



Consultancy Services for Monitoring and Evaluation of Road
Maintenance Performance in FY 2012/13 and FY 2013/14, Lot
2 (Eastern/North Eastern Region)

Call off order Number 1

Kotido DLG, Moroto DLG, Moroto MC, Soroti MC, UNRA Kotido
and UNRA Moroto



Final Report, February 2014

Submitted by



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EXECUTIVE SUMMARY

In July 2013, the Uganda Road Fund(URF), the Client awarded Newplan Limited, the Consultant a framework contract to conduct Monitoring and Evaluation of road maintenance programmes financed by the Fund. The assignment covers the period Quarter 4 for FY 2012/13 up to Q1 of FY 2014/15. The Designated Agencies(DAs) covered in the quarter were determined by the Client and outlined in a call off order given to the Consultant prior to commencement of the activities.

The overall objective of the assignment is to establish the degree to which the objectives of the fund are being met with reference to the key performance indicators set out in the performance agreements and One Year Road Maintenance Plan(OYRMP) and also to generate lessons learnt and best practices for continuous improvement.

The Monitoring and Evaluation exercise officially commenced on 15th July 2013 with mobilisation of staff for the assignment. The draft inception report was submitted on 2nd September 2013 and the revised version that incorporated the Client's comments was submitted on 8th October 2013.

Call off order no 1 was received by the Consultant on 4th November 2013. This Call off order instructed the Consultant to undertake monitoring and evaluation of 6 DAs (i.e. Kotido District Local Government(DLG), Moroto DLG, Moroto Municipal Council(MC), Soroti MC, Uganda National Roads Authority (UNRA) Kotido and UNRA Moroto) and covered the period Q1 and Q2 of FY 2013/14. Work on this call off order commenced on 5th November 2013 with request of supporting data from the Client and sending out a notice to the DAs. Field surveys were carried out in the period 5th – 19th December 2013. The draft quarterly report was submitted on 4th February 2014; this report presents the findings of the assignment incorporating comments from the Client.

The findings of this exercise included the following:

Table 0-1: Findings in DAs in Q2 FY 2013/14 and Recommendations

SN	Generic Findings		Agencies where found	Strategies for improvement
	Finding	Risk/Effect		
1.	There was no road condition data.	Misallocation of resources by deployment of inappropriate maintenance interventions.	Moroto DLG, Moroto MC, Soroti MC, UNRA Kotido & UNRA Moroto.	Road condition surveys should be carried out at least once every year and should be the basis for the work plans. URF should ensure that this is followed before approval of the DA's work plan.
2.	The methodology used for collecting traffic data was not clear as they guessed the figures instead of conducting traffic counts and thus the accuracy of the data provided is questionable.	Misallocation of resources by deployment of inappropriate maintenance interventions.	Kotido DLG, Moroto MC & Soroti MC.	All documentation for works at the DA should be based on the appropriate MoWT specifications and standards. Adherence to the same needs to be stressed and confirmed in audits and/or monitoring and evaluation exercises.
3.	Lack of traffic data.	Misallocation of resources by deployment of inappropriate maintenance interventions.	Moroto DLG	The Engineers should carry out traffic surveys on their road networks.
4.	There were no quality control tests done for the	There is no guarantee for durability of executed works.	Kotido DLG, Moroto DLG, Moroto MC &	Adherence to specifications as well as confirmation of the

SN	Generic Findings		Agencies where found	Strategies for improvement
	Finding	Risk/Effect		
	works visited by the Consultant.		Soroti MC.	same with material tests needs to be stressed.
5.	Planned routine mechanised and periodic maintenance works had not yet commenced by the time of review due to delays in finalising procurement.	A risk of failure to implement the work plan.	Kotido DLG, Moroto DLG & Soroti MC.	PPDA Authority should institute procurement audits to iron out delays in the procurement process in the DAs.
6.	Commingling of expenses.	Inaccurate reporting giving a wrong picture of the DAs performance. There's also a likelihood of concealment of unreasonable / illegitimate expenses for monitoring purposes.	Kotido DLG, Moroto DLG & Moroto MC.	URF should advise Local Government agencies to maintain a separate vote book for URF expenditure to make monitoring and evaluation easier.
7.	Commingling of funds.	Difficulty in monitoring and evaluation.	Kotido DLG, Moroto DLG & Moroto MC.	The agencies should introduce codes for the different sources of funding to assist in tracking funds and expenditure of funds from the different sources.
8.	Unsupported expenditures were noted.	The Consultant could not ascertain the exact amounts spent for these transactions over and above the funds that had been disbursed as per the requisitions.	Kotido DLG, Moroto DLG, Moroto MC, Soroti MC & UNRA Kotido.	The accounting officers should ensure that proper accountability for funds spent is done. Regular audits should be carried out both by the DA and URF to verify the accuracy of the records kept at the DA.
9.	The funds were made available late in the quarter for which they were meant for, delays of up to 50 business days from the start of a quarter were noted.	Failure to implement planned works within the FY.	Kotido DLG, Moroto DLG, Moroto MC, Soroti MC, UNRA Kotido & UNRA Moroto.	Government should fully operationalize the road fund act to increase efficiency and empower URF to send the quarterly disbursements in the time frames recommended in the act.
10.	Lack of quorum for district road committee meetings: mobilisation of members to attend meetings was difficult due to their busy schedules as a result the committees sit irregularly.	A risk of failure to implement the work plan in a timely manner.	Kotido DLG, Moroto DLG, Moroto MC & Soroti MC.	URF should review the composition of district road committees should be reviewed to include personnel on the ground like sub county chiefs and town clerks to solve the issue of lack of quorum.
11.	The DAs faced community resistance in isolated cases like denial of access to borrow pits, back filling of mitre drains and offshoots.	A risk of failure to implement the work plan in a timely manner.	Kotido DLG, Moroto DLG, Moroto MC, Soroti MC, UNRA Kotido & UNRA Moroto.	Community sensitisation should be carried out by the DA and ensure that all stakeholders are involved in planning and implementation of the works. Adequate compensation for

SN	Generic Findings		Agencies where found	Strategies for improvement
	Finding	Risk/Effect		
				land owners should be carried out.
12.	Poor workmanship during installation of the culverts was noted as the major problem.	Financial loss due to shoddy works.	Kotido DLG, Moroto DLG, Moroto MC, UNRA Kotido & UNRA Moroto.	Adherence to specifications as well as confirmation of the same with material tests needs to be stressed.
13.	There were noted inconsistencies in road lengths. The DAs used vehicle odometers for measurements which varied with observations made by the Consultant using a hand held GPS.	Overpayment for works and hence causing financial loss.	Kotido DLG, Moroto DLG, Moroto MC & Soroti MC.	Road inventories should be carried out as accurately as possible to enable proper funds allocation. Survey equipment like a measuring tapes and GPS should be used by the DA for measurements.
14.	Limited enforcement of safety measures.	There is a high likelihood of accidents occurring.	Kotido DLG	The DA should ensure compliance with road safety when executing their works and hence take all safety measures possible.
15.	Funds roll over from previous FY without approval from URF.	Funds may be lost in roll over procedures.	Kotido DLG	The DA should adhere to regulations of Public Finance and Accountability Act.
16.	Change in workplan without seeking prior approval from URF.	Expansion of the scope of works may lead to increased costs and misallocation of scarce resources.	Moroto DLG & Moroto MC.	The DA should execute works as indicated in the approved work plans which they submit to URF.
17.	Diversion of funds.	It may be impossible to achieve the set objectives from URF. There is a risk of financial loss due to double funding of the road works.	Moroto MC & Soroti MC.	The DA should request for formal approval from URF before committing funds for unplanned works.
18.	Duplication of work plans.	There is a risk of financial loss.	Moroto MC & Soroti MC.	Regular audits should be carried out both by the DA and URF to verify the accuracy of the records kept at the DA.
19.	Misallocation of resources	There is a risk of financial loss.	Soroti MC.	Regular audits should be carried out both by the DA and URF to verify the accuracy of the records kept at the DA.
20.	Poor management of records.	Difficulty in monitoring and evaluation.	Kotido DLG, Moroto MC & Soroti MC.	All documentation for works at the DA should be based on the appropriate MoWT specifications and standards.
21.	Budget/work plan inconsistencies.	Difficulty in monitoring and evaluation.	Kotido DLG, UNRA Kotido, UNRA Moroto.	Proper communication should be made by URF and the DAs on the final work plan in the event that there any revisions to the draft plan at the start of the financial year.

SN	Generic Findings		Agencies where found	Strategies for improvement
	Finding	Risk/Effect		
22.	Staff capacity constraints.	A risk of failure to implement the work plan in a timely manner.	Kotido DLG, Moroto DLG, Soroti MC, UNRA Kotido & UNRA Moroto.	URF should advise Ministry of Public Service to ensure that all key positions at the DAs are substantially filled.
23.	Inadequate equipment which is subject to frequent breakdowns.	Inefficiency and poor quality works which may hamper the achievement of URF objectives.	Kotido DLG, Moroto DLG, Moroto MC, Soroti MC, UNRA Kotido & UNRA Moroto.	URF should prevail over MoLG to rationalise the supply of equipment to DAs and ensure that the proposed regional workshop is set up and made operational.
24.	There is substantial storm water run-off in the wet seasons which inundates the roads.	Decrease in the design life of the roads which leads to high maintenance and rehabilitation costs.	Kotido DLG, Moroto DLG, Moroto MC, UNRA Kotido & UNRA Moroto.	There is a need for detailed hydrological analysis to determine optimal drainage solutions given the unique nature of Karamoja.
25.	Lack of equipment locally within the districts	As a result, operational costs are higher than anticipated.	Kotido DLG, Moroto DLG, UNRA Kotido & UNRA Moroto.	URF should prevail over MoLG to rationalise the supply of equipment to DAs and ensure that the proposed regional workshop is set up and made operational.
26.	Lack of signed performance agreements.	There's no binding performance agreement between the DA and URF for the funds disbursed by the Fund during the current financial year.	Moroto DLG, Moroto MC, Soroti MC, UNRA Kotido & UNRA Moroto.	Performance agreements should be signed at the beginning of the FY and should be a prerequisite for the release of funds to the DAs.
27.	There was low enforcement of Government policy on cross cutting issues like Environmental concerns, Occupational Health & Safety, Gender Issues and HIV/AIDS.	A risk of contravention of the national policies on cross-cutting issues.	Kotido DLG, Moroto DLG, Moroto MC, Soroti MC, UNRA Kotido & UNRA Moroto.	The Engineers should ensure that cross cutting issues are addressed on the works that they supervise and URF should consider including a budget for the same.
28.	There were consistent delays in the release of funds from MoFPED to URF.	This causes delays in the implementation of the maintenance activities as planned in the annual work plans, thus non adherence to the plans.	Kotido DLG, Moroto DLG, Moroto MC, Soroti MC, UNRA Kotido & UNRA Moroto.	Government should fully operationalize the road fund act to increase efficiency and empower URF to send the quarterly disbursements in the time frames recommended in the act.
29.	There was no data for the Irish drain that was reported to have cost UGX 43 million.	Difficulty in monitoring and evaluation.	Kotido DLG	URF should instruct DLG should be instructed to avail data on the questioned Irish drain.
30.	Inadequate funding.	A risk of failure to undertake all the planned works.	Moroto DLG, Moroto MC, UNRA Kotido & UNRA	URF should expedite the quest for second generation status to augment its fund raising capacity.

SN	Generic Findings		Agencies where found	Strategies for improvement
	Finding	Risk/Effect		
31.	Poor management. expenses	Operational expenses are set to exceed the ceiling.	Moroto. Soroti MC	The Agency should ensure that proper controls are in place to monitor the operational costs to enhance efficiencies.
32.	Irregular releases.	A risk of failure to implement the work plan in a timely manner which leads to maintenance backlog.	UNRA Kotido & UNRA Moroto.	URF should expedite the quest for second generation status to augment its fund raising capacity.




Performance Rating

The performance rating was calculated using the formula; $Performance\ Rating = (Financial\ KPIs \times 50\%) + (Physical\ KPIs \times 50\%)$. The ranking of the DAs performance is shown in Table 0-2.

Table 0-2: DUCARs performance rating for FY 2013/14

KPIs	DA, score(%)									
	Kotido DLG		Moroto DLG		Moroto MC		Soroti MC		Aggregate	
	Q1	Q2	Q1	Q2	Q1	Q2	Q1	Q2	Q1	Q2
Financial performance	83.3	62.5	7.1	44.4	57.1	37.5	10	10	39.4	39
Physical performance	14.3	40	0	0	25	25	10	10	12.3	19
Overall performance	49	51	4	22	41	31	10	10	26	29

Colour codes;

 represents poor performance;  represents fair performance; and  represents good performance.

From Table 0-2, the overall performance for DUCARs was 29% as of 16th December 2013 which implies a poor performance while from **Error! Reference source not found.** the overall performance of UNRA as fair(40%) as of 16th December 2013.

Table 0-3: UNRAs performance rating for FY 2013/14

KPIs	DA, score(%)					
	UNRA Kotido		UNRA Moroto		Aggregate	
	Q1	Q2	Q1	Q2	Q1	Q2
Financial performance	75	55.6	60	66.7	67.5	61.2
Physical performance	14.3	22.2	25	14.3	19.7	18.3
Overall performance	45	39	43	40	44	40

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LIST OF ACRONYMS

AASHTO	American Association of State Highway and Transportation Officials
ADRICS	Annual District Roads Inventory and Condition Survey
ADT	Average Daily Traffic
CAIIP	Community Agricultural Infrastructure Improvement Programme
CARs	Community Access Roads
CFO	Chief Finance Officer
DAs	Designated Agencies
DE	District Engineer
DLG	District Local Government
FY	Financial Year
IPF	Indicative Planning Figures
JICA	Japan International Cooperation Agency
KPI	Key Performance Indicator
LG-OBT	Local Government Output Budgeting Tool
LoS	Level of Service
ME	Municipal Engineer
M&E	Monitoring and Evaluation
MC	Municipal Council
MOD	Modified
MoFPED	Ministry of Finance, Planning and Economic Development
OMC	Optimum Moisture Content
OYRMP	One Year Road Maintenance Programme
PM	Periodic Maintenance
PRDP	Peace, Recovery and Development Plan
Q	Quarter
RAMPS	Rehabilitation And Maintenance Planning System
Rmec	Routine Mechanised Maintenance
RMM	Routine Manual Maintenance
SC	Sub County
SDA	Special Duty Allowance
SoW	Supervisor of Works
TC	Town Council
UNRA	Uganda National Road Authority
URF	Uganda Road Fund

1 INTRODUCTION

1.1 Background to the M&E Assignment

The Road Fund Act of 2008 established the Uganda Road Fund (URF) as an autonomous body that became operational in July 2009. The mandate of URF is to provide funding for maintenance of the public road network in Uganda. The Road network comprises 21,000km of national roads managed by the Uganda National Roads Authority; 4,500km of urban roads under the administration of various urban councils; 22,500km of district roads under District Local Governments (DLG) and town council administration; and at least 30,000km of Community Access Roads (CAR) managed by sub-county administrations under the supervision of DLGs.

URF funds road maintenance through releases to designated agencies (135No), which are mandated to implement maintenance activities of public roads. The maintenance activities undertaken by designated agencies broadly include periodic maintenance, routine mechanised maintenance, routine manual maintenance, road safety activities, ferry services, axle load control and research. These activities are implemented by either direct implementation – force account or contracting strategies.

Monitoring and Evaluation is one of the methods employed by the URF board in the collection of data and information on designated agencies, and in tracking performance of DAs against performance agreements in accordance with Section 46 of the URF Act.

In July 2013, URF awarded Newplan Limited a framework contract to conduct Monitoring and Evaluation of road maintenance programmes financed by the Fund. The assignment shall cover the period Q4 for FY 2012/13 up to Q1 of FY 2014/15. The DAs to be covered per quarter will be determined by the Client and will be outlined in the call off order that shall be given to the Consultant prior to commencement of the activities. The Monitoring and Evaluation exercise officially commenced on 15th July 2013 with mobilisation of staff for the assignment. The draft inception report was submitted on 2nd September 2013 and the revised version that incorporated the Client's comments was submitted on 8th October 2013.

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1.2 Objectives of the Study

The overall objective of the assignment is to establish the degree to which the objectives of the fund are being met with reference to the key performance indicators set out in the performance agreements and OYRMP and also to generate lessons learnt and best practices for continuous improvement.

Specific objectives of this assignment are:

1. To strengthen M&E capacities of the fund towards meeting its oversight functions;
2. To ensure effective and timely monitoring of the implementation of performance agreements signed between URF and DAs;
3. To ensure timely production of M&E reports to inform on key operations of the fund;
4. To ensure effective collection of data on condition of public roads and identification of the various relevant parameters that directly affect delivery of road maintenance services; and

5. To ensure recurrent identification of key policy issues for the attention of Board, and lessons for continuous improvement.

The specific instructions that were issued as per the call off order that was received on 4th November 2013 were:

1. To establish the quality of installation of culverts in Karamoja, establish the actual problem and make recommendations; and
2. To undertake a construction review of an Irish drain in Kotido DLG which was reported to cost UGX 43 million.

Table 1-1 shows the Consultancy team involved in this exercise.

Table 1-1: Consultancy Team

Name	Position on team
Key staff	
Michael Daka	Team Leader/Monitoring and Evaluation Specialist
Edward Byaruhanga	Road Maintenance Engineer
Ronald Kalinzi	Financial Analyst
Support staff	
Dunstan Sendiwala	Support Civil Engineer
Flavia Nalubbo	Support Financial Analyst

1.3 Scope of the Study

From the ToR, the scope of services was as below:

- i. Preparing an inception report that details the approaches/methodologies to be adopted and sets forth a detailed timeline with associated milestones in the delivery of the services for the two scenarios:
 - a. Regular M&E activities to be undertaken on a quarterly basis; and
 - b. Impromptu M&E of any selected agency within a given region.
- ii. Measuring KPIs of road maintenance activities financed by URF as stipulated in the performance agreements between URF and the DAs, as achieved during the quarter and cumulatively from the beginning of the most current FY;
- iii. Tracking the quarterly and cumulative utilization of funds disbursed to the agencies against approved work plans;
- iv. Tracking the utilization of funds rolled over from most previous FY against the corresponding approved work plans;
- v. Collection of data on effective and immediate impact of URF funding on condition of public roads and identification of the various relevant parameters that directly affect delivery of road maintenance services;
- vi. Identifying potential risks, implementation challenges and limitations at the agency and programme levels and proposing mitigation strategies;
- vii. Collection of data on the level of compliance with government policy requirements on mainstreaming of crosscutting issues namely: HIV awareness, gender and environmental protection issues;
- viii. Tracking of actions taken by DAs on previous audit, M&E and Board recommendations;
- ix. Collection of data on level of private sector involvement in road maintenance activities among DAs;

- x. Collection and disaggregation of data on road safety aspects of road networks within DAs, particularly on major risks, accident rates and fatality rates from data available at local traffic police departments;
- xi. Collection and analysis of traffic data available within works departments of DAs and propose most economic road maintenance option for heavily trafficked routes, using clear and justifiable criteria;
- xii. Establish level of functionality of District Roads Committees (DRCs), identify weaknesses and propose corrective action/necessary improvements;
- xiii. Identification of key policy issues for the attention of Board, and lessons for continuous improvement;
- xiv. Preparing quarterly reports on the results of M&E activities covered under this scope on DAs selected for M&E during each quarter;
- xv. Preparing a draft final report on the consultancy services setting out summaries of all quarterly reports produced during the period of the assignment; key policy issues; lessons learned/best practices identified, conclusions and recommendation; and
- xvi. Preparation of final report comprising of the draft final report, amended with comments of the client, project final accounts.

This report is prepared to satisfy item xiv of the scope of study for this assignment.

2 APPROACH AND METHODOLOGY

2.1 General

To satisfy the requirements of this assignment, the Consultant carried out the following tasks:

1. Measuring KPIs of road maintenance activities financed by URF as stipulated in the performance agreements between URF and the DAs, as achieved during the quarter and cumulatively from the beginning of most current FY;
2. Tracking the quarterly and cumulative utilization of funds disbursed to the agencies against approved work plans;
3. Tracking the utilization of funds rolled over from most previous FY against the corresponding approved work plans;
4. Collection of data on effective and immediate impact of URF funding on condition of public roads and identification of the various relevant parameters that directly affect delivery of road maintenance services;
5. Identification of potential risks, implementation challenges and limitations at the agency and programme levels and proposing mitigation strategies;
6. Collection of data on the level of compliance with government policy requirements on mainstreaming of crosscutting issues namely: HIV awareness, gender and environmental protection issues;
7. Tracking of actions taken by DAs on previous audit, M&E and Board recommendations;
8. Collection of data on level of private sector involvement in road maintenance activities among DAs;
9. Collection and disaggregation of data on road safety aspects of road networks within DAs, particularly on major risks, accident rates and fatality rates from data available at local traffic police departments;
10. Collection and analysis of traffic data available within works departments of DAs and propose most economic road maintenance option for heavily trafficked routes, using clear and justifiable criteria;
11. Establishment of the level of functionality of District Roads Committees (DRCs), identify weaknesses and propose corrective action/necessary improvements;
12. Identification of key policy issues for the attention of Board, and lessons for continuous improvement; and
13. Preparation of quarterly reports on the results of M&E activities covered under this scope on DAs selected for M&E during each quarter.

The DAs were given a 2 weeks' notice prior to the commencement of the survey. Appointments were made for the planned visits to the respective DA. *Table 2-1* shows the schedule that was followed during the survey.

Table 2-1: Field Visit Schedule

Date	DA	Remarks
Wednesday 4 th December 2013		Departure from Kampala
Thursday 5 th December 2013	Soroti MC	
Friday 6 th December 2013	Moroto MC	
Saturday 7 th December 2013	Moroto MC	
Monday 9 th December 2013	Moroto DLG	
Tuesday 10 th December 2013	Moroto UNRA	
Wednesday 11 th December 2013	Moroto UNRA	

Date	DA	Remarks
Thursday 12 th December 2013	Kotido UNRA	
Friday 13 th December 2013	Kotido UNRA	
Monday 16 th December 2013	Kotido DLG	
Tuesday 17 th December 2013	Kotido DLG	
Wednesday 18 th December 2013		Travel to Soroti
Thursday 19 th December 2013	Soroti MC	Return to Kampala

At each of these agencies, the Consultant's team started off with a courtesy call on the agency head (Chief Administrative Officer or Station Manager) who assembled his/her key staff for a plenary introductory meeting. After the introductory meetings the Financial Analyst on the Consultant's team sat down with the Accounts staff to examine the financial records while the Road Maintenance Engineer went to the field with the Agencies' Engineer to inspect works carried out during the period under review. At the end of the field visits, the Consultant's team returned where it was possible, to debrief the respective agency head of their preliminary findings. The Consultant also met the Chief Finance Officer (CFO), the District Engineer / Station Manager, the Procurement Officer, and Town Clerks of the sub-agencies, Town Treasurer and Town Engineer. A list of the staff met during the field visits is attached as *Appendix 1*.

2.2 Document Review

The following documents were reviewed in order to understand the planned works at the DAs:

- ✓ The Uganda Road Fund Act 2008;
- ✓ One Year Road Maintenance Plan and Annual Road Expenditure Programme for FYs 2012/13 and 2013/14;
- ✓ UNRA Act 2006;
- ✓ MoWT Specifications for Road and Bridge works; and
- ✓ Road Maintenance Manuals; and the Designated Agencies' Performance Agreements, approved work plans and budgets and quarterly progress reports for FYs 2012/13 and 2013/14.

2.3 Description of the Methodology

2.3.1 Measuring KPIs of road maintenance activities financed by URF as stipulated in the performance agreements between URF and the DAs, as achieved during the quarter and cumulatively from the beginning of the most current FY

The Consultant carried out desk reviews of all the relevant reports i.e., quarterly reports, and performance agreements for all the designated agencies under this study for the respective FYs.

The Consultant then held discussions with the designated agencies' staff in order to understand the work plans and progress of works funded by URF in Q1 and Q2 of FY 2013/14.

The Consultant visited some of the executed works to assess the progress as well as the condition of these roads.

2.3.2 Tracking the quarterly and cumulative utilization of funds disbursed to the agencies against approved work plans

Tracking the utilisation of funds was done at the centre (Uganda Road Fund) and at the agencies as in the following detail:

At the centre (URF) the following tasks were undertaken:

M2.21	Review Uganda Road Fund financial and bank statements to get details of the dates and amounts of money disbursed by URF to the agencies during Q1 and Q2 of FY 2013/14.
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Table 2-2 and 2-3 shows an extract from the financial data collection tool that was used to track the disbursement of funds at URF and at utilisation of funds at the Agency respectively while Table 2-4 was used to verify the actual quantities of works implemented with respect to the planned.

Table 2-2: Parameters to Track the Disbursement of Funds at URF

	At URF level					
C1	Total annual budget:					
		Q1		Q2		Q3
C2	Date of receipt of funds from MFPED:					
C3	Date request for funding was received:					
C4	Amount requested for the quarter (Budget):					
C5	Date request for funding was approved:					
C6	Amount approved for the quarter:					
C7	Total amount released for the quarter:					
C8	Date funds were released to Agency:					
C9	If quarterly amount approved/released is less than requested/budgeted, why?					
C10	If date transferred to agency is more than 15 working days from date received from MFPED, why?					

At agency level, the following activities were undertaken:

M2.23	A review of each agency's cashbook and bank statements was done and the dates and amounts of money received from URF during the different quarters was noted. The magnitude, delay and differences between amounts disbursed by URF and amounts received by the agency was established as well as an explanation for the same;
M2.24	From the agencies' bank statements, the dates and amounts transferred from the collection accounts to the operational (works department) accounts was noted, the magnitude was established and explanations for differences and delays if any were sought;
M2.25	The quarterly opening amounts were obtained and the actual cash flows were computed and compared with the reported quarterly expenditure, quantifying and getting explanations for any differences;
M2.26	A sample of the agencies' works department payment vouchers and supporting documents for the quarter under study were obtained and reviewed and eligibility of the expenditures established and;
M2.27	The interim and final payment certificates were reviewed to establish the magnitude and proportion of direct expenditure on periodic and routine road maintenance in relation to the agency's works department total expenditure and the amount disbursed by URF during the particular quarter;
M2.28	A report was prepared on the utilisation of funds disbursed to agencies, clearly indicating the amounts budgeted, disbursed, received, used, delays, and the corresponding explanations for any material variances.

Table 2-3 and 2-4 show a sample of the template used to track the utilisation of funds and for verification of the actual works done by the agency.

Table 2-3: Parameters to Track the Utilisation of Funds at Agency level

	Quarterly payments by agency			
		Q3		
C19	Total payments to contractors:			
C20	Force account expenditure:			

	Quarterly payments by agency			
C21	Monitoring expenditure			
C22	Mechanical imprest			
C23	Ferries			
C24	Total transfers to sub-agencies			
C25	Other (Specify)			
C26	Balance on operational account			

Table 2-4: Project Stages, Tasks and Deliverables

Section D: Road Specific Data					
D6	Length of road targeted for the financial year (Km):				
D7	Total amount budgeted for the financial year				
		Q3			
D8	Length of road budgeted (Km)				
D9	Length of road contracted (Km)				
D10	Actual length completed (Km)				
D11	Works certified (Km)				
D12	Amount budgeted				
D13	Amount approved by URF				
D14	Amount contracted				
D15	Amount certified				
D16	Amount received from URF				
D17	Actual amount paid out				
D18	Amount due to contractor				

2.3.3 Tracking the utilization of funds rolled over from most previous FY against the corresponding approved work plans

Bank statements and quarterly reports for Q4 of FY 2012/13 were reviewed and any variances were noted.

2.3.4 Collection of data on effective and immediate impact of URF funding on condition of public roads and identification of the various relevant parameters that directly affect delivery of road maintenance services

The following tasks were undertaken:

M2.41	Desk reviews and analyses of all available data regarding road conditions and related road assets was carried out;
M2.42	100% Periodic Maintenance, 75% Routine Mechanised Maintenance, 50% Routine manual maintenance, 75% of contracted and 50% of force account works of the agency's road network were visited to verify any inconsistencies on roads on which works had commenced.
M2.44	The data will be collected using forms with the extract shown in table 2.6. Each parameter was scored as follows Good = 3, Fair = 2, Poor = 1.

To assess whether there was enough gravel on the road for the next 12 months; measurement of the gravel depths was done at the start, midpoint and end of the road section. At each point, the left, right and centre of the road was measured and the average grade calculated using the criteria in Table 2-5.

Table 2-5: Grading Criteria

Status	Grading criteria
Inadequate material for the next 12 months(<50mm)	1
Adequate material for the next 12 months (>50mm)	2

According to ILO, the HDM – IV Model (World Bank), the average gravel loss per year is between 10mm to 50mm. Therefore taking the worst case of 50mm/yr., any road with the average gravel depth of 50mm and above was considered to have enough material for the next 12 months.

Table 2-6 also presents an extract of a template used to assess the condition of the road

Table 2-6: Road Condition assessment and Analysis

Carriageway - Un paved roads														Planned		Achieved	
Chainage	Road Profile	Adequate material >12 months				Blocked drainage(Culverts)	Potholes/ Surface breaks	Driving Speed	Pavement Soundness	Shoulder slope	Culvert Condition	Bridge Condition	Average Grade	Works	Budget	Works	Budget
		LHS	CL	RHS	AVG												

From table 2.7, the various parameters describing the road condition were graded at intervals corresponding to the 10th, 40th, 70th, and 90th percentile using the grading criteria described in the OYRMP (Good = 3, Fair = 2, Poor = 1). The average grade(X) was calculated and judgment of whether the road condition was good, fair or poor was made as follows to ensure even distribution of the score:

$1.00 \leq X \leq 1.67 = \text{Poor};$

$1.68 \leq X \leq 2.34 = \text{Fair}; \text{ and}$

$2.35 \leq X \leq 3.00 = \text{Good}.$

This data was disaggregated for Paved/Unpaved roads and for National, District, Urban and Community roads respectively.

2.3.5 Identifying potential risks, implementation challenges and limitations at the agency and programme levels and proposing mitigation strategies

The Consultant engaged the technical staff at the agency in a discussion aimed at identifying the risks and threats affecting the implementation of the road maintenance program. The data collected was edited, verified and analysed to establish the key bottlenecks, innovations adopted and lessons learnt by designated agencies, and their effects on the implementation of road maintenance work plans and budgets.

