



# *Annual Report*

**20<sup>16</sup><sub>17</sub>**

**FINANCING ROAD  
MAINTENANCE**

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## ABBREVIATIONS AND ACRONYMS

<b>ADB</b>	African Development Bank
<b>AA</b>	Accountant Financial Accounting
<b>ARMFA</b>	African Road Maintenance Funds Association
<b>BARC</b>	Board Audit and Risk Committee
<b>BCC</b>	Budget Call Circular
<b>BFP</b>	Budget Framework Paper
<b>CAA</b>	Civil Aviation Authority
<b>CAO</b>	Chief Administrative Officer
<b>CCO</b>	Corporate Communications Officer
<b>CDC</b>	Capacity Development Component
<b>CFO</b>	Chief Finance Officer
<b>DANIDA</b>	Danish International Development Agency
<b>DAs</b>	Designated Agencies
<b>DLG</b>	District Local Government
<b>Dips</b>	Development Partners
<b>DRC</b>	District Roads Committee
<b>DUCAR</b>	District, Urban and Community Access Roads
<b>EU/ EC</b>	European Union/ European Commission
<b>FABC</b>	Finance and Administration Board Committee
<b>FA</b>	Force Account
<b>FY</b>	Financial Year
<b>GAPR</b>	Government Annual Performance Report
<b>Gout</b>	Government of Uganda
<b>H2</b>	Second Half of Financial Year
<b>HRO</b>	Human Resource Officer
<b>IA</b>	Internal Auditor
<b>IFMS</b>	Integrated Financial Management System
<b>IPFs</b>	Indicative Planning Figures
<b>JAF</b>	Joint Assessment Framework
<b>JTSR</b>	Joint Transport Sector Review
<b>KCC</b>	Kampala City Council
<b>KCCA</b>	Kampala Capital City Authority
<b>KPI</b>	Key Performance Indicator
<b>LC</b>	Local Council
<b>LG</b>	Local Government
<b>LTA</b>	Long term Technical Assistance
<b>MC</b>	Municipal Council
<b>M&amp;E</b>	Monitoring and Evaluation
<b>MDA</b>	Ministries, Departments and Agencies
<b>MEO</b>	Monitoring and Evaluations Officer
<b>MIS</b>	Management Information System



<b>MFPED</b>	Ministry of Finance, Planning and Economic Development
<b>Mollag</b>	Ministry of Local Government
<b>Mow</b>	Ministry of Works and Transport
<b>MTEF</b>	Medium Term Expenditure Framework
<b>NTR</b>	Non- Tax Revenue
<b>OAG</b>	Office of the Auditor General
<b>OBT</b>	Output Budgeting Tool
<b>OPM</b>	Office of the Prime Minister
<b>OYRMP</b>	One Year Road Maintenance Plan
<b>PDUA</b>	Procurement and Disposal Unit Assistant
<b>PFAA</b>	Public Finance and Accountability Act
<b>PM</b>	Periodic Maintenance
<b>PPDA</b>	Public Procurements & Disposal of Public Assets Authority
<b>PPMS</b>	Procurement Performance Monitoring System
<b>PSBC</b>	Planning and Strategy Board Committee
<b>Q</b>	Quarter
<b>RAMPS</b>	Road Asset Management and Planning System
<b>RM</b>	Routine Maintenance
<b>RMMS</b>	Road Maintenance Management and Monitoring System
<b>RUCs</b>	Road User Charges
<b>STE</b>	Short Term Expert
<b>SWG</b>	Sector Working Group
<b>TA</b>	Technical Assistance
<b>TC</b>	Town Council
<b>TMT</b>	Top Management Team
<b>UBOS</b>	Uganda Bureau of Statistics
<b>UGX</b>	Uganda Shillings
<b>UNRA</b>	Uganda National Roads Authority
<b>URA</b>	Uganda Revenue Authority
<b>URC</b>	Uganda Railways Corporation
<b>URF</b>	Uganda Road Fund
<b>USD</b>	United States Dollar
<b>WB</b>	World Bank



1

### **OUR VISION**

To provide adequate financing for maintenance of public roads

2

### **OUR MISSION**

To provide effective and sustainable financing for maintenance of public roads; build partnerships with stakeholders and serve with integrity

3

### **CORE VALUES**

Prudence  
Transparency  
Integrity  
Value



## Foreword by **CHAIRPERSON OF BOARD**

It gives me great pleasure as the Chairperson of the Uganda Road Fund (URF) Board, to present the annual report of the Fund for the seventh full year of operation since commencement in January 2010.

The report is a statutory requirement issued in compliance with section 39 of the URF Act 2008. It details achievements of the Fund in the period of reporting. It also contains a section on the URF Audited accounts for Financial Year 2016/17 by Office of the Auditor General whose opinion has been unqualified for the period.

At the outset, I sincerely thank the Minister of Finance, Planning and Economic Development, the Minister of Works Transport, and the Minister of Local Government for effectively playing their statutory role of providing policy guidance to the Fund during the period of reporting, directly and through their respective ministries' representatives on the Board of directors of the Fund. I also commend the role of the engineering and accountancy professions, the private sector organisations of passenger and goods transport, through their representatives on the Board. I recognise the URF Secretariat for managing the road maintenance funding portfolio worth UGX 417.8bn in FY 2016/17 which contributed to the reduction of roads in poor condition by approximately 5%, commensurate with the funding.

I take this opportunity to recognise the role of key

stakeholders and the Development Partners support and guidance in road maintenance matters during the period. The outputs from the last EU Technical Support provided to the Fund from November 2012 to February 2014 have continued to yield tangible fruits.

During the period, the Board relied more on follow-up of the implementation of the 5 year corporate and 5 year road maintenance strategic plans in place. It met 22 times (8 as a full Board and 14 times as Committees). The key achievements included successful procurement of both the Contractor and supervision consultant of the URF permanent office, refining strategies for road maintenance improvement and systems for sustainable value for money practices.

However, full operationalization of the fund still remains an outstanding task for Government to carry through to completion. This requires that section 14 of the URA law get amended to enable URF access lines of road user charges as specified in section 21 (3) of the URF Act, or provide adequate funding for road maintenance. I wish to appeal to all stakeholders in Government to join efforts to support funding for mitigation of road maintenance backlog escalation so as to return the dilapidated sections of the network to a maintainable state.

**Merian Sebunya (Mrs)**

**BOARD CHAIRMAN**



# Statement by THE EXECUTIVE DIRECTOR



## Introduction

**T**his report presents the performance of Uganda Road Fund during the seventh full financial year (FY 2016/17) of operation since its establishment by Act of Parliament in August 2008.

The report responds to section 39 of the URF Act by reporting achievements of the Fund for the resources appropriated to it by Parliament to finance maintenance of public roads in FY 2016/17. During this financial year, revenue streams into the URF were only realized from appropriations by Parliament through quarterly Treasury releases drawn from the Consolidated Fund. Collection and direct remittance of road user charges still awaits amendment of section 14 of the URA Act. A total of UGX 417.84bn was allocated to URF for road maintenance of public roads by Parliamentary appropriations in May 2016 as part of the Transport

Sector financing plan for FY 2016/17. This was UGX 90mn less than the UGX 417.93bn in FY 2015/16 (equivalent to 0.02% budget decrease).

A total of UGX 343.523bn was released to URF from the Treasury, representing approximately 82.2% of the approved annual budget and reflecting funding cut of 17.8%. The Fund disbursed a total of UGX 334.103bn to the URF Designated Agencies (DAs) to finance their respective annual road maintenance programmes while a total of UGX 9.040bn (equivalent to 2.6% of the received funds) was retained for operational costs of the URF Secretariat.

## Major Achievements

FY 2016/17 coincided with the 3rd year of implementation of the URF 5-year Road maintenance financing strategic plan (for the period 2014/15 – 2018/19). The year also saw accelerated implementation of the 4th year of the 5-year Corporate Plan (for the period 2013/14–2017/18). The achieved milestones of the Corporate Plan included successful procurement of the Contractor and supervision consultant for URF permanent office, preparation of the 8th OYRMP for FY 2017/18, improved oversight of DA's through increased technical and financial audits covering 38 DAs (equivalent to 24% of the total agencies against a set target of 25%).

Other key achievements included the conducting of the 2nd Road Users Satisfaction Survey (RUSS) 2017 under URF, filing of the statutory procurement reports with PPDA and OBT reports to the Office of the Prime Minister (OPM) and MFPED.

URF also disbursed 100.0% of the released road maintenance funds in the amount of UGX 334.103bn from the Treasury to all the 158 designated agencies of which 98.2% was utilised, undertook monitoring and evaluation in 45 agencies representing 94% of the target 48 funded DA's portfolio. The Fund also prepared and submitted to the office of the Auditor General the final URF accounts for FY 2016/17 and successfully responded to queries by the OAG and PPDA.

Furthermore, the Fund continued to engage MFPED on the establishment of the 2nd generation road fund and the key Sector stakeholders on the ongoing review of the prevalent FA grey areas and establishment of TSUs as the way forward to ensure effective DAs oversight and sustainable value for money in road maintenance.

## Challenges

The key challenge experienced by the Fund during the period was the perennial inadequate funding of road maintenance, leading to continual deferment of scheduled maintenance, a major driver for backlog. In FY 2016/17, the road maintenance budget from the Consolidated Fund (UGX 417.84) was only 18% of the required funding in URF's Strategic Road Maintenance Financing Plan (5YRMP for FY 2014/15 – FY 2018/19) which left a funding gap of UGX 1.814 Trillion. The Fund estimates that it requires about UGX 800bn per year to optimally finance public road maintenance but due to the underfunding over time, the backlog has kept accumulating due to the deferred maintenance, now estimated at UGX 6.3Tn affecting some 60% of the network.

Other challenges faced included persistent weak institutional capacities of DA's to plan and deliver road works in time; weakness in oversight by District

Road Committees (DRCs) (constituted 113 No out of which 69 No were fully functional); extreme deterioration of some sections of the public road network (51,000 km backlogged); grey areas in force account policy implementation; multiplicity of uncoordinated of agencies funding road maintenance in local governments; poor reporting and accountability of DAs; URA garnishing of road maintenance funds to recover taxes and slow procurement of periodic maintenance projects.

## Way forward

As a way forward, the Fund will intensify coordination with MFPED to enable Government undertake amendment of section 14 of URA law to facilitate full operationalisation of the Fund. The Fund will also fast-track implementation of the key strategic plans of the Fund (i.e. the 5-year corporate plan and the 5 year road maintenance strategic financing plan in order to improve road condition to 85% in good to fair condition); liaison with UNRA on procurement delays and timely fund releases to stations, review of FA grey areas and improved capacity through establishment of regional TSUs in the next FY 2017/18.

## Conclusion

Due to the 17.8% funding cut experienced during FY 2016/17 and the above mentioned challenges, the performance of combined routine and periodic maintenance declined by about 8.6%. URF shall focus on addressing the key challenges e.g. elimination of grey areas in Force Account, URA garnishing of maintenance funds, slow procurement, so as to realize sustainable continuous improvement in roads maintenance and value for money.



**Eng. Dr. Michael M. Odongo**

**EXECUTIVE DIRECTOR/SECRETARY TO BOARD**



## EXECUTIVE SUMMARY

### Introduction

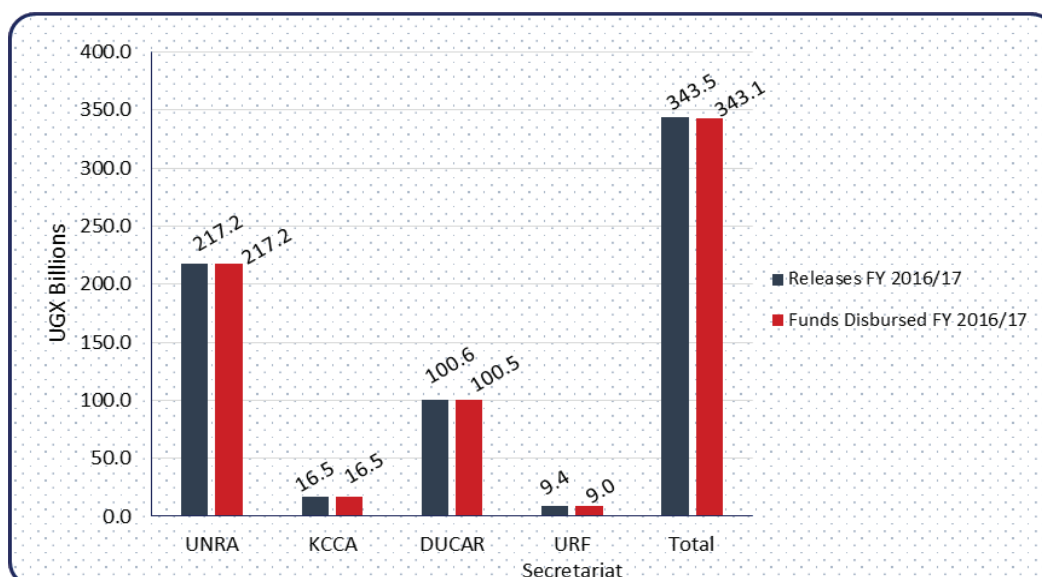
Financial year 2016/17 was the seventh full year of operation of the Uganda Road Fund (URF). During this fiscal year, revenue streams into the URF were only realized from appropriations by Parliament through quarterly Treasury releases drawn from the Consolidated Fund. Collection and direct remittance of road user charges still awaits amendment of section 14 of the URA Act. A total of UGX 417.840bn was allocated to URF for road maintenance of public roads by Parliamentary appropriations in May 2016 as part of the Transport Sector financing plan for FY 2016/17. This was similar to that allocated in FY 2015/16 depicting a nil increment in resources despite the sprawling road maintenance needs.

During the year, a total of UGX 343.523bn was released to URF from the Treasury, representing approximately 82.2% of the annual budget representing an overall 17.8% funding cut. The Fund disbursed a total of UGX 334.103bn to the URF Designated Agencies (DAs) to finance their respective annual road maintenance programmes as summarised in Table 1(a) and illustrated in Figure 1 (a) below. A total of UGX 9.040bn was retained for operational costs of the URF Secretariat. On average, the disbursements to UNRA took an average of 10 calendar days and 20 calendar days to DUCAR agencies, from the dates of receipt of funds from MoFPED.

**Table 1(a): Summary of Treasury Releases, URF Disbursements and Expenditures in FY 2016/17**

Agency	Annual Budget FY 2016/17 (UGX bn)	Releases FY 2016/17 (UGX bn)	Funds disbursed (UGX bn)	% of released funds disbursed FY 2016/17	Actual Expenditure FY 2016/17 (UGX bn)	Unspent balances FY 2016/17 (UGX bn)	Expenditure above Funds disbursed FY 2016/17 (UGX bn)	% of available funds spent FY 2016/17
	(a)	(b)	(c)	(g) = c/b	(d)	(e) = (c-d)	(f) = (d-c)	(g) = d/c
UNRA	267.917	217.156	217.155	100.0%	219.115	0	1.959	100.9%
DUCAR	119.334	100.554	100.490	99.9%	99.883	0.607	0	99.3%
KCCA	19.525	16.457	16.457	100.0%	16.484	0	0.027	100.2%
<b>Sub Total</b>	<b>406.776</b>	<b>334.167</b>	<b>334.103</b>	<b>100.0%</b>	<b>335.482</b>	<b>0.607</b>	<b>1.986</b>	<b>100.4%</b>
URF Secretariat	11.064	9.356	9.040	96.6%	9.040	0.000	0.000	96.6%
<b>Total</b>	<b>417.840</b>	<b>343.523</b>	<b>343.143</b>	<b>99.9%</b>	<b>344.522</b>	<b>0.607</b>	<b>1.986</b>	<b>100.3%</b>

**Source:** URF Final Accounts & DA's Quarterly Progress Reports for FY 2016/17



**Figure 1(a): Performance of disbursements against Released Funds in FY 2016/17**

Although the Fund budget suffered a general cut of 17.8% in FY 2016/17, the Secretariat ensured the budget cut did not trickle down to the CARs and emergencies budget lines due to the meagre resources allocated to them. The Board project for tarmacking of TC roads was severely affected by the Budget cut and only UGX 1.807bn was allocated during the FY leaving a backlog of UGX 1.023bn for pending works. During the year, the public roads network was managed by 158 DAs (2 authorities (UNRA and KCCA) and 115 DLGs and 41MCs). The districts oversaw Town Councils and Sub-counties as their sub-agencies. In total there were 1,113 sub-counties and 184 town councils as sub-agencies of the respective district local governments. The DAs and sub-agencies collectively looked after a total of 107,020km of public roads made up of 20,563km of national roads under UNRA management; 1,207km of KCCA roads; 30,000km of district roads; 8,500km of urban roads managed by town councils; 4,500km of urban roads managed by Municipal Councils; and 42,250km of Community Access Roads (CARs) managed by sub-counties. The funded road maintenance programmes during the year included routine and periodic maintenance of public roads, road safety aspects and various categories of bridges maintenance. In FY 2016/17, the operational expenses of UNRA and to a lesser extent for KCCA and DUCAR agencies were met by the Fund. The scope of work and extent of financing was agreed with DAs in the annual performance agreements signed by the Fund and the agencies.

UNRA and KCCA employed a mix of force account and contracting to deliver maintenance interventions on national and city roads respectively. The Local Governments mainly employed force account and road gangs to deliver maintenance interventions on the DUCAR network in line with the existing Force Account Policy that was introduced in FY 2012/13 and utilising Government supplied road equipment obtained from China.

During the planning process, DAs prepared annual road maintenance programmes and submitted them to URF for consolidation into the One Year Road Maintenance Plan (OYRMP) as required under Section 25 of the URF Act. The FY 2016/17 OYRMP was presented to Parliament by the Minister for roads which was approved as part of the transport sector ministerial budget policy statement in May 2016.

Disbursements to UNRA, KCCA, districts and municipalities were made on a quarterly basis. The agencies submitted accountabilities for the funds to URF on a quarterly basis as well. Sub-agencies accounted through their respective districts.

## Key Achievements

During the period of reporting, the fund registered a number of achievements which included improved DA's physical performance especially in routine maintenance across the entire road network, periodic maintenance of national roads and bridges maintenance under DUCAR.

The summary of the DA's physical performance achievements against the plan for FY 2016/17 is shown in Table 1 (b) below:

**Table 1 (b): Summary of DA's Physical Performance achieved in FY 2016/17**

	SUMMARY OF DA's PHYSICAL PERFORMANCE IN FY 2016/17 COMPARED TO FY 2015/16								
S/N	Works Category	FY 2015/16			FY 2016/17			% of Funded Achieved	% of Planned Achieved
		Funded Qty	Achieved Qty	% funded achieved	Planned Qty	Funded Qty	Achieved Qty		
1	UNRA – Uganda National Roads Maintenance								
1	Routine Maintenance								
1.1	Manual (km)	7,878	12,234	155%	16,376	16,376	16,540	101%	101%
	Mechanized (km)	15,114	15,404	102%	18,649	15,165	19,136	126%	103%
1.2	Periodic Maintenance								
	Paved (km)	92	69	75%	40	42.4	45.6	108%	115%
	Unpaved (km)	1,843	901	49%	2,418	1,799	1,112	62%	46%
1.3	Bridges								
	Routine (No)	321	85	26%	333	249	79	32%	24%
	Periodic (No)	6	0	0%	0	0	0	0%	0%
1.4	Road safety (km)								
	Street lighting (km)	50	55	110%	41	163	82	50%	200%
	Road Signage (km)	3206	0	0%	314	490	152	31%	48%
	Road marking (km)	2271	66	3%	2,497	1,096	153	14%	6%
	Reserves Demc (km)	476	294	62%	320	227.9	50	22%	16%
	Weighbridges	15	15	100%	12	12	12	100%	100%
1.5	Ferries and Landing Sites								
	Ferries	9	8	89%	11	11	11	100%	100%
1.6	Other Qualifying work								
	Low-cost sealing (km)	2.3	0	0%	10	0.1	0	0%	0%
2	KCCA- Kampala City Roads								
2.1	Routine Maintenance								
	Mechanized (km)	800	918	115%	860	860	976.6	114%	114%
2.2	Periodic Maintenance								
	Paved /unpaved(km)	8	10	125.00%	4.9	4.007	2	50%	41%
3	DUCAR (DLGs & MCs)								
3.1	Manual Maintenance								
	Manual (km)	24,229	27,452	113%	27,894	29,901	18,684	62%	67%
	Mechanized (km)	8,890	7,563	85%	11,188	10,727	7,604	71%	68%
3.2	Periodic Maintenance								
	Paved/unpaved (km)	2,273	1,669	73%	3,063	2,700	1,886	70%	62%
3.3	Bridges								
	Routine/PM (No)	51	48	94%	39	25	37	148%	95%
	Culvert (Lines)	2,403	1,236	51%	9,806	8,356	2,284	27%	23%

As can be observed from Table (1 b), that:

- There was a significant improvement in periodic maintenance of paved and unpaved national roads which stood at 108% and 62% of the funded target in FY 2016/17 compared to 75% and 49% respectively registered in FY 2015/16.
- The performance of routine mechanized maintenance and bridges under UNRA also improved compared to what was realised in FY 2015/16.
- The achieved KCCA routine mechanised and periodic maintenance stood at 114% and 50% of the funded activities compared to 115% and 125% respectively realised in FY 2015/16 representing an overall decline;
- The achieved combined DUCAR routine and periodic maintenance was 28,173km representing a decline of about 23.2% compared to 36,684km realised in FY 2015/16;
- The DUCAR bridges maintenance also improved by about 54% compared to that realised in FY 2015/16.

## Other key achievements registered by the Fund in FY 2016/17 included:

- a) Rolling out of the Board project on maintenance and repair of small bridges in selected 12 Districts and Town Councils.
- b) The continued funding of the extended periodic maintenance of 12.8km in 20 selected Town Councils and one Municipal council to boost commerce and poverty reduction in local areas;
- c) Implementation of the 5-year Corporate plan to address URF strategic objectives which included full operationalization of the 7S's (i.e. systems, structure, strategy, staff, skills, styles and shared values of the Fund), advancement of acquirement of the URF permanent office now at procurement of Contractor and supervision consultant and preparation of the OYRMP for FY 2017/18 among others. The overall achievements against the Corporate Plan targets for FY 2016/17 stood at 72% in FY 2016/17 compared to 80% in 2015/16 as shown in Table 14;
- d) Improved oversight of DAs road maintenance activities through increased technical and financial audits to minimize misuse of funds. During the year, technical and financial Audits were undertaken in 38 agencies (out of the total 158 Agencies) equivalent to 24.1% compared to 19.2% coverage in FY 2015/16. The attendant findings were fed back into the planning and the programming process for FY 2017/18. Furthermore, Monitoring & Evaluation exercises covered 45 agencies out of the planned 48 agencies (equivalent to 94% of target).
- e) Conducting of the 2017 Road Users Survey (RUSS) by URF for the second time, the outcome of which will be shared with stakeholders in due course.
- f) Review and implementation of the communications strategy which has led to improved information flow and branding of URF;
- g) Recalibration of the funds allocation formula in preparation for use in drawing up of the DAs IPFs for FY 2017/18;
- h) Implementation of the 3rd year of the URF 5 year road maintenance financing strategic plan (for FY 2014/15-2018/19) developed in accordance with section 25 of the URF Act. A summary of the realised financial and physical performance in the 3rd year plan targets are outlined in Table 1 (c) while the full strategic plan is shown in Table 13.

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ncy - Integrity - Value

**Table 1(c): Summary of achievements On 5-YRMP Targets for FY 2016/17**

Road Class	Road Works	Financial						Physical					
		UGX billion						kms					
		2015/16			2016/17			2015/16			2016/17		
		5YRMP	Actual	%YRMP	5YRMP	Actual	%YRMP	5YRMP	Actual*	%YRMP	5YRMP	Actual*	%YRMP
National Roads	Routine	246.8	140.4	57%	259	160.27	62%	20,551	15,404	75%	20,551	19,136	93%
	Periodic	165.2	99	60%	173.6	52.49	30%	8,128	970	12%	8,128	1,158	14%
	Bridges	13.7	0.4	3%	14.3	0.54	4%	308	85	28%	308	79	26%
	Ferries	21	3.2	15%	22.1	4.05	18%	9	8	89%	9	11	122%
	Axle Load	8.8	2.3	26%	9.1	1.77	19%	15	15	100%	15	12	80%
	<b>Sub-total*</b>	<b>455.5</b>	<b>245.3</b>	<b>54%</b>	<b>478.1</b>	<b>219.11</b>	<b>46%</b>	<b>% RM&amp;PM</b>		<b>57%</b>	<b>% RM&amp;PM</b>		<b>70.8%</b>
DUCAR Network	Routine	162.1	63.5	39%	170.1	75.13	44%	86,463	35,933	42%	86,463	26,288	30%
	Periodic	672	54.6	8%	705.6	32.65	5%	11,817	1,679	14%	11,817	1,886	16%
	Bridges	8.1	3.7	46%	8.4	1.19	14%	367	48	13%	67	37	55%
	<b>Sub-total</b>	<b>842.2</b>	<b>121.8</b>	<b>14%</b>	<b>884.1</b>	<b>108.97</b>	<b>12%</b>	<b>% RM&amp;PM</b>		<b>38.3%</b>	<b>% RM&amp;PM</b>		<b>28.7%</b>
<b>TOTAL (UGX)**</b>		<b>1,298</b>	<b>367.1</b>	<b>28%</b>	<b>1,362</b>	<b>328.08</b>	<b>24%</b>						

**Key:**

Forex: 1 US \$ =UGX 3,500

\*Exclude provisions for rehabilitation, upgrading and re-engineering of national roads (currently provided for under the UNRA Development budget).

\*\*Exclude URF Secretariat budget.

RM&PM=Combined Routine manual & Periodic maintenance

It can be observed from Table 1 (c) that:

- The overall realised funding against the 5YRMP targets was 24% in FY 2016/17 compared to 28% in FY 2015/16 representing a decline of 4%.
- The achieved National roads and DUCAR maintenance activities against the 5YRMP targets in FY 2016/17 stood at 70.8% and 28.7% respectively compared to 57.1% and 38.3% registered in FY 2015/16;
- The achieved periodic maintenance improved on national roads and DUCAR as it stood at 14% and 16% respectively compared to 12% and 14% in FY 2015/16.

**Challenges and proposed mitigation measures**

The key challenges experienced during the period included:

- Inadequate road maintenance funds, leading to continual deferment of scheduled maintenance, a major driver for backlog. In FY 2016/17, the road maintenance budget (of UGX 417.840) represented only 18% of the required funding in accordance with the URF's Strategic Road Maintenance Financing Plan for FY 2014/15 – FY 2018/19, of which only UGX 343.523bn was realised leaving a funding gap of UGX 1.035 Trillion responsible for the spiralling of the road maintenance backlog.

In mitigation, the following measures are needed:

- Major capital investments to remove backlog and eliminate bottlenecks through undertakings for rehabilitation/reconstruction/upgrading of roads to bring the entire network to maintainable state.
- Government concurrent declaration of a fuel levy by Amendment to the Uganda Revenue Authority Act to permit transfer of the road user charges to the URF account on a monthly basis; and by providing funds for maintenance backlog removal from the Treasury.



- 2) Several historical challenges that have persisted and compounded the effects of underfunding and have dogged effective maintenance, management and financing of the public roads network over the past decades.

These included:

- a) Weak institutional capacities of DUCAR agencies especially in planning, management, reporting, and accountability which has resulted into poor maintenance practices and accumulation of backlog.

In mitigation, URF is pursuing establishment of regional TSUs and it will continue to work with other government entities in addressing the various forms of capacity gaps in DUCAR agencies.

- b) Procurement delays hampering the implementation of road maintenance programmes and absorption of funds especially under UNRA.

In mitigation, URF will continue coordination with other government entities in addressing the underlying issues in delays to procurements;

- c) Haphazard upgrading of community access roads especially by NGOs adding them to district roads without well-documented criteria that is uniform nation-wide.

URF proposes a review of the classification of roads in Uganda with a view of removing network size instabilities; functional inconsistencies; management ambiguities etc. The updated Roads Act is also awaited to guide on procedure of reclassifying upgraded road network.

- d) Insufficient oversight among DUCAR designated agencies arising from the fact not all districts have active constituted District Roads Committees (DRC) as required under section 25 of the URF Act following the 2016 elections.

In mitigation, URF plans to complete the process for establishment of DRC regulations and to dialogue with stakeholders in improving functionality of DRCs. In the meantime, sensitisation is being done to the newly elected leaders educating them on their roles as DRC members.

- e) Irregular collection of data on size and condition of the DUCAR network.

In mitigation, URF will continue to coordinate with DAs, Mow, and other stakeholders in collection of data on road inventories and condition.

- f) Wide variations in unit costs of similar road maintenance works among DAs that can't be explained by topographic and climatic differences.

In mitigation, URF is using a unit cost framework to harmonise unit rates across the different regions of the country and envelopes within which unit rates should fall per region are being issued out every FY as part of the planning and operational guidelines to URF DAs.

- g) Low compliance with reporting requirements by designated agencies, which afflicts timely reporting on performance of the sector.

In mitigation URF plans to roll out use of a Road Maintenance Management and Monitoring System (RMMS) to improve planning, reporting and accountability among DAs.

- h) Loss of road maintenance funds to the Uganda Revenue Authority observed in some tax defaulting designated agencies.

In mitigation, URF, in its annual planning and operational guidelines to designated agencies, is advocating protection of road maintenance funds from garnishing by URA. Additionally, URF is enforcing refund of the garnished moneys from the agencies, though this takes time.

- i) Grey areas in implementation of the force account policy which is the main method of road maintenance delivery in local governments.

In mitigation, URF will continue coordinating and synergizing with Mow. The URF provided its input in the recently issued Revised Force Account Guidelines 2017.

- j) Misuse and abuse of road maintenance funds by DAs. Audit and M&E activities carried out by the Fund in FY 2015/16 continued to uncover misuse and abuse of road maintenance funds by DAs.

In mitigation, URF will step up its oversight functions, build synergies with audit functions of the DAs and other government entities, and actively follow up on implementation of the arising recommendations.

### **Way forward**

As a way forward, the following key strategies are proposed to guide actions of the Fund in FY 2017/18:

- a) Intensified coordination with MFPED to facilitate finalisation of the process for amendment of Section 14 of URA Act, to enable full operationalisation of Fund to a 2nd Generation Fund in the medium term. In the short-term, the fund shall advocate for increased allocation for road maintenance to about UGX 800bn starting from FY 2017/18;
- b) Liaison with MoWT and other key stakeholders on review of FA grey areas, establishment of TSUs and re-classification of the entire road network to remove prevalent ambiguities;
- c) Instituting of total quality management systems in DAs to ensure sustainable value for money road maintenance service delivery.

### **Conclusion**

In FY 2016/17, a total of 77,970km of combined routine and periodic maintenance was achieved by the DA's compared to 66,220km in FY 2015/16 equivalent to an improvement of 17.7%. The achieved bridges maintenance stood at 117 in FY 2016/17 compared 133 in FY 2015/16 equivalent to 12% decrease. Overall there was an improvement in the key road maintenance activities compared to that achieved in FY 2015/16 due to the improved efficiency amidst dwindling resources.

In this regard, there is need for more emphasis on periodic maintenance of roads, major bridges maintenance, and installation of culverts to mitigate escalation of backlog maintenance and bottlenecks especially on DUCAR roads.

*Prudence - Transparency*

## 1.0 General Introduction

### 1.1 Business of the Fund

The Uganda Road Fund (URF) was established by an Act of Parliament in 2008 to finance routine and periodic maintenance of public roads in Uganda principally from road user charges. The objective is to ensure that public roads are maintained at all times through provision of adequate and stable financing for routine and periodic road maintenance undertaken by Designated Agencies (DAs). It became operational in January 2010.

During FY 2016/17, the public roads network was managed by 158 DAs comprised of 115 Districts (DLGs), 2 Authorities (KCCA and UNRA) and 41 Municipalities (MCs). The districts oversaw Town Councils (TCs) and Sub-counties as their sub-agencies. In total there were 1,113 sub-counties and 184 town councils as sub-agencies of the respective district local governments. The DA's and sub-agencies collectively looked after a total of 107,020km of public roads made up of 20,563km of national roads under UNRA management; 1,207km of KCCA roads; 30,000km of district roads; 8,500km of urban roads managed by town councils; 4,500km of urban roads managed by Municipal Councils; and 42,250km of Community Access Roads (CARs) managed by sub-counties.

Under Sections 21 and 22 of the URF Act, the Fund is required to facilitate delivery of road maintenance services through the collection of funds, principally from Road User Charges (RUCs), and financing approved annual road maintenance programmes contained in the annual road maintenance plan and expenditure programme (OYRMP). Section 22 of the Act also stipulates that the funds may be applied for routine and periodic maintenance of public roads, roads safety; operation expenses of UNRA and URF, research in road works and such activities relevant to maintenance of public roads as determined by the Board. The RUCs are supposed to accrue from fuel levies, transit fees, road license fees, axle load fines, weight/distance charges, bridge tolls and road tolls. Other sources include fines under the traffic and road safety Act; appropriations by parliament and revenues or assets received by the Fund in the performance of its functions under the Act.

During FY 2016/17, the only source of funds was appropriation by parliament. Collection and direct transfer of RUCs to URF account as envisaged in Section 21(3) of the URF Act could not take place owing to pending amendments to the Uganda Revenue Authority (URA) Act which will enable direct transfer of funds from URA to URF. However, in FY 2014/15 the Fund established a RUCs collection and management framework in anticipation of the resolution of the lacuna in law.

Section 39 of the URF Act, requires the Board to submit to the Minister for Finance, a report after the end of each Financial Year, detailing activities and operations of the Fund. It also requires that the report should contain the audited accounts of the Fund and the Auditor General's report on the accounts of the Fund; and such other information as the Board may consider necessary. The Minister is required to submit the annual report to Parliament within two months after receiving the report. Accordingly, this report has been prepared to cover URF performance for FY 2016/17 in fulfilment of the statutory requirements.

### 1.2 Statutory Objectives

According to Section 6 of the URF Act, the statutory objectives of the Fund are to:

- a) Finance the routine and periodic maintenance of public roads in Uganda;
- b) Ensure that public roads are maintained at all times;
- c) Advise the Minister, in consultation with the Minister responsible for roads and the Minister responsible for local governments on -



- i) The preparation and efficient and effective implementation of the Annual Road Maintenance Programme (OYRMP); and
- ii) The control of overloading of vehicles on public roads.

### 1.3 Strategic Objective

The strategic objective of the Fund as laid out in its 5-year Corporate Plan for FY 2013/14-2017/18 is to: Ensure adequate, reliable and timely financial resources for routine and periodic maintenance of public roads, efficient management of maintenance planning and oversight and accountability for road maintenance funds.

### 1.4 Specific Objectives

The specific objectives of the Fund to facilitate the achievement of the Strategic Objective are to:

- i) Strengthen institutional capacity for better service delivery;
- ii) Efficiently and effectively mobilise and administer funds for maintenance and safety of public roads;
- iii) Ensure effective and timely preparation of road maintenance programmes;
- iv) Strengthen oversight to ensure sustainable total quality management of road works and satisfactory accountability for road maintenance funds;
- v) Improve coordination with stakeholders and build strong partnerships to facilitate efficient and effective policy implementation.

### 1.5 Business Processes

To fulfil its mandate the Fund functions through the key business areas of funding operations; impact of funding; corporate governance; and administration and human resource management as expounded below:

#### 1.5.1 Funding Operations

This business area relates to how funds are sourced and applied in relation to the One Year Road Maintenance Plan (OYRMP). The functions of the Fund under this key business area include:

- i) Collection of maximum proportion of potential revenue on time and ensuring deposit of the revenues to the account of the Fund;
- ii) Ensuring liquidity of the Fund at all times;
- iii) Ensuring that disbursement of monies of the Fund is undertaken fully in accordance with commitments and on time; and
- iv) Ensuring full accountability of all disbursed funds.

#### 1.5.2 Impact of Funding

This area relates to the judicious use of maintenance resources evidenced by improvements in factors such as percentage of road network in fair to good condition, vehicle operating costs, journey times and safety. As outlined in the OYRMP for FY 2016/17, it was envisaged that the overall road network condition would continue to improve by 5% during the period.

The functions of the Fund under this key business area include:

- a) Bringing about sustained improvement of road condition of all classes of public roads by ensuring stable and reliable financing;
- b) Encouraging techniques and procurement models that reduce the unit cost of road maintenance

- activities through regular and efficient monitoring and audits;
- c) Reducing the incidence of fatal and personal injury accidents by improvement of road condition and by funding specific targeted improvements; and
- d) Bringing about progressive increases in road user satisfaction through feedback systems including holding of regular stakeholder's forums.

### **1.5.3 Corporate Governance**

This business area relates to the oversight functions of the Fund Management Board as envisaged in the URF Act and in line with the best practice principles of corporate governance. Functions of the Fund under this key business area include:

- i) Ensuring effective oversight by the Board through full and regular attendance of meetings by members;
- ii) Developing and implementing a statistically robust and defensible programme of monitoring and evaluation, augmented by a technical and financial audit programme; and
- iii) Reporting comprehensively and in a timely manner on the activities of the Fund.

### **1.5.4 Administration and Human Resource**

This business area relates to capacity of the Secretariat and its support functions. The functions of the Fund under this key business area include:

- i) Recruiting and retaining appropriately qualified, experienced and motivated secretariat staff under the leadership of the Executive Director;
- ii) Administering the Fund effectively and efficiently with due regard to limitations of overhead costs within acceptable budgeted limits.

## **1.6 Organization Structure**

The administration of the Fund has two components: the Fund Management Board who are responsible for policy/strategic guidance and governance and the Secretariat, which takes responsibility for the day-to-day administration and management of the activities of the Fund.

### **1.6.1 The Fund Management Board**

The Fund is governed by a 7-member Fund Management Board, which is mandated under Section 7 of the URF Act to manage the business of the Fund in accordance with sound commercial principles to enable efficient, effective and stable road maintenance expenditures through the RUCs system.

The Management Board is comprised of three members from the public sector and four members from the private sector as shown in Table 1, which also shows the respective position holders in FY 2016/17.

**Table 1: Composition of URF Board as at 30th June 2017**

No.	Name	Representation	Position
1.	Mrs. Merian Sebunya	Freight Forwarders	Chairperson
2.	Eng. Victor Ocaya	Professional Engineers	Member
3.	Ms. Rosemary Owino	Professional Accountants	Member
4.	Mr. Nathan Byanyima	Passenger Transport Services	Member
5.	Mr. Kenneth Mugambe	Ministry of Finance, Planning and Economic Development (MFPED)	Member
6.	Eng. Robert Rwanga	Ministry of Works and Transport (Mow)	Member
7.	Mr. Paul Okot-Okello	Ministry of Local Government (Mollag)	Member
8.	Eng. Dr. Michael M. Odongo	URF Secretariat	ED/Board Secretary

### 1.6.2 The Secretariat

The Secretariat is headed by the Executive Director and is responsible for the day-to-day management of the Fund and for the implementation of the decisions of the Board in line with Section 16 of the URF Act. The Secretariat organisational structure is as shown in Figure 1. The Secretariat is functionally comprised of **seven pillars** that include: fund management, policy and strategy, planning and programming, monitoring and evaluation, corporate services, procurement and disposal of assets and internal audit. The functional areas of the Fund constitute the seven pillars as shown in Figure 2.

The Executive Director and the 7 departmental managers constitute the **Fund Management Committee (FMC)**, which is the top technical and management organ of the Secretariat, reporting to the Board.

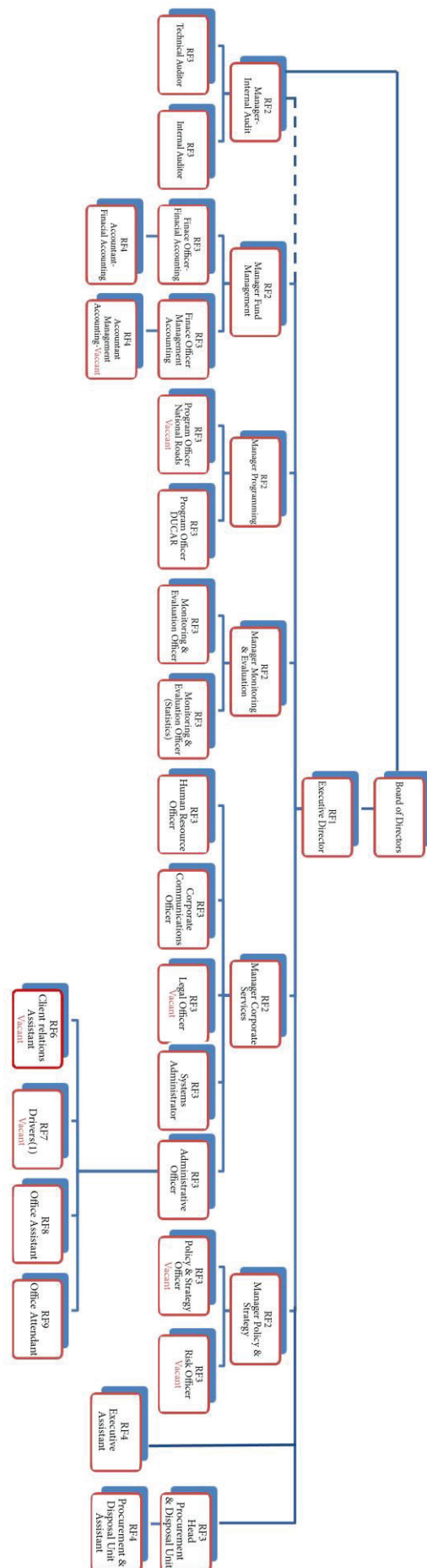


Figure 2: Description of Organisational Functional Areas

Internal Audit	Fund Management	Programming	Monitoring and Evaluation	Corporate Service	Procurement and Disposal	Policy & Strategy
<p>Develop and implement a statistically robust audit programme of all activities of the fund.</p> <p>Plan and procure technical and financial audits of road maintenance activities of designated agencies.</p> <p>Undertake periodic internal audits of Board and secretariats' transactions, statements and assets.</p> <p>Review all reports of the Fund and compare outcomes with key performance indicators.</p> <p>Report directly to the Board on audit activities.</p>	<p><b>Fund Management</b></p> <p>Fund Monitoring. Revenue determination. Fund disbursement. Fund Reconciliation. Oil sector-liaison. Liaison with URA.</p> <p><b>Financial Accounting:</b></p> <p>Treasury/banking Asset management Financial Accounting Financial planning Tax planning Statutory accounts</p> <p><b>Management Accounting:</b></p> <p>Planning &amp; Budgeting Budgeting monitoring Periodic accounts Cash management Payroll management Receivable/ Payables Auditor liaison</p>	<p>Forecast Revenue and expenditure.</p> <p>Review road user charge &amp; allocation formulae.</p> <p>Prepare proposals for adjustments in new road user charges</p> <p>Review Annual Road Maintenance Programmes designated agencies.</p> <p>Prepare Annual Road Expenditure Programme.</p> <p>Prepare Road Maintenance Plans for 1,3.5 year horizons.</p> <p>Prepare draft Performance Statement.</p>	<p>Monitor performance of Fund business processes against set KPIs</p> <p>Monitor Fund revenue collections and disbursements</p> <p>Monitor and Evaluate physical and financial performance of designated agencies against set KPIs</p> <p>Monitor road network metrics and trends identify strengths and weaknesses for corrective action</p> <p>Design and Implement studies, research, surveys, training programs and midterm &amp; annual reviews</p> <p>Produce for the Board periodic M&amp;E reports on specific issues</p> <p>Review and continuous improvement of M&amp;E procedures &amp; processes</p>	<p>Procure and supervise all legal services of the Fund</p> <p>Draw up contracts for user charge collection and performance contracts with designated agencies</p> <p>Represent the Fund in all negotiations, contractual disputes or litigations</p> <p>Design and implement the communications strategy of the Fund</p> <p>Human Resource Management</p> <p>Office administration and facility management</p> <p>IT systems support</p> <p>Health and Safety Public &amp; press relations</p>	<p>Draw up and implement a procurement plan of the fund</p> <p>Provide secretariat services to the committee of the Fund</p> <p>Manage the procurement cycle for all goods, works and services required by the Fund</p> <p>Prepare procurement reports and return to the PPDA</p> <p>Participate in all procurement audits</p>	<p>Technical, Policy and Strategy Research</p> <p>Business strategy Development &amp; Implementation</p> <p>Second generation (2G) Road Fund operational Procedures</p> <p>Manage 1,3.5 year strategic plans</p> <p>manage 5 year corporate plan</p> <p>URF's scheduled &amp; statutory reporting</p> <p>Transport sector liaison.</p> <p>Track DRC function</p>

### 1.7 Institutional Relationships

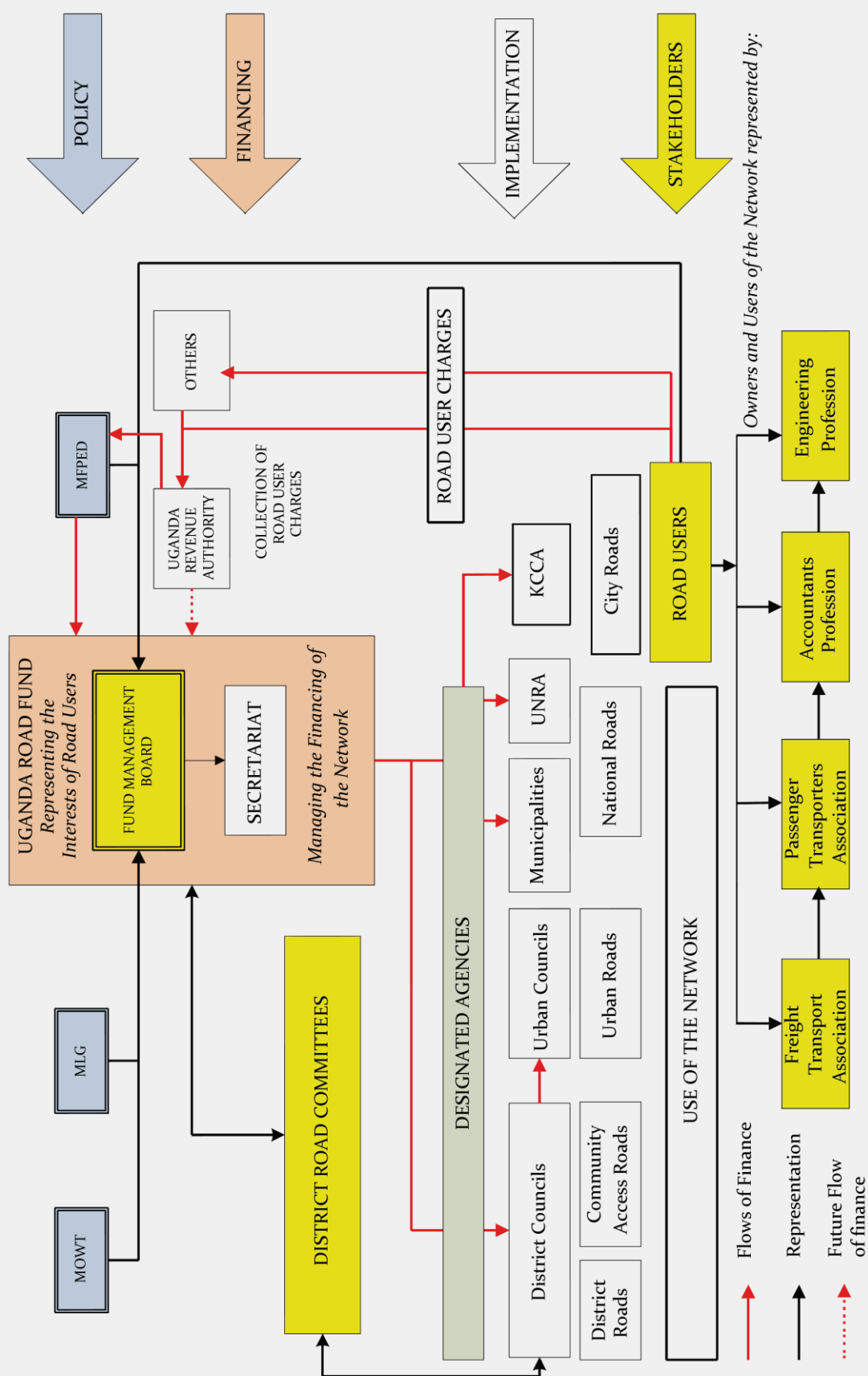
The Uganda Road Fund falls within the policy oversight of the Ministry of Finance, Planning and Economic Development (MFPED) while it reports and account to Parliament through the Works and Transport Sector headed by the Minister for roads.

In the Works and Transport Sector, programmes and actions of key institutions are coordinated through the Sector Working Group (SWG). The works and Transport Sector SWG is led by Ministry of Works and Transport. It composes of; MoFPED, Mollag, Institutions in the Transport Sector notably URF, UNRA, CAA and URC, Civil Society, DPs, Consultants and Contractor providers. Its functions are based on the sector wide coordination principles and framework.

In addition to the MFPED policy oversight to the Fund, there exists a consultative arrangement with the Mow and Mollag. Figure 3 shows the key features of the sector institutional linkages with the URF. The Minister for roads is mandated under Section 28 of the Act to table Annual Road Maintenance Plans and performance statements of the Fund before Parliament.



Figure 3: Institutional linkages - 30th June 2016





## **2.0 Performance of URF in FY 2016/17**

### **2.1 Overview**

This Chapter presents the performance of the Fund in FY 2016/17 on the basis of the governance functions of the Board and the key functional areas of the Fund. It also covers rating of the FY 2016/17 key performance indicators (KPI's) in the various business areas of the Fund and the respective component in the Government Annual Performance Report (GAPR).

### **2.2 Governance and Administration**

Section 7 of the URF Act established a Fund Management Board which is required to manage the business of the Fund on sound commercial principles to enable effective, efficient and stable road expenditures through implementation of a road user charges system. The Fund Management Board is responsible for the governance and general management of the Fund. The URF Secretariat on the other hand is responsible for the day-to-day management of the Fund and for the implementation of decisions of the Board. The performance of the Board and the Secretariat in FY 2016/17 are respectively outlined in sections 2.3 and 2.4

### **2.3 Performance of the Fund Management Board**

During FY 2016/17, the Fund was supervised by a seven member Board with representatives from the engineers' profession, accountants' profession, passenger transporters, and freight transporters, MFPED, Mow and Mollag as shown in Table 1. The Board membership was fully constituted in the year as required by the Act.

The three Board Committees established in FY 2011/12 to increase effectiveness of the Board in the discharge of its functions under section 14 of the URF Act operated normally throughout the year. They included the Finance and Administration Board Committee (FABC), Board Audit and Risk Committee (BARC), and the Policy and Strategy Board Committee (PSBC)). Composition of the Board Committees during the year was as shown in Table 1 and Annex 2.

In FY 2016/17, the Board held 9 full board meetings (of which 7 were scheduled and 2 special meetings) representing 112.5% of the total planned meetings compared to 7 meetings (87.5%) held in FY 2015/16. The Board Committees held a total of 15 meetings disaggregated as 6 meetings for BARC; 5 for PSBC; and 3 meetings for FABC representing (107%) of the total planned Board Committee meetings. In addition, Board members attended 1 joint URF/PPDA meeting on the design and construction of offices.

### **2.4 Performance of the Fund Secretariat in FY 2016/17**

Section 16 of the URF Act designates the Executive Director (ED) as the head of the Secretariat. The Fund Management Committee (FMC) comprises the Top Technical Team of the Secretariat whose membership includes the ED as chairperson and all departmental heads as members. In FY 2016/17 the FMC held 23 meetings (of which 22 were scheduled and 1 special meetings) against the planned 24 FMC meetings representing 95.8% achievement. The performance of the Fund Secretariat in FY 2016/17 under its functional areas is presented in the sections 2.4.1 – 2.4.7.

#### **2.4.1 Corporate Services**

The Corporate Services Department is responsible for human resource, legal services, general administration, corporate communications and systems administration functions of the Fund. Under this Department, the Fund undertook operational and management activities in the above areas including provision of legal Advisory and Support services to the Fund Management Board and Committees, review of the draft URF regulations 2015 and general administration works. In addition the Fund undertook



revisions of the Human Resource, Administration, I.C.T Policy manuals; staff training policy / plan and routine IT resource works.

The Fund commenced the recruitment process for five staff who included the Head Procurement and Disposal Unit (HPDU), Human Resource Officer (HRO), Administrative Officer (AO), Risk Officer (RO) and Executive Assistant/Board Administrator (EA). The recruitment report is pending Board approval.

The staffing level of the Secretariat as at 30th June 2017 based on the positions filled stood at 28 staff out of the revised establishment of 36 as summarized in Table 2.

**Table 2: Filled staff positions as at 30th June 2017**

SN	Position	Establishment	30 <sup>th</sup> June 2016		30 <sup>th</sup> June 2017	
			Filled	Vacant	Filled	Vacant
1.	Executive Director	1 (Scale SG 1)	1	0	1	0
2.	Managers	6 (Scale SG 2)	6	0	6	0
3.	Officers	19 (Scale SG 3-4)	15	4	12	7
4.	Assistants	1 (Scale SG 5-6)	1	2	2	1
5.	Support	9 (Scale SG 7-9)	7	0	7	0
<b>Total</b>		<b>36</b>	<b>30</b>	<b>6</b>	<b>28</b>	<b>8</b>
6.	Interns		15	n/a	22	n/a

As result, the average percentage of filled staff positions during FY 2016/17 stood at 77.8 % compared to 81.0 % in FY 2015/2016 which was a decline in staff availability.

The Fund also engaged a total of 22 interns from various disciplines who benefited from industrial training while side by side leveraging the staffing capacity of the Fund. Table 2 outlines a summary of key achievements of the Fund under the Corporate Services function in FY 2016/17.

**Table 3: Key Achievements Corporate Services in FY 2016/17.**

SN	Sub-function	Planned	Achieved output	Remark (s)
1.	Systems Admin	Routine maintenance of ICT infrastructure;	Well maintained ICT systems.	Target achieved.
		Partial upgrade of ICT systems (email server, domain controller, etc.);	Procured and installed ICT supplies e.g. 1 Multi-Functional Printer maintenance kit, Microsoft Windows 10 Enterprise 10 (40licenses), Microsoft Office Professional Plus 2013 (40 Users) etc.	Target Achieved.
		Acquisition and installation of anti-virus software licence.	Anti-virus software licence acquired.	Target Achieved

Table 3: Cont'd

SN	Sub-function	Planned	Achieved output	Remark (s)
2.	Human Resource	Recruitment of staff to fill vacant posts.	Recruitment process of 5 staff (i.e. HPDU, HRO, RO, AO and Executive Assistant/Board Administrator) and 22 interns was undertaken.	Target achieved.
		Training of all staff in various courses.	15 staff, a member of the Contracts Committee and 2 Board Members trained	Partially achieved.
		Conduct staff appraisals.	Scheduled staff appraisals were effected.	Target achieved.
3.	Corporate Communication.	Maintenance of website and internet domain.	Maintained Website and Internet domain.	Target Achieved.
		Review of PR and communications strategy.	Enhanced strategic communication.	Target achieved.
		Managing of inflow and outflow of information and advertising.	Streamed Public information for feedback e.g. disseminated OYRMP for FY 2016/17, quarterly disbursements and Fund releases to DAs.	Target achieved.
		Website content management and monitoring.	Developed a new interactive URF Website theme.	Target achieved.
		Enhance visibility of URF Brand.	Branding of URF through production of materials for visibility.	Target Achieved.
4.	Legal	Legal support to URF contracts and FMC.	Legal support to URF contracts and 23 FMC meetings are provided in-house.	Target achieved.
		Preparation and signing of DA's performance agreements,	Prepared and guided signing of DA's performance agreements For FY 2016/17 (i.e. 121 Districts, 41 Municipal Councils and 214 Town Councils).	Target achieved.
		Draft Regulations pending signature by Hon. MFPED.	Followed up signing of URF regulations by MFPED;	Target achieved.
		Legal support to the URF/ Board.	Support to 8 Board and 14 Board Committee meetings through Minute taking and follow up of	Target achieved.

SN	Sub-function	Planned	Achieved output	Remark (s)
			actions.	
5.	General Admin	Periodic and routine Office admin.	Routine and periodic Administration services offered including the following among others: Remuneration of staff; Management of Stores and Assets management. Customer care services; Vehicle fleet management system.	Target Achieved.
		Insurance covers procured.	Staff medical insurance, workman compensation and vehicle insurance provided.	Target achieved.

#### 2.4.2 Monitoring and Evaluation

In FY 2016/17, Monitoring and Evaluation activities were undertaken in a total of 45 agencies out of the planned 48 agencies (26 % of 184 agencies including 23 UNRA Stations, 5 KCCA Divisions, 115DLGs, and 41 MCs). This was equivalent to 94 % of target achievement. The agencies monitored comprised 26 district local governments; 7 municipal councils; 10 UNRA stations; and 5 KCCA Divisions as shown in Table 4. The monitoring involved tracking of implementation of the funded work plans against the performance agreements entered into with the DAs for FY 2016/17.

**Table 4: Summary of Agencies Monitored in FY 2016/17**

Type of DA	Planned	Achieved	DAs Monitored/Stations	Achieved (% of Target)
UNRA (Stations)	10	10	Mubende, Soroti, Fort Portal, Mbale, Moyo, Moroto, Kabale, Jinja, Mpigi, Mbarara	100%
KCCA (Divisions)	5	5	Central, Kawempe, Lubaga, Makindye, Nakawa	100%
District Local Governments	26	24	Mubende, Mbarara, Ibanda, Bududa, Manafwa, Kyegegwa, Kyenjojo, Ntoroko, Serere, Buhweju, Rubirizi, Moyo, Arua, Napak, Moroto, Kabale, Sheema, Bushenyi, Iganga, Bugiri, Mbale, Wakiso, Kyankwanzi, Luwero, Rukungiri, Mitooma, Rubanda	92%
Municipal Councils	7	6	Jinja, Kumi, Koboko, Moroto, Iganga, Kira, Mbarara	86%
Type of DA	Planned	Achieved	DAs Monitored/Stations	Achieved (% of Target)
<b>Total</b>	<b>48</b>	<b>45</b>		<b>94%</b>

The Fund used in-house capacity to undertake the M&E activities. Table 5 shows the geographical coverage of the M&E activities undertaken in FY 2016/17.

**Table 5: Geographical Coverage of M&E Activities in FY 2016/17**

S/N	Region	Designated agencies				Agencies covered in FY 2016/17	Agencies covered in FY 2015/16
		District LGs	UNRA Stations	KCCA Divisions	Municipal Councils		
01	Central	4	2	5	1	12	14
02	Eastern	6	3	-	3	12	13
03	Northern	4	2	-	2	8	18
04	Western	12	3	-	1	16	10
Total		26	10	5	7	48	55

It can be seen from Table 5 that the coverage of M&E activities decreased from 55 agencies in FY 2015/16 to 48 agencies in FY 2016/17. This was occasioned mainly by the shift from use of a blend of in-house and outsourced capacities to exclusive use of in-house capacities in FY2016/17.

The summary findings and mitigation actions undertaken by URF so far include among others:

- i) Prevalent grey areas in implementation of the force account policy in relation to weak attraction/retention of road gangs, record keeping, poor access to zonal equipment, deduction of tools advances from gangs meagre wages of UGx 100,000 per worker per month and the high cost of repair/maintenance of equipment by FAW (the local dealer for the Chinese equipment). In mitigation, URF has requested Mow to review the force account guidelines and explore the need to update the existing force account manual.
- ii) Obsolete equipment with high breaking rate especially at UNRA stations which has led to continuous low and poor quality work. URF has urged Mow to expedite the procurement of the replacement equipment from Japan.
- iii) Too many stream crossings on the road networks in some DLGs creating many bottleneck sections. URF has decided to prioritise Bududa DLG among the DAs to benefit from URF funding of small bridges.
- iv) Delayed procurement of FA materials and contracts for stations by UNRA headquarters affecting the station work outputs. To ease the process, URF has urged UNRA to decentralise the procurement of FA materials and contracts to regions.
- v) Limited capacity of cross drainage systems to cope with large volumes of storm water runoffs leading to some road wash always on the national roads network. URF has requested UNRA to provide guidance to their stations on culvert sizing and provision of adequate culverts.
- vi) Loss of road maintenance funds through garnishing by URA. This mainly affected agencies with tax obligations on withholding tax, VAT and PAYE. In mitigation, as a first step, the affected DAs were requested to reimburse the road maintenance funds within specified time in order to avoid penalties.
- vii) Growing scarcity of quality gravel with increasing haulage distances. URF will fast track support to DA's in use of alternative road surfacing materials already researched on.
- viii) Overloading contractors beyond their capacities which have led to poor performance and shoddy works. URF has advised UNRA to stop loading contractors with contracts beyond their capacities.
- ix) Lack of road safety signage especially at sharp bends. DAs have been advised to always budget for road safety aspects where critically needed to avert accidents.

- x) Late downstream distribution of funds to stations by UNRA headquarters. In mitigation, UNRA has been advised to always transfer funds to stations within a period not exceeding one week from the date of receipt of funds from URF.
- xi) Non adherence to work plans and funding of non-road maintenance related aspects. In mitigation, URF is coordinating with the Mow and Mollag on the establishment of regional TSUs to institute total quality management systems (TQMs), effective oversight among DUCAR DA's and functionality of DRCs.

A more detailed schedule of monitoring findings and actions taken is appended in Annex 1.

### 2.4.3 Planning and Programming

Planning and programming function is responsible for developing statutory road maintenance plans; allocation of funds and development of statutory road maintenance expenditure programmes; as well as issuing of annual planning guidelines to the designated agencies. Under the function, the achievements of the Fund in the year of reporting included preparation of the URF revenue and expenditure report for FY 2016/17, accountability and programme reviews and oversight for maintenance and repair of small bridges in selected 12 Districts and Town Councils.

The function also continued configuration of the Road Maintenance Management and Monitoring System (RMMS) whose main purpose is to improve timeliness of collection, analysis and consolidation of work plans and quarterly accountabilities. Action achievements of the function included preparation of the OYRMP and issuance of budget guidelines for FY 2016/17 as presented in Table 6.

**Table 6: Achievements of URF in Planning and Programming Function, FY 2016/17**

SN	Sub-function	Planned	Achieved	Remark (s)
1.	Planning	OYRMP for FY 2017/18.	Target archived	Achieved OYRMP and performance statement prepared and presented to Parliament on 3 <sup>rd</sup> May 2017.
		Budget Guidelines FY 2017/18.	Target achieved.	FY 2017/18 budget Guidelines were prepared and approved by the 22 <sup>nd</sup> PSBC on 09.01.17 and issued to DA's immediately after.
2.	Programming	Funds Allocation Formula calibration.	Target partly achieved.	Allocation Formulae re-calibrated and tested in preparation for use in drawing up the DA's IPFs for FY 2017/18.
		Implementation of Allocation Framework	Target achieved	Prepared 4 no. quarterly release schedules and disseminated to DAs.
		Oversight of Board project on maintenance and repair of small bridges in 12 no. selected DAs.	Target achieved	Oversaw design and implementation of maintenance and repair of small bridges in 12 no. selected DAs.
		Implementation of URF Strategic Plan.	Target achieved.	Progressed URF strategic Plan implementation which commenced in FY 2014/15 - 2018/19;

SN	Sub-function	Planned	Achieved	Remark (s)
3.	Control	Reviewed DA's annual road maintenance work plans;	Target achieved.	Annual work plans- FY 2016/17 for 115 DAs reviewed.
		Reviewed DA's accountability reports;	Target partly achieved.	Four (4) no. DA's accountability review reports prepared in FY 2016/17 were submitted to ED and FMC.
.4.	Reporting	Publication of IPF's.	Target achieved.	FY 2017/18 IPFs disseminated to DA's via email 25 <sup>th</sup> April 2016.
		Quarterly Performance reports for DAs-FY 2016/17.	Target achieved.	4 no. quarterly performance reports for DAs prepared- Q1-Q4 FY 2016/17.
		Board Committees reports.	Target achieved.	A total of 5 Board Committee (PSBC) reports prepared.
5.	Others	Review of emergency works applications;	Target achieved.	175 no. FY 2016-17 quarterly emergency requests worth UGX 19.7bn reviewed and evaluated.
		Tracking of Agency programmes.	Target partly achieved.	Undertook tracking of PM works on national and DUCAR roads in Q4.

**Note:** 70% of the planned programming Department actions were achieved while 30% was partly achieved.

#### 2.4.4 Fund Management

Fund management function is responsible for collections and management of revenue; expenditure; and management of disbursements from the Fund. Under this function, the Fund successfully managed all disbursements for programmed works in the designated agencies; developed guidelines and procedures for management and accountability for the disbursed funds; and undertook capacity improvement programmes for accountants and auditors in the various DUCAR agencies.

In addition, the function prepared and submitted to office of Auditor General the final accounts for FY 2016/17. The Department undertook a board of survey for FY 2016/17 with MoFPED and the recommendations were implemented.

The key achievements of the Fund under the Fund Management Function in FY 2016/17 are as shown in Table 7.



