen supervision and monitoring of the project and ensure quality works are achieved.

## **9.2 Ineffective Internal control over certification of works for payments**

I examined the interim payment certificates of M/s.Davich Company Ltd Contractor to establish the availability of measurement sheets detailing the quantities and costs in the payment certificates. I noted no inconsistencies and there was no delayed settlement of the certificates. The amount paid to the contractor was also found to be commensurate with the works certified.

I commended the Accounting Officer for the effective internal control over works certification.

## **9.3 Contract supervision and monitoring;**

I reviewed the monthly progress reports and contract management file to ascertain the extent of project supervision and monitoring and I noted that the reports defined the scope of works, the progress of work in terms of physical, financial and timeliness, an indicator that the progress reports are adequate. Additionally, there were four sets of minutes of site meetings availed and weekly monitoring reports on the construction by the District Engineer.

The Accounting Officer attributed this good performance to the weekly supervision and monitoring by the District team.

I commended the Accounting Officer and encouraged him to strengthen supervision and monitoring even more in order for the Contractor to deliver on time.

## **10.0 Under staffing**

Uganda Public Service Standing Orders Chapter (A-a) paragraph 15(a) requires Permanent Secretary Ministry of Public Service to determine the terms and conditions of Service and the structures of the Public Service in consultation with the Secretary to the Treasury.

It was observed that out of the staff establishment of 233 employees, only 159(68%) posts were filled leaving a staffing gap of 74 (32%) as shown in **Appendix V**.

There is a risk that service delivery will be affected since the existing number of staff may be over whelmed and will not be able to implement council activities effectively.

The Accounting Officer explained that the district was in the process of requesting the Ministry of Public service to grant it permission to recruit during the financial year 2020/2021.

I advised the Accounting Officer to endeavour to progressively fill the vacant positions.

A handwritten signature in black ink, appearing to read 'J. Muwanga', with a large, stylized flourish extending to the right.

John F.S. Muwanga  
**AUDITOR GENERAL**

15<sup>th</sup> December, 2020



## Appendix I: Evaluation of the achievement of planned outputs

Planning				Release of funds and implementation								Monitoring and Evaluation	Reporting
Programme/Project	Output/Activities	Are the resources allocated/ estimates based on realistic assumptions (Yes/No) If no give reasons	Planned Target for the Financial year	Budgeted amount UGX ('000')	Amount Revised	Amount released	Amount spent	Achieved Target by Financial year-end @ annual performance report	Variance	Causes for the variances	Audit conclusion Fully, partially, or Not implemented	Was the activity reported on in the periodic monitoring reports- (Yes/No) If no give reasons	Is the performance of the activity accurately reported in the annual performance reports- (Yes/No) If no give reasons
					UGX ('000')	UGX ('000')	UGX ('000')						
<b>Administration</b>													
<b>1381 District and Urban Administration</b>	Renovation of District store	<b>YES</b>	District store renovated	7,590	7,590	7,590	7,590	District store renovated	0	NA	<b>Fully implemented</b>	<b>No M&amp;E report</b>	<b>Quarter 4 report not availed.</b>
<b>Education Department</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>						
<b>0781 Pre-Primary and</b>	<b>(0781 80 Classroom</b>	<b>Yes</b>	Construction of 1 block of 2 classrooms at	106,382	106,382	106,382	75,000	Construction of 1 block of 2 classrooms at	0		<b>Fully implemented;</b>	<b>No M&amp;E report</b>	<b>Quarter 4 report not availed.</b>

Primary Education	construction and rehabilitation)		Panykworo					Panykworo				
			Construction of 1 block of 4 units teachers` house	102,923	102,923	102,923	94,616	Construction of 1 block of 4 units teachers` house	0	<b>Fully implemented;</b>	<b>No M&amp;E report</b>	<b>Quarter 4 report not availed.</b>
			Partial construction of of 1 block of 2 classrooms at Kitenywalo PS	33,141	33,141	33,141	31,484	Partial construction of of 1 block of 2 classrooms at Kitenywalo PS	0	<b>Fully implemented;</b>	<b>No M&amp;E report</b>	<b>Quarter 4 report not availed.</b>
0782 Secondary Education	078280-Secondary School Construction and Rehabilitation)	YES	-Completion of Palaro seed secondary school	1,455,690	1,455,690	1,455,690	481,690	-Palaro Seed School constructed 0	NA	<b>Partially implemented;</b>	<b>No M&amp;E report</b>	<b>Quarter 4 report not availed.</b>
			Quarterly Monitoring, Supervision and Appraisal of capital works					Quarterly Monitoring, Supervision and Appraisal of capital works	NA	<b>Fully implemented;</b>	<b>No M&amp;E report</b>	<b>Quarter 4 report not availed.</b>
<b>Health Department</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>					
0881 Primary Healthcare	(088155 Standard Pit Latrine Construction	YES	Construction of 1 block of 4 stances drainable latrine at Patiko HC III	21,621	21,621	21,621	18,419	Constructed 1 block of 4 stances drainable latrine at Patiko HC III	0	<b>Fully implemented;</b>	<b>No M&amp;E report</b>	<b>Quarter 4 report not availed.</b>