2.3.6 Collection of data on the level of compliance with government policy requirements on mainstreaming of crosscutting issues namely: HIV awareness, gender and environmental protection issues

The following tasks were undertaken;

M2.61	Desk reviews and analyses of government policy requirements on mainstreaming of crosscutting issues namely: HIV awareness, gender and environmental protection issues were conducted
M2.62	Information from the agency and URF on the budget allocations and activities done on mainstreaming of crosscutting issues was obtained. The Consultant obtained information on the following: <ul style="list-style-type: none"> HIV awareness workshops; HIV counselling and testing of staff and communities along maintenance site;

	<ul style="list-style-type: none"> • Opportunistic infection treatment of staff and communities along maintenance site • Condom distribution; • youth and women involvement in road maintenance project/routine manual road maintenance; • Trees planting along the roads and forests conservation; and • Borrow pits reclamation
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2.3.7 Tracking of actions taken by DAs on previous audit, M&E and Board recommendations

The following tasks were undertaken;

M2.71	Desk reviews of available audit reports, M&E reports, communications, minutes of Board meetings and any other relevant reports for recommendation and the actions taken following the recommendations.
M2.72	Where applicable, in-depth interviews/discussions were held with the designated agencies' staff on the actions taken following the recommendations

2.3.8 Collection of data on level of private sector involvement in road maintenance activities among DAs

The following tasks were undertaken;

M2.81	Desk reviews of contract documents of contracts awarded to the private companies to do road maintenance activities and reviews of documents of private sector involvement on force account activities.
M2.82	Physical observations was carried out for the road maintenance works carried out by the private companies for verification purposes

2.3.9 Collection and disaggregation of data on road safety aspects of road networks within DAs, particularly on major risks, accident rates and fatality rates from data available at local traffic police departments

The following tasks were undertaken;

M2.91	Desk reviews and analyses of available relevant reports from local traffic police department on road safety of road networks.
M2.92	The data was disaggregated for Paved/Unpaved roads and for National, District, Urban and Community roads respectively.

2.3.10 Collection and analysis of traffic data available within works departments of DAs and propose most economic road maintenance option for heavily trafficked routes, using clear and justifiable criteria

The following tasks were undertaken;

M2.101	Desk reviews and analyses of available traffic data including traffic counts and road condition surveys of heavily trafficked routes under the Station.
M2.102	Data was collected and analysed based on mainly the Road Maintenance Management System of MoWT. Where not available, it was stated in the report accordingly.

2.3.11 Establish level of functionality of District Roads Committees (DRCs), identify weaknesses and propose corrective action/necessary improvements

The following tasks were undertaken;

M2.111	Desk reviews and analyses of available reports regarding the activities of DRCs including resolution and minutes of committee meeting
M2.112	Check list shall be developed from the regulations of the committees in section 25(2)

	of the Uganda Road Fund Act to identify weaknesses and propose necessary improvements.
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2.3.12 Identification of key policy issues for the attention of the Board, and lessons for continuous improvement

The following tasks were undertaken;

M2.121	Desk reviews and analyses of all relevant data, reports, Acts and manuals.
M2.122	Review lessons: review of similar projects to see what threats and opportunities affected them.
M2.123	Brainstorming.

2.3.13 Developing Key Performance Indicators

The following tasks were undertaken;

M2.131	Desk reviews and analyses of all data regarding road conditions, works and funds.
M2.132	Data collection

Rating System

Rating of 1 to 3 used with 1 representing the most desirable situation while 3 is least desirable.

Average Values were obtained and linearly scaled appropriately with 1 = 100%; 2 = 50% and 3 = 0%

This data was aggregated to give a performance outlook of agencies.

2.3.14 Preparing quarterly monitoring and evaluation reports

The following tasks were undertaken;

M2.141	A quarterly M&E reports was prepared. The report contains details of the cumulative funds released and work progress for the selected implementing agencies as well as details of road condition, unit costs and requirements for robust tools and manuals in line with the terms of reference.
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2.4 Definition and derivation of the Key Performance Indicators (KPIs)

In order to ensure consistency in data collection and comparison of agencies' Key Performance Indicators (KPIs) overtime, the Consultant reviewed, explored and adopted the following indicator definitions and method of derivation.

Routine manual (km): This was the actual number of kilometres of road routinely (manual) maintained in a given period as reported by the designated agency. Although this can be measured for recent works, it was difficult to assess the routine manual maintenance works undertaken several months ago, due to changes in climate and weather conditions, which affect the areas worked on.

Routine mechanised (km): This was the number of kilometres of road that is routinely (mechanised) maintained in a given period as reported by the designated agency. Although this can easily be measured for recent works, it was difficult to measure the routine mechanised maintenance works undertaken several months ago due to changes in climate and whether conditions, which affect the areas worked on.

Periodic (km): This was considered as the actual number of kilometres of road periodically maintained during a given period, as measured by the visiting team of Road Maintenance Engineers.

% of funds released to maintenance requirements: This was calculated as the percentage of road maintenances funds released over the total road maintenance needs of the designated agencies.

% of budget released: This was calculated as the percentage of the actual amount released by URF (including, where known, the URF funds brought forward from the previous financial year) over the approved budget for a given period.

% of releases expended: This was calculated as the percentage of the actual expenditure over the funds released by URF (including, where known, the URF funds brought forward from the previous financial year) for a given period.

% of Roads in fair to good condition: This was derived from data collected from the DAs about the road condition under the agency.

% of expenditure on Maintenance works executed by the private sector: This was derived by dividing the amounts paid to contractors by sum of the amounts paid to contractors and the amounts incurred on force account activities.

% of funds released to DUCAR agencies on time: This was derived from the actual dates on which funds were released to the agency as per the supporting documents.

% of annual or quarterly budget released: This was derived by dividing the actual funds received by the approved annual or quarterly budget.

% expenditure of releases: This was derived by dividing the funds spent by the funds available at the DA per quarter.

Routine Maintenance (UGX/km): This was derived by dividing the total quarterly expenditure on routine maintenance by the length of road routinely maintained, as reported by the designated agency.

Periodic maintenance (UGX/km): This was derived from the periodic maintenance works during the quarter/financial year by dividing the total amount by the total length (kilometres) of road executed under periodic maintenance.

2.5 Limitations

- ✓ Performance agreements for UNRA 2013/14 were not available by the time the assignment commenced, so the Consultant used the data from the annual work plans;
- ✓ Some of the work plans and quarterly reports that were received had arithmetic errors; clarification was sought from the DAs;
- ✓ Cost accounting data was not collected by the agencies to show the inputs into different activities; this casts doubt on the unit costs used for planning purposes.
- ✓ The total budgets in the annual work plans obtained from the UNRA field stations differed from the totals derived from the annual work plan obtained from URF. This rendered the analysis a difficult task;
- ✓ The Consultant was not availed maintenance requirements for Kotido DLG, Soroti MC, UNRA Kotido and UNRA Moroto as a result this KPI was not computed for the respective DAs. Maintenance needs were extracted from the 5 year development plans for Moroto MC and Moroto DLG;
- ✓ Agency records were not well organised and as such, it took a long time to retrieve files and other documents required for examination. In many instances expenditures for different funding agencies were mixed up, and it took a much longer time to sort the expenditures according to the quarterly releases; and
- ✓ It was difficult to trace routine maintenance works carried out in Quarter 1 of FY2013/14 due to the long and heavy rains during the months of August-December 2013. These caused extensive silting of road side drains and fast growth of weeds and bush in the road verges.

Chapter 3 gives the findings of the Monitoring and Evaluation exercise. The appendices give the list of staff met, statistical accidents data, progress photographs, remarks about quality of works per DA and ranking of findings per DA.

3 SUMMARY OF FINDINGS

3.1 General Findings

During the field visits it was noted that some DAs and sub DAs have planned for routine maintenance works on roads that do not exist and are to be opened. An example is Moroto DLG that planned to carry out routine mechanised maintenance of the Rupa-Lokeriat (9km) road in FY 2012/13. It was however noted that this road was actually to be opened. *Figure 3-1* shows the area through which this road is planned to be opened.



Figure 3-1: Area through which the planned Rupa-Lokeriat road is to be opened in Moroto DLG.

3.1.1 Quality of Culvert Installations in the Karamoja Region

During the review, it was observed that the condition of culverts in the Karamoja region was generally poor (See figures 3-3 to 3-10). Concrete pipe culverts were the majority of culverts installed in the region. The Consultant did field inspections in various DAs and narrowed down the probable causes to poor installation and poor quality pipes. The following observations were made:

- ✓ The provisions for culvert installation from the MoWT specifications are not followed for instance in all cases visited, the cover was less than the recommended minimum cover of 400mm for 600mm diameter concrete pipe culverts. Thus the cover is insufficient to cushion the pipe culvert from traffic loads and hence they are more likely to be broken by traffic;
- ✓ Basing on observation of finished works, compaction and backfilling in layers was not done during installation(see figure 3.4) which led to the cover washed away, exposing the culverts to traffic and eventually failure;
- ✓ Failed culverts are being used in installations for instance a cracked pipe culvert was used on Nadunget-Iriri road under UNRA Moroto see figure 3.6. Use of failed pipes in construction cannot guarantee durability of the works; and
- ✓ Quality control tests were not carried out. The DAs did not have copies of quality test results for the culverts they were supplied. These material tests include compressive strength of concrete used and tensile strength of reinforcement. Thus they was no assurance on the quality of culverts used for the works and hence no guarantee on durability.



Figure 3-2: Blocked inlet and exposed pipes on Lomok road in Kotido TC



Figure 3-3: Broken culvert along Lomok road in Kotido TC



Figure 3-4: Uncompact backfilling on Loyoro-Apan road under UNRA Kotido



Figure 3-5: Inadequate cover on Adyebo road under Moroto MC



Figure 3-6: Defective pipe installed on Nadunget-Iriri road under UNRA Moroto



Figure 3-7: Broken culvert on Rengen-Lupoyo road under Kotido DLG



Figure 3-8: Eroded cover on Kanawat-Nampumpum road under Kotido DLG



Figure 3-9: Unprotected ends on a corrugated metal culvert on Nakaperimoru-Lopei road under UNRA Kotido

The primary problem is poor workmanship during installation of culverts. The DAs need to do thorough visual inspection and reject defective culverts before installation. The minimum cover should be as recommended by MoWT specifications. Backfilling should be done in layers and compaction done to specification. In case of challenges of topography not being suitable causing the invert level of the culvert

to be low making it susceptible to silting, the DA should construct a smooth embankment with selected material perpendicular to the culvert line. The approaches should be smooth to avoid creation of humps.

3.1.2 Irish Drain in Kotido DLG that was reported to cost UGX 43 million

It was not clear on which road the said drains were located. The Consultant did not receive any data requested from the DA on the said Irish drain. The DA had no information on the said drains and neither were they reflected in their work plans and reports for FYs 2012/13 and 2013/14.

3.1.3 Staff Capacity Constraints

It was noted that the DAs have shortages of supervision and administrative staff that constrains their efficiency in implementation of works.

3.1.4 Road Condition Data

The DAs do not carry out regular road condition surveys on the roads under their jurisdiction. Visual condition survey results were received only from Kotido DLG. The methodology used by Soroti and Moroto MCs was not clear. The rest of the DAs did not have condition data.

3.1.5 Traffic Data

Soroti MC, Moroto MC and Kotido DLG did not carry out classified traffic counts, they instead used figures from guesswork.

3.1.6 Road Maintenance Requirements

The Consultant attempted to derive this from the 5 year development plan for the DAs however, this was successful for Moroto MC and Moroto DLG. The other DAs did not provide the development plans nor did they have a plan for annual maintenance needs.

3.1.7 Cross Cutting Issues

Environmental issues were not addressed satisfactorily; borrow pits were not properly restored; however some agencies made an effort to plant grass and trees. Gender issues were addressed by employing females in road gangs and on Labour Based Contracts.

Safety gear was provided to the workers however road signage during construction works was scanty or none existent on the roads visited. Vandalism of road signs was evident on National roads. HIV/AIDS awareness was not addressed.

3.1.8 District Road Committee Operations

The District Road Committees do not meet regularly as planned because of difficulties in mobilising the parliamentarians and thus are inefficient. This causes delays in the formulation and monitoring the maintenance activities by the designated agencies.

3.1.9 Tracking of Actions taken by DAs on Previous Audit, M&E and Board Recommendations

Data was only available at Kotido DLG.

3.1.10 Private Sector Involvement in Road Maintenance Activities among DAs

The Local Governments planned to implement all maintenance works by force account, UNRA uses both force account and contracts. However, in force account some services like hire of equipment and supplies like culverts were outsourced.

3.1.11 Road Safety Aspects

Data on road safety aspects of road networks within DAs, particularly on major risks, accident rates and fatality rates from data available at local traffic police departments was collected from Kotido, Moroto and Soroti traffic police.

Sections 3.2-3.7 discuss details of the findings at each of the DA visited.

3.2 Kotido District Local Government

3.2.1 Outputs of the Funding

In FY 2012/13, Kotido District Local Government executed and completed all the planned works excluding period maintenance of Kanawat-Kamor-Napumpum, 15km which spilt over into the current financial year.

In FY 2013/14, Kotido DLG undertook no routine manual maintenance works for Q1. During Q2, all the planned 110.6km of routine manual road maintenance were carried out. In the same period, there was no progress on the 18.6km planned for routine mechanised works. The district implemented periodic maintenance on 7.4km of road which had been planned for FY 2012/13. There was no progress on the planned periodic maintenance works for the period.

Kotido town council carried out the planned routine manual maintenance on the 16.1km of road. In the same period, there was no progress on the 10.62km planned for routine mechanised works.

The 5 sub counties of Kacheri, Rengen, Panyangara, Kotido and Nakaperimoru carried the planned routine manual road maintenance on 72km. There was no progress on the planned 6.42km of routine mechanised works. The works were executed by Force Account.

No bridge maintenance and road safety works have been executed to date for FY 2013/14. *Table 3-1* summarises Kotido DLG's outputs for quarters 1 and 2 for FY 2013/14.

Table 3-1: Kotido DLG Outputs of road maintenance funds in Q1 and Q2 of FY 2013/14

#	Road/maintenance category	Road name	Annual Plan (Km)	Planned (Km)		Executed (Km)		Cummulative total executed (Km)
				Q1	Q2	Q1	Q2	
	District Roads							
1	Routine Manual Maintenance		110.6	110.6	110.6	-	110.6	110.6
2	Routine Mechanised Maintenance	Potongor-Nakaperimoru	5	5		-	-	-
		Kotido - Rengen	6	6		-	-	-
		Kanawat-Kamor-Napumpum	7.6	-	5	-	-	-
		Subtotal – RMec	18.6	11	5	-	-	-
3	Periodic Maintenance	Rengen Lopuyo Lokiding	12	3	3	-	-	-
		Kanawat Kamor Napumpum*	-	-	-	7.4	-	7.4
		Subtotal – PM	12	3	3	7.4	-	7.4
	Urban roads							
	Kotido TC							
4	Routine Manual Maintenance		16.1	16.1	16.1	-	16.1	16.1
5	Routine Maintenance – Mechanised		10.62	2.28	2.94	-	-	-
		Subtotal – RMec	10.62	2.28	2.94	-	-	-
	Community Access Roads							

#	Road/maintenance category	Road name	Annual Plan (Km)	Planned (Km)		Executed (Km)		Cummulative total executed (Km)
				Q1	Q2	Q1	Q2	
6	Routine Manual Maintenance –		72	72	72	-	72	72
	Routine Mechanised Maintenance	Rengen SC: Nakoreto - Nakwakwa	1.52	-	1.52	-	-	-
		Nakaperimoru SC: Kanair Brigade	1	-	1	-	-	-
		Kotido SC: Kanawat-Kanayete	1.5	-	-	-	-	-
		Panyangara SC: Kamor -Aduko	2.4	-	-	-	-	-
		Subtotal – RMec	6.42	-	2.52	-	-	-
7	Maintenance of bridges and road safety activities							
		Culverts on Rengen-Lopuyo-Lokiding	50No.	-	-	-	-	-
		Culverts on Town council roads	32No.	-	-	-	-	-

*works spilt over from FY 2012/13.

3.2.2 Funds brought forward from the previous year

From the review of the bank statement for Q4 for FY 2012/2013, it was noted that there was UGX 272,811,260 on account. The Accountant explained that all these monies did not relate to road fund monies. Road fund activities amounted to UGX 123,710,676 while funds for other works activities amounted to UGX 149,100,584.

The agency maintains the same bank account and vote for all works activities. The split of the amounts explained above was based on the explanations by the District accountant and the District Engineer, but there was no supporting documentation available for us to validate the split.

The funds brought forward during the period were not returned to the treasury, but were used subsequently for maintenance activities during the quarter. This is contrary to the requirements of the URF Act of 2008.

3.2.3 Funds Release in Quarter 1 and 2 FY 2013/2014

Funds for Q1 and Q2 were received by Uganda Road Fund from the Ministry of Finance, Planning and Economic Development on 15th August 2013 and 27th November 2013 respectively. The funds were then transferred by URF to the designated agency's bank account on 20th August 2013 and 27th November 2013 respectively. It took 3 business days for the Q1 funds to reach the designated agency's general fund bank account which is within the URF threshold of 14 days, while Q2 funds were transferred on the same date they had been received by URF

Q1 funds were transferred by the agency from the general fund account to the operational account on 17th September 2013 which is 20 business days from the time of receipt, while Q2 funds were transferred on 13th December 2013 which is 12 business days from the time of receipt of the funds. The period of transfer from the Agency's General Fund Account(GFA) was above the URF threshold of 14 days from the time of receipt for Q1.

Q1 funds were released to the Town Council on 17th September 2013 which is on the same day the funds had been received on the operational account, while Q2 funds were released on 17th December 2013 which is 2 business days after they had been received on the operational account.

No releases are made to the sub-counties in Q1. Q2 funds were released to Kacheri, Nakapelimoru and Panyangara Sub-counties on 13th December 2013 which is on the same day they had been received on the operational account, while releases to releases to Kotido and Rengen Sub-counties were made on 16th December 2013 which is 2 business days from the date of receipt on the operational account. See *Table 3-2*.

Table 3-2: Funds release for Q1 & Q2 of FY 2013/14

Source / Destination A/C	Date received on Account		No. of business days	
	Q1	Q2	Q1	Q2
MoFPED to URF	15 th August 2013	27 th November 2013		
URF to DLG General Fund Account	20 th August 2013	27 th November 2013	3	0
GFA to Operational Account	17 th September 2013	13 th December 2013	20	12
Collection Account to:				
Town Council	17 th September 2013	17 th December 2013	0	2
Kacheri Sub-county	-	13 th December 2013	N/A	0
Kotido Sub-county	-	16 th December 2013	N/A	2
Nakapelimoru Sub-county	-	13 th December 2013	N/A	0
Panyangara Sub-county	-	13 th December 2013	N/A	0
Rengen Sub-county	-	16 th December 2013	N/A	2

3.2.3.1 Budget compared to releases for Q1 and Q2

Kotido DLG drew up annual and quarterly work plans which were agreed with URF for implementation. The agency was expected to implement periodic and routine maintenance works on urban and community access roads as detailed in the work plan and within the time lines stipulated in the respective quarters.

District Local Government

In Q1, the agency received UGX 88,168,012 which was UGX 21,245 above the budgeted amount. In Q2, the Agency received UGX 84,308,991 which accounts for 96% of the total budget for the period, and less than the budgeted amount by UGX 3,802,301. Total releases for the period up to the date of our review accounted for 49% of the total budget for the whole year.

Kotido Town Council

Q1 receipts amounted to UGX 26,541,087 which accounted for 100% of the total budget for the period and less than the budgeted amount by UGX 21,179. Q2 receipts amounted to UGX 26,582,778 which accounted for 100% of the total budget for the period and more than the budgeted amount by UGX 21,157. Total releases for the town council accounted for 50% of the total budget for the whole year.

Sub-counties

Funds to the sub-counties budgeted for the whole financial year are disbursed in Q2, hence the variance of UGX 40,058,005 between the budget for Q2 and the releases for Q2. The total releases for Q2 of UGX 60,572,711 account for 100% of the budgeted amount for the whole year as shown in *Table 3-3*.

Table 3-3: Budget vs releases for Kotido DLG, FY 2013/14

Description	Annual Budget	Quarterly budget and releases (UGX)					
		Q1			Q2		
		Budget	Release	Variance	Budget	Release	Variance
Kotido DLG	352,756,511	88,168,012	88,189,257	21,245	88,111,292	84,308,991	(3,802,301)
Sub-agencies;							

Description	Quarterly budget and releases (UGX)						
	Annual Budget	Q1			Q2		
		Budget	Release	Variance	Budget	Release	Variance
Town Council	106,248,640	26,562,266	26,541,087	(21,179)	26,561,621	26,582,778	21,157
<i>Sub – Counties (SC)</i>							
Kacheri SC	10,265,315	-	N/A		3,421,752	10,265,315	6,843,563
Kotido SC	13,263,128	-	N/A		3,164,298	13,263,128	10,098,830
Nakapelimoru	7,833,978	-	N/A		4,517,738	7,833,978	3,316,240
Panyangara SC	19,611,984	-	N/A		4,322,213	19,611,984	15,289,771
Rengen SC	9,598,306	-	N/A		5,088,705	9,598,306	4,509,601
Sub-total	60,572,711				20,514,705	60,572,711	40,058,005
Total	519,577,862	114,730,27	114,730,34	66	135,187,61	171,464,48	36,276,862

3.2.4 Expenditure during the Period

In verifying the expenses for the period, the Consultant performed a review of the payment vouchers for all the expenses incurred, and then traced the amounts disbursed to the bank statement.

District Roads

The expenditure incurred in Q1 and Q2 accounts for 95% and 20% of the funds received in the respective quarters. Cumulatively, they accounted for 52% of the total funds received during the period.

There were inconsistencies in expenditure between what was planned and the actual basing on the plan for the periodic maintenance costs. This was based on the fact that the maintenance needs and the funds available were more in favour of the routine maintenance activities than periodic maintenance activities.

The expense analysis, budget vs. actual has been illustrated in the *Table 3-4* and funds statement in

Table 3-5.

Table 3-4: Expenditure analysis for Kotido DLG, FY 2013/14

Description	Expenditure (UGX'000)			Budget (UGX'000)			% of Budget		% Variance from budget		
	Q1	Q2	Total	Q1	Q2	Total	Q1	Q2	Q1	Q2	Cum.
Routine Manual	25,115	-	25,115	69,304	41,373	110,677	36	0	-64	-100	-77
Periodic Maintenance	49,575	-	49,575	6,047	36,282	42,328	820	0	720	-100	17
Equipment repairs	190	2,170	2,360	2,516	2,516	9,753	8	86	-92	-14	-76
Administration costs	9,337	3,778	13,115	4,940	3,790	34,961	189	100	89	0	-62
Traffic counts	-	-	-	2,245	2,245	4,489	0	0	-100	-100	
Road safety works	-	-	-	1,906	1,906	3,813	0	0	-100	-100	-100
DRC operations	-	2,410	-	1,210		3,620	96	9	-4	-91	-57
Total	84,218	8,358	90,166	88,168	88,111	209,640	96	9	-4	-91	-398
Funds released	88,189	84,309	172,498								
% of funds released	95%	10%	52%								

Table 3-5: Funds flow statement for Kotido DLG FY 2013/14

Description	Amount (UGX)		
	Q1	Q2	Total
Opening fund balance – 01 th /07/2013	123,710,676	127,682,172	
Receipts from URF	114,730,343	171,464,480	286,194,823
Disbursements to the town council	26,541,087	26,582,778	
Disbursements to the sub-counties	-	60,572,711	
Funds available for use	211,899,932	211,991,164	
Payments made	84,217,760	8,358,000	92,575,760
URF Funds balance – 16th/12/2013	127,682,172	203,633,164	

Urban roads

In Q1, all the expenses incurred were operational in nature, and they accounted for 10% of the funds received during the period, while Q2 expenses accounted for 54% of the funds received during the period. Total expenses up to the date of our review accounted for 32% of the total releases. See *Table 3-6*.

Table 3-6: Expenditure analysis for Kotido TC, FY 2013/14

Description	Expenditure (UGX'000)			Budget (UGX'000)			% of Budget		% Variance from budget		
	Q1	Q2	Total	Q1	Q2	Total	Q1	Q2	Q1	Q2	Cum.
Routine manual	-	2,571	2,571	-	27,825	32,967	-	9	-	-91	-92
Routine mechanised	-	5,560	5,560	-	5,694	16,814		98		-2	-67
Equipment repairs	1,680	5,499	7,179	5,644	2,550	22,551	30	216	-70	116	-68
Administration costs	1,052	728	1,780	2,183	1,783	7,526	48	41	-52	-59	-76
Road safety works	-	-	-	1,258	-	1,258	0	0	-	0	-
Total	2,732	14,358	17,090	26,56	26,562	71,041	30	38	-	-62	-79
Funds released	26,541	26,583	53,124								
% of funds released	10%	54%	32%								

Table 3-7: Town council funds flow statement

Description	Amount (UGX)		
	Q1	Q2	Total
Opening fund balance – 01 th /07/2013	24,237,828	24,578,915	
Unpresented cheques	23,468,000	0	
Net Opening balance	769,828	24,578,915	
Receipts from general fund account	26,541,087	26,582,778	53,123,865
Funds available for use	27,310,915	51,161,693	
Payments made	2,732,000	14,357,750	17,089,750
URF Funds balance – 17th/12/2013	24,578,915	36,803,943	

Community Access Roads

Nakapelimoru SC

Routine maintenance costs for Q1 accounted for 96% of the total expenses for the period, while period maintenance costs accounted for 4%. All expenses in Q2 were for routine maintenance activities. Total routine maintenance expenditure accounted for 67% of the total releases while operational expenses accounted for 2% of the total releases.

From the review of the funds disbursements, it was noted that there were no funds disbursed in Q1; however, the DA incurred expenditure in this quarter. This implies that the monies spent were for other activities of the sub-counties because it maintains the same bank account and vote book for all activities of the SC. This implies unauthorised expenditure by the sub-county. See *Table 3-8*.

Table 3-8: Expenditure analysis for Nakapelimoru SC, FY 2013/14

Description	Expenditure (UGX)			% of expense		% of funds released
	Q1	Q2	Total	Q1	Q2	
Routine Manual	3,600,000	1,684,000	5,284,000	96	100	67
Periodic Maintenance	-	-	-	0	0	0
Operational expenses	167,000	-	167,000	4	100	2
Total	3,767,000	1,684,000	5,451,000	100	100	70

Rengen SC

Routine maintenance costs accounted for 57% of the total expenses and 2% of the total releases for the period under review.

From the review of the funds disbursements, it was noted that there were no funds disbursed in Q1; however, the DA incurred expenditure in this quarter. This implies that the monies spent were for other activities of the sub-counties because it maintains the same bank account and vote book for all activities of the SC. This implies unauthorised expenditure by the sub-county. See *Table 3-9 and 3-10*.

Table 3-9: Expenditure analysis for Rengen SC, FY 2013/14

Description	Amount (UGX)			% of expense		% of funds released
	Q1	Q2	Total	Q1	Q2	
Routine Manual	200,000	-	200,000	57	0	2
Periodic Maintenance	-	-	-	0	0	0
Operational expenses	153,000	-	153,000	43	0	2
Total	353,000	-	353,000	100	0	4

All the operational expenses for the sub-counties were within the required threshold of 4.5%.

Table 3-10: Sub-counties funds flow statement

Description	Rengen SC	Nakapelimoru SC
Opening balance	2,461,703	4,548,898
Amount received	9,598,306	7,833,978
Amount spent	353,000	5,451,000
Closing balance	11,707,009	6,931,876

3.2.5 Kotido DLGs KPIs in respect to utilisation of funds

The Key Performance Indicators (KPIs) in respect of the utilisation of funds by Kotido District during the third quarter are as shown in *Table 3-11*.

Table 3-11: KPIs with respect to utilisation of funds for Kotido DLG

Sn	Indicator	Units	Annual Plan	Achieved		Cummulative
				Q1	Q2	
% of Roads in Fair to Good Condition						
3	District Roads	%	35		60	60
4	Urban Roads Paved	%	N/A			
5	Urban Roads Unpaved	%	30		80	80
	DUCAR Roads Maintenance					
20	% of funds released to Maintenance requirements*	%	N/A			
21	% of expenditure on Maintenance works executed by the private sector	%		82	0	65
22	% funds released to DUCAR agencies on time	%		100	100	100
23	% of Executed Road maintenance works confirmed through Technical/Financial Value for Money Audit	%		0	0	0
	Urban Roads Maintenance					
24	Routine Manual, Paved	km	NA			
25	Routine Manual, Unpaved	km	16.1		16.1	16.1
26	Routine Mechanised, Paved*	km	NA			
27	Routine Mechanised, Unpaved*	km	10.62			0
28	Periodic Maintenance, Paved*	km	NA			
29	Periodic Maintenance, Unpaved	km	0			0
30	% of Funds Released to Maintenance Requirements*	%	N/A			
31	% of Quarterly Budget Released	%		100	100	100
	% of Annual Budget Released	%		25	25	50

Sn	Indicator	Units	Annual Plan	Achieved		Cummulative
				Q1	Q2	
32	% Expenditure of Releases	%		10	54	32
33	Urban Roads – Routine Maintenance	UGX/km	2,846,563	505,031		505,031
34	Urban Roads – Periodic Maintenance	UGX/km	0			
	District Roads Maintenance					
35	Routine Manual, Unpaved	km	110.6		110.6	110.6
36	Routine Mechanised, Unpaved	km	18.6			0
37	Periodic Maintenance, Unpaved	km	12			0
38	% of Funds Released to Maintenance requirements*	%		N/A	N/A	N/A
39	% Quarterly Budget Released	%		100	100	50
	% of Annual Budget Released	%		25	25	49
40	% Expenditure of Releases	%		96	9	52
41	District Roads – Routine Maintenance	UGX/km	1,302,755	227,080		227,080
42	District Roads – Periodic Maintenance	UGX/km	6,046,933	6,699,324		6,699,324

*Data not available

3.2.6 Bottlenecks, Innovations and Lessons for Enhancing Performance

The following bottlenecks, innovations and mitigation measures in respect of utilisation of funds from URF were identified in Kotido DLG as shown in *Table 3-12*.