**Table 7: Achievements of URF in Fund Management Function in FY 2016/17**

Sub-function	Planned Activities	Achieved	Remarks
1.Revenue collection	<ul style="list-style-type: none"> <li>Application to MFPED for road maintenance and secretariat operational funds- Ushs 417.15bn</li> <li>Collection of non- tax revenue.</li> </ul>	<ul style="list-style-type: none"> <li>Received <b>Ush343.63bn</b> from MFPED.</li> <li>Collected Ush6.7mn from sale of bid documents.</li> </ul>	<ul style="list-style-type: none"> <li>There was a shortfall in release of <b>Ush73.51bn</b> from MoFPED.</li> </ul>
2.Financial Mgt Reporting	<ul style="list-style-type: none"> <li>08 Monthly and 04 quarterly performance reports to be submitted to Board;</li> <li>Prepare 04 OBT reports for submission to MFPED;</li> <li>Prepare 04 disbursement reports to Board.</li> </ul>	<ul style="list-style-type: none"> <li>Submitted 08 monthly and 03 quarterly reports to FABC. The fourth report is the annual report.</li> <li>4 quarterly OBT reports submitted to MFPED;</li> <li>04 quarterly disbursement reports submitted to Board.</li> </ul>	<ul style="list-style-type: none"> <li>All the reports were prepared as planned with the exception of the 4<sup>th</sup> quarterly report included in the annual report which is a consolidation of the URF performance for the FY 2016/17.</li> </ul>
3.Disbursements	<ul style="list-style-type: none"> <li>Effect 04 Quarterly Disbursements to 156 DAs.</li> </ul>	<ul style="list-style-type: none"> <li>4 quarterly disbursements to 156 DAs in the total amount of UGX.334.3bn for maintenance of National and DUCAR roads.</li> </ul>	<ul style="list-style-type: none"> <li>Disbursements made as planned.</li> <li>82.4% of budget disbursed as a result of shortfall in budget.</li> </ul>
4.Financial Controls	<ul style="list-style-type: none"> <li>Continuous monitoring of budget performance,</li> <li>Timely Monthly reconciliation of bank statements with cashbooks.</li> <li>Adherence to the Indicative Planning Figures per approved vote function.</li> </ul>	<ul style="list-style-type: none"> <li>All the Accounts reconciled and the Financial Statements prepared within the required time.</li> </ul>	<ul style="list-style-type: none"> <li>Financial records well Prepared, maintained and presented in the FY 2016/17 statements as per the Finance and Accounting Regulations and Manual.</li> </ul>
5.Capacity building	<ul style="list-style-type: none"> <li>Mentoring DA's on fund management and accountability.</li> <li>Monitoring financial performance and accountability at DAs.</li> </ul>	<ul style="list-style-type: none"> <li>Physical visits made in 25 Designated Agencies to collate book records with accountability submitted.</li> </ul>	<ul style="list-style-type: none"> <li>Activity performed as planned.</li> <li>Improvement in financial management and procurement procedures recorded.</li> </ul>

*Note: 85% of MFM Departmental targets were achieved while 15% was partly achieved.*

## 2.4.5 Internal Audit

The purpose of the internal audit function is to provide assurance to the Board that funds are being applied as intended at disbursement. In FY 2016/17 audit activities undertaken included technical and financial reviews in 38 agencies, on road maintenance projects financed by the Fund. The key achievements of the Fund under the Internal Audit Function in FY 2016/17 are as summarised in Table 8

**Table 8: Achievements of URF in Internal Audit Function in FY 2016/17**

Sub-function	Planned Activities	Achieved	Remarks
1.Control	Conduct periodic technical and financial reviews in 45 DAs	Under took technical and financial audits in 38 designated agencies. That is: Kaabong DLG, Abim DLG, Amudat DLG, Nakapiripirit DLG, Katakwi DLG, Bundibugyo DLG, Fortportal MC, Kabarole DLG, Ntungamo DLG and Kanungu DLG, Amuria DLG, Soroti	<ul style="list-style-type: none"> <li>Target achieved to 85% of the planned agencies</li> <li>7 DAs not tackled</li> </ul>

Table 8: Cont'd

Sub-function	Planned Activities	Achieved	Remarks
		DLG, Kumi DLG, Kaberamaido DLG, Soroti MC, Buvuma DLG, Kayunga DLG, Mukono MC, Jinja MC, Kalungu DLG, Bukomansimbi DLG, Kabale MC, Bushenyi, Ishaka MC, Mbarara MC., Mubende DLG, Kiboga DLG, Mityana DLG, Nakasongola DLG, Nakaseke DLG, Hoima DLG, Buliisa DLG, Masindi DLG, Kibaale DLG, Butambala DLG, Mpigi DLG, Gomba DLG, Sembabule DLG and Iganga MC	due to lack of transport vehicle in Q4 of FY 2016/17
2.Control	Undertake periodic internal audits of the Board and the Secretariat's financial transactions, statements and assets	Reviewed allocations and disbursement of Q1 funds. Audits were conducted for H1 FY2016/17 on; <ul style="list-style-type: none"> <li>□ The procurement and disposal function,</li> <li>□ 5-year corporate plan, and</li> <li>□ Allocation schedules of the programming function.</li> </ul>	□ Target achieved
3.Control	Review all reports of the fund and compare outcomes with key performance indicators	□ Facilitated the annual audit of the Fund covering FY2015/16 by the Office of the Auditor General. A final report was issued and management actions / responses to the queries is being taken.	□ Target achieved
4.Reporting	□ Report Directly to the Board on audit activities.	□ Four (4) BARC meetings were held.	□ Target achieved.
5.Capacity building	□ Organise and facilitate the national road maintenance workshop	□ national workshop held on the 29 <sup>th</sup> of March 2017	□ Target achieved

The summary of the findings from the various designated agencies audited are shown in Table 9.

Table 9: Report of Generic Audit Issues from Designated Agencies and action matrix

Issue	Agency	Action Agreed
1. Lack of records on DRC activities and inadequate oversight over road maintenance by the DRC.	Abim; Amudat; Bukomansimbi; Bundibugyo; Butambala; Buvuma; Gomba; Hoima; Kaabong; Kabarole; Kamuli; Katakwi; Kibaale; Kiboga; Kumi; Masindi; Mityana; Mubende; Nakapiripirit; Nakaseke; Nakasongola; Ntungamo; Soroti DLG	Provide a record of the DRC meeting proceedings in the period under review. To conduct quarterly DRC meetings to provide oversight on road maintenance activities.



Table 9: Cont'd

Issue	Agency	Action Agreed
2. Deviation from engineering design and implementation standards and practices:  (a) Inadequate quality control procedures/ Material Testing	Abim; Amudat; Amuria; Bukomansimbi; Buliisa; Bundibugyo; Bushenyi-Ishaka; Butambala; Fort Portal; Hoima; Kaabong; Kabale; Kabarole; Kaberamaido; Kaliro; Kalungu; Kamuli; Kanungu; Katakwi; Kayunga; Kibaale; Kumi; Masindi; Mayuge; Mbarara; Mityana; Mubende; Mukono; Nakapiripirit; Nakaseke; Nakasongola; Ntungamo; Soroti DLG; Soroti MC	To start conducting quality control tests for construction materials
(b) Failure to install signage	Abim; Amuda; Amuria; Bundibugyo; Bushenyi-Ishaka; Butambala; Butambal; Hoima; Jinja; Kaabong; Kabale; Kabarole; Kaberamaido; Kaliro; Kamuli; Katakwi; Kayunga; Kibaale; Kiboga; Kumi; Masindi; Mbarara; Mityana; Mubende; Mukono; Nakapiripirit; Nakaseke; Nakasongola; Ntungamo; Soroti DLG; Soroti MC.	To install signage on all road projects
(c) Inadequate compaction for earthworks	Abim; Amuria; Bukomansimbi; Buliisa; Bundibugyo; Fort Portal; Hoima; Kaabong; Kabale; Kabarole; Kaberamaido; Kalungu; Katakwi; Kayunga; Kibaale; Kiboga; Masindi; Mayuge; Mityana; Mubende; Nakapiripirit; Nakaseke; Nakasongola; Ntungamo; Soroti MC	Ensure adequate compaction of earthworks and confirmatory tests done and documented.
(d) Lack of and/or under performance of routines manual maintenance (RMM)	Bukomansimbi; Bundibugyo; Hoima; Kaabong; Kamuli; Kanungu; Kayunga; Mityana; Mubende; Nakaseke; Nakasongola	To recruit road gangs to undertake RMM and ensure supervision.
(e) Under performance on road Routine Mechanised Maintenance budget	Bushenyi-Ishaka; Kibaale; Masindi; Nakapiripirit	To adhere to the budget in order to achieve the road maintenance objectives set in the financial year.
(f) Inadequacy of drainage provisions	Abim; Amudat; Bukomansimbi; Bundibugyo; Butambala; Kaabong; Kabale; Kabarole; Kaliro; Kamuli; Kanungu; Katakwi; Kibaale; Kiboga;	Provide for adequate drainage while implementing road works

Table 9: Cont'd

Issue	Agency	Action Agreed
	Mityana; Mukono	
(g) Failure to construct end structures on installed culverts.	Bukomansimbi; Buliisa; Gomba; Hoima; Jinja; Kaliro; Kalungu; Kumi; Masindi; Mayuge; Nakaseke	End structures should be constructed
(h) Poor construction of splash aprons for culvert end structures	Kaberaido	Follow Mow standards for road works
(i) Inadequate interventions of road works	Buvuma; Kayunga; Soroti MC	Road works should be planned, budgeted for and carried out adequately.
(j) Lack of a unit rates schedule for planning and budget control	Amuria; Buliisa; Bushenyi-Ishaka; Butambala; Buvuma; Fort Portal; Gomba; Hoima; Jinja; Kabarole; Kaberaido; Kaliro; Kalungu; Kamuli; Kanungu; Kayunga; Kibaale; Kiboga; Kumi; Mayuge; Mbarara; Mityana; Mubende; Nakaseke; Nakasongola; Soroti DLG	Derive unit rates for road maintenance activities and draw up a schedule
(k) Lack of routine manual maintenance, and	Gomba	To follow Mow standards for road works at all times
(l) Use of ambiguous units of measurement for gravel supplies (Trips instead of Metric Units)	Fort Portal; Kabarole	Follow Mow standards for road works at all times
(m) Inaccurate measurement of completed works at Kitumba S.S access road	Fort Portal	Account for excess gravel material worth UGX 3.36M/=.
(n) Lack of an annual ADRICS	Amudat; Bukomansimbi; Bundibugyo; Kabarole; Kanungu; Mukono; Ntungamo; Soroti DLG	Undertake ADRICS annually
(o) Lack of independence during the preparation of financial accountability reports. Lack of final accounts / reports for completed projects.	Amuria; Buliisa; Butambala; Gomba; Hoima; Kaberaido; Kaliro; Kamuli; Kibaale; Kiboga; Kumi; Masindi; Mayuge; Mityana; Mubende; Nakaseke; Nakasongola; Soroti DLG; Soroti MC	To prepare final accounts / reports specific to road projects implemented.

Table 9: Cont'd

Issue	Agency	Action Agreed
(p) Non revision of the work plan	Kaberamaido; Kalungu; Soroti MC	Work plans should always be revised if the budget has been revised
(q) Narrow carriageways.	Buliisa; Bukomansimbi; Bundibugyo; Fort Portal; Hoima; Kabale; Kabarole; Kayunga; Mukono; Soroti MC.	Follow standard road construction methods in project implementation.
(r) Lack of road condition surveys to guide planning, and	Jinja	Undertake a detailed road condition assessment for the entire network, plan and budget for appropriate intervention.
(s) Risky timber bridges along Kabasheshe – Kijumbwe-Rwamanyonyi road	Ntungamo	
3. Failure to maintain records and information for the following key functions and activities:		The districts should maintain the requisite records to enable tracking of funds and implementation of projects.
(a). No records to track budget performance for projects	Abim; Amudat; Amuria; Buliisa; Bundibugyo; Bushenyi-Ishaka; Butambala; Buvuma; Fort Portal; Gomba; Jinja; Kaabong; Kabale; Kabarole; Kaberamaido; Kaliro; Kalungu; Kamuli; Kanungu; Katakwi; Kayunga; Kibaale; Kiboga; Kumi; Masindi; Mayuge; Mbarara; Mityana; Mubende; Mikono; Nakapiripirit; Nakaseke; Nakasongola; Ntungamo; Soroti DLG; Soroti MC	
(b). Inaccurate accountability reports to URF	Abim; Amudat; Amuria; Buvuma; Fort Portal; Gomba; Kaabong; Kabarole; Kalungu; Kanungu; Katakwi; Kayunga; Kumi; Mayuge; Nakapiripirit; Ntungamo; Soroti MC	
(c). No records on project implementation	Abim; Amudat; Buliisa; Butambal; Hoima; Kaabong; Kabale; Kabarole; Kanungu; Mbarara; Mityana; Mubende; Mukono; Nakaseke; Soroti DLG	
(d). Uncertified bank reconciliation reports	Amudat; Buliisa; Bundibugyo; Bushenyi-Ishaka; Buvuma; Fort Portal; Kabarole; Katakwi; Kayunga; Mukono; Nakapiripirit	

Table 9: Cont'd

Issue	Agency	Action Agreed
(e). Failure to prepare bank reconciliation	Buliisa; Hoima; Kibaale; Kiboga; Masindi; Mityana; Mubende; Nakaseke; Nakaseke; Nakasongola; Soroti DLG	
(f). Lack of final accounts / reports for completed projects.	Bushenyi-Ishaka; Gomba; Jinja; Kabale; Kaliro; Kalungu; Kamuli; Kayunga; Mayuge; Mbarara; Mukono; Soroti MC	To prepare closure accounts and reports for each completed project.
4. Lack of internal audit oversight and reports	Abim; Amuria; Bundibugyo; Bushenyi-Ishaka; Butambala; Fort Portal; Hoima; Jinja; Kaabong; Kabale; Kabarole; Kalungu; Kamuli; Kanungu; Katakwi; Kayunga; Kibaale; Kibaale; Kiboga; Kumi; Masindi; Mayuge; Mbarara; Mubende; Mukono; Nakasongola; Ntungamo; Soroti DLG; Soroti MC	Provide internal audit reports for review
5. Absence of a District Engineer	Abim; Bundibugyo; Buvuma; Kabarole; Kanungu; Katakwi; Kayunga; Kibaale; Soroti DLG	Recruit competent and adequate staff to manage road maintenance works.
6. Failure to control unit rates	Abim; Bundibugyo; Kaabong	Ensure that unit rates are kept within the estimates of the URF planning and budgeting guidelines
7. Poor financial management records		Provide explanations to the anomalies and ensure proper financial management procedures.
(a). Commingling of funds	Abim; Amudat; Bundibugyo; Hoima; Kaberamaido; Katakwi; Nakaseke, Ntungamo	
(b). Failure to certify cashbooks and bank reconciliation statements	Abim; Fort Portal; Gomba; Ntungamo	
(c). Discrepancies in expenditures reported to URF and that recorded in the cash book.	Bushenyi-Ishaka	
(d). Delayed transfer of funds to sub-agencies	Abim; Katakwi	
(e). Delayed submission of accountability reports	Fort Portal; Ntungamo; Soroti DLG	

Table 9: Cont'd

Issue	Agency	Action Agreed
(f). Late release of road maintenance funds from the General Account to the works sector account	Abim	
(g). Road maintenance expenditure wrongly charged	Abim UGX 7,627,640M/=; Hoima(UGX36.3M/=)	
(h). Diversion of road maintenance funds amounting to UGX 5,876,088/=	Butambala	Provide explanations to the anomalies and ensure proper financial management procedures
(i). Expenditures reported to URF could not be verified with the IFMS cash book balances.	Jinja; Kamuli	The Municipal Council should maintain the requisite records to enable tracking of funds and
(j). Use of URF funding amounting to UGX 25.8M/= in Amudat TC to open Tingas road (1.2km) which was not serving any vehicular traffic making it an uneconomical investment. Nugatory expenditure on capital projects on Obwangor Road in the Kaberamaido TC	Amudat; Kaberamaido	DLG should ensure that road funds are applied to maintenance projects that are economically viable
(k). Unauthorised contracting of works during construction of 60 pieces of 600mm-diam cross concrete culverts in Buvuma TC	Buvuma	The agency should always use force account for implementing road maintenance works.
(l). Discrepancies in unit rates.	Amuria; Buvuma; Hoima; Kabarole; Kaberamaido; Kayunga; Kibaale; Mukono; Nakaseke; Soroti MC	DLG should align the unit rates for implementation of road works to the URF budgeting and planning guidelines
(m). Irregular borrowing of road maintenance funds.	Amuria	Desist from borrowing URF funds to finance ineligible operations.
(n). Lack of proper measures by the District to enforce accountability by sub agencies.	Bundibugyo; Kayunga	Provide explanations to the anomalies and ensure proper financial management procedures
(o). Payment of road gang allowances to staff	Gomba	Gang allowance should be directly paid to the

Table 9: Cont'd

Issue	Agency	Action Agreed
		beneficiaries.
(p). Lack of analysis of expenditure to funding source	Hoima; Kaliro; Kibaale; Kiboga; Masindi; Mukono; Nakapiripirit; Nakaseke; Nakasongola	To maintain the requisite records to enable tracking of funds and implementation of projects and ensure independence during the preparation of accountability reports
8. Irregular payment of allowances amounting to UGX 12,967,000/=	Hoima	Accounting officer should refund the allowances paid irregularly and not accounted for.
9. Un accounted for road maintenance funding amount to UGX1,739,362/=	Kaberamaido	
10. Unimplemented works UGX 32.8M/= for the PM of Teso road.	Soroti MC	To account for the fund UGX32.8M/=
11. Over dependence on routine manual maintenance	Buliisa	Plan for a rational balance between RMeM and RMM for efficient road maintenance programs
12. Over reliance on routine mechanised maintenance risking extended damage to the road assets	Mukono	Plan for a mixture of road maintenance interventions including periodic maintenance
13. Lack of capacity to implement road maintenance programs (a). Inadequate equipment fleet (b). Inadequate funds to effectively address all road maintenance needs (c). Inadequate funds to effectively address all road maintenance needs (d). Inadequate staffing levels (e). Lack of functional grader.	Buliisa; Butambala; Gomba; Hoima; Kaliro; Kalungu; Kamuli; Kibaale; Kiboga; Masindi; Mayuge; Mityana; Mubende; Nakaseke; Nakasongola; Kaberamaido	<ul style="list-style-type: none"> <li>□ To ensure that all equipment are available and maintained all the time to enable continuity.</li> <li>□ Lobby for more funding from MoFPED to bridge the road maintenance needs.</li> </ul>
14. Inadequately supported expenditure	Buliisa UGX 4,307,000/=; Bundibiugyo UGX 67,618,000/=; Bushenyi-Ishaka UGX 26,032,016/=; Butambala UGX 21,205,000/=; Fort Portal UGX 68,177,488/=; Hoima UGX 132,617,295/=; Jinja UGX 19,650,000/=; Kaliro UGX	To account for the funds



Table 9: Cont'd

Issue	Agency	Action Agreed
	90,931,540/=; Katakwi UGX 38,976,043/=; Kayunga UGX74,740,000/=; Kiboga UGX 50,238,000/=; Mukono UGX 44,064,000/=; Nakaseke UGX 87,547,421/=; Nakasongola UGX 90,493,581/=	
15. Inadequacies in the procurement functions		
(a). Lack of procurement plan (b). Usurping of PDU powers (c). Lack of procurement records for the supply of road maintenance materials (d). Lack of List of prequalified list of suppliers.	Bulisa; Bundibugyo; Bushenyi-Ishaka; Butambala; Fort Portal; Hoima; Kalungu; Kibaale; Nakasongola; Soroti DLG	The district should follow the provisions of the PPDA Act while undertaking its procurement of supplies for maintenance works.
16. Failure to withhold tax on payments to suppliers amounting to UGX 6,519,950/=	Fort Portal	Comply with the provisions of the URA Act in all transactions.
17. Very high unit rates for routine mechanised maintenance.	Mityana; Nakapiripirit	Mityana DLG should align the unit rates used to those in the URF planning and budgeting guidelines.

## Agency Performance Assessment

This report presents performance of the agency during the period under review, identifying the critical exceptions in governance, financial management, procurement, project implementation and reporting that need to be addressed including suggested recommendations and proposed way forward. The agency was rated and scored in the various performance areas against a standard scale as defined below.

### Overall performance rating (%)

0-25	Unsatisfactory
26-50	Weak
51-75	Adequate
76-100	Good

**Table 10: Agency Performance Assessment for FY 2016 / 17**

No.	DLG	Planning & Budgeting (20%)	Procurement Process (8%)	Project Management (30%)	Actual Work Done (25%)	Oversight (10%)	Agency Capacity (7%)	Aggregate Score (100%)	Remark
1.	Abim	6.11	8.00	6.25	14.58	5.00	3.50	43.44	Weak
2.	Amudat	15	00	16	11	4	4	57	Adequate
3.	Amuria	14	8	11	17	6	4	61	Adequate
4.	Bukomansimbi	14	8	17	20	5	4	68	Adequate
5.	Buliisa	18	5	14	19	9	5	70	Adequate
6.	Bundibugyo	9	1	8	20	4	4	46	Weak
7.	Bushenyi	14	5	20	14	8	4	65	Adequate
8.	Butambala	11	00	15	14	5	4	49	Weak
9.	Buvuma	13	8	11	15	4	4	55	Adequate
10.	Fort Portal	15	4	23	23	4	5	74	Adequate
11.	Gomba	16	8	21	14	7	4	68	Adequate
12.	Hoima	10	00	11	10	7	4	44	Weak
13.	Jinja MC	13	8	24	17	6	6	74	Adequate
14.	Kaabong	5.56	00	2.50	6.25	00	3.5	17.81	Unsatisfactory
15.	Kabale	15	8	22	13	7	4	69	Adequate
16.	Kabarole	15	7	19	14	7	5	65	Adequate
17.	Kaberamaido	11	00	11	18	7	3	50	Weak
19.	Kaliro	16	5	13	15	3	4	56	Adequate
20.	Kalungu	11	00	15	14	8	4	52	Adequate
21.	Kamuli	15	8	15	12	4	4	58	Adequate
22.	Kanungu	13	7	19	20	6	5	70	Adequate
23.	Katakwi	8.33	5.33	12.50	14.58	4.17	3.79	48.71	Weak
24.	Kayunga	11	00	15	14	8	4	52	Adequate
25.	Kibaale	12	5	19	17	6	4	63	Adequate
26.	Kiboga	16	8	21	20	8	4	77	Good
27.	Kumi	16	8	13	22	6	4	70	Adequate
28.	Masindi	17	8	16	18	7	4	69	Adequate
29.	Mayuge	11	00	14	21	6	5	57	Adequate
30.	Mbarara	15	8	21	18	8	5	75	Adequate
31.	Mityana	14	8	18	20	7	4	71	Adequate
32.	Mubende	18	8	20	17	7	5	75	Adequate
33.	Mukono	12	8	11	16	6	5	58	Adequate
34.	Nakapiripirit	16.67	5.33	15.00	6.25	5.00	3.50	51	Adequate
35.	Nakaseke	14	8	16	16	6	4	64	Adequate
36.	Nakasongola	15	5	18	16	8	4	66	Adequate
37.	Ntungamo	16	7	26	18	7	5	80	Good
38.	Soroti	6	7	4	17	3	4	40	Weak
39.	Soroti MC	11	8	6	14	6	4	49	Weak

## PERFORMANCE COMPARISON

■ Unsatisfactory ■ Weak ■ Adequate ■ Good

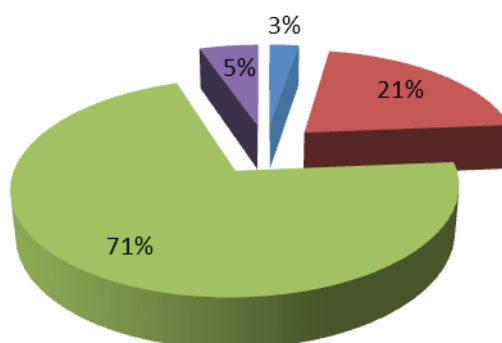


Figure 4: Audit agency performance comparison in FY 2016/17

### 2.4.6 Procurement and Disposal Unit (PDU)

The PDU function carries out procurement and disposal functions of the Fund, consistent with PPDA law. It also facilitates function of the Contracts Committee as established by section 31 (b) of PPDA Act, 2003.

- The function drew up a procurement and disposal plan for FY 2016/17 in the amount of UGX 6.359 billion and implemented a worth of UGX 2.73 billion representing 43.1%. The entity also made savings amounting to approximately UGX 252 million arising out of the competitive procurement process undertaken for various procurements made during FY 2016/17; that is the estimated cost against the contract prices.
- Procurement for the URF/PPDA house, a multiyear project budgeted at a total of UGX 2 billion was in the final stages of procurement at contract signing and as such was not implemented during the financial year as earlier planned.

During FY 2016/17, the Contracts Committee was composed of four members shown in Table 11.

Table 11: Members of contracts Committee as at June 2016

No.	Name	Position	Organization
1	Eng. Timothy Mukunyu	Chairman	Road Fund
2	Mrs. Josephine Ssenyonjo	Secretary	Road Fund
3	Mr. James Ekonga	Member	Road Fund
4	Ms. Fatuma Nanziri	Member/ Legal advisor	Solicitor General

**Table 12: List of Services Outsourced by the Fund in FY 2016/17**

SN	URF PROCUREMENTS IN FY 2016/17					
	Department	Subject	Contract amount (UGX)	Service provider(s)	Method	Status
1	<b>Corporate Services.</b>	Purchase of Toner Cartridges (HP)	25,196,540	Computer Point Ltd	Macro	Completed
		Purchase of Toner Cartridges (Kyocera)	14,244,960	Canon World Ltd	Macro	Completed
		Purchase of Toner Cartridges (Photocopiers)	8,136,100	MFI Document Solutions Ltd	Macro	Completed
		Purchase of Tires for UAR 202Y	2,640,000	City Tires	Micro	Completed
		Toner cartridges for HP P20 Printer for MFM	2,124,000	Neutral Graphics Ltd	Micro	Completed
		Subscription for Kaspersky Antivirus for Office	2,936,666	Business Centre Ltd	Micro	Completed
		Fumigation Services	587,640	Nigets Limited	Micro	Completed
		Replacement of Fluorescent Tubes, Starters and Wall Clocks	2,442,000	Lugolobi Construction	Micro	Completed
		Recruitment Services under a Framework Contract	30,000,000	Dama Consultants Limited	Macro	Ongoing
		Adobe Creative Cloud Software for Teams Renewal	4,730,844	Standard ICT & Enterprise Solutions LTD	Micro	Completed
		Assorted Stationery	64,332,000	Janine Services Limited	Macro	Completed
		Assorted Stationery	6,281,000	Senta Enterprises Limited	Macro	Completed
		Assorted Stationery	4,967,800	Agara Engineering Co Ltd	Micro	Completed

Table 12: Cont'd

URF PROCUREMENTS IN FY 2016/17						
SN	Department	Subject	Contract amount (UGX)	Service provider(s)	Method	Status
		Purchase of Fridge, Water Dispenser & Fridge guard	4,495,000	Appliance World	Micro	Completed
		Motor Vehicle Maintenance Services - Renewal	90,000,000	Katwaalo Automobiles	Macro	Ongoing
		Calendars 2017 and 2016 Seasons Greeting Cards	13,500,000	Graphic Systems and Labels Limited	Macro	Completed
		Production of Diaries 2017	30,680,000	Graphic Systems Limited	Macro	Completed
		Procurement of Laptops & desktops	44,638,153	Technology Associates Limited	Macro	Completed
		Procurement of Laptops & desktops	17,931,870	Future Link Technologies	Macro	Ongoing
		Maintenance Kit for MFP Kyocera Task alfa 520I	4,224,400	MFI Document Solutions Ltd	Micro	Ongoing
		Renewal of Tenancy Agreement	1,368,232,306	Twed Property Development Limited	Macro	Completed
		Preventative Maintenance of Air Conditioning Units	1,699,200	Appliance World Limited	Micro	Completed
		Random Access Memory Chips for Desktop Computers	1,432,992	Intelligent Solutions	Micro	Completed
		Hotel services for One Night for hosting ED, Kenya Roads Board	622,200	Golf Course Hotel Limited	Micro	Completed
		Catering Services - Board Meeting Lunch on 3.10.16	1,593,000	Tekk Investments Limited	Micro	Completed

Table 12: Cont'd

SN	URF PROCUREMENTS IN FY 2016/17					
	Department	Subject	Contract amount (UGX)	Service provider(s)	Method	Status
		URF supplement in the Magazine	4,500,000	The Patriot Magazine	Micro	Completed
		Catering Services - Board Meeting Lunch on 3.10.16	1,593,000	Tekk Investments Limited	Micro	Completed
		Air ticketing Services under a Framework Contract - renewal	100,000,000	UTB 2004 Limited Bunyonyi Safaris Ltd	Macro	Completed
		Newspaper Advertising Services under a Framework Contract - renewal	50,000,000	M/s New Vision P & P Ltd Monitor Publications Ltd The Observer Media Ltd The Pepper Publications Limited	Macro	Completed
		Request for Thematic Corporate Wear	4,950,000	PH Warehouse Limited	Micro	Completed
		Printing of Stores Issue Books and GRN Books	600,000	Redline Investments Limited	Micro	Completed
		Supply of Toner Cartridges for HP 125A	2,999,994	Canon World Ltd	Micro	Completed
		Renewal of Cleaning Services	12,744,000	R & L Cleaning Services Limited	Macro	Completed
		Supply of phone for the Executive Office	4,300,000	NetApp Go Smart	Micro	Completed
		Lunch and refreshments for 68th Board Meeting	1,593,000	Tekk Investments Limited	Micro	Completed
		Supply of 5 Tyres for UAR	2,550,000	Fontana Autoparts	Micro	Completed



Table 12: Cont'd

URF PROCUREMENTS IN FY 2016/17						
SN	Department	Subject	Contract amount (UGX)	Service provider(s)	Method	Status
		196Y		(U) Limited		
		Security Services for ED's residence - Renewal	19,200,000	Aim Security Services Limited	Macro	Completed
		Comprehensive Insurance for the URF Fleet	8,066,343	Statewide Insurance Company Limited	Macro	Completed
		Hotel Services for Board Strategic Retreat	31,680,000	Lake Victoria Serena Resort	Macro	Completed
		Renewal of Preventative Maintenance Service Contract for Computers	4,984,320	Computer Point Ltd	Micro	Completed
		Renewal of Preventative Maintenance Service Contract for Kyocera MFPs	4,800,000	MFI Document Solutions Ltd	Micro	Completed
		Procurement of 2 Mobile Phones for CCO and ED Security	2,500,000	Kings Communication International Ltd	Micro	Completed
		Procurement of 2 paper shredders	3,200,000	Prime Impex Limited	Micro	Completed
		Consultant to Establish a Central Registry	34,000,000	COSEKE (U) Limited	Macro	Completed
		Supply of Office Chairs	10,850,000	Prime Impex Limited	Micro	Completed
		Car Washing Services	4,941,840	Pan World Motors	Micro	Completed

Table 12: Cont'd

URF PROCUREMENTS IN FY 2016/17						
SN	Department	Subject	Contract amount (UGX)	Service provider(s)	Method	Status
		Supply of tyres for UAJ 607X	3,150,000	Tyre Express Limited	Micro	Completed
		Medical Insurance for Staff	108,000,552	Jubilee Insurance Company of Uganda	Macro	Ongoing
		Workmen's Compensation Policy for Staff	32,634,502	Sanlam general Insurance Uganda Limited	Macro	Ongoing
		Repair & toner for Multi-functional Printer - HP LaserJet CM1312	1,514,745	Computer Point Ltd	Micro	Completed
		Repair of Heavy duty Copier - Taskalfa 550l	3,026,700	MFI Document Solutions Ltd	Micro	Completed
		Production of the 5th Road User Satisfaction Survey report	12,508,000	PH Warehouse Limited	Macro	Completed
		Catering Services for Breakfast Meeting to disseminate RUSS Report	24,650,000	Kampala Serena Hotel	Macro	Completed
		Procurement and Supply of Color printer for the EA/ED	2,184,001	Intelligent Solutions	Micro	Completed
		Printing and Supply of Identity Cards for selected Staff	531,000	A&S Electronics Limited	Micro	Completed
		Supply and Delivery of Tyres for UAJ 652X & UAJ 514X	4,491,000	Arrow Centre (U) Limited	Micro	Completed
		Replenishment of Tonner for Photocopiers	3,728,800	MFI Document Solutions Ltd	Micro	Completed

Table 12: Cont'd

URF PROCUREMENTS IN FY 2016/17						
SN	Department	Subject	Contract amount (UGX)	Service provider(s)	Method	Status
		Design & Printing of URF Annual Report 2015/16	30,570,000	TTB Investments Limited	Macro	Completed
		Replenishment of Tonners for the Colored Printers	3,797,763	Computer Point Ltd	Micro	Completed
		Supply of Newspaper and Periodicals	14,278,300	M/s New Vision P & P Ltd Monitor Publications Ltd The Observer Media Ltd The Pepper Publications Limited	Macro	Ongoing
		Hotel & Conference facilities for the CC Members	4,991,000	Imperial Botanical Beach Hotel	Micro	Completed
		Conference facilities for Recruitment Exercise	1,014,800	Silver Springs Hotel	Micro	Completed
2	Monitoring and Evaluation	Construction of Proposed URF/PPDA Joint Office Building on Plot 39, Nakasero	2,796,283,760	Symbion Uganda Limited	Macro	Ongoing
		Supply of assorted branded Items for RUSS	4,200,800	KWIK Computing Limited	Micro	Completed
		Printing of Interview aids & Questionnaires	1,626,004	Jireh Group Investments Ltd	Micro	Completed

Table 12: Cont'd

URF PROCUREMENTS IN FY 2016/17						
SN	Department	Subject	Contract amount (UGX)	Service provider(s)	Method	Status
		Hotel Services for a Residential Retreat for Evaluation of PPDA/URF House	10,275,440	Ridar Hotel Limited	Macro	Completed
		Supply of One new 4WD Station Wagons	219,488,000	MAC East Africa Ltd	Macro	Completed
		Printing of Quarterly M & E reports under a Framework	8,118,400	Dataline Graphics Limited	Macro	Completed
		Hotel Services for Bid Evaluation retreat	11,712,680	Ridar Hotel Limited	Macro	Completed
3	Fund Management	Conducting a Due diligence on Change of name for Twed Consulting Co Ltd	1,870,000	Alliance Advocates Limited	Micro	Completed
		Legal Fees for Opinion on Rent Accrued on Tenancy with TWED Property Development	1,180,000	Alliance Advocates Limited	Micro	Completed
4	Internal Audit	Conference Facilities for National Workshop	35,105,000	Hotel Africana Limited	Macro	Completed
5	Policy and Strategy	Consultancy for Operationalization of the Risk Management Function	24,220,000	Peter Paul Mubiru	Macro	Completed
Total			5,422,872,415			85.3%

(Note: Source PDU Departmental reports for FY 2016/17)

85.3% of Plan for FY 2016/17 achieved (i.e. UGX 5,422,872,095 out of 6,359,217,000)

## 2.4.7 Policy & Strategy

URF established the Policy and Strategy Department which became effective on 1st July 2015. During FY 2016/17 the department spearheaded tracking the implementation of the Corporate and Strategic Plans of the Fund. The Department also took up the role of operationalising risk management in the operations of the Fund.

The year 2016/17 constituted the 4th year of implementation of the 5 year corporate plan of the Fund whose horizon is 2013/14 – 2017/18. The same period saw the implementation of the 3rd year of the 5 year road maintenance strategic plan (FY 2014/15-2018/19). The full summary of the 5-year Road Maintenance Strategic Plan (5-YRMP) is depicted in Table 13 below.

**Table 13: The 5-YRMP for FY 2014/15-2018/19 (In US \$ Mn)**

Road Class	Road Work	Fiscal Year				
		2014/15	2015/16	2016/17	2017/18	2018/19
National Roads	Maintenance	67.1	70.5	74.0	77.7	81.6
	Rehabilitation	45.0	47.2	49.6	52.0	54.6
	Upgrading (25% RUCs share)	65.5	68.8	72.2	75.8	79.6
	Bridges	3.7	3.9	4.1	4.3	4.5
	Ferries	5.7	6.0	6.3	6.6	7.0
	Axle Load	2.4	2.5	2.6	2.8	2.9
	Engineering Phase II	8.0	8.4	8.8	9.3	9.7
	<b>Sub total</b>	<b>197.4</b>	<b>207.3</b>	<b>217.7</b>	<b>228.6</b>	<b>240.0</b>
DUCAR Network	Rehabilitation	180.7	189.7	199.2	209.2	219.6
	Periodic Maintenance	182.9	192.0	201.6	211.7	222.3
	Bridges	2.2	2.3	2.4	2.6	2.7
	Routine Maintenance	44.1	46.3	48.6	51.1	53.6
	<b>Sub total</b>	<b>409.9</b>	<b>430.4</b>	<b>451.9</b>	<b>474.5</b>	<b>498.3</b>
<b>TOTAL (USD)</b>		<b>607.4</b>	<b>637.7</b>	<b>669.6</b>	<b>703.1</b>	<b>738.2</b>

Source: URF 5--Year Road maintenance Strategic Plan report.

The summary of achievements of the Fund on the target actions in the Corporate Plan for FY 2016/17 are depicted in Table 14 while those registered on implementation of the road maintenance strategic plan FY 2014/15 – 2018/19 are shown in Table 15.

**Table 14: Key Achievements on URF Corporate Plan Actions for FY 2016/17**

SN	Action	Target 2016/17	Achievement FY 2016/17	Remark
1.1.1	Build Capacity of Board in leadership & organizational management	Board Retreat, Board Training	Held Board retreat in June 2016 & March 2017. Selected Board Members trained	Target achieved
1.1.2	Implementation of Training plan and continuous professional development (CPD).	All staff to get some training.	Trained Internal Audit and Policy & Strategy Dept.'s staff on risk management, and relevant CPD trainings for 6 others staff	Target not fully Achieved
1.1.3	Periodic review of staff manual and welfare.	Annual review.	HR manual reviewed yield Admin Manual and HR manual	Target Achieved
1.1.4	Establish adequate staffing levels & remuneration.	Filling vacancies and review of salary structure.	Recruitment of staff stalled in the FY.	Target Not Achieved

**Table 14: Cont'd**

SN	Action	Target 2016/17	Achievement FY 2016/17	Remark
1.2.1	Acquire permanent URF Office premises and assets.	Project start and run for 5 years.	Supervision Consultant procured; and Contractor procured. Commencement of works scheduled for FY 2017/18	Achieved Target.
2.1.2	Enhance Partnership for improved availability and utilization of road maintenance funds.	Continued engagements with MFPED and wider stakeholders on amendment of URA law.	Held meetings at SWG, TMT and MFPED.	Target partially achieved.
2.2.1	Acquire tools, equipment and logistics for URF Secretariat.	Procure tools and vehicles for Secretariat.	Various tools and logistical means continuously procured.	Target achieved.
2.2.4	Implement timely signing and enforcement of performance agreements with DA's.	Sign performance and enforce agreements with DA's.	Agreements signed in Q1 of FY 2016/17.	Target achieved.
2.2.5	Timely preparation & dissemination of URF performance reports.	Publish Annual report and disseminate.	Annual report for FY 2015/16 prepared, ready for publishing and dissemination.	Target partially achieved.
3.1.1	Develop Plan for road maintenance and related activities.	Prepared OYRMP for FY 2017/18.	OYRMP for FY 2017/18 was done.	Target achieved.
3.1.2	Develop plans for financing road safety and axle load control.	Include Plans for safety and Axle load control in OYRMP for FY 2017/18.	Safety and Axle load control plans included in OYRMP for FY 2017/18.	Target achieved.
3.2.1	Timely collection and analysis of road condition data by DA's.	DA's to handle annually.	Arrangements were made for DA's to start in FY 2015/16 – not achieved	Target not achieved.
4.1.1	Undertake regular monitoring and periodic evaluation of funded maintenance programmes.	M&E done quarterly during the FY – 48 Agencies per year	M&E for FY 2016/17 for 45/48 and reports disseminated.	Target achieved.
4.2.1	Carry out regular technical and financial audits of road maintenance programmes in DA's.	40DA's to be handle annually.	Handled Technical & Financial audit in 38 DAs equivalent to 24% of DA's.	24% out of the target of 25% achieved.
4.2.2	Build and enhance partnership with stakeholders to strengthen oversight in utilization of road maintenance funds.	Continue engagement of Board with DRCs in DA's and other stakeholders	Completed DRC regulations at MFPED for gazetting and guidelines to DA's.	Target Partially achieved.
4.3.1	Undertake periodic road users' satisfaction surveys.	Conduct surveys Annually.	The 2 <sup>nd</sup> URF survey was done in H1 of 2017.	Target achieved.
5.1.1	Develop and Implement the communication strategy.	Review existing communication Strategy.	Communication strategy reviewed and put to use.	Target achieved.
5.1.2	Sign and implement memoranda of understanding with key ministries and other government agencies.	Put the MoU with MoWT in place.	Board guided that there was no need for an MOU with MoWT - being our mother Ministry.	Target not achieved.



The road maintenance achievements against the 5 year road maintenance strategic plan (5-YRMP) targets are outlined in Table 15 below. It excludes provisions for upgrading and re-engineering of national roads (currently provided for under the UNRA Development budget) and the rehabilitation of DUCAR roads.

**Table 15: Summary of achievements On 5-YRMP Targets for FY 2016/17**

Road Class	Road Works	Financial						Physical					
		UGX billion						kms					
		2015/16			2016/17			2015/16			2016/17		
		5YRMP	Actual	%YRMP	5YRMP	Actual	%YRMP	5YRMP	Actual*	%YRMP	5YRMP	Actual*	%YRMP
National Roads	Routine	246.8	140.4	57%	259	160.27	62%	20,551	15,404	75%	20,551	19,136	93%
	Periodic	165.2	99	60%	173.6	52.49	30%	8,128	970	12%	8,128	1,158	14%
	Bridges	13.7	0.4	3%	14.3	0.54	4%	308	85	28%	308	79	26%
	Ferries	21	3.2	15%	22.1	4.05	18%	9	8	89%	9	11	122%
	Axle Load	8.8	2.3	26%	9.1	1.77	19%	15	15	100%	15	12	80%
	<b>Sub-total*</b>	<b>455.5</b>	<b>245.3</b>	<b>54%</b>	<b>478.1</b>	<b>219.11</b>	<b>46%</b>	<b>% RM&amp;PM</b>	<b>57%</b>	<b>% RM&amp;PM</b>	<b>% RM&amp;PM</b>	<b>70.8%</b>	
DUCAR Network	Routine	162.1	63.5	39%	170.1	75.13	44%	86,463	35,933	42%	86,463	26,288	30%
	Periodic	672	54.6	8%	705.6	32.65	5%	11,817	1,679	14%	11,817	1,886	16%
	Bridges	8.1	3.7	46%	8.4	1.19	14%	367	48	13%	67	37	55%
	<b>Sub-total</b>	<b>842.2</b>	<b>121.8</b>	<b>14%</b>	<b>884.1</b>	<b>108.97</b>	<b>12%</b>	<b>% RM&amp;PM</b>	<b>38.3%</b>	<b>% RM&amp;PM</b>	<b>% RM&amp;PM</b>	<b>28.7%</b>	
<b>TOTAL (UGX)**</b>		<b>1,298</b>	<b>367.1</b>	<b>28%</b>	<b>1,362</b>	<b>328.08</b>	<b>24%</b>						

Key:

Forex 1 US \$ = UGX 3,500

\*Actual = Budget out turn (Treasury releases);

\*\*DUCAR includes DLGs, MCs and KCCA.

RM&PM=Combined Routine manual & Periodic maintenance

It can be observed from Table 15 that:

- In FY 2016/17 the national roads maintenance plan activities were funded at 46% and DUCAR at 12% compared to 54% and 14% respectively in FY 2015/16.
- Overall in FY 2016/17, only 24% of the road maintenance strategic plan actions were funded compared to 28% in FY 2015/16.
- Periodic maintenance performance for National and DUCAR networks stood at to 14% and 16% in FY 2016/17 compared to 12% and 14% in FY 2015/16.
- The rather ideal strategic financing plan targets may need to be reviewed in the next planning cycle to become in harmony with current situation in respect to funding of road maintenance.

Other key Departmental achievements against the work plan for the P&S Department in FY 2016/17 are depicted in Table 16 below.

**Table 16: Key Achievements under the Policy & Strategy Function in FY 2016/17**

Planned Activities	Achieved	Remarks
Setting up of policy and strategy department	1. Defined scope of responsibilities 2. Set outputs of the department 3. Define Job Descriptions for department staff	Achieved
Implementation of technical, strategic and policy research.	1. Research guidelines under development. Recruitment of Policy Officer pending	Not Achieved

Annual implementation of 1, 3 and 5 year road maintenance financing plans.	1. Coordinated the implementation of the OYRMP for FY 2016/17 which is the 3rd year of 5YRMP. Identified performance gaps and proposed mitigation measures.	Achieved
Coordinate implementation of the 5-yr Corporate Plan.	2. Implemented the 4 <sup>th</sup> year i.e. 2016/17 of corporate plan. Key achievements in Table 15	Achieved
URF scheduled and statutory reporting.	Prepared: 1. Quarterly performance reports for FY 2016/17; 2. Annual Report FY 2015/16; 3. Transport Sector (SWG) reports;	Achieved
Mainstream sector plans, policies and standards in URF operations.	1. Key deliverables from the NTMP/GKMA and the draft RSDP <sub>3</sub> aligned with 5 year road maintenance financing plans.	Achieved
Oversee formation and operation of DRCs.	1. 90% of DRCs were operationalised in FY 2016/17; 2. Operation of DRCs guided with URF guidelines.	Achieved
Management of Risk.	1. Risk management entrenched in the operations of URF; 2. Training of Risk Owners conducted	Achieved
Sector Coordination.	1. URF participation in transport sector forum and related fora.	Achieved

Key challenges faced by the Dept. during the period included:

- Inadequate staffing. The department was run by one man (MPS) for the second year running since its inception. Support staff recruitment is on-going.
- Inadequate resources to implement the 5 YRMP plan for FY 2016/17 leading to huge periodic maintenance backlogs;

As a way forward, the URF will continue to push for the establishment of a 2nd Generation Road Fund as enshrined in the URF Act.

## 2.4.8 Establishment of Operational Procedures

Progress was made in drafting various regulations and manuals to guide and streamline various aspects of its operations and inter-relationship with agencies and stakeholders. Progress on establishment of operational procedures in key functional areas was as shown in Table 17.

**Table 17: Status of Key Control Documents as at 30 June 2016**

SN	Functional Area	Manual	Regulations	System
1.	Fund Management.	Issued by Board.	NA	Operating IFMIS of MoFPED.
2.	Planning and Programming.	Issued by Board.	NA	RMMS developed – needs updating
3.	Corporate Services - HR*.	Issued by Board	NA	To be module of MIS under study.
4.	Monitoring and Evaluation.	In process.	Completed.	Completed.

SN	Functional Area	Manual	Regulations	System
5.	Internal Audit.	Issued by Board.	Issued by Board.	In process.
6.	District Roads Committees.	NA	Issued by Board.	NA.

*\*HR- Human Resource*

## 2.5 Key Performance Indicators

Broadly, the Secretariat's Key Performance Indicators (KPIs) cover the four business areas of Administration and Human Resource; Funding Operations; Impact of Funding; and Governance. Achievements against the Secretariat KPIs in FY 2016/17 were as discussed in sections 2.3.1- 2.3.2.

### 2.5.1 Performance Rating of KPIs

FY 2016/17 was the seventh year of adoption of a set of key performance indicators (KPI's) for the operations of the Fund. Some of these indicators were adopted from headline indicators issued by African Road Maintenance Funds Association (ARMFA at [www.armfa.org](http://www.armfa.org)) while others were developed in-house. As shown in Annex 3, the Fund used a total of 24 KPIs to monitor its performance under key business areas of administration, human resource, funding operations, impact of funding and governance. The summary of performance rating against the KPI's in FY 2016/17 is shown in Table 18.

**Table 18: Summary of URF performance rating of KPI's - FY 2016/17**

	Administration and Human Resource		Funding Operations		Impact of Funding		Governance		Overall Totals FY 2015/16		Overall Totals FY 2016/17	
	No. of KPIs	% of Total	No. of KPIs	% of Total	No. of KPIs	% of Total	No. of KPIs	% of Total	No. of KPIs	% of Total	No. of KPIs	% of Total
Achieved	2	66.7%	9	75.0%	1	25.0%	1	20.0%	12	50.0%	13	50.0%
Not Achieved	1	33.3%	3	25.0%	2	50.0%	3	60.0%	11	45.8%	9	38.0%
No data	0	0.0%	0	0.0%	1	25.0%	1	20.0%	1	4.2%	2	8.3%
<b>Totals</b>	<b>3</b>		<b>12</b>		<b>4</b>		<b>5</b>		<b>24</b>		<b>24</b>	

*From Table 18, the following can be observed:*

- A total of 24 KPIs was adopted to measure performance of the secretariat at the end of FY 2016/17 (same as at the end of FY 2015/16);
- The number of KPIs achieved was 13 (54.0% of the total) at end of FY 2016/17 – compared to 50% at the end of FY 2015/16;
- The number of KPIs not achieved was 9 (38.0% of the total) at end of FY 2016/17 - down from 11 KPIs (45.8% of the total) at the end of FY 2015/16;
- There was no data to enable measurement of 2 KPIs (8.3% of the total) at the end of FY 2016/17 – up from 1 KPI (4.2% of the total) at the end of FY 2015/16.

Generally, the best performing business area was funding operations with an average score of 75.0% of its indicators achieved. This was followed by administration and Human resource at 66.7% and impact of funding at 25.0%. The worst performing business area was Governance at 20.0%. The reasons for low performance and the corrective action being taken by URF in the respective business areas where the set targets were not achieved are clarified in section 2.5.2.

## 2.5.2 Actions Taken on Low Performing KPIs

Low performing KPIs in which actuals below targets are coloured red in Annex 3, were clarified and flagged for corrective actions as follows:

- i. **Staffing level:** Achievement was 77.3% against a target of 90% min.  
The target was not achieved mainly because 2 vacancies of officers of the Policy and Strategy department were not filled throughout the FY and three vacancies of other officers (HRO, AO, HPDU) remained vacant for the biggest part of the FY 2016/17.

It is therefore planned that:

In FY 2017/18, all critical vacant positions be advertised and filled expeditiously.

- ii. **Efficiency of releases from MoFPED:** Achievement was 82.3% against a target of 98% min.  
Underperformance of this KPI subsists in funding cuts that continue to characterize Treasury releases. A 2G Fund is the only guarantee for 100% funding of annual road maintenance budgets.

*It is therefore planned that:*

*URF continues to pursue access to all its mandated revenue lines provided for in Section 21 (1) of the URF Act 2008, in order to improve efficiency of collections.*

- iii. **Timeliness of disbursements:** Achievement was 16.2 calendar days against a target of 14 calendar days max.

Underperformance of this KPI was largely imputable to delays in LG disbursements. Disbursements to LGs have continued to face setbacks like change of bank accounts with attendant delays in submission of updated bank account delays, migration from IFMS tier 2 to tier 1, tardiness in submission of accountability reports (a disbursement trigger), multiplicity of LGs which makes preparation of the disbursement schedule onerous, among others.

*It is therefore planned that:*

*URF Programming department will synergize with Fund Management department to devise strategies to go around the aforesaid challenges unique to LGs in a bid to improve timeliness of disbursements.*

- iv. **Road user satisfaction:** Achievement was 27% of road users satisfied against a target of 55% min.

Performance of this KPI continued on a downturn relative to previous years due to a number of ills that were revealed by the perceptions of road users. The users felt the biggest drivers of their dissatisfaction were narrow roads exacerbated by indisciplined road users, potholes, poor drainage, inadequate road maintenance, dust, and lack of pedestrian walkways.

*It is therefore planned that:*

URF shall continue pursuing augmentation of road maintenance funding to the Designated Agencies in order to enable them improve the road users' experience on Uganda's roads .

- v. **Audit: Percentage of agencies audited – achievement was 25.9% against a target of 30%, and, percentage of funded budget audited - achievement was 8.4% against a target of 60%:**

Underperformance of this KPI was occasioned by the fact that the audit scope did not include UNRA and KCCA which consume the biggest portion of the road maintenance budget.

*It is therefore planned that:*

*URF Internal Audit department includes UNRA and KCCA in its audit scope of DAs for FY 2017/18 to ensure that the biggest part of the funded budget is kept under watch.*

*vi. Board oversight: Achievement was 100.0% of planned board meetings held against a target of 100% min. Performance of this KPI is determined by the level of activity of Board and its committees. Whereas the Board outstripped the target at 116.7% performance, the committees were under performing, i.e. PSBC - 83.3%, FABC – 50%, and BARC - 83.3%.*

*It is therefore proposed that:*

*The Board Committees endeavour to stick to their schedules of meetings that are given to them at the commencement of every FY.*

*vii. Punctuality in presentation of URF Annual Report (submission of URF Annual Report to Minister responsible for Finance): Not achieved against a target of 184 calendar days after close of FY 2015/16. This was mainly due to the delays in submission of accountability reports by the Designated Agencies especially DUCAR.*

*It is therefore planned that:*

*URF together with MoWT addresses the capacity gaps at agencies together with improvement of internal processes to enable timely production of the Annual Report.*

### 2.5.3 URF Rating in the Government Annual Report (GAPR), FY 2016/17

The GAPR is a report compiled by the Office of the Prime Minister (OPM) on an annual basis to present performance on key performance measures for each sector. The FY 2016/17 GAPR provided an overview of Government's performance rating during the financial year across all areas of public investment with the aim of influencing planning and budgetary allocations for the FY 2017/18. Table 19 shows the performance of URF and the Works and Transport Sector as rated in the FY 2016/17 GAPR.

**Table 19: Sector Performance Scorecard in FY 2016/17 GAPR/FY 2015/16 GAPR**

	Transport Sector Output Performance FY2016/17						
	% Achieved		% Not Achieved		% no data		
Outputs	2015/16*	2016/17*	2015/16	2016/17	2015/16	2016/17	Denominator
URF	67	84	33	16	0	0	06
MoWT	71	74	29	26	0	0	23
UNRA	82	56	18	44	0	0	9
<b>Sector</b>	<b>73</b>	<b>71</b>	<b>27</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>38</b>

Source: GAPR for FY 2016/17, Sept, 2017.

\*Includes moderately satisfactory items.

It can be seen from Table 19 that a total of 6 indicators were used to measure the performance of URF in the GAPR as was the case in FY 2015/16. A total of 84% of the planned actions were achieved in FY 2016/17 compared to 67% in FY 2015/16 which was a 17% improvement.

The 6 indicators used under GAPR to score the performance of URF are;

- i) Average time (days) of disbursement from date of receipt of MoFPED releases (National Roads)
- ii) % of funds released to UNRA on time (as per performance agreement)
- iii) % of approved annual budget released for maintenance of national roads
- iv) Average time (days) of disbursement from date of receipt of MoFPED releases (DUCAR)
- v) % of funds released to DUCAR agencies on time (as per performance agreement)
- vi) % of approved annual budget released for maintenance of DUCAR roads





## 3.0 Performance of Road Maintenance Programmes

### 3.1 Funding Operations

Funding operations is one of the core activities of the Fund. It includes processes for determination of funding levels; budgeting procedures; allocation of funds; collection of funds and disbursement of funds to designated agencies. Performance of the Fund in these processes during FY 2016/17 is examined in sections 3.1.1 – 3.1.4.

#### 3.1.1 Determination of Funding Levels

Determination of funding levels is a critical function of the Board as defined under Section 14 of the URF Act. Accordingly, the Board is required to recommend to the Minister of Finance, the appropriate levels of road user charges, fines, levies or any other sums to be collected and paid into the Fund. The function constitutes a major step in the Fund planning processes scheduled under Sections 24, 25, and 26 of the Act. However during FY 2016/17, some of these critical planning processes including setting of tariff levels could not be handled as funding for road maintenance was still under the Medium Term Expenditure Framework (MTEF). The funding level under the MTEF was still determined by the Treasury rather than basing on maintenance needs of the public roads network. It is anticipated that this anomaly will be sorted out once Section 14 of the URA Act is amended to facilitate direct remittance of Road User Charges (RUCS) to the Funds Account in line with Section 21 (3) of the URF Act.

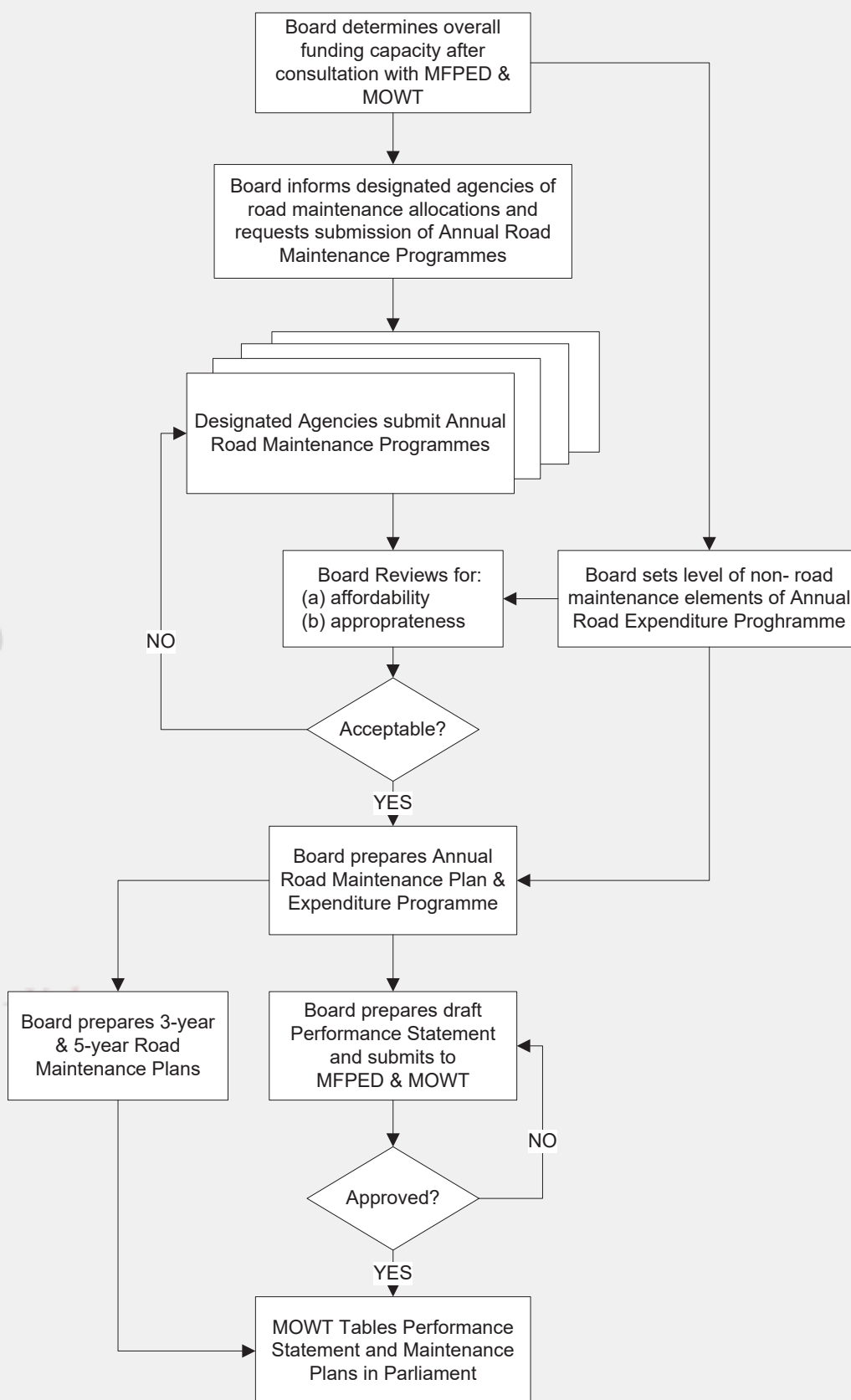
#### 3.1.2 Budgeting Procedure

In FY 2016/17, the only source of funds for road maintenance was the Consolidated Fund, remaining the same as had been the case since the establishment of the Fund. As a result, the budgeting process for road maintenance was conducted through the regular government budget process in line with provisions of the Budget Act and Public Finance Management Act 2.

In response to the Final Budget Call Circulars (BCC) issued by MFPED On 2nd June, 2016, the Fund in consultation with DA's prepared a Budget Framework Paper (BFP), which formed part of the Transport Sector BFP submitted to MFPED. The consultation process with DA's involved obtaining from them their Annual Programs based on final IPFs declared by URF in June, 2016. Submission from the agencies included their physical and expenditure plans for FY 2016/17. The road maintenance budget for FY 2016/17 was prepared under Vote 118 based on three output areas of national roads maintenance, DUCAR (including KCCA) maintenance and the URF Secretariat. In addition, URF prepared the OYRMP for FY 2016/17 which was presented to Parliament by the Minister of Works and Transport as part of the Sector Ministerial Statement.

#### 3.1.3 Funding Procedure

The operational procedure and systems followed by the Board during FY2016/17 remained the same as in FY 2015/16 as shown in the flow chart in Figure 5. The procedure was designed to ensure smooth and transparent operational mechanisms of the Fund.



**Figure 5: URF Funding Process**

### 3.1.4 Allocation of Funds to Designated Agencies

A sum of UGX 417.84bn was allocated to URF for road maintenance in FY 2016/17, by Parliamentary appropriations. This was UGX 0.089bn less than the UGX 417.93bn in FY 2015/16 (equivalent to 0.02% budget reduction). The funds were allocated to various expenditure heads by category and allowed uses as shown in sections 3.1.4.1 and 3.1.4.5

### 3.1.5 Allocation by Category of Expenditure heads

Allocation of funds in FY 2016/17 by category of expenditure heads compared to the previous year is shown in Table 20 and illustrated in Figure 6.

Table 20: Global budget allocation of funds to DA's in FY 2016/17 (UGX bn)

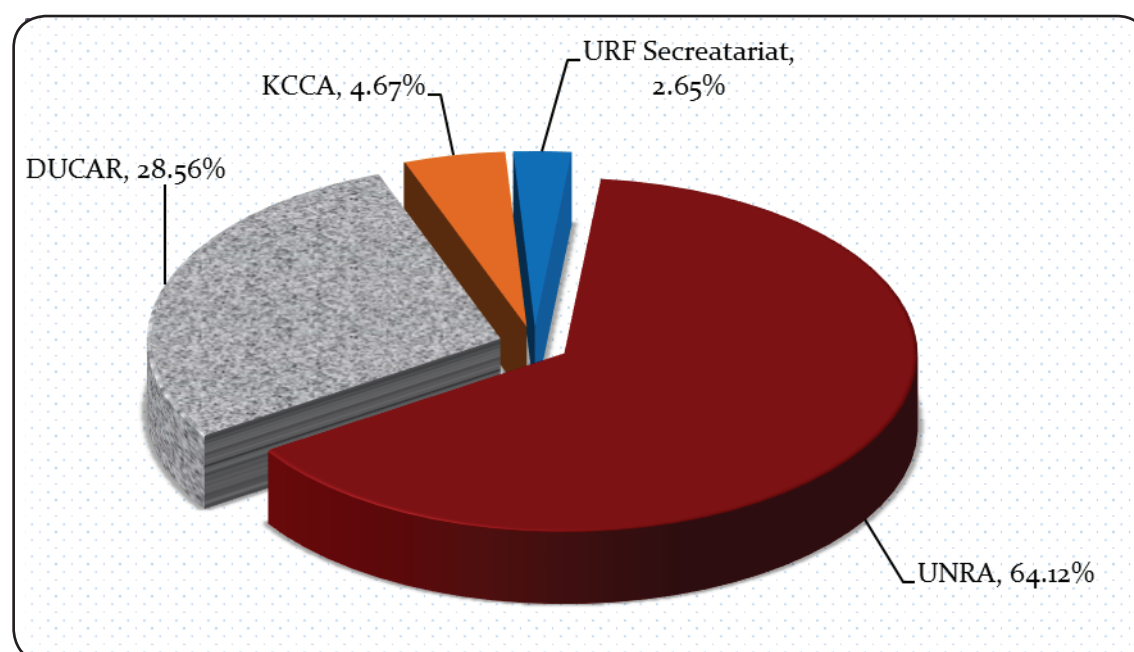
**Table 20: Global budget allocation of funds to DA's in FY 2016/17 (UGX bn)**

S/N	Vote Function	Budget FY 2015/16	%age allocation FY 2015/16	Budget FY 2016/17	%age of total budget FY 2016/17	%age Budget change
1	UNRA	270.438	64.71%	267.917	64.12%	-0.93%
2	DUCAR	119.483	28.59%	119.334	28.56%	-0.12%
3	KCCA	19.525	4.67%	19.525	4.67%	0.00%
4	URF Secretariat	8.484	2.03%	11.064	2.65%	30.42%
	<b>Total</b>	<b>417.93</b>	<b>100%</b>	<b>417.840</b>	<b>100%</b>	<b>-0.02%</b>

Source: URF OYRMP FY 2016/17

It can be observed from Table 20 that the specific road maintenance budget allocations in FY 2016/17 changed as follows:

- National roads maintenance (under UNRA) decreased by UGX 2.521bn (equivalent to 0.93%);
- DUCAR network decreased by UGX 0.149bn (equivalent to 0.12%);
- KCCA network remained the same at UGX 19.525bn;
- URF Secretariat increased by UGX 2.58bn (equivalent to 30.42%) to enable the fund implement key actions laid out in its 5-year Corporate Plan for FY 2013/14-2017/18.



### 3.1.6 Funds Inflow for FY 2016/17

In FY 2016/17, URF received a sum of UGX 343.523bn from the Treasury, in quarterly tranches, which constituted 17.8% of the approved annual budget for road maintenance. This represented an overall funding cut of 18.1%.

Table 21 shows Quarterly funds inflow from MoFPED to URF vote 118 in FY 2016/17.

**Table 21: Summary of Funds inflow to vote 118, FY 2016/17**

S/N	Description	Approved Annual Budget (UGX bn)	Quarterly Releases FY 2016/17 (UGX bn)				Total Release (UGX bn)	% of Annual Budget Released
			Q1	Q2	Q3	Q4		
1	MoFPED Releases							
	UNRA	267.917	49.903	52.82	56.606	57.827	217.156	81.1%
	DUCAR	138.859	26.871	28.442	30.561	31.137	117.011	84.3%
	URF Sec. Recurrent	8.394	3.494	1.684	1.527	1.69	8.395	100.0%
	URF Sec. Dev't	2.67	0.334	0.1	0.337	0.19	0.961	36.0%
	Total Amount	417.84	80.602	83.046	89.031	90.844	343.523	82.2%
2	Dates of Release		15-Jul-16	11-Oct-16	11-Jan-17	19-Apr-17		
	Delay (No. of calendar days from start of Quarter).	Target = 14 C/Days	14	10	10	18	13 (average)	

It can be observed from Table 21 that:

- The URF voted road maintenance funds suffered a funding cut of UGX 74.317 bn equivalent to 17.8% in FY 2016/17;
- The average time delay of funds release from MFPED in FY 2016/17 was 13 days which was within the target time as shown in Table 22.

**Table 22: Performance on KIP's for Funds Inflow, FY 2016/17**

	KPI	Target in FY 2016/17 OYRMP	Actual Realised in FY 2016/17	Remarks
1	Efficiency (% of potential revenue collected in each category).	98% min	82.3%	Not Achieved due to low releases from MoFPED
2	Timeliness (Average days from collection to deposit for each category).	14 calendar days maximum.	13 calendar days average.	Achieved.