	088180 Health Centre Construction and Rehabilitation	YES	Partial construction of standard OPD at Lapeta HC II phase 1	65,000	65,000	65,000	64,421	Partial construction of standard OPD at Lapeta HC II phase 1 done	0	<b>Fully implemented;</b>	<b>No M&amp;E report</b>	<b>Quarter 4 report not availed.</b>
<b>Roads and Engineering</b>				<b>0</b>	0	0	0					
<b>0481 District, Urban and Community Access Roads</b>	<b>Maintenance of District roads</b>	<b>YES</b>	Routine mechanised maintenance- 42.5km	774,254	774,254	455,605	318,649	-33.4 km of district roads Routinely Mechanised	9.1	<b>Partially implemented;</b>	<b>No M&amp;E report</b>	<b>Quarter 4 report not availed.</b>
			-Manual Maintenance of 378.3km of District roads					-378.3km of District roads manual maintained for 2 months	0	<b>Partially implemented;</b>	<b>No M&amp;E report</b>	<b>Quarter 4 report not availed.</b>
			Roads equipment maintained and serviced					Roads equipment maintained and serviced	N/A	<b>Partially implemented;</b>	<b>No M&amp;E report</b>	<b>Quarter 4 report not availed.</b>
	<b>Road construction and rehabil</b>	<b>YES</b>	Rehabilitation of 3.3 km Gulu PTC- Kidere road	126,940	126,940	121,788	5,152	3.3 km Gulu PTC- Kidere road rehabilitated	0	<b>Fully implemented;</b>	<b>No M&amp;E report</b>	<b>Quarter 4 report not availed.</b>

	<b>itation</b>											
		<b>YES</b>	- Emergency works on Wii-Apaya stream	54,239	54,239	54,239	0	-Armco culverts installed	1	<b>Not implemented;</b>	<b>No M&amp;E report</b>	<b>Quarter 4 report not availed.</b>
<b>WATER</b>				0	0	0	0					
<b>0981 Rural Water Supply and Sanitation</b>	Design of Rural Growth centre water scheme	<b>YES</b>	Design of pipe water system and sanitation facilities at Cwero Growth Centre	50,950	50,950	50,950	0	Pipe water system and sanitation facilities at Cwero Growth Centre Designed	NA	<b>Fully implemented;</b>	<b>No M&amp;E report</b>	<b>Quarter 4 report not availed.</b>
	098183 Borehole drilling and rehabilitation	<b>YES</b>	-Drilling, casting and installation of 15 New bore holes the district	290,671	290,671	290,671	0	-15 New bore holes were Drilled, casted and Installed	0	<b>Fully implemented;</b>	<b>No M&amp;E report</b>	<b>Quarter 4 report not availed.</b>
			- Assessment and rehabilitation of 25 Bore holes	160,730	160,730	160,730	0	-25 boreholes assessed and rehabilitated	0	<b>Fully implemented;</b>	<b>No M&amp;E report</b>	<b>Quarter 4 report not availed.</b>

### **Appendix II(a): Fleet Management**

<b>WORKS</b>								
S/n	Reg. No.	Make	Model/Year	Type	Engine Model	Engine No.	Chassis No.	Remarks
1	LG0001-030	CHANLING	713 (2012)	Motor Grader	CUMIN-6BTAS	3y 40301	71300070	Running
2	LG0002-030	JAIFANG	CA3120P1K2Y(2012)	Dumper Truck	CA611/125Z1A2	51934960	CAC000906	Pending Repair
3	LG0003-030	JMC ISUZU	JMC (2012)	D/Cabin Pick-Up	JX1023DJB	JX49301	13CHP21324	Pending Repair
4	LG0003-09	KOMAT'S U	D53A-17 (1996)	Bull Dozer	6D125E-2	745090	82678	Under Repair
5	LG0002-09	KOMAT'S U	GD511 A-1 (1992)	Motor Grader	GD95L	64064	G51A-10213	Grounded
6	UR0531	KOMAT'S U	WA180 (1992)	Wheel Loader	GD95L	93482	I2672	Running
8	UR 0590	MASSEY FUGAERS ON	MF 395 (1992)	Tractor	142LT	312339V4794	34269M6135	To be boarded off
9	S/N.CS431B	CATERPILLAR	MW(1992)	Vibro Rollar	1XF	5711343A	1XF-0075	Pending Repair
10	UG 2035S	HINO	JD8CF (2015)	Bore Hole Service Truck	JD8CF	JD8CF 43177	JHDGT1JHP0X X18596	Running
11	UG 1830W	KOMAT'S U	GD6125(2017)	Motor Grader	6D125	6D125-117292	KMTGDO28AH A001763	Running
12	UG 1929W	KOMAT'S U	WA250 (2017)	Wheel Loader	SAA6D102 FF-2	6D102-26497752	KMTWA0207H A72905	Running
13	UG 2425W	SAKAI	SV520D (2017)	Vibrator Roller				Running
14	UG 2291W	FUSO	6D16 (2017)	Water Bowser	6D16-	A71562	FM657F-A45427	Running
15	UG 2558 W	FUSO	6D16(2017)	Dumper Truck	6D16-	A71562	FM657F-A45427	Running
16	UG 2307W	FUSO	6D16 (2017)	Dumper Truck	6D16-	A70605	FM657F-A45226	Running
17	LG0146-09	YAMAHA	DT125(2009)	Field M/Cycle	3HA	3HA-	L125S-	To Be Boarded Off
19	LG0094-09	NISSAN HARD BODY	QD32 (2004)	D/Cabin Pick-Up	QD32	J84033	ADJ84000D053804	Grounded