Table 3-12: Bottlenecks in the utilisation of funds for Kotido DLG

Ref	Bottlenecks	Innovations adopted by the DA	Recommendations
1	<p>Lack of a functional procurement office Works were not being implemented within the quarters in which they were planned. This was attributed to a late procurement process arising from the fact that the agency did not have a substantive procurement officer and the one in acting capacity was out of office in Q2 and it was not clear when she would return to her duties.</p> <p>Implication The Agency is behind schedule in implementation of planned works. Funds will not be utilised and works will not go on as planned. Thus roads will deteriorate hampering the achievement of the URF objectives.</p>	The Agency did not have a mitigation plan at the time of the review.	URF should prevail over the DA to appoint a substantive procurement officer and ensure that the procurement office is functional.
2	<p>Inadequate Equipment The road maintenance equipment provided by Government to implement force account activities were inadequate for the task. The grader was subject to frequent breakdowns. The agency did not have a water bowser.</p> <p>Implication Inefficiency and poor quality works which may hamper the achievement of URF objectives.</p>	The Agency did not have a mitigation plan at the time of the review.	URF should prevail over MoLG to rationalise the supply of equipment to DAs and ensure that the proposed regional workshop is set up and made operational.
3	<p>Community resistance The agency faced community resistance in isolated cases like denial of access to borrow pits, back filling of mitre drains and offshoots. This caused acceleration of defects in the works.</p>	The Agency did not have a mitigation plan at the time of the review.	Community sensitisation should be carried out by the DA and ensure that all stakeholders are involved in

Ref	Bottlenecks	Innovations adopted by the DA	Recommendations
	Implication Misallocation of resources as the benefits sought from the road works will not be realised by the community it serves.		planning and implementation of the works. Adequate compensation for land owners should be carried out.
4	Topography There is substantial storm water run-off in the wet seasons which inundates the roads. Implication Decrease in the design life of the roads which leads to high maintenance and rehabilitation costs.	The Agency plans to install drifts where necessary.	There is a need for detailed hydrological analysis to determine optimal drainage solutions given the unique nature of Karamoja.
5	Communication Lapse It was reported that URF did not notify the DA on the release of the Q2 funds. The money was transferred to the DAs account without a formal notification. Implication Delay in implementation of works and release of funds to sub agencies.	The Agency did not have a mitigation plan at the time of the review.	The DA should consider registering for bank alerts.
6	Delayed receipt of funds The interview with the CAO, the District Engineer and the DLG accountant revealed that funds were received late. This was confirmed by examining the general account bank statements. Funds for Q1 were received on 17 th September 2013 which was 56 business days after the start of the financial year. Implication Distortion of the work plan causing works to run behind schedule and hence performance will be poor.	The DA did not have any mitigation plan in place because timely receipt of funds was not in their direct control.	Government should fully operationalize the road fund act to increase efficiency and empower URF to send the quarterly disbursements in the time frames recommended in the act. The MoFPED should ensure that funds are released to URF on time so that these funds are disbursed to agencies on time.
7	Lack of equipment locally within the District There are few service providers of equipment for activities that need implementation by contracts or even for activities that need force account in the event of breakdowns. This implies that the existing service providers charge highly for the equipment. As a result, operational costs are higher than anticipated.	The Agency bargains for reduced charges from the service providers.	URF should take into consideration the differences in geographical locations of the various Agencies when estimating the unit cost of maintenance so that the unique needs of the different regions are taken into consideration, and allocate reasonable amounts of resources accordingly.
8	Ineffective District Road Committees (DRCs) From discussions with the CAO and the District Engineer, it was noted that the District Road Committees had met only once during the FY. The Act requires that they meet consistently on a quarterly basis to evaluate the performance of the DA against the work plans, and to draft out the work plans at the start of the financial year.	The Agency did not have a mitigation plan at the time of the review.	URF should make provisions for the composition of the DRCs to have individuals who are more available to plan for and monitor the maintenance activities of the DA in good time. The composition should be

Ref	Bottlenecks	Innovations adopted by the DA	Recommendations
	<p>They explained that the inconsistencies in meetings are attributed to the unavailability of some of the members of the committee especially members of Parliament, yet the meetings have to happen with at least one of them in attendance.</p> <p>Implication</p> <p>There are delays in the monitoring of the implementation of the maintenance activities by the DA against the work plan.</p>		also be adjusted to include Town Council and Sub-county representatives, i.e. the Town Clerk, Town Engineer and Sub-county Chiefs since they are directly involved in the activities of the sub-agencies.

3.2.7 Potential Risks, Limitations and Possible Mitigation Measures

The following risks, limitations and mitigation measures were identified in a discussion with the staff at Kotido DLG in respect to utilization of road maintenance funds as shown in *Table 3-13*.

Table 3-13: Risks and Limitations for Kotido DLG

Ref	Risk/limitation	Implication	Proposed mitigation measures
1	<p>Staff shortage</p> <p>The agency is short of staff and is failing to attract qualified personnel.</p>	This limited the Agency's capacity to supervise the works.	The DA should make efforts to fill the key vacancies in the works department as soon as possible.
2	<p>Limited enforcement of safety measures</p> <p>A drift along the Losilang-Nakaperimoru was eroded, however no measures were undertaken to minimise the risk of accidents at this location.</p>	There is a high likelihood of accidents occurring at this location.	The DA should ensure compliance with road safety when executing their works and hence take all safety measures possible.
3	<p>Errors in work plans and reports</p> <p>There were several arithmetic errors in the work plans and quarterly reports.</p>	Difficulty in monitoring the utilisation of funds and a risk of financial loss.	The DA should ensure accuracy in their work plans. URF should do Quality Assurance on the work plans before they are approved.
4	<p>Inconsistencies in lengths of roads</p> <p>There were inconsistencies in the lengths of roads in the approved work plan and the implemented works. The variances in the lengths as measured by hand held GPS with an accuracy of +/-3m are as shown below:</p> <p><i>Kotido-Rengen road : -0.37Km(-5.3%)</i> <i>Dopeth-Nakoreto-Lopnyo : -0.31Km(-3.3%)</i> <i>Losilang-Nakaperimoru : -0.30 Km(-3%)</i> <i>Rengen-Lopnyo-Lokiding : -1.33Km(-5.7%)</i> <i>Lomok road : -0.30 Km(-38%)</i> <i>Old road : -0.53Km(-61%)</i> <i>Narengeremu drive : +0.17 Km(+14%)</i> <i>Lodon road : +0.14 Km(+12%)</i></p> <p>This could indicate that the estimating process is faulty; the DA used the vehicle odometer for measurements.</p>	Overpayment for works and hence causing financial loss.	Road inventories should be carried out as accurately as possible to enable proper funds allocation. Survey equipment like a measuring tapes and GPS should be used by the DA for measurements.

Ref	Risk/limitation	Implication	Proposed mitigation measures
5	<p>Commingling of expenses</p> <p>The review of records revealed that expenditures for activities planned for in the respective quarters were mixed up during recording. It was difficult to isolate URF funding expenditures from the other expenditures of the Works Department.</p> <p>Our review was limited only to the supporting documentation for expenditures that had been separated by the accountant upon request, and thus uncertainty about the completeness of the expenses provided.</p> <p>All expenses for works activities are maintained in the same vote book, and thus it becomes difficult to monitor the funds available and used for road fund activities at a given point in time.</p>	<p>This could result in inaccurate reporting giving a wrong picture of the Agency's performance in the respective quarters, and to truck expenses relating to a particular road as per plan.</p> <p>There's also a likelihood of concealment of unreasonable / illegitimate expenses for monitoring purposes.</p>	<p>The Agency should endeavour to match expenditures to the funding sources to ease comparison with the work plan and enable explanation of any significant variances.</p> <p>Use of separate vote book for the different works activities by the vote controllers is highly encouraged.</p>
6	<p>Commingling of funds</p> <p>Funds received for road works from URF were maintained in the same account as the funding for water supply. This resulted in difficulty in ascertaining how much of the funding received for roads maintenance was available at the commencement and at the end of the respective quarters from an independent source other than the vote book, our knowledge of when the URF funds were received by the DA.</p> <p>Shared costs such as administrative expenses and bank account maintenance costs (bank charges) may also not be allocated appropriately between the respective cost centres since a joint account is maintained by the Agency.</p>	<p>A reconciliation of funds in the vote book and the bank statement cannot be accurately and relied on since there is no corroborative evidence apart from the vote book.</p>	<p>The Agency needs to operate separate accounts for the various grants for proper accountability of the funds from each of the funders.</p>
7	<p>Funds roll over from previous FY</p> <p>The DA rolled over UGX 123,710,676 from FY 2012/13. It was not clear whether they applied for roll over through URF. Part of this money was spent on the spill over works on periodic maintenance of Kanawat-Kamor-Napumpum road in FY 2013/14.</p>	<p>Funds may be lost in roll over procedures.</p>	<p>The DA should adhere to regulations of Public Finance and Accountability act</p>
8	<p>Unsupported expenditures</p> <p>For some expenses booked, there were no accountabilities or invoices from the different service providers. This was the case for general office expenses.</p> <p>There was an instance of allowances being given to meeting attendees but the</p>	<p>The Consultant could not ascertain the exact amounts spent for these transactions over and above the funds that had been disbursed as per the requisitions.</p>	<p>The DA should be audited.</p> <p>The CAO should ensure that proper accountability for funds spent is done.</p>

Ref	Risk/limitation	Implication	Proposed measures	mitigation
	number of individuals paid was inconsistent with the number of attendees in the meeting. This was in contrary to section 10 (4) (g) of the Local Government Finance and Accountability Regulations Act (2007) which requires the Accounting Officer to ensure that all expenditures are properly supported.			

3.2.8 Cross-Cutting Policy Issues

There were no measures taken to address cross-cutting issues like HIV/AIDS and Occupational Health and Safety issues; borrow pits were not properly restored. As regards to gender issues, females were encouraged to participate in works and were recruited to work in the road gangs.

A drift on Losilang-Nakaperimoru road in Nakaperimoru sub-county had been eroded and was a hazard to motorists; however there were no warning signs at the approaches as shown in *Figure 3-10*.



Figure 3-10: Drift eroded downstream on Losilang-Nakaperimoru road

3.2.9 Tracking of Actions taken by DA on Previous Audit, M&E and Board Recommendations

The Consultant reviewed findings from a Technical and Financial audit done by MS KKATT Consult for FYs 2010/11 and 2011/12. However, there was minimal progress that was made in implementing the recommendations given. The findings are as shown in *Table 3-14*.

Table 3-14: Findings from previous audit on Kotido DLG for FY 2012/13

#	Findings from previous audit FY 2010/11 and FY 2011/12	Action Required	Current Status
1	Inaccurate financial accountability reports.	Quarterly accountability reports should be adjusted to reflect what is in the cash books and addressed to URF.	This still recurred.
2	Reduction in annual allocation of funds in both financial years without prior communication from URF.	Changes to agency's annual allocation by URF should be communicated in time to enable timely adjustment of the work plans and budgets.	-Reduction of annual allocation did not occur.
3	Delays in release of funds	Funds should be released within 15 business days from the date funds are received from URF to the district and from the district to the sub agencies.	URF made the disbursement within the required timelines to the agencies, however the funds were received late from MoFPED.
4	Payments of Shs 37,702,648 were made to Ngadakori Enterprise Ltd for periodic maintenance works on Kanawat - Napumpum road and yet no work had been done at all.	The DE and CAO should ensure that works are executed in their specified time frame and in case of failure; permission to extend the completion period should be sought from the relevant authorities.	The road was planned for PM in FY 2012/13. However the works were executed in Q1 FY 2013/14, culverts had not been installed by the time of the visit to the DA.
5	Payments in excess of the contract sums without an approved variation order.	The CFO and CAO should ensure that all financial transactions are diligently reviewed before payments are made.	This issue did not recur.
6	Comingling of URF funds and absence of independent reconciliation of URF funds.	URF should encourage the agencies to open up independent bank accounts for URF funds. The CFO should maintain a separate ledger for URF funds in the absence of an independent bank account. The CFO and CAO should ensure that independent funds reconciliation statements are prepared in absence of a separate URF bank account.	No progress had been made by the time of the review.
7	The acting DE has a Higher National Diploma in Civil Engineering and is not qualified to act as a DE as it is recommended that the DE should at least have a Bachelor's Degree in Engineering	The DA should recruit a qualified DE with at least a Bachelor's Degree in Civil Engineering.	No progress had been made by the time of the review.

#	Findings from previous audit FY 2010/11 and FY 2011/12	Action Required	Current Status
	(Public Service Recommendation to Local Governments). It was further observed that this may be contributing to the poor management of the road works.		
8	Absence of URF manuals		This was resolved.
9	Material testing for borrow pits was not carried out for all the contracts. Testing to assess the level of compaction was not carried out. Quality test certificates for culverts were not available for all contracts	The DA should ensure that quality control is included in the contractor's future contracts.	Quality tests were not carried out for any works and materials.
10	Substantial completion certificates, environmental compliance certificates and defects liability certificates were not issued.	The necessary certifications duly signed by the required parties should be issued accordingly for the different stages of construction.	Works were executed using force account. However, there was no progress made on environmental issues.
11	IPCs did not contain detailed measurements sheets for the works executed.	The DA should ensure that the detailed measurement sheets as per MoWT are prepared for all IPCs.	Not observed, works were executed using force account.
12	Weaknesses in record management without Comprehensive Record Management Policy for maintenance and retrieval of documents.	The DA should ensure that records of monthly progress reports, monthly site meetings and daily site records are kept on file at all times.	Documentation was satisfactory.
13	The social and safety issues of HIV/AIDS and gender balance were not addressed for all the contracts in the DAs.		There was no progress on addressing HIV/AIDS and safety issues. However, gender issues were addressed by involving females in implementation of the works.
14	Absence of Performance Securities included in Bidding Documents, thereby exposing the DAs to major losses in case of non-performance by Contractors.	Include performance security clauses in the bid documents in future procurements.	Not observed because all works are being implemented by Force account.
15	Failure to apply liquidated damages for late completion of works.	DA shall write to the contractors to bring to their attention the clause for liquidated damages for late completion of contracts and there after enforce the clause for penalty for late completion of contracts of 50,000 per day.	Not observed, works were executed using force account.
16	Failure of Contractors to carry out works for contracted roads.	The DA should investigate clauses within the contract and consider termination of the	Not observed, because works were executed using force

#	Findings from previous audit FY 2010/11 and FY 2011/12	Action Required	Current Status
		contract.	account.
17	Financial loss due to inflated road parameters.	A hand held GPS is to be purchased to solve the issue of varying road length.	No progress was made on this. Measurements were not done using a GPS but rather a vehicle odometer. Road lengths varied more than (+/- 25%) in some cases observed by the Consultant using a hand held GPS.

3.2.10 District Road Committee Operations

The district road committee in Kotido was reportedly comprised of 6 members i.e. 2 Members of Parliament, the Secretary of Works, the LC5 Chairman, the CAO and the District Engineer (Secretary). It was reported that the committee sat twice in 2 FYs i.e. once in FY 2012/13 and once in Q2 of FY 2013/14. However, minutes of the meeting were not availed despite the District Engineer being the Secretary. The agency explained that they sit unregularly mainly due to lack of quorum by the Members of Parliament who have busy schedules and budget constraints.

It is recommended to include other stakeholders like council members, technical staff of the town council and sub county chiefs on the committee as they are more likely to be available for scheduled meetings which would make operations more functional.

3.2.11 Statistical Safety Data

The available data collected from the local traffic police for the years 2012 and 2013 is included in *Appendix 2*.

3.2.12 Traffic Data

Traffic data was obtained from the Works department. The counts were done by estimation based on experience of past road use. Manual classified counts were not done over a continuous period so the accuracy of the data obtained is questionable. The MoWT Road Maintenance Management Manual January 2010, recommends that periodic maintenance be executed in 5 year intervals for roads with ADT<70 and in 3 year intervals for roads with ADT>70. A detailed economic analysis was not carried out due to unavailability of data to determine LoS e.g. vehicle operation costs, road user costs, time costs and accident cost. The ranking of roads as per maintenance priority is as shown in *Table 3-15*.

Table 3-15: Traffic Data Analysis for Kotido DLG

S/NO	Road Name	Road Length/km	ADT	Maintenance Priority class	Required LoS	Allowable Response Time(weeks) for routine maintenance interventions
1	Losilang Nakaperimoru	10.00	50	4	2.4	4
2	Potongor Nakaperimoru	5.00	50	4	2.4	4
3	Panyangara Napumpum	5.00	50	4	2.4	4
4	Panyangara Rikitae Napumpum	15.00	10	4	2.4	4
5	Kanawat Kamor Napumpum	15.00	10	4	2.4	4

S/NO	Road Name	Road Length/km	ADT	Maintenance Priority class	Required LoS	Allowable Response Time(weeks) for routine maintenance interventions
6	Lokitelaebu Kanayete	6.00	10	4	2.4	4
7	Kotido Rengen	7.00	50	4	2.4	4
8	Dopeth Nakoreto Lopuyo	9.30	10	4	2.4	4
9	Maaru Nakwakwa Lopuyo	9.30	10	4	2.4	4
10	Rengen Lopuyo Lokiding	23.30	10	4	2.4	4
11	Kokoria Losakucha	6.00	50	4	2.4	4

3.2.13 Present extent and condition of roads and related assets

The length of the road network in Kotido DLG was reported as 111 km all unpaved. The over-all condition of the roads placed under routine maintenance was fair and still motorable. The roads which were planned for periodic maintenance were in a poor condition.

The condition of the district road network was rated as 60% being in fair condition and the rest (40%) in poor condition but still passable. For urban roads 80% were in fair to good condition and the rest (20%) in poor condition. All community access roads (100%) were in fair condition.

The agency's road network did not have any bridge structures but only concrete culverts and drifts. The culverts were generally poorly installed without adequate cover which led to breakages by traffic. The drifts were eroded downstream due to poor protection works. Absence of road signs on all roads worked upon was evident. These observations also applied to the town council roads. Table 3-16 shows the condition of roads visited by the Consultant under Kotido DLG.

Table 3-16: Roads Condition Assessment Data for Kotido DLG

Road Name	Planned intervention	Length (km)	Condition reported by DA	Average grade	Condition by time of visit	Comment
Kotido DLG						
Kanawat-Kamor-Napumpum	PM	15	Good	1.96	Fair	Culverts not yet installed
Rengen-Lopuyo-Lokiding	PM	23.3	Fair	1.44	Poor	Culverts were broken
Losilang-Nakaperimoru	RMM	10	Good	1.50	Poor	Drift eroded
Panyangara-Rikitae-Lokiding	RMM	15	Fair	2.00	Fair	
Kotido-Rengen	Rmec	7	Good	2.15	Fair	Requires drainage works
Kotido TC						
Lomok	RMM/Rmec	0.8	Good	3.00	Good	
Old road	RMM	0.88	Good	2.50	Good	
Senior Quarters Drive	RMM	1.2	Good	2.17	Fair	
Narengeromu Drive	RMM	1.21	Good	1.61	Poor	
Lodon	RMM	1.2	Good	2.33	Fair	
CARs						
Lookokorok- Kadokin(Nakaperimoru SC)	RMM	4.0	Fair	2.30	Fair	
Nakoreto-Nakwakwa(Rengen SC)	Rmec	5.4	Fair	2.30	Fair	

From *Table 3-16*, the condition of the roads visited has deteriorated due to untimely maintenance interventions, neither routine mechanised nor periodic maintenance works had kicked off since the start of FY 2013/14. Routine manual works were carried out only in Q2 of the current FY, *Table 3-17* gives the Consultants remarks on the quality of works carried out by the time of the site visit.

Table 3-17: Quality of works in Kotido DLG

Designated Agency	Road Name	Scope of works	Quality of work in respect to specification
Kotido DLG	Kanawat-Kamor-Napumpum 15km	PM	The road had been graded and gravelled for half the length. The drainage was poor, culverts were not installed. The road terminated at km 12 due to wash out by storm water run off.
	Losilang-Nakapelimoru 10km	RMM	A drift was eroded downstream and was a hazard to road users, there were no warning signs installed at the site(See <i>Figure 3-11</i>)
	Rengen-Lopuyo-Lokiding 23.3km	PM	No work had been done at the time of the site visit(See <i>Figure 3-12</i>)
	Panyangara-Rikitae-Lokiding 15km	RMM	Road is in fair condition.
	Kotido-Rengen 7km	RMec	No work had been done at the time of visit(See Error! Reference source not found.)
Kotido TC (under Kotifo DLG)	Lomok 0.8km	RMM	Road is good condition, however it is shorter by 0.3km
	Old road 0.88km	RMM	Road is good condition, however it is shorter by 0.53km
	Senior Quarters Drive 1.2km	RMM	Road is fair condition.
	Narengeromu Drive 1.21km	RMM	Road is fair condition.
	Lodon 1.24km	RMM	Road is fair condition, however culverts are exposed(See Error! Reference source not found.)



Figure 3-11: Eroded drift on Losilang-Nakaperimoru road



Figure 3-12: Blocked culvert along Rengen-Lokiding road



Figure 3-13: Drift on Kotido-Rengen road



Figure 3-14: Exposed culverts along Lodon road

3.2.14 Strengths of URF

Consistent disbursement of funds to the DA was noted as the strength of URF. It was reported that the road network has improved due to funding from URF, employment opportunities to the community during implementation of the road works.

3.2.15 Weakness of URF

The following weaknesses were observed for Kotido DLG;

- ✓ Communication lapse was reported in Q2 of FY 2013/14 as the funds were sent without prior notice;
- ✓ Delay in signing of performance agreements.

3.2.16 Unit Costs Estimated for Routine and Periodic Maintenance

The agency used rates issued by MoWT for routine manual works. For routine mechanised and periodic maintenance, cost accounting for all cost elements of expenditure to enable total and component costs of each activity to be determined was not carried out. Historical rates were used. Unit costs for Kotido DLG are as shown in *Table 3-18*.

Table 3-18: Unit costs for maintenance in Kotido DLG

DA	Routine Manual (UGX/km)		Routine Mechanised (UGX/km)		Periodic (UGX/km)		Maintenance
	Plan	Actual	Plan	Actual	Plan	Actual	
<i>District Local Government</i>	957,468	227,080	3,355,913	-	6,046,933		6,699,324
<i>Town Council</i>	916,858		5,772,010	-	-		-
<i>Community Access Roads</i>	480,067		2,509,346	-	-		-

3.2.17 Performance Rating

The details of performance rating for Kotido DLG are as shown in *Table 3-19*.

Table 3-19: Performance Rating for Kotido DLG

Sn	Indicator	Units	Annual Planned	Cumulative planned	Cumulative achieved	Percentage achieved	Score
	Financial KPIs						
1	% of Funds Released to Maintenance Requirements	%	NA				
2	% of Expenditure on Maintenance Works Executed by the Private Sector	%	0	0	65	65	2
3	% of Funds Released to DUCAR Agencies on Time	%	100	100	100	100	1
4	% of Executed Road Maintenance Works Confirmed Through Technical/Financial Value for Money Audits	%	0	0	0		
5	% Budget Released	%	100	50	55	110	1
6	% Expenditure of Releases	%	100	100	59	59	2
7	% Expenditure of funds available	%	100	100	40	40	2
							8
			Score*		3	0	0%
			Score		2	2	75%
			Score		1	2	25%
			Average Score				62.5%

Sn	Indicator	Units	Annual Planned	Cummulative planned	Cummulative achieved	Percentage achieved	Score
	Physical KPIs						
8	Routine Manual	km	198.7	198.7	198.7	100	1
9	Routine Mechanized	km	29.22	23.74	0	0	3
10	Periodic Maintenance	km	12	6	7.4	123	1
11	Culverts	No.	82	0	0		
							5
			Score		3	1	60.0%
			Score		2	0	0.0%
			Score		1	2	40.0%
			Average Score				40.0%

*Rating of 1 to 3 used with one representing the most desirable situation while three is least desirable; average values obtained and linearly scaled appropriately with 1 = 100%; 2 = 50% and 3 = 0%.

Colour codes;



represents poor performance;



represents fair performance; and



represents good performance.

*Performance Rating = (Financial KPIs × 50%) + (Physical KPIs × 50%), thus Kotido DLG scored **51%** which implies a fair performance.*

3.3 Moroto District Local Government

3.3.1 Outputs of the funding

In FY 2012/13, Moroto District Local Government executed and completed all the planned works excluding routine mechanised maintenance of Rupa-Lokeriaut road, whose works stalled due to community resistance after grading 3 out of the planned 9km in Q3. Works are planned to resume in Q3 of the current financial year.

In FY 2013/14, Moroto District Local Government had done routine mechanised maintenance on 6 km out of 12km planned for the DLG by the time of the visit to the DA. Road gangs for routine manual maintenance were still being mobilised and Community Access Roads had not been worked on. All works were planned to be implemented by Force Account. *Table 3-20* summarises Moroto DLG's outputs for quarters 1 and 2 for FY 2013/14.

Table 3-20: Moroto DLG Outputs of road maintenance funds in Q1 and Q2 of FY 2013/14

#	Road/maintenance category	Road name	Annual Plan (Km)	Planned (Km)		Executed (Km)		Cummulative total executed (Km)
				Q1	Q2	Q1	Q2	

#	Road/maintenance category	Road name	Annual Plan (Km)	Planned (Km)		Executed (Km)		Cummulative total executed (Km)
				Q1	Q2	Q1	Q2	
	District Roads							
1	Routine Manual Maintenance		52	52	52	-	-	-
2	Routine Mechanised Maintenance	Nadunget-Lopotuk	12	-	-	-	6	6
		Subtotal – RMec	12	-	-	-	6	6
3	Periodic Maintenance							
		Subtotal – PM	-	-	-	-	-	-
	Community Access Roads							
4	Routine Mechanised Maintenance	Main road - Musas	6	-	6	-	-	-
		Rupa - Lomario	9	-	9	-	-	-
		Naitakwae - Kaloi	9	-	9	-	-	-
		Kosisoi - Loyaraboth	6	-	7	-	-	-
		Subtotal – RMec	31	-	31	-	-	-
5	Maintenance of bridges and road safety activities							
		Naoi - Lokisilei drifts	3No.	1	2	-	-	-

3.3.2 Funds brought forward from the Previous Year

From the review of the vote book for quarter 4 for FY 2012/2013, there were no funds brought forward from the previous financial year. This was confirmed from our review of the bank statement where the balance brought forward as per bank statement was nil for URF funds.

3.3.3 Funds Release in Quarter 1 and 2 FY 2013/2014

Funds for Q1 and Q2 were received by Uganda Road Fund from the MoFPED on 15th August 2013 and 27th November 2013 respectively. The funds were then transferred by URF to the designated agency's bank account on 07th November 2013 and 27th November 2013 respectively. It took 60 business days for the Q1 funds to reach the designated agency's general fund bank account which is above the URF threshold of 14 days, while Q2 funds were transferred on the same date they had been received by URF.

The funds were then transferred by the agency from the general fund account to the operational account in the first quarter taking 2 business days which is within the reasonable time frame of 14 days, while Q2 funds had not yet been transferred from the general fund account as of the date of our review.

The funds allocated for Q1 were received in Q2, the delay in the release of funds was explained by the fact that the Agency changed bank accounts at the end of the financial year 2012/2013 from Stanbic Bank, to Centenary bank. The changes in the bank account were communicated to URF at the start of the year and included in the signed performance agreement. Funds allocated for Q2 had not yet been released from URF as of the date of our review 09th December 2013.

There were no funds allocated to the sub-counties during Q1. Sub-county funds for all the quarters are remitted to the respective DAs in Q2. As of the date of this review, the funds for the respective sub-counties had not yet been received in the operational account from the general fund account to form the basis of transfer to the sub-counties. See *Table 3-21*.

Table 3-21: Funds flow for Moroto DLG for FY 2013/14

Source / Destination A/C	Date received on Account		No. of business days	
	Q1	Q2	Q1	Q2
MoFPED to URF	15 th August 2013	27 th November 2013		
URF to DLG General Fund Account	07 th November 2013	27 th November 2013	60	0
GFA to Operational Account	11 th November 2013	Not yet received	2	N/A

Collection Account to:				
Katikekile Sub-county	N/A	Not yet received	N/A	N/A
Nadunget Sub-county	N/A	Not yet received	N/A	N/A
Rupa Sub-county	N/A	Not yet received	N/A	N/A
Tapac Sub-county	N/A	Not yet received	N/A	N/A

Budget compared to Releases for Q1 and Q2

Moroto DLG drew up annual and quarterly work plans which were approved by URF prior to disbursing funds. The agency was expected to implement routine maintenance works on urban and community access roads as detailed in the work plan and within the time lines stipulated in the respective quarters.

The Agency received UGX 60,375,000 in Q1 which accounts for 100% of the budget for the quarter, Q2 releases amounted to UGX 72,821,038 which accounted for 87% of the quarterly budget and were below the budgeted amount by UGX 10.6 million. Total releases for the period in Q1 and Q2 account for 50% of the total annual budget for the Town Council. As of the date of our review, the DA had not yet received the disbursed funds for Q2 from the general fund account. Therefore the funds available for spending by the Agency were Q1 funds which form 22% of the total budget for the whole year (See Table 3-22).

Table 3-22: Moroto DLGs budget Vs releases for Q1 and Q2 FY 2013 / 2014

Description	Annual	Quarterly budget and releases (UGX)					
	UGX	Q1		Q2			
	Budget	Budget	Release	Variance	Budget	Release	Variance
Moroto DLG							
Budget and releases	279,500,000	60,375,000	60,375,000	-	83,375,000	72,821,038	10,553,962
Sub-counties				-			
Katikekile Sub-county	4,611,000	-	-	-	4,611,000	11,017,442	-6,406,442
Nadunget Sub-county	13,363,000	-	-	-	13,363,000	13,188,086	174,914
Rupa Sub-county	14,048,000	-	-	-	14,048,000	12,534,277	1,513,723
Tapac Sub-county	8,622,000	-	-	-	8,622,000	3,904,006	4,717,994
Total	320,144,000	60,375,000	60,375,000	-	124,019,000	113,464,848	10,554,152

3.3.4 Expenditure by Moroto DLG

In verifying the expenses for the period, a review of the payment vouchers for all the expenses incurred was performed and the amounts disbursed traced to the bank statement. The expenditure was compared to the work plans to confirm that the Agency had performed in accordance with the approved work plan.

Q2 funds for maintenance activities by both the District local government and sub-counties had not yet been released from the general fund account to the operational account as of the date of our review. Therefore no works had been executed by the Sub-counties in this respect. All activities executed by the District Local Government were funded by the Q1 funds that were received in Q2.

Total expenditure in Q2 was UGX 61,457,000 which accounts for 102% of the total funds received as of the date of our review. This implies that the Agency spent more than it received from URF.

The 102% expenditure implies that the agency spent more monies than they had received during the period. This is explained by the fact that they maintain the same bank accounts for all works activities, and thus they can spend money for another vote in the event that one is constrained. Table 3-23 and Table 3-24 present the funds utilisation and flow statement respectively at Moroto DLG.

Table 3-23: Funds utilisation for Moroto DLG for FY 2013/2014

Description	Amount (UGX'000)			Budget (UGX'000)			% of Budget		% Variance from budget		
	Q1	Q2	Total	Q1	Q2	Total	Q1	Q2	Q1	Q2	Cum.
Routine	-	53,772	53,772	10,875	51,519	62,394	0	104	-	4%	-14%

Description	Amount (UGX'000)			Budget (UGX'000)			% of Budget		% Variance from budget		
	Q1	Q2	Total	Q1	Q2	Total	Q1	Q2	Q1	Q2	Cum.
Periodic	-		-	40,000	60,000	100,000	0	0%	-	-	-
Equipment	-	3,223	3,223	3,000	6,000	9,000	0	54%	-	-46%	-64%
Administration	-	2,542	2,542	2,500	2,500	5,000	0	102	-	2%	-49%
DRC operations	-	1,920	1,920	4,000	4,000	8,000	0	48%	-	-52%	-76%
Total	0	61,450	61,450	60,370	124,010	184,390	0	50%	-	-	-
Funds released	-	60,375	60,375								
% of funds released	0 %	102%	102%								

Table 3-24: Funds flow statement for Moroto DLG FY 2013/14

Description	Amount (UGX)		
	Q1	Q2	Total
Opening fund balance – 1 st July 2013	-	-	-
Receipts from URF	-	60,375,000	-
Payments made	-	-	-61,457,000
Funds balance – 5th December 2013	-	-	-

3.3.5 KPIs with respect to the utilisation of funds

The Key Performance Indicators (KPIs) in respect to the utilisation of funds by Moroto DLG during the period under review is as shown in Table 3-25.