*It can be seen from Table 22 that:*

- The performance target for Efficiency in revenue collection was not achieved with a shortfall of up to 15.7% of the targeted minimum potential revenue not collected;
- The performance target for Timeliness was however achieved which was an improvement compared to 17.8 days in FY 2015/16.

### 3.1.7 Funds Disbursements in FY 2016/17

In FY 2016/17, URF disbursed a total of UGX 334.103bn to DA's for maintenance of all categories of public roads (equivalent to 82.1% of the budget) and retained UGX 9.046bn for administrative expenses of the Secretariat as shown in Table 23.

On average, the disbursements to UNRA took 10 calendar days while those to DUCAR agencies took an average of 20.6 calendar days (from the dates of receipt of funds from MoFPED).

**Table 23: Summary of Funds Disbursements–FY 2016/17**

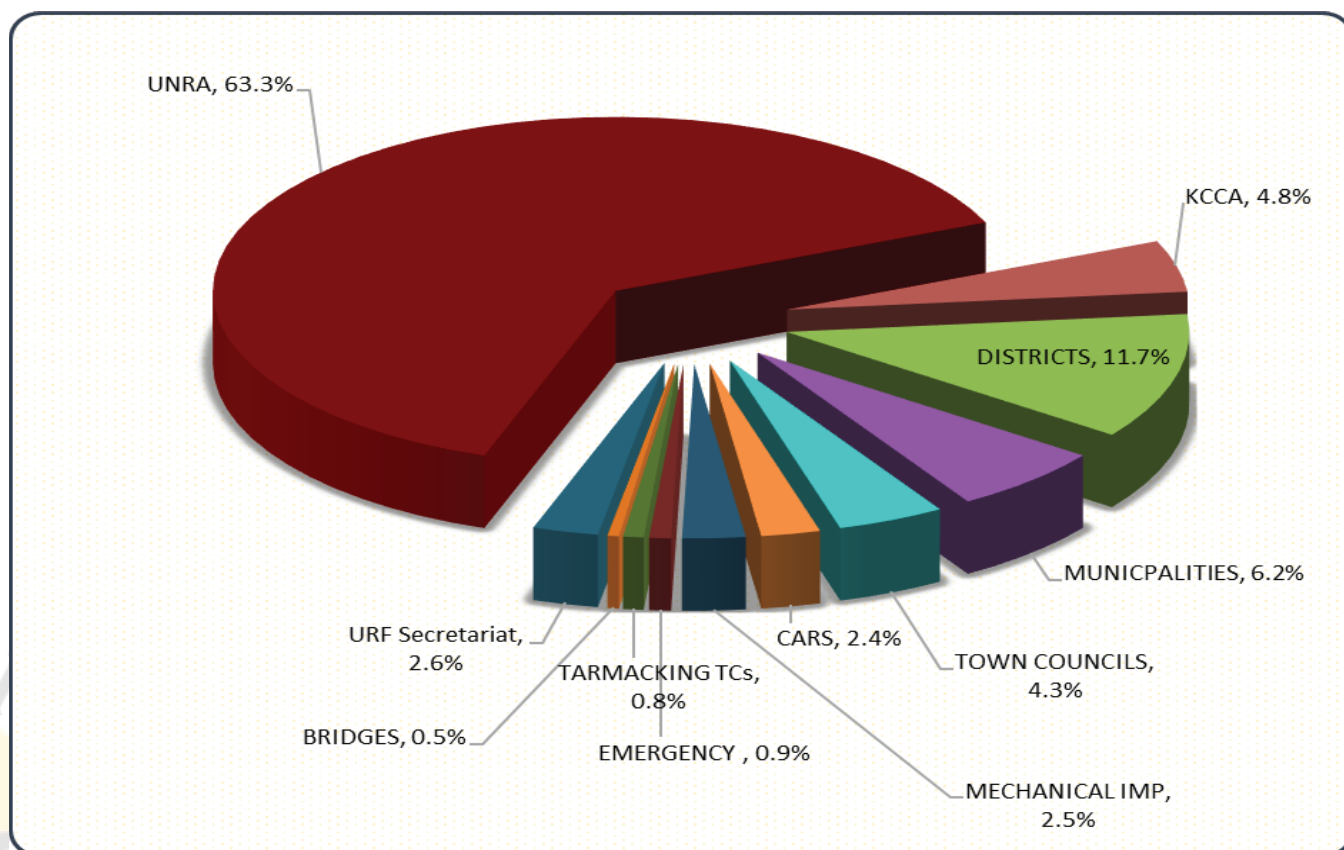
S/N	Description	Disbursements FY 2016//17 (UGX)				Total Disbursement (UGX bn)	Approved Annual Budget FY 2016/17 (UGX bn)	% of Approved Annual Budget Disbursed (UGX bn)
		Q1	Q2	Q3	Q4			
1	URF Disbursements							
	UNRA	49.903	52.82	56.606	57.827	217.156	267.917	81.1%
	KCCA	3.778	3.033	4.645	5	16.456	19.525	84.3%
	Districts	9.322	7.484	11.461	11.847	40.114	48.174	83.3%
	Municipalities	4.964	3.985	6.102	6.308	21.359	25.65	83.3%
	Town Councils	3.478	2.775	4.293	4.247	14.793	17.973	82.3%
	CARs	-	8.142	-	-	8.142	8.142	100.0%
	Mech. Imprest DUCAR	2.321	1.342	1.697	3.324	8.684	11.996	72.4%
	Emergency DUCAR	0.92	0.58	0.75	0.75	3	3.00	100.0%
	TC Resealing Project	1.459	0	1.371	-	2.83	2.83	100.0%
	Bridges Project	-	-	1.568	-	1.568	1.568	100.0%
	Total	76.145	80.161	88.493	89.302	334.103	406.775	82.1%
	URF Sec. Recurrent	3.494	1.441	1.527	1.69	8.152	8.394	97.1%
	URF Sec. Dev't	0.261	0.1	0.337	0.19	0.888	2.67	33.3%
	Grand Total	79.900	81.702	90.357	91.182	343.143	417.84	82.1%
	Performance of Disbursements KPIs (Calendar days)							
2	Av. Delay of Disbursement to UNRA (Calendar days)	12.0	9.5	8.3	10.0	Average 10 days		
3	Av. Delay of Disbursement to DUCAR (Calendar days)	19.47	19.56	20.96	22.3	Average 20.6 days		

*\*Cumulative Average delay in calendar days.*

It can be observed from Table 23 that:

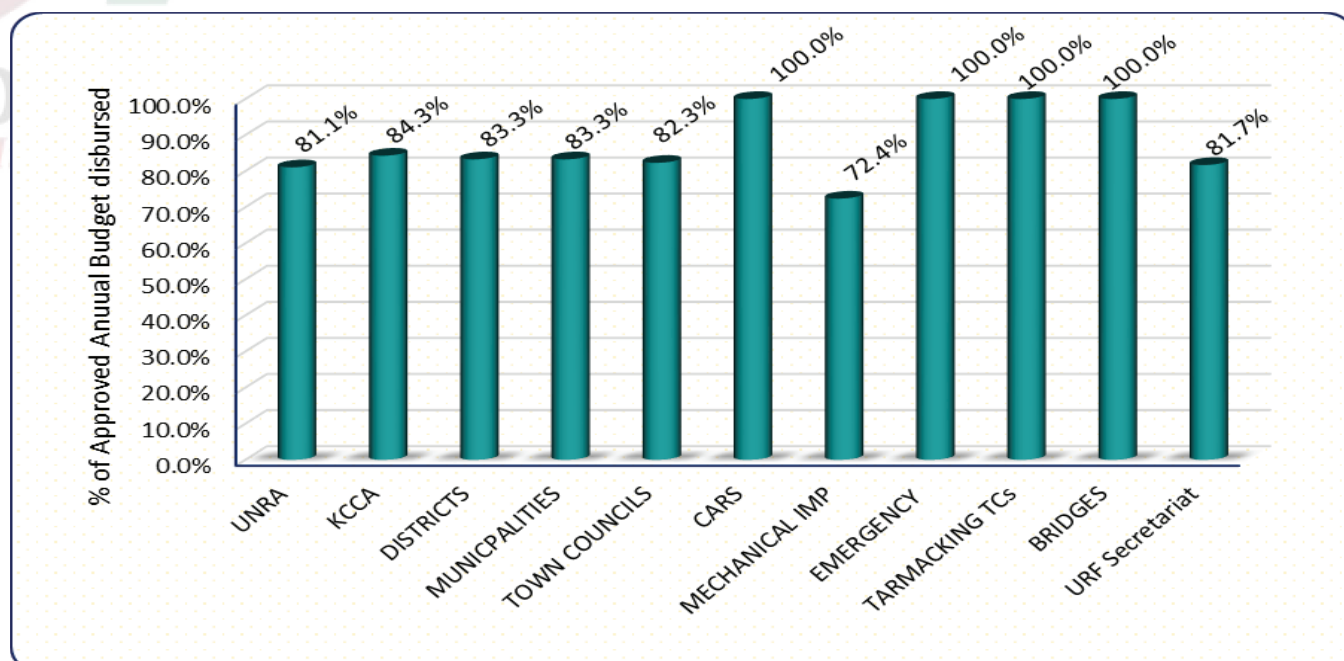
- The disbursement of road maintenance funds to DAs stood at 82.1% of the budget for FY 2016/17 compared to 85.2% in FY 2015/16;
- The underperformance in disbursements to DAs was mainly due to the MFPED funding cut of 17.5% in FY 2016/17.
- Delays of disbursements to LGs were due to change of bank accounts by some LGs with attendant delays in submission of updated bank account, migration from IFMS tier 2 to tier 1, tardiness in submission of accountability reports (a disbursement trigger).

The percentage disbursements to the different categories of DAs and sub-agencies are illustrated in figure 7.o.



**Figure 7: Percentage Disbursements by Category of Agencies– FY 2016/17**

It can be seen from Figure 7 that the biggest portion of the disbursements went to UNRA (63.3%) for maintenance of the national roads network while the rest was shared amongst maintenance of the DUCAR network and KCCA roads, and administration of the URF Secretariat. Furthermore, Figure 8 illustrates the performance of disbursements against the respective IPFs of DAs and sub-agencies.



**Figure 8: Disbursed Funds against IPFs of DA's and Sub-Agencies, FY 2016/17.**



It can be seen from Figure 8 that UNRA, KCCA, and DUCAR suffered a funding cut as they all did not realise 100% of their approved Indicative Planning Figures (IPFs). However, the URF Secretariat ensured that the DUCAR lines for CARs, emergencies, Tarmacking TCs and Bridges project were fully cushioned against the funding cuts during the FY since these were already grappling with relatively miniature budgets.

### 3.1.8 Performance of DA's Disbursements by Region

Table 24 shows a summary of the DA's disbursements against their respective budgets in FY 2016/17, with the local governments disaggregated into four regions namely: Central; East; North; West; and South.

**Table 24: DA's Disbursements by Region in FY 2016/17**

Agency/Region	Annual Budget FY 2016/17 (UGX - bn)	Disbursements FY 2016/17 (UGX - bn)	% of Budget Disbursed, FY 2016/17	% of Budget Disbursed, FY 2015/16	% of Budget Disbursed, FY 2014/15	Agencies by region			
						DLGs	MCs	TCs	SCs
UNRA	267.917	217.156	81%	90%	95%	22 Stations			
KCCA	19.525	16.456	84%	75%	142%	5 Divisions			
LGs - Central	20.090	17.058	85%	80%	100%	23	10	47	171
LGs - Eastern	20.836	17.376	83%	75%	100%	32	10	37	351
LGs - Northern	20.459	16.774	82%	75%	100%	31	9	29	270
LGs - Western	23.044	19.251	84%	74%	100%	29	12	71	321
<b>Total LGs[1]</b>	<b>84.429</b>	<b>70.459</b>	<b>83%</b>	<b>76%</b>	<b>100%</b>	<b>115</b>	<b>41</b>	<b>184</b>	<b>1113</b>
Emergency	3	3	100%	100%	100%				
Tarmacking TCs	2.830	2.830	100%	64%	100%	21 TCs			
MCs	27.507	22.635	82%	74%	100%	41 MCs			
Bridges Project	1.568	1.568	100%						
<b>Grand Total</b>	<b>406.776</b>	<b>334.103</b>	<b>82%</b>	<b>85%</b>	<b>99%</b>				

The following can be observed from Table 24 that:

- In FY 2016/17, the disbursements to DLGs for routine and periodic maintenance averaged 83% of their budgets compared to 74% and 100% in FYs 2015/16 and 2014/15 respectively;
- The tarmacking of TCs roads received 100% of their budget which was an improvement by 36% compared to what was received in FY2015/16.

Details of DLGs quarterly disbursements are outlined in Annex 4.

## 3.2 Financial Performance of Road Maintenance Programmes - FY 2016/17

### 3.2.1 DA's expenditures against available funds

Table 25 shows a summary of the DA's expenditures compared to the disbursed and available funds in FY 2016/17.



**Table 25: DA's Expenditures against Available Funds in FY 2016/17**

Agency	Annual Budget FY 2016/17 (UGX bn)	Releases FY 2016/17 (UGX bn)	Funds disbursed (UGX bn)	% of released funds disbursed FY 2016/17	Actual Expenditure FY 2016/17 (UGX bn)	Unspent balances FY 2016/17 (UGX bn)	Expenditure above Funds disbursed FY 2016/17 (UGX bn)	% of available funds spent FY 2016/17
	(a)	(b)	(c)	(g) = c/b	(d)	(e) = (c-d)	(f) = (d-c)	(g) = d/c
UNRA	267.917	217.156	217.155	100.0%	219.115	0	1.959	100.9%
DUCAR	119.334	100.554	100.490	99.9%	99.883	0.607	0	99.3%
KCCA	19.525	16.457	16.457	100.0%	16.484	0	0.027	100.2%
<b>Sub Total</b>	<b>406.776</b>	<b>334.167</b>	<b>334.103</b>	<b>100.0%</b>	<b>335.482</b>	<b>0.607</b>	<b>1.986</b>	<b>100.4%</b>
URF Secretariat	11.064	9.356	9.040	96.6%	9.040	0.000	0.000	96.6%
<b>Total</b>	<b>417.840</b>	<b>343.523</b>	<b>343.143</b>	<b>99.9%</b>	<b>344.522</b>	<b>0.607</b>	<b>1.986</b>	<b>100.3%</b>

Source: URF Final Accounts and DA's Quarterly Progress Reports for FY 2016/17

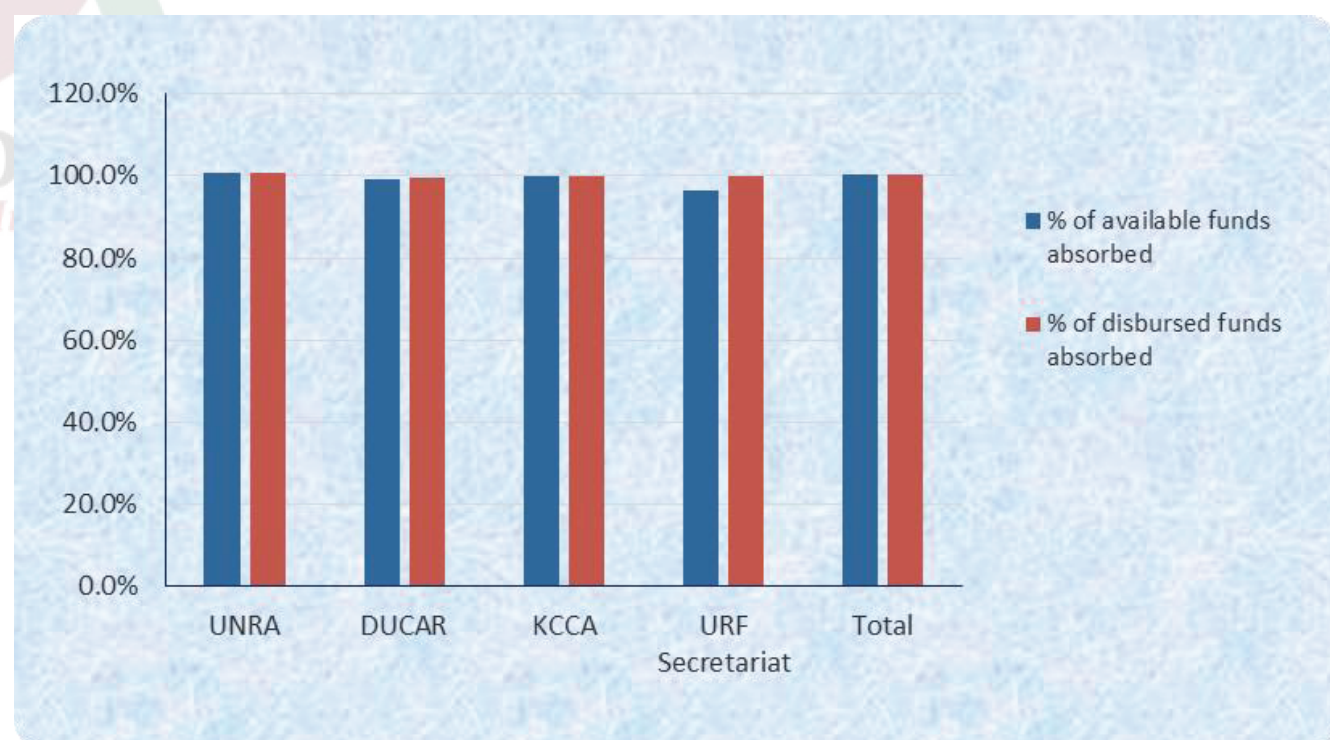
\*Includes funds for tarmacking TCs and emergency interventions.

It can be observed from Table 25 that:

- UNRA's absorption of available funds stood at 100.9%, while KCCA stood at 100.2%, DUCAR at 99.3% compared to 99.8% by UNRA, 120.7% by KCCA, 94.2% by DUCAR in FY 2015/16.
- The DA's and Secretariat absorption of available funds in FY 2016/17 stood at 100.3% compared to 99.8% in FY 2015/16.

Overall, the DA's and Secretariat funds absorption in FY 2016/17 declined by 3.2% compared to that in FY 2015/16.

Figure 9 shows a graphical representation of the financial performance of the various road maintenance expenditure lines in FY 2016/17.

**Figure 9: DA's absorption against disbursed and available funds in FY 2016/17**

It can be observed from figure 9 that:

a) DUCAR absorption of the available funds was the lowest at 99.3%;

Table 26 shows a summary of the District Local Governments (excluding MCs) expenditure disaggregated into four regions.

**Table 26: DLGs Funds Expenditure by Region in FY 2016/17**

S/ N	Agency/ Region	Rollover funds from FY2015/16 (UGX bn)	Funds Disbursed FY2016/17 (UGX bn)	Funds Available (UGX bn)	Actual Expenditure FY2016/17 (UGX bn)	Unspent funds FY 2016/17 (UGX bn)	% of released absorbed	% of available absorbed
1	LGs - Central	-	17.058	17.058	16.152	0.906	95%	95%
2	LGs - Eastern	-	17.376	17.376	6.053	1.324	92%	92%
3	LGs -Northern	-	16.774	16.774	15.879	0.895	95%	95%
4	LGs- Western	-	19.251	19.251	20.102	(0.852)	104%	104%
	<b>Total LGs</b>	-	<b>70.459</b>	<b>70.459</b>	<b>68.186</b>	<b>2.274</b>	<b>97%</b>	<b>97%</b>

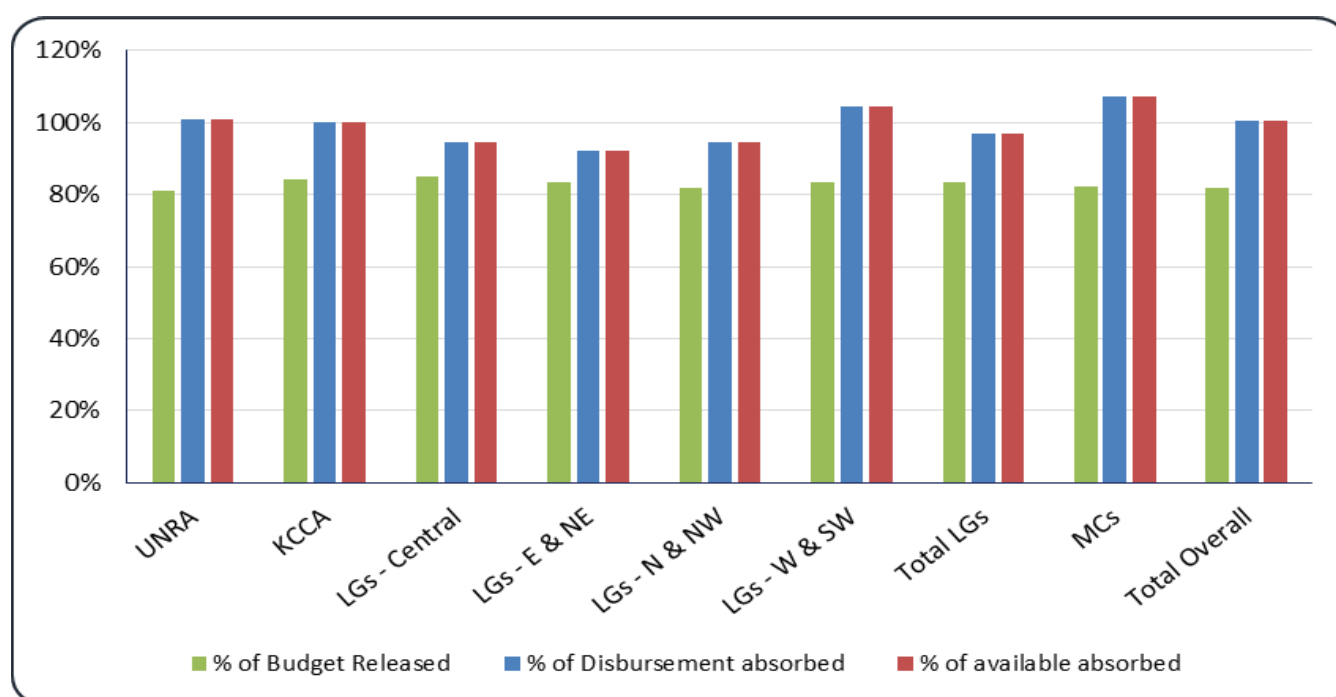
Source: OYRMP 2016/17, Quarterly Disbursement Schedules and Accountability Reports for FY 2016/17;

\* Total excludes expenditure on Tarmacking of TC roads (UGx 2.83bn) and emergency interventions (UGx 3.00bn);

The following can be observed from Table 26:

- The DLGs funds absorption by region ranged from 92% to 104% in FY 2015/16 compared to 91% to 104% in FY 2016/17;
- The highest funds absorption was by the Western region at 104% and lowest by the Eastern region at 92%.

The overall DA' financial performance is illustrated in figure 9.



**Figure 10: DA's Financial Performance of Designated Agencies - FY 2016/17**

It can be observed from figure 10 that:

- a) The disbursements to all DAs was affected by the 18.6% funding cut;

### 3.2.2 Trend of Road Maintenance Financing since FY 2010/11 - FY 2018/19

Prior to the establishment of URF, road maintenance funding was disbursed directly to agencies from the Treasury, within the framework of annual budgetary appropriations. This approach did not prioritise road network maintenance needs against the backdrop of competing demands. Between 1997/98 and 2007/08, the national roads network, owing to the funding shortfall, had accumulated a maintenance backlog of 3,500Km or 33% of its network of 11,000Km at the time. The district roads network in poor to very poor condition escalated from 30% to 55% over the same period. Part of the reason for establishment of the Road Fund in 2008 was to address these road condition declines.

An enabled road fund offers best opportunity to ensure adequate level and predictability of road maintenance funding. URF has not yet attained this status owing to legal impediments constraining its independent realization of revenues from road user charges. As such the current method of financing road maintenance through quarterly releases from the Treasury is not fully responsive to road condition and road network needs as to adequately check maintenance backlog growth.

Table 27 shows the Medium Term Expenditure Framework (MTEF) projections to FY 2018/19, which indicates that the available funding will only meet 25% of needs, leaving funding of 75% of needs unmet. In FY 2016/17 URF was allocated a total of UGX 417.84 billion under the MTEF, of which net allocation to road maintenance needs was UGX 406.776 billion against total requirements estimated at UGX 1.76 trillion and therefore leaving a shortfall of UGX 1.35 Trillion (76.7% of total).

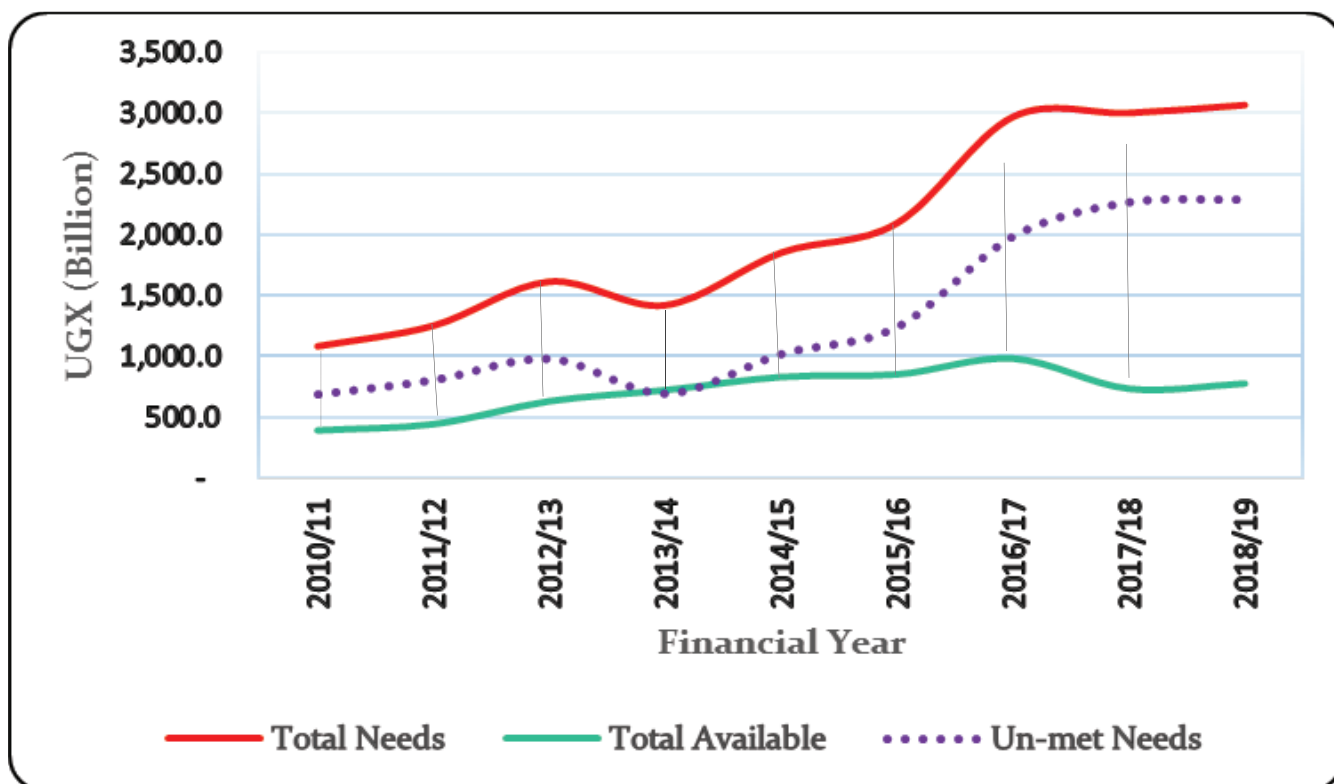
**Table 27: Road Maintenance Funding FY2010/11 – 2018/19**

FY	UGX, Bn							
	Needs			Available <sup>1</sup>			Un-met Needs	
	M'tce	Backlog	Total	M'tce	Others <sup>2</sup>	Total	Amount	%tage
2010/11	632.0	451.5	1083.50	273.1	119.5	392.6	690.9	63.8%
2011/12	672.8	579.6	1252.40	273.1	170.9	443.9	808.5	64.6%
2012/13	958.5	656.2	1614.70	273.1	359.3	632.4	982.3	60.8%
2013/14	836.4	584.2	1420.60	345.6	377.5	723.1	697.5	49.1%
2014/15	1,083.4	769.5	1852.87	420.9	410.7	831.6	1021.3	55.1%
2015/16	1,273.3	822.4	2095.64	410.9	441.6	852.5	1243.1	59.3%
2016/17	1,732.8	1,235.8	2,968.6	399.4	583.5	982.9	1,985.7	66.9%
2017/18	1,756.7	1,243.5	3,000.2	399.4	335.4	734.8	2,265.4	75.5%
2018/19	1,807.2	1,258.0	3,065.2	440.4	337.1	777.5	2,287.7	74.6%

<sup>1</sup>MTEF Projections in National Budget Estimates, FY 2017/18

<sup>2</sup>Include others for rehabilitation such as PRDP, RRP, KIIDP, USMID and others but excluding major up-grading works

Figure 11 shows the trend of road maintenance needs, road maintenance financing and the un-met needs (including funding under USMID, RRP, KIIDP and PRDP), since FY 2010/11 and as projected to FY 2018/19.



**Figure 11: Trend of Road Maintenance Financing, FY 2010/11 – 2018/19**

As shown in Figure 11, the total funds availed for road maintenance and rehabilitation has been growing in nominal terms from UGX 393 billion in FY 2010/11 to UGX 771 billion in FY 2017/18 and is projected to further increase to UGX 1,003 billion in FY 2018/19. On the other hand, the total maintenance needs (maintenance and rehabilitation) of the public road network is increasing steadily at a faster rate than the increment in available funds. This is expected since the funding for road maintenance and rehabilitation is not yet linked to road usage represented by both traffic loading (cargo freight) and traffic volumes (number of vehicles). Therefore, the total available funds need to be increased and sustained at a critical level to force a steady decrease of the total maintenance needs. Funding of road maintenance also needs to be linked to road usage through introduction of road user charges envisaged in the URF Act. The details of financial performance by DUCAR agencies and UNRA in FY 2016/17 are depicted in Annexes 5 and 6 respectively.

### **3.3 Physical Performance of Road Maintenance Programmes - FY 2016/17**

In line with Section 22 of the URF Act, the funds appropriated to URF in FY 2016/17 were applied for various categories of road maintenance works and services as detailed in Tables 28 to 31.

#### **3.3.1 National Roads Physical Performance output**

Table 28 shows a summary of physical performance achieved under the National Roads network (UNRA) compared to the funded and originally planned activities.

**Table 28: Physical performance of National Roads Maintenance programme in FY 2016/17**

S/N	Works Category	FY 2015/16			FY 2016/17				
		Planned Qty	Funded Qty	Achieved Qty	Planned Qty	Funded Qty	% Plan Funded	Achieved Qty	% Funded Achieved
1	Routine Maintenance								
	Manual (km)	8,600	7,878	12,234	16,376	16,376	100.00%	16,540	101.00%
	Mechanised (km)	16,500	15,114	15,404	18,649	15,165	81.30%	19,136	126.20%
	% funded routine achieved			120%	113%				
2	Periodic Maintenance								
	Paved (km)	100	92	69	40	42.4	107%	45.6	107.60%
	Unpaved (km)	2,012	1,832	901	2,418	1,799	74%	1,112	61.80%
	% age funded PM achieved			50%	63%				
	Combined Routine & Periodic			115%	110%				
3	Bridges								
	Routine (No)	350	321	215	333	249	74.80%	79	31.70%
	Periodic (No)	7	6	0	-	-	-	-	-
	% age funded bridges achieved			66%	32%				
4	Road safety (km)								
	Street lighting (Km)	55	50	55	41	163	397.60%	82	50.30%
	Signage (km)	3500	0	0	314	490	156%	152	31.00%
	Road marking (km)	2479	2271	66	2,497	1,096	43.90%	153	14.00%
	Road reserves (km)	520	476	294	320	227.9	71.20%	50	21.90%
	Weighbridges (O&M)	15	15	15	12	12	100%	12	100%
5	Ferries and Landing Sites								
	Ferries (O&M)	9	8	8	11	11	100%	11	100%
6	Other Qualifying work								
	Low cost sealing (km)	2.5	2.3	0	10	0.1	1%	0	0%

Source: UNRA Physical and Financial accountability report for FY 2016/17.

From Table 28 above, it can be observed that:

- Not all UNRA's planned quantities were funded owing to 18.9% funding cut on the national roads maintenance programme in FY 2016/17;
- The funding of routine, periodic and bridges maintenance averaged 88.9% while that of road safety and ferries maintenance was 62.5% and 100% respectively.
- The achieved funded routine and periodic maintenance activities stood at 113% and 63% compared to 120% and 50% respectively in FY 2015/16; The over performance of UNRA under routine maintenance is attributed to their perennial commitment of works over and above the available resources;
- The achieved physical performance of the funded bridges maintenance generally declined compared to that realised in FY 2015/16, only 32% of the planned Bridge maintenance activities were achieved;
- In general, the performance in periodic maintenance across the national roads improved in FY 2016/17 while routine and bridges maintenance declined compared to performance in FY 2015/16 as illustrated in figure 12 below.



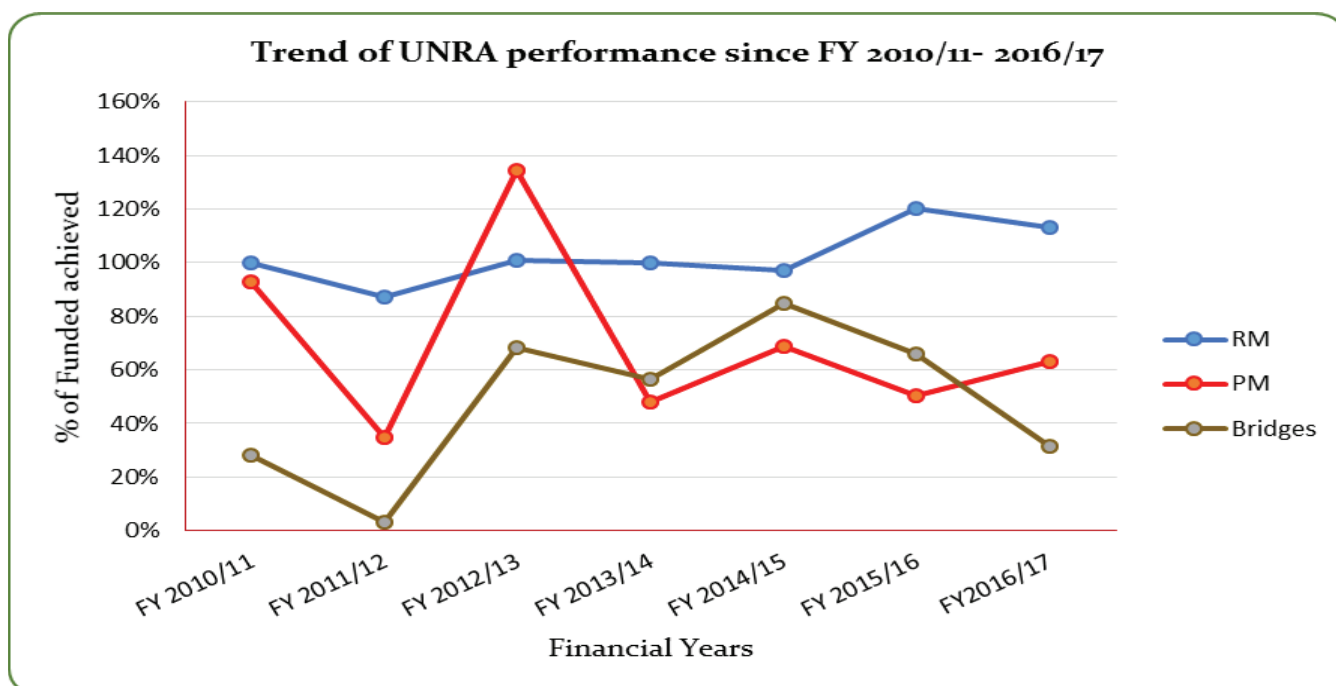


Figure 12: Trend of UNRA performance in FY 2010/11-2016/17

The decline routine and bridges maintenance against the funded activities was mainly due to delayed centralised procurements, poor availability of road equipment, delayed funds transfer to stations and human resource capacity gaps under UNRA.

### 3.3.2 Kampala City Roads Physical Performance output

Table 29 shows the physical performance of the activities funded under KCCA in FY 2016/17.

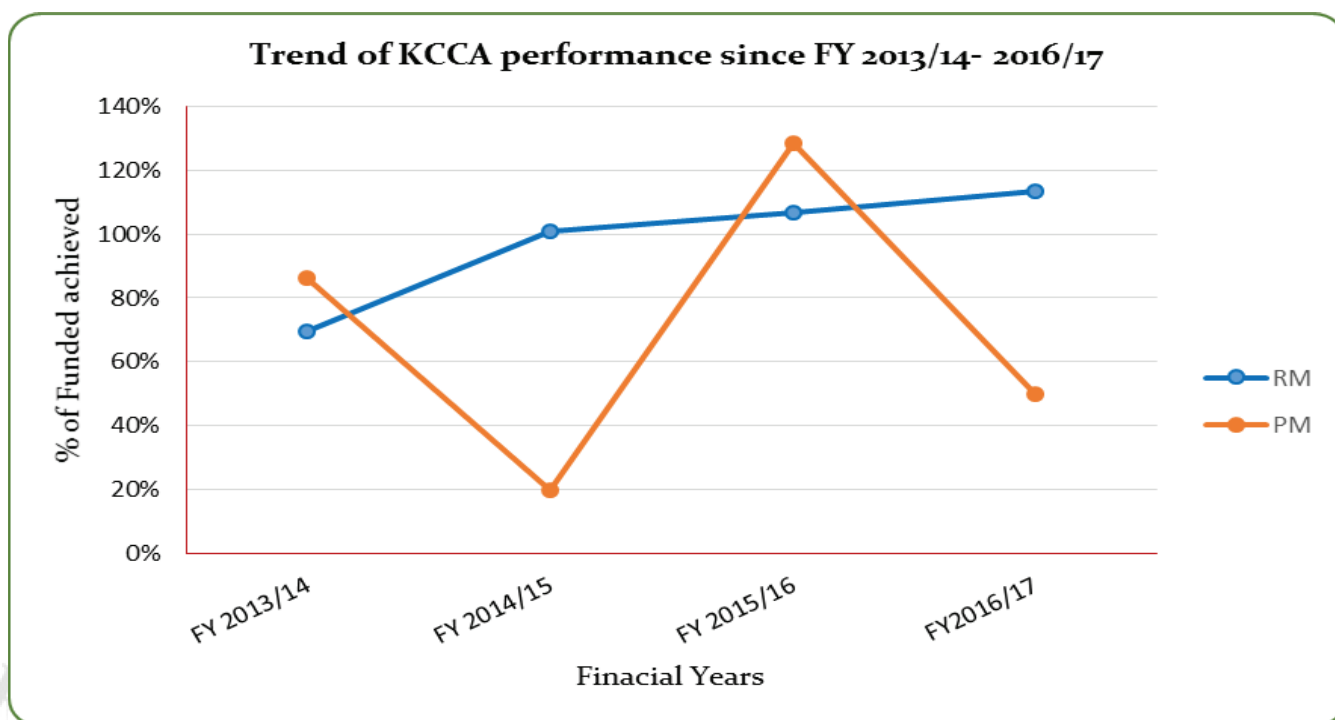
Table 29: Physical Performance of KCCA Roads Maintenance Programme for FY 2016/17

Table 29: Physical performance of KCCA Roads Maintenance programme in FY 2016/17

S/N	Works Category	FY 2015/16				FY 2016/17				
		Planned Qty	Funded Qty	Achieved Qty	% of Funded Achieved	Planned Qty	Funded Qty	% of Funded Achieved	Achieved Qty	% of Planned Achieved
1	<b>Routine Maintenance</b>									
	Mechanised (km)	860	800	917.8	114.70%	860	860	113.60%	976.6	113.60%
2	<b>Periodic Maintenance</b>									
	Paved (km)	9.9	8	10.3	128.80%	4.9	4.007	49.90%	2	40.80%
	Unpaved (km)	-	-	-	-	-	-	-	-	-
	<b>Combined Routine &amp; periodic</b>				<b>114.90%</b>			<b>113.3%</b>		<b>113.20%</b>

It can be observed from figure 8 above, that not all KCCA planned quantities were funded owing to a 15.7% funding cut on the city roads maintenance programme. However, the cost of the achievements was slightly above that of the funded quantities by 0.16% as shown in table 25.

The achieved physical performance of the funded routine mechanized maintenance was 113.6% while periodic maintenance for paved roads stood at 40.8% compared to 114.7% and 128.8% attained in FY 2015/16 respectively.



**Figure 13: The trend of KCCA Physical performance since 2013/14 to date**

It can be observed from figure 13 that the KCCA routine maintenance has been on a steady progress trend over the last 4 years while periodic maintenance has been unstable mainly due to unpredictable funding and delayed procurements. The performance of KCC/KCCA in FY 2010/11-12/13 was combined with that of DUCAR.

### 3.3.3 DUCAR Roads Physical Performance Output

The physical performance of DUCAR (115 DLGs and 41MCs) is outlined in the text below.

#### a) DLG's physical performance

Table 30 shows the summary of DLG's physical performance outputs against the funded activities in FY 2016/17.

**Table 30: Physical Performance of the DLG's Maintenance Programme in FY 2016/17**

S / N	Works Category	FY 2015/16				FY 2016/17			
		Planned Qty	Funded Qty	Achieved Qty	% of Funded Achieved	Planned Qty	Funded Qty	Achieved Qty	% of Funded Achieved
1	<b>Routine Maintenance</b>								
	Manual (km)	30,299	23,209	26,430	113.9%	26,340	28,292	17,252	60.98%
	Mechanised (km)	10,961	8,396	7,246	86.3%	10,020	9,922	7,015	70.70%
	<b>Routine maintenance (RMM&amp;RMMeM)</b>				<b>107%</b>				<b>64%</b>
2	<b>Periodic Maintenance</b>								
	Paved/Unpaved (Km)	2,771	2,122	1,589	74.9%	2,724	2,513	1,710	68.0%
	<b>Combined Routine &amp; periodic</b>				<b>104.6%</b>				<b>63.8%</b>
3	<b>Bridges</b>								
	RM/Periodic (No)	43	33	41	124.4%	18	18	32	178.0%
4	Culvert (Lines)	2,708	2,074	1,009	48.6%	8,717	7,518	2,054	27.3%



It can be observed from Table 30 that:

- The DLGs activities were affected by the funding cut of 17%;
- The achieved funded DLGs routine manual maintenance (RMM) in FY 2016/17 stood at 17,252km compared to 26,430km in FY 2015/16 which was a decline by about 34.7%;
- The achieved periodic maintenance (for both the paved and unpaved roads) was 68.0% compared to 74.9% in FY 2015/16 which was a decline in performance by 6.9%;
- The maintenance of bridges and installation of culverts in FY 2016/17 stood at 178% and 27% respectively compared to 124% and 49% in FY 2015/16. The spike in the bridge maintenance achieved was due to the Board Special intervention where UGX 1.568bn was allocated to selected bridges.

Overall the achieved DLGs routine and periodic maintenance declined compared to that in FY 2015/16 mainly due to low availability of shared zonal equipment and the prevalent FA grey areas.

#### b) MC's Physical performance

Table 31 shows the achieved road maintenance performance under Municipal Councils (41 major urban centres).

**Table 31: Physical Performance of MC's Road Maintenance in FY2015/16-FY 2016/17**

S/N	Works Category		FY 2015/16				FY 2016/17			
		Planned Qty	Funded Qty	Achieved Qty	% Funded Achieved	Planned Qty	Funded Qty	Achieved Qty	% of Funded Achieved	
1	Routine Maintenance									
	Manual (km)	1,332	1,020	1,022	100.20%	1,554	1,608	1,432	89.01%	
	Mechanised (km)	645	494	317	64.10%	1,167	805	589.6	73.20%	
	Routine Maintenance (RMM % RMeM)				88.4%				83.7%	
2	Periodic Maintenance									
	Paved (km)	197	151	80	53.10%	339	187	175.84	94.11%	
	Combined Routine & Periodic				85.2%				84.5%	
3	Bridges/Culverts									
	Routine/Periodic	24	18	7	38.90%	9	8	5	69.93%	
	Culverts (Lines)	429	329	227	69.10%	1,089	838	230	27.45%	

It can be observed from Table 31 that:

- The funded MCs activities were affected by the budget cut of 17%;
- The achieved funded MCs routine maintenance (RMM & RMeM) in FY 2016/16 averaged 83.7% compared to 88.4% in FY 2015/16 representing a decline of 3.9%.
- The achieved funded periodic maintenance (for both the paved and unpaved roads) was 94.1% compared to 53.1% in FY 2015/16.

- iv) The achieved funded bridges maintenance was 69.9% compared to 38.9% in FY 2014/15 which was an improvement by 31%.
- v) The installation of culvert lines stood at 27.5% of the funded works compared to 69.1% realised in FY 2015/16 which was a decline by 41.6%.

Overall only the funded periodic and bridges maintenance under MC's in FY 2016/17 improved while routine maintenance and culvert installation declined compared to achievements in FY 2015/16.

#### DUCAR Physical performance

The summary of DUCAR physical performance against funded outputs in FY 2016/17 is shown in Table 32 below.

**Table 32: Summary of DUCAR (DLGs&MCs) Physical Performance in FY 2015/16 – 2016/17**

S/ N	Works Category	FY 2015/16				FY 2016/17			
		Planned Qty	Funded Qty	Achieved Qty	% of Funded Achieved	Planned Qty	Funded Qty	Achieved Qty	% of Funded Achieved
1	Routine Maintenance								
	Manual (km)	31,631	24,229	27,452	113.30%	27,894	29,901	18,684	62.49%
	Mechanised (km)	11,606	8,890	7,563	85.07%	11,188	10,727	7,604	70.89%
	Routine Maintenance (RMM & RMeM)				105.7%				64.7%
2	Periodic Maintenance								
	Paved/Unpaved(Km)	2,967	2,273	1,669	73.41%	3,063	2,700	1,886	69.83%
	Combined Routine & Periodic				103.7%				65.0%
3	Bridges								
	RM/Periodic (No)	67	51	48	94.00%	39	25	38	149%
4	Culvert (Lines)	3,137	2,403	1,236	51.43%	9,806	8,356	2,284	27.33%

The following can be observed from Table 32:

- a) All the planned DUCAR maintenance activities (Except CARs and emergencies) were affected by the funding cut.
- b) The periodic maintenance for paved and unpaved roads stood at 69.8% compared to 73.4% in FY 2015/16 representing a decline by 3.6%;
- c) Only bridges maintenance due to the Board special intervention improved during FY 2016/17 while routine and periodic maintenance interventions declined compared to achievements in FY 2015/16 as illustrated in figure 14.

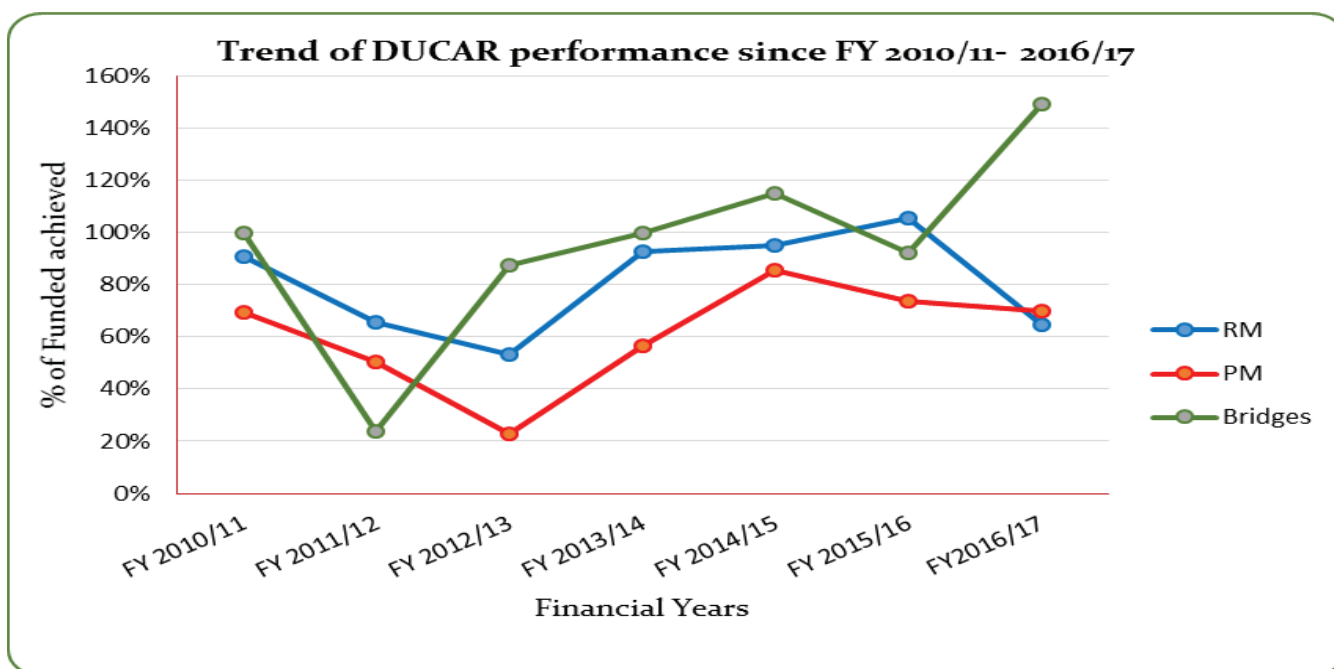


Figure 14: Trend of DUCAR Physical performance since 2010/11 to date

It can be observed from figure 14 that routine and periodic maintenance under DUCAR declined. This was mainly due to delayed procurements, persistently low availability of road equipment, FA grey areas and reductions in funding. The tremendous improvement of bridges maintenance achieved was due to the Board Special intervention towards bridges maintenance.

### 3.4 Physical performance by Works Category in FY 2016/17

#### 3.4.1 Routine Manual Maintenance

Table 33 shows the performance of routine manual maintenance by road network type in terms of kilometres planned, funded and implemented during FY 2016/17.

Table 33: Performance of Routine Manual Maintenance on Public Roads - FY 2016/17

Road Network	Planned (km)	Funded (km)	Actual (km)	Funded % of planned	%Achieved of planned	%Achieved of funded
National (UNRA)	16,376	16,376	16,540	100%	101%	101%
KCCA*	-	-	-	-	-	-
DLGs	26,340	28,292	17,252	107%	65%	61%
MC's	1,554	1,608	1,432	103%	92%	89%
<b>Total</b>	<b>44,270</b>	<b>46,277</b>	<b>35,224</b>	<b>105%</b>	<b>80%</b>	<b>76%</b>

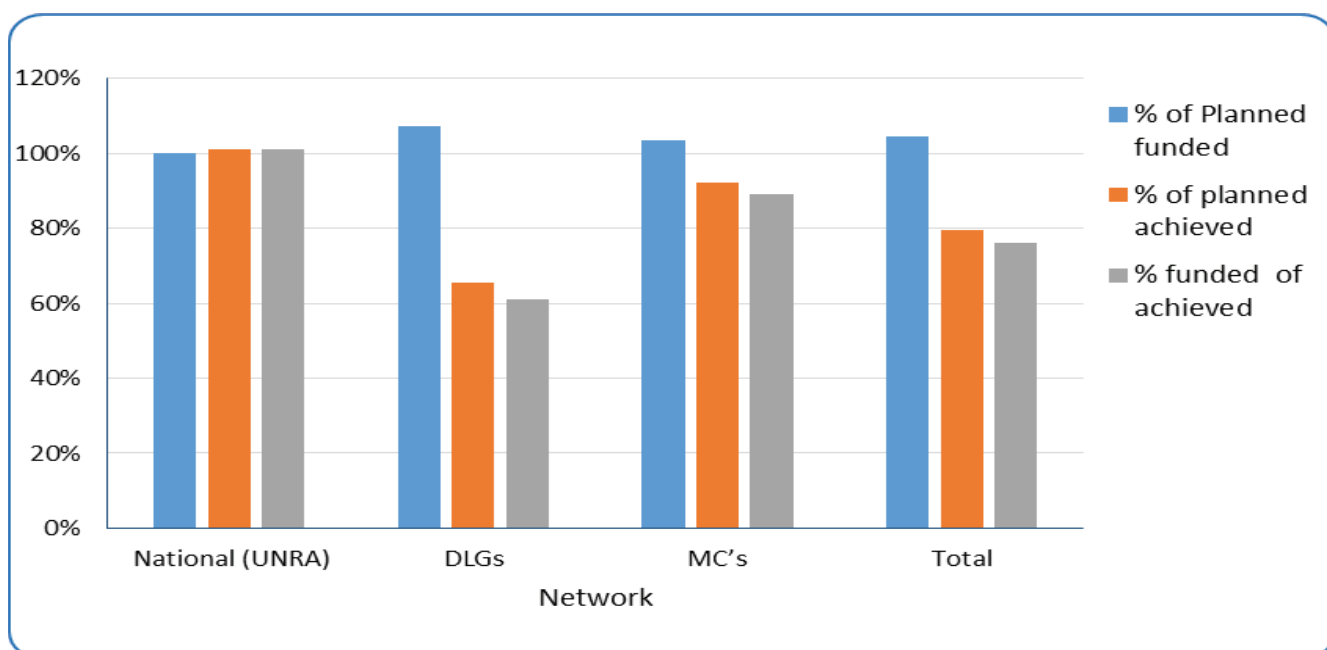
Source: OYRMP 2016/17; Q4 FY2016/17 accountability reports;

\*KCCA Routine manual maintenance was handled under public health care.

It can be seen from Table 33 above that:

- A total of 44,270km equivalent to about 57% of the public roads network was planned for routine manual maintenance of which 35,224km achieved equivalent to 80%;
- Over all the achieved routine manual maintenance averaged 76% of the funded works.

The routine manual maintenance handled in FY 2016/17 is illustrated in Figure 14.



**Figure 15: Routine Manual Maintenance by Road Network Category**

As can be seen from figure 15 that the achieved routine manual maintenance surpassed the funded and planned quantities.

### 3.4.2 Routine Mechanized Maintenance

Table 34 shows the performance of routine mechanized maintenance by road network in terms of kilometres planned, funded and implemented during FY 2016/17.

**Table 34: Routine Mechanized Maintenance by Road Network – FY 2016/17**

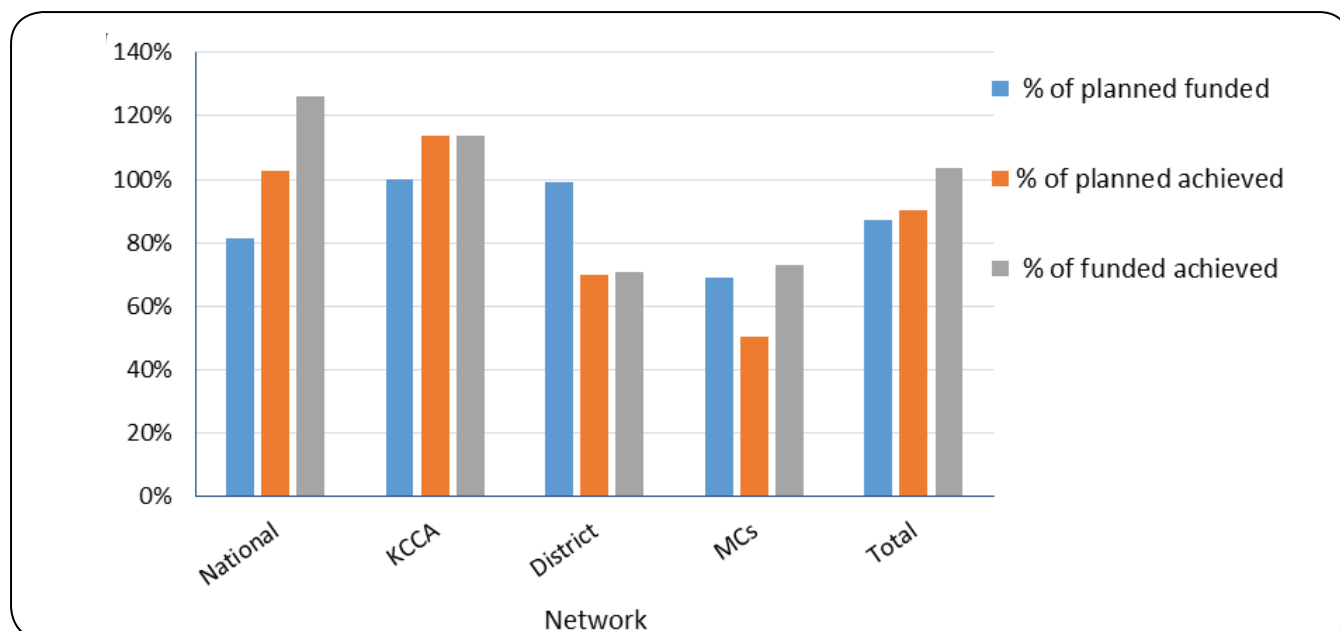
Road Network	Planned (km)	Funded (km)	Actual (km)	Funded as % of planned	Actual as % of Planned	Actual as % of funded
National	18,649	15,165	19,136	81%	103%	126%
KCCA	860	860	977	100%	114%	114%
District	10,020	9,922	7,015	99%	70%	71%
MCs	1,167	805	590	69%	51%	73%
<b>Total</b>	<b>30,697</b>	<b>26,752</b>	<b>27,717</b>	<b>87%</b>	<b>90%</b>	<b>104%</b>

Source: OYRMP for FY 2016/17; DAs accountability reports for FY 2016/17.

It can be seen from Table 34 that:

- A total of 30,697km of public roads was planned for routine mechanised maintenance of which 26,752km (equivalent to ) 87% was funded;
- A total of 27,717km equivalent to 104% of the funded routine mechanised network was implemented in FY 2016/17;

Figure 16 illustrates the performance of routine mechanized maintenance on public roads in terms of road length funded as a percentage of planned; road length implemented as a percentage of planned; and road length implemented as a percentage of funded.



**Figure 16: Routine Mechanized Maintenance by Road Network Category**

It can be observed from figure 16 that:

- The MCs mechanised maintenance experienced more funding cut (at 31%) than under any other DAs;
- The overall achieved funded routine mechanised maintenance average above 100%.
- The achieved mechanised maintenance on national and KCCA roads was above 100% while that on DUCAR roads was below the target.

### 3.4.3 Periodic Maintenance

Table 35 shows the performance of periodic maintenance on public roads by road surface type and across the different road networks during FY 2016/17.

**Table 35: Performance of Periodic Maintenance by Network Category**

Road Network	Planned (km)	Funded (km)	Actual (km)	Plan % funded	Achieved % Planned	Achieved % funded
Category						
National	2,457	1,841	1,158	75%	47%	63%
KCCA	5	4	2	82%	41%	50%
Districts (DLGs)	2,724	2,513	1,710	92%	63%	68%
MCs	339	187	175.8	55%	52%	94%
<b>Total</b>	<b>5,525</b>	<b>4,545</b>	<b>3,045</b>	<b>82%</b>	<b>55%</b>	<b>67%</b>

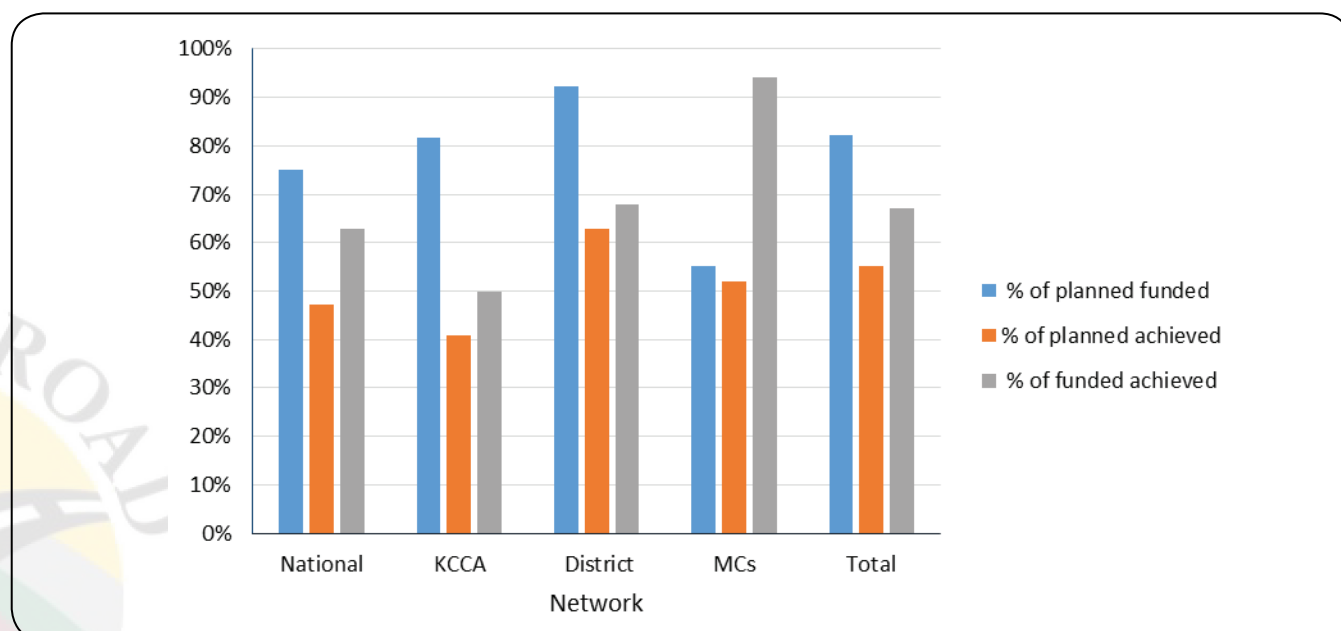
Source: OYRMP 2016/17; DAs accountability reports for FY 2016/17.

It can be seen from the Table 35 that:

- A total of 5,525km was planned for periodic maintenance of paved and unpaved roads in FY 2016/17 of which 4,545km was funded and 3,045km (equivalent to 67%) implemented during the year.
- The overall performance in periodic maintenance (on paved and unpaved roads) was 67% of the funded and 55% of the planned activities in FY 2016/17;

- c) The achieved periodic maintenance averaged at 67% of the funded works due to various factors which included the low availability of equipment, delayed procurements, on-going restructuring at UNRA and the prevalent FA grey areas under DUCAR.

Figure 17 illustrates the performance of periodic maintenance in FY 2016/17 (in terms of road length funded as a percentage of planned; road length implemented as a percentage of planned; and road length implemented as a percentage of the funded plan).



**Figure 17: Periodic Maintenance by Road network in FY 2016/17**

It can be observed from figure 17 that the achieved periodic maintenance (on paved and unpaved roads) averaged about 60% of the funded works in all DAs except KCCA.

### 3.4.4 Maintenance of Bridges, Weighbridges and Ferries

Table 36 shows the physical performance of maintenance of bridges, weighbridges and ferries in FY 2016/17 in terms of numbers planned, funded and maintained during the year.

**Table 36: Performance of Maintenance of Bridges, Weighbridges and Ferries - FY 2016/17**

Designation	Planned (No.)	Funded (No.)	Actual (No.)	Funded as % of planned	Actual as % of planned	Actual as % of funded
UNRA	333	249	79	75%	24%	32%
DLG	29	18	32	59%	109%	184%
Municipality	9	8	5.35	81%	57%	70%
<b>Total Bridges</b>	<b>372</b>	<b>274</b>	<b>193</b>	<b>74%</b>	<b>52%</b>	<b>70%</b>
Weigh Bridges	12	12	12	100%	100%	100%
Ferries	11	11	11	100%	100%	100%
Culverts	9,806	8,356	2,208	85%	23%	26%

Source: OYRMP FY 2016/17; DA's Accountability Reports for FY 2016/17.

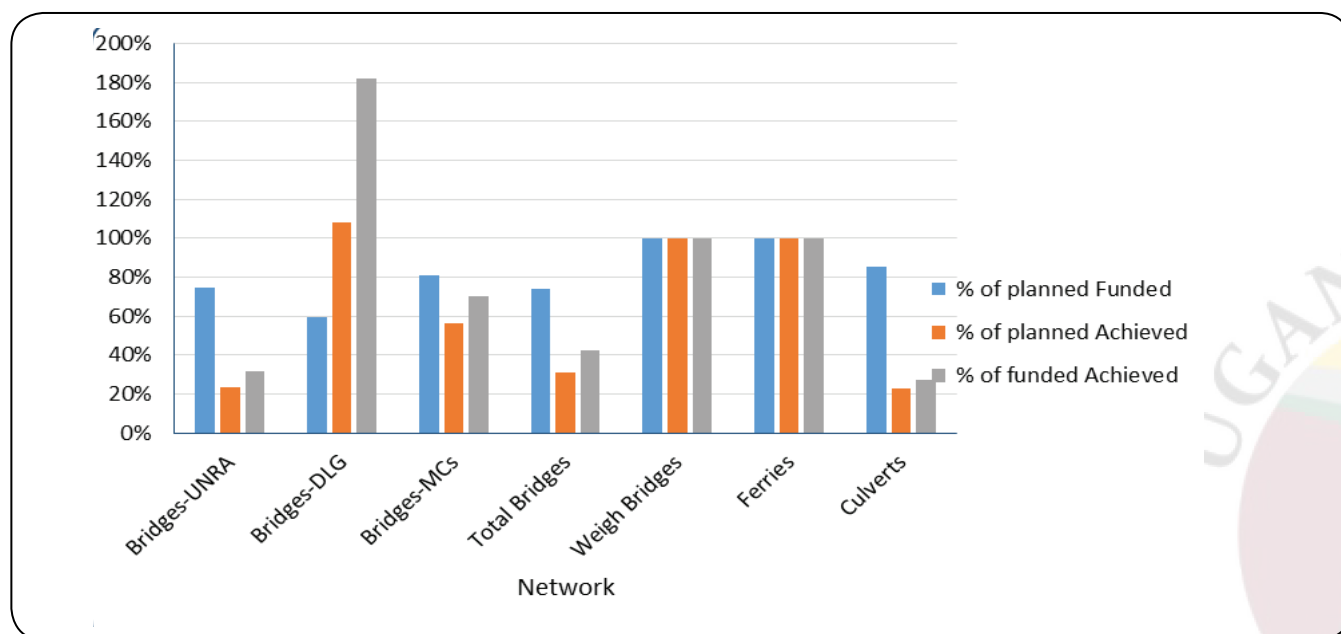
It can be observed in Table 36 that:

- a) A total of 372 bridges were planned for routine and periodic maintenance in FY2016/17 out of which

274 bridges maintenance were funded (equivalent to 74%).