20	LG0134-09	NISSAN HARD BODY	QD32 (2004)	D/Cabin Pick-Up				Running
21	LG0008-09	ISUZU TRUCK	FTS (1992)	Drilling Rig	6GB1		JAHFTS-12HP8600012	Grounded To Be Boarded Off
24	LG0004-030	JINCHEN G	JC125GY(	Sport M/Cycle	JC1566F			Grounded To Be Boarded Off
25	LG0005-030	JINCHEN G	JC125GY	Sport M/Cycle	JC1566F			To Be Boarded Off
26	LG0137-09	CHESS POOL EMPTIER	POOL TRUCK(2000)			FC2WCA-01467		Grounded
27	UFC 326C	YAMAHA	AG-125 (2020)	Field M/Cycle	E-121E	E121E-013133	LBPCE26W0H-0013138	Brand New
S/N	REG. NO	MAKE	MODEL/YEAR	Type	ENGINE MODEL	ENGINE NO	CHASIS NO	Remark
1	uek 300z	Honda	xl 125l	Sport	XL-125	JD21E-2223237	LTMJD2194F5304997	Running
2	UEK 305Z	HONDA	XL 125L	Sport	XL 125L	JD21E-2222859	LTMJD2193F5304764	Running
3	UEK 306Z	HONDA	XL 125L	Sport	XL 125L	JD21E-2223151	LTMJD2195F5304958	Running
4	UG5331M	YAMAHA	DT 125	Sport	DT 125	3TT-216066	DE02X-093315	Running
5	UG 4761 M	YAMAHA	DT 125	Sport	DT 125	3TT-215036	DE02X-092287	Running
6	UG 5205 M	YAMAHA	DT 125	Sport	DT 125	3TT-215916	DE02X-093166	Running
7	UG 4691 M	YAMAHA	DT 125	Sport	DT 125	3TT-21479	DE02X-092041	Running
8	UEF 135Y	Bajaj Boxer	BN100/150	Sport	BN100/150	DUZWFL44648	MDZA18AZ9FWL36338	Running
9	UDX 590Z	HONDA	XL 125	Sport	XL-125		LTMJD195C5202684	Running
10	UG 4400M	Yamaha	AG 100	Field	AG-100	3HA-195719	3HA-195877	Running
11	LG 010-030	Yamaha	DT 125	Sport	DT-125	3TT-178708	DE02X-055957	Running
12	UED 544G	Bajaj Boxer	BN100/150	Sport	BN100/150	MD2A18AZ2E WL	DUZWEL50480	Running
13	uek 300z	Honda	xl 125l	Sport	xl 125l	JD21E-2223237	LTMJD2194F5304997	Running

14	UEK 305Z	HONDA	XL 125L	Sport	XL 125L	JD21E-2222859	LTMJD2193F5 304764	Running
15	UEK 306Z	HONDA	XL 125L	Sport	XL 125L	JD21E-2223151	LTMJD2195F5 304958	Running
16	UDX 220 Z	HONDA	XL 125	Sport	XL 125	JDZ1E - 2010718	LTMD2194C5 208041	Running
17	UDX 591 Z	HONDA	XL 125	Sport	XL 125			Running
18	UDX 722Y	HONDA	XL 125	Sport	XL 125	SDH152FM1-4	LTMJD2193C5 205261	Running
19	LG 0166-09	Yamaha	AG 100	Sport	AG 100	3HA-137592	3HA-137592	Running
20	UG 3889 M	SUSUKI	TF 125	Field	TF 125	TF125-145348	TF125-145015	Running
21	LG0141 -09	YAMAHA	AG 100(2012)	Field	AG 100	3HA-158670	3HA-158906	Running
22	UBA728 Y	YAMAHA	DT125 (2008)	Sport	DT12Y	3TT-165451	DEO2X-042704	Running
23	UBA729 Y	YAMAHA	DT-125 (2008)	Field	DT-125	3TT-16544	DEO2X-2705	Running
24	UAC753	HONDA	XL-125	Sport	XL-125	JC30E8 3500637	9C2JD20103R 500637	Grounded
25	UG 3430 M	HONDA	XL-125	Sport	XL-125	L125SE*55892 5S		Running
26	UG 3662M	HONDA	XL-125	Sport	XL-125	L125SE-5594677	LI25SE-5740530	Stolen
27	UG 1733 M	YAMAHA-	DT 125	Sport	DT 125	3TT-127457	JYAD02X72A0 04701	Stolen
28	UG 2385 M	YAMAHA	AG 100	Field	AG 100	3HA-117554	3HA-118159	Running
29	UG 2306 M	YAMAHA	AG 100	Field	AG-100	3HA-117145	3HA-117288	Running
30	UG 2592 m	YAMAHA	bmk-l80	Sport	BMK-180	ite47sne*0500 0214	ny4yxae*075t 000194	Grounded
31	UG 2466 M	YAMAHA	bmk- cy80	Sport	BMK-CY80	IPE47FME*05 000451	XLY4XAE*065 T000431X	Grounded
34	UG 3617 M	YAMAHA-	MBK-CY 80	Sport	MBK-CY 80	4GC0600560	4GC059978	Under REPAIR
36	UG 2040 M	SUZUKI-	TF 125	Field		TF125-145348	TF-125 145015	Grounded
37	UG 0812M	YAMAHA-	AG 100	Field		3HA-075968	3HA-0762E064	Grounded
38								