Table 3-25: KPIs with respect to utilisation of funds for Moroto DLG

Sn	Indicator	Units	Annual work plan	Achieved		Cumulative
				Q1	Q2	
Outcome Indicators						
	% of Roads in Fair to Good Condition	%				
3	District Roads	%	35		33	33
4	Urban Roads Paved	%	N/A			
5	Urban Roads Unpaved	%	N/A			
DUCAR Roads Maintenance						
20	% of Funds Released to Maintenance Requirements*	%		3	5	8
21	% of Expenditure on Maintenance Works Executed by the Private Sector	%		0	55	55
22	% of Funds Released to DUCAR Agencies on Time	%		0	0	0
23	% of Executed Road Maintenance Works Confirmed Through Technical/Financial Value for Money Audits*	%		N/A	N/A	N/A
Urban Roads Maintenance						
24	Routine Manual, Paved	km	N/A			
25	Routine Manual, Unpaved	km	N/A			
26	Routine Mechanized, Paved	km	N/A			
27	Routine Mechanized, Unpaved	km	N/A			
28	Periodic Maintenance, Paved	km	N/A			
29	Periodic Maintenance, Unpaved	km	N/A			
30	% of Funds Released to Maintenance Requirements	%	0%	0	0	0
31	% Budget Released	%	0%	0	0	0
32	% Expenditure of Releases	%	0%	0	0	0
33	Urban Roads - Routine Maintenance	UGX/km	N/A			
34	Urban Roads - Periodic Maintenance	UGX/km	N/A			

Sn	Indicator	Units	Annual work plan	Achieved		Cumulative
				Q1	Q2	
District Roads Maintenance						
35	Routine Manual, Unpaved	km	52	0	0	0
36	Routine Mechanized, Unpaved	km	12	0	6	6
37	Periodic Maintenance, Unpaved	km	0	0	0	0
	Periodic Maintenance, Bridges	No.	3	0	0	0
38	% of Funds Released to Maintenance requirements	%		3	5	8
39	% Quarterly Budget Released	%		0	72	42
	% of Annual Budget Released			0	22	22
40	% Expenditure of Releases	%		0	102	102
41	District Roads - Routine Maintenance	UGX/km	5,645,161	8,962,000		8,962,000
42	District Roads - Periodic Maintenance	UGX/km	0			

3.3.6 Bottlenecks in the utilisation of funds by the designated agencies

Table 3-26 shows the bottlenecks, innovations and mitigation measures in respect of utilisation of funds from URF identified in a discussion with staff at Moroto DLG.

Table 3-26: Bottlenecks in the utilisation of funds in Moroto DLG

Ref	Bottlenecks	Innovation Measures Adopted by the DA	Recommendations
1	<p>Small disbursements</p> <p>Small disbursements lead to problems in the implementation of works using force account e.g. if the agency needs to hire equipment in a quarter and the funds available are inadequate, it may necessitate waiting for a subsequent release to raise the funds and proceed to implement their plans.</p> <p>Implication</p> <p>Works may not go on as planned thus roads will deteriorate further hampering the achievement of the URF objectives.</p>	The Agency did not have a mitigation plan at the time of the review.	The agency should plan better for the funds required in the quarter.
2	<p>Inadequate Equipment</p> <p>The road maintenance equipment provided by Government to implement force account activities were inadequate for the task. The grader at the DA is suited for light maintenance works however, it is used for bush clearing and opening new roads subjecting it to frequent breakdowns.</p> <p>Implication</p> <p>Inefficiency and poor quality works which may hamper the achievement of URF objectives. High maintenance costs for equipment.</p>	The Agency did not have a mitigation plan at the time of the review.	MoLG should rationalise the supply of equipment to DAs and ensure that the proposed regional workshop is operational. Road opening is out of scope of works to be funded by URF. The DA should execute works according to the scope approved by URF.
3	<p>Community resistance</p> <p>The agency faced community resistance in isolated cases like at the opening of Rupa-Lokeriat road.</p> <p>Implication</p>	Suspension of works till the situation normalises.	Community sensitisation should be carried out by the DA and ensure that all stakeholders are involved in planning and implementation of the

Ref	Bottlenecks	Innovation Measures Adopted by the DA	Recommendations
	Delay in the completion of planned works.		works. Adequate compensation for land owners should be carried out.
4	Topography There is substantial storm water run-off in the wet seasons which inundates the roads. Implication Decrease in the design life of the roads which leads to high maintenance and rehabilitation costs.	The Agency plans to install drifts where necessary.	There is a need for detailed hydrological analysis to determine optimal drainage solutions given the unique nature of Karamoja.
5	Staff capacity constraints The thin capacity at the district is suitable for implementation of works by contract where the District Engineer is a supervisor. Force account gives more workload as the Engineer is involved in planning and execution of works. Implication Inadequate supervision of the works which may lead to compromise on quality.	The Agency did not have a mitigation plan at the time of the review.	DSC should hire more technical staff at the district to enhance supervision of works implemented under the force account strategy.
6	Delayed receipt of funds The interview with the District CAO and the District Engineer revealed that funds were received late. This was confirmed by examining the general account bank statements and basing on the fact that the Q2 batch had not yet been received by the DA as of the date of our review i.e. 9 th December 2013. Funds for Q1 were released in Q2 i.e. 7 th November 2013 Implication Delays in the execution of works.	The Station did not have any mitigation plan in place because timely receipt of funds was not in their direct control.	The MoFPED should ensure that funds are released to URF on time so that these funds are disbursed to agencies on time. The Ministry may also consider giving URF autonomy over the funds disbursement process so that the bureaucratic approval processes are reduced.
7	Inadequate unit rates The staff at the district revealed that the rates used for the cost estimation of construction were inadequate. They explained that the main cause of this are the fixed rates used in estimating the unit costs of maintaining a road which are applied across all regions in the country, which rates may not be adequate for the remote districts which have limited access to the facilities especially with regard to service providers of equipment and materials. The available services are therefore priced highly as compared to the services in Kampala. Implication The funds released are not sufficient to handle the planned road works. This may affect the quality and quantity of works performed.	The DA did not have any mitigation plan in place.	URF should come up with realistic rates for the different kinds of maintenance works which can be adopted by the agency to form the basis of the funds released to the DA.

Ref	Bottlenecks	Innovation Measures Adopted by the DA	Recommendations
8	<p>Lack of equipment locally within the District</p> <p>There are few equipment hire companies available in the district.</p> <p>Implication</p> <p>These companies charge highly for the equipment. As a result, construction costs are higher than anticipated.</p>	<p>The Agency bargains for reduced charges from the service providers.</p>	<p>URF should take into consideration the differences in Geographical locations of the various Agencies when estimating the unit cost of maintenance so that the unique needs of the different regions are taken into consideration, and allocate reasonable amounts of resources accordingly.</p>
9	<p>Ineffective District Road Committees (DRCs)</p> <p>It was reported that the District Road Committees are ineffective; they met only once during FY 2013/14. This was attributed to the non-availability of members of parliament. The Act requires that the DRC meet on a quarterly basis to evaluate the performance of the DA against the work plans, and to prepare work plans at the start of the financial year.</p> <p>Implication</p> <p>There are delays in the monitoring of the implementation of the maintenance activities by the DA against the work plan.</p>	<p>The DA had no mitigation measure by the time of review.</p>	<p>URF should make provisions for the composition of the DRCs to have individuals who are more available to plan for and monitor the maintenance activities of the DA in good time. The composition should be also be adjusted to include Town Council and Sub-county representatives, i.e. the Town Clerk, Town Engineer and Sub-county Chiefs since they are directly involved in the activities of the sub-agencies.</p>

3.3.7 Potential Risks, Limitations and Possible Mitigation Measures

Table 3-27 shows the risks, limitations and mitigation measures identified in a discussion with the Moroto DLG staff.

Table 3-27: Risks observed at Moroto DLG

Ref	Risk/limitation	Implication	Proposed mitigation measures
1	<p>Change in scope of works without seeking approval from URF</p> <p>Opening of new roads was disguised as periodic maintenance works for example on Rupa-Lokeriat road.</p>	<p>Expansion of the scope of works may lead to increased costs and misallocation of scarce resources.</p>	<p>The DA should execute works as indicated in the approved work plans which they submit to URF.</p>
2	<p>Inconsistencies in road lengths</p> <p>There were inconsistencies in the lengths of roads in the approved work plan and the implemented works. The variances in the lengths as measured by hand held GPS of accuracy +/-3m are as shown below: <i>Nawanatau-Acherer road : -2.45Km(-35%)</i></p> <p>This could indicate that the estimating process is faulty; the DA used the vehicle odometer for measurements.</p>	<p>Inflation of parameters may lead to overpayment for works and financial loss.</p>	<p>Road inventories should be carried out as accurately as possible to enable proper funds allocation.</p>
3	<p>Lack of signed performance</p>		

Ref	Risk/limitation	Implication	Proposed mitigation measures
	agreements The performance agreement availed to the consultant was not yet signed. It was also noted that there were inaccuracies in the same such as a reference to the FY 2012/2013.	There's no binding performance agreement between the DA and URF for the funds disbursed by the Fund during the current financial year.	URF should ensure that before funds are disbursed to the DAs, there's a formal binding agreement between either parties to form the basis of execution of works by the DA.
4	Commingling of funds Funds received for road works from URF were maintained in the same account as the funding for the water sector works. This resulted in difficulty ascertaining how much of the funding received for roads maintenance was available at the commencement and at the end of the respective quarters from an independent source other than the vote book.	A reconciliation of funds in the vote book and the bank statement cannot be relied on since there is no corroborative evidence apart from the vote book.	The Agency needs to operate separate accounts for the various grants for proper accountability of the funds from each of the funders.
5	Unsupported expenditures For some expenses booked, there were no accountabilities or invoices from the different service providers. This was the case for general office expenses.	The Consultant could not ascertain the exact amounts spent for these transactions over and above the funds that had been disbursed as per the requisitions.	The different parties executing the different activities should submit all accountabilities for the expenses incurred so as to know the actual cost of a particular task undertaken. The CAO should ensure that proper accountability of funds spent is done.

3.3.8 Cross-Cutting Policy Issues

The reviewed budgets did not include any estimates for addressing cross-cutting issues like HIV/AIDS and Occupational Health and Safety; borrow pits were not properly restored. As regards to gender issues, females were encouraged to participate in works and were recruited to work in the road gangs.

3.3.9 Tracking of Actions taken by DA on Previous Audit, M&E and Board Recommendations

There was no data on previous audits, M&E and board recommendations available for Moroto DLG.

3.3.10 District Road Committee Operations

The district road committee in Moroto was reportedly comprised of 8 members i.e. 3 Members of Parliament, the Secretary for Works, the Municipal Mayor, the CAO, the Municipal Engineer and the District Engineer(Secretary). It was reported that the committee has sat only once this FY i.e. 7th November 2013. Minutes of this meeting were reviewed, however, the DE explained that they do not sit regularly as planned mainly due to lack of quorum and budget constraints.

It is recommended that other stakeholders like the sub county chiefs be included on the committee as they are more likely to be available for scheduled meetings which would make operations of the committee more functional.

3.3.11 Statistical Safety Data

Road accident data collected from the local traffic police for the year 2013 is included in *Appendix 2*.

3.3.12 Traffic Data

There was no traffic data at the DA.

3.3.13 Present Extent and Condition of Roads and Related Assets

The length of the road network in Moroto DLG was reported as 133.8 km all unpaved. The condition of the district road network was rated as 33% being in fair to good condition and the rest (67%) in poor condition but still passable.

The culverts were generally poorly installed without adequate cover which led to their being broken. Absence of road signs on all roads worked upon was evident. *Table 3-28* shows the condition of roads visited by the Consultant under Moroto DLG.

Table 3-28: Roads Condition Assessment Data for Moroto DLG

Road Name	Planned intervention	Length (km)	Average grade	Condition by time of visit	Comment
Moroto DLG					
<i>Nawanatau-Acherer</i>	<i>RMec</i>	<i>7</i>	<i>2.93</i>	<i>Good</i>	<i>Road shorter by 2.4km</i>
<i>Rupa-Lokeriat¹</i>	<i>PM</i>	<i>9</i>	<i>1.67</i>	<i>Poor</i>	<i>Works abandoned at 33% physical progress</i>
<i>Nadunget-Lopotuk</i>	<i>RMec</i>	<i>12.4</i>	<i>1.58</i>	<i>Poor</i>	

The condition of the roads visited was poor due to untimely maintenance interventions. No routine maintenance works had kicked off since the start of FY 2013/14. *Table 3-29* gives the Consultants remarks on the quality of works carried out by the time of the site visit.

Table 3-29: Quality of work in respect to specification for Moroto DLG

Designated Agency	Road Name	Scope of works	Quality of work in respect to specification
Moroto DLG	Nadunget-Lopotuk 12.4km	RMec	Works ongoing(See <i>Figure 3-15</i>)
	Nawanatau-Acherer 7km	RMec	Road is in good condition, however it is shorter by 2.4km. Gravelling was done for 2.8km out of

¹ Carry over from FY 2012/13.

Designated Agency	Road Name	Scope of works	Quality of work in respect to specification
			the planned 4km(See Figure 3-16)
	Rupa-Lokeriat 9km	RMec	Only 3km out of 9km were graded. Routine mechanised maintenance turned out to be road opening, there was no exisiting road after 3km(See Figures



Figure 3-15: Loose soils on Nadunget-Lopotuk road



Figure 3-16: Drift on Nawanatau-Acherer road



Figure 3-17: End of works on Rupa-Lokeriat road

3.3.14 Strengths of URF

Consistent disbursement of funds to the DA was noted as the strength of URF. It was reported that the road network has improved due to funding from URF, employment opportunities to the community during implementation of the road works.

3.3.15 Weakness of URF

The Consultant observed that performance agreements for FY 2013/14 were not signed hence no binding performance agreement between the DA and URF for the funds disbursed by the Fund during the current financial year.

3.3.16 Unit Costs Estimated for Routine and Periodic maintenance

Rates for RMM were obtained from MoWT guidelines. For Routine Mechanised and Periodic Maintenance, cost accounting for all cost elements of expenditure to enable total and component costs of each activity to be determined was not carried out. Historical rates were used. The unit costs achieved by the DAs are shown in the *Table 3-30*.

Table 3-30: Unit costs for maintenance in Moroto DLG

DA	Routine Manual(UGX/km)		Routine Mechanised(UGX/km)		Periodic Maintenance(UGX/km)	
	Plan	Actual	Plan	Actual	Plan	Actual
District Local Government	1,086,538	-	5,645,161	8,962,000	-	-
Community Access Roads	-	-	1,311,097	-	-	-

3.3.17 Performance Rating

The details of performance rating for Moroto DLG are as shown in *Table 3-31*.

Table 3-31: Performance rating for Moroto DLG

Sn	Indicator	Units	Annual Planned	Cummulative planned	Cummulative achieved	Percentage achieved	Score
	Financial KPIs						
1	% of Funds Released to Maintenance Requirements	%	NA				
2	% of Expenditure on Maintenance Works Executed by the Private Sector	%	0	0	55	55	2
3	% of Funds Released to DUCAR Agencies on Time	%	100	100	0	0	3
4	% of Executed Road Maintenance Works Confirmed Through Technical/Financial Value for Money Audits	%	0	0	0		
5	% Budget Released	%	100	58	22	38	2
6	% Expenditure of Releases	%	100	100	102	102	1
7	% Expenditure of funds available	%	100	100	102	102	1
							10
			Score*		3	1	33.3%
			Score		2	2	44.4%
			Score		1	1	22.2%
			Average Score				44.4%
	Physical KPIs						

Sn	Indicator	Units	Annual Planned	Cummulative planned	Cummulative achieved	Percentage achieved	Score
8	Routine Manual	km	52	52	0	0	3
9	Routine Mechanized	km	43	31	6	19	3
10	Periodic Maintenance	km	0	0			
11	Drifts	No.	3	3	0	0	3
							9
			Score		3	2	66.7%
			Score		2	0	0.0%
			Score		1	0	0.0%
			Average Score				0.0%

*Rating of 1 to 3 used with one representing the most desirable situation while three is least desirable; average values obtained and linearly scaled appropriately with 1 = 100%; 2 = 50% and 3 = 0%.

Colour codes;



represents poor performance;



represents fair performance; and



represents good performance.

*Performance Rating = (Financial KPIs × 50%) + (Physical KPIs × 50%), thus Moroto DLG scored **22%** which implies a poor performance.*

3.4 Moroto Municipal Council

3.4.1 Outputs of the Funding

In FY 2012/13, Moroto Municipal Council executed and completed all the planned works.

In FY 2013/14, in Q1, Moroto MC executed 100% of the planned routine manual maintenance works for that quarter. In Q2, they executed 60% of the planned routine maintenance works for that quarter. For routine mechanised works, the agency worked on 4.6km out of the planned 12km which represents 38% progress. However, an additional 1.7km which had not been planned for the FY was graded and reshaped which made the total physical progress 53%. No progress was made on the periodic maintenance and road safety works that were planned for the FY. All works were planned to be implemented by Force Account. Table 3-32 summarises Moroto MC's outputs for Q1 and Q2 of FY 2013/14.

Table 3-32: Moroto MC Outputs of road maintenance funds in Q1 and Q2 of FY 2013/14

#	Road/maintenance category	Road name	Annual Plan (Km)	Planned (Km)		Executed (Km)		Cumulative total executed (Km)
				Q1	Q2	Q1	Q2	
	Urban Roads							
1	Routine Manual Maintenance	Paved	2.3	2.3	2.3	2.3	2.3	2.3
		Unpaved	46	46	46	46	26.5	46
2	Routine Mechanised Maintenance (Unpaved)	Tammukede	1.1	-	-	-	-	-
		Idro	1.2	-	-	-	-	-
		Pian	0.7	-	-	0.7	-	0.7
		Ojakala	1.6	-	-	-	-	-
		Bishop Mizzold	0.5	-	-	-	-	-
		Akida	0.5	0.5	-	-	0.5	0.5
		Narwosi	1.5	-	1.5	-	-	-
		Loruk	1.5	-	1.5	-	-	-
		Lopeduru market	0.9	-	-	0.9	-	0.9
		Lomilo	1.2	1.2	-	-	1.2	1.2
		Lorwor	1.3	1.3	-	-	1.3	1.3
		Independence	-	-	-	1	-	1
		Kakoliye Access	-	-	-	0.7	-	0.7
		Subtotal – RMec	12	3	3	3.3	3	6.3
3	Periodic Maintenance	Odeke	0.8	0.8	-	-	-	-
		Kakoliye access	0.4	0.4	-	-	-	-
		Narwosi closes	1.6	-	-	-	-	-
		Lomilo	0.8	0.8	-	-	-	-
		Akamu	0.9	-	-	-	-	-
		Dodoth	0.4	0.2	0.2	-	-	-
		Odeke	0.8	-	-	-	-	-
		Lorwor	0.4	0.2	0.2	-	-	-
		Subtotal – PM	8	1.6	1.2	-	-	-
5	Maintenance of bridges and road safety activities							
		Sign posts	16No.	4	4	-	-	-

3.4.2 Funds brought forward from the Previous Year

From the review of the vote book for quarter 4 of FY 2012/13; the Consultant noted that the Agency had spent monies in excess of the funds available for use during the quarter amounting to UGX

18,214,000. In addition to the excess expenditure at the start of the financial year, an additional amount of UGX 8,609,000 was spent on works activities from the start of the financial year up to the time of receipt of URF funds on account. This implies an excess expenditure of UGX 26,823,000.

The accountant explained that these funds were obtained from other works activity accounts considering the fact that the Agency holds a joint account for all works activities. This includes funds from URF, PRDP, Water and Works departments.

3.4.3 Funds Release in Quarter 1 and 2 FY 2013/2014

Funds for Q1 and Q2 were received by Uganda Road Fund from the Ministry of Finance, Planning and Economic Development on 15th August 2013 and 27th November 2013. The funds were then transferred from URF to the Agency's general fund account on 20th August 2013 and 27th November 2013 for both quarters respectively. Q1 funds took 3 business days to reach the DA's general fund account which is within the required threshold of 14 business days. Q2 funds were released on the same day they were received by URF.

The funds were then transferred by the agency to the operational account in the first quarter on 28th August 2013 taking 6 business days which is within the reasonable time frame. Q2 funds had not yet been released from the general fund account as of the date review 06th December 2013 which was 9 days from the time they had been received on the general fund account. This was because the Town Clerk and the Chief Finance Officer, the main signatories to the general fund account had travelled for official duties a day after the funds had been released to the general fund account, and therefore could not make the approvals for the transfers. See *Table 3-33*.

Table 3-33: Funds flow at Moroto MC for FY 2013/14

Source / Destination A/C	Date received on Account		No. of business days	
	Q1	Q2	Q1	Q2
MoFPED to URF	15 th August 2013	27 th November 2013		
URF to General Fund Account	20 th August 2013	27 th November 2013	3	0
GFA to Operational Account	28 th August 2013	N/A	6	

Budget compared to releases for Q1 and Q2

Moroto MC drew up annual and quarterly work plans which were approved by URF prior to disbursing funds. The agency was expected to implement periodic and routine maintenance works on urban and community access roads as detailed in the work plan and within the time lines stipulated in the respective quarters.

The Agency received UGX 114,885,490 in Q1 which accounts for 116% of the budget for the quarter, and were in excess of the budgeted amount by UGX 15.6 million. Q2 releases amounted to UGX 83,453,449 which accounted for 84% of the quarterly budget and were below the budgeted amount by UGX 15.8 million. The difference in the Q2 release was a compensation for the excess release in Q1 giving a net deficit of UGX 215,745. Total releases for the period in Q1 and Q2 account for 50% of the total annual budget for the Municipal Council (Refer to *Table 3-34*).

Table 3-34: Releases to Moroto MC for FY 2013/14

Quarter	Budget (UGX)	Release (UGX)	Variance	% release
Q1	99,277,342	114,885,490	-15,608,148	-16
Q2	99,277,342	83,453,449	15,823,893	16
Total	198,554,684	198,338,939	215,745	0

3.4.4 Expenditure for Moroto MC

In verifying the expenses for the period, a review of the payment vouchers was performed for all the expenses incurred, and then the amounts disbursed to the bank statement traced. The Consultant then compared the expenditures to the work plans to confirm that the Agency had performed in accordance with the approved work plan.

The total expenditure for Q1 and Q2 is UGX 41,623,600 and UGX 20,555,000 respectively. This accounts for 36% and 25% of the releases from URF in the respective quarters, and 31% cumulatively of the total releases from the start of the financial year. The funds utilisation is summarised in *Table 3-35*.

Table 3-35: Funds utilisation for Moroto MC FY 2013/14

Description	Expenditure (UGX'000)			Budget (UGX'000)			% of Budget		% Variance from budget		
	Q1	Q2	Total	Q1	Q2	Total	Q1	Q2	Q1	Q2	Cum.
Routine manual	8,450	10,905	19,355	11,900	11,900	23,800	71	92	-29	-8	-19
Routine mechanised	15,444	240	15,684	4,000	4,000	8,000	386	-219	286	-319	-16
Periodic Maintenance	17,028	9,410	26,438	67,875	67,875	135,750	25	14	-75	-86	-81
Equipment repairs	-	-	-	9,000	9,000	18,000		0	-	-100	-100
Administration costs	701	-	701	3,400	3,400	6,800	21	0	-	-100	-90
Road safety works	-	-	-	2,000	2,000	4,000		0	-	-100	-100
DRC operations	-	-	-	1,000	1,000	2,000		0	-	-100	-100
Total	41,623	20,315	61,938	99,175	99,175	198,350	175	84	-25	-516	-460
Funds released	114,885	83,453	198,339								
% of funds released	36	25	31								

Total expenditure on direct maintenance requirements has been UGX 61.5 million which represents 53% of the total funds received in Q1 on the operational account considering the fact that Q2 funds had not been received on the operational account as of the date of our review. Part of the Q1 funds was used to clear the excess expenditure that had been made in the previous financial year FY 2012/2013. By the review date 6th/12/2013, the total unutilised funds for Q1 amounted to UGX 34.5 million. This implies slow progress in the implementation of works by the DA (See *Table 3-36*)

Table 3-36: Funds flow statement for Moroto MC for FY 2013/14

Description	Amount (UGX)		
	Q1	Q2	Total
Opening fund balance	-18,214,000	55,047,890	
Receipts from URF	114,885,490	83,453,449	198,338,939
Payments made for expenses	-41,623,600	-20,555,000	-62,178,600
Funds balance	55,047,890	117,946,339	

3.4.5 KPIs with Respect to the Utilisation of Funds

The Key Performance Indicators (KPIs) in respect of the utilisation of funds by Moroto MC during the third quarter are as shown in *Table 3-37*.

Table 3-37: KPIs with respect to the utilisation of funds for Moroto MC FY 2013/14

Sn	Indicator	Units	Annual Plan	Achieved Q1	Achieved Q2	Cummulative
Outcome Indicators						
	% of Roads in Fair to Good	%				
4	Urban Roads Paved	%	30		100	100
5	Urban Roads Unpaved	%	30		92	92
Urban Roads Maintenance						
24	Routine Manual, Paved	km	2.3	2.3	2.3	2.3

Sn	Indicator	Units	Annual Plan	Achieved Q1	Achieved Q2	Cummulative
25	Routine Manual, Unpaved	km	46	46	26.5	46
26	Routine Mechanized, Paved	km	0			
27	Routine Mechanized, Unpaved	km	12	3	3.3	6.3
28	Periodic Maintenance, Paved	km	0			
29	Periodic Maintenance, Unpaved	km	8	0	0	0
30	% of Funds Released to Maintenance Requirements*	%		25	18	43
31	% Budget Released	%		116	84	50
32	% Expenditure of Releases	%		36	25	31
	% of Expenditure on Maintenance Works Executed by the Private	%		52	46	50
33	Urban Roads - Routine	UGX/km	1,092,345	641,740		641,740
34	Urban Roads - Periodic	UGX/km	28,111,111			

*Data not available

3.4.6 Bottlenecks in the Utilisation of Funds by the Designated Agency

Table 3-38 shows bottlenecks that were identified in a discussion with Moroto MC in respect to utilization of road maintenance funds.

Table 3-38: Bottlenecks in the utilisation of funds at Moroto MC

Ref	Bottlenecks	Innovations Adopted by the DA	Recommendations
1.	Inadequate Equipment The road maintenance equipment provided by Government to implement force account activities were inadequate for the task, the quality of the grader is questionable as it is prone to frequent breakdowns. The road unit was incomplete as the agency lacked a roller, excavator and water bowser. Implication Inefficiency and poor quality works which may hamper the achievement of URF objectives. Hiring of equipment makes the works costly.	The Agency resorts to hiring equipment.	MoLG should rationalise the supply of equipment to DAs and ensure that the proposed regional workshop is operational.
2.	Community resistance The agency faced community resistance in isolated cases like at Narwosi closes. Implication Delays in completion of the planned works.	Suspension of works till the situation normalises.	Community sensitisation should be carried out by the DA and ensure that all stakeholders are involved in planning and implementation of the works. Adequate compensation for land owners should be carried out.
3.	Topography There is substantial storm water run-off in the wet seasons which inundates the roads. Implication Decrease in the design life of the roads which leads high maintenance and rehabilitation costs.	The Agency plans to install drainage structures where necessary.	There is a need for detailed hydrological analysis to determine optimal drainage solutions given the unique nature of Karamoja.
4.	Inflation Uncontrolled increase in prices of materials like gravel. Implication	The Agency did not have a mitigation plan at the time of	DA should conduct a market survey and cost analysis for materials. This will identify

Ref	Bottlenecks	Innovations Adopted by the DA	Recommendations
	Increased maintenance costs.	the review.	affordable suppliers to avoid inflated prices.
5.	<p>Delayed receipt of funds</p> <p>The interview with the Municipal Council Engineer and the Accountant revealed that funds were received late; the Consultant confirmed this by examining the general account bank statements</p> <p>Funds for Q1 were released on 20th August 2013 which is 36 business days after the quarter had started out of the total 66 business days in the quarter, and the funds were received on the Agency's operation account on 28th August 2013, which is 42 business days late.</p> <p>Implication</p> <p>The agency may not be able to implement planned works as per the work plan.</p>	<p>The Agency did not have any mitigation plan in place because timely receipt of funds was not in their direct control.</p>	<p>The MoFPED should ensure that funds are released to URF on time so that these funds are disbursed to agencies on time.</p> <p>The Ministry may also consider giving URF autonomy over the funds disbursement process so that the bureaucratic approval processes are reduced.</p>
6.	<p>Inadequate Funding</p> <p>From the review of the vote book for the previous financial year, and the current year payment schedule, the Consultant noted that there was a deficit on prior year expenses of UGX 18,214,000 and the current financial payments amounting to UGX 8,609,000 before funds had been released related to activity for Q4 for which payments were not made then.</p> <p>Implication</p> <p>The funds released are not sufficient to handle the planned road works. This may affect the quality and quantity of works performed causing deterioration of the roads.</p>	<p>These costs were funded using monies from other sources since the funds are maintained on the same account.</p>	<p>URF should come up with reasonable rates for the different kinds of maintenance works which can be adopted by the agency to form the basis of the funds released to the DA.</p>
7.	<p>Delays in the procurement process</p> <p>From the discussions with the Municipal Council Engineer, the Accountant and the procurement officer, they explained that the main cause of the delays in the implementation after the funds have been released is the delays in the finalisation of the procurement process. As a result, the major supplies like fuel which are key in the execution of activities using force account, and other materials, including appointment of contractors for contract works cannot be undertaken in good time.</p> <p>Implication</p> <p>Delay in implementation of works and release of funds to sub agencies.</p>	<p>The DA did not have a mitigation strategy by the time of review.</p>	<p>Procurement should be finalised in Q1 to allow activities to go on as planned.</p>

3.4.7 Potential Risks, Limitations and Possible Mitigation Measures

The following risks, limitations and mitigation measures were identified in a discussion with staff at Moroto MC in respect to utilization of road maintenance funds. See *Table 3-39*.