- b) The overall achieved bridges maintenance was 193 (equivalent to 70%) of the funded bridges programme in FY 2016/17.
- c) Achieved bridges maintenance under UNRA significantly decreased to 32% of the funded works mainly due to delayed procurements and the budget cuts. The DUCAR bridges maintenance increased due to the Special Board intervention of UGX 1.568bn to their selected Bridges during the FY.

Maintenance of both weighbridges and ferries by UNRA stood at 100% of the funded activities while installation of funded culvert lines under DUCAR performed at 26% as illustrated in Figure 17.



**Figure 18: Performance of Bridges maintenance in FY 2016/17**

It can be observed from figure 18 that the maintenance of bridges under DLGs surpassed the funded target at 184% while that of UNRA performed least at 32%.

### 3.4.5 Trends of physical performance for FYs 2010/11-2016/17

The trends of DAs physical performance (routine and periodic) for the last seven years of URF operation (FY 2010/11 to FY 2016/17) are shown in Table 37 and illustrated in figure 19.

**Table 37: Trends in DA's physical performance since FY 2010/11- 2016/17**

S/N		FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16	FY 2016/17
1	Routine (Km)	39,636	54,214	43,585	64,303	67,316	63,570	62,941
2	Periodic (Km)	4,487	2,086	2,332	2,124	3,781	2,649	3,045
3	<b>Combined</b>	<b>44,123</b>	<b>56,300</b>	<b>45,917</b>	<b>66,427</b>	<b>71,097</b>	<b>66,220</b>	<b>77,970</b>
4	Bridges (No)	67	19	187	189	342	133	116



It can be observed from Table 37 that:

- The achieved annual routine maintenance (RMM & RMeM) on paved and unpaved roads gradually increased from 39,636km in FY 2010/11 to 62,941km in FY 2016/17 representing a 58.8% increase;
- The achieved periodic maintenance (on paved and unpaved roads) average about 2,550km per year as a result of inadequate funding, poor availability of equipment and delayed procurements.

The trends of DA's physical performance (in routine and periodic road maintenance) for the last seven full years of URF operation are illustrated in figure 19 while that of bridges maintenance is shown in figure 20.

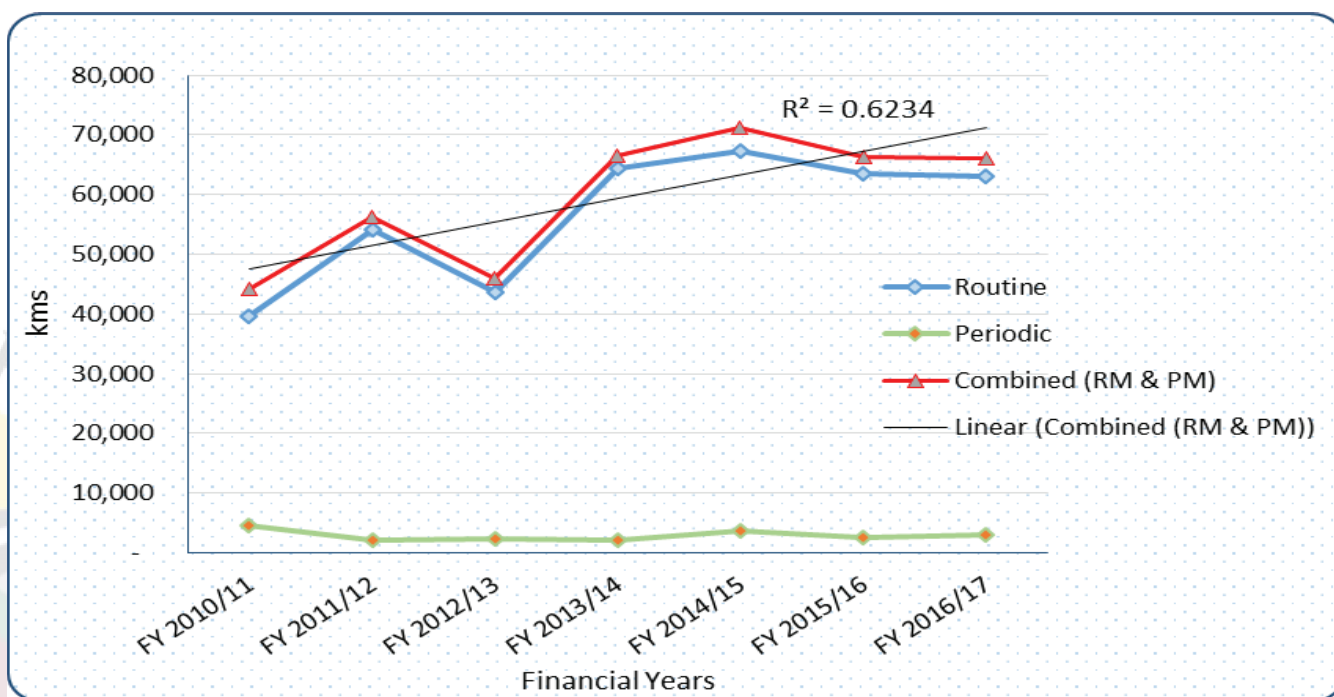


Figure 19: Trends in DA's physical performance for FY 2010/11- 2016/17

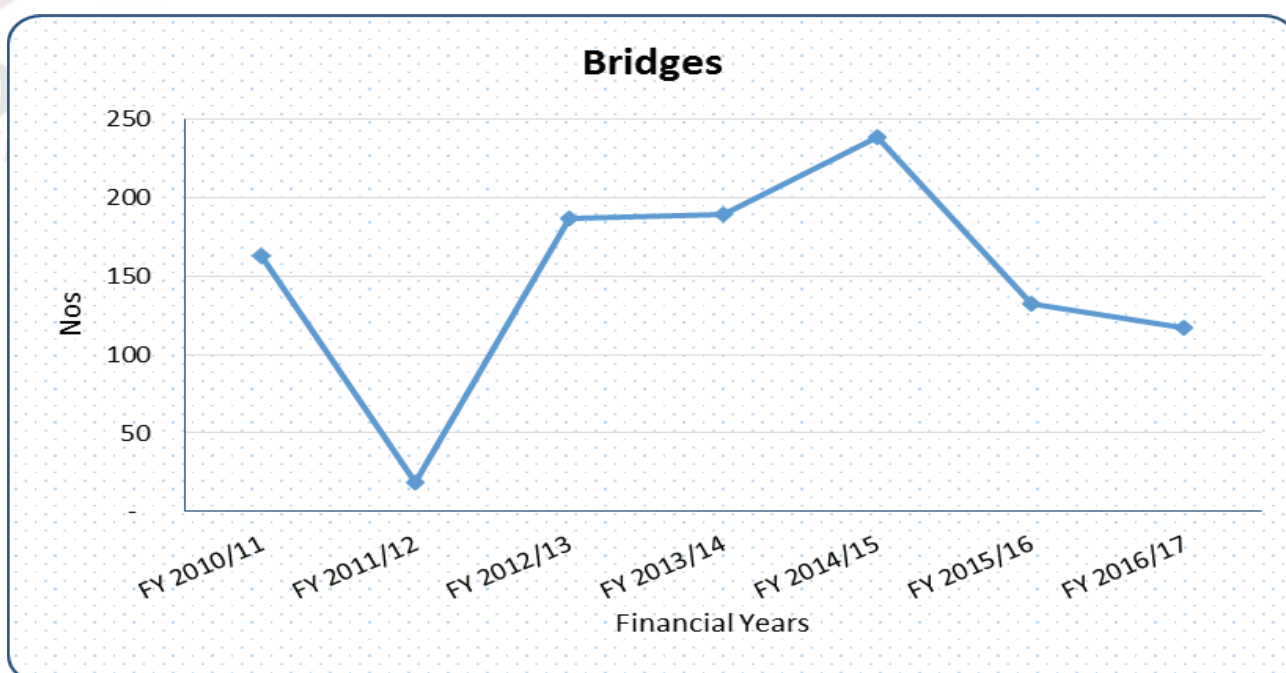


Figure 20: Trend of Bridges maintenance since FY 2010/11- 2016/17

It can be observed from figure 20 that the bridges maintenance trend has been unstable since FY 2011/12.

## 4.0 Financial Statements

### 4.1 Overview

FY2016/17 was the seventh full year of operations of the Fund which operated under Vote 118 with a budget of UGX 417.84bn. These funds were appropriated by parliament for financing routine and periodic maintenance of public roads. During the period, the Fund received 343.523bn UGX from the Consolidated Fund representing 82.2% of the annual budgetary allocation. Disbursements to the designated agencies amounted to UGX 334.103bn representing 100.0% of the total funds received. The disbursements were for both planned works in all agencies and special/emergency interventions on the DUCAR network. Releases for the URF Secretariat amounted to UGX 8.395bn representing 2.4% of the total releases and 100% of the approved annual budget while strengthening Capacity of URF had an approved Budget of 2.67bn and only 0.96bn was released representing 35.99% Of the approved budget.

Absorption of funds received for the URF Secretariat stood at 96.6%. This chapter gives the financial statement of the Fund for FY 2016/17, which was audited by the Auditor General. This chapter responds to the requirements under Section 39 (2) of the URF Act, 2008.

### 4.2 Financial Statement

The performance statements of the Fund for the FY 2016/17 are presented in Tables 38 - 46, which respectively show: the Statement of financial performance, financial position year ended 30th June 2017; Statement of changes in equity as at 30th June 2017; Statement of cash flow, reconciliation of movement of cash; statement of appropriation account, and Statement of reconciliation between total expenditures for the Financial Year ended 30th June 2017. The detailed Financial Statement of the Fund for FY 2016/17 is included in Annex 9.

**Table 38: Statement of Financial performance (Based on classification of expenditures by nature)**

	Note	Actual 30 June 2017 (Shs)	Actual 30 June 2016 (Shs)
<b>OPERATING REVENUE</b>			
Revenue			
Taxes	2		
External Grants Received	3		
Transfers received from the Consolidated Fund	4	343,522,656,482	357,589,278,236
Transfers from the Contingencies Fund	5		
Transfers received from Other Government units	6		
Non — Tax revenue	7	6,752,500	
<b>Total operating revenue</b>		343,529,408,982	357,589,278,236
<b>OPERATING EXPENSES</b>			
Employee costs	8	3,801,850,843	3,264,402,949
Goods and services consumed	9	4,351,118,438	5,046,752,728
Consumption of property, plant & equipment	10	888,642,344	
Arrears paid			
Advances paid			
Subsidies	11		
Transfers to other Organisations	12	334,277,419,279	349,278,122,559
Social benefits	13	0	
Other operating expenses	14	0	
<b>Total operating expenses</b>		343,319,030,904	357,589,278,236

Excess of revenue over expenditure from operating activities		210,378,078	
Foreign exchange loss (Gain)	15	0	0
Finance costs	16	0	0
Transfers to Treasury	17	6,752,500	0
Excess of Revenue over expenditure for the year		203,625,578	0

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Accounting Officer (Name & Signature)

**Table 39: Statement of Financial Position**

	Notes	30 June 2017 (Shs)	30 June 2016 (Shs)
<b>ASSETS</b>			
Property, plant and Equipment	10	0	
Cash and cash equivalents	18	0	0
Receivables	19	0	0
Inventories	20	0	0
Investments	21	0	0
Non Produced Assets	22	0	0
<b>Total Assets</b>		0	
<b>LIABILITIES</b>			
Borrowings	23	0	
Payables	24	3,268,343	(206,893,921)
Pension Liability	25		
<b>Total Liabilities</b>		3,268,343	(206,893,921)
<b>Net assets (liabilities)</b>		(3,268,343)	(206,893,921)
<b>REPRESENTED BY:-</b>			
Revenue reserves		3,268,343	(206,893,921)
<b>Amounts due to the Consolidated Fund</b>			

**Table 40: Statement of Changes in Equity (net worth)**

	Schedule	30 June 2017 (Shs)	30 June 2016 (Shs)
At 1 July - Net worth Last Year (B/F)		(206,893,921)	50,000
Less: Transfers to the UCF account ( Previous Year Balances)			
Less: Transfers back to the Contingencies Fund			
+/- Adjustments ( Cash and cash equivalents)			(50,000)
Payables adjustments ( See statement of outstanding			(206,893,921)
Receivables adjustment			
Revaluation reserve			
<b>Add: Excess of revenue over expenditure for the Year</b>		203,625,578	
<b>Closing Net Financial Worth</b>		3,268,343	(206,893,921)

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Accounting Officer (Name & Signature)

Table 41: Cash flow Statement for FY 2016/17 [Direct Method]

	30 June 2017 (Shs)	30 June 2016 (Shs)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Revenue from Operating activities		
Taxes		
External Grants Received		
Transfers received from the Consolidated Fund	343,522,656,482	357,589,278,236
Transfers from the Contingencies Fund		
Transfers received from Other Government units		
Non — Tax revenue	6,752,500	
Deposits received		
Advances recovered		
Less Transfer to Treasury (Balances and NTR)	(6,752,500)	
Total Operating revenue	343,522,656,482	357,589,278,236
<b>PAYMENTS FOR OPERATING EXPENSES</b>		
Employee costs	3,801,850,843	3,264,402,949
Goods and services consumed	4,351,118,438	5,046,752,728
Consumption of property, plant & equipment		
Subsidies		
Transfers to Other Organisations	334,277,419,279	349,278,122,559
Social benefits		
Other expenses		
Foreign exchange loss/(gain)		
Net Advances paid		
Domestic arrears paid during the year	203,625,578	
Pension Arrears paid during the Year		
Losses of cash		
Letters of Credit receivable		
Total payments for operating activities	342,634,014,138	357,589,278,236
Net cash inflows/(outflows) from operating activities	888,642,344	0
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	888,642,344	
Purchase of non-produced assets		
Proceeds from sale of property, plant and equipment		
Purchase of investments		
Proceeds from sale of investments		
Net cash inflows/(outflows) from investing activities	0	0
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from external borrowings		
Repayments of external borrowings		
Proceeds from other domestic borrowings		
Repayments of other domestic borrowings		
Net cash flows from financing activities		
Net increase (decrease) in cash and cash equivalents	0	0

# Cash flow Statement for the year ended (continued)

Table 42: Reconciliation of movement of cash during the Year

	Notes	30 June 2017 (Shs)	30 June 2016 (Shs)
At the beginning of the year		0	50,000
Less: Transfers to the UCF account ( Previous Year Balances)			
Add/ (Less): Adjustments to the opening balance			(50,000)
Add/ (Less) : Adjustments in cash and cash equivalents			
Net increase (decrease) of cash from the <u>Cash flow Statement</u>			
At the end of the year		0	0

Table 43: For purposes of the cash flow statement, cash and cash equivalents

		30 June 2017 (Shs)	30 June 2016 (Shs)
Cash and bank balances	19	0	0
Less bank overdrafts	24		
Net cash and bank balances		0	0

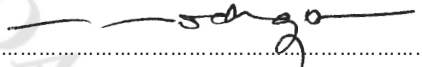
  
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 Accounting Officer (Name & Signature)

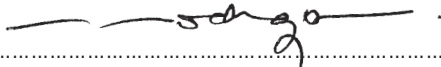
Table 44: Statement of Appropriation Account [Based On Services Voted]

	Initial Approved Budget 30 June 2017 (Shs) (a)	Revised Approved Budget 30 June 2017 (Shs) (b)	Warrants 30 June 2017 (Shs) ©	Actual 30 June 2017 (Shs) (d)	Variance 30 June 2017 (Shs) (b-d)
<b>RECEIPTS</b>					
Taxes					
Non — Tax revenue	0	0		6,752,500	(6,752,500)
Transfers received from the Consolidated	417,840,493,052	417,840,493,052		343,522,656,482	74,317,836,570
Transfers from the Contingencies Fund					
Grants Received					
Transfers received from Other					
Total receipts	417,840,493,052	417,840,493,052		343,529,408,982	74,311,084,070

	Initial Approved Budget 30 June 2017 (Shs) (a)	Revised Approved Budget 30 June 2017 (Shs) (b)	Warrants 30 June 2017 (Shs) ©	Actual 30 June 2017 (Shs) (d)	Variance 30 June 2017 (Shs) (b-d)
EXPENDITURE- by services as per appropriation					
Road Fund Secretariat	416,879,493,052	416,879,493,052		342,430,388,560	74,449,104,492
Development Expenditure	961,000,000	961,000,000		888,642,344	72,357,656
Total Expenditure	417,840,493,052	417,840,493,052		343,319,030,904	74,521,462,148
Net Receipts/Payments	0	0		210,378,078	(210,378,078)

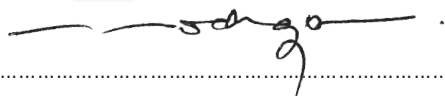
Table 45: Statement of Appropriation Account [based on nature of expenditure]

	Initial Approved Budget 30 June 2017 (Shs) (a)	Revised Approved Budget 30 June 2017 (Shs) (b)	Warrants 30 June 2017 (Shs) ©	Actual 30 June 2017 (Shs) (d)	Variance 30 June 2017 (Shs) (b-d)
RECEIPTS					
Taxes					
Non — Tax revenue				6,752,500	(6,752,500)
Transfers received from the Consolidated	417,840,493,052	417,840,493,052		343,522,656,482	74,317,836,570
Transfers from the Contingencies Fund					
Grants Received					
Transfers received from Other					
Total receipts	417,840,493,052	417,840,493,052		343,529,408,98	74,311,084,070
EXPENDITURE-by nature of expenditure					
Employee costs	3,832,456,052	3,832,456,052		3,801,850,843	30,605,209
Goods and services consumed	6,965,037,000	6,965,037,000		4,351,118,438	2,613,918,562
Consumption of property, plant &	961,000,000	961,000,000		888,642,344	72,357,656
Subsidies					
Transfers to other Organisations	406,082,000,000	406,082,000,000		334,277,419,279	71,804,580,721
Transfer to Treasury(Balances and NTR)					
Social benefits					
Other expenses					
Domestic arrears paid					
Finance costs					
Total expenditure	417,840,493,052	417,840,493,052		343,319,030,90	74,521,462,148
Net Receipts/Payments	0	0		210,378,078	(210,378,078)

  
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 Accounting Officer (Name & Signature)

**Table 46: Reconciliation between Total Expenditure per Statement of Appropriation Account to Total Expenditure per Statement of Financial Performance**

	Actual 30 June 2017 (Shs)	Actual 30 June 2016 (Shs)
<b>Total expenditure per Appropriation Account</b>	<b>343,319,030,904</b>	<b>357,589,278,236</b>
<b>Add:</b>		
Letters of credit receivable prior year but delivered during the year		
Foreign exchange losses (gains)		
<b>Less:</b>		
Letters of credit receivable at year-end		
Domestic Arrears paid		
<b>Total Expenditure per Statement of Financial Performance</b>	<b>343,319,030,904</b>	<b>357,589,278,236</b>



Accounting Officer (Name & Signature)

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ncy - Integrity - Value





## **5.0 Auditor General's Report**

### **5.1 Overview**

The URF Act 2008 requires that at the end of each financial year an audit of the Fund is undertaken by the OAG. Accordingly the Auditor General audited the Fund covering FY 2016/17. The summary of the Auditor General's report on the Financial Statements of URF is outlined below and the detailed report appended in Annex 8.

### **REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE UGANDA ROAD FUND FOR THE YEAR ENDED 30TH JUNE, 2017**

#### **THE RT. HON. SPEAKER OF PARLIAMENT REPORT ON THE FINANCIAL STATEMENTS**

##### **Opinion**

I have audited the financial statements of the Uganda Road Fund for the year ended 30th June 2017. These financial statements comprise of the statement of financial position, the statement of financial performance, and cash flow statement together with other accompanying statements, notes and accounting policies.

In my opinion, the financial statements of the Uganda Road Fund for the year ended 30th June 2017 are prepared, in all material respects, in accordance with Section 51 of the Public Finance Management Act, 2015, and the Financial Reporting Guide, 2008.

##### **Basis of Opinion**

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

##### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, are of most significance in my audit of the financial statements of the current period. I have determined that there are no key audit matters to communicate in my report.

##### **Other Matters**

I consider it necessary to communicate the following matters other than those presented or disclosed in the financial statements:

- **Failure to Implement Budget as approved by Parliament**

I observed that out of the budgeted revenue of UGX.417.84 billion the Fund received UGX.343.522 billion (82%) resulting into a shortfall of UGX.74.318 billion (18%). Out of the released UGX.343.522 billion, only UGX.343.319 billion was spent leaving unspent balances of UGX.203 million.

I further noted that a number of planned outputs were not implemented as indicated in Appendix 1. Failure

to implement activities denies service to the beneficiary communities and defeats the purpose for which budgeting and budgetary controls are instituted.

Management explained that deficit in financing was attributed to inadequate funding from the Ministry of Finance, Planning and Economic Development for the financial year 2016/17 and the matter was brought to the attention of the Minister.

I advised the Accounting Officer to ensure timely follow up of releases from MoFPED for full funding of the budget.

- Increasing designated agencies against fixed budget**

The number of implementing agencies overseeing the DUCAR network has continued to grow implying the need for additional resources but this has not been the case. In 2015 the Road Fund agencies comprised of 111 districts, 22 municipalities, 174 Town Councils, 1113 sub counties and 2 authorities while to date the districts, municipalities and Town Councils have increased to 121, 41 and 214 respectively without corresponding increment in budgets and releases as shown in the Table below;

S/N	DESCRIPTION	2015/16 -	2016/17	2017/18
1	BUDGET (Billion)	417.93	417.84	417.39
2	AUTHORITIES	2	2	2
3	DISTRICTS	111	115	121
4	MCS	22	41	41
5	TCS	174	179	214
6	SUBCOUNTIES	1,113	1,129	1,155

Increasing number of agencies implies less maintenance of the national road network as a lot of funds are channelled to the administrative costs of the new units thus limiting available funds for maintenance  
**Recommendation**

I advised the Accounting Officer to raise the issue to the line Ministry and MoFPED with a view of ensuring that any new agency is provided with an incremental budgetary provision.

Uganda Road Fund did not collect road user charges as a source of its financing but was dependent on transfers received from the Treasury contrary to section 21 of the Uganda Road Fund Act, 2008 that mandates the Fund to collect road user charges as one of the sources of funding. The contradiction of the URF Act with section 14 of the Uganda Revenue Authority (URA) Act that mandates URA to collect all license and other fees provided for in the Traffic and road safety Act in accordance with the First schedule (8) was noted.

Non collection of this revenue has constrained URF from implementing its mandate as can be manifested in the call for more maintenance funding by all districts, KCCA and UNRA.

Management explained that they did not realize funds from the various sources as listed in Section 21 of the URF act because of a pending amendment of section 14 of the URA which would enable the fund to

collect its revenues. Since commencement of operations by the URF is September 2009, liaison had been carried out with the supervising Ministry for Finance, and other stakeholders as evidenced by thirty seven (37) steps taken and documented and he pledged to continue pursuing the matter to its logical conclusion. I advised the Accounting Officer to liaise with the Minister responsible and the relevant Committee of Parliament to forge a way forward in harmonizing section 14 of the URA Act which has constrained Uganda Road Fund from implementing its mandate.

- **Mischarge of Expenditure-UGX.337,656,021**

Expenditure totalling to UGX.337,656,021 was inappropriately charged on budget lines to fund activities that were not planned for without authority. Mischarges undermine the budgetary process and the intentions of the appropriating authority as funds are not utilized for the intended purpose. The practice also leads to financial misreporting.

According to management URF through the Output Budgeting Tool (OBT) does activity based budgeting, which entails consolidation of all the expenditure heads under one activity. Management pledged to synchronize the budgeting process to the codes as per the Chart of Accounts.

I advised the Accounting Officer to streamline the budget process to ensure that sufficient funds are allocated to each account and budget controls are fully adhered to such as seeking authority for any reallocations before undertaking payments.

- **Lack of the Uganda Road Fund Regulations**

Following the enactment of the URF Act 2008, it was incumbent upon Management and the board to ensure Regulations are developed that would guide the secretariat in application of the same Act. However, for all the years of the Fund's existence, the entity has been operating without regulations contrary to section 49(1) of the Act that requires the Minister in consultation with the Board to make regulations by statutory instrument for the better carrying into effect the purpose of the Act. Without these regulations, there is a high risk that operations of the Fund may be conducted in contradiction with the Act and the approved policies and procedural manuals.

Management explained that the regulations were drafted and approved by the board at its 41st meeting under minute 130/41/2014 and were forwarded to the Minister of Finance for gazetting.

I advised the Accounting Officer to urgently follow up the matter with the Minister so that the regulations of the Fund become functional.

- **Un-approved policies/guidelines on various URF operations**

Two policy guidelines and manuals being used in URF, that is; Technical Audit manual and the Monitoring and Evaluation manual, were not approved by the Board despite being submitted to them almost a year ago. These are being implemented in a draft form contrary to Section 45(2) of the Public Finance Management Act PFMA that requires an Accounting Officer to put in place effective systems of risk management and internal controls in respect of all resources and transactions. This contradicts paragraph 8.1(f) of the URF Board Manual 2014 that requires existing policies to be reviewed on an annual basis and recommended changes submitted to the Board for approval. Operating without approved policies, guidelines and Manuals exposes the entity to the risk of high litigation costs and could lead to selective application of standards without clear direction.

Management explained that the Technical Audit and the Monitoring and Evaluation manual were due for presentation to the board in a retreat slated for November 2017.

I advised the Accounting Officer to liaise with the Board to ensure that all URF policies/guidelines and

manuals are reviewed and approved.

- **Board remuneration - Monthly Retainer fees for Government Employees**

Uganda Road Fund Board was composed of some full time government employees who earned UGX.72,000,000 in form of monthly retainer during the year. The Minister appointed them on monthly retainer fee terms of UGX 2,000,000 per month instead of sitting allowances on daily rates based on attendance. Monthly retainer tantamount to salary as it is an automatic payment. Monthly retainer payment is not appropriate for full time Government employees who offer salaried services elsewhere.

Management explained that the Board members were appointed in accordance with the URF Act, whereby the Minister for Finance appoints and approves their terms and conditions of service. The terms and conditions of service included a monthly retainer fee, sitting allowance, overseas and local subsistence allowance and safari day allowance. The nature of the work of the Board members entails them to consult, research, network, read and prepare for Board meetings and the resources for these assignments are not provided for in their regular place of employment

I advised the Accounting Officer to draw the matter to the Minister's attention so that the two laws, Public service standing orders and the URF Act provisions are harmonized to ensure that full time Government employee Board members are paid sitting allowances only.

#### Responsibilities of the Accounting Officer for the Financial Statements

Under Article 164 of the Constitution of the Republic of Uganda, 1995 (as amended) and Section 45 of the Public Finance Management Act, 2015, the Accounting Officer is accountable to Parliament for the funds and resources of the Fund.

The Accounting Officer is also responsible for the preparation of financial statements in accordance with the requirements of the Public Finance Management Act 2015, and the Financial Reporting Guide, 2008, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, the Accounting Officer is responsible for assessing the Fund's ability to continue delivering its mandate, disclosing, as applicable, matters related to affecting the delivery of the mandate of the Fund, and using the Financial Reporting Guide 2008 unless the Accounting Officer has a realistic alternative to the contrary.

The Accounting Officer is responsible for overseeing the Fund's financial reporting process.

#### Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with ISSAIs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

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

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

I also provide the Accounting Officer with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with him/her all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards. From the matters communicated with the Accounting Officer, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters.

I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

**John F.S. Muwanga**  
**AUDITOR GENERAL**  
**KAMPALA**  
**13th December, 2017.**

## 6.0 Challenges Experienced in FY 2016/17

The key challenges experienced during FY 2016/17 included:

- 1) ***Inadequate road maintenance funding*** which led to deferment of scheduled maintenance especially periodic maintenance and other critical activities such as research and innovation, road safety and Axle road control envisaged in Section 22 (1) of the URF Act. Accordingly, the budget allocation from the Consolidated Fund for FY 2016/17 (UGX 417.840) was only 24% of the required funding in URF's Strategic Road Maintenance Financing Plan for FY 2014/15 – FY 2018/19, which left a funding gap of about UGX 1.035 Trillion, contributing to the spiralling of the road maintenance backlog.

In mitigation, the following measures are proposed and are being pursued:

- a) Government to make major capital investments to stem the escalation of road maintenance backlog and elimination of bottlenecks through undertakings for rehabilitation/reconstruction/upgrading of roads to bring the entire network to a maintainable state - the recent reconstruction of selected roads in the Municipalities under the US 150.0m USMID Project under World Bank is one of such interventions; and
  - b) Concurrent declaration of a fuel levy by Amendment of the Uganda Revenue Authority Act to permit transfer of the road user charges to the URF account on a monthly basis as envisaged in Section 21(3) of the URF Act.
- 2) ***Persistent several historical challenges that have compounded the effects of underfunding*** and have dogged effective maintenance, management and financing of the public roads network over the past decades. They include:
    - a) Weak institutional capacities specifically understaffing of works departments both in DUCAR agencies and UNRA upcountry stations due to restructuring which is still on-going; procurement delays, which hamper implementation of maintenance programmes and absorption of funds; and weak equipment portfolio in UNRA which continues to use obsolete equipment with high breakdown rates and maintenance costs;

***In coordination with other key stakeholders, URF is pursuing the establishment of regional TSUs under DUCAR to improve oversight and instituting of sustainable total quality management systems.***

- b) Procurement delays hampering the implementation of road maintenance programmes and absorption of funds especially under UNRA.

In mitigation, URF will continue coordination with other government entities in addressing the underlying issues in delays to procurements;

- c) Haphazard upgrading of community access roads to district roads without well-documented criteria that is uniform nation-wide.

***URF proposes a review of the classification of roads in Uganda with a view of removing network size instabilities; functional inconsistencies; management ambiguities etc. The Roads Act is also awaited to guide on procedure of reclassifying upgraded road network.***

- d) Insufficient oversight among DUCAR designated agencies arising from the fact that not all districts have constituted District Roads Committees (DRC) as required under section 25 of the URF Act (following the 2016 elections), and inadequate funding to undertake all out grass root monitoring.

***In mitigation, URF plans to complete the process for establishment of DRC regulations and to continue dialogue with stakeholders in improving functionality of DRCs.***

- e) Irregular collection of data on size and condition of the DUCAR network.

In mitigation, URF will continue to coordinate with DAs, MoWT, and other stakeholders in collection of data



on road inventories and condition to enable close follow-up on the impact of funding.

- f) Persistent variations in unit costs of similar road maintenance works among DAs that can't be explained by topographic and climatic differences.

In mitigation, URF is using a unit cost framework to harmonise unit rates across the different regions of the country and envelopes within which unit rates should fall per region are being issued out every FY as part of the planning and operational guidelines to URF DAs.

- g) Continued DA's poor planning, accountability and reporting practices which afflicts timely reporting on performance of the sector.

***URF is in the process of rolling out use of the piloted Road Maintenance Management and Monitoring System (RMMS) to improve planning, reporting and accountability of DAs;***

- h) Loss of road maintenance funds to the Uganda Revenue Authority observed in some tax defaulting designated agencies.

***In mitigation, URF, in its annual planning and operational guidelines to DAs, is advocating protection of road maintenance funds from garnishing by URA. Additionally, URF is enforcing refund of the garnished moneys from the agencies, though this takes time.***

- i) Grey areas in implementation of the force account policy which is the main method of road maintenance delivery in local governments. As such the entrenchment of the road gang system especially under the DUCAR network is still poor.

***URF has continued coordinating and synergizing with MoWT in revision and improvement of the Force Account policy and the revised Policy is expected to be in place in next FY 2017/18.***

- j) Misuse of road maintenance funds by Designated Agencies - Audit and M&E activities carried out continues to uncover misuse and abuse of road maintenance funds by some DAs. The identified cases included: non-compliance to work plans and annual budgets; diversion of funds; expenditure outside approved work plan; operational budget overruns; internal borrowing of funds; unauthorized reallocation of funds; unaccounted for funds; large cash based transactions in some agencies; accountabilities with inaccurate information; poor book keeping, among others;

***In mitigation, URF will step up its oversight functions, build synergies with audit functions of the DAs and other government entities, and actively follow up on implementation of the arising recommendations. Obstinate DAs are referred to MoFPED and MoLG for further management.***

- k) Poor coordination among road maintenance funding entities including Ministries, donors, and NGOs that overlap functions of the Road Fund. This distorts planning and programming of road maintenance across the public roads network. For the DUCAR network such interventions include those under the Peace, Recovery and Development Programme (PRDP) under the Office of the Prime Minister (OPM); Community Agricultural Infrastructure Improvement Programme (CAIIP) under MoLG; urban road resealing project under MoWT; and the road interconnectivity programme under MoWT. As such there is a risk of overlaps in the funded activities which causes challenges in accountability and oversight functions.

URF will fast track coordination with key agencies in the sector to regularly harmonise responsibilities and achievements.



## 7.0 Plans and Strategies for FY 2017/18

### 7.1 Preparation and operationalization of OYRMP for FY 2017/18

The budget estimate for road maintenance under vote 118 in FY 2017/18 is UGX 417.394bn. This represents a decrement of UGX 0.446bn which is 0.11% of the FY 2016/17 approved budget. Table 48 shows the broad allocation of the funds across the various road network categories.

**Table 47: Global Allocation of Funds, FY 2017/2018**

No.	Programme Item	FY 2016/17	FY 2017/18	% of Total Allocation
		Amount (UGX bn)	Amount (UGX bn)	
1	UNRA	257.917	257.917	61.8%
	UNRA Operations	10.000	10.000	2.4%
<b>Total National roads</b>		<b>267.917</b>	<b>267.917</b>	<b>64.2%</b>
2	Districts	48.174	48.174	11.5%
	CAR	8.142	7.846	1.9%
	Town Councils	17.973	19.760	4.7%
	Extended Periodic Maintenance Town Councils	2.830	1.130	0.3%
	Municipal Councils	25.650	25.860	6.2%
	KCCA	19.525	19.525	4.7%
	Mechanical Imprest DUCAR	11.996	11.996	2.9%
	Special interventions on DUCAR	3.000	3.000	0.7%
	Bridges	1.568	1.568	0.4%
<b>Total for maintenance of DUCAR network</b>		<b>138.859</b>	<b>138.859</b>	<b>33.3%</b>
3	URF Secretariat	8.394	8.298	2.0%
	Capacity Strengthening	2.670	2.320	0.6%
<b>Total URF Secretariat</b>		<b>11.064</b>	<b>10.618</b>	<b>2.5%</b>
<b>Grand Total</b>		<b>417.840</b>	<b>417.394</b>	<b>100.0%</b>

Source: URF OYRMP for FY 2017/18

Based on expressed persistent needs of Agencies, there will be a shortfall in funding of UGX 578.756bn made up as follows: National roads UGX 275.233bn; and UGX 303.523bn for the DUCAR network including KCCA. The effect of the shortfall will be reduced level of periodic maintenance especially on the DUCAR network, which will consequently increase the maintenance backlog.

### 7.2 Planned Road Maintenance Activities in FY 2017/18

Table 49 shows a summary of the key road maintenance activities planned to be funded in FY 2017/18 as compared to FY 2016/17.

**Table 48: Summary of Road Maintenance Activities Planned for FY2016/17**

Sn	Works Category	FY2016/17				FY2017/18			
		National Roads Network		DUCAR Network		National Roads Network		DUCAR Network	
		Qty	Amount (UGX Bn)	Qty	Amount (UGX Bn)	Qty	Amount (UGX Bn)	Qty	Amount (UGX Bn)
1	<b>Routine Maintenance</b>								
	Manual (Km)	16,376	23.519	27,734	25.936	16,847	23.518	30,117	23.687
	Mechanized (Km)	19,633	102.551	12,001	35.375	10,099	102.551	11,194	34.583
2	<b>Periodic Maintenance</b>								
	Paved (Km)	39.525	35.659	3,056	42.197	11.05	35.659	2,908	36.171
	Unpaved (Km)	2,417.61	26.043			609.1	26.043		
3	<b>Bridges</b>								
	Routine (No)	333	1.886	39	1.411	345	1.866	18	0.854
	Periodic (No)	-	-			-	-		
4	<b>Culvert Installation (Lines)</b>	-	-	9,782	4.289			6,471	10.072

Source: OYRMP for FY 2017/18

It can be seen from Table 49 that: on national roads, whilst the quantities planned to be funded under routine manual maintenance and bridges maintenance increased, the quantities planned to be funded under periodic maintenance and routine mechanized maintenance reduced. On the DUCAR network, all the quantities planned to be funded decreased except under routine manual maintenance.

### 7.3 Key Strategies for the Medium Term

In the medium term, FY 2017/18 – 2018/19, URF plans to continue pursuing and to adopt the strategies in Table 50 to improve operations of the Fund and road maintenance financing:

**Table 49: Strategies to Improve Road Maintenance Financing**

Sn	Strategy	Actions	Timing	Remarks
1.	Promote use of road management tools/software.	□ Revamping the use of road maintenance management systems like RAMPS and ROMAPS.	FY 2017/18 – 2018/19	This is expected to support planning and programming of road maintenance works in DUCAR agencies.
2.	Establish regional Technical Support Units (TSUs) for LGs.	<ul style="list-style-type: none"> <li>□ Zone LGs into 4 regions;</li> <li>□ Competitively procure consultants to form the TSUs;</li> <li>□ Launch the TSUs.</li> </ul>	FY 2017/18 – 2018/19	TSUs will support LGs in implementation of their road maintenance programmes including preparation of good quality work plans, works implementation, preparation of good quality reports and in a timely manner.
3.	Introduction of online reporting.	□ Launch of a bespoke web-based Road Maintenance Management and Monitoring System (RMMS) to form an interface between	FY 2016/17	This is expected to improve management and reporting on URF business processes; and to

Sn	Strategy	Actions	Timing	Remarks
		URF and its DAs.		improve planning, reporting and accountability among DAs
4.	Acquire permanent premises for the Fund.	<ul style="list-style-type: none"> <li>Complete designs, procure supervision consultant and building contractor, and undertake construction.</li> </ul>	FY 2016/17 – 2020/21	Procurement of Contractor and Supervision Consultant in final stages. Ground breaking and construction works to commence in FY 2017/18
5.	Build and enhance partnerships to strengthen oversight in the utilisation of road maintenance funds.	<ul style="list-style-type: none"> <li>Support and monitor functionality of DRCs;</li> <li>Establish partnerships with various categories of stakeholders;</li> <li>Build synergies with oversight functions resident in DAs/ other government institutions.</li> </ul>	FY 2015/16 – 2018/19	<p>Dissemination of DRC regulations in newly created DAs. Continuously engagement and training of DRC members;</p> <p>Seek engagement with national and community based stakeholders.</p>
6.	Establish a road users forum and undertake periodic road user satisfaction surveys.	<ul style="list-style-type: none"> <li>Coordinate with key sector institutions to establish the road users forum;</li> <li>Commission periodic road user satisfaction surveys and track improvements, perceptions and draw lessons.</li> </ul>	FY 2016/17 – 2020/21	Second Road User Satisfaction Survey (RUSS) by URF, RUSS VI for the year 2017 undertaken and report published

## 8.0 Conclusion and Way forward

### 8.1 Summary of Report

FY 2016/17 was the seventh full year of operation of Uganda Road Fund. During the year, a total of UGX 417.84bn was allocated to URF to finance road maintenance on all public roads in Uganda, related services and the Secretariat costs. This was only UGX 90.0m less than the UGX 417.93 bn in FY 2015/16. Out of the UGX 417.84bn URF received UGX 343.523bn released from the Treasury in quarterly tranches. This left an overall funding cut of UGX 74.32bn equivalent to 17.8%.

During the year, URF made disbursements amounting to UGX 343.143bn (equivalent to 82.1% of budget), of which 334.103bn was disbursed to Designated Agencies responsible for public roads maintenance and UGX 9.040bn (equivalent to 2.6% the total MFPED release) was retained for administrative expenses of the URF Secretariat. On average the Treasury quarterly releases took 13 calendar days while disbursements to UNRA and DUCAR took 10 and 20.6 calendar days from dates of receipt from MFPED.

UNRA and KCCA employed a mix of force account and contracting to deliver maintenance interventions on national and city roads respectively while DUCAR Agencies mainly employed force account and road gangs to deliver maintenance interventions in line with the current Force Account Policy introduced in FY 2012/13.

Key achievements during FY 2016/17 included improved DA's physical performance in routine maintenance across the network, periodic maintenance of paved roads and bridges maintenance on the DUCAR network. Furthermore, higher absorption of available road maintenance funds was registered compared to FY 2015/16.

However, due to the 17.8% funding cut experienced in FY 2016/17, the overall DA's combined routine and periodic maintenance suffered a decline of about 10.6%.

During the period, the Secretariat took giant strides in improving its internal systems, finalisation of various frameworks derived from the URF Act and overseeing the on-going road maintenance programmes. It also advanced the implementation of the 5 – year road maintenance financing strategic plan which yielded about 5% road condition improvement. The year also saw accelerated implementation of the 5 year corporate plan and furtherance of the 7Ss (systems, structure, strategy, staff, skills, styles and shared values of the Fund).

Other key achievements included the advancement of the process of acquirement of the URF permanent office now at the stage of finalization of procurement of contractor and supervision consultant.

Key challenges experienced in FY 2016/17 included the continued uncertainty of URF funding as a result of the delay in the establishment of a fully-fledged 2nd Generation Road Fund as envisaged in the URF Act; and the prevalent historical challenges including weak institutional capacities of DA's; weak oversight by District Road Committees (DRCs); dilapidated road network sections especially under KCCA and Municipal Councils, grey areas in the implementation of force account Policy and continued multiplicity of uncoordinated funding for road works mainly on the DUCAR Network which have increased the risk of comingling of various programme funds (e.g. PRDP, CAIIP 2, etc.) by some DA's.

## 8.2 Conclusion

In general, the URF financial performance declined further with total disbursements at 82% of the approved budget which further led to a decline in the physical performance (in terms of combined routine and periodic maintenance) during FY 2016/17 by about 12% compared to 8.6% in FY 2015/16.

## 8.3 Recommendations

To ensure continuous improvement in road maintenance across all networks, the Fund shall:

- a) **Intensify coordination with MoFPED and the Transport Sector working group to advocate for increased funds** to road maintenance while pushing for the fast-tracking of amendment of the URA law to enable direct remittance of RUCs to the URF Account;
- b) **Progress the implementation of the key strategic plans in place including the Corporate and road maintenance financing strategic plans** as well as rolling out the Road Maintenance Management and Monitoring system (RMMS) and the Road Maintenance Unit Cost Model to all DUCAR agencies;
- c) **Completion of road works on the rolled out extended periodic maintenance to cover the anticipated 1.0km** in each of the 46 selected Town Councils which commenced in 2014/15 & 2015/16 utilizing the researched low cost technologies to sustain improvement of commerce in local areas.
- d) **Liaise with key stakeholders on the review of Force Account to remove the prevalent** grey areas and entrench total quality management systems;
- e) **Fast track coordination with UNRA on the decentralization of procurements to regions and strategies** for mitigation of procurement delays especially for periodic and major bridges maintenance;
- f) **Pursue the establishment of TSU's to assist DLGs in revamping use of road maintenance management tools/software** for better planning, management and accountability for available funds;
- g) **Liaise with MoWT and other key stakeholders on updating classification of roads to iron out the** prevalent ambiguities hindering efficient planning and management of road maintenance especially on the DUCAR network;
- h) Take steps towards establishment of the Road Users Forum for improved feedback & oversight.
- i) **The Fund to review its internal capacity through re-organisation and restructuring in the future years** to enable it improve efficiency at the Secretariat given the changing environment and demands by the designated agencies.

## Annex 1: Key Monitoring Findings, FY 2016/17

SN	M&E Generic Findings		Agencies where found	Recommendations / Strategies for Improvement
	Finding	Risk/Effect		
1.	Inadequate and unreliable equipment for force account works which compelled DAs and their sub-agencies to use expensive hired equipment	High unit cost of road maintenance	Busia MC, Busia DLG, Budaka DLG, Bukedea DLG, Namayingo DLG, Buhweju DLG, Rubirizi DLG, Namutumba DLG, Kamuli MC  Bukedea TC, Namayingo TC	URF to coordinate with MoFPED, MoLG, MoWT to fast-track the distribution of the new equipment, and establishment of the proposed zonal equipment centres
2.	Understaffing of works departments	Failure to effectively manage the district road network	Budaka DLG, Bukedea DLG, Buhweju DLG, Rubirizi DLG, Namutumba DLG.	<ul style="list-style-type: none"> <li>□ DAs should fill the key positions in the works department to enable effective supervision of works and reporting</li> <li>□ MoLG should clarify on its plan for fully staffing the LGs so that this is factored in the URF disbursement plans. This will help to align disbursements to absorption capacities of LGs</li> </ul>
3.	Scarcity of gravel for roadworks leading to long haulage distances	High unit cost of road maintenance	Bukedea DLG, Buhweju DLG, Rubirizi DLG	URF to support DAs to roll out use of the several alternative road surfacing materials previously researched on
4.	Difficulty in attracting and retaining road gangs due to the low wage rate of UGX 100,000 per month per worker.	Quick deterioration of condition of roads	Busia DLG, Budaka DLG, Bukedea DLG, Buhweju DLG, Rubirizi DLG, Buyende DLG	URF to coordinate with MoWT to fast-track issuance of the revised force account guidelines with enhanced wage rates for road gangs
5.	Delays in receipt and transfer of funds	Failure to implement works as planned	Busia DLG, Budaka DLG, Bukedea DLG, Buhweju DLG  Budaka TC, Bukedea TC	<ul style="list-style-type: none"> <li>□ URF to improve timeliness in its release of funds to DAs</li> <li>□ DAs should expeditiously transfer funds to their Sub-agencies</li> </ul>
6.	Payment of withholding tax on non-qualifying payments (less than 1.0m threshold)	High unit cost of road maintenance	Busia MC, Budaka DLG, Bukedea DLG, Bukedea TC	DAs should observe the threshold for withholding tax in line with Section 119 of the Income Tax Act, CAP



## Annex 1: Cont'd

SN	M&E Generic Findings		Agencies where found	Recommendations / Strategies for Improvement
	Finding	Risk/Effect		
				340
7.	Non-mainstreaming of crosscutting issues	Non-compliance with Government policy	Busia MC Busia DLG , Bukedea DLG, Namayingo DLG, Bukedea TC, Namayingo TC	DAs should seek guidance from Equal Opportunities Commission and MoWT on mainstreaming of crosscutting issues
8.	Unsecured advances to fuel stations, which frequently change ownership	Risk of loss of funds	Busia MC  Busia DLG, Budaka DLG, Bukedea DLG, Namayingo DLG  Budaka TC, Bukedea TC, Namayingo TC	DAs should use fuel cards and desist from giving unsecured advances for fuel
9.	Inadequate allocations for mechanical repairs compared with planned works and equipment capacity	Poor maintenance/ neglect of force account equipment	TCs: Budaka TC, Bukedea TC	URF to rationalise allocations for mechanical repairs and coordinate with MoWT to issue guidelines on management of equipment for force account works
10.	Lack of records on management of resources and daily outputs in the force account operations (fuel utilisation, daily production, equipment utilisation, stores etc.)	Failure to provide accountability for funds and resources	Busia MC  Busia DLG, Budaka DLG, Bukedea DLG, Namayingo DLG, Buhweju DLG, Rubirizi DLG  Budaka TC, Bukedea TC, Rubirizi TC	URF to coordinate with MoWT to develop a force account manual to guide agencies and harmonise approach  URF to develop standard forms and disseminate them to all LG DAs to guide them in required record keeping under force account.
11.	DA staff unclear on how DRC fits into the DLG reporting hierarchy w.r.t. TPC and the District Council	Lack of oversight by DRC	Buyende DLG	DAs should always seek DRC approvals on matters relating to road maintenance
12.	No routine manual maintenance undertaken in the entire Financial Year	Rapid road network deterioration	Luuka DLG Buhweju DLG, Rubirizi DLG	DAs should adhere to URF budget guidelines which require that RMM takes the first call on road maintenance funds
13.	Destruction of roads by ox-ploughs	High cost of road maintenance	Bukedea DLG Bukedea TC	DA should come up with by-laws on movement of ox-ploughs so as to protect



## Annex 1: Cont'd

SN	M&E Generic Findings		Agencies where found	Recommendations / Strategies for Improvement
	Finding	Risk/Effect		
				the roads.
14.	Huge advances to technical staff for payment of road gangs/ other construction inputs	Risk of abuse of funds	Bukedea DLG Namayingo TC	DAs should pay road gangs through their respective bank accounts or to service providers
15.	Huge portion of the road network in poor condition and requiring rehabilitation	Increased cost of maintenance	Busia DLG, Buhweju DLG, Rubirizi DLG  Budaka TC	MoWT should prioritize the DAs in the roads rehabilitation programmes
16.	Comingling of funds for water and road maintenance works	Difficulty in tracking expenditure	Busia DLG	DA should use expenditure codes to enable easy isolation of expenditures under URF funding
17.	Non remittance of funds to some sub-counties	Risk of loss of funds	Busia DLG	DA should explain the irregularity and provide correction measures
18.	Payment of allowances and fuel refund to MPs for attending DRC meetings	Reduced road maintenance activities on the road network	Buhweju DLG, Rubirizi DLG	DAs should desist from financially facilitating MPs to attend DRC meetings. MPs should use the Constituency Development Fund (CDF) for their facilitation to attend DRC meetings
19.	Lack of work plans for unconstrained road maintenance needs for DAs	Failure to estimate the road maintenance backlog	Buhweju DLG, Rubirizi DLG	DAs should produce work plans for both unconstrained and constrained road maintenance needs
20.	Low provision for admin costs capped at 4.5% of IPF	Rampant violation of threshold	Budaka DLG, Namutumba DLG	DAs should embed operational costs like roads supervision in the unit rates of individual road schemes
21.	Difficulty in accessing district equipment	Delayed implementation of planned works/ use of expensive hired equipment	Budaka TC Namayingo TC	MoWT should streamline accessibility to equipment by sub-agencies.
22.	Non maintenance of manual books of accounts following the migration to IFMS/TSA	Difficulty in tracking of departmental financial expenditure	Bukedea DLG	DA should maintain an excel spreadsheet with disaggregated expenditures, in parallel with the system
23.	High expenditure on internal audit activities at UGX 2.7m per quarter (20-days for a group of people)	Misuse of funds	Bukedea DLG	DA should limit expenses for internal audit to not more than UGX 0.5m per quarter

## Annex 1: Cont'd

SN	M&E Generic Findings		Agencies where found	Recommendations / Strategies for Improvement
	Finding	Risk/Effect		
24.	Discrepancy between the works in the funded work plan and the works under implementation	Difficulty in accountability and oversight	Namayingo DLG, Namayingo TC	Agencies should, going forward, ensure prompt submission of revised work plans as and when changes are made
25.	Casual engagement of operator of key equipment	Mismanagement of road equipment	Namutumba DLG	DA should formalise the grader operator's engagement
26.	Absence of project billboards on roads being maintained using URF funding	<ul style="list-style-type: none"> <li>□ Lack of visibility for URF</li> <li>□ Risk of double funding for the same roads</li> </ul>	Namutumba DLG, Kamuli MC, Luuka DLG, Buhweju DLG, Rubirizi DLG  Luuka TC	<p>DAs should erect project billboards for all major road maintenance works especially for periodic maintenance works.</p> <p><i>[Standard billboard design for road maintenance was communicated to all DAs in Circular ref: URF/DA/COR/001/17 dated 22 Feb. 2017]</i></p>
27.	Community encroachment on road reserves	High costs of future development works	Namutumba DLG, Kamuli MC	DAs should prioritise road reserve demarcation; plant trees to deter encroachment
28.	Poor farming practices (draining rice paddies into the road)	Accelerated deterioration of roads	Namutumba DLG	DA should sensitize the communities on the detrimental effect of their actions on the road
29.	Sand mining in road verges up to the kerb	Caving in of the roadway due to diminished side support	Namutumba DLG	DA should sensitize the communities on the detrimental effect of their actions on the road
30.	Implementation of unplanned works without DRC approval (RMeM of Buyende Market – Kitukiiri Rd).	Failure to implement planned works	Buyende DLG	DA should always seek DRC approval before making programme adjustment
31.	Accountabilities without supporting activity reports	Incomplete accountability	Kamuli MC	DA should follow proper accounting procedures
32.	Funding cuts which afflicted implementation of planned works	Growth of road maintenance backlog	All	URF to coordinate with MoFPED to target release of all funds / communication of cuts in Q3 as is done for other grants
33.	Unsupported expenditure Busia DLG – UGX 54.6m Busia MC – UGX 192.4	Risk of misuse of funds	Busia DLG Busia MC	URF to audit DAs to rule out possible misuse of funds
34.	Mis-scoping of planned works – 8 roads with periodic maintenance were planned under routine mechanised maintenance	Misreporting of outputs	Busia MC	DA should ensure consistence between planning and implementation

## Annex 1: Cont'd

SN	M&E Generic Findings		Agencies where found	Recommendations / Strategies for Improvement
	Finding	Risk/Effect		
35.	Outstanding debt of UGX 22M owed to FAW for supply of grader tyres in FY2015/16	Garnishment of road maintenance funds	Luuka District	DAs should always budget for outstanding obligations to take the first call on their annual budgets
36.	Capacity gaps in implementation of works using labour based techniques	Low utilisation of available technologies	Busia MC	MoWT should extend the MELTEC training to Municipal Councils
37.	Lack of road safety furniture on road network	Risk of road accidents/fatalities especially around sharp bends	Buhweju DLG, Rubirizi DLG	DAs should plan and budget for road safety furniture under URF funding
38.	Duplication of planning on Galugali road (0.6Km) and Bulingo road (0.2Km), which were planned for both periodic and routine mechanised maintenance	Duplication in accountability for funds	Namayingo DLG	DA should explain the duplication and how the additional funds were utilised
39.	Several swamps which hinder accessibility to some parts of the district	Growth of road maintenance backlog	Namayingo DLG	MoWT should prioritise the district under programmes for bridges and rehabilitation
40.	Vouchers for Quarters 3 & 4 FY2016/17 for fuel, materials and allowances for work on Munaaba and Kadada roads paid without signature of accounting officer. No works on ground.	Loss of road maintenance funds	Luuka TC	DA should explain
41.	Ravaging of roads by the 2016 El-nino which are yet to be repaired	Growth of road maintenance backlog	Namayingo DLG	URF to coordinate with MoWT to prioritise the district under programmes for bridges and rehabilitation
42.	Difficulty in transporting equipment to 3 sub-counties in the district	Growth of road maintenance backlog	Namayingo DLG	URF to coordinate with MoWT to ensure use of labour based techniques is promoted in the hard-to-reach sub-counties.
43.	Slow release of funds for the Board project for tarmacking of selected town council roads, which risks expiry of the stocked bitumen	Loss of value for money	Rubirizi TC, Namayingo TC, Bukedea TC	URF to prioritise release of funds for completion of the Board project for tarmacking of selected town council roads
44.	Prioritisation of one road at expense of rest of the network	Growth of road maintenance backlog	Budaka DLG	DA should put emphasis on road network interconnectivity instead of a few good roads
45.	Planning for only routine manual maintenance works	Loss of value for money	Bukedea DLG	DA should optimise during planning in order to maximise benefits from available money

## Annex 1: Cont'd

SN	M&E Generic Findings		Agencies where found	Recommendations / Strategies for Improvement
	Finding	Risk/Effect		
46.	Non-remittance of funds released for mechanical imprest	Risk of loss of funds	Bukedea DLG	DA should explain the irregularity, and, provide correction measures



## Annex 2: Detailed Return for Board Members and Secretariat Staff FY 2016/17

The hierarchical governance structure of the Uganda Road Fund (URF) is comprised of an oversight Fund Management Board on the one hand, and the Management and staff of the Secretariat.

### 1. URF Board

The composition of the Fund Management Board entails representation from both the public and private sectors as follows:

- i) Mrs. Merian Sebunya (Chairperson) – representative of Freight Transporters;
- ii) Eng. Victor Ocaya - representative of the Engineers profession;
- iii) Mr. Kenneth Mugambe – representative of the Ministry for Finance, Planning and Economic Development (MFPED);
- iv) Eng. Robert Rwanga – representative of the Ministry of Works and Transport;
- v) Mr. Paul Okot-Okello – representative of the Ministry of Local Government;
- vi) Ms. Rosemary Owino – representative of the Accountants' profession;
- vii) Mr. Nathan Byanyima – representative of Passenger Transporters;
- viii) Eng. Dr. Micheal. M. Odongo – Executive Director / Secretary to the Board (Ex – Officio – Member)

**Composition of Board Committees in FY 2016/17 was as shown in Table below:**

Name	Board and Audit Risk Committee (BARC)	Finance and Admin Board Committee (FABC)	Policy and Strategy Board Committee (PSBC)	URF/PPDA Joint Board Committee
i) Mrs. Merian Sebunya	Ex-Officio	Ex-Officio	Ex-Officio	Chair
ii) Mr. Kenneth Mugambe		Member	Member	
iii) Eng. Robert Rwanga	Member		Chair	
iv) Mr. Paul Okot-Okello		Chair	Member	
v) Mrs. Rosemary Owino	Chair			Member
vi) Mr. Nathan Byanyima	Member		Member	
vii) Eng. Victor Ocaya		Member		Member

## 2. URF Management and Staff

The URF organogram provides for a work force of 36 staff and as outlined in the organizational structure referred to in the main text of this document. The staff return for the Secretariat in FY 2016/17 totalled to 27 with details as follows:

- i) Executive Director – Eng. Dr. Michael Moses Odongo;
- ii) Manager Programming – Eng. Andrew Grace Naimanye;
- iii) Manager Fund Management – Mr. John Ocitti;
- iv) Manager Corporate Services – Ms. Dorcas Apita Angom;
- v) Manager Internal Audit – Mr. Joseph George Etiang;
- vi) Manager Monitoring and Evaluation- Eng. Andrew Kagoda;
- vii) Manager Policy and Strategy – Eng. Ronald Namugera;
- viii) Programming Officer – Eng. Timothy Mukunyu;
- ix) Programming Officer(National Roads) – Eng. Justine Ongom Odongo;
- x) Financial Accountant – Ms Aisha Namutebi;
- xi) Human Resource Officer – Vacant;
- xii) Administrative Officer – Vacant;
- xiii) Head Procurement and Disposal - Vacant;
- xiv) Systems Administrator - Mrs. Rhoda Nattabi Ssemugera;
- xv) Management Accountant - Mr. James Ekonga;
- xvi) Monitoring and Evaluation Officer- Eng. Jessie Namara;
- xvii) Monitoring and Evaluation Officer ( Statistics) – Mr. Andrew Opaadi;
- xviii) Internal Auditor- Mr. Henry Kaganda;
- xix) Internal Auditor (Technical) – Mr. Robert Kigozi;
- xx) Corporate Communications Officer – Ms. Shakila Rahim Lamar;
- xxi) Procurement and Disposal Unit Assistant – Ms. Brenda Ninsiima;
- xxii) Executive Assistant – Mrs. Josephine Namono Ssenyonjo;
- xxiii) Assistant Accountant –Ms. Hellen Joyce Auma;
- xxiv) Assistant Accountant – Vacant;
- xxv) Legal officer – Vacant;
- xxvi) Risk Officer – Vacant;
- xxvii) Policy and Strategy Officer – Vacant;
- xxviii) Client Relations Officer – Vacant;
- xxix) Driver – Mr. Stephen Agaba;
- xxx) Driver – Mr. Richard Sembatya;
- xxxi) Driver – Mr. Ali Anderson Ogwang;
- xxxii) Driver – Mr. Asuman Bamweyana;
- xxxiii) Driver – Mr. Aziz Wakate;
- xxxiv) Driver – Vacant;
- xxxv) Office Assistant – Mr. Tony Mugalu;
- xxxvi) Office Attendant – Ms. Gillian Amon.