39	UG 3502 M	MARUTI	2006	Ambulance	GYPSY	613BBN- 41500233761 S		To Be Boarded Off
40	UG 3511 M	MARUTI	2006	Ambulance	GYPSY			To Be Boarded Off
41	UG 3550 M	Nissan	2008	D/ Cabin				To Be Boarded Off
42	UG 0440 M	Ford Ranger	2006	D/ Cabin				To Be Boarded Off
43	LG 0172-09	Land cruiser	2014	Ambulance				Running
44	UG 6490M	TOYOTA HILUX	2019	D/ Cabin		2GD0761340	AHTFB8CD80 3875541	(Running )
45		YAMAHA	AG-125 (2020)	Field M/Cycle	E-121E	E121E	LBPCE26W0H	Brand New
46		YAMAHA	AG-125 (2020)	Field M/Cycle	E-121E	E121E	LBPCE26W0H	Brand New
S/N	REG. NO	MAKE	MODEL/YE AR	Type	ENGINE MODEL	ENGINE NO.	CHASS NO	Remarks
1	UG- 0153G	TF125CC	2008	Field	TF-125	TF-125-	TF-125-	To Be Boarded Off
2	LG0139 -09	TOYOTA	2009	Bonet Truck		IHZ-0585890	JTEED- 71J70700305 8	Grounded
4	UG0241 Y	-	2000	Field	AG-100	UGA66-102	4GC060072	Grounded To Be Boarded Off
5	LG0033 -030	YAMAHA	-	Field	AG-100	3HA-159401	3HA-159746	Grounded To Be Boarded Off
6	LG0034 -030	YAMAHA	-	Field		3HA-145708	3HA-145462	Grounded To Be Boarded Off
7	UG2029 R	JAILING	2008	Sport	L-125CC	156FM1*2008 000	LAAJKJG- 680000715	Grounded To Be Boarded Off
8	UG2072 R	JAILING	2008	Sport	L -125CC	156FM1*2008 603	LAAJKJG- 80000629	Grounded To Be Boarded Off
9	UG1548 R	JAILING	2008	Sport	L-125CC	156FM1*2008 000716	LAAJKJG- 680000830	Grounded To Be Boarded Off
10	UG0572	HONDA	XL/2010	Sport	L125CC	JD21E- 2010634	LTMJD2193C5 208130	Running



11	UG1549 R	JAILING	2008	Sp0rt	L-125CC	156FM1*2008 000595	LAAJKJG- 780000802	To Be Boarded Off
12	UG1274 R	JAILING	2008	Sport	L-125CC	156FM1*2008 000451	LAAJKJG- 880000683	To Be Boarded Off
13	LG0021 -030	YAMAHA	XTZ/2015	Sport	L-25CC	E3N2E042786	LBPE179000 17854	Running
14	LG0023 -030	YAMAHA	XTZ/2015	Sport	L-125CC	E3N2E042854	LBPKE179000 017792	Running
15	LG0029 -030	YAMAHA	XTZ/2015	Sport	L-125CC	E3N2E042566	LBPKE179000 017846	Running
16	LG0031 -030	YAMAHA	XTZ/2015	Sport	L-125 CC	E3N2E042849	LBPKE179000 017794	Running
17	LG0032 -030	YAMAHA	XTZ/2015	Sport	L-125CC	E3N2E042836	LBPKE179000 017798	Running
18	LG0030 -030	YAMAHA	XTZ/2015	Sport	L-125CC	E3N2E042788	LBPKE17900S 0017851	Lost
19	UG1006 Y	YAMAHA	XTZ/2018	Sport	L-125CC	E3N2E-077857	LBPKE179000 026539	Running
20	UG0876 Y	HONDA	CG/2017	Sport	L-125CC	WH156FM12	LWDPCJ1F9G 1005108	Running
21	UG040Y	TOYOTA	HIACE	Toyota	3L-	-	-	Head Quarter For Repair
22	UG0740 Y	YAMAHA	XTZ/2017	Sport		E3N2E064146	LBPKE179000 022295	Running
23	UG0473 Z	FORD	-2011	D/Cabin	T8963II		AFA1XXXMJ2T BE12088	To Be Boarded Off
24	UG0937 Z	TOYOTA HILUX	2018	D/Cabin			AHTKB3CD80 2624025	Running (New
		PRODUC TION						
S/N	REG. NO.	MAKE	MODEL/YE AR	Type	EGINE MODEL	ENGINE NO.	CHASS NO.	Remarks
1	UG 2482A	YAMAHA	2017	Sport	XTZ-125	E3N2E-056238	LBPKE- 17900002105 9	Running
2	UG3279 R	YAMAHA	2018	Sport	XTZ-125	E3N2E-067522	LBPKE- 17900002362 1	New