Table 3-39: Risks identified in Moroto MC

Ref	Risk/limitation	Implication	Proposed measures	mitigation
1	Change in work plan without seeking prior approval from URF For instance Independence road and Kokoliye access were not planned for routine mechanised works however, they were worked on at the cost of those initially planned and approved by URF.	The work plan is not adhered to and thus it may be impossible to achieve the set objectives from URF.	The DA should have a sound basis for planning works and therefore execute them as indicated in the approved work plans which they submit to URF.	
2	Diversion of funds Funds were diverted to finance the construction of a drainage channel along Lorika road that was funded by PRDP in FY 2012/13 number <i>Moro762/11-12/Wrks/PRDP/00013, Contract Sum UGX 64,850,153</i> . It was reported that funds from PRDP were inadequate to cover the full cost of works hence the balance (UGX 30,126,347) was sought from URF funds. It was ascertained that the road was not in the work plan submitted to URF and neither did the agency seek prior approval from URF for the change.	The work plan is not adhered to and thus it may be impossible to achieve the set objectives from URF. There is a risk of financial loss due to double funding of the road works.	The DA should request for formal approval from URF before committing funds for unplanned works.	
3	Duplication of work plans Kitale road that was included in the MC's work plan for routine maintenance works was claimed to be under UNRA Moroto's responsibility. This was confirmed from by observing the UNRA work plan that was received from URF and the field visits.	There is a risk of financial loss due to duplication of work plans.	It should be ascertained which agency is responsible for maintaining the road and the plans adjusted accordingly.	
4	Inconsistencies in road lengths There were inconsistencies in the lengths of roads in the approved work plan and the implemented works. The variances in the lengths as measured by hand held +/- 3m of accuracy are as shown below: <i>Pian road: -0.25Km (-36%)</i> <i>Nakapelimen road: -1.14Km (-57%)</i> <i>Circular road: -1.60Km (-43%)</i> <i>Narwosi road: -0.17Km (-11%)</i> <i>Adyebo road: -0.20Km (-10%)</i> <i>Lopeduru road: -0.85Km (-71%)</i> <i>Lomilo road: -0.33Km (-27%)</i> <i>Independence road: -0.50Km (-29%)</i> <i>Ojakala road: -0.50Km (-45%)</i> <i>Odeke road: -0.50Km (-45%)</i> <i>Kitale road: -0.90Km (-36%)</i> This could indicate that the estimating process is faulty; the DA used the vehicle odometer for measurements.	Inflation of parameters may lead to overpayment for works and financial loss.	Road inventories should be carried out as accurately as possible to enable proper funds allocation.	
5	Delayed sign off of performance agreements The funds for Q1 were released on 28 th	All works executed during the quarter before the	Performance agreements should be signed before release of	

Ref	Risk/limitation	Implication	Proposed measures	mitigation
	August 2013 which is before the performance agreement was signed on 6 th September 2013. There was no certainty by the DA of the expectations or any changes in the drafted worked work plan upon which works were to be executed.	signing of the performance agreement were based on draft work plans which from our observation differed from the approved work plans as per the signed performance agreement.	funds.	
6	<p>Commingleing of expenses</p> <p>The review of records revealed that expenditures for activities planned for in the respective quarters were mixed up during recording. It was difficult to isolate URF funding expenditures from the other expenditures of the Works Department especially fuel and bank charges.</p> <p>Our review was limited only to the supporting documentation for expenditures that had been provided by the accountant, and thus uncertainty about the completeness of the expenses provided.</p> <p>The Agency did not match the expenditures on road works to their respective work plans. This made it difficult to monitor and evaluate the expenditures against plan for the respective roads.</p>	<p>This could result in inaccurate reporting giving a wrong picture of the Agency's performance in the respective quarters, and to track expenses relating to a particular road as per plan.</p> <p>There's also a likelihood of concealment of unreasonable / illegitimate expenses for monitoring purposes.</p>	<p>The Agency should endeavour to match expenditures to the funding sources to ease comparison with the work plan and enable explanation of any significant variances.</p> <p>Use of separate vote book for the different works activities by the vote controllers is highly encouraged.</p>	
7	<p>Commingleing of funds</p> <p>Funds received for road works were maintained in the same account as the funding for water supply and funding from PRDP. This resulted in difficulty ascertaining how much of the funding received for roads maintenance was available at the commencement and at the end of the different quarters from an independent source other than the vote book.</p> <p>This also resulted in excess expenditure of the funds available for URF activities causing a deficit at the start of the financial year, and additional expenses before receipt of funds during the financial year.</p> <p>Bulk withdrawals are made from the Works operations account for all works both for URF funds and other funders, and as such it was difficult to ascertain the movement of funds off the account specifically for works activities.</p>	<p>A reconciliation of funds in the vote book and the bank statement cannot be accurately performed and relied on since there is no corroborative evidence apart from the vote book.</p>	<p>The Agency needs to operate separate accounts for the various grants for proper accountability of the funds from each of the funders.</p>	

Ref	Risk/limitation	Implication	Proposed mitigation measures
8	<p>Unsupported expenditures</p> <p>For some expenses booked, there were no accountabilities or invoices from the different service providers. These include labour costs (for both the road gang men and the gang supervisors), materials and allowances.</p> <p>This was contrary to section 10 (4) (g) of the Local Government Finance and Accountability Regulations Act (2007) which requires the Accounting Officer to ensure that all expenditures are properly supported.</p>	<p>The Consultant could not ascertain the exact amounts spent for some of the activities over and above the funds that had been disbursed as per the requisitions.</p>	<p>The different parties executing the different activities should submit all accountabilities for the expenses incurred so as to know the actual cost of a particular task undertaken.</p> <p>The Town Clerk should ensure that proper accountability of funds spent is done.</p>

3.4.8 Cross-Cutting Policy Issues

There were no plans to address cross-cutting issues like HIV/AIDS and Occupational Health and Safety in the DA's work plans. Borrow pits were not properly restored; however the agency planted some trees. As regards to gender issues, females were encouraged to participate in works and they make up 30% gender composition in the road gangs.

3.4.9 Tracking of Actions taken by DA on previous Audit, M&E and Board Recommendations

There was no data on previous audits, M&E assignments and board recommendations available for Moroto MC.

3.4.10 District Road Committee Operations

The district road committee in Moroto MC was reportedly comprised of 8 members i.e. 3 Members of Parliament, Secretary for Works, Municipal Mayor, CAO, Municipal Engineer and District Engineer (Secretary). It was reported that the committee sat once in the current FY and that was on 7th November 2013. Resolutions made by the DRC were seen however, the Municipal Engineer explained that they do not sit regularly as planned mainly due to lack of quorum by the Members of Parliament whose availability is hard to confirm and budget constraints.

It is recommended to include other stakeholders like sub county chiefs in the committee as they are more likely to be available for scheduled meetings which would make operations of the committee more functional.

3.4.11 Statistical Safety Data

The available data collected from the local traffic police for the years 2013 is included in *Appendix 2*.

3.4.12 Traffic Data Analysis

Traffic data was obtained from the works department however Manual classified counts were not done over a continuous period instead the DA guessed figures so the accuracy of the data obtained is questionable. The MoWT Road Maintenance Management Manual, January 2010 recommends that periodic maintenance be executed in 5 year intervals for roads with ADT<70 and in 3 year intervals for roads with ADT>70. A detailed economic analysis was not carried out due to unavailability of data to determine LOS e.g. vehicle operation costs, road user costs, time costs and accident cost. The ranking of roads as per maintenance priority is as shown in *Table 3-40*.

Table 3-40: Traffic data analysis for Moroto MC

S/NO	Road Name	Road Length(km)	Estimated Daily Traffic	Maintenance Priority class	Required LOS	Allowable Time(weeks) for routine interventions	Response for maintenance
1	Adyebo	2.0	100-500	3	2.9	3	
2	Jie	0.8	100-500	3	2.9	3	
3	Dodoth	0.8	100-500	3	2.9	3	
4	Nakapelimen	2.0	100-500	3	2.9	3	
5	Kitale	2.5	100-500	3	2.9	3	
6	Lopeduru market	1.2	100-500	3	2.9	3	
7	Rupa	0.8	100-500	3	2.9	3	
8	Municipal Access	0.4	100-500	3	2.9	3	
9	Lia	1.1	100-500	3	2.9	3	
10	Independence Av	1.7	100-500	3	2.9	3	
11	Circular	3.7	100-500	3	2.9	3	
12	Singila	0.5	100-500	3	2.9	3	
13	Pian	0.7	<50	4	2.4	4	
14	Lomilo	1.2	50-100	4	2.4	4	
15	Lorwor	1.3	50-100	4	2.4	4	
16	Narwosi	1.5	50-100	4	2.4	4	
17	Kakoliye Access	0.7	<50	4	2.4	4	
18	Narwosi closes	2.1	<50	4	2.4	4	
19	Imagit	1.9	<50	4	2.4	4	
20	Kamturkana	1.5	<50	4	2.4	4	
21	Odeke	1.6	<50	4	2.4	4	
22	Soroti	1.1	50-100	4	2.4	4	
23	Loruk	1.5	50-100	4	2.4	4	
24	Teko Access	0.6	<50	4	2.4	4	
25	Idro	1.2	<50	4	2.4	4	
26	Lokwang	1.2	<50	4	2.4	4	
27	Tammukede	1.1	<50	4	2.4	4	
28	Nakiloro	1.0	<50	4	2.4	4	
29	Lorika	1.4	50-100	4	2.4	4	
30	Akamu	0.9	50-100	4	2.4	4	
31	Achia	0.9	50-100	4	2.4	4	
32	Angiroi	1.5	<50	4	2.4	4	
33	Ojakala	1.6	<50	4	2.4	4	
34	Tepeth	2.0	<50	4	2.4	4	

3.4.13 Present Extent and Condition of Roads and Related Assets

The length of the road network under Moroto MC was reported as 45 km of which 4.8 km is paved and 40.2km is unpaved.

The condition of the municipal council's road network was rated as 100% of the paved roads being in a good condition while 92% of the unpaved roads were in good condition and the rest (8%) of the unpaved roads are in a poor condition.

The bridges were in good condition. The culverts were poorly installed without adequate cover which led to their breaking. Roads signs were absent on the municipal roads. Table 3-41 shows the condition of roads visited by the Consultant under Moroto MC.

Table 3-41: Roads Condition Assessment for Moroto MC

Road Name	Planned intervention	Length (km)	Condition reported by DA	Average grade	Condition by time of visit	Comment
Pian	RMec	0.70	Fair	2.67	Good	Road shorter by 0.25km
Nakapelimen	RMM	2.00	Very Good	2.60	Good	Road shorter by 1.14km
Loruk	RMec	1.50	Fair	1.53	Poor	Road shorter by 0.75km
Narwosi Closes	PM	2.10	Poor	1.97	Fair	
Circular	RMM	3.70	Good	2.57	Good	Road shorter by 1.60km
Imagit	RMM	1.90	Poor	2.28	Fair	
Narwosi	RMec	1.50	Fair	1.89	Fair	Road shorter by 0.17km
Adyebo	RMM	2.00	Very Good	2.97	Good	Road shorter by 0.20km
Lopeduru Market	RMec	1.20	Fair	2.17	Fair	Road shorter by 0.85km
Lomilo	RMec	1.20	Fair	3.00	Good	Road shorter by 0.33km
Independence Av	RMM	1.70	Very Good	2.10	Fair	Road shorter by 0.50km
Ojakala	RMec	1.60	Poor	2.00	Fair	Road shorter by 0.50km
Odeke	PM	1.60	Fair	2.96	Good	Road shorter by 0.50km
Kitale(P)*	RMM	2.50	Very Good	2.19	Fair	Road shorter by 0.90km

*Road also appears in UNRA Moroto's work plan.

Table 3-42 gives the Consultants remarks on the quality of works carried out by the time of the site visit.

Table 3-42: Quality of works in Moroto MC

Designated Agency	Road Name	Scope of works	Quality of work in respect to specification
Moroto MC	Pian 0.7km	RMec	Road in good condition, however it is shorter by 0.25km.
	Nakapelimen 2km	RMM	Road is good condition, however it is shorter by 1.44km
	Loruk 1.5km	RMec	No work had been done at the time of the site visit(See Figure 3-18)
	Imagit 1.9km	RMM	Road is in fair condition(See Figure 3-19)
	Adyebo 2km	RMM	Road is good condition, however it is shorter by 0.2km(See Figure 3-20)
	Narwosi Closes 2.1km	PM	No work had been done at the time of visit.
	Circular 3.7km	RMM	Road is good condition, however it is shorter by 1.60km.
	Narwosi 1.5km	RMec	Road is shorter by 0.17km.
	Lopeduru Market 2km	RMec	Road is shorter by 0.85km.
	Lomilo 1.2km	RMec	Road is good condition however it is shorter by 0.33km.
	Independence Av 1.7km	RMM	Road is shorter by 0.50km.
	Ojakala 1.6km	RMec	No work had been done at the time of visit. However it is shorter by 0.50km.
	Odeke 1.6km	PM	No work had been done at the time of visit. However it is shorter by 0.50km
	Kitale 2.5km	RMM	Road is in fair condition however it was shorter by 0.90km.(See Figure 3-21)



Figure 3-18: Lack of camber on Loruk road



Figure 3-19: Graded section on Imagit road



Figure 3-20: RMM works on Adyebo road



Figure 3-21: Bleeding on Kitale road

3.4.14 Strengths of URF

Consistent disbursement of funds to the DA was noted as the strength of URF. It was reported that the road network has improved due to funding from URF, employment opportunities to the community during implementation of the road works.

3.4.15 Weakness of URF

The Consultant observed that performance agreements for FY 2013/14 were not signed. There's no binding performance agreement between the DA and URF for the funds disbursed by the Fund during the current financial year.

3.4.16 Unit Costs Estimated for Routine and Periodic Maintenance

No detailed road inventory was carried out. RMM rates were obtained from MoWT guidelines. For Routine Mechanised and Periodic Maintenance, cost accounting for all cost elements of expenditure to enable total and component costs of each activity to be determined was carried out and rates were determined from first principles. The rates for FY 2013/14 are as shown in *Table 3-43*.

Table 3-43: Unit costs for maintenance in Moroto MC

Surface Type	Routine Manual(UGX/km)		Routine Mechanised(UGX/km)		Periodic Maintenance(UGX/km)	
	Plan	Actual	Plan	Actual	Plan	Actual
Paved roads	1,956,522	400,725	-	-	-	-
Unpaved roads	986,270	400,725	1,333,333	2,489,523	28,111,111	

3.4.17 Performance Rating

The details of performance rating for Moroto MC are as shown in *Table 3-44*.

Table 3-44: Performance rating for Moroto MC

Sn	Indicator	Units	Annual Planned	Cumulative planned	Cumulative achieved	Percentage achieved	Score
Financial KPIs							
1	% of Funds Released to Maintenance Requirements	%	NA				
2	% of Expenditure on Maintenance Works Executed by the Private Sector	%	0	0	50	50	2
3	% of Funds Released to DUCAR Agencies on Time	%	NA				
4	% of Executed Road Maintenance Works Confirmed Through Technical/Financial Value for Money Audits	%	0	0	0		
5	% Budget Released	%	100	50	50	100	1
6	% Expenditure of Releases	%	100	100	31	31	3
7	% Expenditure of funds available	%	100	100	34	34	2
							8
			Score*		3	1	37.5%
			Score		2	2	50.0%
			Score		1	1	12.5%
			Average Score				37.5%

Sn	Indicator	Units	Annual Planned	Cummulative planned	Cummulative achieved	Percentage achieved	Score
Physical KPIs							
8	Routine Manual	km	46.3	46.3	46.3	100	1
9	Routine Mechanized	km	12	6	6.3	105	1
10	Periodic Maintenance	km	8	2.8	0	0	3
11	Sign posts	No.	16	8	0	0	3
							8
			Score		3	1	37.5%
			Score		2	0	0.0%
			Score		1	2	25.0%
			Average Score				25.0%

*Rating of 1 to 3 used with one representing the most desirable situation while three is least desirable; average values obtained and linearly scaled appropriately with 1 = 100%; 2 = 50% and 3 = 0%.

Colour codes;



represents poor performance;



represents fair performance; and



represents good performance.

*Performance Rating = (Financial KPIs × 50%) + (Physical KPIs × 50%), thus Moroto MC scored **31%** which implies a poor performance.*

3.5 Soroti Municipal Council

3.5.1 Outputs of the Funding

In FY 2012/13, Soroti Municipal Council executed and completed all the planned works apart from routine manual works on paved roads which was carried forward to the current FY.

For FY 2013/14, Soroti MC executed 100% of the planned routine manual maintenance works for Q1. In Q2, 57% of the planned routine maintenance works were executed. No progress was made on the routine mechanised, periodic maintenance and road safety works that were planned for the FY. All works were planned to be implemented by Force Account. *Table 3-45* summarises Moroto MC's outputs for Q1 and Q2.

Table 3-45: Soroti MC Outputs of road maintenance funds in Q1 and Q2 of FY 2013/14

#	Road/maintenance category	Road name	Annual Plan (Km)	Planned (Km)		Executed (Km)		Cumulative total executed (Km)
				Q1	Q2	Q1	Q2	
1	Routine Manual Maintenance	Paved	3.2	2.82	2.82	2.82	2.82	2.82
		Unpaved	30.47	19.63	19.63	19.63	10	19.63
2	Routine Mechanised Maintenance	Unpaved	12.61	2.6	3.7	-	-	-
		Subtotal – RMec	12.61	2.6	3.7	-	-	-
3	Periodic Maintenance	Unpaved	11.55	2.0	2.3	-	-	-
		Subtotal – PM	11.55	2.0	2.3	-	-	-
5	Maintenance of bridges and road safety activities							
		Drainage Channels	1.6	0.4	0.4	-	-	-

3.5.2 Funds brought forward from the Previous Year

From the review of the bank statement as of 1st July 2013, it was noted that the Municipal Council had a balance of UGX 10,041,511 brought forward from the previous year. Of this balance, UGX 8,976,201 had been committed by the end of the year, but the cheques had not yet been presented to the bank. They were thus settled off the bank account in FY 2013/2014. The total uncommitted balance of UGX 1,065,310 was left on account to cater for account administration expenses like bank charges.

3.5.3 Funds Release in Quarter 1 and 2 FY 2013/14

Funds for Q1 and Q2 were received by Uganda Road Fund from the Ministry of Finance, Planning and Economic Development on 15th August 2013 and 27th November 2013. These were then transferred to the general fund account for the Soroti MC on 30th August 2013 and 27th November 2013 respectively. Q1 funds took 11 business days to reach the DA's general fund account which is within the required threshold of 14 days. Q2 funds were released on the same day they were received by URF.

The funds were then transferred by the agency to the operational account in the first quarter on 10th September 2013 taking 6 business days. Quarter 2 funds were released from the general fund account on 29th November 2013 which was 2 business days from the time they had been received on the general fund account. There were no delays in the release of funds from the general fund account to the operational account (See *Table 3-46*).

Table 3-46: Funds flow at Soroti MC for FY 2013/14

Source / Destination A/C	Date received on Account		No. of business days	
	Q1	Q2	Q1	Q2
MoFPED to URF	15 th August 2013	27 th November 2013		
URF to General Fund Account	30 th August 2013	27 th November 2013	11	0

Source / Destination A/C	Date received on Account		No. of business days	
	Q1	Q2	Q1	Q2
GFA to Operational Account	10 th September 2013	29 th November 2013	6	2

Soroti MC drew up performance agreements which were to be approved by URF prior to disbursing funds. The agency was expected to implement periodic and routine maintenance works on urban and community access roads as detailed in the work plan and within the time lines stipulated in the respective quarters.

The Agency received UGX 185,126,545 in Q1 which accounts for 99.6% of the budget for the quarter and Q2 releases amounted to UGX 209,516,341 which accounted for 113% of the quarterly budget. Total releases for the period in Q1 and Q2 account for 53% of the total annual budget for Soroti MC as summarised in the *Table 3-47*.

Table 3-47: Budget vs releases for Soroti MC FY 2013/14

Quarter	Budget (UGX)	Release (UGX)	Variance	% release
Annual	740,506,178			
Q1	185,898,000	185,126,545	-771,455	0%
Q2	185,848,000	209,516,341	+ 23,668,341	+13%
Total	371,746,000	394,642,886	+22,896,886	+6%

3.5.4 Expenditure for Soroti MC

In verifying the expenses for the period, the consultant performed a review of the payment vouchers for all the expenses incurred, and then traced the amounts disbursed to the bank statement. The expenditures were then compared to the work plans to confirm that the Agency had performed in accordance with the approved work plan.

The total expenditure for Q1 and Q2 is UGX 19,129,171 and UGX 63,390,038. This accounts for 10% and 30% of the releases from URF in the respective quarters, and 21% of the total releases for the period.

Operational expenses for Q1 contribute 4.7% of the total releases for the quarter, which is above the required threshold of 4.5% set by URF. Q2 expenses form 3.7% of the total releases which is within the required threshold. Cumulatively, total administration expenses up to the date of the review amount to 4.2% of the total releases for the period. This has been summarised in *Table 3-48*.

Table 3-48: Expenditure for Soroti MC for FY 2013/14

Description	Expenditure (UGX'000)			Budget (UGX'000)			% of Budget		% Variance from budget		
	Q1	Q2	Total	Q1	Q2	Total	Q1	Q2	Q1	Q2	Cum.
Routine Manual	-	32.09	32.09	9.70	9.70	19.41	0%	331	-100	231	65
Routine mechanised	4.27	20.08	24.35	4.50	4.50	9.00	95	446	-5	346	171
Periodic Maintenance	4,202	-	4,202	125,597	126,440	252,037	3	0	-97	-100	-98
Equipment repairs	1,998	3,364	5,362	-	7,000	7,000		48	-	-52	-23
Administration costs	8,659	7,853	16,512	-	4,500	4,500		175	-	75	267
Road safety works	-	-	-	-	2,000	2,000		0	-	-100	-100
Consultancy	-	-	-	-	27,168	27,168		0	-	-100	-100
Outstanding arrears	-	-	-	46,097	3,036	49,133	0	0	-100	-100	-100
DRC operations	-	-	-	-	1,500	1,500		0	-	-100	-100
Total	19,129	63,390	82,519	185,898	185,848	371,746	10%	34	-90	-66	-78
Funds released	185,127	209,516	394,643								
% of funds released	10	30	21								

There was slow funds absorption during Q1 especially on routine and periodic maintenance activities. This implies slow progress in the process of implementation of the planned works for the quarter. The

Municipal Council Engineer explained that the delayed implementation is as a result of the delays in the procurement process. Other receipts represent interest earned on the bank account (see *Table 3-49*)

Table 3-49: Funds flow statement for Soroti MC FY 2013/14

Description	Q1 (UGX)	Q2 (UGX)	Cumulative (UGX)
Opening fund balance - 01/07/2013	10,041,511	167,062,684	
Unfulfilled commitments for FY12/13 settled in FY 13/14	8,976,201	-	8,976,201
Net Opening balance	1,065,310	167,062,684	
Receipts from URF	185,126,545	209,516,341	394,642,886
Other receipts	-	1,103,053	1,103,053
Funds available for use	186,191,855	377,682,078	
Payments made for expenses	-19,129,171	-63,390,038	-82,519,209
Funds balance - 05/12/2013	167,062,684	314,292,040	

3.5.5 KPIs with respect to the utilisation of funds

The Key Performance Indicators (KPIs) in respect of the utilisation of funds by Soroti MC are as shown in *Table 3-50*.

Table 3-50: KPIs with respect to utilisation of funds for Soroti MC

Sn	Indicator	Units	Annual Plan	Achieved		Cumulative
				Q1	Q2	
% of Roads in Fair to Good Condition						
4	Urban Roads Paved	%	30		100	100
5	Urban Roads Unpaved	%	30		57	57
	Urban Roads Maintenance					
24	Routine Manual, Paved	km	3.2	2.82	2.82	2.82
25	Routine Manual, Unpaved	km	30.47	19.63	10	19.63
26	Routine Mechanised, Paved	km	0			
27	Routine Mechanised, Unpaved	km	12.61	0	0	0
28	Periodic Maintenance, Paved	km	0			
29	Periodic Maintenance, Unpaved	km	11.55	0	0	0
30	% of Funds Released to Maintenance Requirements*	%	N/A			
31	% of Quarterly Budget Released	%		100	113	106
	% of Annual Budget Released	%		25	28	53
32	% Expenditure of Releases	%		10	30	21
	% of Expenditure on Maintenance Works Executed by the private sector	%		16	0	4
33	Urban Roads – Routine Maintenance	UGX/km	1,213,246	1,429,399		1,429,399
34	Urban Roads – Periodic Maintenance	UGX/km	42,972,641			

*Data not provided

3.5.6 Bottlenecks, mitigation measures and recommendations in respect to the utilisation of funds by the designated agencies

Table 3-51 shows bottlenecks, innovations and mitigation measures were identified in discussions with the staff at the DA.

Table 3-51: Bottlenecks in the utilisation of funds at Soroti MC

Ref	Bottlenecks	Innovations Adopted by the DA	Recommendations
1.	<p>Inadequate Equipment The road maintenance equipment provided by Government to implement force account activities were inadequate for the task, the quality of the grader is questionable as it is prone to frequent breakdowns. The road unit was incomplete as the agency lacked a roller, bitumen distributor, excavator and water bowser.</p> <p>Implication Inefficiency and poor quality works which may hamper the achievement of URF objectives. Hiring of equipment makes the works costly.</p>	The Agency resorts to hiring equipment.	MoLG should rationalise the supply of equipment to DAs and ensure that the proposed regional workshop is operational.
2.	<p>Community resistance The agency faced community resistance in isolated cases like at Pamba.</p> <p>Implication Delay in execution of planned works.</p>	Suspension of works till the situation normalises.	Community sensitisation should be carried out by the DA. The DA should involve all stakeholders in the planning and implementation of the works.
3.	<p>Delayed receipt of funds The DA complained about the delayed receipt of funds. This was confirmed by examining the general account bank statement. Funds for Q1 were released by URF on 30th August 2013 which is 44 business days after the quarter had started. The funds were release to the Agency's operation account on 10th September 2013, which was 51 days late.</p> <p>Implication The agency may not be able to implement planned works as per the work plan.</p>	The Agency did not have any mitigation plan in place because timely receipt of funds was not in their direct control.	URF should be granted autonomy over the funds collection process so that the lead time in the approval process of the disbursement of funds is reduced.
4.	<p>Inadequate staff The agency is critically short of staff and is failing to attract qualified personnel because of it's remoteness. As such, they had to hire Engineers to help with the supervision of works on the different sites while the Municipal Engineer is supervising other sites.</p> <p>Implication Increased operational costs of hiring staff as and when there's need. This implies that in instances where there are no funds for hiring staff, supervision of works will be inadequate.</p>	The DA did not have any mitigation plan in place because appointment of staff is directly controlled by the District Service Commission.	Ministry of Public Service should recruit and motivate staff to work in remote areas.
5.	<p>Consistent machinery breakdowns The Municipal Council Engineer explained that the equipment used to implement force account activities breaks down on a continuous basis. This is a result of the wear and tear of such equipment. This was confirmed by the fact that machine repair costs account for 34% of the total expenses incurred during the period under review.</p> <p>Implication The Agency incurs significant amounts in maintenance of the equipment.</p>	The DA did not have any mitigation plan in place.	Servicing of the equipment should also be carried out on a consistent basis considering the fact that the equipment depreciates over time.

Ref	Bottlenecks	Innovations Adopted by the DA	Recommendations
6.	<p>High Expectations from URF</p> <p>There are unrealistic expectations that are placed on the DA most of which are outside their control. These include;</p> <ul style="list-style-type: none"> - Implementation of the planned works within the quarter when the funds have been released close to the end of the quarter. - Unavailability of enough equipment to facilitate the implementation of force account activities. <p>Implication</p> <p>Implementation is based on a rules book as opposed to the factors that are on ground. This causes strain on the implementing body.</p>	The DA did not have any mitigation plan in place by the time of review.	The MoFPED should ensure that funds are released to URF on time so that these funds are disbursed to agencies on time.
7.	<p>Delays in the procurement process</p> <p>There were delays in the procurement process at the DA, the process had not been finalised by the time of review. These delays led to delayed commencement of works at the DA. This is evidenced by the significant unutilised balances amounting to UGX 103 million of the Q1 fund at the time of review i.e. 5th/12/2013.</p>	The agency did not have a mitigation plan by the time of review.	Procurement should be finalised in Q1 to allow activities to go on as planned.

3.5.7 Potential Risks, Limitations and Possible Mitigation Measures

Table 3-52 shows the risks, limitations and mitigation measures identified at Soroti MC.

Table 3-52: Risks identified at Soroti MC

Ref	Risk/limitation	Implication	Proposed mitigation measures
1	<p>Duplication of work plans</p> <p>Orimai road that was included in the MC's work plan for routine maintenance works was also funded by PRDP.</p>	There is a risk of financial loss due to duplication of work plans.	This is in violation of the URF guidelines which prohibit inclusion of roads funded by other agencies in the URF work plan. The DA should be reprimanded for that.
2	<p>Misallocation of resources</p> <p>It was confirmed that the DA purchased materials worth UGX 25,763,900 for "asphalt patching" of Haridas road; materials worth UGX 15,707,140 were procured in FY 2012/13. It was reported that the works had been done in Q1. However, from observation during the field visits it was noted that the works were not executed and the road itself was not asphalt surfaced. The entire section of 0.6km had no surfacing and hence should be reclassified as an unpaved road.</p> <p>The DA explained that the road is due for upgrading under a World Bank funded project and the patching works were done on the approach to Jumabye road on approximately 30m long.</p>	There is a risk of financial loss due to misrepresentation of facts.	URF should follow up on accountability for the funds allocated for this activity.