### Annex 3: Performance of URF against Internal KPI's in FY 2016/17

Business Area	KPI	Explanation	FY 2015/16			FY 2016/17		Remarks
			Target Value	Achievement	Remark	Target Value	Achievement	
Allocation	i) Routine Manual Maintenance		7.7%	4.8%	Not Achieved	11.9%	12.2%	Achieved
	ii) Routine Mechanized Maintenance		31.8%	33.0%	Not Achieved	32.8%	29.7%	Achieved
	iii) Periodic Maintenance		33.2%	43.6%	Achieved	24.6%	26.4%	Achieved
	Allocation by road class: % of budget	Percentage of overall road maintenance expenditure						
	i) National Roads		64.1%	67.9 %	Achieved	64.1%	63.3%	Achieved
	ii) District Roads		14.3%	10.0%	Not Achieved	11.5%	11.7%	Achieved
	iii) Urban Roads		17.3%	15.1%	Not Achieved	15.1%	15.4%	Achieved
	iv) Community Access Roads		1.9%	2.3%	Achieved	1.9%	2.4%	Achieved
Fund Disbursement	Efficiency of disbursement	Percentage value of approved plans funded and disbursed in the same financial year	98% min	99.9%	Achieved	98% min	99.5%	Achieved
	i) Routine Manual Maintenance		7.7%	4.8%	Not Achieved	11.9%	12.2%	Achieved
	ii) Routine Mechanized		31.8%	33.0%	Not Achieved	32.8%	29.7%	Achieved



Fund Disbursement	iii) Periodic Maintenance		33.2%	43.6%	Achieved	24.6%	26.4%	Achieved
	Allocation by road class: % of budget	Percentage of overall road maintenance expenditure						
	i) National Roads		64.1%	67.9 %	Achieved	64.1%	63.3%	Achieved
	ii) District Roads		14.3%	10.0%	Not Achieved	11.5%	11.7%	Achieved
	iii) Urban Roads		17.3%	15.1%	Not Achieved	15.1%	15.4%	Achieved
	iv) Community Access Roads		1.9%	2.3%	Achieved	1.9%	2.4%	Achieved
Fund Disbursement	Efficiency of disbursement	Percentage value of approved plans funded and disbursed in the same financial year	98% min	99.9%	Achieved	98% min	99.5%	Achieved
	Reporting	Punctual presentation of annual report	184 calendar days after close of FY 2014/15	430 calendar days	Not Achieved	184 calendar days after close of FY 2015/16	Not yet met at 491 calendar days after close of FY 2015/16	Not Achieved
	External Audit	Completion of Audit by OAG	Unqualified opinion	Unqualified opinion	Achieved	Unqualified opinion	Not measured [Report by OAG not yet released]	Not assessed

#### Annex 4: Details of Disbursements to Designated Agencies in FY 2016/17

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
<b>UGANDA NATIONAL ROADS AUTHORITY</b>						
113	UNRA	45,514,155,000	51,188,437,000	54,305,534,000	55,692,613,300	206,700,739,300
113	Operational Expenses	4,388,847,000	1,631,904,000	2,300,000,000	2,134,034,000	10,454,785,000
	<b>Total</b>	<b>49,903,002,000</b>	<b>52,820,341,000</b>	<b>56,605,534,000</b>	<b>57,826,647,300</b>	<b>217,155,524,300</b>
<b>KAMPALA CAPITAL CITY AUTHORITY</b>						
122	KCCA	3,777,328,000	3,002,986,000	4,345,079,000	4,699,998,000	15,825,391,000
122	Mech Imp	1,000,000	200,000	300,000,000	300,000,000	601,200,000
	<b>Total</b>	<b>3,778,328,000</b>	<b>3,003,186,000</b>	<b>4,645,079,000</b>	<b>4,999,998,000</b>	<b>16,426,591,000</b>
501	Adjumani Dist. Rds	116,556,712	93,570,017	143,294,961	148,123,488	501,545,178
501	Adjumani T. C.	30,027,142	24,105,349	37,169,405	38,265,777	129,567,673
501	Adjumani Dist. Mech Imp	14,125,047	11,339,380	16,388,916	28,277,869	70,131,211
501	Adjumani T. C. Mech Imp	2,476,096	1,987,774	3,044,116	3,417,236	10,925,222
501	Adjumani CARs	-	89,558,001	-	-	89,558,001
	<b>Total</b>	<b>163,184,997</b>	<b>220,560,520</b>	<b>199,897,397</b>	<b>218,084,369</b>	<b>801,727,284</b>
502	Apac Dist. Rds	94,221,385	75,639,545	115,835,884	119,739,139	405,435,952
502	Aduku T. C.	16,857,962	13,533,324	20,867,800	21,483,330	72,742,417
502	Apac Dist. Mech Imp	14,125,047	11,339,380	14,187,526	22,365,745	62,017,698
502	Aduku T. C. Mech Imp	2,476,096	541,651	1,603,807	1,911,736	6,533,290
502	Apac CARs	-	76,596,465	-	-	76,596,465
	<b>Total</b>	<b>127,680,490</b>	<b>177,650,365</b>	<b>152,495,017</b>	<b>165,499,949</b>	<b>623,325,823</b>
503	Arua Dist. Rds	159,319,372	127,899,253	195,867,426	202,467,458	685,553,509
503	Arua Dist. Mech Imp	15,958,751	10,126,774	10,560,778	13,945,197	50,591,500
503	Arua CARs	-	159,900,227	-	-	159,900,227
	<b>Total</b>	<b>175,278,123</b>	<b>297,926,253</b>	<b>206,428,205</b>	<b>216,412,655</b>	<b>896,045,235</b>
504	Bugiri Dist. Rds	140,713,667	112,962,866	172,993,551	178,822,815	605,492,898
504	Bugiri Dist. Mech Imp	14,232,912	11,425,972	17,497,959	107,648,641	150,805,484
504	Bugiri CARs	-	112,771,771	-	-	112,771,771
	<b>Total</b>	<b>154,946,579</b>	<b>237,160,610</b>	<b>190,491,509</b>	<b>286,471,456</b>	<b>869,070,153</b>
505	Bundibugyo Dist. Rds	66,008,165	52,990,386	81,150,517	83,885,000	284,034,069
505	Bundibugyo T. C.	64,891,327	52,093,804	80,326,391	82,695,748	280,007,271
505	Nyahuka T. C.	19,020,933	15,269,726	23,545,257	24,239,762	82,075,678
505	Ntandi T.C.	9,675,603	7,767,432	11,977,044	12,330,327	41,750,407
505	Bundibugyo Dist. Mech Imp	14,556,506	7,121,510	5,697,704	13,461,758	40,837,478
505	Bundibugyo T. C. Mech Imp	2,476,096	1,987,774	2,791,017	3,960,748	11,215,635
505	Nyahuka T. C. Mech Imp	2,476,096	1,615,445	1,690,282	2,947,245	8,729,068
505	Ntandi T.C. Mech Imp	-	-	-	-	-
505	Bundibugyo CARs	-	57,528,975	-	-	57,528,975
	<b>Total</b>	<b>179,104,729</b>	<b>196,375,053</b>	<b>207,178,212</b>	<b>223,520,588</b>	<b>806,178,582</b>
506	Bushenyi Dist. Rds	72,342,822	58,075,755	88,938,351	91,935,256	311,292,183
506	Kyanmuhanga T.C.	9,675,603	7,767,432	11,977,044	12,330,327	41,750,407
506	Bushenyi Dist. Mech Imp	14,125,047	11,339,380	8,601,776	15,759,758	49,825,960
506	Kyanmuhanga T.C. Mech Imp	-	-	-	-	-
506	Bushenyi CARs	-	54,726,622	-	-	54,726,622
	<b>Total</b>	<b>96,143,472</b>	<b>131,909,189</b>	<b>109,517,172</b>	<b>120,025,340</b>	<b>457,595,172</b>
507	Busia Dist. Rds	64,650,826	51,900,734	79,481,803	82,160,055	278,193,417

## Annex 4: Cont'd

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
507	Busia Dist. Mech Imp	14,664,371	11,772,342	11,793,910	62,448,360	100,678,983
507	Busia CARs	-	60,126,767	-	-	60,126,767
<b>Total</b>		<b>79,315,197</b>	<b>123,799,843</b>	<b>91,275,712</b>	<b>144,608,415</b>	<b>438,999,167</b>
508	Gulu Dist. Rds	68,823,078	55,250,156	84,611,174	87,462,268	296,146,677
508	Gulu Dist. Mech Imp	8,548,181	6,862,354	2,500,000	7,373,708	25,284,243
508	Gulu CARs	-	46,331,384	-	-	46,331,384
<b>Total</b>		<b>77,371,259</b>	<b>108,443,894</b>	<b>87,111,174</b>	<b>94,835,976</b>	<b>367,762,304</b>
509	Hoima Dist. Rds	131,935,224	105,915,660	162,201,322	167,666,926	567,719,131
509	Kigoroby T. C.	14,425,985	11,580,969	17,857,353	18,384,085	62,248,393
509	Hoima Dist. Mech Imp	14,232,912	-	17,497,959	13,878,839	45,609,709
509	Kigoroby T. C. Mech Imp	2,476,096	-	2,343,450	2,042,927	6,862,474
509	Hoima CARs	-	117,260,219	-	-	117,260,219
<b>Total</b>		<b>163,070,217</b>	<b>234,756,848</b>	<b>199,900,083</b>	<b>201,972,777</b>	<b>799,699,925</b>
510	Iganga Dist. Rds	97,316,652	78,124,379	119,641,209	123,672,689	418,754,930
510	Busembatya T. C.	19,679,227	15,798,195	24,360,132	25,078,674	84,916,228
510	Iganga Dist. Mech Imp	14,556,506	-	9,572,018	51,092,789	75,221,313
510	Busembatya T. C. Mech Imp	2,476,096	-	2,009,391	4,635,684	9,121,171
510	Iganga CARs	-	121,740,662	-	-	121,740,662
<b>Total</b>		<b>134,028,482</b>	<b>215,663,236</b>	<b>155,582,749</b>	<b>204,479,836</b>	<b>709,754,304</b>
511	Jinja Dist. Rds	96,163,730	77,198,830	118,223,804	122,207,524	413,793,888
511	Bugembe T. C.	28,873,746	23,179,420	35,741,662	36,795,920	124,590,747
1560	Buwenge T. C.	20,692,597	16,611,713	25,614,542	26,370,085	89,288,936
511	Kakira T. C.	16,695,399	13,402,821	20,666,569	21,276,163	72,040,952
511	Jinja Dist. Mech Imp	13,801,452	11,079,603	9,957,035	21,626,103	56,464,193
511	Bugembe T. C. Mech Imp	2,476,096	1,987,774	3,044,116	4,957,062	12,465,048
511	Buwenge T. C. Mech Imp	2,476,096	808,336	595,475	2,259,023	6,138,930
511	Kakira T. C. Mech Imp	2,476,096	1,987,774	3,044,116	4,957,062	12,465,048
511	Jinja CARs	-	90,695,314	-	-	90,695,314
<b>Total</b>		<b>183,655,213</b>	<b>236,951,584</b>	<b>216,887,320</b>	<b>240,448,940</b>	<b>877,943,057</b>
512	Kabale Dist. Rds	83,681,563	67,178,330	102,878,214	106,344,842	360,082,949
512	Katuna T. C.	20,175,922	16,196,934	24,974,971	25,711,648	87,059,473
512	Muhanga T. C.	15,976,014	12,825,309	19,776,072	20,359,399	68,936,794
512	Ryakarimira T.C.	9,675,603	7,767,432	11,977,044	12,330,327	41,750,407
512	Kabale Dist. Mech Imp	9,192,708	7,379,771	11,301,526	56,364,493	84,238,499
512	Katuna T. C. Mech Imp	2,476,096	1,246,694	516,871	1,911,736	6,151,397
512	Muhanga T. C. Mech Imp	2,476,096	912,758	500,000	1,911,736	5,800,590
512	Ryakarimira T.C. Mech Imp	-	-	-	-	-
512	Kabale CARs	-	56,910,309	-	-	56,910,309
<b>Total</b>		<b>143,654,003</b>	<b>170,417,538</b>	<b>171,924,698</b>	<b>224,934,179</b>	<b>710,930,418</b>
513	Kabarole Dist. Rds	107,798,390	86,538,965	132,527,469	136,993,171	463,857,995
513	Karago T. C.	17,676,750	14,190,636	21,881,346	22,526,771	76,275,503
513	Kibiito T. C.	18,303,973	14,694,160	22,657,759	23,326,086	78,981,978
513	Kijura T. C.	16,903,338	13,569,752	20,923,970	21,541,156	72,938,215
513	Kiko T. C.	16,065,240	12,896,939	19,886,522	20,473,107	69,321,807
513	Rubona T. C.	16,728,306	13,429,239	20,707,304	21,318,100	72,182,949
513	Rwimi T. C.	15,961,416	12,813,590	19,758,002	20,340,796	68,873,804
513	Kyamukuba T.C	9,675,603	7,767,432	11,977,044	12,330,327	41,750,407

# Annex 4: Cont'd

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
513	Mugusu T.C	9,675,603	7,767,432	11,977,044	12,330,327	41,750,407
513	Kabarole Dist Mech Imp	14,772,236	11,858,934	18,161,005	27,749,909	72,542,085
513	Karago T. C. Mech Imp	2,476,096	1,987,774	3,044,116	4,957,062	12,465,048
513	Kibiito T. C. Mech Imp	2,476,096	1,987,774	3,044,116	4,957,062	12,465,048
513	Kijura T. C. Mech Imp	2,476,096	1,987,774	3,044,116	4,957,062	12,465,048
513	Kiko T. C. Mech Imp	2,476,096	1,987,774	3,044,116	4,957,062	12,465,048
513	Rubona T. C. Mech Imp	2,476,096	1,987,774	3,044,116	4,957,062	12,465,048
513	Rwimi T. C. Mech Imp	2,476,096	1,987,774	3,044,116	4,957,062	12,465,048
513	Kyamukuba T.C. Mech Imp	-	-	-	-	-
513	Mugusu T.C. Mech Imp	-	-	-	-	-
513	Kabarole CARs	-	83,729,487	-	-	83,729,487
<b>Total</b>		<b>258,417,435</b>	<b>291,183,210</b>	<b>318,722,161</b>	<b>348,672,120</b>	<b>1,216,994,926</b>
514	Kaberaido Dist. Rds	59,957,930	48,133,346	73,712,351	76,196,194	257,999,821
514	Kaberaido T. C.	14,789,209	11,872,559	18,306,973	18,846,967	63,815,707
514	Kaberaido Dist. Mech Imp	14,340,777	2,500,000	42,358,000	10,676,332	69,875,108
514	Kaberaido T. C. Mech Imp	2,476,096	500,000	500,000	1,911,736	5,387,832
514	Kaberaido CARs	-	76,182,533	-	-	76,182,533
<b>Total</b>		<b>91,564,012</b>	<b>139,188,439</b>	<b>134,877,324</b>	<b>107,631,227</b>	<b>473,261,002</b>
515	Kalangala Dist. Rds	79,644,171	63,937,171	97,914,639	101,214,012	342,709,994
515	Kalangala T. C.	13,715,336	11,010,471	16,977,669	17,478,453	59,181,928
515	Kalangala Dist. Mech Imp	13,801,452	11,079,603	16,967,521	27,630,043	69,478,619
515	Kalangala T. C. Mech Imp	2,476,096	1,987,774	3,044,116	4,957,062	12,465,048
515	Kalangala CARs	-	53,047,108	-	-	53,047,108
<b>Total</b>		<b>109,637,056</b>	<b>141,062,127</b>	<b>134,903,945</b>	<b>151,279,569</b>	<b>536,882,697</b>
517	Kamuli Dist. Rds	137,848,180	110,662,495	169,470,718	175,181,274	593,162,667
517	Kamuli Dist. Mech Imp	14,448,641	11,599,157	3,857,299	82,841,654	112,746,751
517	Kamuli CARs	-	108,608,985	-	-	108,608,985
<b>Total</b>		<b>152,296,822</b>	<b>230,870,637</b>	<b>173,328,016</b>	<b>258,022,928</b>	<b>814,518,403</b>
518	Kamwenge Dist. Rds	86,999,790	69,842,154	106,957,646	110,561,736	374,361,327
518	Kamwenge T. C.	19,514,025	15,665,573	24,155,635	24,868,144	84,203,376
518	Kahunge T.C	9,675,603	7,767,432	11,977,044	12,330,327	41,750,407
518	Kamwenge Dist. Mech Imp	14,556,506	-	10,806,547	19,105,876	44,468,929
518	Kamwenge T. C. Mech Imp	2,476,096	-	2,518,845	3,930,581	8,925,523
518	Kahunge T.C. Mech Imp	-	-	-	-	-
518	Kamwenge CARs	-	79,054,643	-	-	79,054,643
<b>Total</b>		<b>133,222,021</b>	<b>172,329,803</b>	<b>156,415,718</b>	<b>170,796,664</b>	<b>632,764,205</b>
519	Kanungu Dist. Rds	66,697,725	53,543,954	81,998,263	84,761,311	287,001,254
519	Butogota T. C.	14,585,357	11,708,911	18,054,633	18,587,184	62,936,085
519	Kambuga T. C.	12,603,832	10,118,172	15,601,783	16,061,982	54,385,769
519	Kanungu T. C.	23,027,065	18,485,789	28,504,287	29,345,067	99,362,208
519	Kihihi T. C.	21,290,979	17,092,085	26,355,255	27,132,646	91,870,965
519	Kanungu Dist. Mech Imp	14,125,047	11,339,380	13,328,527	17,530,067	56,323,020
519	Butogota T. C. Mech Imp	2,476,096	1,987,774	3,044,116	4,957,062	12,465,048
519	Kambuga T. C. Mech Imp	2,476,096	1,368,737	3,014,964	2,354,694	9,214,491
519	Kanungu T. C. Mech	2,476,096	1,822,131	3,044,116	2,360,588	9,702,931

## Annex 4: Cont'd

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
	Imp					
519	Kihihi T. C. Mech Imp	2,476,096	1,987,774	3,044,116	4,957,062	12,465,048
519	Kanungu CARs	-	48,840,785	-	-	48,840,785
<b>Total</b>		<b>162,234,390</b>	<b>178,295,492</b>	<b>195,990,059</b>	<b>208,047,662</b>	<b>744,567,603</b>
520	Kapchorwa Dist. Rds	39,281,129	31,534,313	48,292,267	49,919,543	169,027,252
520	Kapchorwa Dist. Mech Imp	14,448,641	11,599,157	4,567,981	20,430,726	51,046,506
520	Kapchorwa CARs	-	32,713,537	-	-	32,713,537
<b>Total</b>		<b>53,729,770</b>	<b>75,847,007</b>	<b>52,860,248</b>	<b>70,350,269</b>	<b>252,787,294</b>
521	Kasese Dist. Rds	163,111,920	130,943,854	200,529,989	207,287,132	701,872,896
521	Hima T. C.	27,543,385	22,111,425	34,094,860	35,100,544	118,850,214
521	Katwe-Kabatoro T. C.	65,138,163	52,291,961	80,631,940	83,010,309	281,072,373
521	Mpondwe-Lhubiriha T. C.	23,959,031	19,233,958	29,657,931	30,532,740	103,383,660
521	Kisinga T.C.	9,675,603	7,767,432	11,977,044	12,330,327	41,750,407
521	Kasese Dist. Mech Imp	15,527,291	12,465,081	18,042,962	29,582,348	75,617,682
521	Hima T. C. Mech Imp	2,476,096	500,000	500,000	1,911,736	5,387,832
521	Katwe-Kabatoro T. C. Mech Imp	2,476,096	1,965,114	3,044,116	4,957,062	12,442,388
521	Mpondwe-Lhubiriha T. C. Mech Imp	2,476,096	1,940,367	3,044,116	4,957,062	12,417,642
521	Kisinga T.C. Mech Imp	-	-	-	-	-
521	Kasese CARs	-	142,180,591	-	-	142,180,591
<b>Total</b>		<b>312,383,683</b>	<b>391,399,785</b>	<b>381,522,958</b>	<b>409,669,259</b>	<b>1,494,975,685</b>
522	Katakwi Dist. Rds	61,320,117	49,226,889	75,387,025	77,927,298	263,861,328
522	Katakwi T. C.	15,655,383	12,567,912	19,379,176	19,950,796	67,553,267
522	Katakwi Dist. Mech Imp	14,125,047	11,339,380	17,365,349	19,519,386	62,349,162
522	Katakwi T. C. Mech Imp	2,476,096	1,229,633	1,750,477	2,438,546	7,894,753
522	Katakwi CARs	-	47,219,180	-	-	47,219,180
<b>Total</b>		<b>93,576,643</b>	<b>121,582,995</b>	<b>113,882,027</b>	<b>119,836,026</b>	<b>448,877,691</b>
523	Kayunga Dist. Rds	98,924,762	79,415,346	121,618,220	125,716,319	425,674,648
523	Kayunga T. C.	23,791,634	19,099,574	29,450,717	30,319,413	102,661,338
523	Kayunga Dist. Mech Imp	14,017,182	2,500,000	3,721,248	11,704,796	31,943,226
523	Kayunga T. C. Mech Imp	2,476,096	500,000	3,044,116	4,497,575	10,517,787
523	Kayunga CARs	-	73,806,663	-	-	73,806,663
<b>Total</b>		<b>139,209,674</b>	<b>175,321,583</b>	<b>157,834,301</b>	<b>172,238,104</b>	<b>644,603,662</b>
524	Kibaale Dist. Rds	36,325,373	29,161,476	44,658,457	46,163,288	156,308,595
524	Kibaale T. C.	16,981,582	13,632,564	21,020,824	21,640,867	73,275,837
524	Kibaale Dist. Mech Imp	3,545,748	2,846,474	4,359,146	7,098,467	17,849,835
524	Kibaale T. C. Mech Imp	2,476,096	1,987,774	3,044,116	3,357,769	10,865,755
524	Kibaale CARs	-	33,600,014	-	-	33,600,014
<b>Total</b>		<b>59,328,799</b>	<b>81,228,303</b>	<b>73,082,544</b>	<b>78,260,392</b>	<b>291,900,037</b>
525	Kiboga Dist. Rds	90,136,498	72,360,257	110,813,918	114,547,951	387,858,624
525	Bukomero T. C.	22,941,571	18,417,157	28,398,458	29,236,117	98,993,303
525	Kiboga T. C.	20,584,174	16,524,673	25,480,330	26,231,913	88,821,090
525	Lwamata T.C.	9,675,603	7,767,432	11,977,044	12,330,327	41,750,407
525	Kiboga Dist. Mech Imp	13,801,452	11,079,603	16,967,521	27,630,043	69,478,619
525	Bukomero T. C. Mech Imp	2,476,096	1,987,774	3,044,116	4,957,062	12,465,048
525	Kiboga T. C. Mech Imp	2,476,096	1,987,774	3,044,116	4,957,062	12,465,048
525	Lwamata T.C. Mech Imp	-	-	-	-	-
525	Kiboga CARs	-	51,742,585	-	-	51,742,585



## Annex 4: Cont'd

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
<b>Total</b>		<b>162,091,491</b>	<b>181,867,254</b>	<b>199,725,504</b>	<b>219,890,474</b>	<b>763,574,723</b>
526	Kisoro Dist. Rds	64,318,978	51,634,331	79,073,828	81,738,333	276,765,469
526	Kisoro Dist. Mech Imp	14,556,506	11,685,750	17,895,786	17,436,223	61,574,266
526	Kisoro CARs	-	60,090,536	-	-	60,090,536
<b>Total</b>		<b>78,875,484</b>	<b>123,410,616</b>	<b>96,969,614</b>	<b>99,174,556</b>	<b>398,430,270</b>
527	Kitgum Dist. Rds	112,196,034	90,069,329	137,933,938	142,581,819	482,781,120
527	Kitgum Dist. Mech Imp	14,125,047	-	3,828,182	11,881,516	29,834,745
527	Kitgum CARs	-	105,639,825	-	-	105,639,825
<b>Total</b>		<b>126,321,081</b>	<b>195,709,153</b>	<b>141,762,121</b>	<b>154,463,335</b>	<b>618,255,690</b>
528	Kotido Dist. Rds	72,362,438	58,091,503	88,962,468	91,960,185	311,376,593
528	Kotido Dist. Mech Imp	13,693,587	3,310,206	2,500,000	10,307,339	29,811,132
528	Kotido CARs	-	62,914,388	-	-	62,914,388
<b>Total</b>		<b>86,056,025</b>	<b>124,316,096</b>	<b>91,462,468</b>	<b>102,267,524</b>	<b>404,102,113</b>
529	Kumi Dist. Rds	86,719,652	69,617,263	106,613,243	110,205,728	373,155,886
529	Kumi Dist. Mech Imp	13,801,452	11,079,603	12,849,098	27,630,043	65,360,195
529	Kumi CARs	-	57,017,902	-	-	57,017,902
<b>Total</b>		<b>100,521,103</b>	<b>137,714,767</b>	<b>119,462,341</b>	<b>137,835,771</b>	<b>495,533,982</b>
530	Kyenjojo Dist. Rds	110,701,203	88,869,301	136,096,192	140,682,147	476,348,842
530	Butunduzi T. C.	17,713,698	14,220,297	21,927,082	22,573,857	76,434,934
530	Katooke T. C.	17,796,802	14,287,011	22,029,953	22,679,762	76,793,528
530	Kyarusenzi T. C.	16,035,524	12,873,083	19,849,737	20,435,237	69,193,580
530	Kyenjojo T. C.	24,646,884	19,786,157	30,509,397	31,409,321	106,351,759
530	Kyenjojo Dist. Mech Imp	14,448,641	7,811,518	5,998,554	14,346,149	42,604,862
530	Butunduzi T. C. Mech Imp	2,476,096	1,987,774	1,793,290	3,295,566	9,552,725
530	Katooke T. C. Mech Imp	2,476,096	1,987,774	1,622,927	3,116,602	9,203,399
530	Kyarusenzi T. C. Mech Imp	2,476,096	1,987,774	1,622,927	3,116,602	9,203,399
530	Kyenjojo T. C. Mech Imp	2,476,096	1,987,774	3,044,116	4,957,062	12,465,048
530	Kyenjojo CARs	-	89,255,473	-	-	89,255,473
<b>Total</b>		<b>211,247,139</b>	<b>255,053,934</b>	<b>244,494,174</b>	<b>266,612,304</b>	<b>977,407,550</b>
531	Lira Dist. Rds	79,220,086	63,596,722	97,393,269	100,675,074	340,885,151
531	Lira Dist. Mech Imp	14,125,047	-	-	8,053,334	22,178,381
531	Lira CARs	-	72,345,028	-	-	72,345,028
<b>Total</b>		<b>93,345,133</b>	<b>135,941,750</b>	<b>97,393,269</b>	<b>108,728,408</b>	<b>435,408,560</b>
532	Luero District. Rds	112,734,265	90,501,412	138,595,640	143,265,817	485,097,134
532	Bombo T. C.	24,606,808	19,753,984	30,459,788	31,358,249	106,178,828
532	Luero T. C.	27,536,098	22,105,575	34,085,839	35,091,256	118,818,768
532	Wobulenzi T. C.	23,950,637	19,227,219	29,647,540	30,522,042	103,347,439
532	Luero Dist. Mech Imp	14,232,912	-	10,940,630	13,948,917	39,122,459
532	Bombo T. C. Mech Imp	2,476,096	-	3,044,116	4,643,566	10,163,779
532	Luero T. C. Mech Imp	2,476,096	-	3,044,116	4,957,062	10,477,274
532	Wobulenzi T. C. Mech Imp	2,476,096	-	-	1,911,736	4,387,832
532	Luero CARs	-	128,551,686	-	-	128,551,686
<b>Total</b>		<b>210,489,007</b>	<b>280,139,877</b>	<b>249,817,669</b>	<b>265,698,645</b>	<b>1,006,145,198</b>
533	Masaka Dist. Rds	65,754,902	52,787,070	80,839,155	83,563,146	282,944,273
533	Masaka Dist. Mech Imp	13,801,452	11,079,603	16,967,521	27,630,043	69,478,619
533	Masaka CARs	-	67,943,564	-	-	67,943,564
<b>Total</b>		<b>79,556,354</b>	<b>131,810,236</b>	<b>97,806,677</b>	<b>111,193,188</b>	<b>420,366,455</b>
534	Masindi Dist. Rds	96,303,779	77,311,259	118,395,980	122,385,501	414,396,520

## Annex 4: Cont'd

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
534	Masindi Dist. Mech Imp	13,801,452	-	-	10,368,838	24,170,290
534	Masindi CARs	-	68,143,634	-	-	68,143,634
<b>Total</b>		<b>110,105,230</b>	<b>145,454,894</b>	<b>118,395,980</b>	<b>132,754,339</b>	<b>506,710,444</b>
535	Mayuge Dist. Rds	127,660,090	102,483,645	156,945,467	162,233,968	549,323,170
535	Mayuge T. C.	18,696,583	15,009,342	23,143,756	23,826,419	80,676,101
535	Magamaga T.C.	9,675,603	7,767,432	11,977,044	12,330,327	41,750,407
535	Mayuge Dist. Mech Imp	14,448,641	11,599,157	6,222,167	14,459,997	46,729,963
535	Mayuge T. C. Mech Imp	2,476,096	500,000	500,000	1,911,736	5,387,832
535	Magamaga T.C. Mech Imp	-	-	-	-	-
535	Mayuge CARs	-	118,247,136	-	-	118,247,136
<b>Total</b>		<b>172,957,014</b>	<b>255,606,713</b>	<b>198,788,434</b>	<b>214,762,446</b>	<b>842,114,608</b>
536	Mbale Dist. Rds	94,459,704	75,830,863	116,128,872	120,042,000	406,461,439
536	Nakaloke T. C.	17,522,135	14,066,513	21,689,954	22,329,734	75,608,335
536	Nabumali T.C.	9,675,603	7,767,432	11,977,044	12,330,327	41,750,407
536	Busiu T.C	9,675,603	7,767,432	11,977,044	12,330,327	41,750,407
536	Mbale Dist. Mech Imp	15,203,696	-	8,618,438	11,168,321	34,990,455
536	Nakaloke T. C. Mech Imp	2,476,096	-	969,574	1,911,736	5,357,406
536	Nabumali T.C. Mech Imp	-	-	-	-	-
536	Busiu T.C. Mech Imp	-	-	-	-	-
536	Mbale CARs	-	108,835,973	-	-	108,835,973
<b>Total</b>		<b>149,012,838</b>	<b>214,268,214</b>	<b>171,360,927</b>	<b>180,112,444</b>	<b>714,754,423</b>
537	Mbarara Dist. Rds	100,422,532	80,617,734	123,459,581	127,619,727	432,119,574
537	Mbarara Dist. Mech Imp	14,664,371	11,772,342	4,302,618	12,663,446	43,402,777
537	Mbarara CARs	-	82,509,051	-	-	82,509,051
<b>Total</b>		<b>115,086,903</b>	<b>174,899,127</b>	<b>127,762,199</b>	<b>140,283,173</b>	<b>558,031,402</b>
538	Moroto Dist. Rds	56,851,105	45,639,232	69,892,816	72,247,954	244,631,107
538	Moroto Dist. Mech Imp	13,585,722	7,393,156	8,357,480	15,524,726	44,861,084
538	Moroto CARs	-	46,319,264	-	-	46,319,264
<b>Total</b>		<b>70,436,827</b>	<b>99,351,652</b>	<b>78,250,297</b>	<b>87,772,680</b>	<b>335,811,455</b>
539	Moyo Dist. Rds	99,577,682	79,939,501	122,420,921	126,546,068	428,484,171
539	Moyo T. C.	30,491,143	24,477,842	37,743,773	38,857,086	131,569,845
539	Moyo Dist. Mech Imp	14,017,182	2,500,000	2,500,000	28,061,927	47,079,108
539	Moyo T. C. Mech Imp	2,476,096	500,000	500,000	4,957,062	8,433,158
539	Moyo CARs	-	112,556,311	-	-	112,556,311
<b>Total</b>		<b>146,562,103</b>	<b>219,973,653</b>	<b>163,164,693</b>	<b>198,422,143</b>	<b>728,122,592</b>
540	Mpigi Dist. Rds	78,101,806	62,698,983	96,018,454	99,253,932	336,073,176
540	Mpigi T. C.	32,020,165	25,705,318	39,636,488	40,805,631	138,167,602
540	Mpigi Dist. Mech Imp	13,801,452	11,079,603	16,967,521	79,949,204	121,797,780
540	Mpigi T. C. Mech Imp	2,476,096	1,987,774	3,044,116	4,696,384	12,204,370
540	Mpigi CARs	-	57,781,670	-	-	57,781,670
<b>Total</b>		<b>126,399,520</b>	<b>159,253,348</b>	<b>155,666,579</b>	<b>224,705,151</b>	<b>666,024,598</b>
541	Mubende Dist. Rds	158,292,308	127,074,741	194,604,753	201,162,237	681,134,039
541	Mubende Dist. Mech Imp	15,095,831	12,118,712	18,558,833	21,468,746	67,242,122
541	Mubende CARs	-	142,635,649	-	-	142,635,649
<b>Total</b>		<b>173,388,139</b>	<b>281,829,102</b>	<b>213,163,586</b>	<b>222,630,983</b>	<b>891,011,810</b>
542	Mukono Dist. Rds	137,101,698	110,063,230	168,552,992	174,232,624	589,950,544
542	Mukono Dist. Mech Imp	14,556,506	11,685,750	17,895,786	29,141,637	73,279,679
542	Mukono CARs	-	109,013,222	-	-	109,013,222



## Annex 4: Cont'd

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
<b>Total</b>		<b>151,658,205</b>	<b>230,762,202</b>	<b>186,448,778</b>	<b>203,374,261</b>	<b>772,243,446</b>
543	Nakapiripirit Dist. Rds	81,685,788	65,576,151	100,424,605	103,808,555	351,495,100
543	Nakapiripirit T. C.	12,608,531	10,121,944	15,607,599	16,067,970	54,406,043
543	Nakapiripirit Dist. Mech Imp	13,909,317	11,166,195	2,500,000	10,430,337	38,005,849
543	Nakapiripirit T. C. Mech Imp	2,476,096	1,117,129	500,000	1,911,736	6,004,961
543	Nakapiripirit CARs	-	80,249,392	-	-	80,249,392
<b>Total</b>		<b>110,679,732</b>	<b>168,230,810</b>	<b>119,032,204</b>	<b>132,218,598</b>	<b>530,161,345</b>
544	Nakasongola Dist. Rds	88,599,290	71,126,209	108,924,073	112,594,425	381,243,997
544	Kakooge T. C.	20,596,328	16,534,430	25,495,375	26,247,402	88,873,534
544	Migeera T. C.	13,859,380	11,126,107	17,155,975	17,662,019	59,803,482
544	Nakasongola T. C.	14,955,695	12,006,212	18,513,060	19,059,132	64,534,099
544	Nakasongola Dist. Mech Imp	14,017,182	11,252,788	144,113,014	28,061,927	197,444,910
544	Kakooge T. C. Mech Imp	2,476,096	1,987,774	2,399,680	4,957,062	11,820,612
544	Migeera T. C. Mech Imp	2,476,096	1,987,774	945,687	3,054,098	8,463,655
544	Nakasongola T. C. Mech Imp	2,476,096	1,987,774	1,714,057	4,209,835	10,387,763
544	Nakasongola CARs	-	53,623,939	-	-	53,623,939
<b>Total</b>		<b>159,456,164</b>	<b>181,633,006</b>	<b>319,260,921</b>	<b>215,845,900</b>	<b>876,195,991</b>
545	Nebbi Dist. Rds	114,795,026	92,155,762	141,129,143	145,884,690	493,964,621
545	Pakwach T. C.	23,392,172	18,778,892	28,956,239	29,810,350	100,937,653
545	Nebbi Dist. Mech Imp	14,556,506	11,685,750	2,500,000	11,883,582	40,625,838
545	Pakwach T. C. Mech Imp	2,476,096	893,272	500,000	1,911,736	5,781,104
545	Nebbi CARs	-	79,720,470	-	-	79,720,470
<b>Total</b>		<b>155,219,801</b>	<b>203,234,146</b>	<b>173,085,382</b>	<b>189,490,357</b>	<b>721,029,686</b>
546	Ntungamo Dist. Rds	116,603,448	93,607,536	143,352,419	148,182,882	501,746,286
546	Kitwe T. C.	16,699,355	13,405,997	20,671,466	21,281,205	72,058,022
546	Rubare T. C.	15,782,244	12,669,754	19,536,212	20,112,464	68,100,673
546	Rwashameire T. C.	13,659,032	10,965,271	16,907,973	17,406,701	58,938,976
546	Kagarama T.C.	9,675,603	7,767,432	11,977,044	12,330,327	41,750,407
546	Ntungamo Dist. Mech Imp	14,664,371	11,772,342	18,028,396	23,140,110	67,605,219
546	Kitwe T. C. Mech Imp	2,476,096	1,987,774	3,044,116	4,499,382	12,007,368
546	Rubare T. C. Mech Imp	2,476,096	686,406	2,397,097	2,579,017	8,138,615
546	Rwashameire T. C. Mech Imp	2,476,096	1,987,774	3,044,116	3,012,040	10,520,026
546	Kagarama T.C. Mech Imp	-	-	-	-	-
546	Ntungamo CARs	-	103,744,961	-	-	103,744,961
<b>Total</b>		<b>194,512,343</b>	<b>258,595,246</b>	<b>238,958,838</b>	<b>252,544,127</b>	<b>944,610,554</b>
547	Pader Dist. Rds	90,054,558	72,294,477	110,713,181	114,443,819	387,506,034
547	Pader T. C.	24,408,029	19,594,407	30,213,728	31,104,931	105,321,096
547	Pader Dist. Mech Imp	14,340,777	6,518,730	6,189,969	10,676,332	37,725,807
547	Pader T. C. Mech Imp	2,476,096	586,924	3,044,116	1,911,736	8,018,871
547	Pader CARs	-	63,923,938	-	-	63,923,938
<b>Total</b>		<b>131,279,460</b>	<b>162,918,476</b>	<b>150,160,994</b>	<b>158,136,817</b>	<b>602,495,746</b>
548	Paliisa Dist. Rds	90,364,384	72,543,201	111,094,082	114,837,555	388,839,221
548	Pallisa T. C.	28,200,957	22,639,314	34,908,842	35,938,535	121,687,648
548	Paliisa Dist. Mech Imp	15,095,831	12,118,712	7,729,346	20,139,970	55,083,858
548	Pallisa T. C. Mech Imp	2,476,096	1,987,774	3,006,610	4,957,062	12,427,542
548	Paliisa CARs	-	77,926,269	-	-	77,926,269

## Annex 4: Cont'd

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
<b>Total</b>		<b>136,137,268</b>	<b>187,215,269</b>	<b>156,738,879</b>	<b>175,873,121</b>	<b>655,964,538</b>
549	Rakai Dist. Rds	183,894,155	147,627,527	226,079,694	233,697,771	791,299,147
549	Kalisizo T. C.	88,664,797	71,178,797	109,754,623	112,992,014	382,590,230
549	Kyotera T. C.	68,244,755	54,785,887	84,477,466	86,969,266	294,477,373
549	Rakai T. C.	14,382,644	11,546,176	17,803,703	18,328,852	62,061,376
549	Rakai Dist. Mech Imp	15,203,696	12,205,304	18,691,442	86,814,289	132,914,731
549	Kalisizo T. C. Mech Imp	2,476,096	500,000	500,000	1,911,736	5,387,832
549	Kyotera T. C. Mech Imp	2,476,096	500,000	500,000	1,911,736	5,387,832
549	Rakai T. C. Mech Imp	2,476,096	637,515	579,394	1,911,736	5,604,741
549	Rakai CARs	-	160,561,213	-	-	160,561,213
<b>Total</b>		<b>377,818,336</b>	<b>459,542,419</b>	<b>458,386,323</b>	<b>544,537,398</b>	<b>1,840,284,476</b>
550	Rukungiri Dist. Rds	81,187,921	65,176,471	99,812,527	103,175,852	349,352,770
550	Kebisoni T.C.	9,675,603	7,767,432	11,977,044	12,330,327	41,750,407
550	Buyanja T.C.	9,675,603	7,767,432	11,977,044	12,330,327	41,750,407
550	Rukungiri Dist. Mech Imp	14,125,047	11,339,380	17,365,349	17,425,635	60,255,411
550	Kebisoni T.C. Mech Imp	-	-	-	-	-
550	Buyanja T.C. Mech Imp	-	-	-	-	-
550	Rukungiri CARs	-	74,334,232	-	-	74,334,232
<b>Total</b>		<b>114,664,174</b>	<b>166,384,947</b>	<b>141,131,965</b>	<b>145,262,141</b>	<b>567,443,227</b>
551	Sembabule Dist. Rds	91,900,175	73,776,111	112,982,186	116,789,281	395,447,753
551	Matete T. C.	15,971,252	12,821,487	19,770,177	20,353,331	68,916,246
551	Sembabule T. C.	14,450,265	11,600,461	17,887,409	18,415,027	62,353,162
551	Sembabule Dist. Mech Imp	13,801,452	11,079,603	16,967,521	26,696,017	68,544,593
551	Matete T. C. Mech Imp	2,476,096	1,987,774	3,044,116	2,898,092	10,406,078
551	Sembabule T. C. Mech Imp	2,476,096	500,000	638,322	3,096,273	6,710,691
551	Sembabule CARs	-	82,474,388	-	-	82,474,388
<b>Total</b>		<b>141,075,337</b>	<b>194,239,823</b>	<b>171,289,731</b>	<b>188,248,020</b>	<b>694,852,911</b>
552	Sironko Dist. Rds	71,674,813	57,539,487	88,117,100	91,086,331	308,417,732
552	Budadiri T. C.	15,385,534	12,351,281	19,045,140	19,606,908	66,388,863
552	Sironko T. C.	18,623,176	14,950,413	23,052,889	23,732,871	80,359,349
552	Sironko Dist. Mech Imp	15,203,696	-	8,067,377	16,274,069	39,545,141
552	Budadiri T. C. Mech Imp	2,476,096	-	1,305,961	2,886,866	6,668,923
552	Sironko T. C. Mech Imp	2,476,096	-	1,286,427	2,814,370	6,576,894
552	Sironko CARs	-	64,637,956	-	-	64,637,956
<b>Total</b>		<b>125,839,412</b>	<b>149,479,136</b>	<b>140,874,894</b>	<b>156,401,416</b>	<b>572,594,858</b>
553	Soroti Dist. Rds	86,958,107	69,808,692	106,906,401	110,508,764	374,181,964
553	Soroti Dist. Mech Imp	13,909,317	-	-	14,226,274	28,135,590
553	Soroti CARs	-	66,230,633	-	-	66,230,633
<b>Total</b>		<b>100,867,424</b>	<b>136,039,325</b>	<b>106,906,401</b>	<b>124,735,038</b>	<b>468,548,187</b>
554	Tororo Dist. Rds	110,274,331	88,526,614	135,571,395	140,139,666	474,512,005
554	Malaba T. C.	16,000,994	12,845,363	19,806,994	20,391,233	69,044,585
554	Nagongera T. C.	19,317,108	15,507,490	23,911,879	24,617,198	83,353,675
554	Tororo Dist. Mech Imp	14,987,966	12,032,119	10,713,121	11,275,123	49,008,330
554	Malaba T. C. Mech Imp	2,476,096	1,762,902	983,479	1,911,736	7,134,213
554	Nagongera T. C. Mech Imp	2,476,096	1,987,774	1,598,927	1,911,736	7,974,533
554	Tororo CARs	-	97,050,363	-	-	97,050,363
<b>Total</b>		<b>165,532,592</b>	<b>229,712,626</b>	<b>192,585,795</b>	<b>200,246,692</b>	<b>788,077,705</b>
555	Wakiso Dist. Rds	232,563,355	186,698,446	285,913,666	295,547,934	1,000,723,402

## Annex 4: Cont'd

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
555	Kakiri T. C.	19,397,975	15,572,410	24,011,982	24,720,254	83,702,621
555	Masulita T. C.	16,299,199	13,084,757	20,176,129	20,771,257	70,331,342
555	Namayumba T. C.	16,656,245	13,371,389	20,618,103	21,226,267	71,872,003
555	Wakiso T. C.	52,558,933	42,193,540	65,060,612	66,979,680	226,792,765
555	Kajjansi T.C.	9,675,603	7,767,432	11,977,044	12,330,327	41,750,407
555	Makindye- Ssabagabo T.C.	-	7,767,432	-	-	7,767,432
555	Kyengeru T.C.	9,675,603	7,767,432	11,977,044	12,330,327	41,750,407
555	Kasangati T.C.	9,675,603	7,767,432	11,977,044	12,330,327	41,750,407
555	Kyansi T.C.	9,675,603	7,767,432	11,977,044	12,330,327	41,750,407
555	Katabi T.C.	9,675,603	7,767,432	11,977,044	12,330,327	41,750,407
555	Wakiso Dist. Mech Imp	13,305,822	10,681,718	16,358,193	26,637,807	66,983,540
555	Kakiri T. C. Mech Imp	2,476,096	1,987,774	3,044,116	4,957,062	12,465,048
555	Masulita T. C. Mech Imp	2,476,096	-	3,044,116	4,957,062	10,477,274
555	Namayumba T. C. Mech Imp	2,476,096	1,987,774	3,044,116	4,957,062	12,465,048
555	Wakiso T. C. Mech Imp	2,476,096	1,987,774	500,000	3,556,465	8,520,335
555	Kajjansi T.C. Mech Imp	-	-	-	-	-
555	Makindye- Ssabagabo T.C. Mech Imp	-	-	-	-	-
555	Kyengeru T.C. Mech Imp	-	-	-	-	-
555	Kasangati T.C. Mech Imp	-	-	-	-	-
555	Kyansi T.C. Mech Imp	-	-	-	-	-
555	Katabi T.C. Mech Imp	-	-	-	-	-
555	Wakiso CARs	-	246,752,065	-	-	246,752,065
<b>Total</b>		<b>409,063,931</b>	<b>580,922,241</b>	<b>501,656,255</b>	<b>535,962,483</b>	<b>2,027,604,910</b>
556	Yumbe Dist. Rds	111,350,928	89,390,890	136,894,963	141,507,834	479,144,614
556	Yumbe T. C.	53,865,007	43,242,037	66,677,349	68,644,105	232,428,498
556	Yumbe Dist. Mech Imp	14,448,641	11,599,157	15,361,338	28,925,695	70,334,831
556	Yumbe T. C. Mech Imp	2,476,096	1,693,220	2,681,530	4,957,062	11,807,908
556	Yumbe CARs	-	144,569,356	-	-	144,569,356
<b>Total</b>		<b>182,140,673</b>	<b>290,494,659</b>	<b>221,615,180</b>	<b>244,034,696</b>	<b>938,285,207</b>
557	Butaleja Dist. Rds	56,525,749	45,378,041	69,492,823	71,834,482	243,231,095
557	Busolwe T. C.	18,210,903	14,619,446	22,542,552	23,207,481	78,580,382
557	Butaleja T. C.	15,377,376	12,344,731	19,035,041	19,596,511	66,353,659
557	Butaleja Dist. Mech Imp	14,232,912	6,582,122	6,582,122	14,696,955	42,094,110
557	Busolwe T. C. Mech Imp	2,476,096	1,023,321	1,023,321	2,435,057	6,957,796
557	Butaleja T. C. Mech Imp	2,476,096	894,472	894,472	2,306,208	6,571,249
557	Butaleja CARs	-	47,492,727	-	-	47,492,727
<b>Total</b>		<b>109,299,132</b>	<b>128,334,861</b>	<b>119,570,332</b>	<b>134,076,694</b>	<b>491,281,018</b>
558	Ibanda Dist. Rds	64,247,221	51,576,725	78,985,610	81,647,142	276,456,698
558	Igorora T. C.	15,904,866	12,768,193	19,688,001	20,268,731	68,629,792
558	Ishongororo T. C.	25,471,679	20,448,290	31,530,378	32,460,418	109,910,765
558	Rushango T. C.	21,200,490	17,019,442	26,243,243	27,017,330	91,480,504
558	Ibanda Dist. Mech Imp	14,340,777	11,512,565	11,766,992	18,675,752	56,296,086
558	Igorora T. C. Mech Imp	2,476,096	1,987,774	1,731,076	3,132,952	9,327,899
558	Ishongororo T. C. Mech Imp	2,476,096	769,799	500,000	1,920,277	5,666,172
558	Rushango T. C. Mech Imp	2,476,096	1,987,774	3,044,116	4,854,168	12,362,155
558	Ibanda CARs	-	76,088,343	-	-	76,088,343
<b>Total</b>		<b>148,593,322</b>	<b>194,158,905</b>	<b>173,489,417</b>	<b>189,976,770</b>	<b>706,218,413</b>

## Annex 4: Cont'd

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
559	Kaabong Dist. Rds	118,223,812	94,908,340	145,344,495	150,242,085	508,718,732
559	Kaabong T. C.	23,796,626	19,103,582	29,456,896	30,325,775	102,682,879
559	Kaabong Dist. Mech Imp	14,448,641	8,031,023	6,914,029	10,897,231	40,290,925
559	Kaabong T. C. Mech Imp	2,476,096	1,159,043	1,078,651	1,911,736	6,625,526
559	Kaabong CARs	-	109,884,657	-	-	109,884,657
<b>Total</b>		<b>158,945,175</b>	<b>233,086,645</b>	<b>182,794,072</b>	<b>193,376,826</b>	<b>768,202,719</b>
560	Isingiro Dist. Rds	112,807,015	90,559,815	138,685,079	143,358,270	485,410,178
560	Isingiro T. C.	25,520,493	20,487,477	31,590,803	32,522,624	110,121,397
560	Kaberebere T. C.	16,585,942	13,314,951	20,531,078	21,136,675	71,568,645
560	Kabuyanda T. C.	16,886,833	13,556,501	20,903,538	21,520,122	72,866,994
560	Endiinsi T.C.	9,675,603	7,767,432	11,977,044	12,330,327	41,750,407
560	Isingiro Dist. Mech Imp	14,664,371	11,772,342	13,455,943	20,254,501	60,147,158
560	Isingiro T. C. Mech Imp	2,476,096	1,987,774	3,044,116	4,226,431	11,734,417
560	Kaberebere T. C. Mech Imp	2,476,096	1,987,774	2,053,171	3,037,063	9,554,104
560	Kabuyanda T. C. Mech Imp	2,476,096	1,987,774	1,592,646	3,020,133	9,076,649
560	Endiinsi T.C. Mech Imp	-	-	-	-	-
560	Isingiro CARs	-	97,904,875	-	-	97,904,875
<b>Total</b>		<b>203,568,546</b>	<b>261,326,715</b>	<b>243,833,418</b>	<b>261,406,146</b>	<b>970,134,825</b>
561	Kaliro Dist. Rds	67,393,418	54,102,446	82,853,548	85,645,417	289,994,829
561	Kaliro T. C.	17,949,596	14,409,672	22,219,091	22,874,479	77,452,838
561	Kaliro Dist. Mech Imp	13,693,587	-	5,490,822	12,436,097	31,620,507
561	Kaliro T. C. Mech Imp	2,476,096	-	590,251	2,331,553	5,397,900
561	Kaliro CARs	-	47,473,510	-	-	47,473,510
<b>Total</b>		<b>101,512,697</b>	<b>115,985,628</b>	<b>111,153,713</b>	<b>123,287,546</b>	<b>451,939,584</b>
562	Kiruhura Dist. Rds	103,329,487	82,951,395	127,033,394	131,313,965	444,628,241
562	Kazo T. C.	18,715,962	15,024,900	23,167,745	23,851,115	80,759,722
562	Kiruhura T. C.	20,394,059	16,372,051	25,244,994	25,989,636	88,000,739
562	Sanga T. C.	23,956,305	19,231,770	29,654,556	30,529,265	103,371,895
562	Kiruhura Dist. Mech Imp	14,772,236	-	-	25,654,337	40,426,574
562	Kazo T. C. Mech Imp	2,476,096	-	-	4,883,921	7,360,018
562	Kiruhura T. C. Mech Imp	2,476,096	-	-	4,957,062	7,433,158
562	Sanga T. C. Mech Imp	2,476,096	-	-	4,206,673	6,682,770
562	Kiruhura CARs	-	85,558,407	-	-	85,558,407
<b>Total</b>		<b>188,596,338</b>	<b>219,138,522</b>	<b>205,100,689</b>	<b>251,385,975</b>	<b>864,221,524</b>
563	Koboko Dist. Rds	59,349,618	47,645,002	72,964,492	75,423,134	255,382,246
563	Koboko Dist. Mech Imp	13,801,452	11,079,603	11,773,421	17,790,756	54,445,231
563	Koboko CARs	-	62,039,727	-	-	62,039,727
<b>Total</b>		<b>73,151,070</b>	<b>120,764,331</b>	<b>84,737,913</b>	<b>93,213,890</b>	<b>371,867,204</b>
564	Amolator Dist. Rds	53,558,265	42,995,788	65,844,595	68,063,322	230,461,970
564	Amolatar T. C.	19,166,551	15,386,626	23,725,511	24,425,333	82,704,022
564	Namasale T. C.	13,551,285	10,878,772	16,774,596	17,269,390	58,474,042
564	Amolator Dist. Mech Imp	14,125,047	11,339,380	1,760,745	10,553,334	37,778,506
564	Amolatar T. C. Mech Imp	2,476,096	1,987,774	905,441	2,317,177	7,686,488
564	Namasale T. C. Mech Imp	2,476,096	1,987,774	500,000	1,911,736	6,875,606
564	Amolator CARs	-	51,308,418	-	-	51,308,418

## Annex 4: Cont'd

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
<b>Total</b>		<b>105,353,340</b>	<b>135,884,532</b>	<b>109,510,887</b>	<b>124,540,291</b>	<b>475,289,050</b>
565	Amuria Dist. Rds	90,518,570	72,666,979	111,283,638	115,033,499	389,502,686
565	Amuria T. C.	15,158,220	12,168,796	18,763,757	19,317,224	65,407,997
565	Amuria Dist. Mech Imp	14,125,047	2,755,924	6,095,007	10,553,334	33,529,312
565	Amuria T. C. Mech Imp	2,476,096	500,000	739,556	1,911,736	5,627,388
565	Amuria CARs	-	93,510,534	-	-	93,510,534
<b>Total</b>		<b>122,277,933</b>	<b>181,602,233</b>	<b>136,881,959</b>	<b>146,815,793</b>	<b>587,577,918</b>
566	Manafwa Dist. Rds	87,362,553	70,133,375	107,403,627	111,022,745	375,922,300
566	Manafwa T. C.	19,607,846	15,740,891	24,271,772	24,987,707	84,608,216
566	Lwakhakha T. C.	16,399,322	13,165,135	20,300,068	20,898,851	70,763,375
566	Manafwa Dist. Mech Imp	16,174,481	4,670,652	5,872,856	13,704,210	40,422,199
566	Manafwa T. C. Mech Imp	2,476,096	675,729	802,020	2,044,131	5,997,976
566	Lwakhakha T. C. Mech Imp	2,476,096	856,055	639,734	1,916,168	5,888,054
566	Manafwa CARs	-	95,437,182	-	-	95,437,182
<b>Total</b>		<b>144,496,394</b>	<b>200,679,018</b>	<b>159,290,078</b>	<b>174,573,812</b>	<b>679,039,302</b>
567	Bukwo Dist. Rds	41,530,997	33,340,475	51,058,258	52,778,739	178,708,469
567	Bukwo T. C.	13,287,889	10,667,323	16,448,550	16,933,726	57,337,488
567	Bukwo Dist. Mech Imp	14,340,777	11,512,565	13,091,150	8,719,579	47,664,070
567	Bukwo T. C. Mech Imp	2,476,096	739,922	617,581	1,911,736	5,745,335
567	Bukwo CARs	-	26,945,293	-	-	26,945,293
<b>Total</b>		<b>71,635,760</b>	<b>83,205,577</b>	<b>81,215,538</b>	<b>80,343,779</b>	<b>316,400,654</b>
568	Mityana Dist. Rds	82,563,974	66,281,146	101,504,249	104,924,579	355,273,948
567	Busunju T.C.	9,675,603	7,767,432	11,977,044	12,330,327	41,750,407
568	Mityana Dist. Mech Imp	14,340,777	11,512,565	4,584,039	12,382,724	42,820,105
567	Busunju T.C. Mech Imp	-	-	-	-	-
568	Mityana CARs	-	72,805,032	-	-	72,805,032
<b>Total</b>		<b>106,580,354</b>	<b>158,366,175</b>	<b>118,065,332</b>	<b>129,637,630</b>	<b>512,649,492</b>
569	Nakaseke Dist. Rds	80,774,081	64,844,246	99,303,752	102,649,933	347,572,013
569	Kiwoko T. C.	14,514,988	11,652,420	17,967,527	18,497,508	62,632,442
569	Nakaseke - Butalangu T. C.	14,594,138	11,715,960	18,065,503	18,598,374	62,973,974
569	Nakaseke T. C.	13,395,780	10,753,936	16,582,103	17,071,219	57,803,038
569	Ngoma T. C.	13,774,577	11,058,028	17,051,000	17,553,947	59,437,553
569	Semuto T. C.	16,018,949	12,859,777	19,829,219	20,414,114	69,122,060
569	Nakaseke Dist. Mech Imp	14,232,912	4,839,078	5,666,397	18,393,994	43,132,380
569	Kiwoko T. C. Mech Imp	2,476,096	509,249	578,826	2,198,386	5,762,557
569	Nakaseke - Butalangu T. C. Mech Imp	2,476,096	786,144	893,553	2,688,500	6,844,294
569	Nakaseke T. C. Mech Imp	2,476,096	835,276	909,379	2,634,080	6,854,832
569	Ngoma T. C. Mech Imp	2,476,096	595,289	671,289	2,448,270	6,190,944
569	Semuto T. C. Mech Imp	2,476,096	592,408	673,347	2,361,983	6,103,835
569	Nakaseke CARs	-	73,158,825	-	-	73,158,825
<b>Total</b>		<b>179,685,907</b>	<b>204,200,635</b>	<b>198,191,896</b>	<b>225,510,308</b>	<b>807,588,746</b>
570	Amuru Dist. Rds	72,370,903	58,098,298	88,972,875	91,970,943	311,413,019
570	Amuru T. C.	30,142,093	24,197,629	37,311,697	38,412,266	130,063,685
570	Amuru Dist. Mech Imp	14,017,182	3,060,914	5,050,072	11,863,867	33,992,035
570	Amuru T. C. Mech Imp	2,476,096	500,000	568,801	1,911,736	5,456,633
570	Amuru CARs	-	72,592,473	-	-	72,592,473
<b>Total</b>		<b>119,006,274</b>	<b>158,449,315</b>	<b>131,903,445</b>	<b>144,158,812</b>	<b>553,517,845</b>



# Annex 4: Cont'd

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
571	Budaka Dist. Rds	58,103,376	46,644,537	71,432,360	73,839,375	250,019,649
571	Budaka T. C.	23,010,857	18,472,778	28,484,224	29,324,412	99,292,271
571	Budaka Dist. Mech Imp	14,448,641	4,429,503	4,429,503	12,667,334	35,974,982
571	Budaka T. C. Mech Imp	2,476,096	577,821	577,821	1,989,556	5,621,294
571	Budaka CARs	-	38,595,578	-	-	38,595,578
<b>Total</b>		<b>98,038,971</b>	<b>108,720,217</b>	<b>104,923,908</b>	<b>117,820,677</b>	<b>429,503,774</b>
572	Oyam Dist. Rds	91,206,159	73,218,966	112,128,961	115,907,306	392,461,393
572	Oyam T. C.	23,652,470	18,987,856	29,278,452	30,142,067	102,060,844
572	Oyam Dist. Mech Imp	14,340,777	8,215,303	3,750,878	11,927,210	38,234,167
572	Oyam T. C. Mech Imp	2,476,096	500,000	500,000	1,911,736	5,387,832
572	Oyam CARs	-	76,573,692	-	-	76,573,692
<b>Total</b>		<b>131,675,503</b>	<b>177,495,816</b>	<b>145,658,291</b>	<b>159,888,318</b>	<b>614,717,928</b>
573	Abim Dist. Rds	45,885,210	36,835,973	56,411,332	58,312,192	197,444,708
573	Abim T. C.	21,310,870	17,108,054	26,379,878	27,157,995	91,956,797
573	Abim Dist. Mech Imp	13,693,587	2,500,000	12,707,045	10,307,339	39,207,971
573	Abim T. C. Mech Imp	2,476,096	500,000	3,044,116	1,911,736	7,931,948
573	Abim CARs	-	37,409,061	-	-	37,409,061
<b>Total</b>		<b>83,365,764</b>	<b>94,353,087</b>	<b>98,542,372</b>	<b>97,689,262</b>	<b>373,950,485</b>
574	Namutumba Dist. Rds	58,809,196	47,211,159	72,300,096	74,736,350	253,056,801
574	Namutumba T. C.	17,571,008	14,105,747	21,750,452	22,392,016	75,819,223
574	Namutumba Dist. Mech Imp	13,801,452	2,899,253	12,403,129	9,885,834	38,989,668
574	Namutumba T. C. Mech Imp	2,476,096	500,000	1,932,082	1,911,736	6,819,914
574	Namutumba CARs	-	62,007,190	-	-	62,007,190
<b>Total</b>		<b>92,657,752</b>	<b>126,723,349</b>	<b>108,385,759</b>	<b>108,925,936</b>	<b>436,692,796</b>
575	Dokolo Dist. Rds	60,611,427	48,657,963	74,515,761	77,026,675	260,811,826
575	Dokolo T. C.	23,505,025	18,869,489	29,095,935	29,954,167	101,424,616
575	Dokolo Dist. Mech Imp	14,232,912	10,287,098	10,792,276	17,164,831	52,477,116
575	Dokolo T. C. Mech Imp	2,476,096	1,987,774	1,590,441	4,957,062	11,011,373
575	Dokolo CARs	-	48,872,163	-	-	48,872,163
<b>Total</b>		<b>100,825,460</b>	<b>128,674,487</b>	<b>115,994,412</b>	<b>129,102,734</b>	<b>474,597,094</b>
576	Buliisa Dist. Rds	42,485,282	34,106,560	52,231,456	53,991,469	182,814,767
576	Buliisa T. C.	17,187,144	13,797,587	21,275,282	21,902,831	74,162,845
576	Buliisa Dist. Mech Imp	13,801,452	2,500,000	1,975,849	10,368,838	28,646,138
576	Buliisa T. C. Mech Imp	2,476,096	586,591	586,591	1,998,326	5,647,604
576	Buliisa CARs	-	33,919,790	-	-	33,919,790
<b>Total</b>		<b>75,949,974</b>	<b>84,910,528</b>	<b>76,069,178</b>	<b>88,261,464</b>	<b>325,191,145</b>
577	Maracha Dist. Rds	71,930,658	57,744,876	88,431,637	91,411,467	309,518,637
577	Maracha T. C.	16,896,057	13,563,907	20,914,957	21,531,877	72,906,798
577	Maracha Dist. Mech Imp	13,909,317	4,736,196	9,553,885	10,919,157	39,118,555
577	Maracha T. C. Mech Imp	2,476,096	669,164	1,062,330	1,911,736	6,119,326
577	Maracha CARs	-	61,255,026	-	-	61,255,026
<b>Total</b>		<b>105,212,128</b>	<b>137,969,169</b>	<b>119,962,808</b>	<b>125,774,237</b>	<b>488,918,342</b>
578	Bukedea Dist. Rds	52,089,611	41,816,775	64,039,030	66,196,917	224,142,333
578	Bukedea T. C.	34,508,906	27,703,243	42,717,201	43,977,214	148,906,563
578	Bukedea Dist. Mech Imp	13,693,587	2,500,000	16,392,050	27,414,101	59,999,738
578	Bukedea T. C. Mech Imp	2,476,096	500,000	500,000	4,428,573	7,904,669
578	Bukedea CARs	-	43,362,983	-	-	43,362,983
<b>Total</b>		<b>102,768,200</b>	<b>115,883,000</b>	<b>123,648,282</b>	<b>142,016,804</b>	<b>484,316,286</b>



## Annex 4: Cont'd

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
579	Bududa Dist. Rds	48,127,156	38,635,774	59,167,584	61,161,319	207,091,834
579	Bududa T. C.	12,796,856	10,273,128	15,840,719	16,307,967	55,218,670
579	Bududa Dist. Mech Imp	14,772,236	-	6,152,683	14,575,009	35,499,928
579	Bududa T. C. Mech Imp	2,476,096	-	1,251,905	2,663,641	6,391,642
579	Bududa CARs	-	49,389,655	-	-	49,389,655
<b>Total</b>		<b>78,172,345</b>	<b>98,298,557</b>	<b>82,412,890</b>	<b>94,707,936</b>	<b>353,591,729</b>
580	Lyantonde Dist. Rds	46,686,426	37,479,177	57,396,347	59,330,399	200,892,349
580	Lyantonde T. C.	15,629,428	12,547,075	19,347,047	19,917,719	67,441,270
580	Lyantonde Dist. Mech Imp	13,693,587	10,993,010	2,500,000	11,921,791	39,108,388
580	Lyantonde T. C. Mech Imp	2,476,096	1,987,774	500,000	2,440,349	7,404,219
580	Lyantonde CARs	-	27,385,156	-	-	27,385,156
<b>Total</b>		<b>78,485,537</b>	<b>90,392,193</b>	<b>79,743,394</b>	<b>93,610,258</b>	<b>342,231,382</b>
581	Amudat Dist. Rds	44,274,939	35,543,271	54,431,663	56,265,815	190,515,687
581	Amudat T. C.	16,883,965	13,554,199	20,899,988	21,516,467	72,854,620
581	Amudat Dist. Mech Imp	13,477,857	-	4,821,623	12,505,965	30,805,445
581	Amudat T. C. Mech Imp	2,476,096	-	771,460	2,183,195	5,430,751
581	Amudat CARs	-	30,579,096	-	-	30,579,096
<b>Total</b>		<b>77,112,857</b>	<b>79,676,566</b>	<b>80,924,734</b>	<b>92,471,443</b>	<b>330,185,600</b>
582	Buikwe Dist. Rds	98,074,276	78,732,589	120,572,633	124,635,499	422,014,997
582	Buikwe T. C.	19,748,022	15,853,422	24,445,290	25,166,344	85,213,078
582	Nkokonjeru T. C.	21,696,833	17,417,899	26,857,647	27,649,856	93,622,235
582	Buikwe Dist. Mech Imp	14,017,182	11,252,788	6,047,729	28,061,927	59,379,625
582	Buikwe T. C. Mech Imp	2,476,096	1,722,823	955,379	3,618,040	8,772,339
582	Nkokonjeru T. C. Mech Imp	2,476,096	1,987,774	1,153,665	4,468,515	10,086,050
582	Buikwe CARs	-	93,375,068	-	-	93,375,068
<b>Total</b>		<b>158,488,506</b>	<b>220,342,362</b>	<b>180,032,343</b>	<b>213,600,181</b>	<b>772,463,392</b>
583	Buyende Dist. Rds	73,048,838	58,642,535	89,806,329	92,832,481	314,330,183
583	Buyende T. C.	26,091,608	20,945,960	32,297,763	33,250,438	112,585,768
583	Buyende Dist. Mech Imp	13,693,587	7,329,956	13,125,422	15,204,564	49,353,529
583	Buyende T. C. Mech Imp	2,476,096	1,987,774	3,044,116	4,860,373	12,368,359
583	Buyende CARs	-	62,030,397	-	-	62,030,397
<b>Total</b>		<b>115,310,129</b>	<b>150,936,621</b>	<b>138,273,630</b>	<b>146,147,856</b>	<b>550,668,236</b>
584	Kyegegwa Dist. Rds	56,198,188	45,115,080	69,090,119	71,418,209	241,821,596
584	Kyegegwa T. C.	19,283,682	15,480,657	23,870,502	24,574,601	83,209,442
584	Kyegegwa Dist. Mech Imp	13,909,317	11,166,195	3,658,212	10,430,337	39,164,061
584	Kyegegwa T. C. Mech Imp	2,476,096	1,987,774	1,555,362	1,911,736	7,930,968
584	Kyegegwa CARs	-	54,983,446	-	-	54,983,446
<b>Total</b>		<b>91,867,283</b>	<b>128,733,152</b>	<b>98,174,196</b>	<b>108,334,883</b>	<b>427,109,514</b>
585	Lamwo Dist. Rds	80,635,166	64,732,727	99,132,969	102,473,395	346,974,257
585	Lamwo T. C.	16,695,399	13,402,821	20,666,569	21,276,163	72,040,952
585	Padibe T. C.	12,925,103	10,376,083	15,999,471	16,471,401	55,772,058
585	Lamwo Dist. Mech Imp	14,125,047	5,481,302	10,237,214	10,553,334	40,396,897
585	Lamwo T. C. Mech Imp	2,476,096	500,000	3,044,116	1,911,736	7,931,948
585	Padibe T. C. Mech Imp	2,476,096	500,000	854,329	1,911,736	5,742,161
585	Lamwo CARs	-	70,994,991	-	-	70,994,991
<b>Total</b>		<b>129,332,907</b>	<b>165,987,924</b>	<b>149,934,668</b>	<b>154,597,765</b>	<b>599,853,264</b>
586	Otuke Dist. Rds	47,501,111	38,133,195	58,397,923	60,365,724	204,397,953

# Annex 4: Cont'd

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
586	Otuke T. C.	17,832,550	14,315,709	22,074,203	22,725,318	76,947,780
586	Otuke Dist. Mech Imp	13,693,587	4,936,820	9,974,883	11,901,672	40,506,963
586	Otuke T. C. Mech Imp	2,476,096	1,805,557	3,044,116	3,334,379	10,660,148
586	Otuke CARs	-	28,872,376	-	-	28,872,376
<b>Total</b>		<b>81,503,344</b>	<b>88,063,658</b>	<b>93,491,126</b>	<b>98,327,093</b>	<b>361,385,220</b>
587	Zombo Dist. Rds	55,731,694	44,740,586	68,516,612	70,825,376	239,814,269
587	Paidha T. C.	28,069,796	22,534,020	34,746,483	35,771,387	121,121,685
587	Zombo T. C.	15,496,397	12,440,280	19,182,373	19,748,188	66,867,238
587	Zombo Dist. Mech Imp	14,017,182	7,721,101	10,786,544	8,491,835	41,016,662
587	Paidha T. C. Mech Imp	2,476,096	500,000	500,000	1,911,736	5,387,832
587	Zombo T. C. Mech Imp	2,476,096	1,594,787	2,250,090	1,911,736	8,232,709
587	Zombo CARs	-	43,320,788	-	-	43,320,788
<b>Total</b>		<b>118,267,261</b>	<b>132,851,562</b>	<b>135,982,101</b>	<b>138,660,258</b>	<b>525,761,182</b>
588	Alebtong Dist. Rds	67,016,609	53,799,949	82,390,299	85,166,557	288,373,415
588	Alebtong T. C.	18,927,337	15,194,589	23,429,398	24,120,486	81,671,810
588	Alebtong Dist. Mech Imp	14,017,182	-	-	14,953,606	28,970,788
588	Alebtong T. C. Mech Imp	2,476,096	-	-	4,049,176	6,525,272
588	Alebtong CARs	-	67,101,912	-	-	67,101,912
<b>Total</b>		<b>102,437,224</b>	<b>136,096,450</b>	<b>105,819,697</b>	<b>128,289,825</b>	<b>472,643,196</b>
589	Bulambuli Dist. Rds	41,176,793	33,056,125	50,622,799	52,328,606	177,184,323
589	Bulegeni T. C.	14,028,375	11,261,773	17,365,167	17,877,381	60,532,696
589	Muyembe T. C.	19,100,583	15,333,668	23,643,852	24,341,266	82,419,369
589	Bulambuli Dist. Mech Imp	14,772,236	-	2,500,000	10,922,326	28,194,563
589	Bulegeni T. C. Mech Imp	2,476,096	-	1,147,514	2,508,024	6,131,634
589	Muyembe T. C. Mech Imp	2,476,096	-	1,079,620	2,443,161	5,998,878
589	Bulambuli CARs	-	32,209,044	-	-	32,209,044
<b>Total</b>		<b>94,030,181</b>	<b>91,860,610</b>	<b>96,358,952</b>	<b>110,420,764</b>	<b>392,670,507</b>
590	Buvuma Dist. Rds	85,713,187	68,809,288	105,375,894	108,926,685	368,825,053
590	Buvuma T. C.	17,335,584	13,916,753	21,459,030	22,091,999	74,803,366
590	Buvuma Dist. Mech Imp	13,585,722	2,500,000	5,460,601	12,943,563	34,489,886
590	Buvuma T. C. Mech Imp	2,476,096	1,362,745	3,044,116	4,581,575	11,464,532
590	Buvuma CARs	-	52,799,471	-	-	52,799,471
<b>Total</b>		<b>119,110,589</b>	<b>139,388,257</b>	<b>135,339,641</b>	<b>148,543,822</b>	<b>542,382,308</b>
591	Gomba Dist. Rds	61,909,785	49,700,266	101,514,963	78,676,664	291,801,678
591	Kanoni T. C.	15,077,920	12,104,333	18,664,357	19,214,893	65,061,503
591	Gomba Dist. Mech Imp	13,585,722	8,010,234	7,943,753	10,245,840	39,785,549
591	Kanoni T. C. Mech Imp	2,476,096	1,862,339	2,391,664	1,911,736	8,641,835
591	Gomba CARs	-	59,340,609	-	-	59,340,609
<b>Total</b>		<b>93,049,523</b>	<b>131,017,781</b>	<b>130,514,737</b>	<b>110,049,133</b>	<b>464,631,174</b>
592	Kiryandongo Dist. Rds	92,700,296	74,418,437	113,965,855	117,806,097	398,890,684
592	Bweyale T. C.	56,703,038	45,520,366	70,190,434	72,260,814	244,674,653
592	Kigumba T. C.	28,899,486	23,200,083	35,773,523	36,828,721	124,701,813
592	Kiryandongo T. C.	24,302,284	19,509,517	30,082,830	30,970,172	104,864,803
592	Kiryandongo Dist. Mech Imp	13,585,722	5,175,800	4,731,352	11,884,012	35,376,885
592	Bweyale T. C. Mech Imp	2,476,096	1,604,002	1,452,768	2,671,876	8,204,741
592	Kigumba T. C. Mech Imp	2,476,096	1,379,111	1,261,694	2,565,084	7,681,985
592	Kiryandongo T. C. Mech	2,476,096	962,401	885,612	2,164,616	6,488,725