3	UG3277 R	YAMAHA	2018	Sport	XTZ-125	E3N2E-067393	LBPKE- 17900002360 3	New
4	UG3276 R	YAMAHA	2018	Sport	XTZ-125	E3N2E-067499	LBPKE- 17900002361 3	New
5	UG2485 A	YAMAHA	2017	Sport	XTZ-125	E3N2E-056252	LBPKE- 17900002106 8	Running
6	UG2484 A	YAMAHA	2017	Sport	XTZ-125	E3N2E-056271	LBPKE- 17900002106 2	Running
7	UG2381 A	YAMAHA	2015	Field M/C	AG-100	3HA-208739	JYA3HA00002 09069	Running
8	UG0515 Z	HONDA XR	2011	Sport	XR-125			Gronded
9	UDX111	YAMAHA	2012	Sport	DT-125	3TT-0201743	DE02X- 0078994	Running
10	UDX169	YAMAHA	2012	Sport	DT-125	3TT-0200873	DE02X- 0078124	Gronded To Be Boarded Off
11	UDX135 Y	YAMAHA	2012	Sport	DT-125	3TT-0199570	DE02X- 0076821	Gronded To Be Boarded Off
12	UG0521 Z	HONDA	2011	Sport	XR-125	6616801	LTMJD19A5B5 2299562	Gronded To Be Boarded Off
13	UDX782 Z	YAHAMA	2012	Sport	DT-125	3TT-216689	DE02X- 093990	Running
14	UG3093 R	MITSUBI SHI L200	2014	D/Cabin	L 200			Running
15	UG0513 Z	HONDA	XR-125 (2012)	Sport	JC30E	6616785	LTMJDA19A8B 5229966	Running
16	UG0516 Z	HONDA	XR-125 (2012)	Sport	JC30E	6616745	LTMJD19AXB5 229984	Running
17	UG 0017Z	LAND ROVER	2000	Bonet Truck				Gronded To Be Boarded Off
	LG3253 -030	ISUZU	2016	D/Cabin				
21	UG2785	TOYOTA	D/CABIN	D/Cabin	GUN125R	2GD0443797	AHTFB8CD60	Brand New

	A	HILUX					3871536	
20	UEV498 K	YAMAHA		Sport		E3N2E-081584	LBKEI790000 28604	Brand New (Omara Ep.)
	UEV284 K	YAMAHA	2017	Sport		E3N2E-080207	LBKEI790000 28098	Brand New (Anywar G.)
22	UEV510 K	YAMAHA	2017	Sport		E3N2E-081668	LBKEI790000 28703	Brand New (Lawach J.)
	UEV335 K	YAMAHA	2017	Sport		E3N2E-079768	LBKEI790000 27835	Brand New (Lanek Jp.)
24	UEV367 K	YAMAHA	2017	Sport		E3N2E-079761	LBKEI790000 27800	Brand New Komakech J.)
25	UG2658 A	YAMAHA	2017	Sport		E3N2E-078189	LBKEI790000 26801	Brand New (Opiyo A.)
26	UEV890 K	YAMAHA	2017	Sport		E3N2E-080023	LBKEI790000 27902	Brand New (Acaye A.)
27	UEV892 K	YAMAHA	2017	Sport		E3N2E-080089	LBKEI790000 27854	Brand New (Otema S.)
	REG. NO.	MAKE	MODEL/YE AR	Type	EGINE MODEL	ENGINE NO.	CHASS NO.	Remarks
S/N								
1	LG0138 -09	TOYOTA	2008	D/Cabin	2KD-	2KD7491321	AHTFR22G40 60	Running
2	UG0393 E	IZUSU TFS	2003	D/Cabin	4AJ	654122	JAATFS544H W-7102203	To Be Boarded Off
3	UG1062 E	MISUBIS HI	1994	D/Cabin		4056-HN7447	VSM21-4625	To Be Boarded Off
6	UG1995 E	HONDA	2009	Sport	XL-125	L125E- 5603194	L125S- 5749040	To Be Boarded Off
7	UG3839 R	JAILING	2009	Sport	JL156FML	-09A345501	LAAAJKJG- 190001934	To Be Boarded Off
8	UG2840 R	JAILING	2009	Sport	JL156FML	-09A345501	LAAAJKJG- 190001935	To Be Boarded Off
9	LG0043 -030	ISUZU DEMAX	2016	D/Cabin	JR5G	4597423	RH4CDMM374 9-12A17	Running
10								
	REG. NO.	MAKE	MODEL/YE AR	Type	EGINE MODEL	ENGINE NO.	CHASS NO.	Remarks
S/N								
1	LG0020 -030	TOYOTA	2015	D/Cabin	3L	C-21BA59	AHTFR22E706 100974	Running
2	LG0008 -030	FORD RANGER	2014	D/Cabin				Under Repair