Ref	Risk/limitation	Implication	Proposed mitigation measures
3	<p>Inconsistencies in road lengths</p> <p>There were inconsistencies in the lengths of roads in the approved work plan and the implemented works. The variances in the lengths as measured by hand held GPS of accuracy +/-3m are as shown below:</p> <p><i>Pamba road:</i> +0.03Km (+3%) <i>Haridas road:</i> +0.13Km (+22%) <i>Kakungulu road:</i> -0.33Km (-22%) <i>Aporu Akol road:</i> -0.22Km (-27%) <i>Aliabu road:</i> -0.20Km (-10%) <i>Solot Avenue:</i> -0.03Km (-4%) <i>Jumabye:</i> -0.36Km (-36%) <i>Lalle:</i> -0.46Km (-41%)</p> <p>This could indicate that the estimating process is faulty; the DA used the vehicle odometer for measurements.</p>	<p>Inflation of parameters may lead to overpayment for works and financial loss.</p>	<p>Road inventories should be carried out as accurately as possible to enable proper funds allocation.</p>
4	<p>Poor management of records</p> <p>Force account operations call for maintenance of records of purchases of operational inputs (fuel, oil, lubricants, running spares), time sheets for staff and hours worked by every item of equipment, idle time and details of works undertaken on a daily basis). Such records were not being maintained.</p>	<p>The actual effort (man and machine hours) and related expenditure on force account may not be accurately stated and controlled.</p>	<p>Qualified staff should be hired to work at the agency. The agency should ensure that the force account operations records are maintained regularly and accurately.</p>
5	<p>Delayed sign off of performance agreements</p> <p>The funds for Q1 were released on 30th August 2013 which is before the performance agreement was signed on 6th September 2013. There was no certainty by the DA of the expectations or any changes in the draft work plan upon which works were to be executed before the signing of the performance for the current financial year.</p>	<p>All works executed during the quarter before the signing of the performance agreement were based on draft work plans which from our observation differed from the approved work plans as per the signed performance agreement.</p>	<p>Performance agreements should be signed before release of funds.</p>
6	<p>Unsupported expenses</p> <p>Expenses amounting to UGX 30,638,204 had no accountabilities or invoices from the different service providers or recipients of the money. These include labour costs (for both the road gang and the gang supervisors), fuel, materials and allowances. This was in contrary to section 10 (4) (g) of the Local Government Finance and Accountability Regulations Act (2007) which requires the Accounting Officer to ensure that all expenditures are properly supported.</p>	<p>It was difficult to ascertain the exact amounts spent on the various activities over and above the funds that had been disbursed as per the requisitions and the approved payment vouchers basing on the requisitions submitted.</p>	<p>The parties executing the respective activities should submit all accountabilities for the expenses incurred so as to know the actual cost of a particular task undertaken. The CFO should endeavour to request for accountabilities on a regular basis.</p>

Ref	Risk/limitation	Implication	Proposed mitigation measures
7	<p>Inappropriate materials management</p> <p>During the review of the expenses incurred in the current year, it was noted that for some BoQs for road works executed in the current financial year, materials were purchased in the previous year as per the detailed descriptions by the engineer, and our discussions with the Municipal Engineer.</p> <p>These costs have been budgeted for in the current year yet they were actually paid for in the previous FY</p>	<p>Potential misappropriation of funds in the current financial year since these materials costs are also planned to be incurred on the respective works during the current financial year.</p> <p>In addition to this, accountabilities presented may not be reasonable for the current year material purchases since materials may have been purchased in the previous financial year.</p>	<p>The Agency should ensure that proper planning for purchases is done to minimise instances of unused materials on site that are then carried forward to the next financial year.</p>
8	<p>Ineligible Transfer of Funds</p> <p>From the review of the payment documents, it was noted that there was UGX 1,908,000 which was transferred from the road fund account to the works account. The Consultant confirmed this by reviewing the bank statement.</p> <p>The accountant explained that these funds had been borrowed from the works account to meet some emergency needs of the Agency.</p>	<p>Consistent transfer of funds from one account to another habitually will result into failure of the Agency to meet its maintenance requirements as and when they are due.</p> <p>It may also result into failure by the Agency to adhere to the work plans set for the quarter.</p>	<p>Usage of funds should be limited to the funds that have been received from URF so as to minimise the expectations gap by other departments, as well as diverting of funds that have been specifically allocated to cater for the work plan in that particular quarter.</p>
9	<p>Poor expenses management</p> <p>From the review of the expenditure for the period, it was noted that operational expenses for Q2 as of the date of our review accounted for 5% of the total releases for the period. This is above the set threshold by URF of 4.5% for the DA.</p> <p>Of these expenses, Motor vehicle repairs accounted for UGX 6 million, allowances for staff accounted for UGX 6.8 million, and other operational costs UGX 4.8 million of the total expenses for both quarters.</p> <p>The total expenditure excluding repairs amounts to UGX 11.6 million which represents 91% of the total expenses budgeted for the whole financial year, yet the Agency had 7 months to the end of the financial year as of the date of our review.</p>	<p>Staff allowances account for the significant portion of these expenses, i.e. 39% of the total expenditure. This casts doubt about how reasonable and genuine these allowances are.</p>	<p>The Agency should ensure that proper controls are in place to monitor the operational costs to enhance efficiencies.</p>

3.5.8 Cross-Cutting Policy Issues

There were no plans to address cross-cutting issues like HIV/AIDS and Occupational Health and Safety. Borrow pits were not restored to their natural condition however, the agency planted some grass and trees. As regards to gender issues, females were encouraged to participate in works and were recruited to work in the road gangs.

3.5.9 Tracking of Actions taken by DA on Previous Audit, M&E and Board Recommendations

There was no data on previous audits, M&E assignments and board recommendations available for Soroti MC.

3.5.10 District Road Committee Operations

The road committee for Soroti MC was reportedly comprised of 11 members i.e. 3 Members of Parliament, 2 Secretary for Works i.e. (District & Municipal Council), Town Clerk, Municipal Mayor, CAO, District LC5 Chairman, Municipal Engineer and District Engineer. It was reported that the committee has met once in the current FY. However minutes of meetings were not availed. The Municipal Engineer explained that they do not sit regularly as planned mainly due to lack of quorum and budget constraints.

It is recommended that other stakeholders such as the sub county chiefs be included in the committee as they are more likely to be available for the scheduled meetings which would make operations of the committee more feasible.

3.5.11 Statistical Safety Data

Data collected from the local traffic police for the years 2010-2013 is included in *Appendix 2*.

3.5.12 Traffic Data Analysis

Traffic data was obtained from the works department. Manual classified counts were not done over a continuous period, the figures used were guessed by the DA so the accuracy of the data collected is questionable. The MoWT Road Maintenance Management Manual, January 2010 recommends that periodic maintenance be executed in 5 year intervals for roads with ADT<70 and in 3 year intervals for roads with ADT>70. A detailed economic analysis was not carried out due to unavailability of data to determine LOS e.g. vehicle operation costs, road user costs, time costs and accident cost. The ranking of roads as per maintenance priority is as shown in *Table 7-6*.

3.5.13 Present Extent and Condition of Roads and Related Assets

The condition of paved road network was reported as 100% being in fair to good condition while 57% of the unpaved roads were in fair to good condition and the rest (43%) in poor condition.

Culverts were generally in fair condition while traffic signs were absent on most municipal roads *Table 3-53* shows the condition of roads visited by the Consultant under Soroti MC.

Table 3-53: Roads Condition Assessment for Soroti MC

Road Name	Planned intervention	Length (km)	Condition reported by DA	Average grade	Road Condition by the time of visit	Comment
Okile	RMec	0.70		1.00	Poor	
Pamba	RMM	0.90	Fair	2.00	Fair	
Kakungulu	RMM	1.50		3.00	Good	Road shorter by 0.33km
Harper	PM	0.80	Fair	1.40	Poor	
Orimai	RMec	1.10	Poor	1.60	Poor	
Aporu Akol	RMec	0.82	Fair	1.80	Fair	Road shorter by 0.22km

Road Name	Planned intervention	Length (km)	Condition reported by DA	Average grade	Road Condition by the time of visit	Comment
Haridas	RMM	0.60	Bad	2.00	Fair	Should be reclassified as unpaved
Aliabu(P)	RMM	2.00	Good	1.80	Fair	Road shorter by 0.20km
Solot Avenue(P)	RMM	0.67	Good	2.89	Good	
Jumabye(P)	RMM	1.00	Good	2.60	Good	Road shorter by 0.35km
Lalle(P)	RMM	1.10	Fair	3.00	Good	Road shorter by 0.35km

Remarks on quality of works done are attached in Table 3-54.

Table 3-54: Quality of work for Soroti MC

Designated Agency	Road Name	Scope of works	Quality of work in respect to specification
Soroti MC	Okile 0.7km	RMec	No work had been done at the time of visit.
	Pamba 0.9km	RMM	Road is in fair condition.
	Aliabu 2km	RMM	The patching done was stripping. Road is shorter by 0.2km(See Figure 3-22)
	Kakungulu 1.5km	RMM	Road is in good condition. The road is shorter by 0.33km(See Figure 3-23)
	Harper 0.8km	PM	No work had been done at the time of visit.
	Aporu Akol 0.82km	RMec	No work had been done at the time of visit.
	Haridas 0.6km	RMM	No patching works done as reported, road lost all surfacing(See Figure 3-24)
	Orimai 1.1km	RMec	Graded halfway and compaction was not done (See Figure 3-25)
	Solot Avenue 0.67km	RMM	Road is in good condition however, it is shorter by 0.2km.
	Jumabye 1km	RMM	Road is in good condition however, it is shorter by 0.35km.
	Lalle 1.1km	RMM	Road is in good condition however, it is shorter by 0.45km.



Figure 3-22: Poor quality works on Aliabu road



Figure 3-23: Kakungulu road under RMM



Figure 3-24: Surfacing type on Haridas road



Figure 3-25: Failed section on Orimai road

3.5.14 Strengths of URF

Consistent disbursement of funds to the DA was noted as the strength of URF. It was reported that the road network has improved due to funding from URF, employment opportunities to the community during implementation of the road works.

3.5.15 Weakness of URF

The Consultant observed that performance agreements for FY 2013/14 were not signed. There's no binding performance agreement between the DA and URF for the funds disbursed by the Fund during the current financial year.

3.5.16 Unit Costs Estimated for Routine and Periodic Maintenance

No detailed road inventory was carried out. Rates for RMM were obtained from MoWT guidelines. For Routine Mechanised and Periodic Maintenance, cost accounting for all cost elements of expenditure were estimated to enable total and component costs of each activity to be determined. Historical rates were also used. The unit costs for Soroti MC are as shown in Table 3-55.

Table 3-55: Unit costs for maintenance in Soroti MC

Surface Type	Routine Manual(UGX/km)		Routine Mechanised(UGX/km)		Periodic Maintenance(UGX/km)	
	Plan	Actual	Plan	Actual	Plan	Actual
Paved roads	2,278,438	7,810,645	-	-	-	-
Unpaved roads	1,034,788	413,704	1,406,250		42,972,641	

3.5.17 Performance Rating

The details of performance rating for Soroti MC are as shown in Table 3-56.

Table 3-56: Performance rating for Soroti MC

Sn	Indicator	Units	Annual Planned	Cummulative planned	Cummulative achieved	Percentage achieved	Score
	Financial KPIs						
1	% of Funds Released to Maintenance Requirements	%	NA				
2	% of Expenditure on Maintenance Works Executed by the Private Sector	%	0	0	4	4	3
3	% of Funds Released to DUCAR Agencies on Time	%	NA				
4	% of Executed Road Maintenance Works Confirmed Through Technical/Financial Value for Money Audits	%	0	0	0		
5	% Budget Released	%	100	50	53	106	1
6	% Expenditure of Releases	%	100	100	21	21	3
7	% Expenditure of funds available	%	100	100	21	21	3
							10
			Score*		3	3	90.0%
			Score		2	0	0.0%
			Score		1	1	10.0%
			Average Score				10.0%

Sn	Indicator	Units	Annual Planned	Cummulative planned	Cummulative achieved	Percentage achieved	Score
	Physical KPIs						
8	Routine Manual	km	33.67	22.46	22.46	100	1
9	Routine Mechanized	km	12.61	6.3	0	0	3
10	Periodic Maintenance	km	11.55	4.3	0	0	3
11	Drainage channels	km	1.6	0.8	0	0	3
							10
			Score		3	2	60.0%
			Score		2	0	0.0%
			Score		1	1	10.0%
			Average Score				10.0%

*Rating of 1 to 3 used with one representing the most desirable situation while three is least desirable; average values obtained and linearly scaled appropriately with 1 = 100%; 2 = 50% and 3 = 0%.

Colour codes;



represents poor performance;



represents fair performance; and



represents good performance.

*Performance Rating = (Financial KPIs × 50%) + (Physical KPIs × 50%), thus Moroto MC scored **10%** which implies a poor performance.*

3.6 UNRA Kotido

3.6.1 Outputs of the Funding

In FY 2012/13, UNRA Kotido executed and completed all the planned works for the FY apart from works in Q4 which did not receive funding that included drift construction, culvert installation, earthworks and catch water drains on Akwanamoru-Oreta road (57km), Kaperimoru-Kotein road (38km) and Kaperimoru-Loyoro road(50km). These works were carried forward to the current FY.

For FY 2013/14, in Q1 the DA executed 33% of the planned routine manual maintenance works due to delays in awarding labour based contracts while in Q2 the DA executed 100% of the planned routine manual maintenance works for that quarter. For routine mechanised works, the DA worked on 66km in Q1 and 52.7 km in Q2 giving a total of 118.7km out of the planned 221.5km for those quarters which represents 54% quarterly progress and 14% coverage of the planned works for the FY. The works progress for this FY is low because the DA focussed on clearing the backlog of works carried over from the previous FY and on construction of planned drainage structures. The works were planned to be implemented by Force Account and Contracting. Table 3-57 summarises UNRA Kotido's outputs for quarters 1 and 2 for FY 2013/14.

Table 3-57: UNRA Kotido Outputs of road maintenance funds in Q1 and Q2 of FY 2013/14

#	Road/maintenance category	Road name	Annual Plan (Km)	Planned (Km)		Executed (Km)		Cumulative total executed (Km)
				Q1	Q2	Q1	Q2	
	National Roads							
1	Routine Manual Maintenance	Unpaved	840.2	840.2	840.2	840.2	840.2	840.2
2	Routine Mechanised Maintenance	Kotido –Kaperimoru	18					-
		Kaperimoru -Lopei	54					-
		Kanawat -Apaan Koputh	39					-
		Abim -Achan-Pii	29					-
		Koputh -Kaabong	24					-
		Kaperimoru –Loyoro*	50	25		20		20
		Kaabong -Kapeedo	36					-
		Kapeedo -Karenga	38	1.25				-
		Loyoro -Apaan	24	5	5		6.7	6.7
		Abim -Adilang	20	20				-
		Kotido -Kanawat Abim	70	70			20	20
		Koputh- Orom	72	36	36			-
		Achan Pii -Alito	20	1				-
		Kapeedo-Lomej	32					-
		Koputh Junction Lorelia	22					-
		Akwanamoru -Rogom Oreta*	56	1.25				-
		Oreta -Kaperebyong	19					-
		Kotido Loslang Loyoro	39					-
		Kiru Morulem Oreta	35					-
		Kaperimoru- Kotein Kenya Bdr*	35	42		21	21	42
		Lokaterebu -Kacheri Lorelia	43		5			-
		Kaabong -Kalapata Pire	58	20	5	25	5	30
		Kaperimoru -Army Barracks Access	0.6					-
		Old Dopeth Access Road	5		5			-

#	Road/maintenance category	Road name	Annual Plan (Km)	Planned (Km)		Executed (Km)		Cumulative total executed (Km)
				Q1	Q2	Q1	Q2	
		Subtotal – RMec	838.6	221.5	56	66	52.7	118.7
5	Maintenance of bridges and road safety activities							
	Bridge Maintenance; River training, painting and drift repairs	Lodoketangasisia	x	x	-	-	-	-
		Kaabong	x	x		x		x
		Lopei drift	x	x				
		Dopeth	x	x			x	x
		Nakosowani	x		x			
		Lochom	x		x			
		Longoromit	x		x			
		Kathile bridge 1	x		x			
		Kathile bridge 2	x		x			
		Nariamabune	x					
		Lokwakal	x					
		Kanawat	x					
		Apaan	x					
		Dopeth drift	x				x	x
		Nangiro	x					
		Loyoloit	x					
		Nalakas drift	x					

*works carried over from FY 2012/13.

3.6.2 Funds brought forward from the Previous Year

From the review of the vote book for quarter 4 for FY 2012/2013, it was noted that there were no funds released in Q4 and as such, no funds spilled over from the previous financial year except for UGX 1,471,009 that was left on account to cater for the account administrative charges. The funds that were not released in Q4 resulted into works being done on credit since commitment had been made in the previous quarter and as a result part of the monies received in Q1 were used to clear the debts incurred in the previous financial year.

3.6.3 Funds Release in Quarter 1 and 2 FY 2013/2014

Funds for Q1 and Q2 were received by Uganda Road Fund from the Ministry of Finance, Planning and Economic Development on 15th August 2013 and 27th November 2013 respectively. Q1 funds were transferred by URF to the UNRA accounts on 20th August 2013 which is 3 business days from the date of receipt, while Q2 funds were transferred to the UNRA accounts on 27th November 2013 which is on the same day as when the funds had been received. The time lag of release at URF to the UNRA accounts is within the expected timelines.

The funds were transferred from UNRA to the Station accounts in two equal instalments on 5th and 12th September 2013, thus delayed for 12 and 17 business days respectively giving an average delay of 15 business days which is above the required threshold of 14 days. The delay was a result of the delays in the approval process with respect to the disbursement of funds at UNRA (See Table 3-58)

Table 3-58: Funds release for UNRA Kotido FY 2013/14

Source / Destination A/C	Date received on Account		No. of business days	
	Q1	Q2	Q1	Q2
MoFPED to URF	15 th August 2013	27 th November		

Source / Destination A/C	Date received on Account		No. of business days	
	Q1	Q2	Q1	Q2
		2013		
URF to UNRA Head office	20 th August 2013	27 th November 2013	3	0
UNRA head office to UNRA Moroto	5 th September 2013	N/A	12	N/A
	12 th	N/A	17	N/A

Budget compared to releases for Q1 and Q2

The Consultant obtained the work plan from URF dated 8th November 2013 that shows the details as per the Station and noted that it was different from the work plan that the Consultant obtained from the Station. We relied on the work plan that was obtained from URF since it was latest.

Unlike the work plan that was obtained from the Station, the work plan that was obtained from URF was not broken down to show the works to be executed on a quarterly basis. We therefore apportioned the budget balances that the Consultant received from URF and the implementation period as per the work plan was received from the Station to arrive at the quarterly budget balances.

There were significant differences between the budget amounts as per URF and the budget amount as per the Station amounting to UGX 905,484,901 and 81,953,625 for Q1 and Q2 respectively.

The funds released in Q1 were UGX 936,543,102 which represents 67% of the quarterly budgeted amount. Of this, UGX 444 million was spent in Q1 which represents 47% of the amounts received in Q1, and UGX 494 million was spent in Q2 which represents 53% of the funds received in Q1. As of the date of the review, 13th December 2013, Q2 funds had not yet been received at the Station, which represents 12 business days from the date of release by URF. The outstanding balance as of the date of the review was UGX 31,622 (See Table 3-59 to 3-60)

Table 3-59: Budget compared to release for UNRA Kotido FY 2013/14

Description	Amount (UGX)					
	Q1		Q2		Total	
	Budget	Release	Budget	Release	Budget	Release
Annual Budget					8,059,499,755	
Quarterly budget - URF	1,392,418,299	936,543,102	2,341,807,817	-	3,734,226,116	936,543,102
Quarterly budget - Station	2,297,903,200		1,182,780,400			
Variance	-905,484,901		1,159,027,417			

Table 3-60: Funds flow statement for UNRA Kotido FY 2013/14

Description	Amount (UGX)		
	Q1	Q2	Total
Opening fund balance - 01/07/2013	1,471,009	493,973,200	
Receipts from URF	936,543,102	0	936,543,102
Other receipts	0	0	0
Funds available for use	938,014,111	493,973,200	
Payments made	-444,040,911	-493,941,578	-937,982,489
Funds balance - 10/12/2013	493,973,200	31,622	

3.6.4 Expenditure for UNRA Kotido

In verifying the expenses for the period, a review of the payment vouchers was performed for all the expenses incurred, and the amounts disbursed traced to the bank statement.

Of the total expenses for the period, labour based maintenance cost accounted for 45% and 17% in Q1 and Q2 respectively. Routine mechanised maintenance costs accounted for 32% and 58% in Q1 and Q2 respectively. Term maintenance costs accounted for 0% and 3% in Q1 and Q2 respectively, while operational costs accounted for 22% in both quarters.

Labour based maintenance, routine mechanised maintenance, term maintenance and operational costs accounted for 30%, 46%, 2% and 22% respectively of the total funds received by the agency in Q1. Of the total payments made during the period, UGX 347,017,159 relates to expenses that had been incurred or contracted in the previous financial year FY 2012/2013, but had not been paid for when incurred (See Table 3-61).

Table 3-61: Expenditure for UNRA Kotido FY 2013/14

Description	Expenditure (UGX'million)			Amount (UGX'million)			% of Budget		% Variance from budget		Cum.
	Q1	Q2	Total	Q1	Q2	Total	Q1	Q2	Q1	Q2	
Labour based contracts	201	83	284	181	181	363	111	46	11	-54%	-22
Routine mechanised	144	288	432	1,206	915	2,121	12	31	-88	-69	-80
Term maintenance	0	14	14	5	5	9	0	300	-100	200	50
Operating expenses	99	109	208	-	-	-	*N/A	*N/A	*N/A	*N/A	*N/A
Total	444	494	938	1,392	1,101	2,493	32	45	-68	-55	-62
Funds released	937	-	937								
% of funds released	47	-	100								

*N/A; There were inconsistencies between the work-plan obtained from URF and that obtained from the Station Engineer. As explained above, the Consultant adopted the work-plan from URF since there was no signed performance agreement. The work-plan obtained from URF did not have operating expenses and thus the nil balance for the budgeted amount in the table above.

3.6.5 KPIs with Respect to the Utilisation of Funds

The Key Performance Indicators (KPIs) in respect of the utilisation of funds by UNRA Kotido during the FY are as shown in Table 3-62.

Table 3-62: KPIs with respect to utilisation of funds for UNRA Kotido FY 2013/14

Sn	Indicator	Units	Annual Plan	Achieved		Cummulative
				Q1	Q2	
	% of Roads in Fair to Good Condition	%				
1	National Roads Paved	%	NA			
2	National Roads Unpaved	%	60		87	87
	National Roads Maintenance					
6	Routine Manual, Paved	km	NA			
7	Routine Manual, Unpaved	km	840.2	840.2	840.2	840.2
8	Routine Mechanized, Paved	km	NA			
9	Routine Mechanized, Unpaved	km	838.6	66	52.7	118.7
10	Periodic Maintenance, Paved	km	NA			
11	Periodic Maintenance, Unpaved	km	0			
12	No. of Vehicles Weighed	No.				
13	% of Vehicles Overloaded	%				
14	% of Funds Released to Maintenance*	%				
15	% of Expenditure on Maintenance	%	87	78	78	78
16	% of Funds Released to UNRA on	%		100	100	100
17	Average Time of Release from Date of	Business	14	3	N/A	3
18	% Budget Released	%		67	N/A	21
19	% of Releases Expended	%		47	53	100

*Data not available

3.6.6 Bottlenecks in the Utilisation of Funds by the Station

Table 3-63 shows the bottlenecks, innovations and mitigation measures in respect to utilisation of funds from URF identified at UNRA Kotido.

Table 3-63: Bottlenecks in the utilisation of funds at UNRA Kotido

Ref	Bottlenecks	Innovations Adopted by the DA	Recommendations
1.	Topography There is substantial storm water run-off in the wet seasons which inundates the roads. Implication Decrease in the design life of the roads which leads to high maintenance and rehabilitation costs.	The Agency installs robust drainage structures where necessary.	There is a need for detailed hydrological analysis to determine optimal drainage solutions given the unique nature of Karamoja.
2.	Vandalism of road signs The Station procured and installed warning signs on the roads. However, most were vandalised by the locals with the exception of those warning of cattle crossings. Implication There is a risk of accidents on the roads due to lack of warning signs.	The DA did not have a mitigation plan by the time of review.	The DA should engage in community sensitization to control vandalism of road furniture.
3.	Delayed receipt of funds The discussion with the Station Manager revealed that the funds for Q1 had been released in September which is 48 business days into the quarter, and remaining 18 days to the end of the quarter. This makes it hard to implement the work as planned for the quarter when the funds come in at the end of the quarter. Implication Delayed receipt of funds affects the execution of works planned for in the quarter, and thus non-compliance with the requirements of the performance agreement. Unreleased funds result into loss of trust with the service providers as a result of delayed payments for the services offered. Creation of a maintenance backlog and hence URF objectives may not be realised.	The Station did not have any mitigation plan in place because timely receipt of funds was not in their direct control.	URF should be granted autonomy over the funds collection process so that the lead time in the approval process of the disbursement of funds is reduced.
4.	Irregular releases The Station Manager explained that Q4 funds for FY 12/13 were not received at the Station and thus some works for that quarter were done on credit while the rest were carried over to FY 2013/14. This implies that the monies received in Q1 were used to clear some of the debts incurred in the previous financial year, thus inadequate funds to execute the works for the current quarter. Implication Unreleased funds result into loss of trust with the service providers as a result of delayed payments for the services offered.	The Station did not have any mitigation plan in place because timely receipt of funds was not in their direct control.	URF should be granted autonomy over the funds collection process to allow proper planning.
5.	Inadequate funding The Station Engineer explained that in addition to the delayed release of funds for the maintenance requirements of the National roads, the released funds are inadequate to handle all the maintenance requirements of the Station as per the work plan. He explained that the main	Spot improvement for the roads to be passable.	URF takes into consideration the differences in Geographical locations of the various Agencies when estimating the unit cost of maintenance so that the

Ref	Bottlenecks	Innovations Adopted by the DA	Recommendations
	<p>cause of this are the fixed rates used in estimating the unit costs of maintaining a road which are applied across all regions in the country, which rates may not be favourable for the remote areas which have limited access to the facilities especially with regard to service providers of equipment and materials. The available services are therefore priced highly as compared to the services elsewhere.</p> <p>Implication The funds released are not sufficient to handle the planned road works. This may affect the quality and quantity of works performed.</p>		<p>unique needs of the different regions are taken into consideration, and allocated reasonable amounts of resources accordingly.</p>
6.	<p>Lack of equipment locally within the district There are few service providers of equipment in the event of breakdowns. This implies that the existing service providers charge highly for the equipment. The existence of few service providers is attributed to the distance from the developed centres and the poor road network.</p> <p>Implication High operational costs than anticipated and delayed execution of works.</p>	<p>The Station did not have any mitigation plan in place by the time of review.</p>	<p>URF should advise MoWT to set up and operationalize the regional workshop as proposed in the force account guidelines.</p>
7.	<p>Consistent machinery breakdowns The Station Manager explained that the equipment used to implement force account activities is old and breaks down on a regular basis.</p> <p>Implication The Station incurs significant costs in maintenance of the equipment which strains the budget for mechanical imprest.</p>	<p>Hire of equipment when necessary.</p>	<p>The vehicles and machinery need to be replaced.</p>
8.	<p>Staff capacity constraints The Station Manager explained that the Station does not have enough staff to carry out supervision of field activities.</p> <p>Implication This causes a lapse in supervision of works which could compromise quality and hence URF objectives may not be achieved.</p>	<p>Hire of staff on contracts.</p>	<p>UNRA should increase capacity for supervision of works.</p>
9.	<p>Insecurity in the area Karamoja region is characterised by insecurity from the local community and foreign tribes, mainly because of the tradition where they have guns for protection of their cattle. As a result, there's a consistent need of hiring vigilantes for assurance of security in the areas with massive insecurity.</p> <p>Implication This increases operational costs of hiring the vigilantes.</p>	<p>The Station does not have any mitigation plan in place it cannot control the local population.</p>	<p>Provision for costs of hiring the vigilantes in the budget estimates.</p>

3.6.7 Potential Risks, Limitations and Possible Mitigation Measures

Table 3-64 shows the risks, limitations and mitigation measures identified at UNRA Kotido in respect to utilization of road maintenance funds.

Table 3-64: Risks identified at UNRA Kotido

Ref	Risk/limitation	Implication	Proposed measures	mitigation
1.	No performance agreement As of the date of our review, 13 th December 2013, there was no signed performance agreement between URF and the DA. From our review of the work plans from the Station and URF, it was noted that there were inconsistencies in the budgeted amounts.	As a result there's no clarity about the performance targets for the current financial year by the DA, as well as the expectations by URF from the DA as of the date of the review.	Performance agreements should be signed before release of funds.	
2.	Unsupported expenditure For some field management expenses booked, there were no accountabilities for the monies advanced to the road overseer. These include allowances for field staff and vigilantes.	It was hard to ascertain the exact amounts spent for some of the activities over and above the funds that had been disbursed as per the requisitions.	The different parties executing the different activities should submit all accountabilities for the expenses incurred so as to know the actual cost of a particular task undertaken. The Station Manager should ensure that proper accountability of funds spent is done.	
3.	Budget / work plan inconsistencies The Consultant obtained work plans from URF for all the UNRA stations and noted that there were differences in the budgeted amounts as per the work plans the Consultant received from the Station Manager. The total annual budget as per the Station Engineer was UGX 4.135 billion (excluding contract works) while the total annual budget from URF was UGX 2.101 billion (excluding contract works), a net difference of UGX 2.034 billion.	Lack of clarity by the implementing Station about the work plan being followed in executing the maintenance activities which makes monitoring of the funds disbursed by the funder difficult to perform since the final expectations are not known by the implementing party.	Proper communication should be made by either parties on the final work plan in the event that there any revisions to the draft plan shared by the Station Manager at the start of the financial year.	

3.6.8 Cross-Cutting Policy Issues

There were no plans to address cross-cutting issues like HIV/AIDS and Occupational Health and Safety for their employees. Borrow pits were not restored because they are used by the locals as valley dams to trap water for domestic use. As regards to gender issues, it was noted that the labour based contracts give consideration to gender balance in award of the contracts.

3.6.9 Tracking of Actions taken by DA on Previous Audit, M&E and Board Recommendations

There was no data on previous audits, M&E assignments and board recommendations available for UNRA Kotido.

3.6.10 Road Committee Operations

The structure of the road committees is that they are organised by region, the county officials along each road are involved in community sensitization on road usage. The meetings are planned to be held

quarterly chaired by the Station Manager however, the meetings are held irregularly due to financial constraints.

3.6.11 Statistical Safety Data

The available data collected from the local traffic police for the years 2012 & 2013 is included in *Appendix 2*.

3.6.12 Traffic Data Analysis

Recent traffic data was not available at the Station. The Consultant obtained historical data for the year 2000 with projections up to 2015 from UNRA planning directorate. The data was for major corridors under the control of UNRA Kotido. The MoWT Road Maintenance Management Manual, January 2010 recommends that periodic maintenance be executed in 5 year intervals for roads with ADT<70 and in 3 year intervals for roads with ADT>70. A detailed economic analysis was not carried out due to unavailability of data to determine LOS e.g. vehicle operation costs, road user costs, time costs and accident cost. The ranking of roads as per maintenance priority is as shown in *Table 3-65*.

Table 3-65: Traffic data analysis for UNRA Kotido

S/NO	Road Name	Road Length(km)	Estimated Daily Traffic	Maintenance Priority class	Required LOS	Allowable Time(weeks) for routine interventions	Response for maintenance
1	Kotido-Abim	70.52	140	4	2.4	4	
2	Koputh-Kaabong	25.20	58	4	2.4	4	
3	Kaperimoru-Kotido	17.47	152	4	2.4	4	
4	Kaperimoru-Loyoro-Apaan	77.34	5	4	2.4	4	

3.6.13 Present Extent and Condition of Roads and Related Assets

The condition of the UNRA Kotido road network was rated as 87% being in fair to good condition and the rest (13%) in poor condition.