# Annex 4: Cont'd

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
	Imp					
592	Kiryandongo CARs	-	80,470,695	-	-	80,470,695
<b>Total</b>		<b>223,619,115</b>	<b>252,240,411</b>	<b>258,344,068</b>	<b>277,151,392</b>	<b>1,011,354,985</b>
593	Luuka Dist. Rds	62,177,231	49,914,968	76,440,762	79,016,542	267,549,503
593	Luuka T. C.	21,253,197	17,061,755	26,308,487	27,084,498	91,707,937
593	Luuka Dist. Mech Imp	13,909,317	7,968,687	2,851,133	10,430,337	35,159,473
593	Luuka T. C. Mech Imp	2,476,096	1,987,774	1,935,186	2,661,999	9,061,056
593	Luuka CARs	-	67,856,945	-	-	67,856,945
<b>Total</b>		<b>99,815,841</b>	<b>144,790,129</b>	<b>107,535,568</b>	<b>119,193,377</b>	<b>471,334,914</b>
594	Namayingo Dist. Rds	85,558,202	68,684,868	105,185,355	108,729,726	368,158,151
594	Namayingo T. C.	23,079,127	18,527,584	28,568,733	29,411,414	99,586,857
594	Namayingo Dist. Mech Imp	13,801,452	2,500,000	8,386,578	11,340,407	36,028,436
594	Namayingo T. C. Mech Imp	2,476,096	1,987,774	2,939,454	4,497,575	11,900,899
594	Namayingo CARs	-	72,643,095	-	-	72,643,095
<b>Total</b>		<b>124,914,877</b>	<b>164,343,321</b>	<b>145,080,120</b>	<b>153,979,120</b>	<b>588,317,438</b>
595	Ntoroko Dist. Rds	43,413,009	34,851,326	53,372,005	55,170,450	186,806,789
595	Kanara T. C.	14,839,119	11,912,626	18,368,754	18,910,570	64,031,070
595	Karugutu T. C.	17,624,465	14,148,661	21,816,623	22,460,140	76,049,890
595	Kibuuku T. C.	20,169,126	16,191,479	24,966,559	25,702,988	87,030,152
595	Rwebisengo T. C.	17,919,843	14,385,787	22,182,261	22,836,563	77,324,454
595	Ntoroko Dist. Mech Imp	13,801,452	3,881,493	3,815,627	11,312,620	32,811,191
595	Kanara T. C. Mech Imp	2,476,096	1,987,774	2,618,567	3,730,321	10,812,759
595	Karugutu T. C. Mech Imp	2,476,096	1,987,774	2,955,240	4,037,193	11,456,304
595	Kibuuku T. C. Mech Imp	2,476,096	1,987,774	3,044,116	4,496,819	12,004,805
595	Rwebisengo T. C. Mech Imp	2,476,096	1,293,831	1,271,876	2,502,835	7,544,638
595	Ntoroko CARs	-	34,485,293	-	-	34,485,293
<b>Total</b>		<b>137,671,399</b>	<b>137,113,818</b>	<b>154,411,628</b>	<b>171,160,499</b>	<b>600,357,344</b>
596	Serere Dist. Rds	70,987,561	56,987,772	87,272,193	90,212,953	305,460,480
596	Kasilo T. C.	15,607,980	12,529,857	19,320,498	19,890,387	67,348,722
596	Serere T. C.	24,301,336	19,508,756	30,081,657	30,968,965	104,860,715
596	Serere Dist. Mech Imp	14,017,182	3,036,075	2,481,159	48,716,927	68,251,343
596	Kasilo T. C. Mech Imp	2,476,096	500,000	767,122	4,199,360	7,942,578
596	Serere T. C. Mech Imp	2,476,096	821,602	2,218,260	4,957,062	10,473,021
596	Serere CARs	-	68,711,226	-	-	68,711,226
<b>Total</b>		<b>129,866,253</b>	<b>162,095,288</b>	<b>142,140,889</b>	<b>198,945,653</b>	<b>633,048,083</b>
597	Kyankwazi Dist. Rds	61,005,105	48,974,002	74,999,749	77,526,972	262,505,828
597	Butemba T. C.	18,735,115	15,040,275	23,191,454	23,875,523	80,842,367
597	Ntwetwe T. C.	16,291,194	13,078,331	20,166,221	20,761,056	70,296,802
597	Kyankwazi Dist. Mech Imp	13,909,317	3,819,234	2,500,000	10,430,337	30,658,887
597	Butemba T. C. Mech Imp	2,476,096	950,982	500,000	1,911,736	5,838,814
597	Ntwetwe T. C. Mech Imp	2,476,096	616,597	500,000	1,911,736	5,504,429
597	Kyankwazi CARs	-	47,610,240	-	-	47,610,240
<b>Total</b>		<b>114,892,923</b>	<b>130,089,661</b>	<b>121,857,423</b>	<b>136,417,359</b>	<b>503,257,366</b>
	Kalungu Dist. Rds	70,722,185	56,774,731	86,945,938	89,875,705	304,318,559
598	Kalungu T. C.	19,060,224	15,301,268	23,593,893	24,289,833	82,245,218
598	Lukaya T. C.	19,308,027	15,500,201	23,900,639	24,605,627	83,314,493
598	Kyamulibwa T.C.	9,675,603	7,767,432	11,977,044	12,330,327	41,750,407

# Annex 4: Cont'd

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
598	Kalungu Dist. Mech Imp	13,585,722	10,906,418	6,788,264	10,245,840	41,526,245
598	Kalungu T. C. Mech Imp	2,476,096	1,987,774	1,591,095	1,911,736	7,966,701
598	Lukaya T. C. Mech Imp	2,476,096	1,987,774	2,303,710	1,911,736	8,679,315
598	Kyamulibwa T.C. Mech Imp	-	-	-	-	-
598	Kalungu CARs	-	55,301,684	-	-	55,301,684
<b>Total</b>		<b>137,303,954</b>	<b>165,527,282</b>	<b>157,100,583</b>	<b>165,170,803</b>	<b>625,102,622</b>
599	Lwengo Dist. Rds	71,514,465	57,410,762	87,919,968	90,882,557	307,727,752
599	Kyazanga T. C.	20,411,583	16,386,119	25,266,686	26,011,968	88,076,357
599	Lwengo T. C.	16,159,333	12,972,475	20,002,995	20,593,016	69,727,820
599	Lwengo Dist. Mech Imp	13,801,452	11,079,603	1,888,903	11,246,007	38,015,964
599	Kyazanga T. C. Mech Imp	2,476,096	1,987,774	2,125,016	1,911,736	8,500,622
599	Lwengo T. C. Mech Imp	2,476,096	1,987,774	3,044,116	1,911,736	9,419,722
599	Lwengo CARs	-	55,990,604	-	-	55,990,604
<b>Total</b>		<b>126,839,025</b>	<b>157,815,111</b>	<b>140,247,685</b>	<b>152,557,019</b>	<b>577,458,840</b>
600	Bukomansimbi Dist. Rds	58,032,451	46,587,600	71,345,165	73,749,242	249,714,458
600	Bukomansimbi T. C.	17,133,500	13,754,522	21,208,878	21,834,468	73,931,369
600	Bukomansimbi Dist. Mech Imp	13,585,722	-	4,887,067	16,484,669	34,957,458
600	Bukomansimbi T. C. Mech Imp	2,476,096	-	3,044,116	4,957,062	10,477,274
600	Bukomansimbi CARs	-	42,170,525	-	-	42,170,525
<b>Total</b>		<b>91,227,770</b>	<b>102,512,647</b>	<b>100,485,226</b>	<b>117,025,441</b>	<b>411,251,084</b>
601	Mitooma Dist. Rds	54,822,602	44,010,780	67,398,972	69,670,076	235,902,429
601	Kashensero T. C.	14,789,209	11,872,559	18,306,973	18,846,967	63,815,707
601	Mitooma T. C.	15,045,940	12,078,659	18,624,770	19,174,138	64,923,506
601	Mitooma Dist. Mech Imp	14,232,912	11,425,972	17,497,959	28,493,811	71,650,653
601	Kashensero T. C. Mech Imp	2,476,096	1,987,774	3,044,116	2,905,871	10,413,857
601	Mitooma T. C. Mech Imp	2,476,096	1,987,774	3,044,116	4,957,062	12,465,048
601	Mitooma CARs	-	64,263,497	-	-	64,263,497
<b>Total</b>		<b>103,842,854</b>	<b>147,627,016</b>	<b>127,916,905</b>	<b>144,047,924</b>	<b>523,434,698</b>
602	Rubirizi Dist. Rds	43,237,219	34,710,204	53,155,888	54,947,051	186,050,362
602	Katerera T. C.	14,398,918	11,559,240	17,823,847	18,349,591	62,131,596
602	Rubirizi T. C.	13,563,543	10,888,613	16,789,770	17,285,011	58,526,936
602	Rubirizi Dist. Mech Imp	14,125,047	5,332,354	3,396,797	10,553,334	33,407,532
602	Katerera T. C. Mech Imp	2,476,096	1,987,774	1,270,744	1,911,736	7,646,350
602	Rubirizi T. C. Mech Imp	2,476,096	1,987,774	1,270,744	1,911,736	7,646,350
602	Rubirizi CARs	-	38,668,917	-	-	38,668,917
<b>Total</b>		<b>90,276,918</b>	<b>105,134,875</b>	<b>93,707,791</b>	<b>104,958,458</b>	<b>394,078,043</b>
603	Ngora Dist. Rds	51,261,212	41,151,748	63,020,595	65,144,164	220,577,719
603	Ngora T. C.	13,540,978	10,870,498	16,761,838	17,256,255	58,429,568
603	Ngora Dist. Mech Imp	13,585,722	5,321,256	16,702,303	27,198,159	62,807,439
603	Ngora T. C. Mech Imp	2,476,096	1,643,280	3,044,116	4,957,062	12,120,554
603	Ngora CARs	-	45,244,518	-	-	45,244,518
<b>Total</b>		<b>80,864,008</b>	<b>104,231,301</b>	<b>99,528,851</b>	<b>114,555,639</b>	<b>399,179,798</b>
604	Napak Dist. Rds	73,330,824	58,868,909	90,153,003	93,190,837	315,543,573
604	Lorengecora T. C.	15,858,764	12,731,183	19,630,933	20,209,979	68,430,860
604	Napak Dist. Mech Imp	13,909,317	2,500,000	5,598,333	10,430,337	32,437,986
604	Lorengecora T. C. Mech Imp	2,476,096	1,056,725	671,437	3,100,295	7,304,553

## Annex 4: Cont'd

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
604	Napak CARs	-	54,553,377	-	-	54,553,377
<b>Total</b>		<b>105,575,002</b>	<b>129,710,194</b>	<b>116,053,706</b>	<b>126,931,447</b>	<b>478,270,350</b>
605	Kibuuku Dist. Rds	51,261,212	41,151,748	63,020,595	65,144,164	220,577,719
605	Kibuku T. C.	14,813,733	11,892,248	18,337,331	18,878,220	63,921,532
605	Kibuuku Dist. Mech Imp	14,125,047	2,832,230	14,784,761	10,553,334	42,295,371
605	Kibuku T. C. Mech Imp	2,476,096	1,433,176	3,044,116	1,911,736	8,865,124
605	Kibuuku CARs	-	42,140,391	-	-	42,140,391
<b>Total</b>		<b>82,676,088</b>	<b>99,449,793</b>	<b>99,186,803</b>	<b>96,487,454</b>	<b>377,800,138</b>
606	Nwoya Dist. Rds	53,331,087	42,813,413	65,565,302	67,774,618	229,484,420
606	Anaka T. C.	13,926,470	11,179,965	17,239,023	17,747,516	60,092,973
606	Nwoya Dist. Mech Imp	13,585,722	10,906,418	16,702,303	27,198,159	68,392,601
606	Anaka T. C. Mech Imp	2,476,096	1,348,457	3,044,116	2,728,893	9,597,562
606	Nwoya CARs	-	31,280,279	-	-	31,280,279
<b>Total</b>		<b>83,319,375</b>	<b>97,528,533</b>	<b>102,550,743</b>	<b>115,449,185</b>	<b>398,847,836</b>
607	Kole Dist. Rds	67,537,807	54,218,360	83,031,060	85,828,910	290,616,137
607	Ayer T. C.	13,111,985	10,526,109	16,230,804	16,709,558	56,578,455
607	Kole Dist. Mech Imp	13,693,587	-	2,765,969	27,414,101	43,873,656
607	Ayer T. C. Mech Imp	2,476,096	-	1,659,581	4,957,062	9,092,739
607	Kole CARs	-	57,843,275	-	-	57,843,275
<b>Total</b>		<b>96,819,475</b>	<b>122,587,743</b>	<b>103,687,414</b>	<b>134,909,630</b>	<b>458,004,263</b>
608	Butambala Dist. Rds	37,304,454	29,947,468	45,862,141	47,407,531	160,521,593
608	Gombe T. C.	22,723,781	18,242,318	28,128,864	28,958,571	98,053,533
608	Butambala Dist. Mech Imp	13,693,587	10,993,010	16,834,912	12,430,835	53,952,345
608	Gombe T. C. Mech Imp	2,476,096	1,987,774	3,044,116	3,302,481	10,810,467
608	Butambala CARs	-	33,311,213	-	-	33,311,213
<b>Total</b>		<b>76,197,918</b>	<b>94,481,783</b>	<b>93,870,033</b>	<b>92,099,417</b>	<b>356,649,151</b>
609	Sheema Dist. Rds	68,461,169	54,959,621	84,166,243	87,002,344	294,589,377
609	Bugonji T. C.	17,366,371	13,941,468	21,497,140	22,131,233	74,936,213
609	Kakindo TC.	9,675,603	7,767,432	11,977,044	12,330,327	41,750,407
609	Shuuku T.C.	9,675,603	7,767,432	11,977,044	12,330,327	41,750,407
609	Sheema Dist. Mech Imp	14,017,182	11,252,788	11,186,166	66,477,892	102,934,028
609	Bugonji T. C. Mech Imp	2,476,096	1,987,774	3,044,116	1,911,736	9,419,722
609	Kakindo TC. Mech Imp	-	-	-	-	-
609	Shuuku T.C. mech Imp	-	-	-	-	-
609	Sheema CARs	-	62,904,244	-	-	62,904,244
<b>Total</b>		<b>121,672,025</b>	<b>160,580,759</b>	<b>143,847,754</b>	<b>202,183,859</b>	<b>628,284,396</b>
610	Buhweju Dist. Rds	38,786,521	31,137,249	47,684,195	49,290,982	166,898,947
610	Nsiika T. C.	14,449,377	11,599,748	17,886,309	18,413,895	62,349,328
610	Buhweju Dist. Mech Imp	13,909,317	11,166,195	7,413,374	11,800,352	44,289,237
610	Nsiika T. C. Mech Imp	2,476,096	1,987,774	1,373,907	2,157,763	7,995,540
610	Buhweju CARs	-	35,928,058	-	-	35,928,058
<b>Total</b>		<b>69,621,311</b>	<b>91,819,025</b>	<b>74,357,785</b>	<b>81,662,991</b>	<b>317,461,111</b>
611	Agago Dist. Rds	90,715,037	72,824,699	111,525,174	115,283,174	390,348,084
611	Kalongo T. C.	19,515,186	15,666,505	24,157,073	24,869,625	84,208,389
611	Lokole T. C.	23,158,728	18,591,486	28,667,267	29,512,855	99,930,336
611	Patongo T. C.	16,069,341	12,900,231	19,891,598	20,478,333	69,339,503
611	Agago Dist. Mech Imp	14,556,506	2,500,000	2,500,000	10,799,329	30,355,835
611	Kalongo T. C. Mech Imp	2,476,096	500,000	500,000	1,911,736	5,387,832
611	Lokole T. C. Mech Imp	2,476,096	500,000	500,000	1,911,736	5,387,832
611	Patongo T. C. Mech Imp	2,476,096	500,000	500,000	1,911,736	5,387,832



## Annex 4: Cont'd

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
611	Agago CARs	-	76,508,647	-	-	76,508,647
<b>Total</b>		<b>171,443,087</b>	<b>200,491,569</b>	<b>188,241,112</b>	<b>206,678,522</b>	<b>766,854,290</b>
612	Kween Dist. Rds	38,978,337	31,291,237	47,920,014	49,534,747	167,724,335
612	Binyiny T. C.	13,982,103	11,224,627	17,307,889	17,818,413	60,333,031
612	Kween Dist. Mech Imp	14,232,912	7,012,508	4,548,787	10,614,833	36,409,040
612	Binyiny T. C. Mech Imp	2,476,096	1,987,774	1,096,093	1,911,736	7,471,699
612	Kween CARs	-	35,528,916	-	-	35,528,916
<b>Total</b>		<b>69,669,448</b>	<b>87,045,062</b>	<b>70,872,784</b>	<b>79,879,729</b>	<b>307,467,022</b>
613	Kagadi Dist. Rds	68,007,984	54,595,811	83,609,097	86,426,424	292,639,317
613	Kagadi T. C.	22,984,343	18,451,493	28,451,404	29,290,624	99,177,864
613	Muhoro T. C.	19,288,303	15,484,366	23,876,222	24,580,490	83,229,381
613	Kagadi Dist. Mech Imp	6,638,311	5,329,139	8,161,148	6,284,804	26,413,403
613	Kagadi T. C. Mech Imp	2,476,096	1,987,774	2,751,986	2,033,306	9,249,163
613	Muhoro T. C. Mech Imp	2,476,096	1,987,774	3,044,116	2,568,020	10,076,006
613	Kagadi CARs	-	62,905,595	-	-	62,905,595
<b>Total</b>		<b>121,871,134</b>	<b>160,741,952</b>	<b>149,893,973</b>	<b>151,183,670</b>	<b>583,690,728</b>
614	Kakumiro Dist. Rds	64,685,659	51,928,698	79,524,627	82,204,322	278,343,306
614	Kakumiro T. C.	17,232,272	13,833,815	21,331,144	21,960,341	74,357,573
614	Kakumiro Dist. Mech Imp	6,314,017	2,500,000	2,500,000	6,099,909	17,413,926
614	Kakumiro T. C. Mech Imp	2,476,096	500,000	500,000	1,911,736	5,387,832
614	Kakumiro CARs	-	59,832,533	-	-	59,832,533
<b>Total</b>		<b>90,708,045</b>	<b>128,595,046</b>	<b>103,855,771</b>	<b>112,176,308</b>	<b>435,335,170</b>
615	Omoro Dist. Rds	47,505,766	38,136,931	58,403,645	60,371,639	204,417,982
615	Omoro T. C.	-	-	-	-	-
615	Omoro Dist. Mech Imp	5,900,461	4,736,803	3,928,019	5,247,773	19,813,055
615	Omoro T. C. Mech Imp	-	-	-	-	-
615	Omoro CARs	-	31,980,666	-	-	31,980,666
<b>Total</b>		<b>53,406,227</b>	<b>74,854,401</b>	<b>62,331,664</b>	<b>65,619,412</b>	<b>256,211,703</b>
616	Rubanda Dist. Rds	54,718,245	43,927,004	67,270,676	69,537,457	235,453,381
616	Hamurwa T. C.	13,533,581	10,864,560	16,752,681	17,246,828	58,397,650
616	Rubanda Dist. Mech Imp	6,010,988	4,825,533	500,000	5,927,139	17,263,659
616	Hamurwa T. C. Mech Imp	2,476,096	-	-	1,911,736	4,387,832
616	Rubanda CARs	-	37,212,883	-	-	37,212,883
<b>Total</b>		<b>76,738,910</b>	<b>96,829,979</b>	<b>84,523,357</b>	<b>94,623,160</b>	<b>352,715,406</b>
<b>Grand Total</b>		<b>14,752,645,974</b>	<b>19,407,724,165</b>	<b>17,223,243,063</b>	<b>19,064,909,716</b>	<b>70,448,522,918</b>
<b>MUNICIPAL COUNCILS</b>						
751	Arua MC	201,593,378	161,836,203	247,839,139	256,190,432	867,459,152
751	Mech Imp	13,154,262	10,560,048	16,171,866	26,334,391	66,220,567
<b>Total</b>		<b>214,747,640</b>	<b>172,396,252</b>	<b>264,011,005</b>	<b>282,524,822</b>	<b>933,679,718</b>
752	Entebbe MC	292,094,923	234,489,515	359,101,847	371,202,295	1,256,888,580
752	Mech Imp	13,154,262	3,213,567	6,072,162	26,334,391	48,774,381
<b>Total</b>		<b>305,249,185</b>	<b>237,703,082</b>	<b>365,174,009</b>	<b>397,536,686</b>	<b>1,305,662,961</b>
753	FortPortal MC	174,471,549	140,063,198	214,495,531	221,723,263	750,753,542
753	Mech Imp	13,154,262	-	-	18,329,659	31,483,921
<b>Total</b>		<b>187,625,812</b>	<b>140,063,198</b>	<b>214,495,531</b>	<b>240,052,922</b>	<b>782,237,463</b>
754	Gulu MC	262,629,884	210,835,414	322,877,493	333,757,309	1,130,100,100
754	Mech Imp	13,154,262	-	-	7,499,845	20,654,108
<b>Total</b>		<b>275,784,146</b>	<b>210,835,414</b>	<b>322,877,493</b>	<b>341,257,155</b>	<b>1,150,754,208</b>



## Annex 4: Cont'd

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
755	Jinja MC	259,277,131	208,143,874	318,755,615	329,496,539	1,115,673,158
755	Mech Imp	13,154,262	2,500,000	2,500,000	9,999,845	28,154,108
<b>Total</b>		<b>272,431,393</b>	<b>210,643,874</b>	<b>321,255,615</b>	<b>339,496,384</b>	<b>1,143,827,265</b>
757	Kabale MC	189,523,901	152,147,005	233,000,911	240,852,208	815,524,025
757	Mech Imp	13,154,262	10,560,048	14,195,450	21,695,296	59,605,056
<b>Total</b>		<b>202,678,163</b>	<b>162,707,054</b>	<b>247,196,361</b>	<b>262,547,504</b>	<b>875,129,081</b>
758	Lira MC	257,597,400	206,795,410	316,690,551	327,361,889	1,108,445,250
758	Mech Imp	13,154,262	-	-	26,334,391	39,488,653
<b>Total</b>		<b>270,751,662</b>	<b>206,795,410</b>	<b>316,690,551</b>	<b>353,696,280</b>	<b>1,147,933,902</b>
759	Masaka MC	207,404,244	166,501,081	254,983,025	263,575,041	892,463,391
759	Mech Imp	13,154,262	10,560,048	16,171,866	26,334,391	66,220,567
<b>Total</b>		<b>220,558,506</b>	<b>177,061,130</b>	<b>271,154,891</b>	<b>289,909,431</b>	<b>958,683,957</b>
760	Mbale MC	226,549,717	181,870,786	278,520,493	287,905,638	974,846,635
760	Mech Imp	13,154,262	2,500,000	2,500,000	9,999,845	28,154,108
<b>Total</b>		<b>239,703,980</b>	<b>184,370,786</b>	<b>281,020,493</b>	<b>297,905,483</b>	<b>1,003,000,742</b>
761	Mbarara MC	217,811,232	174,855,659	267,777,389	276,800,529	937,244,810
761	Mech Imp	13,154,262	-	3,737,836	11,237,361	28,129,459
<b>Total</b>		<b>230,965,495</b>	<b>174,855,659</b>	<b>271,515,225</b>	<b>288,037,890</b>	<b>965,374,269</b>
762	Moroto MC	109,268,620	87,719,244	134,334,972	138,861,580	470,184,416
762	Mech Imp	13,154,262	2,500,000	2,500,000	9,999,845	28,154,108
<b>Total</b>		<b>122,422,882</b>	<b>90,219,244</b>	<b>136,834,972</b>	<b>148,861,426</b>	<b>498,338,524</b>
763	Soroti MC	234,368,542	188,147,624	288,132,965	297,842,015	1,008,491,146
763	Mech Imp	13,154,262	10,431,066	10,431,066	17,930,911	51,947,305
<b>Total</b>		<b>247,522,804</b>	<b>198,578,689</b>	<b>298,564,031</b>	<b>315,772,926</b>	<b>1,060,438,450</b>
764	Tororo MC	134,328,927	107,837,290	165,144,143	170,708,910	578,019,269
764	Mech Imp	13,154,262	10,560,048	16,171,866	26,334,391	66,220,567
<b>Total</b>		<b>147,483,189</b>	<b>118,397,338</b>	<b>181,316,008</b>	<b>197,043,300</b>	<b>644,239,835</b>
770	Kasese MC	195,127,099	156,645,170	239,889,489	247,972,907	839,634,665
770	Mech Imp	13,154,262	-	16,171,866	26,334,391	55,660,518
<b>Total</b>		<b>208,281,361</b>	<b>156,645,170</b>	<b>256,061,355</b>	<b>274,307,297</b>	<b>895,295,183</b>
771	Hoima MC	152,318,266	122,278,867	187,260,258	193,570,258	655,427,649
771	Mech Imp	13,154,262	-	-	7,499,845	20,654,108
<b>Total</b>		<b>165,472,528</b>	<b>122,278,867</b>	<b>187,260,258</b>	<b>201,070,104</b>	<b>676,081,756</b>
772	Mukono MC	173,958,925	139,651,670	213,865,310	221,071,806	748,547,711
772	Mech Imp	13,154,262	10,560,048	16,171,866	26,334,391	66,220,567
<b>Total</b>		<b>187,113,187</b>	<b>150,211,719</b>	<b>230,037,176</b>	<b>247,406,196</b>	<b>814,768,278</b>
773	Iganga MC	135,475,275	108,757,561	166,553,465	172,165,721	582,952,023
773	Mech Imp	13,154,262	10,560,048	16,171,866	7,499,845	47,386,022
<b>Total</b>		<b>148,629,537</b>	<b>119,317,610</b>	<b>182,725,331</b>	<b>179,665,566</b>	<b>630,338,044</b>
774	Masindi MC	125,965,920	101,123,591	154,862,653	160,080,970	542,033,134
774	Mech Imp	13,154,262	4,510,325	2,500,000	26,334,391	46,498,978
<b>Total</b>		<b>139,120,182</b>	<b>105,633,916</b>	<b>157,362,653</b>	<b>186,415,361</b>	<b>588,532,112</b>
775	Ntungamo MC	113,412,288	91,045,719	139,429,202	144,127,468	488,014,677
775	Mech Imp	13,154,262	10,560,048	3,965,278	9,482,484	37,162,073
<b>Total</b>		<b>126,566,550</b>	<b>101,605,768</b>	<b>143,394,480</b>	<b>153,609,952</b>	<b>525,176,750</b>
776	Busia MC	132,622,672	106,467,533	163,046,471	168,540,554	570,677,230
776	Mech Imp	13,154,262	5,070,555	4,634,201	9,999,845	32,858,864
<b>Total</b>		<b>145,776,934</b>	<b>111,538,088</b>	<b>167,680,672</b>	<b>178,540,399</b>	<b>603,536,093</b>
777	Ishaka MC	151,055,908	121,265,465	185,708,314	191,966,020	649,995,708
777	Mech Imp	13,154,262	10,560,048	16,171,866	26,334,391	66,220,567
<b>Total</b>		<b>164,210,170</b>	<b>131,825,514</b>	<b>201,880,180</b>	<b>218,300,411</b>	<b>716,216,274</b>

## Annex 4: Cont'd

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
778	Rukungiri MC	129,207,868	103,726,179	158,848,307	164,200,927	555,983,282
778	Mech Imp	13,154,262	10,560,048	16,171,866	26,334,391	66,220,567
<b>Total</b>		<b>142,362,130</b>	<b>114,286,228</b>	<b>175,020,173</b>	<b>190,535,318</b>	<b>622,203,849</b>
779	Nansana MC	182,428,282	146,450,746	224,277,548	231,834,899	784,991,476
779	Mech Imp	13,154,262	4,688,600	8,780,800	26,334,391	52,958,053
<b>Total</b>		<b>195,582,544</b>	<b>151,139,346</b>	<b>233,058,348</b>	<b>258,169,290</b>	<b>837,949,528</b>
780	Makindye Ssabagabo MC	30,892,865	24,800,338	37,979,725	39,259,506	132,932,434
780	Mech Imp	1,466,415	1,177,216	1,802,812	3,336,070	7,782,514
<b>Total</b>		<b>32,359,280</b>	<b>25,977,555</b>	<b>39,782,537</b>	<b>42,595,576</b>	<b>140,714,947</b>
781	Kira MC	199,217,951	159,929,246	244,918,787	253,171,674	857,237,659
781	Mech Imp	13,154,262	10,560,048	612,876	26,334,391	50,661,577
<b>Total</b>		<b>212,372,213</b>	<b>170,489,294</b>	<b>245,531,663</b>	<b>279,506,065</b>	<b>907,899,236</b>
782	Kisoro MC	21,759,405	17,468,131	26,751,039	27,652,453	93,631,028
782	Mech Imp	2,476,096	500,000	500,000	3,911,736	7,387,832
<b>Total</b>		<b>24,235,502</b>	<b>17,968,131</b>	<b>27,251,039</b>	<b>31,564,189</b>	<b>101,018,860</b>
783	Mityana MC	36,227,283	29,082,731	44,537,865	46,038,632	155,886,511
783	Mech Imp	2,476,096	1,987,774	500,000	3,066,536	8,030,406
<b>Total</b>		<b>38,703,380</b>	<b>31,070,505</b>	<b>45,037,865</b>	<b>49,105,168</b>	<b>163,916,917</b>
784	Kitgum MC	44,525,842	35,744,692	54,740,124	56,584,670	191,595,328
784	Mech Imp	2,476,096	891,440	500,000	1,911,736	5,779,272
<b>Total</b>		<b>47,001,939</b>	<b>36,636,132</b>	<b>55,240,124</b>	<b>58,496,406</b>	<b>197,374,600</b>
785	Koboko MC	37,417,513	30,038,230	46,001,135	47,551,208	161,008,085
785	Mech Imp	2,476,096	1,987,774	3,044,116	4,957,062	12,465,048
<b>Total</b>		<b>39,893,609</b>	<b>32,026,004</b>	<b>49,045,251</b>	<b>52,508,270</b>	<b>173,473,133</b>
786	Mubende MC	31,270,062	25,103,146	38,443,451	39,738,858	134,555,518
786	Mech Imp	2,476,096	1,987,774	3,044,116	4,957,062	12,465,048
<b>Total</b>		<b>33,746,158</b>	<b>27,090,920</b>	<b>41,487,567</b>	<b>44,695,920</b>	<b>147,020,566</b>
787	Kumi MC	18,478,346	14,834,144	22,717,300	23,482,792	79,512,582
787	Mech Imp	2,476,096	1,987,774	3,044,116	4,497,575	12,005,561
<b>Total</b>		<b>20,954,442</b>	<b>16,821,918</b>	<b>25,761,416</b>	<b>27,980,366</b>	<b>91,518,143</b>
788	Lugazi MC	33,281,979	26,718,284	40,916,905	42,295,658	143,212,827
788	Mech Imp	2,476,096	-	3,044,116	4,957,062	10,477,274
<b>Total</b>		<b>35,758,076</b>	<b>26,718,284</b>	<b>43,961,021</b>	<b>47,252,720</b>	<b>153,690,101</b>
789	Kamuli MC	19,193,297	15,408,097	23,596,262	24,391,372	82,589,029
789	Mech Imp	2,476,096	-	-	4,957,062	7,433,158
<b>Total</b>		<b>21,669,394</b>	<b>15,408,097</b>	<b>23,596,262</b>	<b>29,348,434</b>	<b>90,022,187</b>
790	Kapchorwa MC	18,004,809	14,453,996	22,135,134	22,881,008	77,474,947
790	Mech Imp	2,476,096	1,987,774	3,044,116	4,957,062	12,465,048
<b>Total</b>		<b>20,480,905</b>	<b>16,441,770</b>	<b>25,179,250</b>	<b>27,838,070</b>	<b>89,939,995</b>
791	Ibanda MC	27,440,672	22,028,969	33,735,595	34,872,364	118,077,599
791	Mech Imp	2,476,096	-	-	1,911,736	4,387,832
<b>Total</b>		<b>29,916,768</b>	<b>22,028,969</b>	<b>33,735,595</b>	<b>36,784,099</b>	<b>122,465,431</b>
792	Njeru MC	51,751,978	41,545,728	63,623,943	65,767,843	222,689,492
792	Mech Imp	2,476,096	1,461,740	1,847,860	2,542,516	8,328,212
<b>Total</b>		<b>54,228,074</b>	<b>43,007,468</b>	<b>65,471,803</b>	<b>68,310,358</b>	<b>231,017,704</b>
793	Apac MC	18,463,012	14,821,835	22,698,449	23,463,305	79,446,601
793	Mech Imp	2,476,096	1,987,774	3,044,116	4,390,699	11,898,685
<b>Total</b>		<b>20,939,108</b>	<b>16,809,609</b>	<b>25,742,565</b>	<b>27,854,004</b>	<b>91,345,286</b>
794	Nebbi MC	26,625,590	21,374,633	32,733,532	33,836,535	114,570,290
794	Mech Imp	2,476,096	1,987,774	3,044,116	4,957,062	12,465,048

#### Annex 4: Cont'd

Vote	Designated Agency	Q1 Disbursed (UGX)	Q2 Disbursed (UGX)	Q3 Disbursed (UGX)	Q4 Disbursed (UGX)	Total Disbursed (UGX)
<b>Total</b>		<b>29,101,687</b>	<b>23,362,407</b>	<b>35,777,648</b>	<b>38,793,597</b>	<b>127,035,338</b>
795	Bugiri MC	24,762,209	19,878,738	30,442,690	31,468,499	106,552,137
795	Mech Imp	2,476,096	500,000	3,044,116	1,911,736	7,931,948
<b>Total</b>		<b>27,238,306</b>	<b>20,378,738</b>	<b>33,486,806</b>	<b>33,380,235</b>	<b>114,484,085</b>
796	Sheema MC	43,620,473	35,017,875	53,627,061	55,434,102	187,699,511
796	Mech Imp	4,952,193	3,975,548	6,088,232	9,914,123	24,930,095
<b>Total</b>		<b>48,572,666</b>	<b>38,993,423</b>	<b>59,715,293</b>	<b>65,348,225</b>	<b>212,629,606</b>
797	Kotido MC	22,233,749	17,848,927	27,334,197	28,255,262	95,672,135
797	Mech Imp	2,476,096	-	-	1,411,736	3,887,832
<b>Total</b>		<b>24,709,845</b>	<b>17,848,927</b>	<b>27,334,197</b>	<b>29,666,998</b>	<b>99,559,967</b>
<b>Grand Total</b>		<b>5,322,921,330</b>	<b>4,148,187,504</b>	<b>6,329,724,711</b>	<b>6,833,690,804</b>	<b>22,634,524,349</b>



## Annex 5: Financial Performance of DUCAR Designated Agencies

Vote	Programme	Amount			Remark
		Budget	Disbursement	Expenditure	% Spent
		UShs	UShs	UShs	
KAMPALA CAPITAL CITY AUTHORITY					
122	KCCA	19,525,024,690	16,426,591,000	16,483,602,463	
	Total	19,525,024,690	16,426,591,000	16,483,602,463	100%
501	Adjumani Dist. Rds	602,322,701	501,545,178	707,592,100	
501	Adjumani T. C.	155,169,353	129,567,673	210,505,750	
501	Adjumani Dist. Mech Imp	72,993,104	70,131,211	-	
501	Adjumani T. C. Mech Imp	12,795,566	10,925,222	-	
501	Adjumani CARs	89,558,001	89,558,001	18,328,250	
	Total	932,838,724	801,727,284	936,426,100	117%
502	Apac Dist. Rds	486,901,855	405,435,952	593,140,027	
502	Aduku T. C.	87,115,818	72,742,417	25,855,000	
502	Apac Dist. Mech Imp	72,993,104	62,017,698	-	
502	Aduku T. C. Mech Imp	12,795,566	6,533,290	-	
502	Apac CARs	76,596,465	76,596,465	-	
	Total	736,402,809	623,325,823	618,995,027	99%
503	Arua Dist. Rds	823,304,579	685,553,509	632,383,000	
503	Arua Dist. Mech Imp	82,469,021	50,591,500	13,990,000	
503	Arua CARs	159,900,227	159,900,227	319,800,000	
	Total	1,065,673,826	896,045,235	966,173,000	108%
504	Bugiri Dist. Rds	727,157,062	605,492,898	471,406,931	
504	Bugiri Dist. Mech Imp	73,550,511	150,805,484	29,796,000	
504	Bugiri CARs	112,771,771	112,771,771	112,771,772	
	Total	913,479,345	869,070,153	613,974,703	71%
505	Bundibugyo Dist. Rds	341,106,195	284,034,069	300,679,023	
505	Bundibugyo T. C.	335,334,780	280,007,271	228,681,000	
505	Nyahuka T. C.	98,293,267	82,075,678	163,705,000	
505	Ntandi T.C.	50,000,000	41,750,407	49,151,476	
505	Bundibugyo Dist. Mech Imp	75,222,732	40,837,478	2,743,000	
505	Bundibugyo T. C. Mech Imp	12,795,566	11,215,635	-	
505	Nyahuka T. C. Mech Imp	12,795,566	8,729,068	-	
505	Ntandi T.C. Mech Imp	-	-	-	
505	Bundibugyo CARs	57,528,975	57,528,975	54,726,000	
	Total	983,077,081	806,178,582	799,685,499	99%
506	Bushenyi Dist. Rds	373,841,394	311,292,183	348,848,000	
506	Kyanmuhanga T.C.	50,000,000	41,750,407	34,442,000	
506	Bushenyi Dist. Mech Imp	72,993,104	49,825,960	-	
506	Kyanmuhanga T.C. Mech Imp	-	-	-	
506	Bushenyi CARs	54,726,622	54,726,622	54,726,000	
	Total	551,561,120	457,595,172	438,016,000	96%
507	Busia Dist. Rds	334,091,958	278,193,417	317,905,094	
507	Busia Dist. Mech Imp	75,780,139	100,678,983	-	
507	Busia CARs	60,126,767	60,126,767	120,254,000	
	Total	469,998,863	438,999,167	438,159,094	100%
508	Gulu Dist. Rds	355,652,640	296,146,677	260,444,383	
508	Gulu Dist. Mech Imp	44,173,889	25,284,243	6,999,000	
508	Gulu CARs	46,331,384	46,331,384	-	
	Total	446,157,913	367,762,304	267,443,383	73%

## Annex 5: Cont'd

Vote	Programme	Amount			Remark
		Budget	Disbursement	Expenditure	% Spent
		US\$	US\$	US\$	
509	Hoima Dist. Rds	681,793,257	567,719,131	468,655,000	
509	Kigoroby T. C.	74,548,246	62,248,393	52,122,750	
509	Hoima Dist. Mech Imp	73,550,511	45,609,709	18,376,000	
509	Kigoroby T. C. Mech Imp	12,795,566	6,862,474	1,038,000	
509	Hoima CARs	117,260,219	117,260,219	109,390,000	
<b>Total</b>		<b>959,947,799</b>	<b>799,699,925</b>	<b>649,581,750</b>	<b>81%</b>
510	Iganga Dist. Rds	502,897,070	418,754,930	178,827,499	
510	Busembatya T. C.	101,695,091	84,916,228	50,729,500	
510	Iganga Dist. Mech Imp	75,222,732	75,221,313	13,668,000	
510	Busembatya T. C. Mech Imp	12,795,566	9,121,171	2,583,000	
510	Iganga CARs	121,740,662	121,740,662	109,744,650	
<b>Total</b>		<b>814,351,120</b>	<b>709,754,304</b>	<b>355,552,649</b>	<b>50%</b>
511	Jinja Dist. Rds	496,939,186	413,793,888	430,380,000	
511	Bugembe T. C.	149,209,021	124,590,747	78,861,000	
1560	Buwenge T. C.	106,931,815	89,288,936	64,060,000	
511	Kakira T. C.	86,275,748	72,040,952	72,226,000	
511	Jinja Dist. Mech Imp	71,320,884	56,464,193	-	
511	Bugembe T. C. Mech Imp	12,795,566	12,465,048	-	
511	Buwenge T. C. Mech Imp	12,795,566	6,138,930	-	
511	Kakira T. C. Mech Imp	12,795,566	12,465,048	-	
511	Jinja CARs	90,695,314	90,695,314	90,693,000	
<b>Total</b>		<b>1,039,758,666</b>	<b>877,943,057</b>	<b>736,220,000</b>	<b>84%</b>
512	Kabale Dist. Rds	432,435,888	360,082,949	487,241,531	
512	Katuna T. C.	104,261,826	87,059,473	110,979,036	
512	Muhanga T. C.	82,558,230	68,936,794	155,964,500	
512	Ryakarimira T.C.	50,000,000	41,750,407	45,317,406	
512	Kabale Dist. Mech Imp	47,504,573	84,238,499	6,168,000	
512	Katuna T. C. Mech Imp	12,795,566	6,151,397	-	
512	Muhanga T. C. Mech Imp	12,795,566	5,800,590	5,089,000	
512	Ryakarimira T.C. Mech Imp	-	-	-	
512	Kabale CARs	56,910,309	56,910,309	113,820,618	
<b>Total</b>		<b>799,261,957</b>	<b>710,930,418</b>	<b>924,580,091</b>	<b>130%</b>
513	Kabarole Dist. Rds	557,062,878	463,857,995	518,440,550	
513	Karago T. C.	91,347,018	76,275,503	83,358,000	
513	Kibiito T. C.	94,588,274	78,981,978	79,601,080	
513	Kijura T. C.	87,350,305	72,938,215	56,524,800	
513	Kiko T. C.	83,019,319	69,321,807	85,459,000	
513	Rubona T. C.	86,445,803	72,182,949	78,224,000	
513	Rwimi T. C.	82,482,794	68,873,804	31,767,000	
513	Kyamukuba T.C	50,000,000	41,750,407	28,387,000	
513	Mugusu T.C	50,000,000	41,750,407	10,785,300	
513	Kabarole Dist Mech Imp	76,337,545	72,542,085	14,752,000	
513	Karago T. C. Mech Imp	12,795,566	12,465,048	-	
513	Kibiito T. C. Mech Imp	12,795,566	12,465,048	-	
513	Kijura T. C. Mech Imp	12,795,566	12,465,048	2,000,000	
513	Kiko T. C. Mech Imp	12,795,566	12,465,048	1,487,000	
513	Rubona T. C. Mech Imp	12,795,566	12,465,048	-	
513	Rwimi T. C. Mech Imp	12,795,566	12,465,048	-	
513	Kyamukuba T.C. Mech Imp	-	-	-	
513	Mugusu T.C. Mech Imp	-	-	-	
513	Kabarole CARs	83,729,487	83,729,487	161,261,000	

## Annex 5: Cont'd

Vote	Programme	Amount			Remark
		Budget	Disbursement	Expenditure	% Spent
		US\$	US\$	US\$	
<b>Total</b>		<b>1,419,136,817</b>	<b>1,216,994,926</b>	<b>1,152,046,730</b>	<b>95%</b>
514	Kaberamaido Dist. Rds	309,840,780	257,999,821	671,641,502	
514	Kaberamaido T. C.	76,425,252	63,815,707	274,202,890	
514	Kaberamaido Dist. Mech Imp	74,107,918	69,875,108	1,956,000	
514	Kaberamaido T. C. Mech Imp	12,795,566	5,387,832	2,680,000	
514	Kaberamaido CARs	76,182,533	76,182,533	4,068,000	
<b>Total</b>		<b>549,352,049</b>	<b>473,261,002</b>	<b>954,548,392</b>	<b>202%</b>
515	Kalangala Dist. Rds	411,572,114	342,709,994	433,261,795	
515	Kalangala T. C.	70,875,870	59,181,928	77,574,471	
515	Kalangala Dist. Mech Imp	71,320,884	69,478,619	-	
515	Kalangala T. C. Mech Imp	12,795,566	12,465,048	-	
515	Kalangala CARs	53,047,108	53,047,108	54,553,570	
<b>Total</b>		<b>619,611,542</b>	<b>536,882,697</b>	<b>565,389,836</b>	<b>105%</b>
517	Kamuli Dist. Rds	712,349,267	593,162,667	774,511,393	
517	Kamuli Dist. Mech Imp	74,665,325	112,746,751	16,369,180	
517	Kamuli CARs	108,608,985	108,608,985	-	
<b>Total</b>		<b>895,623,576</b>	<b>814,518,403</b>	<b>790,880,573</b>	<b>97%</b>
518	Kamwenge Dist. Rds	449,583,279	374,361,327	333,194,000	
518	Kamwenge T. C.	100,841,384	84,203,376	141,459,000	
518	Kahunge T.C	50,000,000	41,750,407	17,443,000	
518	Kamwenge Dist. Mech Imp	75,222,732	44,468,929	5,600,000	
518	Kamwenge T. C. Mech Imp	12,795,566	8,925,523	-	
518	Kahunge T.C. Mech Imp	-	-	-	
518	Kamwenge CARs	79,054,643	79,054,643	79,055,000	
<b>Total</b>		<b>767,497,604</b>	<b>632,764,205</b>	<b>576,751,000</b>	<b>91%</b>
519	Kanungu Dist. Rds	344,669,589	287,001,254	342,912,570	
519	Butogota T. C.	75,371,822	62,936,085	-	
519	Kambuga T. C.	65,132,022	54,385,769	11,104,000	
519	Kanungu T. C.	118,995,496	99,362,208	48,917,000	
519	Kihikihi T. C.	110,024,035	91,870,965	38,176,200	
519	Kanungu Dist. Mech Imp	72,993,104	56,323,020	14,076,000	
519	Butogota T. C. Mech Imp	12,795,566	12,465,048	-	
519	Kambuga T. C. Mech Imp	12,795,566	9,214,491	4,590,000	
519	Kanungu T. C. Mech Imp	12,795,566	9,702,931	3,910,000	
519	Kihikihi T. C. Mech Imp	12,795,566	12,465,048	4,002,600	
519	Kanungu CARs	48,840,785	48,840,785	41,115,700	
<b>Total</b>		<b>887,209,116</b>	<b>744,567,603</b>	<b>508,804,070</b>	<b>68%</b>
520	Kapchorwa Dist. Rds	202,990,588	169,027,252	112,068,000	
520	Kapchorwa Dist. Mech Imp	74,665,325	51,046,506	3,150,000	
520	Kapchorwa CARs	32,713,537	32,713,537	41,115,700	
<b>Total</b>		<b>310,369,450</b>	<b>252,787,294</b>	<b>156,333,700</b>	<b>62%</b>
521	Kasese Dist. Rds	842,903,086	701,872,896	510,113,054	
521	Hima T. C.	142,334,198	118,850,214	86,225,766	
521	Katwe-Kabatoro T. C.	336,610,339	281,072,373	200,538,160	
521	Mpondwe-Lhubirihha T. C.	123,811,559	103,383,660	75,327,016	
521	Kisinga T.C.	50,000,000	41,750,407	29,420,079	
521	Kasese Dist. Mech Imp	80,239,393	75,617,682	-	
521	Hima T. C. Mech Imp	12,795,566	5,387,832	-	
521	Katwe-Kabatoro T. C. Mech Imp	12,795,566	12,442,388	-	
521	Mpondwe-Lhubirihha T. C. Mech Imp	12,795,566	12,417,642	-	
521	Kisinga T.C. Mech Imp	-	-	-	



## Annex 5: Cont'd

Vote	Programme	Amount			Remark
		Budget	Disbursement	Expenditure	% Spent
		US\$	US\$	US\$	
521	Kasese CARs	142,180,591	142,180,591	142,180,591	
<b>Total</b>		<b>1,756,465,865</b>	<b>1,494,975,685</b>	<b>1,043,804,666</b>	<b>70%</b>
522	Katakwi Dist. Rds	316,880,064	263,861,328	361,122,656	
522	Katakwi T. C.	80,901,328	67,553,267	72,716,000	
522	Katakwi Dist. Mech Imp	72,993,104	62,349,162	17,941,754	
522	Katakwi T. C. Mech Imp	12,795,566	7,894,753	1,230,000	
522	Katakwi CARs	47,219,180	47,219,180	94,438,179	
<b>Total</b>		<b>530,789,242</b>	<b>448,877,691</b>	<b>547,448,589</b>	<b>122%</b>
523	Kayunga Dist. Rds	511,207,195	425,674,648	357,741,770	
523	Kayunga T. C.	122,946,512	102,661,338	24,293,994	
523	Kayunga Dist. Mech Imp	72,435,698	31,943,226	5,070,390	
523	Kayunga T. C. Mech Imp	12,795,566	10,517,787	3,051,000	
523	Kayunga CARs	73,806,663	73,806,663	-	
<b>Total</b>		<b>793,191,634</b>	<b>644,603,662</b>	<b>390,157,154</b>	<b>61%</b>
524	Kibaale Dist. Rds	187,716,320	156,308,595	173,069,000	
524	Kibaale T. C.	87,754,638	73,275,837	84,076,000	
524	Kibaale Dist. Mech Imp	18,323,134	17,849,835	-	
524	Kibaale T. C. Mech Imp	12,795,566	10,865,755	-	
524	Kibaale CARs	33,600,014	33,600,014	33,601,000	
<b>Total</b>		<b>340,189,672</b>	<b>291,900,037</b>	<b>290,746,000</b>	<b>100%</b>
525	Kiboga Dist. Rds	465,792,643	387,858,624	517,178,771	
525	Bukomero T. C.	118,553,699	98,993,303	60,944,937	
525	Kiboga T. C.	106,371,526	88,821,090	24,024,000	
525	Lwamata T.C.	50,000,000	41,750,407	10,187,576	
525	Kiboga Dist. Mech Imp	71,320,884	69,478,619	-	
525	Bukomero T. C. Mech Imp	12,795,566	12,465,048	-	
525	Kiboga T. C. Mech Imp	12,795,566	12,465,048	-	
525	Lwamata T.C. Mech Imp	-	-	-	
525	Kiboga CARs	51,742,585	51,742,585	51,742,000	
<b>Total</b>		<b>889,372,467</b>	<b>763,574,723</b>	<b>664,077,284</b>	<b>87%</b>
526	Kisoro Dist. Rds	332,377,086	276,765,469	232,248,199	
526	Kisoro Dist. Mech Imp	75,222,732	61,574,266	11,532,000	
526	Kisoro CARs	60,090,536	60,090,536	-	
<b>Total</b>		<b>467,690,354</b>	<b>398,430,270</b>	<b>243,780,199</b>	<b>61%</b>
527	Kitgum Dist. Rds	579,788,304	482,781,120	414,120,000	
527	Kitgum Dist. Mech Imp	72,993,104	29,834,745	-	
527	Kitgum CARs	105,639,825	105,639,825	5,895,000	
<b>Total</b>		<b>758,421,233</b>	<b>618,255,690</b>	<b>420,015,000</b>	<b>68%</b>
528	Kotido Dist. Rds	373,942,765	311,376,593	191,229,000	
528	Kotido Dist. Mech Imp	70,763,477	29,811,132	10,347,000	
528	Kotido CARs	62,914,388	62,914,388	12,463,000	
<b>Total</b>		<b>507,620,630</b>	<b>404,102,113</b>	<b>214,039,000</b>	<b>53%</b>
529	Kumi Dist. Rds	448,135,623	373,155,886	379,677,127	
529	Kumi Dist. Mech Imp	71,320,884	65,360,195	7,037,700	
529	Kumi CARs	57,017,902	57,017,902	49,842,000	
<b>Total</b>		<b>576,474,409</b>	<b>495,533,982</b>	<b>436,556,827</b>	<b>88%</b>
530	Kyenjojo Dist. Rds	572,063,563	476,348,842	480,413,810	
530	Butunduzi T. C.	91,537,951	76,434,934	82,799,568	
530	Katooke T. C.	91,967,401	76,793,528	97,749,790	
530	Kyarusozi T. C.	82,865,755	69,193,580	81,907,050	
530	Kyenjojo T. C.	127,366,134	106,351,759	123,502,400	

## Annex 5: Cont'd

Vote	Programme	Amount			Remark
		Budget	Disbursement	Expenditure	% Spent
		US\$	US\$	US\$	
530	Kyenjojo Dist. Mech Imp	74,665,325	42,604,862	10,986,000	
530	Butunduzi T. C. Mech Imp	12,795,566	9,552,725	190,000	
530	Katooke T. C. Mech Imp	12,795,566	9,203,399	2,035,000	
530	Kyarusozi T. C. Mech Imp	12,795,566	9,203,399	5,985,000	
530	Kyenjojo T. C. Mech Imp	12,795,566	12,465,048	1,442,000	
530	Kyenjojo CARs	89,255,473	89,255,473	-	
<b>Total</b>		<b>1,180,903,865</b>	<b>977,407,550</b>	<b>887,010,618</b>	<b>91%</b>
531	Lira Dist. Rds	409,380,598	340,885,151	343,938,011	
531	Lira Dist. Mech Imp	72,993,104	22,178,381	26,072,824	
531	Lira CARs	72,345,028	72,345,028	72,345,000	
<b>Total</b>		<b>554,718,730</b>	<b>435,408,560</b>	<b>442,355,835</b>	<b>102%</b>
532	Luwero Dist. Rds	582,569,684	485,097,134	569,214,650	
532	Bombo T. C.	127,159,033	106,178,828	221,574,000	
532	Luwero T. C.	142,296,539	118,818,768	89,489,373	
532	Wobulenzi T. C.	123,768,181	103,347,439	31,543,000	
532	Luwero Dist. Mech Imp	73,550,511	39,122,459	-	
532	Bombo T. C. Mech Imp	12,795,566	10,163,779	2,317,000	
532	Luwero T. C. Mech Imp	12,795,566	10,477,274	1,650,000	
532	Wobulenzi T. C. Mech Imp	12,795,566	4,387,832	-	
532	Luwero CARs	128,551,686	128,551,686	-	
<b>Total</b>		<b>1,216,282,332</b>	<b>1,006,145,198</b>	<b>915,788,023</b>	<b>91%</b>
533	Masaka Dist. Rds	339,797,422	282,944,273	1,120,865,693	
533	Masaka Dist. Mech Imp	71,320,884	69,478,619	11,079,603	
533	Masaka CARs	67,943,564	67,943,564	-	
<b>Total</b>		<b>479,061,870</b>	<b>420,366,455</b>	<b>1,131,945,296</b>	<b>269%</b>
534	Masindi Dist. Rds	497,662,907	414,396,520	445,671,000	
534	Masindi Dist. Mech Imp	71,320,884	24,170,290	-	
534	Masindi CARs	68,143,634	68,143,634	56,308,000	
<b>Total</b>		<b>637,127,425</b>	<b>506,710,444</b>	<b>501,979,000</b>	<b>99%</b>
535	Mayuge Dist. Rds	659,700,920	549,323,170	481,260,075	
535	Mayuge T. C.	96,617,143	80,676,101	85,043,435	
535	Magamaga T.C.	50,000,000	41,750,407	41,720,077	
535	Mayuge Dist. Mech Imp	74,665,325	46,729,963	13,999,000	
535	Mayuge T. C. Mech Imp	12,795,566	5,387,832	1,700,000	
535	Magamaga T.C. Mech Imp	-	-	-	
535	Mayuge CARs	118,247,136	118,247,136	-	
<b>Total</b>		<b>1,012,026,089</b>	<b>842,114,608</b>	<b>623,722,587</b>	<b>74%</b>
536	Mbale Dist. Rds	488,133,397	406,461,439	410,645,610	
536	Nakaloke T. C.	90,548,022	75,608,335	73,637,710	
536	Nabumali T.C.	50,000,000	41,750,407	19,397,044	
536	Busiu T.C	50,000,000	41,750,407	26,666,704	
536	Mbale Dist. Mech Imp	78,567,173	34,990,455	-	
536	Nakaloke T. C. Mech Imp	12,795,566	5,357,406	-	
536	Nabumali T.C. Mech Imp	-	-	-	
536	Busiu T.C. Mech Imp	-	-	-	
536	Mbale CARs	108,835,973	108,835,973	-	
<b>Total</b>		<b>878,880,131</b>	<b>714,754,423</b>	<b>530,347,068</b>	<b>74%</b>
537	Mbarara Dist. Rds	518,947,127	432,119,574	222,253,000	
537	Mbarara Dist. Mech Imp	75,780,139	43,402,777	-	
537	Mbarara CARs	82,509,051	82,509,051	-	
<b>Total</b>		<b>677,236,316</b>	<b>558,031,402</b>	<b>222,253,000</b>	<b>40%</b>

Vote	Programme	Amount			Remark
		Budget	Disbursement	Expenditure	% Spent
		US\$	US\$	US\$	
538	Moroto Dist. Rds	293,785,836	244,631,107	282,159,765	
538	Moroto Dist. Mech Imp	70,206,070	44,861,084	9,669,000	
538	Moroto CARs	46,319,264	46,319,264	-	
<b>Total</b>		<b>410,311,170</b>	<b>335,811,455</b>	<b>291,828,765</b>	<b>87%</b>
539	Moyo Dist. Rds	514,581,247	428,484,171	471,176,077	
539	Moyo T. C.	157,567,140	131,569,845	102,735,850	
539	Moyo Dist. Mech Imp	72,435,698	47,079,108	3,032,000	
539	Moyo T. C. Mech Imp	12,795,566	8,433,158	-	
539	Moyo CARs	112,556,311	112,556,311	-	
<b>Total</b>		<b>869,935,961</b>	<b>728,122,592</b>	<b>576,943,927</b>	<b>79%</b>
540	Mpigi Dist. Rds	403,601,733	336,073,176	357,322,000	
540	Mpigi T. C.	165,468,569	138,167,602	150,876,100	
540	Mpigi Dist. Mech Imp	71,320,884	121,797,780	6,814,000	
540	Mpigi T. C. Mech Imp	12,795,566	12,204,370	-	
540	Mpigi CARs	57,781,670	57,781,670	50,481,000	
<b>Total</b>		<b>710,968,422</b>	<b>666,024,598</b>	<b>565,493,100</b>	<b>85%</b>
541	Mubende Dist. Rds	817,997,086	681,134,039	731,982,317	
541	Mubende Dist. Mech Imp	78,009,766	67,242,122	13,480,000	
541	Mubende CARs	142,635,649	142,635,649	285,271,298	
<b>Total</b>		<b>1,038,642,501</b>	<b>891,011,810</b>	<b>1,030,733,615</b>	<b>116%</b>
542	Mukono Dist. Rds	708,491,719	589,950,544	654,791,000	
542	Mukono Dist. Mech Imp	75,222,732	73,279,679	18,550,000	
542	Mukono CARs	109,013,222	109,013,222	-	
<b>Total</b>		<b>892,727,673</b>	<b>772,243,446</b>	<b>673,341,000</b>	<b>87%</b>
543	Nakapiripirit Dist. Rds	422,122,448	351,495,100	410,128,000	
543	Nakapiripirit T. C.	65,156,303	54,406,043	53,218,000	
543	Nakapiripirit Dist. Mech Imp	71,878,291	38,005,849	-	
543	Nakapiripirit T. C. Mech Imp	12,795,566	6,004,961	-	
543	Nakapiripirit CARs	80,249,392	80,249,392	-	
<b>Total</b>		<b>652,201,999</b>	<b>530,161,345</b>	<b>463,346,000</b>	<b>87%</b>
544	Nakasongola Dist. Rds	457,848,912	381,243,997	452,970,931	
544	Kakooge T. C.	106,434,332	88,873,534	96,801,514	
544	Migeera T. C.	71,620,238	59,803,482	65,870,592	
544	Nakasongola T. C.	77,285,592	64,534,099	62,658,000	
544	Nakasongola Dist. Mech Imp	72,435,698	197,444,910	6,651,200	
544	Kakooge T. C. Mech Imp	12,795,566	11,820,612	-	
544	Migeera T. C. Mech Imp	12,795,566	8,463,655	1,241,000	
544	Nakasongola T. C. Mech Imp	12,795,566	10,387,763	4,957,000	
544	Nakasongola CARs	53,623,939	53,623,939	53,623,992	
<b>Total</b>		<b>877,635,408</b>	<b>876,195,991</b>	<b>744,774,229</b>	<b>85%</b>
545	Nebbi Dist. Rds	593,218,951	493,964,621	505,736,100	
545	Pakwach T. C.	120,882,239	100,937,653	89,749,000	
545	Nebbi Dist. Mech Imp	75,222,732	40,625,838	-	
545	Pakwach T. C. Mech Imp	12,795,566	5,781,104	-	
545	Nebbi CARs	79,720,470	79,720,470	48,100,000	
<b>Total</b>		<b>881,839,958</b>	<b>721,029,686</b>	<b>643,585,100</b>	<b>89%</b>
546	Ntungamo Dist. Rds	602,564,218	501,746,286	691,902,710	
546	Kitwe T. C.	86,296,192	72,058,022	34,577,860	
546	Rubare T. C.	81,556,897	68,100,673	25,310,000	
546	Rwashameire T. C.	70,584,912	58,938,976	26,538,000	
546	Kagarama T.C.	50,000,000	41,750,407	-	

Vote	Programme	Amount			Remark
		Budget	Disbursement	Expenditure	% Spent
		US\$	US\$	US\$	
546	Ntungamo Dist. Mech Imp	75,780,139	67,605,219	-	
546	Kitwe T. C. Mech Imp	12,795,566	12,007,368	-	
546	Rubare T. C. Mech Imp	12,795,566	8,138,615	-	
546	Rwashameire T. C. Mech Imp	12,795,566	10,520,026	-	
546	Kagarama T.C. Mech Imp	-	-	-	
546	Ntungamo CARs	103,744,961	103,744,961	-	
<b>Total</b>		<b>1,108,914,015</b>	<b>944,610,554</b>	<b>778,328,570</b>	<b>82%</b>
547	Pader Dist. Rds	465,369,205	387,506,034	441,886,621	
547	Pader T. C.	126,131,819	105,321,096	102,751,911	
547	Pader Dist. Mech Imp	74,107,918	37,725,807	11,493,000	
547	Pader T. C. Mech Imp	12,795,566	8,018,871	-	
547	Pader CARs	63,923,938	63,923,938	-	
<b>Total</b>		<b>742,328,447</b>	<b>602,495,746</b>	<b>556,131,532</b>	<b>92%</b>
548	Paliisa Dist. Rds	466,970,275	388,839,221	463,867,049	
548	Pallisa T. C.	145,732,290	121,687,648	91,418,623	
548	Paliisa Dist. Mech Imp	78,009,766	55,083,858	12,118,712	
548	Pallisa T. C. Mech Imp	12,795,566	12,427,542	1,987,774	
548	Paliisa CARs	77,926,269	77,926,269	77,926,269	
<b>Total</b>		<b>781,434,166</b>	<b>655,964,538</b>	<b>647,318,427</b>	<b>99%</b>
549	Rakai Dist. Rds	950,298,120	791,299,147	912,295,500	
549	Kalisizo T. C.	458,187,426	382,590,230	418,962,800	
549	Kyotera T. C.	352,664,075	294,477,373	181,980,530	
549	Rakai T. C.	74,324,276	62,061,376	70,472,040	
549	Rakai Dist. Mech Imp	78,567,173	132,914,731	12,205,000	
549	Kalisizo T. C. Mech Imp	12,795,566	5,387,832	7,940,000	
549	Kyotera T. C. Mech Imp	12,795,566	5,387,832	-	
549	Rakai T. C. Mech Imp	12,795,566	5,604,741	1,511,000	
549	Rakai CARs	160,561,213	160,561,213	-	
<b>Total</b>		<b>2,112,988,980</b>	<b>1,840,284,476</b>	<b>1,605,366,870</b>	<b>87%</b>
550	Rukungiri Dist. Rds	419,549,650	349,352,770	435,425,102	
550	Kebisoni T.C.	50,000,000	41,750,407	49,204,088	
550	Buyanja T.C.	50,000,000	41,750,407	-	
550	Rukungiri Dist. Mech Imp	72,993,104	60,255,411	1,800,200	
550	Kebisoni T.C. Mech Imp	-	-	-	
550	Buyanja T.C. Mech Imp	-	-	-	
550	Rukungiri CARs	74,334,232	74,334,232	89,327,600	
<b>Total</b>		<b>666,876,987</b>	<b>567,443,227</b>	<b>575,756,990</b>	<b>101%</b>
551	Sembabule Dist. Rds	474,906,687	395,447,753	323,921,820	
551	Matete T. C.	82,533,622	68,916,246	53,855,500	
551	Sembabule T. C.	74,673,717	62,353,162	75,622,300	
551	Sembabule Dist. Mech Imp	71,320,884	68,544,593	-	
551	Matete T. C. Mech Imp	12,795,566	10,406,078	-	
551	Sembabule T. C. Mech Imp	12,795,566	6,710,691	-	
551	Sembabule CARs	82,474,388	82,474,388	-	
<b>Total</b>		<b>811,500,429</b>	<b>694,852,911</b>	<b>453,399,620</b>	<b>65%</b>
552	Sironko Dist. Rds	370,389,367	308,417,732	334,519,000	
552	Budadiri T. C.	79,506,845	66,388,863	70,224,000	
552	Sironko T. C.	96,237,804	80,359,349	86,590,000	
552	Sironko Dist. Mech Imp	78,567,173	39,545,141	3,970,000	
552	Budadiri T. C. Mech Imp	12,795,566	6,668,923	360,000	
552	Sironko T. C. Mech Imp	12,795,566	6,576,894	528,000	