3	LG0006-030	YAMAHA	2014	Sport	DT-125	3TT-		Running
4	UG3159R	MITSUBISHI	2015	D/Cabin				Running
5	LG0017-030	YAMAHA	2014	Sport	DT-125	3TT-208280		Running
6	UDX082Y	YAMAHA	2012	Sport	DT-125			Running
7	LG0007-030	YAMAHA	2014	Sport	DT-125			Omoro District
8	LG0009-030	YAMAHA	2014	Sport	DT-125			Running
9	LG0018-030	YAMAHA	2014	Sport	DT-125			Stolen
10	LG0019-030	YAMAHA	2014	Sport	DT-125			Court Bailiff
11	UG1239R	FORD RANGER	2009	D/Cabin	2KD	-7495631	AHTFR22G8060	Poorly Running
12	LG0039-030	YAMAHA	2016	Sport	YBR-125			Running
13	LG0038-030	YAMAHA	2016	Sport	YBR-125			Running
14	LG0037-030	YAMAHA	2016	Sport	YBR-125			Running
15	LG0036-030	YAMAHA	2016	Sport	YBR-125			Running
16	LG151-09	YAMAHA YBR	2009	Ybr-125	YBR-125	E3D7E-017675	LBPKE-390027769	To Be Boarded Off
17	UDF754A	HONDA XL-125	2008	Sport	XL125	5591853	5737722	Running
18	LG0049-030	SIMBER - 156	2019	Sport	156 FMI	2K090848	LB412Y53K0090848	New ( Paicho Sub. Cty)
19	LG0136-09	TOYOTA	2008	D/Cabin	2KD-			Planning Unit
	REG. NO.	MAKE	MODEL/YEAR	Type	ENGINE MODEL	ENGINE NO.	CHASS NO.	Remarks
S/N								

1	UG 1830W	KOMAT'S U	GD6125(20 17)	Motor Grader	6D125	6D125-117292	KMTGDO28AH A001763	Running
2	UG 1929W	KOMAT'S U	WA250 (2017)	Wheel Loader	SAA6D102 FF-2	6D102- 26497752	KMTWA0207H A72905	Running
3	UG 2425W	SAKAI	SV520D(20 17)	Vibrator Roller				Running
4	UG 2291W	FUSO	6D16 (2017)	Water Bowser	6D16-	A71562	FM657F- A45427	Running
5	UG 2558 W	FUSO	6D16(2017)	Dumper Truck	6D16-	A71562	FM657F- A45427	Running
6	UG 2307W	FUSO	6D16 (2017)	Dumper Truck	6D16-	A70605	FM657F- A45226	Running

### **Appendix II(b): Summary of Sale:**

S/N	Asset	No Of Assets	Costs
1	Motorcycles	04	400.000
2	Motor vehicles	16	84,027.340
3	Assorted scraps	-	1,500,000
	Grand total		85,927,340

### **Motorcycles**

Lot No	Asset	No Of Assets	Costs
1	BMK motorcycle	UG 2868 M	100,000
2	JIALING Motorcycle	UG 3300 M	50,000
3	BMK-L80 Motorcycle	UG 2869 M	100,000
4	YAMAHA Motorcycle	UG 3617 M	150,000
	<b>TOTAL</b>		<b>400,000</b>

### **Motor vehicles**

Lot No	Asset	No Of Assets	Costs
6	Toyota Land Cruiser	LG 1492 M	7,100,000
7	Toyota Land Cruiser	LG 1064-09	8,000,000
8	Pick –up Nissan Hard Body Double Cabin	LG 0129-09	7,175,600
9	Isuzu Tipper Truck	UR 0531	26,000,000
10	Suzuki Samurai	398 UZU	2,000,000
11	Pick –up Nissan Hard Body Double Cabin	UAJ 083 Z	2,000,000