Bridges and culverts were generally in fair condition. The majority of the road signs had been vandalized by the locals. *Table 3-66* shows the condition of roads visited by the Consultant under UNRA Kotido.

Table 3-66: Roads condition assessment for UNRA Kotido

Road Name	Planned intervention	Length (km)	Average grade	Condition by time of visit	Comment
Kotido-Abim	RMM&RMec	70	2.70	Good	
Old Dopeh	RMM&RMec	5	2.17	Fair	
Lokaterebu-Kacheri-Loleria	RMM&RMec	43	2.49	Good	
Akwanamoru-Oreta	RMM&RMec	56	2.30	Fair	
Kaabong-Kalapata-Piire	RMM&RMec	58	2.39	Good	
Loyoro-Apaan-Kaperimoru	RMM&RMec	74	2.59	Good	
Kaperimoru-Kotein	RMM&RMec	35	1.60	Poor	Black cotton soils on the alignment
Kotido-Kaperimoru-Lopei	RMM&RMec	72	1.80	Fair	

Remarks on quality of works done are in *Table 3-67*.

Table 3-67: Quality of work for UNRA Kotido

Designated Agency	Road Name		Scope of works	Quality of work in respect to specification
UNRA Kotido	Kotido-Abim 70km	RMec	Road is in good condition(See Figure 3-26)	
	Kaperimoru-Kotein 35km	RMec	Ongoing works, road is very slippery when wet due to presence of extensive black cotton soils in the alignment(See Figure 3-27)	
	Old Dopeth 5km	RMec	Ongoing works, grading had not been done.	
	Lokaterebu-Kacheri-Loleria 43km	RMec	Road is in good condition.	
	Akwanamoru-Oreta 56km	RMec	Ongoing works, road had been graded and spot gravelled however the bushes have over grown.on the sides.	
	Kaabong-Kalapata-Piire 58km	RMec	Road is in good condition(See Figure 3-29)	
	Loyoro-Apaan-Kaperimoru 74km	RMec	Ongoing works, backfilling for culverts was not done according to specifications. No compaction was done causing humps at the culverts, end structures for culverts were not yet built.	



Figure 3-26: Gabion protection on Kotido-Abim road



Figure 3-27: Drift construction on Kaperimoru-Kotein road



Figure 3-28: Unprotected corrugated Metal Pipe culvert on Kaperimoru-Lopei road



Figure 3-29: Kaabong-Kalapata road under RMec

3.6.14 Strengths of URF

There were no strengths that were reported by the DA.

3.6.15 Weakness of URF

The Consultant observed that performance agreements for FY 2013/14 were not signed. There's no binding performance agreement between the DA and URF for the funds disbursed by the Fund during the current financial year.

Irregular releases that were reported by the DA cause distortion in planning.

3.6.16 Unit Costs Estimated for Routine and Periodic Maintenance

Historical rates issued by UNRA HQ were used. The rate achieved by UNRA, Kotido was UGX 337,854/km and UGX 3,760,540 for routine manual and routine mechanised maintenance respectively. The unit rates for UNRA, Kotido are as shown in Table 3-68.

Table 3-68: Unit costs for maintenance in UNRA Kotido

Surface Type	Routine Manual(UGX/km)		Routine Mechanised(UGX/km)	
	Plan	Actual	Plan	Actual
Unpaved roads	864,080	337,854	8,987,144	3,760,540

3.6.17 Performance Rating

The details of performance rating for UNRA Kotido are as shown in Table 3-69.

Table 3-69: Performance rating for UNRA Kotido

Sn	Indicator	Units	Annual Planned	Cummulative planned	Cummulative achieved	Percentage achieved	Score
Financial KPIs							
1	% of Funds Released to Maintenance Requirements	%	NA				
2	% of Expenditure on Maintenance Works Executed by the Private Sector	%	87	60	78	130	1
3	% of Funds Released to UNRA on Time	%	100	100	50	50	2
4	Average Time of Release from Date of Receipts from MFPED by Quarter	days	14	14	3	21	1
5	% Budget Released	%	100	46	12	26	3
6	% Expenditure of Releases	%	100	100	100	100	1
7	% Expenditure of funds available	%	100	100	100	100	1
							9
				Score*		3	1
				Score		2	1
				Score		1	4
				Average Score			55.6%
Physical KPIs							
8	Routine Manual	km	840.2	840.2	840.2	100	1
9	Routine Mechanized	km	838.6	277.5	118.7	43	2
10	Periodic Maintenance	km	0		0		
11	Bridge Maintenance	No	2	2	0	0	3
12	Drifts	No	15	7	3	0	3
							9
				Score		3	0
				Score		2	1
				Score		1	1
				Average Score			22.2%

*Rating of 1 to 3 used with one representing the most desirable situation while three is least desirable; average values obtained and linearly scaled appropriately with 1 = 100%; 2 = 50% and 3 = 0%.

Colour codes;

- represents poor performance;
- represents fair performance; and
- represents good performance.

Performance Rating = (Financial KPIs × 50%) + (Physical KPIs × 50%), thus UNRA Kotido scored **39%** which implies a fair performance.

3.7 UNRA Moroto

3.7.1 Outputs of the funding

In FY 2012/13, UNRA Moroto executed and completed all the planned works apart from works in Q4 which did not receive funding. These included drift construction, culvert installation, earthworks and catch water drains on Moroto-Lokintanyala road(44km), Angatun-Namalu road(6km), Apeitolim – Iriiri road(47km), Amudat-Loro-Lokitanyala road(4km) and Kokeris-Lopei road(4km). These works were carried forward to the current FY.

For FY 2013/14, the DA executed 33% of the planned routine manual maintenance works in Q1 due to delays in awarding labour based contracts and 100% of the planned routine manual maintenance works in Q2. The DA also worked on 37km and 78km of routine mechanised works in Q1 and Q2 respectively. This gives a total of 115km out of the planned 237.3km. This represents 49% quarterly progress and 17% coverage of the planned works for the FY. The works progress for this FY is low because the DA focussed on clearing the backlog of works carried over from the previous FY. The works were planned to be implemented by Force Account and Contracting. *Table 3-70* summarises UNRA Moroto's outputs for quarters 1 and 2 for FY 2013/14.

Table 3-70: UNRA Moroto Outputs of road maintenance funds in Q1 and Q2 of FY 2013/14

#	Road/maintenance category	Road name	Annual Plan (Km)	Planned (Km)		Executed (Km)		Cummulative total executed (Km)
				Q1	Q2	Q1	Q2	
1	Routine Manual Maintenance	Paved	3	3	3	3	3	3
		Unpaved	840	840	840	280	840	840
2	Routine Mechanised Maintenance	Lokapel - Chosan	-					-
		Ariamoi - Lopei	30					
		Chosan - Amudat	30					
		Moroto – Lokitanyala*	44	44			14	14
		Nadunget - Iriiri	70			35	35	70
		Moroto - Nadunget	-					
		Nadunget - Lokapel	-					
		Chosan - Angatun	27					
		Angatun – Namalu*	6	6			6	6
		Lokapel - Nabilatuk	21					
		Nabilatuk - Angatun	24					
		Moroto - Rupa - Nakiloro - Nakabat	28		17	2		2
		Nakiloro - Lomukura	50					
		Lokicher - Turtuko - Nyakwae	46					
		Matany - Lokopo - Turtuko	32					
		Turtuko - Apeitolim	45		45		1	1
		Apeitolim – Iriiri*	47		55			
		Girik River - Kalita	23					
		Kalita - Alakasi - Amudat	65					
		Amudat - Loro – Lokitanyala*	52	4			4	4
		Tapach - Katikekile	10					
		Lolachat - Magoro	45	45				
		Kokeris – Lopei*	23		23		18	18
		Subtotal – RMec	696	99.3	138	37	78	115
3	Periodic Maintenance	Moroto Army Barracks Access	1.5	0.3				-

#	Road/maintenance category	Road name	Annual Plan (Km)	Planned (Km)		Executed (Km)		Cumulative total executed (Km)
				Q1	Q2	Q1	Q2	
		(P)						
		Subtotal – PM	1.5	0.3				-
4	Maintenance of bridges and road safety activities							
	Bridge Maintenance; River training, painting and drift repairs	Moroto-Lokintanyala drifts*	2	2		2		2
		Amudat - Loro – Lokitanyala drift*	1	1		1		2
		Nakiloro – Lomukura drift	1		1			
		Moroto-Rupa Gabion works	1		1			
		Apeitolim Irii drift*	1		1			
		Lopei bridge*	1		1			

*works carried over from FY 2012/13.

P-Paved

3.7.2 Funds brought forward from the previous year

From the review of the vote book for quarter 4 for FY 2012/2013, it was noted that there were no funds released in Q4 and as such, no funds spilled over from the previous financial year. The bank statement had an amount of UGX 1,961,954 at the start of the year that was left to cater for the account administrative charges.

The funds that were not released in Q4 resulted into works being done on credit since commitment had been made in the previous quarter. As a result part of the monies received in Q1 were used to clear the debts incurred in the previous financial year.

3.7.3 Funds Release in Quarter 1 and 2, FY 2013/2014

Funds for Q1 and Q2 were received by Uganda Road Fund from the Ministry of Finance, Planning and Economic Development on 15th August 2013 and 27th November 2013 respectively. Q1 funds were transferred by URF to UNRA head office accounts on 20th August 2013 which is 3 business days from the date of receipt, while Q2 funds were transferred to UNRA head office accounts on 27th November 2013 which is the same day as when the funds had been received. This time lag is within the expected timelines.

Funds were transferred from UNRA head office accounts to the Station in three instalments on 5th, 12th and 13th September 2013. The delay was thus 12, 17 and 18 days respectively giving an average delay of 16 business days which is above the expected threshold of 14 business days. This is as a result of the delays in the approval process with respect to the disbursement of funds at UNRA (See Table 3-71)

Table 3-71: Funds release for UNRA Moroto FY 2013/14

Source / Destination A/C	Date received on Account		No. of business days	
	Q1	Q2	Q1	Q2
MoFPED to URF	15 th August 2013	27 th November 2013		
URF to UNRA Head office	20 th August 2013	27 th November 2013	3	0
UNRA head office to UNRA Moroto Station	5 th September 2013	N/A	12	N/A
	12 th September 2013	N/A	17	N/A
	13 th September 2013	N/A	18	N/A

Budget compared to releases for Q1 and Q2

The Consultant obtained the work plan from URF dated 8th November 2013 that shows the details as per the Station and noted that it was different from the work plan that the Consultant obtained from the Station dated 26th June 2013. We relied on the work plan obtained from URF since it was the latest, despite the fact that it had been completed in quarter 2.

Unlike the work plan obtained from the Station, the work plan obtained from URF was not broken down to show the works to be executed on a quarterly basis. We therefore apportioned the budget balances that the Consultant received from URF and the implementation period as per the work plan received from the Station to arrive at the quarterly budget balances.

The differences between the budget amounts as per URF and the budget amount as per the Station is 212 million and 819 million for Q1 and Q2 respectively.

The funds released in Q1 were UGX 788 million which represents 96% of the budgeted amount. Of this, UGX 381 million was spent in Q1, which represents 48% of the amounts received in Q1, and UGX 400 million was spent in Q2 representing 51% of the funds received in Q1. As of the date of the review 11th December 2013, Q2 funds had not yet been received at the Station, which represents 11 business days from the date of release by URF. The outstanding balance as of the date of the review was UGX 9.2 million (See Table 3-72 & 3-73)

Table 3-72: Releases vs budget for UNRA Moroto FY 2013/ 14

Description	Amount (UGX)					
	Q1		Q2		Total	
	Budget	Release	Budget	Release	Budget	Release
Annual Budget					5,598,197,735	
Quarterly budget - URF	823,379,745	788,462,052	1,392,403,452	-	2,215,783,197	788,462,052
Quarterly budget - Station	611,300,000		573,303,333			
Variance	212,079,745		819,100,119			

Table 3-73: Funds flow statement for UNRA Moroto FY 2013/ 14

Description	Amount (UGX)		
	Q1	Q2	Total
Opening fund balance - 01/07/2013	1,961,954	409,311,038	
Receipts from URF	788,462,052	-	788,462,052
Other receipts	-	-	-
Funds available for use	790,424,006	409,311,038	
Payments made	(381,112,968)	(400,062,668)	(781,175,636)
Funds balance - 10/12/2013	409,311,038	9,248,370	

3.7.4 Expenditure for UNRA Moroto

In verifying the expenses for the period, a review of the payment vouchers was performed for all the expenses incurred, and then traced the amounts disbursed to the bank statement.

Of the total expense received during the period, the Consultant noted that routine maintenance costs accounted for 87% of the total expenses for the period while operational expenses accounted for 13% for both quarters. No expenses were incurred on periodic maintenance costs for both quarters.

In Q1, total expenses accounted for 48% of the funds releases during the period, while in Q2 there were no releases. All the monies spent were from the Q1 monies. Cumulatively, total expenses accounted for 99% of the releases as of the date of our review. See Table 3-74.

Table 3-74: Expenditure for UNRA Moroto FY 2013/14

Description	Expenditure (UGX'000)			Budget (UGX'000)			% of Budget		% Variance from budget		Cum.
	Q1	Q2	Total	Q1	Q2	Total	Q1	Q2	Q1	Q2	
Labour based contracts	193,012	1,820	194,832	182,088	182,088	364,176	106	1	6	99	47
Routine mechanised	136,932	342,927	479,859	265,448	834,472	1,099,921	52	41	-48	59	56
Term maintenance	-	1,400	1,400	375,843	375,843	751,687	0	0	100	100	100
Operating expenses	51,168	53,916	105,084	*N/A	*N/A	-			-		
Total	381,113	400,063	781,176	823,380	1,392,403	2,215,783	46	29	54	71	65
Funds released	788,462	-	788,462								
% of funds released	48	0	99								

*N/A; There are work-plan inconsistencies between the workplan obtained from URF and that obtained from the Station Manager. As explained above, the Consultant adopted the workplan from URF since there was no signed performance agreement. The URF workplan did not have operating expenses catered for, and thus the nil balance for our budgeted amount in the table above.

3.7.5 KPIs with respect to the utilisation of funds

The Key Performance Indicators (KPIs) in respect of the utilisation of funds by UNRA Kotido during the third quarter are as shown in Table 3-75.

Table 3-75: UNRA Moroto KPIs with respect to the utilisation of funds

Sn	Indicator	Units	Annual plan	Achieved		Cumulative
				Q1	Q2	
	% of Roads in Fair to Good Condition	%				
1	National Roads Paved	%	70		50	50
2	National Roads Unpaved	%	60		75	75
National Roads Maintenance						
6	Routine Manual, Paved	km	3	3	3	3
7	Routine Manual, Unpaved	km	840	840	840	840
8	Routine Mechanized, Paved	km	0			
9	Routine Mechanized, Unpaved	km	696	37	78	115
10	Periodic Maintenance, Paved	km	1.5			0
11	Periodic Maintenance, Unpaved	km	0			
12	No. of Vehicles Weighed	No.	0			
13	% of Vehicles Overloaded	%	0			
14	% of Funds Released to Maintenance requirements	%	NA			
15	% of Expenditure on Maintenance Works Executed by the Private Sector	%	50	74	96	85
16	% of Funds Released to UNRA on Time	%	100	100	100	100
17	Average Time of Release from Date of Receipts from MFPED by Quarter	Business Days	14	6	0	3
18	% Budget Released	%		96	0	36
19	% of Releases Expended	%		48	51	99

3.7.6 Bottlenecks in the utilisation of funds by the Station

Table 3-76 shows the bottlenecks in respect of the utilisation of funds by UNRA Moroto during the FY.

Table 3-76: Bottlenecks in the utilisation of funds at UNRA Moroto

Ref	Bottlenecks	Agencies Mitigation Measures Adopted	Recommendations
1.	<p>Topography There is substantial storm water run-off in the wet seasons which inundates the roads.</p> <p>Implication Decrease in the design life of the roads which leads high maintenance and rehabilitation costs.</p>	The agency installs robust drainage structures where necessary.	There is a need for detailed hydrological analysis to determine optimal drainage solutions given the unique nature of Karamoja.
2.	<p>Contractual disputes Disputes on emergency contracts over the expanding scope of works. Some contracts on emergency works in FY 2012/13 were terminated due to disputes on the actual quantities to be executed which ended with the Station taking over the works.</p> <p>Implication Abandoned works may lead to loss of scarce resources.</p>	The DA took over the works and implemented them using force account.	Unit rates set by UNRA should be market based and a reflection of geographical location and hardships faced on the ground. BOQs should be accurate and clear on the scope of works.
3.	<p>Inconsistent release of funds The Station Manager explained that Q4 funds for FY 12/13 were not received at the Station and thus works for that quarter were done on credit. This implies that the monies received in Q1 were used to clear some of the debts incurred in the previous financial year thus inadequate funds to execute the works for the current quarter.</p> <p>Implication Creation of a maintenance backlog and hence URF objectives may not be achieved. Unreleased funds result into loss of trust with the service providers as a result of delayed payments for the services offered.</p>	The Station did not have any mitigation plan in place by the time of review.	The Ministry may also consider giving URF autonomy over the funds collection process so that irregular releases are avoided.
4.	<p>Delayed receipt of funds The discussion with the Station Manager revealed that the funds for Q1 were released late, 67 days into the quarter and remaining 18 days to the end of the quarter. This makes it hard to implement the work as planned for the quarter when the funds come in at the end of the quarter.</p> <p>Implication Delayed receipt of funds affects the execution of works planned for in the quarter and thus non-compliance with the requirements of the performance agreement. Unreleased funds result into loss of trust with the service providers as a result of delayed payments for the services offered.</p>	The Station did not have any mitigation plan in place because timely receipt of funds was not in their direct control.	The MoFPED should ensure that funds are released to URF on time so that these funds are disbursed to agencies on time. The Ministry may also consider giving URF autonomy over the funds collection process so that the bureaucratic approval processes for quarterly releases are avoided.
5.	<p>Lack of equipment locally within the District There are few service providers of equipment in the event of breakdowns. This implies that the existing service providers charge highly for the equipment</p>	The Station bargains for reduced charges from the service	URF should request MoWT to set up and operationalize the regional workshop as proposed

Ref	Bottlenecks	Agencies Mitigation Measures Adopted	Recommendations
	Implication High operational costs than anticipated and delayed execution of works.	providers.	in the force account guidelines.
6.	Consistent machinery breakdowns The Station Manager explained that the equipment used to implement force account activities breaks down on a frequent basis. Implication The Station incurs significant amounts in maintenance of the equipment. Delayed implementation of works by the Station.	The Station did not have any mitigation plan at the time of review.	The old equipment needs to be replaced.
7.	Staff Capacity Constraints The Station Engineer explained that the Station does not have enough staff to carry out the activities of the Station. There was a change in staffing so the new Station accountant is not yet a signatory to the Station's bank accounts, and as such, all transactions have to be brought to Kampala for the other second signatories to sign. Implication This causes delays in getting transactions completed.	They are in the processing of changing the signatories so that the Station accountant is also a signatory to the Station's bank account.	The Station should expedite the process of changing the signatories to the bank accounts so that transactions are not delayed.
8.	Insecurity in the area Karamoja region is characterised by insecurity from the local community and foreign tribes mainly because of the tradition where they have guns for protection of their cattle. As a result, there's a consistent need of hiring vigilantes for assurance of security in the areas with massive insecurity. Implication This increases operational costs of hiring the vigilantes.	The Station does not have any mitigation plan in place. It cannot control the local population.	Provision for costs of hiring the vigilantes in the budget estimates.

3.7.7 Potential risks, limitations and possible mitigation measures

Table 3-77 shows the risks, limitations and mitigation measures identified in a discussion with the Moroto UNRA staff.

Table 3-77: Risks identified at UNRA Moroto

Ref	Risk/limitation	Implication	Proposed mitigation measures
1.	No performance agreement As of the date of our review, 10 th December 2013, there was no signed performance agreement between URF and the DA.	There is no clarity about the performance targets for the current financial years well as the expectations by URF.	Performance agreements should be signed before release of funds.

Ref	Risk/limitation	Implication	Proposed measures	mitigation
	From our review of the work plan at the Station versus that received from URF, the Consultant noted that there were inconsistencies in the budgeted amounts. The budgeted amount as per the Station work plan for the year is UGX 8.4 billion, while that from URF is UGX 8.3 billion.			
2.	<p>Budget / work plan inconsistencies</p> <p>The Consultant obtained work plans from URF for all the UNRA Stations and noted that there were differences in the budgeted amounts as per the work plans the Consultant received from the Station Manager.</p> <p>The total annual budget as per the Station Engineer was UGX 2.42 billion (excluding contract works) while the total annual budget as per the workplans received from URF was UGX 2.82 billion (excluding contract works), a net difference of UGX 107 million.</p>	Lack of clarity by the implementing Station about the work plan being followed in executing the maintenance activities will make monitoring of the funds disbursed difficult to perform since the final expectations are not known by the implementing party.	Proper communication should be made by either parties on the final work plan in the event that there any revisions to the draft plan shared by the Station Manager at the start of the financial year.	

3.7.8 Cross-Cutting Policy Issues

There were no plans to address cross-cutting issues like HIV/AIDS and Occupational Health and Safety for their employees. Borrow pits were not restored because they are used by the local community as valley dams to trap water for domestic use. As regards to gender issues, evaluation for labour based contracts gives consideration to gender balance in award of the contracts.

3.7.9 Tracking of actions taken by DA on previous audit, M&E assignments and Board recommendations

There was no data on previous audits, M&E and board recommendations available for UNRA Moroto.

3.7.10 Road Committee Operations

The structure of the road committees is that they are organised by region, the county officials along each road are involved in community sensitization on road usage. The meetings are planned to be held quarterly chaired by the Station Manager however, the meetings are held irregularly due to financial constraints.

3.7.11 Statistical Safety Data

The available data collected from the local traffic police for the year 2013 is included in *Appendix 2*.

3.7.12 Traffic Data Analysis

Recent traffic data was not available at the Station, the Consultant obtained historical data for the year 2000 with projections up to 2015 from UNRA Planning Directorate. The data was for major corridors under the control of UNRA Moroto. The MoWT Road Maintenance Management Manual, January 2010 recommends that periodic maintenance be executed in 5 year intervals for roads with ADT<70 and in 3 year intervals for roads with ADT>70. A detailed economic analysis was not carried out due low traffic volumes and unavailability of data to determine LOS e.g. vehicle operation costs, road user costs, time costs and accident cost. The ranking of roads as per maintenance priority is as shown in *Table 3-78*.

Table 3-78: Traffic Data Analysis for UNRA Moroto

S/NO	Road Name	Road Length(km)	Estimated Daily Traffic	Maintenance Priority class	Required LOS	Allowable Response Time(weeks) for routine maintenance interventions
1	Akisim-Nadunget	29	225	4	2.4	4
2	Nadunget-Kaperimoru	79.7	51	4	2.4	4
3	Moroto-Lokitanyara	42.2	127	4	2.4	4
4	Chosan-Amudat	29.0	42	4	2.4	4
5	Angatun-Nabilatuk-Lokapel	47.0	56	4	2.4	4

3.7.13 Present Extent and Condition of Roads and Related Assets

The condition of the DA's road network was reported as 50% of the paved roads fair to good while 75% of the unpaved roads were in fair to good condition.

Bridges and culverts were generally in fair condition. The majority of the road signs had been vandalized by the local community. Table 3-79 shows the condition of roads visited by the Consultant under UNRA Moroto.

Table 3-79: Road Condition Assessment for UNRA Moroto

Road Name	Planned intervention	Length (km)	Average grade	Condition by time of visit	Comment
Kokeris-Lopei	RMec	23	2.16	Fair	
Nadunget-Iriri	RMec	70	2.90	Good	
Moroto-Lokitanyara	RMec	44	2.42	Good	
Amudat-Loro-Lokitanyara	RMec	52	1.60	Poor	Road has poor drainage at some sections which led to formation of potholes.
Chosan-Amudat	RMM	30	2.57	Good	
Chosan-Angatun	RMM	27	1.56	Poor	Road is gullied at some sections and has extensive deposits of black cotton soils.
Angatun-Namalu	RMec	6	2.80	Good	
Ariamoi-Lopei	RMec	30	2.19	Fair	
Kitale(P)	RMM	1.5	2.19	Fair	
Moroto Army Barracks(P)	PM	1.5	1.35	Poor	Base & surface failures

The quality of works is shown in Table 3-80.

Table 3-80: Quality of work in UNRA Moroto

Designated Agency	Road Name	Scope of works	Quality of work in respect to specification
UNRA Moroto	Kokeris-Lopei 23km	RMec	Requires RMM, grass is overgrown on the sides.
	Nadunget-Iriri 70km	RMec	Ongoing works, road is in good condition(See Figure 3-30)
	Amudat-Loro-Lokitanyara 52km	RMec	Poor drainage in some sections leading to formation of potholes.
	Chosan-Amudat 30km	RMM	Road is in good condition(See Figure 3-31).

Designated Agency	Road Name	Scope of works	Quality of work in respect to specification
	Chosan-Angatun 27km	RMM	Gullies and black cotton soils in sections of the road(See Figure 3-32).
	Moroto-Lokitanyara 44km	RMec	Ongoing works,grading done up to 14km(See Figure 3-33).
	Angatun-Namalu 6km	RMec	Ongoing works, culverts not yet installed.
	Kitale(P) 1.5km	RMec	Bleeding on the pavement.
	Ariamoi-Lopei 30km	RMec	Corrugations on the carriageway.



Figure 3-30: Nadunget-Iriri road under term maintenance



Figure 3-31: Chosan-Amudat road under RMM



Figure 3-32: Black Cotton soils on Chosan-Angatun road



Figure 3-33: Improper geometrics on Moroto-Lokitanyara road under RMec

3.7.14 Strengths of URF

Consistent disbursement of funds to the DA was noted as the strength of URF. It was reported that the road network has improved due to funding from URF, employment opportunities to the community during implementation of the road works.

3.7.15 Weakness of URF

The Consultant observed that performance agreements for FY 2013/14 were not signed. There's no binding performance agreement between the DA and URF for the funds disbursed by the Fund during the current financial year.

Irregular releases that were reported by the DA cause distortion in planning.

3.7.16 Unit Costs Estimated for Routine and Periodic Maintenance

The Station prepared estimates which were sent to the headquarters for release of funds for routine mechanised and periodic maintenance. For Routine Manual Maintenance, historical rates issued by UNRA HQ were used. Unit costs for UNRA Moroto are as shown in Table 3-81.

Table 3-81: Unit costs for maintenance in UNRA Moroto

Surface Type	Routine Manual (UGX/km)		Routine Mechanised (UGX/km)		Periodic Maintenance (UGX/km)	
	Plan	Actual	Plan	Actual	Plan	Actual
Paved roads	864,080		-		160,000,000	
Unpaved roads	864,080	231,117	8,987,144	4,184,861	-	

3.7.17 Performance Rating

The details of performance rating for UNRA Moroto are as shown in Table 3-82.

Table 3-82: Performance rating for UNRA Moroto

Sn	Indicator	Units	Annual Planned	Cummulative planned	Cummulative achieved	Percentage achieved	Score
Financial KPIs							
1	% of Funds Released to Maintenance Requirements	%	NA				
2	% of Expenditure on Maintenance Works Executed by the Private Sector	%	50	30	85	283	1
3	% of Funds Released to UNRA on Time	%	100	100	50	50	2
4	Average Time of Release from Date of Receipts from MFPED by Quarter	days	14	14	6	43	2
5	% Budget Released	%	100	40	14	35	2
6	% Expenditure of Releases	%	100	100	99	99	1
7	% Expenditure of funds available	%	100	100	99	99	1
							9
			Score*		3	0	0.0%
			Score		2	3	66.7%
			Score		1	3	33.3%
			Average Score				66.7%
Physical KPIs							
8	Routine Manual	km	843	843	843	100	1
9	Routine Mechanized	km	696	237.3	115	48	2
10	Periodic Maintenance	km	1.5	0.3	0	0	3
11	Bridge Maintenance	No	1	1	0	0	3
12	Drifts	No	5	5	3	60	2
13	Gabion works	No	1	1	0	0	3
							14
			Score		3	1	21.4%
			Score		2	1	14.3%
			Score		1	1	7.1%
			Average Score				14.3%

*Rating of 1 to 3 used with one representing the most desirable situation while three is least desirable; average values obtained and linearly scaled appropriately with 1 = 100%; 2 = 50% and 3 = 0%.

Colour codes;



represents poor performance;



represents fair performance; and



represents good performance.

Performance Rating = (Financial KPIs × 50%) + (Physical KPIs × 50%), thus UNRA Moroto scored **40%** which implies a fair performance.

4 KEY FINDINGS

The following sections discuss the key findings of the monitoring and evaluation exercise.

4.1 General Key Findings

- It was noted that all DAs used force account exclusively as the implementation strategy however, UNRA adopted both force account and contracting as the implementation strategies;
- There was no road condition data at all DAs apart from Kotido DLG;
- The methodology used for collecting traffic data for Kotido DLG, Moroto MC and Soroti MC was not clear as they guessed the figures instead of conducting traffic counts and thus the accuracy of the data provided is questionable;
- Moroto DLG did not have traffic data;
- There were no quality control tests done for the works visited by the Consultant in all DAs with the exception of roads under term maintenance contracts from UNRA Kotido and UNRA Moroto;
- Planned routine mechanised and periodic maintenance works at Kotido DLG, Moroto DLG and Soroti MCs had not yet commenced by the time of review due to delays in finalising procurement;
- Commingling of expenses was observed at Kotido DLG, Moroto DLGs and Moroto MC;
- Unsupported expenditures were noted at all DAs with the exception of UNRA Moroto;
- The funds were made available late in the quarter for which they were meant for; delays of up to 50 business days from the start of a quarter were noted at all DAs;
- Lack of quorum for district road committee meetings: mobilisation of members to attend meetings was difficult due to their busy schedules as a result the committees sit irregularly. The Road Fund Act requires that they meet consistently to draft out the work plans at the start of the financial year and evaluate the performance of the DA against the work plans;
- The DAs faced community resistance in isolated cases like denial of access to borrow pits, back filling of mitre drains and offshoots;
- Poor workmanship during installation of the culverts was noted as the major problem;
- There was a noted inconsistency in road lengths at all DAs visited with the exception of Kotido and Moroto UNRA stations. The DAs used vehicle odometers for measurements which varied with observations made by the Consultant using a hand held GPS;
- The road condition was generally fair in all the DAs; the DA with the most desirable network was Moroto MC while the least desirable network was observed in Moroto DLG; and
- The best performing agency was Moroto MC while the worst performing agency was Moroto DLG.

4.2 Specific Key Findings

Table 4-1 shows the specific key findings per DA.