## Annex 5: Cont'd

Vote	Programme	Amount			Remark
		Budget	Disbursement	Expenditure	% Spent
		US\$	US\$	US\$	
552	Sironko CARs	64,637,956	64,637,956	64,638,000	
<b>Total</b>		<b>714,930,276</b>	<b>572,594,858</b>	<b>560,829,000</b>	<b>98%</b>
553	Soroti Dist. Rds	449,367,875	374,181,964	424,026,245	
553	Soroti Dist. Mech Imp	71,878,291	28,135,590	-	
553	Soroti CARs	66,230,633	66,230,633	-	
<b>Total</b>		<b>587,476,800</b>	<b>468,548,187</b>	<b>424,026,245</b>	<b>90%</b>
554	Tororo Dist. Rds	569,857,642	474,512,005	514,233,733	
554	Malaba T. C.	82,687,320	69,044,585	77,309,270	
554	Nagongera T. C.	99,823,787	83,353,675	93,595,000	
554	Tororo Dist. Mech Imp	77,452,359	49,008,330	-	
554	Malaba T. C. Mech Imp	12,795,566	7,134,213	2,398,420	
554	Nagongera T. C. Mech Imp	12,795,566	7,974,533	-	
554	Tororo CARs	97,050,363	97,050,363	86,917,974	
<b>Total</b>		<b>952,462,603</b>	<b>788,077,705</b>	<b>774,454,397</b>	<b>98%</b>
555	Wakiso Dist. Rds	1,201,802,846	1,000,723,402	1,026,175,512	
555	Kakiri T. C.	100,241,683	83,702,621	-	
555	Masulita T. C.	84,228,331	70,331,342	124,380,000	
555	Namayumba T. C.	86,073,416	71,872,003	32,964,299	
555	Wakiso T. C.	271,605,454	226,792,765	165,763,299	
555	Kajjansi T.C.	50,000,000	41,750,407	50,308,246	
555	Makindye- Ssabagabo T.C.	50,000,000	7,767,432	-	
555	Kyengera T.C.	50,000,000	41,750,407	62,800,000	
555	Kasangati T.C.	50,000,000	41,750,407	-	
555	Kyansi T.C.	50,000,000	41,750,407	-	
555	Katabi T.C.	50,000,000	41,750,407	37,500,000	
555	Wakiso Dist. Mech Imp	68,759,647	66,983,540	-	
555	Kakiri T. C. Mech Imp	12,795,566	12,465,048	-	
555	Masulita T. C. Mech Imp	12,795,566	10,477,274	-	
555	Namayumba T. C. Mech Imp	12,795,566	12,465,048	-	
555	Wakiso T. C. Mech Imp	12,795,566	8,520,335	-	
555	Kajjansi T.C. Mech Imp	-	-	-	
555	Makindye- Ssabagabo T.C. Mech Imp	-	-	-	
555	Kyengera T.C. Mech Imp	-	-	-	
555	Kasangati T.C. Mech Imp	-	-	-	
555	Kyansi T.C. Mech Imp	-	-	-	
555	Katabi T.C. Mech Imp	-	-	-	
555	Wakiso CARs	246,752,065	246,752,065	43,843,781	
<b>Total</b>		<b>2,410,645,704</b>	<b>2,027,604,910</b>	<b>1,543,735,137</b>	<b>76%</b>
556	Yumbe Dist. Rds	575,421,101	479,144,614	512,084,000	
556	Yumbe T. C.	278,354,769	232,428,498	82,082,312	
556	Yumbe Dist. Mech Imp	74,665,325	70,334,831	10,340,000	
556	Yumbe T. C. Mech Imp	12,795,566	11,807,908	1,950,000	
556	Yumbe CARs	144,569,356	144,569,356	39,745,000	
<b>Total</b>		<b>1,085,806,116</b>	<b>938,285,207</b>	<b>646,201,312</b>	<b>69%</b>
557	Butaleja Dist. Rds	292,104,513	243,231,095	156,965,427	
557	Busolwe T. C.	94,107,325	78,580,382	95,591,105	
557	Butaleja T. C.	79,464,685	66,353,659	47,245,012	
557	Butaleja Dist. Mech Imp	73,550,511	42,094,110	12,847,200	
557	Busolwe T. C. Mech Imp	12,795,566	6,957,796	-	
557	Butaleja T. C. Mech Imp	12,795,566	6,571,249	2,275,400	
557	Butaleja CARs	47,492,727	47,492,727	47,494,728	

## Annex 5: Cont'd

Vote	Programme	Amount			Remark
		Budget	Disbursement	Expenditure	% Spent
		US\$	US\$	US\$	
<b>Total</b>		<b>612,310,893</b>	<b>491,281,018</b>	<b>362,418,872</b>	<b>74%</b>
558	Ibanda Dist. Rds	332,006,273	276,456,698	271,230,685	
558	Igorora T. C.	82,190,566	68,629,792	61,071,492	
558	Ishongororo T. C.	131,628,375	109,910,765	111,251,860	
558	Rushango T. C.	109,556,422	91,480,504	82,836,666	
558	Ibanda Dist. Mech Imp	74,107,918	56,296,086	19,193,300	
558	Igorora T. C. Mech Imp	12,795,566	9,327,899	-	
558	Ishongororo T. C. Mech Imp	12,795,566	5,666,172	4,899,000	
558	Rushango T. C. Mech Imp	12,795,566	12,362,155	4,041,000	
558	Ibanda CARs	76,088,343	76,088,343	-	
<b>Total</b>		<b>843,964,595</b>	<b>706,218,413</b>	<b>554,524,003</b>	<b>79%</b>
559	Kaabong Dist. Rds	610,937,666	508,718,732	753,656,100	
559	Kaabong T. C.	122,972,308	102,682,879	143,670,000	
559	Kaabong Dist. Mech Imp	74,665,325	40,290,925	-	
559	Kaabong T. C. Mech Imp	12,795,566	6,625,526	-	
559	Kaabong CARs	109,884,657	109,884,657	33,300,000	
<b>Total</b>		<b>931,255,522</b>	<b>768,202,719</b>	<b>930,626,100</b>	<b>121%</b>
560	Isingiro Dist. Rds	582,945,630	485,410,178	717,107,827	
560	Isingiro T. C.	131,880,627	110,121,397	135,490,560	
560	Kaberebere T. C.	85,710,117	71,568,645	86,760,600	
560	Kabuyanda T. C.	87,265,010	72,866,994	90,898,351	
560	Endiinsi T.C.	50,000,000	41,750,407	2,856,279,201	
560	Isingiro Dist. Mech Imp	75,780,139	60,147,158	28,295,000	
560	Isingiro T. C. Mech Imp	12,795,566	11,734,417	2,030,000	
560	Kaberebere T. C. Mech Imp	12,795,566	9,554,104	1,200,000	
560	Kabuyanda T. C. Mech Imp	12,795,566	9,076,649	3,331,000	
560	Endiinsi T.C. Mech Imp	-	-	-	
560	Isingiro CARs	97,904,875	97,904,875	97,904,875	
<b>Total</b>		<b>1,149,873,095</b>	<b>970,134,825</b>	<b>4,019,297,414</b>	<b>414%</b>
561	Kaliro Dist. Rds	348,264,675	289,994,829	337,449,000	
561	Kaliro T. C.	92,756,986	77,452,838	15,577,200	
561	Kaliro Dist. Mech Imp	70,763,477	31,620,507	-	
561	Kaliro T. C. Mech Imp	12,795,566	5,397,900	-	
561	Kaliro CARs	47,473,510	47,473,510	-	
<b>Total</b>		<b>572,054,214</b>	<b>451,939,584</b>	<b>353,026,200</b>	<b>78%</b>
562	Kiruhura Dist. Rds	533,969,211	444,628,241	252,767,350	
562	Kazo T. C.	96,717,287	80,759,722	27,329,000	
562	Kiruhura T. C.	105,389,079	88,000,739	29,299,000	
562	Sanga T. C.	123,797,470	103,371,895	29,018,000	
562	Kiruhura Dist. Mech Imp	76,337,545	40,426,574	-	
562	Kazo T. C. Mech Imp	12,795,566	7,360,018	-	
562	Kiruhura T. C. Mech Imp	12,795,566	7,433,158	-	
562	Sanga T. C. Mech Imp	12,795,566	6,682,770	-	
562	Kiruhura CARs	85,558,407	85,558,407	-	
<b>Total</b>		<b>1,060,155,698</b>	<b>864,221,524</b>	<b>338,413,350</b>	<b>39%</b>
563	Koboko Dist. Rds	306,697,245	255,382,246	286,128,640	
563	Koboko Dist. Mech Imp	71,320,884	54,445,231	2,342,000	
563	Koboko CARs	62,039,727	62,039,727	64,809,351	
<b>Total</b>		<b>440,057,855</b>	<b>371,867,204</b>	<b>353,279,991</b>	<b>95%</b>
564	Amolator Dist. Rds	276,769,635	230,461,970	271,189,000	
564	Amolatar T. C.	99,045,767	82,704,022	156,655,793	



## Annex 5: Cont'd

Vote	Programme	Amount			Remark
		Budget	Disbursement	Expenditure	% Spent
		US\$	US\$	US\$	
564	Namasale T. C.	70,028,110	58,474,042	33,254,000	
564	Amolator Dist. Mech Imp	72,993,104	37,778,506	-	
564	Amolatar T. C. Mech Imp	12,795,566	7,686,488	-	
564	Namasale T. C. Mech Imp	12,795,566	6,875,606	-	
564	Amolator CARs	51,308,418	51,308,418	51,308,000	
<b>Total</b>		<b>595,736,166</b>	<b>475,289,050</b>	<b>512,406,793</b>	<b>108%</b>
565	Amuria Dist. Rds	467,767,053	389,502,686	418,267,000	
565	Amuria T. C.	78,332,167	65,407,997	55,509,000	
565	Amuria Dist. Mech Imp	72,993,104	33,529,312	4,800,000	
565	Amuria T. C. Mech Imp	12,795,566	5,627,388	528,000	
565	Amuria CARs	93,510,534	93,510,534	-	
<b>Total</b>		<b>725,398,424</b>	<b>587,577,918</b>	<b>479,104,000</b>	<b>82%</b>
566	Manafwa Dist. Rds	451,457,905	375,922,300	403,287,370	
566	Manafwa T. C.	101,326,217	84,608,216	128,663,338	
566	Lwakhakha T. C.	84,745,731	70,763,375	90,181,202	
566	Manafwa Dist. Mech Imp	83,583,834	40,422,199	11,773,000	
566	Manafwa T. C. Mech Imp	12,795,566	5,997,976	2,199,000	
566	Lwakhakha T. C. Mech Imp	12,795,566	5,888,054	1,890,000	
566	Manafwa CARs	95,437,182	95,437,182	-	
<b>Total</b>		<b>842,142,000</b>	<b>679,039,302</b>	<b>637,993,910</b>	<b>94%</b>
567	Bukwo Dist. Rds	214,617,092	178,708,469	275,248,700	
567	Bukwo T. C.	68,666,981	57,337,488	2,344,960	
567	Bukwo Dist. Mech Imp	74,107,918	47,664,070	-	
567	Bukwo T. C. Mech Imp	12,795,566	5,745,335	-	
567	Bukwo CARs	26,945,293	26,945,293	-	
<b>Total</b>		<b>397,132,850</b>	<b>316,400,654</b>	<b>277,593,660</b>	<b>88%</b>
568	Mityana Dist. Rds	426,660,595	355,273,948	226,962,419	
567	Busunju T.C.	50,000,000	41,750,407	9,447,785	
568	Mityana Dist. Mech Imp	74,107,918	42,820,105	6,246,500	
567	Busunju T.C. Mech Imp	-	-	-	
568	Mityana CARs	72,805,032	72,805,032	-	
<b>Total</b>		<b>623,573,545</b>	<b>512,649,492</b>	<b>242,656,704</b>	<b>47%</b>
569	Nakaseke Dist. Rds	417,411,078	347,572,013	372,424,181	
569	Kiwoko T. C.	75,008,182	62,632,442	68,274,757	
569	Nakaseke - Butalangu T. C.	75,417,198	62,973,974	66,694,343	
569	Nakaseke T. C.	69,224,520	57,803,038	64,062,401	
569	Ngoma T. C.	71,182,004	59,437,553	65,729,099	
569	Semuto T. C.	82,780,103	69,122,060	73,107,199	
569	Nakaseke Dist. Mech Imp	73,550,511	43,132,380	14,212,912	
569	Kiwoko T. C. Mech Imp	12,795,566	5,762,557	-	
569	Nakaseke - Butalangu T. C. Mech Imp	12,795,566	6,844,294	2,304,300	
569	Nakaseke T. C. Mech Imp	12,795,566	6,854,832	380,000	
569	Ngoma T. C. Mech Imp	12,795,566	6,190,944	-	
569	Semuto T. C. Mech Imp	12,795,566	6,103,835	2,035,000	
569	Nakaseke CARs	73,158,825	73,158,825	-	
<b>Total</b>		<b>1,001,710,250</b>	<b>807,588,746</b>	<b>729,224,192</b>	<b>90%</b>
570	Amuru Dist. Rds	373,986,510	311,413,019	206,208,033	
570	Amuru T. C.	155,763,374	130,063,685	111,751,768	
570	Amuru Dist. Mech Imp	72,435,698	33,992,035	7,137,500	
570	Amuru T. C. Mech Imp	12,795,566	5,456,633	-	
570	Amuru CARs	72,592,473	72,592,473	95,659,765	

## Annex 5: Cont'd

Vote	Programme	Amount			Remark
		Budget	Disbursement	Expenditure	% Spent
		US\$	US\$	US\$	
<b>Total</b>		<b>687,573,620</b>	<b>553,517,845</b>	<b>420,757,066</b>	<b>76%</b>
571	Budaka Dist. Rds	300,257,119	250,019,649	473,950,950	
571	Budaka T. C.	118,911,740	99,292,271	93,467,000	
571	Budaka Dist. Mech Imp	74,665,325	35,974,982	18,250,500	
571	Budaka T. C. Mech Imp	12,795,566	5,621,294	2,607,100	
571	Budaka CARs	38,595,578	38,595,578	22,226,990	
<b>Total</b>		<b>545,225,328</b>	<b>429,503,774</b>	<b>610,502,540</b>	<b>142%</b>
572	Oyam Dist. Rds	471,320,265	392,461,393	402,320,000	
572	Oyam T. C.	122,227,364	102,060,844	143,640,000	
572	Oyam Dist. Mech Imp	74,107,918	38,234,167	13,541,000	
572	Oyam T. C. Mech Imp	12,795,566	5,387,832	-	
572	Oyam CARs	76,573,692	76,573,692	2,760,000	
<b>Total</b>		<b>757,024,805</b>	<b>614,717,928</b>	<b>562,261,000</b>	<b>91%</b>
573	Abim Dist. Rds	237,118,080	197,444,708	344,371,311	
573	Abim T. C.	110,126,827	91,956,797	83,586,745	
573	Abim Dist. Mech Imp	70,763,477	39,207,971	-	
573	Abim T. C. Mech Imp	12,795,566	7,931,948	-	
573	Abim CARs	37,409,061	37,409,061	37,409,060	
<b>Total</b>		<b>468,213,011</b>	<b>373,950,485</b>	<b>465,367,116</b>	<b>124%</b>
574	Namutumba Dist. Rds	303,904,538	253,056,801	250,005,221	
574	Namutumba T. C.	90,800,579	75,819,223	79,674,766	
574	Namutumba Dist. Mech Imp	71,320,884	38,989,668	16,098,372	
574	Namutumba T. C. Mech Imp	12,795,566	6,819,914	-	
574	Namutumba CARs	62,007,190	62,007,190	17,859,091	
<b>Total</b>		<b>540,828,758</b>	<b>436,692,796</b>	<b>363,637,450</b>	<b>83%</b>
575	Dokolo Dist. Rds	313,217,812	260,811,826	252,369,000	
575	Dokolo T. C.	121,465,422	101,424,616	39,732,000	
575	Dokolo Dist. Mech Imp	73,550,511	52,477,116	-	
575	Dokolo T. C. Mech Imp	12,795,566	11,011,373	-	
575	Dokolo CARs	48,872,163	48,872,163	-	
<b>Total</b>		<b>569,901,474</b>	<b>474,597,094</b>	<b>292,101,000</b>	<b>62%</b>
576	Buliisa Dist. Rds	219,548,486	182,814,767	231,919,870	
576	Buliisa T. C.	88,816,912	74,162,845	79,077,000	
576	Buliisa Dist. Mech Imp	71,320,884	28,646,138	2,523,340	
576	Buliisa T. C. Mech Imp	12,795,566	5,647,604	942,000	
576	Buliisa CARs	33,919,790	33,919,790	33,919,789	
<b>Total</b>		<b>426,401,638</b>	<b>325,191,145</b>	<b>348,381,999</b>	<b>107%</b>
577	Maracha Dist. Rds	371,711,482	309,518,637	299,858,800	
577	Maracha T. C.	87,312,679	72,906,798	62,372,800	
577	Maracha Dist. Mech Imp	71,878,291	39,118,555	10,770,000	
577	Maracha T. C. Mech Imp	12,795,566	6,119,326	2,439,000	
577	Maracha CARs	61,255,026	61,255,026	-	
<b>Total</b>		<b>604,953,044</b>	<b>488,918,342</b>	<b>375,440,600</b>	<b>77%</b>
578	Bukedea Dist. Rds	269,180,169	224,142,333	238,320,384	
578	Bukedea T. C.	178,329,475	148,906,563	27,703,243	
578	Bukedea Dist. Mech Imp	70,763,477	59,999,738	-	
578	Bukedea T. C. Mech Imp	12,795,566	7,904,669	-	
578	Bukedea CARs	43,362,983	43,362,983	21,681,492	
<b>Total</b>		<b>574,431,669</b>	<b>484,316,286</b>	<b>287,705,118</b>	<b>59%</b>
579	Bududa Dist. Rds	248,703,643	207,091,834	225,467,151	
579	Bududa T. C.	66,129,499	55,218,670	62,333,930	

## Annex 5: Cont'd

Vote	Programme	Amount			Remark
		Budget	Disbursement	Expenditure	% Spent
		US\$	US\$	US\$	
579	Bududa Dist. Mech Imp	76,337,545	35,499,928	-	
579	Bududa T. C. Mech Imp	12,795,566	6,391,642	2,662,000	
579	Bududa CARs	49,389,655	49,389,655	14,937,022	
<b>Total</b>		<b>453,355,908</b>	<b>353,591,729</b>	<b>305,400,103</b>	<b>86%</b>
580	Lyantonde Dist. Rds	241,258,470	200,892,349	228,008,200	
580	Lyantonde T. C.	80,767,200	67,441,270	47,293,000	
580	Lyantonde Dist. Mech Imp	70,763,477	39,108,388	-	
580	Lyantonde T. C. Mech Imp	12,795,566	7,404,219	995,000	
580	Lyantonde CARs	27,385,156	27,385,156	-	
<b>Total</b>		<b>432,969,869</b>	<b>342,231,382</b>	<b>276,296,200</b>	<b>81%</b>
581	Amudat Dist. Rds	228,796,783	190,515,687	310,709,580	
581	Amudat T. C.	87,250,192	72,854,620	19,181,947	
581	Amudat Dist. Mech Imp	69,648,663	30,805,445	4,026,900	
581	Amudat T. C. Mech Imp	12,795,566	5,430,751	220,500	
581	Amudat CARs	30,579,096	30,579,096	15,307,800	
<b>Total</b>		<b>429,070,299</b>	<b>330,185,600</b>	<b>349,446,727</b>	<b>106%</b>
582	Buikwe Dist. Rds	506,812,196	422,014,997	481,756,512	
582	Buikwe T. C.	102,050,595	85,213,078	78,555,938	
582	Nkokonjeru T. C.	112,121,344	93,622,235	94,556,640	
582	Buikwe Dist. Mech Imp	72,435,698	59,379,625	-	
582	Buikwe T. C. Mech Imp	12,795,566	8,772,339	-	
582	Nkokonjeru T. C. Mech Imp	12,795,566	10,086,050	2,000,000	
582	Buikwe CARs	93,375,068	93,375,068	93,375,070	
<b>Total</b>		<b>912,386,032</b>	<b>772,463,392</b>	<b>750,244,160</b>	<b>97%</b>
583	Buyende Dist. Rds	377,489,831	314,330,183	348,316,150	
583	Buyende T. C.	134,831,941	112,585,768	110,024,559	
583	Buyende Dist. Mech Imp	70,763,477	49,353,529	7,726,000	
583	Buyende T. C. Mech Imp	12,795,566	12,368,359	-	
583	Buyende CARs	62,030,397	62,030,397	-	
<b>Total</b>		<b>657,911,212</b>	<b>550,668,236</b>	<b>466,066,709</b>	<b>85%</b>
584	Kyegegwa Dist. Rds	290,411,798	241,821,596	248,302,271	
584	Kyegegwa T. C.	99,651,055	83,209,442	23,790,150	
584	Kyegegwa Dist. Mech Imp	71,878,291	39,164,061	13,494,280	
584	Kyegegwa T. C. Mech Imp	12,795,566	7,930,968	-	
584	Kyegegwa CARs	54,983,446	54,983,446	38,204,860	
<b>Total</b>		<b>529,720,156</b>	<b>427,109,514</b>	<b>323,791,561</b>	<b>76%</b>
585	Lamwo Dist. Rds	416,693,213	346,974,257	314,119,590	
585	Lamwo T. C.	86,275,748	72,040,952	72,153,800	
585	Padibe T. C.	66,792,232	55,772,058	41,740,000	
585	Lamwo Dist. Mech Imp	72,993,104	40,396,897	7,315,000	
585	Lamwo T. C. Mech Imp	12,795,566	7,931,948	-	
585	Padibe T. C. Mech Imp	12,795,566	5,742,161	9,390,000	
585	Lamwo CARs	70,994,991	70,994,991	65,742,000	
<b>Total</b>		<b>739,340,420</b>	<b>599,853,264</b>	<b>510,460,390</b>	<b>85%</b>
586	Otuke Dist. Rds	245,468,470	204,397,953	253,722,303	
586	Otuke T. C.	92,152,131	76,947,780	72,183,130	
586	Otuke Dist. Mech Imp	70,763,477	40,506,963	26,088,400	
586	Otuke T. C. Mech Imp	12,795,566	10,660,148	5,931,000	
586	Otuke CARs	28,872,376	28,872,376	-	
<b>Total</b>		<b>450,052,020</b>	<b>361,385,220</b>	<b>357,924,833</b>	<b>99%</b>
587	Zombo Dist. Rds	288,001,130	239,814,269	263,256,000	

## Annex 5: Cont'd

Vote	Programme	Amount			Remark
		Budget	Disbursement	Expenditure	% Spent
		US\$	US\$	US\$	
587	Paidha T. C.	145,054,496	121,121,685	49,656,000	
587	Zombo T. C.	80,079,744	66,867,238	106,321,000	
587	Zombo Dist. Mech Imp	72,435,698	41,016,662	-	
587	Paidha T. C. Mech Imp	12,795,566	5,387,832	-	
587	Zombo T. C. Mech Imp	12,795,566	8,232,709	-	
587	Zombo CARs	43,320,788	43,320,788	41,247,000	
<b>Total</b>		<b>654,482,987</b>	<b>525,761,182</b>	<b>460,480,000</b>	<b>88%</b>
588	Alebtong Dist. Rds	346,317,464	288,373,415	206,120,900	
588	Alebtong T. C.	97,809,597	81,671,810	163,462,300	
588	Alebtong Dist. Mech Imp	72,435,698	28,970,788	17,535,000	
588	Alebtong T. C. Mech Imp	12,795,566	6,525,272	4,995,000	
588	Alebtong CARs	67,101,912	67,101,912	-	
<b>Total</b>		<b>596,460,236</b>	<b>472,643,196</b>	<b>392,113,200</b>	<b>83%</b>
589	Bulambuli Dist. Rds	212,786,694	177,184,323	310,138,360	
589	Bulegeni T. C.	72,493,540	60,532,696	66,159,510	
589	Muyembe T. C.	98,704,869	82,419,369	15,343,000	
589	Bulambuli Dist. Mech Imp	76,337,545	28,194,563	-	
589	Bulegeni T. C. Mech Imp	12,795,566	6,131,634	-	
589	Muyembe T. C. Mech Imp	12,795,566	5,998,878	-	
589	Bulambuli CARs	32,209,044	32,209,044	19,820,000	
<b>Total</b>		<b>518,122,823</b>	<b>392,670,507</b>	<b>411,460,870</b>	<b>105%</b>
590	Buvuma Dist. Rds	442,934,579	368,825,053	322,635,900	
590	Buvuma T. C.	89,583,996	74,803,366	85,821,825	
590	Buvuma Dist. Mech Imp	70,206,070	34,489,886	20,437,000	
590	Buvuma T. C. Mech Imp	12,795,566	11,464,532	-	
590	Buvuma CARs	52,799,471	52,799,471	5,501,000	
<b>Total</b>		<b>668,319,682</b>	<b>542,382,308</b>	<b>434,395,725</b>	<b>80%</b>
591	Gomba Dist. Rds	319,927,253	291,801,678	324,926,750	
591	Kanoni T. C.	77,917,208	65,061,503	72,543,450	
591	Gomba Dist. Mech Imp	70,206,070	39,785,549	17,552,000	
591	Kanoni T. C. Mech Imp	12,795,566	8,641,835	3,199,000	
591	Gomba CARs	59,340,609	59,340,609	14,523,000	
<b>Total</b>		<b>540,186,707</b>	<b>464,631,174</b>	<b>432,744,200</b>	<b>93%</b>
592	Kiryandongo Dist. Rds	479,041,420	398,890,684	509,947,400	
592	Bweyale T. C.	293,020,679	244,674,653	241,441,000	
592	Kigumba T. C.	149,342,033	124,701,813	127,774,932	
592	Kiryandongo T. C.	125,585,366	104,864,803	111,407,200	
592	Kiryandongo Dist. Mech Imp	70,206,070	35,376,885	5,065,000	
592	Bweyale T. C. Mech Imp	12,795,566	8,204,741	-	
592	Kigumba T. C. Mech Imp	12,795,566	7,681,985	-	
592	Kiryandongo T. C. Mech Imp	12,795,566	6,488,725	3,424,900	
592	Kiryandongo CARs	80,470,695	80,470,695	-	
<b>Total</b>		<b>1,236,052,961</b>	<b>1,011,354,985</b>	<b>999,060,432</b>	<b>99%</b>
593	Luuka Dist. Rds	321,309,318	267,549,503	278,563,153	
593	Luuka T. C.	109,828,794	91,707,937	44,704,319	
593	Luuka Dist. Mech Imp	71,878,291	35,159,473	2,435,400	
593	Luuka T. C. Mech Imp	12,795,566	9,061,056	-	
593	Luuka CARs	67,856,945	67,856,945	105,991,332	
<b>Total</b>		<b>583,668,914</b>	<b>471,334,914</b>	<b>431,694,204</b>	<b>92%</b>
594	Namayingo Dist. Rds	442,133,673	368,158,151	476,684,000	
594	Namayingo T. C.	119,264,535	99,586,857	82,945,000	

## Annex 5: Cont'd

Vote	Programme	Amount			Remark
		Budget	Disbursement	Expenditure	% Spent
		US\$	US\$	US\$	
594	Namayingo Dist. Mech Imp	71,320,884	36,028,436	-	
594	Namayingo T. C. Mech Imp	12,795,566	11,900,899	-	
594	Namayingo CARs	72,643,095	72,643,095	-	
<b>Total</b>		<b>718,157,753</b>	<b>588,317,438</b>	<b>559,629,000</b>	<b>95%</b>
595	Ntoroko Dist. Rds	224,342,641	186,806,789	189,779,900	
595	Kanara T. C.	76,683,168	64,031,070	141,200,400	
595	Karugutu T. C.	91,076,824	76,049,890	82,839,230	
595	Kibuuku T. C.	104,226,711	87,030,152	94,920,660	
595	Rwebisengo T. C.	92,603,234	77,324,454	86,367,220	
595	Ntoroko Dist. Mech Imp	71,320,884	32,811,191	1,034,000	
595	Kanara T. C. Mech Imp	12,795,566	10,812,759	410,000	
595	Karugutu T. C. Mech Imp	12,795,566	11,456,304	-	
595	Kibuuku T. C. Mech Imp	12,795,566	12,004,805	-	
595	Rwebisengo T. C. Mech Imp	12,795,566	7,544,638	850,000	
595	Ntoroko CARs	34,485,293	34,485,293	35,620,290	
<b>Total</b>		<b>745,921,018</b>	<b>600,357,344</b>	<b>633,021,700</b>	<b>105%</b>
596	Serere Dist. Rds	366,837,902	305,460,480	590,180,378	
596	Kasilo T. C.	80,656,366	67,348,722	71,103,996	
596	Serere T. C.	125,580,470	104,860,715	167,231,499	
596	Serere Dist. Mech Imp	72,435,698	68,251,343	3,600,000	
596	Kasilo T. C. Mech Imp	12,795,566	7,942,578	1,987,000	
596	Serere T. C. Mech Imp	12,795,566	10,473,021	2,027,000	
596	Serere CARs	68,711,226	68,711,226	68,431,000	
<b>Total</b>		<b>739,812,792</b>	<b>633,048,083</b>	<b>904,560,873</b>	<b>143%</b>
597	Kyankwazi Dist. Rds	315,252,197	262,505,828	604,670,000	
597	Butemba T. C.	96,816,262	80,842,367	117,089,000	
597	Ntwetwe T. C.	84,186,966	70,296,802	71,095,000	
597	Kyankwazi Dist. Mech Imp	71,878,291	30,658,887	10,297,000	
597	Butemba T. C. Mech Imp	12,795,566	5,838,814	1,144,000	
597	Ntwetwe T. C. Mech Imp	12,795,566	5,504,429	616,597	
597	Kyankwazi CARs	47,610,240	47,610,240	47,610,000	
<b>Total</b>		<b>641,335,087</b>	<b>503,257,366</b>	<b>852,521,597</b>	<b>169%</b>
	Kalungu Dist. Rds	365,466,531	304,318,559	296,169,700	
598	Kalungu T. C.	98,496,306	82,245,218	43,465,320	
598	Lukaya T. C.	99,776,863	83,314,493	81,669,150	
598	Kyamulibwa T.C.	50,000,000	41,750,407	38,240,137	
598	Kalungu Dist. Mech Imp	70,206,070	41,526,245	23,989,000	
598	Kalungu T. C. Mech Imp	12,795,566	7,966,701	-	
598	Lukaya T. C. Mech Imp	12,795,566	8,679,315	2,420,000	
598	Kyamulibwa T.C. Mech Imp	-	-	-	
598	Kalungu CARs	55,301,684	55,301,684	41,406,205	
<b>Total</b>		<b>764,838,587</b>	<b>625,102,622</b>	<b>527,359,512</b>	<b>84%</b>
599	Lwengo Dist. Rds	369,560,747	307,727,752	603,585,420	
599	Kyazanga T. C.	105,479,638	88,076,357	152,458,114	
599	Lwengo T. C.	83,505,557	69,727,820	118,286,999	
599	Lwengo Dist. Mech Imp	71,320,884	38,015,964	11,443,000	
599	Kyazanga T. C. Mech Imp	12,795,566	8,500,622	-	
599	Lwengo T. C. Mech Imp	12,795,566	9,419,722	-	
599	Lwengo CARs	55,990,604	55,990,604	50,480,293	
<b>Total</b>		<b>711,448,562</b>	<b>577,458,840</b>	<b>936,253,826</b>	<b>162%</b>
600	Bukomansimbi Dist. Rds	299,890,605	249,714,458	284,656,000	



## Annex 5: Cont'd

Vote	Programme	Amount			Remark
		Budget	Disbursement	Expenditure	% Spent
		US\$	US\$	US\$	
600	Bukomansimbi T. C.	88,539,699	73,931,369	82,533,816	
600	Bukomansimbi Dist. Mech Imp	70,206,070	34,957,458	-	
600	Bukomansimbi T. C. Mech Imp	12,795,566	10,477,274	-	
600	Bukomansimbi CARs	42,170,525	42,170,525	42,171,000	
<b>Total</b>		<b>513,602,465</b>	<b>411,251,084</b>	<b>409,360,816</b>	<b>100%</b>
601	Mitooma Dist. Rds	283,303,269	235,902,429	292,965,460	
601	Kashensero T. C.	76,425,252	63,815,707	74,349,900	
601	Mitooma T. C.	77,751,944	64,923,506	78,915,300	
601	Mitooma Dist. Mech Imp	73,550,511	71,650,653	15,232,100	
601	Kashensero T. C. Mech Imp	12,795,566	10,413,857	-	
601	Mitooma T. C. Mech Imp	12,795,566	12,465,048	-	
601	Mitooma CARs	64,263,497	64,263,497	64,263,000	
<b>Total</b>		<b>600,885,604</b>	<b>523,434,698</b>	<b>525,725,760</b>	<b>100%</b>
602	Rubirizi Dist. Rds	223,434,222	186,050,362	303,567,430	
602	Katerera T. C.	74,408,371	62,131,596	70,868,519	
602	Rubirizi T. C.	70,091,456	58,526,936	62,416,388	
602	Rubirizi Dist. Mech Imp	72,993,104	33,407,532	4,846,850	
602	Katerera T. C. Mech Imp	12,795,566	7,646,350	3,577,000	
602	Rubirizi T. C. Mech Imp	12,795,566	7,646,350	-	
602	Rubirizi CARs	38,668,917	38,668,917	-	
<b>Total</b>		<b>505,187,202</b>	<b>394,078,043</b>	<b>445,276,187</b>	<b>113%</b>
603	Ngora Dist. Rds	264,899,301	220,577,719	314,644,172	
603	Ngora T. C.	69,974,849	58,429,568	32,778,010	
603	Ngora Dist. Mech Imp	70,206,070	62,807,439	45,140,424	
603	Ngora T. C. Mech Imp	12,795,566	12,120,554	-	
603	Ngora CARs	45,244,518	45,244,518	-	
<b>Total</b>		<b>463,120,304</b>	<b>399,179,798</b>	<b>392,562,607</b>	<b>98%</b>
604	Napak Dist. Rds	378,947,033	315,543,573	563,834,000	
604	Lorengecora T. C.	81,952,327	68,430,860	-	
604	Napak Dist. Mech Imp	71,878,291	32,437,986	7,667,000	
604	Lorengecora T. C. Mech Imp	12,795,566	7,304,553	-	
604	Napak CARs	54,553,377	54,553,377	54,553,000	
<b>Total</b>		<b>600,126,594</b>	<b>478,270,350</b>	<b>626,054,000</b>	<b>131%</b>
605	Kibuuku Dist. Rds	264,899,301	220,577,719	272,472,409	
605	Kibuku T. C.	76,551,987	63,921,532	28,602,000	
605	Kibuuku Dist. Mech Imp	72,993,104	42,295,371	-	
605	Kibuku T. C. Mech Imp	12,795,566	8,865,124	-	
605	Kibuuku CARs	42,140,391	42,140,391	-	
<b>Total</b>		<b>469,380,350</b>	<b>377,800,138</b>	<b>301,074,409</b>	<b>80%</b>
606	Nwoya Dist. Rds	275,595,663	229,484,420	579,527,469	
606	Anaka T. C.	71,966,931	60,092,973	-	
606	Nwoya Dist. Mech Imp	70,206,070	68,392,601	13,355,000	
606	Anaka T. C. Mech Imp	12,795,566	9,597,562	-	
606	Nwoya CARs	31,280,279	31,280,279	-	
<b>Total</b>		<b>461,844,509</b>	<b>398,847,836</b>	<b>592,882,469</b>	<b>149%</b>
607	Kole Dist. Rds	349,010,825	290,616,137	407,100,237	
607	Ayer T. C.	67,757,969	56,578,455	-	
607	Kole Dist. Mech Imp	70,763,477	43,873,656	-	
607	Ayer T. C. Mech Imp	12,795,566	9,092,739	-	
607	Kole CARs	57,843,275	57,843,275	125,133,300	
<b>Total</b>		<b>558,171,112</b>	<b>458,004,263</b>	<b>532,233,537</b>	<b>116%</b>



## Annex 5: Cont'd

Vote	Programme	Amount			Remark
		Budget	Disbursement	Expenditure	% Spent
		US\$	US\$	US\$	
608	Butambala Dist. Rds	192,775,853	160,521,593	224,992,000	
608	Gombe T. C.	117,428,236	98,053,533	34,240,000	
608	Butambala Dist. Mech Imp	70,763,477	53,952,345	17,089,000	
608	Gombe T. C. Mech Imp	12,795,566	10,810,467	-	
608	Butambala CARs	33,311,213	33,311,213	-	
<b>Total</b>		<b>427,074,345</b>	<b>356,649,151</b>	<b>276,321,000</b>	<b>77%</b>
609	Sheema Dist. Rds	353,782,425	294,589,377	157,779,000	
609	Bugonji T. C.	89,743,092	74,936,213	76,518,150	
609	Kakindo TC.	50,000,000	41,750,407	39,125,500	
609	Shuuku T.C.	50,000,000	41,750,407	49,740,500	
609	Sheema Dist. Mech Imp	72,435,698	102,934,028	18,507,000	
609	Bugonji T. C. Mech Imp	12,795,566	9,419,722	1,610,500	
609	Kakindo TC. Mech Imp	-	-	-	
609	Shuuku T.C. mech Imp	-	-	-	
609	Sheema CARs	62,904,244	62,904,244	14,803,000	
<b>Total</b>		<b>691,661,024</b>	<b>628,284,396</b>	<b>358,083,650</b>	<b>57%</b>
610	Buhweju Dist. Rds	200,434,635	166,898,947	215,608,000	
610	Nsiika T. C.	74,669,126	62,349,328	58,143,000	
610	Buhweju Dist. Mech Imp	71,878,291	44,289,237	-	
610	Nsiika T. C. Mech Imp	12,795,566	7,995,540	-	
610	Buhweju CARs	35,928,058	35,928,058	35,928,000	
<b>Total</b>		<b>395,705,676</b>	<b>317,461,111</b>	<b>309,679,000</b>	<b>98%</b>
611	Agago Dist. Rds	468,782,321	390,348,084	442,059,443	
611	Kalongo T. C.	100,847,387	84,208,389	66,840,400	
611	Lokole T. C.	119,675,883	99,930,336	53,515,700	
611	Patongo T. C.	83,040,511	69,339,503	40,229,300	
611	Agago Dist. Mech Imp	75,222,732	30,355,835	538,000	
611	Kalongo T. C. Mech Imp	12,795,566	5,387,832	-	
611	Lokole T. C. Mech Imp	12,795,566	5,387,832	-	
611	Patongo T. C. Mech Imp	12,795,566	5,387,832	9,218,000	
611	Agago CARs	76,508,647	76,508,647	76,506,000	
<b>Total</b>		<b>962,464,176</b>	<b>766,854,290</b>	<b>688,906,843</b>	<b>90%</b>
612	Kween Dist. Rds	201,425,872	167,724,335	209,658,000	
612	Binyiny T. C.	72,254,423	60,333,031	72,663,000	
612	Kween Dist. Mech Imp	73,550,511	36,409,040	-	
612	Binyiny T. C. Mech Imp	12,795,566	7,471,699	-	
612	Kween CARs	35,528,916	35,528,916	35,529,000	
<b>Total</b>		<b>395,555,288</b>	<b>307,467,022</b>	<b>317,850,000</b>	<b>103%</b>
613	Kagadi Dist. Rds	351,440,531	292,639,317	283,509,500	
613	Kagadi T. C.	118,774,728	99,177,864	59,820,000	
613	Muhoro T. C.	99,674,933	83,229,381	37,510,000	
613	Kagadi Dist. Mech Imp	34,304,379	26,413,403	-	
613	Kagadi T. C. Mech Imp	12,795,566	9,249,163	-	
613	Muhoro T. C. Mech Imp	12,795,566	10,076,006	-	
613	Kagadi CARs	62,905,595	62,905,595	-	
<b>Total</b>		<b>692,691,297</b>	<b>583,690,728</b>	<b>380,839,500</b>	<b>65%</b>
614	Kakumiro Dist. Rds	334,271,965	278,343,306	298,219,800	
614	Kakumiro T. C.	89,050,117	74,357,573	74,545,600	
614	Kakumiro Dist. Mech Imp	32,628,542	17,413,926	-	
614	Kakumiro T. C. Mech Imp	12,795,566	5,387,832	-	
614	Kakumiro CARs	59,832,533	59,832,533	-	

## Annex 5: Cont'd

Vote	Programme	Amount			Remark
		Budget	Disbursement	Expenditure	% Spent
		US\$	US\$	US\$	
<b>Total</b>		<b>528,578,723</b>	<b>435,335,170</b>	<b>372,765,400</b>	<b>86%</b>
615	Omoro Dist. Rds	245,492,523	204,417,982	207,938,453	
615	Omoro T. C.	-	-	-	
615	Omoro Dist. Mech Imp	30,491,436	19,813,055	7,500,200	
615	Omoro T. C. Mech Imp	-	-	-	
615	Omoro CARs	31,980,666	31,980,666	30,381,630	
<b>Total</b>		<b>307,964,625</b>	<b>256,211,703</b>	<b>245,820,283</b>	<b>96%</b>
616	Rubanda Dist. Rds	282,763,992	235,453,381	233,058,492	
616	Hamurwa T. C.	69,936,624	58,397,650	66,621,700	
616	Rubanda Dist. Mech Imp	31,062,599	17,263,659	1,660,000	
616	Hamurwa T. C. Mech Imp	12,795,566	4,387,832	-	
616	Rubanda CARs	37,212,883	37,212,883	38,887,233	
<b>Total</b>		<b>433,771,663</b>	<b>352,715,406</b>	<b>340,227,425</b>	<b>96%</b>
<b>Grand Total</b>		<b>84,428,706,693</b>	<b>70,448,522,918</b>	<b>67,458,489,363</b>	<b>96%</b>
<b>MUNICIPAL COUNCILS</b>					
751	Arua MC	1,041,761,265	867,459,152	1,162,972,395	
751	Mech Imp	67,976,443	66,220,567	-	
<b>Total</b>		<b>1,109,737,708</b>	<b>933,679,718</b>	<b>1,162,972,395</b>	<b>125%</b>
752	Entebbe MC	1,509,440,341	1,256,888,580	1,410,075,820	
752	Mech Imp	67,976,443	48,774,381	-	
<b>Total</b>		<b>1,577,416,784</b>	<b>1,305,662,961</b>	<b>1,410,075,820</b>	<b>108%</b>
753	FortPortal MC	901,605,520	750,753,542	1,053,806,335	
753	Mech Imp	67,976,443	31,483,921	-	
<b>Total</b>		<b>969,581,963</b>	<b>782,237,463</b>	<b>1,053,806,335</b>	<b>135%</b>
754	Gulu MC	1,357,175,734	1,130,100,100	1,379,159,000	
754	Mech Imp	67,976,443	20,654,108	-	
<b>Total</b>		<b>1,425,152,177</b>	<b>1,150,754,208</b>	<b>1,379,159,000</b>	<b>120%</b>
755	Jinja MC	1,339,849,927	1,115,673,158	1,279,528,000	
755	Mech Imp	67,976,443	28,154,108	-	
<b>Total</b>		<b>1,407,826,370</b>	<b>1,143,827,265</b>	<b>1,279,528,000</b>	<b>112%</b>
757	Kabale MC	979,390,602	815,524,025	857,656,230	
757	Mech Imp	67,976,443	59,605,056	-	
<b>Total</b>		<b>1,047,367,045</b>	<b>875,129,081</b>	<b>857,656,230</b>	<b>98%</b>
758	Lira MC	1,331,169,685	1,108,445,250	833,483,000	
758	Mech Imp	67,976,443	39,488,653	-	
<b>Total</b>		<b>1,399,146,128</b>	<b>1,147,933,902</b>	<b>833,483,000</b>	<b>73%</b>
759	Masaka MC	1,071,789,708	892,463,391	938,772,842	
759	Mech Imp	67,976,443	66,220,567	-	
<b>Total</b>		<b>1,139,766,151</b>	<b>958,683,957</b>	<b>938,772,842</b>	<b>98%</b>
760	Mbale MC	1,170,726,554	974,846,635	1,212,497,000	
760	Mech Imp	67,976,443	28,154,108	-	
<b>Total</b>		<b>1,238,702,997</b>	<b>1,003,000,742</b>	<b>1,212,497,000</b>	<b>121%</b>
761	Mbarara MC	1,125,569,242	937,244,810	734,594,700	
761	Mech Imp	67,976,443	28,129,459	-	
<b>Total</b>		<b>1,193,545,685</b>	<b>965,374,269</b>	<b>734,594,700</b>	<b>76%</b>
762	Moroto MC	564,660,493	470,184,416	999,143,940	
762	Mech Imp	67,976,443	28,154,108	-	
<b>Total</b>		<b>632,636,936</b>	<b>498,338,524</b>	<b>999,143,940</b>	<b>200%</b>
763	Soroti MC	1,211,131,394	1,008,491,146	960,562,095	
763	Mech Imp	67,976,443	51,947,305	-	
<b>Total</b>		<b>1,279,107,837</b>	<b>1,060,438,450</b>	<b>960,562,095</b>	<b>91%</b>

## Annex 5: Cont'd

Vote	Programme	Amount			Remark
		Budget	Disbursement	Expenditure	% Spent
		US\$	US\$	US\$	
<b>Total</b>		<b>528,578,723</b>	<b>435,335,170</b>	<b>372,765,400</b>	<b>86%</b>
615	Omoro Dist. Rds	245,492,523	204,417,982	207,938,453	
615	Omoro T. C.	-	-	-	
615	Omoro Dist. Mech Imp	30,491,436	19,813,055	7,500,200	
615	Omoro T. C. Mech Imp	-	-	-	
615	Omoro CARs	31,980,666	31,980,666	30,381,630	
<b>Total</b>		<b>307,964,625</b>	<b>256,211,703</b>	<b>245,820,283</b>	<b>96%</b>
616	Rubanda Dist. Rds	282,763,992	235,453,381	233,058,492	
616	Hamurwa T. C.	69,936,624	58,397,650	66,621,700	
616	Rubanda Dist. Mech Imp	31,062,599	17,263,659	1,660,000	
616	Hamurwa T. C. Mech Imp	12,795,566	4,387,832	-	
616	Rubanda CARs	37,212,883	37,212,883	38,887,233	
<b>Total</b>		<b>433,771,663</b>	<b>352,715,406</b>	<b>340,227,425</b>	<b>96%</b>
<b>Grand Total</b>		<b>84,428,706,693</b>	<b>70,448,522,918</b>	<b>67,458,489,363</b>	<b>96%</b>
<b>MUNICIPAL COUNCILS</b>					
751	Arua MC	1,041,761,265	867,459,152	1,162,972,395	
751	Mech Imp	67,976,443	66,220,567	-	
<b>Total</b>		<b>1,109,737,708</b>	<b>933,679,718</b>	<b>1,162,972,395</b>	<b>125%</b>
752	Entebbe MC	1,509,440,341	1,256,888,580	1,410,075,820	
752	Mech Imp	67,976,443	48,774,381	-	
<b>Total</b>		<b>1,577,416,784</b>	<b>1,305,662,961</b>	<b>1,410,075,820</b>	<b>108%</b>
753	FortPortal MC	901,605,520	750,753,542	1,053,806,335	
753	Mech Imp	67,976,443	31,483,921	-	
<b>Total</b>		<b>969,581,963</b>	<b>782,237,463</b>	<b>1,053,806,335</b>	<b>135%</b>
754	Gulu MC	1,357,175,734	1,130,100,100	1,379,159,000	
754	Mech Imp	67,976,443	20,654,108	-	
<b>Total</b>		<b>1,425,152,177</b>	<b>1,150,754,208</b>	<b>1,379,159,000</b>	<b>120%</b>
755	Jinja MC	1,339,849,927	1,115,673,158	1,279,528,000	
755	Mech Imp	67,976,443	28,154,108	-	
<b>Total</b>		<b>1,407,826,370</b>	<b>1,143,827,265</b>	<b>1,279,528,000</b>	<b>112%</b>
757	Kabale MC	979,390,602	815,524,025	857,656,230	
757	Mech Imp	67,976,443	59,605,056	-	
<b>Total</b>		<b>1,047,367,045</b>	<b>875,129,081</b>	<b>857,656,230</b>	<b>98%</b>
758	Lira MC	1,331,169,685	1,108,445,250	833,483,000	
758	Mech Imp	67,976,443	39,488,653	-	
<b>Total</b>		<b>1,399,146,128</b>	<b>1,147,933,902</b>	<b>833,483,000</b>	<b>73%</b>
759	Masaka MC	1,071,789,708	892,463,391	938,772,842	
759	Mech Imp	67,976,443	66,220,567	-	
<b>Total</b>		<b>1,139,766,151</b>	<b>958,683,957</b>	<b>938,772,842</b>	<b>98%</b>
760	Mbale MC	1,170,726,554	974,846,635	1,212,497,000	
760	Mech Imp	67,976,443	28,154,108	-	
<b>Total</b>		<b>1,238,702,997</b>	<b>1,003,000,742</b>	<b>1,212,497,000</b>	<b>121%</b>
761	Mbarara MC	1,125,569,242	937,244,810	734,594,700	
761	Mech Imp	67,976,443	28,129,459	-	
<b>Total</b>		<b>1,193,545,685</b>	<b>965,374,269</b>	<b>734,594,700</b>	<b>76%</b>
762	Moroto MC	564,660,493	470,184,416	999,143,940	
762	Mech Imp	67,976,443	28,154,108	-	
<b>Total</b>		<b>632,636,936</b>	<b>498,338,524</b>	<b>999,143,940</b>	<b>200%</b>
763	Soroti MC	1,211,131,394	1,008,491,146	960,562,095	
763	Mech Imp	67,976,443	51,947,305	-	
<b>Total</b>		<b>1,279,107,837</b>	<b>1,060,438,450</b>	<b>960,562,095</b>	<b>91%</b>

## Annex 5: Cont'd

Vote	Programme	Amount			Remark
		Budget	Disbursement	Expenditure	% Spent
		US\$	US\$	US\$	
764	Tororo MC	694,163,043	578,019,269	693,059,000	
764	Mech Imp	67,976,443	66,220,567	-	
<b>Total</b>		<b>762,139,486</b>	<b>644,239,835</b>	<b>693,059,000</b>	<b>108%</b>
770	Kasese MC	1,008,345,891	839,634,665	857,740,000	
770	Mech Imp	67,976,443	55,660,518	-	
<b>Total</b>		<b>1,076,322,334</b>	<b>895,295,183</b>	<b>857,740,000</b>	<b>96%</b>
771	Hoima MC	787,125,406	655,427,649	924,286,002	
771	Mech Imp	67,976,443	20,654,108	-	
<b>Total</b>		<b>855,101,848</b>	<b>676,081,756</b>	<b>924,286,002</b>	<b>137%</b>
772	Mukono MC	898,956,463	748,547,711	810,797,000	
772	Mech Imp	67,976,443	66,220,567	-	
<b>Total</b>		<b>966,932,906</b>	<b>814,768,278</b>	<b>810,797,000</b>	<b>100%</b>
773	Iganga MC	700,086,956	582,952,023	631,865,360	
773	Mech Imp	67,976,443	47,386,022	-	
<b>Total</b>		<b>768,063,399</b>	<b>630,338,044</b>	<b>631,865,360</b>	<b>100%</b>
774	Masindi MC	650,946,068	542,033,134	578,690,300	
774	Mech Imp	67,976,443	46,498,978	-	
<b>Total</b>		<b>718,922,511</b>	<b>588,532,112</b>	<b>578,690,300</b>	<b>98%</b>
775	Ntungamo MC	586,073,461	488,014,677	480,051,340	
775	Mech Imp	67,976,443	37,162,073	-	
<b>Total</b>		<b>654,049,904</b>	<b>525,176,750</b>	<b>480,051,340</b>	<b>91%</b>
776	Busia MC	685,345,739	570,677,230	347,941,000	
776	Mech Imp	67,976,443	32,858,864	-	
<b>Total</b>		<b>753,322,182</b>	<b>603,536,093</b>	<b>347,941,000</b>	<b>58%</b>
777	Ishaka MC	780,602,002	649,995,708	747,007,071	
777	Mech Imp	67,976,443	66,220,567	-	
<b>Total</b>		<b>848,578,445</b>	<b>716,216,274</b>	<b>747,007,071</b>	<b>104%</b>
778	Rukungiri MC	667,699,276	555,983,282	665,431,534	
778	Mech Imp	67,976,443	66,220,567	-	
<b>Total</b>		<b>735,675,719</b>	<b>622,203,849</b>	<b>665,431,534</b>	<b>107%</b>
779	Nansana MC	942,723,022	784,991,476	880,290,652	
779	Mech Imp	67,976,443	52,958,053	-	
<b>Total</b>		<b>1,010,699,465</b>	<b>837,949,528</b>	<b>880,290,652</b>	<b>105%</b>
780	Makindye Ssabagabo MC	159,643,091	132,932,434	95,140,900	
780	Mech Imp	7,577,899	7,782,514	-	
<b>Total</b>		<b>167,220,990</b>	<b>140,714,947</b>	<b>95,140,900</b>	<b>68%</b>
781	Kira MC	1,029,485,926	857,237,659	1,262,045,000	
781	Mech Imp	67,976,443	50,661,577	-	
<b>Total</b>		<b>1,097,462,369</b>	<b>907,899,236</b>	<b>1,262,045,000</b>	<b>139%</b>
782	Kisoro MC	112,444,693	93,631,028	99,392,358	
782	Mech Imp	12,795,566	7,387,832	-	
<b>Total</b>		<b>125,240,259</b>	<b>101,018,860</b>	<b>99,392,358</b>	<b>98%</b>
783	Mityana MC	187,209,425	155,886,511	167,384,000	
783	Mech Imp	12,795,566	8,030,406	-	
<b>Total</b>		<b>200,004,991</b>	<b>163,916,917</b>	<b>167,384,000</b>	<b>102%</b>
784	Kitgum MC	230,093,361	191,595,328	229,273,875	
784	Mech Imp	12,795,566	5,779,272	-	
<b>Total</b>		<b>242,888,927</b>	<b>197,374,600</b>	<b>229,273,875</b>	<b>116%</b>
785	Koboko MC	193,360,098	161,008,085	154,776,676	
785	Mech Imp	12,795,566	12,465,048	-	
<b>Total</b>		<b>206,155,664</b>	<b>173,473,133</b>	<b>154,776,676</b>	<b>89%</b>

## Annex 5: Cont'd

Vote	Programme	Amount			Remark
		Budget	Disbursement	Expenditure	% Spent
		US\$	US\$	US\$	
786	Mubende MC	161,592,308	134,555,518	126,328,000	
786	Mech Imp	12,795,566	12,465,048	-	
<b>Total</b>		<b>174,387,874</b>	<b>147,020,566</b>	<b>126,328,000</b>	<b>86%</b>
787	Kumi MC	95,489,370	79,512,582	91,015,600	
787	Mech Imp	12,795,566	12,005,561	-	
<b>Total</b>		<b>108,284,936</b>	<b>91,518,143</b>	<b>91,015,600</b>	<b>99%</b>
788	Lugazi MC	171,989,166	143,212,827	170,194,440	
788	Mech Imp	12,795,566	10,477,274	-	
<b>Total</b>		<b>184,784,732</b>	<b>153,690,101</b>	<b>170,194,440</b>	<b>111%</b>
789	Kamuli MC	99,183,980	82,589,029	91,368,000	
789	Mech Imp	12,795,566	7,433,158	-	
<b>Total</b>		<b>111,979,546</b>	<b>90,022,187</b>	<b>91,368,000</b>	<b>101%</b>
790	Kapchorwa MC	93,042,305	77,474,947	48,596,000	
790	Mech Imp	12,795,566	12,465,048	-	
<b>Total</b>		<b>105,837,871</b>	<b>89,939,995</b>	<b>48,596,000</b>	<b>54%</b>
791	Ibanda MC	141,803,414	118,077,599	146,236,880	
791	Mech Imp	12,795,566	4,387,832	-	
<b>Total</b>		<b>154,598,980</b>	<b>122,465,431</b>	<b>146,236,880</b>	<b>119%</b>
792	Njeru MC	267,435,402	222,689,492	239,945,361	
792	Mech Imp	12,795,566	8,328,212	-	
<b>Total</b>		<b>280,230,968</b>	<b>231,017,704</b>	<b>239,945,361</b>	<b>104%</b>
793	Apac MC	95,410,131	79,446,601	102,889,200	
793	Mech Imp	12,795,566	11,898,685	-	
<b>Total</b>		<b>108,205,697</b>	<b>91,345,286</b>	<b>102,889,200</b>	<b>113%</b>
794	Nebbi MC	137,591,367	114,570,290	128,682,271	
794	Mech Imp	12,795,566	12,465,048	-	
<b>Total</b>		<b>150,386,933</b>	<b>127,035,338</b>	<b>128,682,271</b>	<b>101%</b>
795	Bugiri MC	127,962,093	106,552,137	131,918,000	
795	Mech Imp	12,795,566	7,931,948	-	
<b>Total</b>		<b>140,757,659</b>	<b>114,484,085</b>	<b>131,918,000</b>	<b>115%</b>
796	Sheema MC	225,414,741	187,699,511	219,562,689	
796	Mech Imp	25,591,131	24,930,095	-	
<b>Total</b>		<b>251,005,872</b>	<b>212,629,606</b>	<b>219,562,689</b>	<b>103%</b>
797	Kotido MC	114,895,928	95,672,135	134,055,754	
797	Mech Imp	12,795,566	3,887,832	-	
<b>Total</b>		<b>127,691,494</b>	<b>99,559,967</b>	<b>134,055,754</b>	<b>135%</b>
<b>Grand Total</b>		<b>27,506,921,743</b>	<b>22,634,524,349</b>	<b>24,078,215,619</b>	<b>106%</b>

## Annex 6: Summary of Physical and Financial Performance of National Roads Maintenance, FY 2016/17

Category	UGANDA NATIONAL ROADS AUTHORITY							
	PHYSICAL PERFORMANCE				FINANCIAL PERFORMANCE			
	Annual Plan	Funded	Achieved	% Achieved	Budget	Disbursed	Expenditure	% Spent
	(km)	(km)	(km)		UGX million	UGX million	UGX million	
<b>UNRA</b>								
<b>Paved</b>								
Manual Mtc'e	3,421	3,421	3,584	105%	4,738	4,049	4,354	108%
Mech. Mtc'e	1,278	2,079	2,505	120%	5,054	4,253	3,558	84%
Term Mtc'e	1,873	335	281	84%	13,356	1,896	2,620	138%
<b>Unpaved</b>								
Manual Mtc'e	12,955	12,955	12,956	100%	18,780	16,049	12,423	77%
Mech. Mtc'e	8,169	5,979	7,341	123%	21,514	15,674	11,352	72%
Term Mtc'e	7,329	6,772	9,010	133%	62,624	49,025	91,614	187%
Fuel						3,087	4,172	135%
Other structures						0	2,238	
<b>Periodic</b>								
Paved - sealing	40	42	46	108%	35,659	37,693	38,784	103%
Upaved-Regravel	2,392	1,781	1,105	62%	24,997	18,621	13,501	73%
LB Rehabtn	26	17	7	41%	1,046	660	200	30%
<b>Bridges</b>								
Routine (No.)	333	249	79	32%	1,886	1,503	541	36%
Periodic (No.)		0					0	
<b>Road Safety</b>								
Street Lights	41	163	82	50%	1,000	1,049	488	47%
Road Signage(No)	314	490	152	31%	235	375	2,724	726%
Marking of roads	2,497	1,096	153	14%	3,501	1,561	492	32%
Reserve Demarc	320	228	50	22%	1,496	1,053	525	50%
<b>Axle Load Control</b>								
Weighbridges Ops/Mtc'e	12	12	12	100%	11,041	7,669	1,769	0
<b>Marine services</b>								
Ferries	11	11	11	100%	10,000	6,503	4,048	62%
<b>Other Qualifying Works</b>								
Equipt					11,734	6,614	3,879	59%
Materials & tools					11,758	8,086	6,890	85%
RCond Survey					3,000	1,214	72	6%
Bottlenecks	72		7		3,781	1,199	809	67%
Tree Planting (km)	374	310	45	15%	166	189	58	31%
Reserve protection	-				936.30	1,834.99	374.93	20%
Road safety					741	1,447	464	32%
Low cost Technology	10				5,896	1,418	12	1%
<b>Operational Expenses</b>								
Operational costs					3,208	3,048	2,619	86%
UNRA Support services					9,791	7,407	8,533	115%
Debts from Q2						13,978	0	0%
<b>Total UNRA</b>	<b>41,466.9</b>	<b>35,941.1</b>	<b>37,425.1</b>	<b>104%</b>	<b>267,917.0</b>	<b>217,155.5</b>	<b>219,114.6</b>	<b>101%</b>



# Annex 7: Physical Performance of DUCAR Designated Agencies in FY 2016/17

Vote	Designated Agency	RMM (km)		RMeM (km)		PM (km)	Actual PM	Culverts (Nos)		Bridges (Nos)	
		Planned RMM	Actual RMM	Planned RMeM	Actual RMeM			Planned (lines)	Actual (lines)	Planned	Actual
501	Adjumani Dist. Rds	447.6	447.6	131.9	93.0	-	-	144.0	123.0	-	-
501	Adjumani T. C.	24.8	24.8	30.8	52.0	1.8	3.6	75.0	116.0	-	-
501	Adjumani Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-
501	Adjumani T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-
501	Adjumani CARs	159.5	96.2	-	-	-	-	-	-	-	-
Total		631.9	568.6	162.7	145.0	1.8	3.6	219.0	239.0	-	-
502	Apac Dist. Rds	165.5	84.3	108.0	148.5	-	-	-	-	2.0	4.0
502	Aduku T. C.	2.2	-	-	2.1	-	-	-	-	-	-
502	Apac Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-
502	Aduku T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-
502	Apac CARs	-	-	70.0	-	-	-	-	-	-	-
Total		166.3	84.3	178.0	150.6	-	-	-	-	2.0	4.0
503	Arua Dist. Rds	643.5	400.3	30.0	-	23.3	21.3	-	-	-	-
503	Arua Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-
503	Arua CARs	-	-	-	-	-	-	-	-	-	-
Total		643.5	400.3	30.0	-	23.3	21.3	-	-	-	-
504	Bugiri Dist. Rds	357.9	357.9	114.5	111.5	-	0.1	4.0	-	-	-
504	Bugiri Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-
504	Bugiri CARs	85.7	-	40.7	36.1	-	-	-	-	-	-
Total		443.6	357.9	155.2	147.6	-	0.1	4.0	-	-	-
505	Bundibugyo Dist. Rds	143.6	-	40.6	40.0	-	-	-	22.0	-	4.0
505	Bundibugyo T. C.	30.7	31.0	26.8	12.5	0.6	-	198.0	46.0	4.0	-
505	Nyahuka T. C.	18.7	10.0	15.2	13.8	-	-	42.0	15.0	3.2	-
505	Ntandi T. C.	11.8	3.0	4.0	17.0	-	-	49.0	-	-	-
505	Bundibugyo Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-
505	Bundibugyo T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-
505	Nyahuka T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-
505	Ntandi T.C Mech Imp	-	-	-	-	-	-	-	-	-	-

## Annex 7:Cont'd

Vote	Designated Agency	RMM (km)		RMeM (km)		PM (km)		Culverts (Nos)		Bridges (Nos)	
		Planned RMM	Actual RMM	Planned RMeM	Actual RMeM	Planned PM	Actual PM	Planned (lines)	Actual (lines)	Planned	Actual
505	Bundibugyo CARs	43.1	-	-	-	-	-	-	-	-	-
<b>Total</b>		236.1	44.0	86.6	83.3	0.6	-	289.0	83.0	7.2	4.0
506	Bushenyi Dist. Rds	419.0	279.5	54.0	67.1	-	-	10.0	13.0	-	-
506	Kyanmuhanga T.C	-	-	-	10.4	-	-	-	1.0	-	-
506	Bushenyi Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-
506	Kyanmuhanga T.C Mech Imp	-	-	-	-	-	-	-	-	-	-
506	Bushenyi CARs	-	-	38.0	15.8	-	-	-	-	-	-
<b>Total</b>		419.0	279.5	92.0	93.3	-	-	10.0	14.0	-	-
507	Busia Dist. Rds	227.5	-	44.7	45.0	-	-	-	-	-	0.1
507	Busia Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-
507	Busia CARs	64.5	-	-	-	-	-	-	-	-	-
<b>Total</b>		292.0	-	44.7	45.0	-	-	-	-	-	0.1
508	Gulu Dist. Rds	322.6	322.6	31.6	44.0	-	-	-	-	-	-
508	Gulu Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-
508	Gulu CARs	64.7	-	-	-	-	-	-	-	-	-
<b>Total</b>		387.3	322.6	31.6	44.0	-	-	-	-	-	-
509	Hoima Dist. Rds	515.0	630.3	56.0	28.0	27.0	24.0	58.0	-	-	-
509	Kigorobya T. C.	28.8	32.0	5.9	2.6	-	-	-	-	-	-
509	Hoima Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-
509	Kigorobya T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-
509	Hoima CARs	-	-	-	22.7	-	-	-	-	-	-
<b>Total</b>		543.8	662.3	61.9	53.3	27.0	24.0	58.0	-	-	-
510	Iganga Dist. Rds	210.8	210.8	68.0	4.5	20.7	-	80.0	-	-	-
510	Busembatya T. C.	24.3	25.6	-	-	3.0	8.3	62.0	-	-	-
510	Iganga Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-
510	Busembatya T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-
510	Iganga CARs	122.0	37.5	47.0	100.6	-	-	0.2	-	-	-
<b>Total</b>		357.1	273.9	115.0	105.1	23.7	8.3	142.2	-	-	-
511	Jinja Dist. Rds	147.0	147.0	37.4	-	27.4	25.8	-	-	-	-