12	Suzuki KB Double Cabin Pick-up		700,000
13	Toyota Hilux	LG 0069-09	860,000
14	Toyota Hilux		1,000,000
15	Suzuki Station Wagon	LG 0017-09	1,050,000
16	Toyota Hilux Double Cabin Pick-up	LG 0068-09	3,110,000
17	Toyota Hilux Double Cabin Pick up	LG 065-09	9,950,000
18	Tipper Truck Zeifang	LG 0063-09	5,627,740
19	Tipper Truck Zeifang	LG 0064-09	5,234,000
20	Bedford Truck		3,000,000
21	Bedford flat bed	UA 0180	1,220,000
22	Assorted scraps		1,500,000
	<b>Sub-Total</b>		<b>85,527,340</b>
			<b>400,000</b>
	<b>Grand Total</b>		<b>85,927,340</b>

### **Appendix III: Procurements- COVID-19**

<b>Invoice Number</b>	<b>Payment Date</b>	<b>Supplier</b>	<b>Description /Purpose</b>	<b>EFT / Check Number</b>	<b>Invoice Amount</b>	<b>Distribution Amount</b>	<b>Remarks</b>
HEL/57/06/20	18/06/2020	Elvis Okello Roman son	Payment to facilitate e-meetings for COVID-19.	30057044	2,500,000	2,500,000	Procurement approved by contracts committee, Stores records posted.
HEL/85/06/20	25/06/2020	Onyayi William Who	Payment for purchase of required items for institutional quarantine centre for COVID-19 under COVID-19 funding.	30515430	4,000,000	4,000,000	Procurement approved by contracts committee, Stores records posted.
HEL/86/06/20	25/06/2020	Aber Jennifer	Payment for logistics for COVID-19 activities under COVID-19 funding	30515432	4,000,000	4,000,000	Procurement approved by contracts committee, Stores records posted.

HEL/85/06/20	25/06/2020	Elvis Okello Roman son	Payment for purchase of required items for institutional quarantine centre for COVID-19 under COVID-19 funding.	30515452	1,000,000	1,000,000	Procurement approved by contracts committee, Stores records posted.
HEL/86/06/20	25/06/2020	Muloya Felix	Payment for logistics for COVID-19 activities under COVID-19 funding	30515403	4,215,000	4,215,000	Procurement approved by contracts committee, Stores records posted.
HEL/86/06/20	25/06/2020	Anena Grace	Payment for logistics for COVID-19 activities under COVID-19 funding	30515442	4,000,000	4,000,000	Procurement approved by contracts committee, Stores records posted.
HEL/85/06/20	25/06/2020	Tabu Cosmas	Payment for purchase of required items for institutional quarantine centre for COVID-19 under COVID-19 funding.	30515443	4,000,000	4,000,000	Procurement approved by contracts committee, Stores records posted..
<b>Total</b>						<b>23,715,000</b>	

#### **Appendix IV: Schedule of Items Received Under Covid 19**

S/N	Item Descriptions	Unit of	Quantity	Quantity	Unit Price	Value (UGX)
		Measure	Received	Issued		
A	FOOD ITEMS					
1	Posho-Maize Flour	Kgs	117,905	117,905	2,200	259,391,000
2	Beans-kg	Kgs	54,000	54,000	3,500	189,000,000
3	spiced rice 36pkt per carton	Boxes	75	75	3,200	240,000
4	Rice-kg	Kgs	3,637	3,637	3,000	10,911,000
5	Corn Soya Blend-kgs	Kgs	1,782	1,782	3,200	5,702,400

6	Cooking Oil-Litre	Liters	1,834	874	7,000	12,838,000
7	Table salt -500g	Kgs	2,109	2,109	600	1,265,400
8	Baking Flour-Kg	Kgs	228	228	5,000	1,140,000
9	Baking Powder-carton	Ctns	4	4	500	2,000
10	Eggs-1 piece	Pcs	192	192	9,000	1,728,000
11	Silver Fish-Lacede-small fish-kg	Pcs	115	115	3,000	345,000
12	Sugar	Kgs	3,182	3,182	4,000	12,728,000
B	DISINFECTANTS					0
1	Laundry Bar Soaps-Blue (600-800g)	1	10,315	9,115	2,000	20,630,000
2	liquid soap in liters	Jerrycans	416	354	14,219	5,915,200
3	Alcohol-based Hand Sanitizer-20litres	Ltrs	14	10	122,000	1,708,000
4	Alcohol-based Hand Sanitizer- bottles	Bottles	641	613	14,000	8,974,000
5	Bathing Soap-Skin Guard-55g	Cartons	2	2	2,000	4,000
6	Alcohol Swaps/Pads-100piece	Piece	40	40	3,500	140,000
7	Dettol Liquid Soap-250 ml	250ml	4	4	2,000	8,000
8	Hand Wash-moisturizer with Dispenser	500 ml	50	6	2,000	100,000
9	Disinfectant-no description -Liters	Ltrs	140	125	20,000	2,800,000
10	Sodium Hypochlorite 3.5% Slion	750 ml	666	666	10,000	6,660,000
11	Sodium Hypochlorite 3.5%	250 ml	108	108	5,500	594,000
12	Sodium Hypochlorite 6% Solution	5ltrs	19	19	65,000	1,235,000
C	MEDICAL EQUIPMENTS					0
1	Infrared Thermometer-Digital	Pcs	52	47	650,000	33,800,000
2	Hand washing Facility With Stands And Cans	Set	518	417	35,000	18,130,000
3	SAMPLE Carriers	Pcs	12	6	55,000	660,000
4	Bottle Sprayer-1 Liter	Pcs	210	208	6,000	1,260,000
5	Small Radio-Leotec	Pcs	350	350	20,000	7,000,000
6	Basin-20ltr	Pcs	50	50	5,000	250,000
7	Jerry Can-5litres	Pcs	1,007	1,007	8,000	8,056,000
8	Bathing Bucket Plastic-10 Liters	Pcs	20	20	5,000	100,000
9	Sprayer-Manuel -16 Liters	Pcs	4	4	45,000	180,000
10	Dust Bin 240*950 Ltr)	Pcs	10	4	14,000	140,000
11	Sharp Container-Plastic 8ts (7.24)	Pcs	7	-	5,000	35,000
12	Mega Phones	Pcs	44	44	75,000	3,300,000
D	Personal Protective Equipments					0
1	Inspection Glove-100 Piece	Pcs	600	47	1,000	600,000
2	Safety Goggle	Pcs	1,007	769	10,000	10,070,000
3	Aprons Disposables	Pcs	827	455	5,000	4,135,000