Table 4-1: Monitoring and Evaluation Findings Schedule

Agency/Sub Agency	Findings	Impact	Basis for Rank	Key Finding
Kotido DLG	Staff shortage The agency is short of staff and is failing to attract qualified personnel.	Moderate	The agency has a relatively small network of approx.110km.	Yes
	Limited enforcement of safety measures There was a safety risk on Losilang-Nakaperimoru road where a drift was eroded restricting normal traffic flow which posed a safety risk to road users, however no measures were undertaken to minimise the risk.	High	The cost of accidents is high	Yes
	Errors in workplans and reports There were several arithmetic errors in the workplans and quarterly reports.	Moderate	These can be rectified by the DE.	Yes
	Inconsistencies in lengths of roads. There were inconsistencies in the lengths of roads in the approved work plan. The variances in the lengths as measured by hand held GPS of accuracy +/-3m are as shown below: <i>Kotido-Rengen road : -0.37 Km(-5.3%)</i> <i>Dopeth-Nakoreto-Lopuyo road :-0.31Km(-3.3%)</i> <i>Losilang-Nakaperimoru road:-0.30 Km(-3%)</i> <i>Rengen-Lopuyo-Lokiding road: -1.33 Km(-5.7%)</i> <i>Lomok road : -0.30 Km(-38%)</i> <i>Old road : -0.53Km(-61%)</i> <i>Narengeremu drive : +0.17 Km(+14%)</i> <i>Lodon road : +0.14 Km(+12%)</i> These alone give a shortage of 2.83km	High	Could result in fraud and financial loss.	Yes
	Commingling of expenses The review of records revealed that expenditures for activities planned for in the respective quarters were mixed up during recording. It was difficult to isolate URF funding expenditures from the other expenditures of the Works Department.	High	There's a likelihood of concealment of unreasonable or illegitimate expenses for monitoring purposes.	Yes
	Commingling of funds Funds received for road works from URF were maintained in the same account as the funding for water related works. This resulted in difficulty in ascertaining how much of the funding received for roads maintenance was available at the commencement and at the end of the respective quarters from an independent source other than the vote book.	High	Funds may easily be diverted to other activities.	Yes
	Funds roll over from previous FY The DA rolled over UGX 123,710,676	High	Funds may be lost in end of year procedures.	Yes

Agency/Sub Agency	Findings	Impact	Basis for Rank	Key Finding
	from FY 2012/13. It was not clear whether the rollover was approved by URF. Part of this money was spent on the spill over works on periodic maintenance of Kanawat-Kamor-Napumpum road in FY 2013/14.			
Kotido DLG	<p>Unsupported expenditures</p> <p>There were no accountabilities for some of the expenses booked in the agencies books. This was the case mainly for general office expenses.</p> <p>There was an instance of allowances being given to meeting attendees but the number of individuals paid was inconsistent with the number of attendees in the meeting.</p>	High	This was in contrary to section 10 (4) (g) of the Local Government Finance and Accountability Regulations Act (2007) which requires the Accounting Officer to ensure that all expenditures are properly supported.	Yes
Moroto DLG	<p>Inconsistencies in road lengths.</p> <p>There were inconsistencies in the lengths of roads in the approved work plan and the implemented works. The variances in the lengths as measured by hand held GPS of accuracy +/-3m are as shown below: <i>Nawanatan-Acherer road : -2.45Km(-35%)</i></p>	High	Could result in fraud and financial loss.	Yes
	<p>Incomplete works and accountability inconsistencies</p> <p>Only 3km out of the planned 9km had been worked on by the time of the visit. The remaining works were planned for Q3 of FY 2013/14. However there were no funds carried over to support the expenditure.</p> <p>The explanation from the DE was that money was spent on fuel, tipper repairs and tools.</p>	High	Could result in financial loss.	Yes
	<p>Delayed sign off of performance agreements</p> <p>There was no signed performance agreement signed for the current financial. It was thus not clear whether the conditions there in were agreed upon by either parties for effective execution by the DA and enforcement by URF.</p>	High	It may be difficult to achieve URF objectives.	Yes
	<p>Commingling of funds</p> <p>Funds received for road works from URF were maintained in the same account as the funding for water related works. This resulted in difficulty ascertaining how much of the funding received for roads maintenance was available at the commencement and at the end of the respective quarters.</p>	High	Funds may easily be diverted to other activities.	Yes
	<p>Unsupported expenditures</p> <p>There were no accountabilities or invoices for some of the expenses booked. This was the case for general office expenses.</p>	High	This is contrary to section 10 (4) (g) of the Local Government Finance and Accountability Regulations Act (2007) which requires	Yes

Agency/Sub Agency	Findings	Impact	Basis for Rank	Key Finding
			the Accounting Officer to ensure that all expenditures are properly supported.	
Moroto MC	Change in work plan without seeking prior approval from URF Independence road and Kokoliye access were not planned for routine mechanised works however, they were worked on at the cost of those initially planned and approved by URF.	High	Breach of performance agreement.	Yes
Moroto MC	Diversion of funds Funds were diverted to finance the construction of a drainage channel along Lorika road that was funded by PRDP. It was reported that funds from PRDP were inadequate to cover the full cost of works hence the balance (UGX 30,126,347) was sought from URF funds.	High	Breach of performance agreement.	Yes
	Duplication of work plans Kitale road was also maintained by UNRA Moroto. This was confirmed from by observing the UNRA work plan that was received from URF and the field visits.	High	This may lead to financial loss	Yes
	Inconsistencies in road lengths There were inconsistencies in the lengths of roads in the approved work plan and the implemented works. The variances in the lengths as measured by hand held GPS of accuracy +/-3m are as shown below: <i>Pian road : -0.25Km(-36%)</i> <i>Nakapelimen road : -1.14Km(-57%)</i> <i>Circular road : -1.60Km(-43%)</i> <i>Narvosi road : -0.17Km(-11%)</i> <i>Adyebo road : -0.20Km(-10%)</i> <i>Lopeduru road : -0.85Km(-71%)</i> <i>Lomilo road : -0.33Km(-27%)</i> <i>Independence road : -0.50Km(-29%)</i> <i>Ojakala road : -0.50Km(-45%)</i> <i>Odeke road : -0.50Km(-45%)</i> <i>Kitale road : -0.90Km(-36%)</i> These give a total shortage of 6.94km	High	Could result in fraud and financial loss.	Yes
	Commingling of expenses The review of records revealed that expenditures for activities planned for in the respective quarters were mixed up during recording. It was difficult to isolate URF funding expenditures from the other expenditures of the Works Department especially fuel and bank charges.	High	There's a likelihood of concealment of unreasonable / illegitimate expenses for monitoring purposes.	Yes
	Commingling of funds Funds received for road works were maintained in the same account as the funding for water related works and funding from PRDP etc.. This resulted in difficulty in determining how much of the	High	Funds may easily be diverted to other activities.	Yes

Agency/Sub Agency	Findings	Impact	Basis for Rank	Key Finding
	funding received for roads maintenance was available at the commencement and at the end of the different quarters.			
	Unsupported expenditures. There were no accountabilities for some of the expenses booked. These include labour costs (for both the road gang men and the gang supervisors), materials and allowances.	High	This was in contrary to section 10 (4) (g) of the Local Government Finance and Accountability Regulations Act (2007) which requires the Accounting Officer to ensure that all expenditures are properly supported.	Yes
Soroti MC	Duplication of work plans Orimai road that was included in the MC's work plan for routine maintenance works was also funded by PRDP.	High	Breach of performance agreement	Yes
	Misallocation of resources It was confirmed that the DA purchased materials worth UGX 25,763,900 for "asphalt patching" of Haridas road and materials worth UGX 15,707,140 were procured in FY 2012/13. However, from observation during the field visits it was noted that the works were not executed and the road itself was not asphalt surfaced. The entire section of 0.6km had no surfacing and hence should be reclassified as an unpaved road. The explanation of the DA was that they had worked on the approaches only was not satisfactory.	High	This may be fraud and cause financial loss	Yes
	Inconsistencies in road lengths There were inconsistencies in the lengths of roads in the approved work plan and the implemented works. The variances in the lengths as measured by hand held GPS of accuracy +/-3m are as shown below: <i>Pamba : +0.03Km(+3%)</i> <i>Haridas : +0.13Km(+22%)</i> <i>Kakungulu road : -0.33Km(-22%)</i> <i>Aporu Akol road : -0.22Km(-27%)</i> <i>Aliabu road : -0.20Km(-10%)</i> <i>Solot Avenue : -0.03Km(-4%)</i> <i>Jumabye : -0.36Km(-36%)</i> <i>Lalle : -0.46Km(-41%)</i> These alone give a shortage of 1.44km.	High	Could result in fraud and financial loss.	Yes
	Delayed sign off of performance agreements The funds for Q1 were released on 30 th August 2013 which is before the performance agreement was signed on 6 th September 2013. There was no certainty by the DA of the expectations or any	High	It may be difficult to achieve URF objectives.	Yes

Agency/Sub Agency	Findings	Impact	Basis for Rank	Key Finding
	changes in the drafted worked work plan upon which works were to be executed before the signing of the performance for the current financial year.			
	Unsupported expenses There were no accountabilities for some expenses booked amounting to UGX 30,638,204. These include labour costs (for both the road gang men and the gang supervisors), fuel, materials and allowances.	High	This was in contrary to section 10 (4) (g) of the Local Government Finance and Accountability Regulations Act (2007) which requires the Accounting Officer to ensure that all expenditures are properly supported.	Yes
Soroti MC	Ineligible Transfer of Funds From the review of the payment documents, it was noted that UGX 1,908,000 was transferred from the road fund account to the works account. The accountant explained that these funds were had been received from the works account to meet some emergency needs of the Agency at the time when funds had not been received.	High	This exposes the fund to financial loss.	Yes
	Poor expenses management From the review of the expenditure for the period, it was noted that operational expenses for Q2 as of the date of our review accounted for 5% of the total releases for the period. This is above the set threshold of 4.5%. Of these expenses, Motor vehicle repairs accounted for UGX 6 million, allowances for staff account for UGX 6.8 million, and other operational costs UGX 4.8 million. for both quarters. The total expenditure excluding repairs was UGX 11.6 million. This represents 91% of the total expenses budget for the whole financial year, yet the Agency had 7 months to the end of the financial year as of the date of our review.	High	The agency is unlikely to meet its targets without exceeding its annual budget allocation.	Yes
UNRA Kotido	Unsupported expenditure There were no accountabilities for some of the expenses booked. These include allowances for field staff and vigilantes.	High	This may lead to financial loss.	Yes
	Budget / work plan inconsistencies There were differences in the budgeted amounts (UGX 2 billion) as per the work plan received from the Station Manager and that received from URF.	Moderate	This makes the task for monitoring and evaluation difficult. Can be sorted if work plans are base lined before commencement of the FY.	Yes
UNRA Moroto	Budget/work plan inconsistencies There was a difference of UGX 107 million between the budget in the	Moderate	This makes the task of monitoring and evaluation difficult. This can be sorted	Yes

Agency/Sub Agency	Findings	Impact	Basis for Rank	Key Finding
	workplan received from the Station and that received from URF.		out if work plans are base lined before commencement of the FY.	

5 AREAS THAT REQUIRE FURTHER ATTENTION FROM THE CLIENT

The following areas need further consideration by the Client:

- The agencies need to carryout regular road conditions surveys on their networks and use this to prepare their annual work plans. URF should review and confirm this before approval of the work plans submitted;
- Emphasis should be placed on the accuracy of the estimates presented in the work plans for the agencies. The issue of inconsistent road lengths should be taken up to ensure accuracy of the work plans submitted;
- Provisions should be made in work plans for confirmation of quality of materials and works executed by the agencies if not included in the rates;
- The issue of commingling of funds needs to be resolved if borrowing across the different projects and departments is to be eliminated;
- Performance agreements need to be signed in the time provided for in URF programming manual;
- The DAs need to be trained in record keeping for force account; and
- Workplan inconsistencies between URF and UNRA should be addressed to ease monitoring and evaluation of the utilisation of funds.

6 CONCLUSIONS AND RECOMMENDATIONS

The following conclusions were drawn from the monitoring and evaluation exercise.

6.1 Conclusions

1. During the review, it was observed that the condition of culverts in the Karamoja region was generally poor;
2. It was noted that all DAs used force account exclusively as the implementation strategy however, UNRA adopted both force account and contracting as the implementation strategies;
3. The best performing agency was UNRA Kotido while the worst performing agency was Soroti MC;
4. There was low enforcement of Government policy on cross cutting issues like Environmental concerns, Occupational Health & Safety, Gender Issues and HIV/AIDS;
5. The DAs do not carry out regular road condition surveys on the roads under them;
6. Kotido DLG did not avail any data for the Irish drain that was reported to have cost UGX 43 million;
7. There are staff capacity constraints observed across all DAs;
8. Commingling of funds was done at various DAs where funds from other agencies were being used to cater for URF activities, and vice versa where URF monies were being used to cater for other Agency's costs;
9. In all the DAs except UNRA Moroto, there were unsupported expenses where funds disbursements were made but no accountabilities for the funds spent were obtained by the accountants. This casts doubt about the reasonableness of the expenses reported;
10. All Local Government agencies except for Soroti MC maintained a joint vote book for all works activities, and thus designating the expenditures to URF activities became difficult;
11. The District Road Committees are not operating efficiently due to lack of quorum. This caused delays in the formulation and monitoring the maintenance activities by the designated agencies;
12. There were consistent delays in the release of funds from MoFPED to URF, and then from the general fund accounts of the respective DAs to the operational accounts. This causes delays in the implementation of the maintenance activities as planned in the annual work plans, thus non adherence to the plans;
13. For all the DAs, the performance agreements were signed late in September 2013 by the DA and none of the agreements was signed by URF. There was no UNRA performance agreement for FY 2013/14 by the time of review. This casts doubt on the performance targets for the current financial year by the DA, as well as the expectations by URF from the DA as of the date of the review.

6.2 Recommendations

1. Adherence to specifications as well as confirmation of the same with material tests needs to be stressed;
2. The Engineers should ensure that cross cutting issues are addressed on the works that they supervise and URF should consider including a budget for the same;

3. Road condition surveys should be carried out at least once every year and should be the basis for the work plans. URF should ensure that this is followed before approval of the DA's work plan;
4. There is a need for detailed hydrological analysis to determine optimal drainage solutions given the unique nature of Karamoja;
5. Annual road maintenance work plans should be related to the District Development Plans of which URF should have a copy to verify that this is so;
6. All documentation for works at the DA should be based on the appropriate MoWT specifications and standards. Adherence to the same needs to be stressed and confirmed in audits and/or monitoring and evaluation exercises;
7. The agencies should introduce codes for the different sources of funding to assist in tracking funds and expenditure of funds from the different sources;
8. Regular audits should be carried out both by the DA and URF to verify the accuracy of the records kept at the DA;
9. URF should advise Local Government agencies to maintain a separate vote book for URF expenditure to make monitoring and evaluation easier;
10. URF should advise Ministry of Public Service to ensure that all key positions at the DAs are substantially filled;
11. Composition of District Road Committees should be reviewed to include personnel on the ground like sub county chiefs and town clerks to solve the issue of lack of quorum;
12. Delays in the disbursement of funds should be minimized as much as possible;
13. Performance agreements should be signed at the beginning of the FY and should be a prerequisite for the release of funds to the DAs; and
14. Kotido DLG should be instructed to avail data on the questioned Irish drain.

7 APPENDIX

Appendix 1: List of staff interviewed

S/N	DA	Title	Name	Contact
1	Kotido DLG	Ag.CAO	George Adoko	0772586244
		Ag.District Engineer	George Okure	0772452396
		Engineering Assistant	Fredrick Ajasi	0757974639
		District Accountant	Francis Okori	0774411625
		Town Clerk	Michael Lochieng	
		Town Engineer	Gasper Okidi	0772380231
		Town Treasurer	Florence Akengo	0772861104
		Sub-county chief - Rengen SC	Hellen Acan	0752077925
		Sub-county chief - Nakapelimoru SC	Otim Denis	0752952647
2	Moroto DLG	CAO	Mulondo Robert	0772521556
		District Engineer	Orup Ceasar	0753680920
		District Accountant	Rose Mary	0751949473
3	Moroto MC	Town Clerk	Akuma Muzamil	0772511196
		Municipal Engineer	Kairu Robert	0753800217
		Municipal Accountant	Ngorok Longinos	0774811972
4	Soroti MC	Town Clerk	Peter Masiko	0392548562
		Municipal Engineers	Orickot Alex	
			Simon Okello	0705716375
		Municipal Treasurer	Margaret Acako	0772391421
5	UNRA Kotido	Station Manager	Eng. J.B. Muzibira	0772866632
		Station Accountant	Martin Muhandi	0712699788
6	UNRA Moroto	Station Manager	Eng. Hassan Ssentamu	0772451409
		Ag.Station Accountant	Mary Namulondo	0783671200
7	UNRA HQ	Ag. Director of Operations	Eng. Justin Ongom	0752695324

Appendix 2: Road Safety Data

Kotido

For the year 2012, 14 accidents were reported of which 50% were minor, 43% serious and 7% fatal. The year 2013 witnessed an increase in accident rates by 79%, 25 cases were reported of which 40% were minor, 56% serious and 4% fatal. All the cases reported occurred on National and Urban roads, no cases were reported on District and Community Access roads. Kotido-Moroto and Kotido-Abim roads had the lowest and highest rate of accidents respectively. No data was availed for major risks and accident causes. The data collected for Kotido is as shown in Tables 7-1 to 7-3.

Table 7-1: Accidents reported in Kotido for the year 2012

Month	Nature of accident			Sum
	Minor ²	Serious ³	Fatal ⁴	
January	2	1	-	3
February	-	-	-	0
March	1	-	-	1
April	-	1	-	1
May	-	3	-	3
June	-	-	-	0
July	3	-	1	4
August	-	1	-	1
September	-	-	-	0
October	-	-	-	0
November	1	-	-	1
December	-	-	-	0
Sum	7	6	1	14

Table 7-2: Accidents reported in Kotido for the year 2013

Month	Nature of Accident			Sum
	Minor	Serious	Fatal	
January	-	1	-	1
February	1	1	-	2
March	-	1	-	1
April	1	-	-	1
May	2	2	-	4
June	-	1	-	1
July	-	1	-	1
August	1	6	-	7
September	2	-	1	3
October	2	-	-	2
November	1	1	-	2
December	-	-	-	-
Sum	10	14	1	25

² Involves mechanical damage and no injuries

³ Involves mechanical damage and injuries

⁴ Involves mechanical damage and death

Table 7-3: Accident data per road in Kotido for 2012-2013

Road	Nature of Accident					
	Yr 2012			Yr 2013		
	Minor	Serious	Fatal	Minor	Serious	Fatal
Kotido-Abim	3	2	1	3	10	-
Kotido-Kaabong	1	2	-	2	2	-
Kotido-Moroto(Kotido-Nakaperimoru)	1	1	-	2	-	1
Kotido town council	2	1	-	3	2	-
Sub total	7	6	1	10	14	1
Sum	14			25		

Moroto

The traffic statistical data of accidents in Moroto Traffic Police Department in Moroto District was available for the past 11 months from January to November 2013. For the year 2013, 41 accidents were reported of which 32% were minor, 59% serious and 9% fatal. All the cases reported occurred on National and Urban roads, no cases were reported on District and Community Access roads. The data collected for Moroto is as shown in Table 7-4.

Table 7-4: Accident data per road in Moroto for 2013

Road	Nature of Accident			Sum
	Minor	Serious	Fatal	
Moroto-Soroti	5	-	3	8
Moroto-Kotido	2	8	-	10
Lia street-Boma ground-Kitale-Camp Swabili	6	-	1	7
Kitale-Campswabili-Rupa	-	8	-	8
Moroto-Rupa-Kenya	-	4	-	4
Moroto-Nakapiripit	-	4	-	4
Sum	13	24	4	41

Major Risks

1. Black spots between Natakwai and Nadunget along Moroto-Soroti road and Lia street-Rupa-Boma ground-Kitale round about;
2. The masses are ignorant about the traffic laws and road safety;
3. High alcohol consumption;
4. Stray animals;
5. Vandalism of traffic signs;
6. Lack of adequate traffic signs; and
7. Steep roads e.g along Moroto-Rupa-Lodwar-Kenya road.

Soroti

The data on accidents in Soroti District were obtained from the traffic police department. It is noted that for the year 2010, 32 accidents were reported of which 34% were minor, 53% serious and 13% fatal. The year 2011 witnessed an increase in accident rates by 66%, 53 accidents were reported of which 38% were minor, 51% were serious and 11% were fatal. The year 2012 witnessed an increase in accident rates by 21%, 64 accidents were reported of which 33% minor, 56% serious and 11% fatal. The year 2013 witnessed an increase in accident rates by 6%, 68 accidents were reported of which 35% were minor, 57% were serious and 8% were fatal. Table 7-5 shows the data collected from the Soroti Police.

Table 7-5: Accident data per road in Soroti from 2010-2013

Road	Nature of Accident			
	Yr 2010	Yr 2011	Yr 2012	Yr 2013

	Minor	Serious	Fatal	Minor	Serious	Fatal	Minor	Serious	Fatal	Minor	Serious	Fatal
<i>Soroti-Moroto</i>	3	8	1	4	6	1	6	11	1	3	12	1
<i>Soroti-Mbale</i>	4	5	-	7	12	1	10	18	-	8	14	-
<i>Soroti-Dokolo</i>	4	4	3	9	9	4	5	7	6	13	13	4
Sub total	11	17	4	20	27	6	21	36	7	24	39	5
Sum	32			53			64			68		

Major Risks

- Black spots reported include the following:
 - ✓ Prisons, Camp Swahir and Arapai on Soroti-Moroto road;
 - ✓ Soroti main junction, Stanbic junction and Agip along Soroti-Mbale road; and
 - ✓ Katunya, Soroti hospital and Dokomit along Soroti-Dokolo road.

Appendix 3: Traffic Data

Table 7-6: Traffic Data Analysis for Soroti MC

S/NO	Road Name	Road Length(km)	Estimated Daily Traffic	Maintenance Priority class	Required LOS	Allowable Response Time(weeks) for routine maintenance interventions
1	Solot Avenue	0.67	2000-5000	1	3,9	1
2	Station	0.79	2000-5000	1	3,9	1
3	Old Mbale	0.37	2000-5000	1	3,9	1
4	Kennedy Square	0.78	2000-5000	1	3,9	1
5	Adams	0.83	2000-5000	1	3,9	1
6	Gweri	2.32	5000-10000	1	3,9	1
7	Lira	1.75	2000-5000	1	3,9	1
8	Okurut close	0.43	1000-2000	2	3,4	2
9	Jumabbai	0.56	1000-2000	2	3,4	2
10	Cemetery	0.3	1000-2000	2	3,4	2
11	Market street	0.58	1000-2000	2	3,4	2
12	Okodi	0.33	1000-2000	2	3,4	2
13	Mosque	0.41	1000-2000	2	3,4	2
14	Popatial	0.27	1000-2000	2	3,4	2
15	Old Mbale	2.19	1000-2000	2	3,4	2
16	Serere	1.63	1000-2000	2	3,4	2
17	Alanyu	0.34	1000-2000	2	3,4	2
18	Edyegu	0.25	1000-2000	2	3,4	2
19	Esunget	0.35	1000-2000	2	3,4	2
20	Engwan	0.34	1000-2000	2	3,4	2
21	Bisina road	0.16	1000-2000	2	3,4	2
22	Kyoga Avenue	1.28	1000-2000	2	3,4	2
23	Olimai	0.31	1000-2000	2	3,4	2
24	Serere	0.3	1000-2000	2	3,4	2
25	Omaria	2.04	1000-2000	2	3,4	2
26	Haridas	0.82	500-1000	3	2,9	3
27	Engulu	0.69	100-500	3	2,9	3
28	Ejoku	0.25	100-500	3	2,9	3
29	Ejoku close	0.4	100-500	3	2,9	3
30	Aliabu	1.78	500-1000	3	2,9	3
31	Pamba	0.4	500-1000	3	2,9	3
32	Emokori	0.53	500-1000	3	2,9	3
33	Elangot	1.1	500-1000	3	2,9	3
34	Esabu	0.75	500-1000	3	2,9	3
35	Kenneth Kaunda	0.65	100-500	3	2,9	3
36	Kenyatta	0.65	100-500	3	2,9	3
37	Emulu lane	0.45	50-100	3	2,9	3
38	Pope Paul	0.48	100-500	3	2,9	3
39	Ochuloi	0.57	100-500	3	2,9	3
40	Okiji	0.17	500-1000	3	2,9	3
41	Central Avenue	1.92	500-1000	3	2,9	3
42	Ateker Ejalu	0.7	100-500	3	2,9	3
43	Bugundo Crescent	0.55	50-100	3	2,9	3
44	Ongodia	0.96	100-500	3	2,9	3
45	Teso	2	500-1000	3	2,9	3
46	Olaboro	1	500-1000	3	2,9	3

S/NO	Road Name	Road Length(km)	Estimated Daily Traffic	Maintenance Priority class	Required LOS	Allowable Response Time(weeks) for routine maintenance interventions
47	Lalle	2.3	500-1000	3	2.9	3
48	Bisina	0.7	500-1000	3	2.9	3
49	Harper	0.87	500-1000	3	2.9	3
50	Ijala	0.65	500-1000	3	2.9	3
51	Esabu	0.68	500-1000	3	2.9	3
52	Mobamedian	2.95	500-1000	3	2.9	3
53	Prof.Epelu	0.79	100-500	3	2.9	3
54	Obwangor	1	500-1000	3	2.9	3
55	Griffen	0.5	100-500	3	2.9	3
56	Madera	1.01	500-1000	3	2.9	3
57	Enyiku	1.04	100-500	3	2.9	3
58	Ousi	0.45	<50	4	2.9	4
59	Edvaru	0.37	<50	4	2.9	4
60	Odudui	0.6	<50	4	2.9	4
61	Oiko Lane	0.2	<50	4	2.9	4
62	Oguli	0.5	<50	4	2.4	4
63	North Avenue	0.4	50-100	4	2.4	4
64	Obamkol	0.11	100-500	4	2.4	4
65	Akope	0.22	<50	4	2.4	4
66	Abila	0.24	<50	4	2.4	4
67	Nyerere	0.65	50-100	4	2.4	4
68	Ocom	0.21	50-100	4	2.4	4
69	Oumo	0.2	50-100	4	2.4	4
70	Etolu	0.36	<50	4	2.4	4
71	Komolo	0.5	50-100	4	2.4	4
72	Ekinu close	0.4	<50	4	2.4	4
73	Opeta close	0.52	50-100	4	2.4	4
74	Kigandani	0.47	50-100	4	2.4	4
75	Egunyu	0.55	50-100	4	2.4	4
76	Ariko	0.52	50-100	4	2.4	4
77	Klaver close	0.14	<50	4	2.4	4
78	Ecou close	0.25	<50	4	2.4	4
79	Olekai	0.21	<50	4	2.4	4
80	Adodoi	0.35	<50	4	2.4	4
81	Ajena	0.48	50-100	4	2.4	4
82	Mukura	0.19	<50	4	2.4	4
83	Adyamo	0.2	50-100	4	2.4	4
84	Omaswa	0.35	50-100	4	2.4	4
85	Prof.Odaet	0.36	<50	4	2.4	4
86	Amuria	0.37	<50	4	2.4	4
87	Usuk	0.35	50-100	4	2.4	4
88	Major Esimu	0.35	<50	4	2.4	4
89	Malinga	0.67	50-100	4	2.4	4
90	Abosi	0.12	<50	4	2.4	4
91	Albbai	0.45	50-100	4	2.4	4
92	Inyoin	0.23	50-100	4	2.4	4
93	Aterai	0.24	<50	4	2.4	4
94	Ogwara	0.48	<50	4	2.4	4
95	Alakilek	0.34	50-100	4	2.4	4

S/NO	Road Name	Road Length(km)	Estimated Daily Traffic	Maintenance Priority class	Required LOS	Allowable Response Time(weeks) for routine maintenance interventions
96	Ongodia	0.96	50-100	4	2.4	4
97	Paske-Smith	0.38	50-100	4	2.4	4
98	Bishop Avenue	0.57	50-100	4	2.4	4
99	Eliot	0.61	50-100	4	2.4	4
100	Oinya	0.7	50-100	4	2.4	4
101	Kanyumu	0.6	<50	4	2.4	4
102	Takan	0.38	<50	4	2.4	4
103	Rev.Akadu	0.41	50-100	4	2.4	4
104	Kasilo	0.42	<50	4	2.4	4
105	Walter Sisulu	0.38	50-100	4	2.4	4
106	Makeba	0.24	<50	4	2.4	4
107	Odwaret	0.18	<50	4	2.4	4
108	Rev.Edui	0.2	<50	4	2.4	4
109	Opiyai	0.38	50-100	4	2.4	4
110	Bishop Kitching	0.27	<50	4	2.4	4
111	Lumumba	0.57	50-100	4	2.4	4
112	Uhuru Drive	0.19	50-100	4	2.4	4
113	Erukana	0.36	<50	4	2.4	4
114	Etenu Ebesu	0.23	<50	4	2.4	4
115	Opolot Odele	0.34	<50	4	2.4	4
116	Agu	0.23	50-100	4	2.4	4
117	Kumi	0.34	<50	4	2.4	4
118	Amuria	0.37	<50	4	2.4	4
119	School	0.87	50-100	4	2.4	4
120	Ebamu	1.3	50-100	4	2.4	4
121	North	0.39	50-100	4	2.4	4
122	Orimai	1.3	50-100	4	2.4	4
123	Kalaki	0.21	<50	4	2.4	4
124	Orwadai	0.23	50-100	4	2.4	4
125	Erongu	0.4	50-100	4	2.4	4
126	Akwamor	0.37	<50	4	2.4	4
127	Opio	0.4	<50	4	2.4	4
128	Samora	0.3	<50	4	2.4	4
129	Angois	0.43	50-100	4	2.4	4
130	Esakan	0.5	50-100	4	2.4	4
131	Edielulane	0.21	50-100	4	2.4	4
132	Kamuda	0.89	<50	4	2.4	4
133	Hajji Etegu	0.32	<50	4	2.4	4
134	Bishop Tutu	0.3	<50	4	2.4	4
135	Ateker Ejalu	0.7	<100	4	2.4	4
136	Nkurumah	1.33	<50	4	2.4	4
137	Emiru	0.5	50-100	4	2.4	4
138	Elangot	1.1	50-100	4	2.4	4
139	Ogelak	0.7	<100	4	2.4	4
140	Ongenge	0.47	<50	4	2.4	4
141	Ocen	0.17	<50	4	2.4	4
142	Olaboro	0.11				
143	Bugundo Crescent	0.24				
144	Epelu	0.79	50-100	4	2.4	4

S/NO	Road Name	Road Length(km)	Estimated Daily Traffic	Maintenance Priority class	Required LOS	Allowable Response Time(weeks) for routine maintenance interventions
145	Engwan	0.28	100-500	4	2.4	4
146	Eretu	0.62				
147	Ocailap	0.29				

Appendix 4: Minutes of Meeting