4	Face Shield-Disposable Protective	Pcs	1,048	76	5,000	5,240,000
5	Surgical Glove-Latex 7 1/2 =100 Pieces	Pcs	25	25	140,000	3,500,000
6	Examination Gloves-Medium	Pcs	356	287	2,000	712,000
7	Heavy Duty Gloves-1 Pair	Pcs	50	15	5,200	260,000
8	Surgical Masks	Pcs	57,530	56,500	500	28,765,000
9	Respirator N95	Pcs	570	490	2,200	1,254,000
10	Face Mask Ffp 1piece	Pcs	200	200	2,200	440,000
11	Cloth Masks-Ug	Pcs	259,493	252,113	1,000	259,493,000
12	Theatre Gown-Disposable 1 Piece	Pcs	182	167	20,000	3,640,000
13	Coverall-Disposable 1 Piece	Pcs	247	37	20,000	4,940,000
15	Suit Re-Usable - 1 Pices	Pcs	40	40	20,000	800,000
16	Ebola Pvc Boots-1 Pair	Pcs	52	29	4,000	208,000
E	Bedding Materials	Pcs				0
1	Blanket 4'x 6' 1 Piece	Pcs	60	60		2,100,000
2	Bed Sheet 4'x 6' 1 Piece	Pcs	80	80	20,000	1,600,000
3	Mattress 3 and 4 Inch	Pcs	140	140	85,000	11,900,000
4	Motorcycle -Honda Dt	No	2	2	11,000,000	22,000,000
5	Fuel	Ltrs	1,437.84		3,700	5,320,000
	<b>TOTAL</b>					<b>983,947,000</b>

### **Appendix V: Under Staffing**

<b>APPROVED STAFF ESTABLISHMENT FOR GULU DISTRICT LOCAL GOVERNMENT</b>				
	<b>Job Title</b>	<b>Approved</b>	<b>Filled</b>	<b>Vacant</b>
	Officer Of The Chief Administrative Officer	3	2	1
	Administration Department	29	26	3
	Finance Department	14	12	2
	Planning Department	4	1	3
	Works Department	18	16	2
	Education Department	7	6	1
	Community Based Services Department	8	7	1
	Gulu Juvenile Centre/Remand Home	12	3	9
	Natural Resources Department	9	7	2
	Production Department	16	7	9
	Trade, Commerce, Industry and Local Economic Development Department	6	2	4
	Health Services Department	10	8	2
		<b>136</b>	<b>97</b>	<b>39</b>
	<b>Approved Staff Establishment For Sub County Gulu District Local Government</b>			
	<b>Job Title</b>	<b>Approved</b>	<b>Filled</b>	<b>Vacant</b>

1	Sub County Chief /SAS	6	6	0
2	Veterinary Officer	6	3	3
3	Agricultural Officer	6	6	0
4	Fisheries Officer	6	0	6
5	Community Development Officer	6	6	0
6	Assistant Animal Husbandry Officer	6	1	5
7	Assistant Agricultural Officer	6	0	6
8	Assistant Fisheries Development Officer	3	1	2
9	Assistant Entomological Officer	3	2	1
10	Senior Accounts Assistant	6	6	0
11	Accounts Assistant	6	6	0
12	Parish Chief	25	25	0
14	Office Typist	6	0	6
15	Office Attendant	6	0	6
	<b>Sub-Total</b>	<b>97</b>	<b>62</b>	<b>35</b>
	<b>GRAND TOTAL</b>	<b>233</b>	<b>159</b>	<b>74</b>
	<b>PERCENTAGE</b>	<b>100%</b>	<b>68%</b>	<b>32%</b>