## Annex 7:Cont'd

Vote	Designated Agency	RMM (km)		Actual RMM	RMeM (km)		Planned PM	Actual PM	Culverts (Nos)		Bridges (Nos)	
		Planned RMM			Planned RMeM	Actual RMeM			Planned (lines)	Actual (lines)	Planned	Actual
511	Bugembe T. C.	38.5		38.5	-	-	4.1	4.3	-	-	-	-
1560	Buwenge T. C.	4.0		15.6	-	-	4.1	2.0	-	-	-	-
511	Kakira T. C.	49.0		49.0	6.4	2.8	3.0	1.5	-	-	-	-
511	Jinja Dist. Mech Imp	-		-	-	-	-	-	-	-	-	-
511	Bugembe T. C. Mech Imp	-		-	-	-	-	-	-	-	-	-
511	Buwenge T. C. Mech Imp	-		-	-	-	-	-	-	-	-	-
511	Kakira T. C. Mech Imp	-		-	-	-	-	-	-	-	-	-
511	Jinja CARs	-		-	-	-	37.3	39.3	-	-	-	-
<b>Total</b>		<b>238.5</b>		<b>250.1</b>	<b>43.8</b>	<b>2.8</b>	<b>75.9</b>	<b>72.9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
512	Kabale Dist. Rds	500.0		500.0	132.9	132.9	-	-	-	-	5.0	-
512	Katuna T. C.	-		-	8.6	3.8	7.5	3.0	-	-	-	-
512	Muhanga T. C.	0.6		4.3	10.0	10.0	-	-	84.0	-	-	-
512	Ryakarimira T.C	-		-	8.6	9.0	7.5	-	-	-	-	-
512	Kabale Dist. Mech Imp	-		-	-	-	-	-	-	-	-	-
512	Katuna T. C. Mech Imp	-		-	-	-	-	-	-	-	-	-
512	Muhanga T. C. Mech Imp	-		-	-	-	-	-	-	-	-	-
512	Ryakarimira T.C Mech Imp	-		-	-	-	-	-	-	-	-	-
512	Kabale CARs	-		-	65.0	65.0	-	-	-	-	-	-
<b>Total</b>		<b>500.6</b>		<b>504.3</b>	<b>225.1</b>	<b>220.7</b>	<b>15.0</b>	<b>3.0</b>	<b>84.0</b>	<b>-</b>	<b>5.0</b>	<b>-</b>
513	Kabarole Dist. Rds	115.7		158.5	131.0	81.8	11.0	-	42.0	2.0	-	1.0
513	Karago T. C.	24.9		24.9	-	-	6.2	4.0	-	-	-	-
513	Kibiito T. C.	27.0		31.0	3.6	1.5	-	9.6	-	-	-	-
513	Kijura T. C.	20.6		27.0	2.7	2.0	5.3	4.6	-	-	-	-
513	Kiko T. C.	22.0		23.0	1.2	2.0	4.1	6.0	-	-	-	-
513	Rubona T. C.	15.1		14.0	-	1.2	4.4	2.1	-	-	-	-
513	Rwimi T. C.	30.1		34.5	-	-	7.5	1.5	-	-	-	-
513	Kyamukube	3.5		-	-	-	5.0	10.0	-	-	-	-
513	Mugusu	11.6		12.1	-	-	4.5	2.5	-	-	-	-
513	Kabarole Dist Mech Imp	-		-	-	-	-	-	-	-	-	-
513	Karago T. C. Mech Imp	-		-	-	-	-	-	-	-	-	-
513	Kibiito T. C. Mech Imp	-		-	-	-	-	-	-	-	-	-

## Annex 7:Cont'd

Vote	Designated Agency	RMM (km)		Actual RMM	RMeM (km)		PM (km)	Actual PM	Culverts (Nos)		Bridges (Nos)	
		Planned RMM			Planned RMeM	Actual RMeM			Planned (lines)	Actual (lines)	Planned	Actual
513	Kijura T. C. Mech Imp	-		-	-	-	-	-	-	-	-	-
513	Kiko T. C. Mech Imp	-		-	-	-	-	-	-	-	-	-
513	Rubona T. C. Mech Imp	-		-	-	-	-	-	-	-	-	-
513	Rwimi T. C. Mech Imp	-		-	-	-	-	-	-	-	-	-
513	Kyamukuba T. C. Mech Imp	-		-	-	-	-	-	-	-	-	-
513	Mugusu T. C. Mech Imp	-		-	-	-	-	-	-	-	-	-
513	Kabarole CARs	-		-	56.0	53.0	-	-	-	-	-	-
<b>Total</b>		270.5		325.0	194.5	141.5	48.0	40.3	42.0	2.0	-	1.0
514	Kaberaimaido Dist. Rds	360.2		373.3	13.1	3.1	-	-	-	-	-	-
514	Kaberaimaido T. C.	27.0		27.0	-	1.0	1.0	-	-	-	-	-
514	Kaberaimaido Dist. Mech Imp	-		-	-	-	-	-	-	-	-	-
514	Kaberaimaido T. C. Mech Imp	-		-	-	-	-	-	-	-	-	-
514	Kaberaimaido CARs	146.0		154.6	-	-	-	-	-	-	-	-
<b>Total</b>		533.2		554.9	13.1	4.1	1.0	-	-	-	-	-
515	Kalangala Dist. Rds	47.0		47.0	152.0	144.0	-	-	-	-	-	-
515	Kalangala T. C.	17.0		17.0	20.8	17.0	-	-	-	-	-	-
515	Kalangala Dist. Mech Imp	-		-	-	-	-	-	-	-	-	-
515	Kalangala T. C. Mech Imp	-		-	-	-	-	-	-	-	-	-
515	Kalangala CARs	69.5		159.0	-	-	-	-	-	-	-	-
<b>Total</b>		133.5		223.0	172.8	161.0	-	-	-	-	-	-
517	Kamuli Dist. Rds	-		511.0	-	-	-	190.5	-	50.0	-	-
517	Kamuli Dist. Mech Imp	-		-	-	-	-	-	-	-	-	-
517	Kamuli CARs	-		-	-	-	-	-	-	-	-	-
<b>Total</b>		-		511.0	-	-	-	190.5	-	50.0	-	-
518	Kamwenge Dist. Rds	46.0		226.0	104.3	26.8	20.7	-	-	-	-	-
518	Kamwenge T. C.	9.0		36.0	-	-	-	5.5	-	-	-	-
518	Kahunge T. C.	-		-	-	-	-	-	-	-	-	-
518	Kamwenge Dist. Mech Imp	-		-	-	-	-	-	-	-	-	-
518	Kamwenge T. C. Mech Imp	-		-	-	-	-	-	-	-	-	-
518	Kahunge T.C. Mech Imp	-		-	-	-	-	-	-	-	-	-

# Annex 7:Cont'd

Vote	Designated Agency	RMM (km)		Actual RMM	RMMeM (km)		PM (km)	Actual PM	Culverts (Nos)		Bridges (Nos)	
		Planned RMM			Planned RMMeM	Actual RMMeM			Planned (lines)	Actual (lines)	Planned	Actual
518	Kamwenge CARs	-	-	-	-	-	59.0	-	-	-	-	-
<b>Total</b>		55.0	262.0	104.3	26.8	79.7	5.5	-	-	-	-	-
519	Kanungu Dist. Rds	44.4	138.9	144.0	86.2	17.7	17.4	-	-	-	-	-
519	Butogota T. C.	13.8	-	8.1	-	0.5	-	-	-	-	-	-
519	Kambuga T. C.	4.0	10.9	-	-	6.1	3.0	-	-	-	-	-
519	Kanungu T. C.	3.6	1.0	0.5	-	3.6	-	-	-	-	-	-
519	Kihikihi T. C.	21.6	5.9	0.6	4.5	13.0	1.0	-	-	-	-	-
519	Kanungu Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
519	Butogota T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
519	Kambuga T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
519	Kanungu T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
519	Kihikihi T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
519	Kanungu CARs	-	-	24.5	34.8	-	-	-	-	-	-	-
<b>Total</b>		87.4	156.7	177.7	125.5	40.9	21.4	-	-	-	-	-
520	Kapchorwa Dist. Rds	-	43.0	-	-	-	-	-	-	-	-	-
520	Kapchorwa Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
520	Kapchorwa CARs	-	34.8	-	-	-	-	-	-	-	-	-
<b>Total</b>		-	77.8	-	-	-	-	-	-	-	-	-
521	Kasese Dist. Rds	386.9	-	31.8	9.8	36.7	34.2	-	-	-	-	-
521	Hima T. C.	-	-	-	-	5.0	2.5	-	-	-	-	-
521	Katwe-Kabatoro T. C.	38.5	-	17.4	-	3.3	3.3	-	-	-	-	-
521	Mpondwa-Lhubiruha T. C.	41.7	-	3.2	-	2.5	1.9	-	-	-	-	-
521	Kisinga T. C.	-	-	-	6.4	-	0.4	-	-	-	-	-
521	Kasese Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
521	Hima T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
521	Katwe-Kabatoro T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
521	Mpondwe-Lhubiruha T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
521	Kisingi T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
521	Kasese CARs	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		467.1	-	52.4	16.2	47.5	42.3	-	-	-	-	-

## Annex 7:Cont'd

Vote	Designated Agency	RMM (km)		RMMeM (km)		PM (km)	Actual PM	Culverts (Nos)		Bridges (Nos)	
		Planned RMM	Actual RMM	Planned RMMeM	Actual RMMeM			Planned (lines)	Actual (lines)	Planned	Actual
522	Katakwi Dist. Rds	246.0	246.0	130.0	112.0	8.0	-	-	-	-	-
522	Katakwi T. C.	12.0	22.3	12.0	6.5	-	1.0	-	-	-	-
522	Katakwi Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-
522	Katakwi T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-
522	Katakwi CARs	146.0	107.0	-	-	-	-	-	-	-	-
<b>Total</b>		404.0	375.3	142.0	118.5	8.0	1.0	-	-	-	-
523	Kayunga Dist. Rds	47.0	15.0	-	54.0	-	0.8	39.0	-	-	-
523	Kayunga T. C.	30.1	30.7	10.5	7.4	0.7	0.8	-	-	-	-
523	Kayunga Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-
523	Kayunga T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-
523	Kayunga CARs	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		77.1	45.7	10.5	61.4	0.7	1.6	39.0	-	-	-
524	Kibaale Dist. Rds	495.7	182.8	147.9	8.0	-	-	-	-	-	-
524	Kibaale T. C.	36.0	36.0	16.1	12.6	-	-	18.0	-	-	-
524	Kibaale Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-
524	Kibaale T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-
524	Kibaale CARs	-	-	-	-	-	-	-	60.0	-	-
<b>Total</b>		531.7	218.8	164.0	20.6	-	-	18.0	60.0	-	-
525	Kiboga Dist. Rds	230.0	74.0	116.5	93.8	-	-	-	-	-	5.5
525	Bukomero T. C.	36.0	32.0	9.2	8.1	1.0	0.6	-	-	-	-
525	Kiboga T. C.	46.0	36.4	-	1.4	-	-	3,000.0	-	-	-
525	Lwamata T. C.	46.0	-	11.1	4.0	-	-	-	-	-	-
525	Kiboga Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-
525	Bukomero T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-
525	Kiboga T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-
525	Lwamata T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-
525	kiboga CARs	-	-	142.9	-	17.5	17.4	-	-	-	-
<b>Total</b>		358.0	142.4	279.7	107.3	18.5	18.0	3,000.0	-	-	5.5
526	Kisoro Dist. Rds	60.3	80.2	71.0	41.1	39.8	-	-	-	-	-
526	Kisoro Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-



## Annex 7:Cont'd

Vote	Designated Agency	RMM (km)		Actual RMM	RMeM (km)		PM (km)	Actual PM	Culverts (Nos)		Bridges (Nos)	
		Planned RMM			Planned RMeM	Actual RMeM			Planned (lines)	Actual (lines)	Planned	Actual
526	Kisoro CARs	39.8		-	-	-	-	-	-	-	-	-
<b>Total</b>		100.1		80.2	71.0	41.1	39.8	-	-	-	-	-
527	Kitgum Dist. Rds	77.0		276.1	-	-	19.2	9.4	-	-	-	-
527	Kitgum Dist. Mech Imp	-		-	-	-	-	-	-	-	-	-
527	Kitgum CARs	-		-	-	-	-	-	161.0	-	-	-
<b>Total</b>		77.0		276.1	-	-	19.2	9.4	161.0	-	-	-
528	Kotido Dist. Rds	110.0		109.6	17.9	36.7	-	-	84.0	-	-	-
528	Kotido Dist. Mech Imp	-		-	-	-	-	-	-	-	-	-
528	Kotido CARs	71.0		80.0	4.0	-	-	-	-	-	-	-
<b>Total</b>		181.0		189.6	21.9	36.7	-	-	84.0	-	-	-
529	Kumi Dist. Rds	248.5		237.0	54.1	6.0	15.0	13.3	-	-	-	-
529	Kumi Dist. Mech Imp	-		-	-	-	-	-	-	-	-	-
529	Kumi CARs	-		-	52.0	25.4	-	-	-	-	-	-
<b>Total</b>		248.5		237.0	106.1	31.4	15.0	13.3	-	-	-	-
530	Kyenjojo Dist. Rds	120.7		206.1	-	-	113.0	36.8	-	-	-	-
530	Butunduzi T. C.	16.0		48.0	-	-	16.0	12.0	-	-	-	-
530	Katooke T. C.	13.4		2.7	-	-	18.8	2.7	-	-	-	-
530	Kyarusozi T. C.	13.4		33.5	-	2.0	18.8	11.3	-	-	-	-
530	Kyenjojo T. C.	83.3		50.0	-	-	9.0	0.7	-	-	-	-
530	Kyenjojo Dist. Mech Imp	-		-	-	-	-	-	-	-	-	-
530	Butunduzi T. C. Mech Imp	-		-	-	-	-	-	-	-	-	-
530	Katooke T. C. Mech Imp	-		-	-	-	-	-	-	-	-	-
530	Kyarusozi T. C. Mech Imp	-		-	-	-	-	-	-	-	-	-
530	Kyenjojo T. C. Mech Imp	-		-	-	-	-	-	-	-	-	-
530	Kyenjojo CARs	-		-	-	-	-	-	-	-	-	-
<b>Total</b>		246.8		340.3	-	2.0	175.6	63.5	-	-	-	-
531	Lira Dist. Rds	515.8		516.0	-	21.9	-	-	-	-	-	-
531	Lira Dist. Mech Imp	-		-	-	-	-	-	-	-	-	-
531	Lira CARs	-		-	-	-	9.0	-	-	-	-	-

## Annex 7:Cont'd

Vote	Designated Agency	RMM (km)		Actual RMM	RMeM (km)		PM (km)	Actual PM	Culverts (Nos)		Bridges (Nos)	
		Planned RMM			Planned RMeM	Actual RMeM			Planned (lines)	Actual (lines)	Planned	Actual
<b>Total</b>		515.8		516.0	-	21.9	9.0	-	-	-	-	-
532	Luwero Dist. Rds	35.8		-	16.0	-	93.0	92.6	189.0	91.0	-	-
532	Bombo T. C.	44.7		14.4	-	4.2	6.7	-	-	-	-	-
532	Luwero T. C.	52.0		-	3.7	9.1	2.4	-	-	-	-	-
532	Wobulenzi T. C.	-		4.0	-	1.6	3.5	2.2	-	-	-	-
532	Luwero Dist. Mech Imp	-		-	-	-	-	-	-	-	-	-
532	Bombo T. C. Mech Imp	-		-	-	-	-	-	-	-	-	-
532	Luwero T. C. Mech Imp	-		-	-	-	-	-	-	-	-	-
532	Wobulenzi T. C. Mech Imp	-		-	-	-	-	-	-	-	-	-
532	Luwero CARs	51.2		-	-	-	40.7	-	-	-	-	-
<b>Total</b>		150.9		18.4	19.7	14.9	146.3	94.8	189.0	91.0	-	-
533	Masaka Dist. Rds	36.9		13.4	90.8	74.5	118.2	30.5	-	-	-	-
533	Masaka Dist. Mech Imp	-		-	-	-	-	-	-	-	-	-
533	Masaka CARs	-		-	-	-	-	40.4	-	-	-	-
<b>Total</b>		36.9		13.4	90.8	74.5	118.2	70.9	-	-	-	-
534	Masindi Dist. Rds	395.3		395.0	-	7.0	4.0	-	3.0	-	-	2.0
534	Masindi Dist. Mech Imp	-		-	-	-	-	-	-	-	-	-
534	Masindi CARs	-		-	-	-	-	-	-	-	-	-
<b>Total</b>		395.3		395.0	-	7.0	4.0	-	3.0	-	-	2.0
535	Mayuge Dist. Rds	154.6		155.0	40.0	10.0	-	-	-	-	-	-
535	Mayuge T. C.	-		-	6.1	3.1	-	-	-	-	-	-
535	Magamaga T. C.	-		-	-	1.1	-	-	-	-	-	-
535	Mayuge Dist. Mech Imp	-		-	-	-	-	-	-	-	-	-
535	Mayuge T. C. Mech Imp	-		-	-	-	-	-	-	-	-	-
535	Magamaga T. C. Mech Imp	-		-	-	-	-	-	-	-	-	-
535	Mayuge CARs	-		-	26.2	-	-	-	-	-	-	-
<b>Total</b>		154.6		155.0	72.3	14.2	-	-	-	-	-	-
536	Mbale Dist. Rds	67.0		170.4	36.5	37.2	28.0	10.0	-	-	-	-
536	Nakaloke T. C.	5.1		2.0	4.9	5.0	6.6	1.0	-	-	-	-

## Annex 7:Cont'd

Vote	Designated Agency	RMM (km)		Actual RMM	RMeM (km)		PM (km)	Actual PM	Culverts (Nos)		Bridges (Nos)	
		Planned RMM			Planned RMeM	Actual RMeM			Planned (lines)	Actual (lines)	Planned	Actual
536	Nabumali T. C.	-	-	-	-	12.5	-	-	-	-	-	-
536	Busiu T. C.	-	-	-	-	6.8	-	-	-	-	-	-
536	Mbale Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
536	Nakaloke T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
536	Nabumali T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
536	Busiu T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
536	Mbale CARs	73.2	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		142.0	172.4	41.4	61.5	34.6	11.0	-	-	-	-	-
537	Mbarara Dist. Rds	368.0	368.0	74.0	94.5	-	-	22.0	-	-	-	-
537	Mbarara Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
537	Mbarara CARs	-	-	69.5	-	-	-	-	-	-	-	-
<b>Total</b>		368.0	368.0	143.5	94.5	-	-	22.0	-	-	-	-
538	Moroto Dist. Rds	31.9	107.4	57.0	-	-	5.0	-	-	-	-	-
538	Moroto Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
538	Moroto CARs	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		31.9	107.4	57.0	-	-	5.0	-	-	-	-	-
539	Moyo Dist. Rds	226.5	226.6	-	-	-	13.5	22.3	-	-	-	-
539	Moyo T. C.	22.0	22.0	-	19.0	-	-	3.4	-	-	-	-
539	Moyo Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
539	Moyo T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
539	Moyo CARs	137.3	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		385.8	248.6	-	19.0	13.5	25.7	-	-	-	-	-
540	Mpigi Dist. Rds	66.2	66.2	77.8	55.4	-	-	-	-	-	-	-
540	Mpigi T. C.	13.1	19.8	13.1	-	-	-	-	-	42.0	-	-
540	Mpigi Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
540	Mpigi T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
540	Mpigi CARs	33.5	33.5	23.0	17.0	-	-	-	-	-	-	-
<b>Total</b>		111.9	119.5	113.9	72.4	-	-	-	-	42.0	-	-
541	Mubende Dist. Rds	613.1	146.6	276.8	303.6	58.0	31.0	-	-	1.0	-	-

## Annex 7:Cont'd

Vote	Designated Agency	RMM (km)		RMMeM (km)		PM (km)		Actual PM		Culverts (Nos)		Bridges (Nos)	
		Planned RMM	Actual RMM	Planned RMMeM	Actual RMMeM	Planned PM	Actual PM	Planned (lines)	Actual (lines)	Planned	Actual	Planned	Actual
541	Mubende Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-	-	-
541	Mubende CARs	-	-	-	143.0	-	-	-	-	-	-	-	-
<b>Total</b>		613.1	146.6	276.8	446.6	58.0	31.0	-	1.0	-	-	-	-
542	Mukono Dist. Rds	426.7	439.4	95.7	95.7	-	-	40.0	102.0	-	-	-	-
542	Mukono Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-	-	-
542	Mukono CARs	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		426.7	439.4	95.7	95.7	-	-	40.0	102.0	-	-	-	-
543	Nakapiripirit Dist. Rds	14.8	39.0	-	-	32.0	53.0	-	-	-	-	-	-
543	Nakapiripirit T. C.	-	-	-	-	4.0	6.0	-	-	-	-	-	-
543	Nakapiripirit Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-	-	-
543	Nakapiripirit T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-	-
543	Nakapiripirit CARs	-	-	-	-	20.8	-	-	-	-	-	-	-
<b>Total</b>		14.8	39.0	-	-	56.8	59.0	-	-	-	-	-	-
544	Nakasongola Dist. Rds	196.0	-	90.0	46.0	3.0	-	-	-	-	-	-	-
544	Kakooze T. C.	20.3	22.0	-	-	-	8.7	100.0	-	-	-	-	-
544	Migeera T. C.	7.1	9.1	-	-	3.7	6.3	70.0	40.0	-	-	-	-
544	Nakasongola T. C.	12.0	13.0	2.7	2.7	7.9	5.8	31.0	60.0	-	-	-	-
544	Nakasongola Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-	-	-
544	Kakooze T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-	-
544	Migeera T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-	-
544	Nakasongola T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-	-
544	Nakasongola CARs	-	-	39.9	30.5	-	-	-	-	-	-	-	-
<b>Total</b>		235.4	44.1	132.6	79.2	14.6	20.8	201.0	100.0	-	-	-	-
545	Nebbi Dist. Rds	217.0	98.2	55.0	31.9	-	-	-	-	-	-	-	-
545	Pakwach T. C.	5.5	34.0	4.7	9.3	-	-	-	-	-	-	-	-
545	Nebbi Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-	-	-
545	Pakwach T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-	-
545	Nebbi CARs	119.0	119.0	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		341.5	251.2	59.7	41.2	-	-	-	-	-	-	-	-

## Annex 7:Cont'd

Vote	Designated Agency	RMM (km)		Actual RMM	RMeM (km)		PM (km)	Actual PM	Culverts (Nos)		Bridges (Nos)	
		Planned RMM			Planned RMeM	Actual RMeM			Planned (lines)	Actual (lines)	Planned	Actual
576	Buliisa T. C.	34.0	34.0	34.0	2.9	3.0	-	-	-	-	-	-
576	Buliisa Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
576	Buliisa T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
576	Buliisa CARs	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		263.0	263.0	263.0	22.9	30.4	-	-	-	-	-	-
577	Maracha Dist. Rds	245.8	245.8	245.8	45.2	15.6	1.0	-	14.0	-	-	-
577	Maracha T. C.	16.0	22.3	22.3	6.0	4.1	-	-	42.0	-	-	-
577	Maracha Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
577	Maracha T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
577	Maracha CARs	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		261.8	268.1	268.1	51.2	19.7	1.0	-	56.0	-	-	-
578	Bukedea Dist. Rds	94.0	93.1	93.1	-	-	-	-	-	-	-	-
578	Bukedea T. C.	6.5	6.8	6.8	9.3	2.2	5.0	0.6	-	-	-	-
578	Bukedea Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
578	Bukedea T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
578	Bukedea CARs	5.8	5.8	5.8	5.4	5.3	-	-	-	-	-	-
<b>Total</b>		106.3	105.8	105.8	14.7	7.5	5.0	0.6	-	-	-	-
579	Bududa Dist. Rds	141.5	143.5	143.5	56.0	48.7	3.0	1.0	-	7.9	3.0	1.8
579	Bududa T. C.	14.3	14.3	14.3	10.9	8.1	-	-	-	-	-	-
579	Bududa Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
579	Bududa T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
579	Bududa CARs	10.8	6.0	6.0	10.8	-	-	-	-	26.0	-	-
<b>Total</b>		166.5	163.8	163.8	77.7	56.8	3.0	1.0	-	33.9	3.0	1.8
580	Lyantonde Dist. Rds	316.0	23.0	23.0	23.0	5.0	28.8	22.8	313.0	-	-	-
580	Lyantonde T. C.	29.0	-	-	-	-	4.5	4.0	-	-	-	-
580	Lyantonde Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
580	Lyantonde T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
580	Lyantonde CARs	-	-	-	-	-	-	-	154.0	-	-	-
<b>Total</b>		345.0	23.0	23.0	23.0	5.0	33.3	26.8	467.0	-	-	-

## Annex 7:Cont'd

Vote	Designated Agency	RMM (km)		RMeM (km)		PM (km)	Actual PM	Culverts (Nos)		Bridges (Nos)	
		Planned RMM	Actual RMM	Planned RMeM	Actual RMeM	Planned PM		Planned (lines)	Actual (lines)	Planned	Actual
581	Amudat Dist. Rds	-	-	32.0	52.6	-	1.0	-	-	-	-
581	Amudat T. C.	-	-	4.0	-	-	0.4	-	-	-	-
581	Amudat Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-
581	Amudat T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-
581	Amudat CARs	-	3.5	18.0	3.5	-	-	-	-	-	-
<b>Total</b>		-	3.5	54.0	56.1	-	1.4	-	-	-	-
582	Buikwe Dist. Rds	123.2	138.0	-	-	48.0	41.3	-	-	-	-
582	Buikwe T. C.	4.2	10.1	19.1	16.6	2.9	0.8	-	-	-	-
582	Nkokonjeru T. C.	11.8	16.4	-	-	4.2	2.0	-	-	-	-
582	Buikwe Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-
582	Buikwe T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-
582	Nkokonjeru T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-
582	Buikwe CARs	-	27.6	20.1	18.1	-	-	-	-	-	-
<b>Total</b>		139.2	192.1	39.2	34.7	55.1	44.1	-	-	-	-
583	Buyende Dist. Rds	204.0	176.0	50.6	36.0	-	-	-	-	-	-
583	Buyende T. C.	49.6	53.0	22.3	32.0	-	-	-	12.0	-	-
583	Buyende Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-
583	Buyende T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-
583	Buyende CARs	9.0	-	32.0	-	-	-	-	-	-	-
<b>Total</b>		262.6	229.0	104.9	68.0	-	-	-	12.0	-	-
584	Kyegegwa Dist. Rds	287.0	191.6	47.2	50.7	-	-	14.0	-	-	-
584	Kyegegwa T. C.	58.0	58.0	23.5	-	-	-	-	-	-	-
584	Kyegegwa Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-
584	Kyegegwa T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-
584	Kyegegwa CARs	-	-	25.6	34.7	-	-	-	-	-	-
<b>Total</b>		345.0	249.6	96.3	85.4	-	-	14.0	-	-	-
585	Lamwo Dist. Rds	278.0	278.0	-	-	25.0	24.0	-	-	-	-
585	Lamwo T. C.	14.6	16.7	-	-	31.0	3.1	3.0	-	-	-
585	Padibe T. C.	10.6	10.6	-	-	2.0	2.0	4.0	-	-	-
585	Lamwo Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-



## Annex 7:Cont'd

Vote	Designated Agency	RMM (km)		Actual RMM	RMeM (km)		PM (km)	Actual PM	Culverts (Nos)		Bridges (Nos)	
		Planned RMM			Planned RMeM	Actual RMeM			Planned (lines)	Actual (lines)	Planned	Actual
585	Lamwo T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
585	Padibe T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
585	Lamwo CARs	160.3	155.0	-	-	-	-	-	-	-	-	-
<b>Total</b>		463.5	460.3	-	-	-	58.0	29.1	7.0	-	-	-
586	Otuke Dist. Rds	151.4	151.0	63.6	25.0	-	-	1.0	4.0	-	-	-
586	Otuke T. C.	38.6	39.0	11.0	9.0	-	-	0.1	-	-	-	-
586	Otuke Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
586	Otuke T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
586	Otuke CARs	57.6	131.0	-	-	-	-	-	-	-	-	-
<b>Total</b>		247.6	321.0	74.6	34.0	-	-	1.1	4.0	-	-	-
587	Zombo Dist. Rds	282.0	280.1	45.6	36.3	-	-	0.2	-	-	-	-
587	Paidha T. C.	-	-	-	-	-	5.2	0.5	-	-	-	-
587	Zombo T. C.	36.0	29.8	9.0	5.4	-	2.0	-	-	-	-	-
587	Zombo Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
587	Paidha T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
587	Zombo T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
587	Zombo CARs	101.0	19.0	-	-	-	3.0	3.0	-	-	-	-
<b>Total</b>		419.0	328.9	54.6	41.7	-	10.2	3.7	-	-	-	-
588	Alebtong Dist. Rds	86.0	123.7	50.0	16.3	23.0	26.6	-	-	-	-	-
588	Alebtong T. C.	-	14.0	-	1.6	-	1.4	-	-	-	-	-
588	Alebtong Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
588	Alebtong T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
588	Alebtong CARs	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		86.0	137.7	50.0	17.9	23.0	28.0	-	-	-	-	-
589	Bulambuli Dist. Rds	1.7	12.7	50.9	63.3	11.0	11.9	-	-	-	-	-
589	Bulegeni T. C.	2.4	3.5	8.8	-	2.2	2.2	2.0	16.0	-	-	-
589	Muyembe T. C.	2.1	1.8	8.2	-	3.0	0.5	-	20.0	-	-	-
589	Bulambuli Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
589	Bulegeni T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
589	Muyembe T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-

## Annex 7:Cont'd

Vote	Designated Agency	RMM (km)		Actual RMM	RMeM (km)		PM (km)	Actual PM	Culverts (Nos)		Bridges (Nos)	
		Planned RMM			Planned RMeM	Actual RMeM			Planned (lines)	Actual (lines)	Planned	Actual
589	Bulambuli CARs	-	-	2.0	9.5	27.5	-	-	6.0	8.0	-	-
<b>Total</b>		6.1		20.0	77.4	90.8	16.2	14.6	42.0	10.0	-	-
590	Buvuma Dist. Rds	117.4		113.0	-	-	21.0	18.0	-	-	-	-
590	Buvuma T. C.	32.0		32.0	22.0	11.5	-	-	-	-	-	-
590	Buvuma Dist. Mech Imp	-		-	-	-	-	-	-	-	-	-
590	Buvuma T. C. Mech Imp	-		-	-	-	-	-	-	-	-	-
590	Buvuma CARs	-		32.0	-	-	-	-	-	-	-	-
<b>Total</b>		149.4		177.0	22.0	11.5	21.0	18.0	-	-	-	-
591	Gomba Dist. Rds	94.3		140.0	56.6	53.6	-	-	-	-	-	-
591	Kanoni T. C.	13.1		22.3	-	-	3.4	-	0.7	-	-	-
591	Gomba Dist. Mech Imp	-		-	-	-	-	-	-	-	-	-
591	Kanoni T. C. Mech Imp	-		-	-	-	-	-	-	-	-	-
591	Gomba CARs	-		-	4.0	9.0	-	-	-	-	-	-
<b>Total</b>		107.4		162.3	60.6	62.6	3.4	-	0.7	-	-	-
592	Kiryandongo Dist. Rds	303.0		322.0	34.0	20.0	6.0	5.2	-	-	-	-
592	Bweyale T. C.	41.9		57.8	16.9	-	8.2	8.3	-	-	-	-
592	Kigumba T. C.	40.9		40.9	2.8	-	2.0	0.7	-	-	-	-
592	Kiryandongo T. C.	28.2		22.7	-	-	2.9	5.2	-	-	-	-
592	Kiryandongo Dist. Mech Imp	-		-	-	-	-	-	-	-	-	-
592	Bweyale T. C. Mech Imp	-		-	-	-	-	-	-	-	-	-
592	Kigumba T. C. Mech Imp	-		-	-	-	-	-	-	-	-	-
592	Kiryandongo T. C. Mech Imp	-		-	-	-	-	-	-	-	-	-
592	Kiryandongo CARs	-		-	-	-	-	4.0	3.0	-	-	-
<b>Total</b>		414.0		443.4	53.7	20.0	19.1	23.4	3.0	-	-	-
593	Luuka Dist. Rds	175.6		-	16.5	10.8	13.7	3.0	-	-	-	-
593	Luuka T. C.	60.0		60.0	1.3	1.5	5.4	-	1.0	-	-	-
593	Luuka Dist. Mech Imp	-		-	-	-	-	-	-	-	-	-
593	Luuka T. C. Mech Imp	-		-	-	-	-	-	-	-	-	-
593	Luuka CARs	-		24.0	23.0	35.9	-	-	0.3	0.1	-	-
<b>Total</b>		235.6		84.0	40.8	48.2	19.1	3.0	1.3	0.1	-	-

## Annex 7:Cont'd

Vote	Designated Agency	RMM (km)	Actual RMM	RMeM (km)		PM (km)	Actual PM	Culverts (Nos)		Bridges (Nos)	
				Planned RMeM	Actual RMeM			Planned (lines)	Actual (lines)	Planned	Actual
<b>Total</b>											
594	Namayingo Dist. Rds	87.0	42.0	32.0	15.0	12.0	15.0	-	-	-	-
594	Namayingo T. C.	6.2	6.2	23.0	3.0	8.0	5.0	-	-	-	-
594	Namayingo Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-
594	Namayingo T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-
594	Namayingo CARs	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		93.2	48.2	55.0	18.0	20.0	20.0	-	-	-	-
595	Ntoroko Dist. Rds	43.0	43.0	20.0	5.0	11.5	3.0	-	-	2.0	1.0
595	Kanara T. C.	15.0	15.0	5.0	5.0	3.0	4.0	-	-	-	-
595	Karugutu T. C.	12.0	12.0	5.0	3.0	25.0	25.0	-	-	-	-
595	Kibuuku T. C.	20.6	20.0	6.5	12.0	4.0	2.9	-	-	-	-
595	Rwebisengo T. C.	6.0	10.9	5.0	5.2	3.0	6.6	-	-	-	-
595	Ntoroko Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-
595	Kanara T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-
595	Karugutu T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-
595	Kibuuku T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-
595	Rwebisengo T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-
595	Ntoroko CARs	-	20.3	-	-	-	-	-	-	-	-
<b>Total</b>		96.6	121.2	41.5	30.2	46.5	41.5	-	-	2.0	1.0
596	Serere Dist. Rds	25.1	81.0	3.0	10.3	19.3	13.8	-	-	-	-
596	Kasilo T. C.	3.9	4.3	4.2	3.3	1.8	1.5	-	-	-	-
596	Serere T. C.	16.7	12.6	3.8	4.0	1.5	2.4	63.0	76.0	-	-
596	Serere Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-
596	Kasilo T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-
596	Serere T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-
596	Serere CARs	77.5	40.0	-	-	-	-	-	-	-	-
<b>Total</b>		119.8	137.9	11.0	17.6	22.6	17.7	63.0	76.0	-	-
597	Kyankwazi Dist. Rds	346.3	368.4	8.0	25.0	-	10.0	-	-	-	-
597	Butemba T. C.	42.4	42.0	-	1.5	5.1	-	-	-	-	-
597	Ntwetwe T. C.	26.6	26.0	-	-	7.0	4.0	-	-	-	-
597	Kyankwazi Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-

## Annex 7:Cont'd

Vote	Designated Agency	RMM (km)		Actual RMM	RMeM (km)		PM (km)	Actual PM	Culverts (Nos)		Bridges (Nos)	
		Planned RMM			Planned RMeM	Actual RMeM			Planned (lines)	Actual (lines)	Planned	Actual
597	Butemba T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
597	Ntewetwe T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
597	Kyankwazi CARs	-	-	-	-	-	-	23.5	-	-	-	-
Total		415.3	436.4	8.0	26.5	12.1	37.5	-	-	-	-	-
	Kalungu Dist. Rds	205.0	140.0	36.0	54.0	-	-	-	50.0	128.0	-	-
598	Kalungu T. C.	22.9	6.0	6.5	1.8	-	-	-	-	-	-	-
598	Lukaya T. C.	34.0	22.0	8.5	1.6	-	-	-	-	-	-	-
598	Kyamulibwa T. C.	-	20.0	-	2.0	-	-	-	-	-	-	-
598	Kalungu Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
598	Kalungu T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
598	Lukaya T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
598	Kyamulibwa T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
598	Kalungu CARs	-	-	20.5	16.0	-	-	-	-	-	-	-
Total		261.9	188.0	71.5	75.4	-	-	-	50.0	128.0	-	-
599	Lwengo Dist. Rds	335.5	139.0	51.6	4.0	-	-	-	-	-	-	-
599	Kyazanga T. C.	6.8	4.8	10.7	8.0	1.0	0.6	-	-	-	-	-
599	Lwengo T. C.	10.7	0.4	6.5	1.0	-	-	-	-	-	-	-
599	Lwengo Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
599	Kyazanga T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
599	Lwengo T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
599	Lwengo CARs	-	-	25.0	39.0	-	-	-	-	-	-	-
Total		352.9	144.2	93.8	52.0	1.0	0.6	-	-	-	-	-
600	Bukomansimbi Dist. Rds	-	-	76.4	53.0	-	-	-	-	-	-	-
600	Bukomansimbi T. C.	8.8	5.4	8.2	8.6	-	-	-	-	-	-	-
600	Bukomansimbi Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
600	Bukomansimbi T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
600	Bukomansimbi CARs	-	-	13.0	10.1	-	-	-	-	-	-	-
Total		8.8	5.4	97.6	71.7	-	-	-	-	-	-	-
601	Mitooma Dist. Rds	271.8	269.0	204.5	242.5	-	-	-	-	122.0	-	-
601	Kashensero T. C.	12.0	18.0	26.5	22.0	-	30.0	-	-	-	-	-

## Annex 7:Cont'd

Vote	Designated Agency	RMM (km)		Actual RMM	RMeM (km)		PM (km)	Actual PM	Culverts (Nos)		Bridges (Nos)	
		Planned RMM			Planned RMeM	Actual RMeM			Planned (lines)	Actual (lines)	Planned	Actual
601	Mitooma T. C.	28.0		23.0	8.2	9.9	1.2	1.0	-	-	-	-
601	Mitooma Dist. Mech Imp	-		-	-	-	-	-	-	-	-	-
601	Kashensero T. C. Mech Imp	-		-	-	-	-	-	-	-	-	-
601	Mitooma T. C. Mech Imp	-		-	-	-	-	-	-	-	-	-
601	Mitooma CARs	-		-	60.1	107.2	-	-	-	-	-	-
<b>Total</b>		<b>311.8</b>		<b>310.0</b>	<b>299.3</b>	<b>381.6</b>	<b>1.2</b>	<b>31.0</b>	<b>-</b>	<b>122.0</b>	<b>-</b>	<b>-</b>
602	Rubirizi Dist. Rds	128.0		-	23.0	24.0	-	-	70.0	5.0	1.0	2.0
602	Katerera T. C.	26.0		15.0	8.0	9.7	3.0	3.5	35.0	-	-	-
602	Rubirizi T. C.	25.0		2.5	12.0	14.4	1.0	2.8	21.0	-	-	-
602	Rubirizi Dist. Mech Imp	-		-	-	-	-	-	-	-	-	-
602	Katerera T. C. Mech Imp	-		-	-	-	-	-	-	-	-	-
602	Rubirizi T. C. Mech Imp	-		-	-	-	-	-	-	-	-	-
602	Rubirizi CARs	-		-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>179.0</b>		<b>17.5</b>	<b>43.0</b>	<b>48.1</b>	<b>4.0</b>	<b>6.3</b>	<b>126.0</b>	<b>5.0</b>	<b>1.0</b>	<b>2.0</b>
603	Ngora Dist. Rds	191.3		183.9	77.6	40.3	4.7	3.4	-	-	-	-
603	Ngora T. C.	32.0		32.0	-	5.8	0.9	-	-	-	-	-
603	Ngora Dist. Mech Imp	-		-	-	-	-	-	-	-	-	-
603	Ngora T. C. Mech Imp	-		-	-	-	-	-	-	-	-	-
603	Ngora CARs	-		-	64.0	-	-	-	-	-	-	-
<b>Total</b>		<b>223.2</b>		<b>203.2</b>	<b>141.6</b>	<b>46.1</b>	<b>5.6</b>	<b>3.4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
604	Napak Dist. Rds	3.0		17.0	6.0	23.0	19.0	14.0	19.0	-	-	-
604	Lorengecora T. C.	1.9		-	2.3	-	2.8	-	-	-	-	-
604	Napak Dist. Mech Imp	-		-	-	-	-	-	-	-	-	-
604	Lorengecora T. C. Mech Imp	-		-	-	-	-	-	-	-	-	-
604	Napak CARs	36.0		-	-	37.5	-	-	-	-	-	-
<b>Total</b>		<b>40.9</b>		<b>17.0</b>	<b>8.3</b>	<b>60.5</b>	<b>21.8</b>	<b>14.0</b>	<b>19.0</b>	<b>-</b>	<b>-</b>	<b>-</b>
605	Kibuuku Dist. Rds	75.7		2,000.0	27.7	191.1	-	-	126.0	1.0	-	-
605	Kibuku T. C.	20.0		-	-	-	3.0	-	-	-	-	-
605	Kibuuku Dist. Mech Imp	-		-	-	-	-	-	19.0	-	-	-
605	Kibuku T. C. Mech Imp	-		-	-	-	-	-	-	-	-	-

## Annex 7:Cont'd

Vote	Designated Agency	RMM (km)		Actual RMM	RMMeM (km)		PM (km)		Culverts (Nos)		Bridges (Nos)	
		Planned RMM			Planned RMMeM	Actual RMMeM	Planned PM	Actual PM	Planned (lines)	Actual (lines)	Planned	Actual
605	Kibuuku CARs	-	-	-	44.0	-	-	-	-	-	-	-
<b>Total</b>		95.7	2,000.0	71.7	191.1	3.0	-	-	145.0	1.0	-	-
606	Nwoya Dist. Rds	164.9	69.0	230.0	70.0	-	-	-	-	-	-	-
606	Anaka T. C.	3.3	-	-	-	-	-	-	-	-	-	-
606	Nwoya Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
606	Anaka T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
606	Nwoya CARs	65.0	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		168.2	69.0	230.0	70.0	-	-	-	-	-	-	-
607	Kole Dist. Rds	212.0	471.0	683.0	6.0	33.0	28.0	18.0	84.0	-	-	-
607	Ayer T. C.	-	-	-	-	-	-	-	-	-	-	-
607	Kole Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
607	Ayer T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
607	Kole CARs	47.5	48.0	-	-	-	-	-	70.0	-	-	-
<b>Total</b>		259.5	519.0	683.0	6.0	33.0	28.0	18.0	154.0	-	-	-
608	Butambala Dist. Rds	200.4	174.0	57.2	42.0	0.3	12.0	-	-	-	-	-
608	Gombe T. C.	43.9	39.5	3.0	6.1	133.8	4.0	-	-	-	-	-
608	Butambala Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
608	Gombe T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
608	Butambala CARs	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		244.3	213.5	60.2	48.1	134.1	16.0	-	-	-	-	-
609	Sheema Dist. Rds	-	-	94.0	60.0	-	-	-	197.0	-	1.0	-
609	Bugonji T. C.	-	80.0	21.5	14.9	-	-	-	66.0	-	-	-
609	Kakindo T. C.	-	-	44.3	26.3	-	-	-	25.0	-	-	-
609	Shuuku T. C.	-	-	-	29.5	-	-	-	-	-	-	-
609	Sheema Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
609	Bugonji T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
609	Kakindo T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
609	Shuuku T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-
609	Sheema CARs	-	-	54.0	-	-	-	-	-	-	-	-
<b>Total</b>		-	80.0	213.8	130.7	-	-	-	288.0	-	1.0	-



## Annex 7:Cont'd

Vote	Designated Agency	RMM (km)		RMeM (km)		PM (km)		Actual PM		Culverts (Nos)		Bridges (Nos)	
		Planned RMM	Actual RMM	Planned RMeM	Actual RMeM	Planned PM	Actual PM	Planned (lines)	Actual (lines)	Planned (lines)	Actual (lines)	Planned	Actual
<b>Total</b>													
610	Buhweju Dist. Rds	240.0	240.0	52.0	25.0	6.0	1.2	36.0	6.0	-	-	-	-
610	Nsiika T. C.	22.0	22.0	10.0	11.0	2.0	-	5.0	-	-	-	-	-
610	Buhweju Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-	-	-
610	Nsiika T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-	-
610	Buhweju CARs	-	-	24.0	-	-	-	18.0	-	-	-	-	-
<b>Total</b>		262.0	262.0	86.0	36.0	8.0	1.2	59.0	6.0	-	-	-	-
611	Agago Dist. Rds	480.0	480.0	-	-	20.6	20.6	-	-	-	-	-	-
611	Kalongo T. C.	23.0	23.0	-	-	1.4	1.8	-	-	-	-	-	-
611	Lokole T. C.	27.0	27.0	-	-	-	6.8	40.0	10.0	-	-	-	-
611	Patongo T. C.	17.6	17.6	-	4.2	-	-	-	-	-	-	-	-
611	Agago Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-	-	-
611	Kalongo T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-	-
611	Lokole T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-	-
611	Patongo T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-	-
611	Agago CARs	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		547.6	547.6	-	4.2	22.0	29.2	40.0	10.0	-	-	-	-
612	Kween Dist. Rds	24.0	31.5	30.0	60.0	-	-	56.0	4.0	2.0	-	-	-
612	Binyiny T. C.	3.8	3.0	17.3	16.1	-	-	-	-	-	-	-	-
612	Kween Dist. Mech Imp	-	-	-	-	-	-	-	-	-	-	-	-
612	Binyiny T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-	-
612	Kween CARs	-	25.5	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		26.8	60.0	47.3	76.1	-	-	56.0	4.0	2.0	-	-	-
613	Kagadi Dist. Rds	145.2	145.2	76.5	7.3	-	-	-	-	-	-	-	-
613	Kagadi T. C.	20.0	74.3	13.7	-	-	-	1.0	-	-	-	-	-
613	Muhoro T. C.	38.2	-	12.7	7.0	-	-	66.0	-	-	-	-	-
613	Kagadi Dist Mech Imp	-	-	-	-	-	-	-	-	-	-	-	-
613	Kagadi T. C. Mech Imp	-	-	-	-	-	-	-	-	-	-	-	-
613	Muhoro T.C Mech Imp	-	-	-	-	-	-	-	-	-	-	-	-
613	Kagadi CARs	-	20.0	-	1.0	-	-	282.0	-	-	-	-	-
<b>Total</b>		203.4	239.5	102.9	15.3	-	-	349.0	-	-	-	-	-

## Annex 7:Cont'd

Vote	Designated Agency	RMM (km)		Actual RMM	RMeM (km)		PM (km)	Actual PM	Culverts (Nos)		Bridges (Nos)	
		Planned RMM			Planned RMeM	Actual RMeM	Planned PM		Planned (lines)	Actual (lines)	Planned	Actual
<b>Total</b>												
614	Kakumiro Dist. Rds	18.1		18.1	81.8	73.0	-	-	-	-	-	-
614	Kakumiro T. C.	22.0		27.3	6.6	7.0	-	-	32.0	33.0	-	-
614	Kakumiro Dist Mech Imp	-		-	-	-	-	-	-	-	-	-
614	Kakumiro TC Mech Imp	-		-	-	-	-	-	-	-	-	-
614	Kakumiro CARs	-		-	-	-	-	-	162.0	-	-	-
<b>Total</b>		203.1		208.4	88.4	80.0	-	-	194.0	33.0	-	-
615	Omoro Dist. Rds	250.4		303.4	27.1	20.4	-	-	-	-	-	-
615	Omoro T. C.	-		-	-	-	-	-	-	-	-	-
615	Omoro Dist Mech Imp	-		-	-	-	-	-	-	-	-	-
615	Omoro T. C. Mech Imp	-		-	-	-	-	-	-	-	-	-
615	Omoro CARs	76.0		76.0	-	-	-	-	-	-	-	-
<b>Total</b>		326.4		379.4	27.1	20.4	-	-	-	-	-	-
616	Rubanda Dist. Rds	290.6		-	127.5	50.0	-	-	-	-	-	-
616	Hamurwa T. C.	-		7.0	-	-	-	1.5	-	-	-	-
616	Rubanda Dist Mech Imp	-		-	-	-	-	-	-	-	-	-
616	Hamurwa T. C. Mech Imp	-		-	-	-	-	-	-	-	-	-
616	Rubanda CARs	3.0		-	23.0	4.0	-	-	-	-	-	-
<b>Total</b>		293.6		7.0	150.5	54.0	-	1.5	-	-	-	-
<b>Grand Total Districts</b>		28,452.3		28,243.9	10,020.4	7,014.8	2,723.8	1,709.7	8,717.4	2,054.0	29.6	32.4

## **Annex 8: Detailed Auditor General's Report for FY 2016/17**

**THE REPUBLIC OF UGANDA**

**REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF  
THE UGANDA ROAD FUND  
FOR THE YEAR ENDED 30TH JUNE 2017**

**OFFICE OF THE AUDITOR GENERAL  
UGANDA**



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## LIST OF ACRONYMS

Acronym	Meaning
URF	Uganda Road Fund
MoFPED	Ministry of Finance, Planning and Economic Development
DUCAR	District, Urban and Community Access roads
URA	Uganda Revenue Authority
NSSF	National Social Security Fund
PDU	Public Procurement and Disposal Unit

**REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE  
UGANDA ROAD FUND  
FOR THE YEAR ENDED 30TH JUNE, 2017  
THE RT. HON. SPEAKER OF PARLIAMENT REPORT ON THE FINANCIAL STATEMENTS**

### **Opinion**

I have audited the financial statements of the Uganda Road Fund for the year ended 30th June 2017. These financial statements comprise of the statement of financial position, the statement of financial performance, and cash flow statement together with other accompanying statements, notes and accounting policies.

In my opinion, the financial statements of the Uganda Road Fund for the year ended 30th June 2017 are prepared, in all material respects, in accordance with Section 51 of the Public Finance Management Act, 2015, and the Financial Reporting Guide, 2008.

### **Basis of Opinion**

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

#### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, are of most significance in my audit of the financial statements of the current period. I have determined that there are no key audit matters to communicate in my report.

### **Other Matters**

I consider it necessary to communicate the following matters other than those presented or disclosed in the financial statements:

- **Failure to Implement Budget as approved by Parliament**

I observed that out of the budgeted revenue of UGX.417.84 billion the Fund received UGX.343.522 billion (82%) resulting into a shortfall of UGX.74.318 billion (18%). Out of the released UGX.343.522 billion, only UGX.343.319 billion was spent leaving unspent balances of UGX.203 million.

I further noted that a number of planned outputs were not implemented as indicated in Appendix 1. Failure to implement activities denies service to the beneficiary communities and defeats the purpose for which budgeting and budgetary controls are instituted.

Management explained that deficit in financing was attributed to inadequate funding from the Ministry of Finance, Planning and Economic Development for the financial year 2016/17 and the matter was brought to the attention of the Minister.

I advised the Accounting Officer to ensure timely follow up of releases from MoFPED for full funding of the budget.

- **Increasing designated agencies against fixed budget**

The number of implementing agencies overseeing the DUCAR network has continued to grow implying the need for additional resources but this has not been the case. In 2015 the Road Fund agencies comprised of 111 districts, 22 municipalities, 174 Town Councils, 1113 sub counties and 2 authorities while to date the districts, municipalities and Town Councils have increased to 121, 41 and 214 respectively without corresponding increment in budgets and releases as shown in the Table below;

S/N	DESCRIPTION	2015/16 -	2016/17	2017/18
1	BUDGET (Billion)	417.93	417.84	417.39
2	AUTHORITIES	2	2	2
3	DISTRICTS	111	115	121
4	MCS	22	41	41
5	TCS	174	179	214
6	SUBCOUNTIES	1,113	1,129	1,155

Increasing number of agencies implies less maintenance of the national road network as a lot of funds are channeled to the administrative costs of the new units thus limiting available funds for maintenance

### **Recommendation**

I advised the Accounting Officer to raise the issue to the line Ministry and MoFPED with a view of ensuring that any new agency is provided with an incremental budgetary provision.

- **Non-collection of designated funds**

Uganda Road Fund did not collect road user charges as a source of its financing but was dependent on transfers received from the Treasury contrary to section 21 of the Uganda Road Fund Act, 2008 that mandates the Fund to collect road user charges as one of the sources of funding. The contradiction of the URF Act with section 14 of the Uganda Revenue Authority (URA) Act that mandates URA to collect all license and other fees provided for in the Traffic and road safety Act in accordance with the First schedule (8) was noted.

Non collection of this revenue has constrained URF from implementing its mandate as can be manifested in the call for more maintenance funding by all districts, KCCA and UNRA.

Management explained that they did not realize funds from the various sources as listed in Section 21 of the URF act because of a pending amendment of section 14 of the URA which would enable the fund to collect its revenues. Since commencement of operations by the URF is September 2009, liaison had been carried out with the supervising Ministry for Finance, and other stakeholders as evidenced by thirty seven (37) steps taken and documented and he pledged to continue pursuing the matter to its logical conclusion. I advised the Accounting Officer to liaise with the Minister responsible and the relevant Committee of



Parliament to forge a way forward in harmonizing section 14 of the URA Act which has constrained Uganda Road Fund from implementing its mandate.

- **Mischarge of Expenditure-UGX.337,656,021**

Expenditure totaling to UGX.337,656,021 was inappropriately charged on budget lines to fund activities that were not planned for without authority. Mischarges undermine the budgetary process and the intentions of the appropriating authority as funds are not utilized for the intended purpose. The practice also leads to financial misreporting.

According to management URF through the Output Budgeting Tool (OBT) does activity based budgeting, which entails consolidation of all the expenditure heads under one activity. Management pledged to synchronize the budgeting process to the codes as per the Chart of Accounts.

I advised the Accounting Officer to streamline the budget process to ensure that sufficient funds are allocated to each account and budget controls are fully adhered to such as seeking authority for any reallocations before undertaking payments.

- **Lack of the Uganda Road Fund Regulations**

Following the enactment of the URF Act 2008, it was incumbent upon Management and the board to ensure Regulations are developed that would guide the secretariat in application of the same Act. However, for all the years of the Fund's existence, the entity has been operating without regulations contrary to section 49(1) of the Act that requires the Minister in consultation with the Board to make regulations by statutory instrument for the better carrying into effect the purpose of the Act. Without these regulations, there is a high risk that operations of the Fund may be conducted in contradiction with the Act and the approved policies and procedural manuals.

Management explained that the regulations were drafted and approved by the board at its 41st meeting under minute 130/41/2014 and were forwarded to the Minister of Finance for gazetting.

I advised the Accounting Officer to urgently follow up the matter with the Minister so that the regulations of the Fund become functional.

- **Un-approved policies/guidelines on various URF operations**

Two policy guidelines and manuals being used in URF, that is; Technical Audit manual and the Monitoring and Evaluation manual, were not approved by the Board despite being submitted to them almost a year ago. These are being implemented in a draft form contrary to Section 45(2) of the Public Finance Management Act PFMA that requires an Accounting Officer to put in place effective systems of risk management and internal controls in respect of all resources and transactions. This contradicts paragraph 8.1(f) of the URF Board Manual 2014 that requires existing policies to be reviewed on an annual basis and recommended changes submitted to the Board for approval. Operating without approved policies, guidelines and Manuals exposes the entity to the risk of high litigation costs and could lead to selective application of standards without clear direction.

Management explained that the Technical Audit and the Monitoring and Evaluation manual were due for presentation to the board in a retreat slated for November 2017.

I advised the Accounting Officer to liaise with the Board to ensure that all URF policies/guidelines and manuals are reviewed and approved.

- **Board remuneration - Monthly Retainer fees for Government Employees** Uganda Road Fund Board was composed of some full time government employees who earned UGX.72,000,000 in form of monthly retainer during the year. The Minister appointed them on monthly retainer fee terms of UGX 2,000,000 per month instead of sitting allowances on daily rates based on attendance. Monthly retainer tantamount to salary as it is an automatic payment. Monthly retainer payment is not appropriate for full time Government employees who offer salaried services elsewhere.

Management explained that the Board members were appointed in accordance with the URF Act, whereby the Minister for Finance appoints and approves their terms and conditions of service. The terms and conditions of service included a monthly retainer fee, sitting allowance, overseas and local subsistence allowance and safari day allowance. The nature of the work of the Board members entails them to consult, research, network, read and prepare for Board meetings and the resources for these assignments are not provided for in their regular place of employment

I advised the Accounting Officer to draw the matter to the Minister's attention so that the two laws, Public service standing orders and the URF Act provisions are harmonized to ensure that full time Government employee Board members are paid sitting allowances only.

### **Responsibilities of the Accounting Officer for the Financial Statements**

Under Article 164 of the Constitution of the Republic of Uganda, 1995 (as amended) and Section 45 of the Public Finance Management Act, 2015, the Accounting Officer is accountable to Parliament for the funds and resources of the Fund.

The Accounting Officer is also responsible for the preparation of financial statements in accordance with the requirements of the Public Finance Management Act 2015, and the Financial Reporting Guide, 2008, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, the Accounting Officer is responsible for assessing the Fund's ability to continue delivering its mandate, disclosing, as applicable, matters related to affecting the delivery of the mandate of the Fund, and using the Financial Reporting Guide 2008 unless the Accounting Officer has a realistic alternative to the contrary.

### **The Accounting Officer is responsible for overseeing the Fund's financial reporting process.**

Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with ISSAIs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit

evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Ministry's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Ministry's ability to deliver its mandate. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Ministry to fail to deliver its mandate.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

From the matters communicated with the Accounting Officer, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters.

I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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

**KAMPALA**

**13th December, 2017.**

# GOVERNMENT OF THE REPUBLIC OF UGANDA



THE REPUBLIC OF UGANDA

## Uganda Road Fund

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# Reports and Financial Statements for the Year Ended 30 June 2017

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*Prudence - Transparency*

## STATEMENT OF RESPONSIBILITIES OF THE ACCOUNTING OFFICER

The financial statements set out on pages 8 to 24 have been prepared in accordance with the provisions of the Public Finance Management Act, 2015 (the Act). The financial statements have been prepared on the modified cash basis of accounting and comply with the generally accepted accounting practice for the public sector. Under the modified cash basis of accounting, only financial assets and liabilities are recognized and presented in these financial statements in order to meet the requirements of the Act. In accordance with the provisions of Section 45 and Schedule 5 of the Public Finance Management Act, 2015, I am responsible for and personally accountable to Parliament for the activities of the vote to which I am the accounting officer. Further, I am responsible for the regularity and proper use of the money appropriated to the vote to which I am the Accounting Officer. I am also responsible for authorizing any commitments made by the vote and for controlling resources received, held or disposed of by or on account of the vote. Finally, I am responsible for putting in place effective systems of risk management and internal control in respect to all resources and transactions of the vote.

Section 45 (3) of the Act require the Accounting Officer to enter into an annual budget performance contract with the Secretary to the Treasury which shall bind the Accounting Officer to deliver on the activities in the work plan of the vote for a financial year.

Sections 50 and 51 of the Act respectively require me to prepare and submit half-yearly financial statements of my vote to the Secretary to the Treasury, and also to prepare and submit annual financial statements of my vote to the Auditor General for audit and to the Accountant General within two months after the end of each financial year.


Accordingly, I am pleased to report that I have complied with these provisions in all material respects and I am also pleased to submit the required financial statements in compliance with the Act. I have provided, and will continue to provide all the information and explanations as maybe required in connection with these financial statements.

To the best of my knowledge and belief, these financial statements agree with the books of account, which have been properly kept.

I accept responsibility for the integrity and objectivity of these financial statements, the financial information they contain and their compliance with the Public Finance Management Act, 2015.



.....  
Accounting Officer [Names & Signature]



.....  
Date

## GENERAL INFORMATION ABOUT THE REPORTING ENTITY

### Principal Activity of the Vote

The Uganda Road Fund (URF) was established by the Uganda Road Fund Act, 2008 to facilitate the delivery of road maintenance services and to create an environment that is conducive to the efficient and effective maintenance of public roads. The Fund is to provide its services in the most economic, efficient and effective manner and to manage its affairs in a business-like and cost-effective manner and in accordance with modern management practices and techniques.

The roles of the Fund are defined by the Act to include:

1. Funding routine and periodic maintenance of public roads
2. Ensuring that public roads are maintained at all times; and
3. Advising ministers on the preparation and efficient and effective implementation of the Annual Road Maintenance Programme.

The monies of the Fund principally comprise road user charges including:

- a) fuel levies;
- b) international transit fees, collected from foreign vehicles entering the country;
- c) road licence fees;
- d) axle load fines;
- e) bridges tolls and road tolls; and
- f) weight distance charges;

### Key Performance highlights (Statement of Performance)

During the year, URF disbursed UGX 217.155bn to UNRA towards maintenance of national roads with the following road maintenance output:

- i) Routine manual maintenance of 3,441 km of paved national roads;
  - ii) Routine manual maintenance of 12,161 km of unpaved national roads;
  - iii) Routine mechanized maintenance of 1,972 km of paved national roads;
  - iv) Routine mechanized maintenance of 5,733 km of unpaved national roads;
  - v) Mechanized Term maintenance of 276 km of paved national roads;
  - vi) Mechanized Term maintenance of 4,971 km of unpaved national roads;
  - vii) Routine maintenance of 49 bridges;
  - viii) Periodic maintenance of 36 km of paved national roads;
  - ix) Periodic maintenance of 830 km of unpaved national roads;
  - x) Road signage on 152 km various roads;
  - xi) Marking of 163 km of selected national roads;
  - xii) Demarcation of road reserves 100 km;
  - xiii) Bottleneck Improvement 7 km;
  - xiv) Tree planting on 30km of selected national roads;
  - xv) Operations and maintenance of 12 weigh bridges;
  - xvi) Operations and maintenance of 11 ferries;
- Disbursed UGX100.665bn towards maintenance of DUCAR roads as follows:
- i) Routine manual maintenance of 27,083km of unpaved district roads;
  - ii) Routine mechanized maintenance of 4,453km of unpaved district roads;
  - iii) Periodic maintenance of 1,134km of unpaved district roads;
  - iv) Installation of 1,373culvert lines;
  - v) Maintenance of 3no. bridges;



- vi) Routine manual maintenance of 2,101km of urban roads;
  - vii) Routine mechanized maintenance of 1049km of urban roads;
  - iv) Periodic maintenance of 94km of unpaved urban roads;
  - v) Installation of 79culvert lines;
  - vi) Maintenance of 1 no. bridge on urban road;
- Disbursed UGX16.457bn towards maintenance of City roads as follows:
- i) Routine manual/mechanized maintenance of 460 km of paved city roads;
  - ii) Routine manual/mechanized maintenance of 350 km of unpaved city roads;
  - iii) Periodic maintenance of 2 km of city roads;

### **Risk Management Practice and Internal Control**

The vote maintained a system of internal control through the risk register. This register is updated annually. The internal audit department undertakes a risk based review of Designated Agency activities and reports to the Board Audit and Risk Committee. The issues raised are monitored through a tracker updated quarterly with the Ministry of Local Government appraised with the findings.



## Staff Payroll

Below is a summary list of the employees under the vote for the financial year just ended 30 June 2017:-

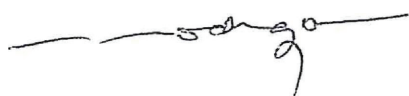
Salary scale	Number of Employees at the beginning of the year	New employees to the vote either through transfers or through recruitment	Number of employees transferred/retired/deceased	Number of Employees at the end of the year 30 June 2017
Specified scale				
RF1	1	0	0	1
RF2	6	0	0	6
RF3	13	0	3	10
RF4	3	0	0	3
RF5	0	0	0	0
RF6	0	0	0	0
RF7	0	0	0	0
R178	6	0	0	6
RF9	1	0	0	1
Total	30	0	3	27

Also annexed to this report (Annex i) is the Pension Payroll for the financial year ended 2015/2016

### Action on Parliamentary Recommendations

The report of the Auditor General FY2014/15 was made sent to Parliament. This report highlights the level of implementation of the audit recommendations (Annex 1).

The accounting policies and notes set out on pages 25 to 29 form an integral part of these financial statements.



Accounting Officer [Names & Signature]

Date 2/8/17

## COMMENTARY ON THE FINANCIAL STATEMENTS BY THE HEAD OF ACCOUNTS

The appropriation by Parliament remains the only source of financing for the execution of the function of Road Fund. For the FY 2016/17, UGX 417,840,493,052 was voted compared to UGX 417,930,492,052 voted in FY 2015/16 down by UGX 90million. From the appropriation, UGX343,522,656,482 was released and utilized during the year compared to UGX 357,589,278,236 that was released the previous year 2015/16 reflecting a drop in release by UGX14bn (4% of previous year release)

However, from the statement of performance, expenditures on employees cost increased from UGX3,264,402,949 in FY 2015/16 to UGX 3,801,850,843 in FY 2016/17. This was mainly due to revision in terms of employment and increase in the number of personnel between the years. Conversely the expenditures on goods and services consumed decreased from UGX 5,046,752,728 to UGX 4,351,118,438 between the two periods. Transfers to other Government units declined from UGX 349,278,122,559 in FY 2015/16 to UGX 334,277,419,279 in the Fy 2016/17. The Non Tax revenue collected during the year of UGX 6,752,500 was transferred to the Consolidated as required by the Public Finance Management Act, 2015.

From the statement of financial position, the Fund managed to dispense off some of its previous year end commitments of UGX 206,893,921 and closed with payable UGX 3,268,343 which is carried over to the FY 2017/18.

During the year the Fund acquired assets worth UGX 888,642,344. These values have been expensed in the statement of financial performance.

I take full responsibility for the completeness and integrity of these Financial Statements



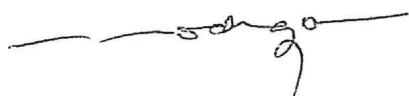
.....  
Head of Accounts Names & Signature]

Date ..... 2/8/18

## Statement of Financial Performance

[Based on classification of expenditures by nature]

	Note	Actual 30 June 2017 (Shs)	Actual 30 June 2016 (Shs)
OPERATING REVENUE			
Revenue			
Taxes	2		
External Grants Received	3		
Transfers received from the Consolidated Fund	4	343,522,656,482	357,589,278,236
Transfers from the Contingencies Fund	5		
Transfers received from Other Government units	6		
Non — Tax revenue	7	6,752,500	
Total operating revenue		343,529,408,982	357,589,278,236
OPERATING EXPENSES			
Employee costs	8	3,801,850,843	3,264,402,949
Goods and services consumed	9	4,351,118,438	5,046,752,728
Consumption of property, plant & equipment	10	888,642,344	
Arrears paid			
Advances paid			
Subsidies	11		
Transfers to other Organisations	12	334,277,419,279	349,278,122,559
Social benefits	13	0	
Other operating expenses	14	0	
Total operating expenses		343,319,030,904	357,589,278,236
Excess of revenue over expenditure from operating activities		210,378,078	
Foreign exchange loss (Gain)	15	0	0
Finance costs	16	0	0
Transfers to Treasury	17	6,752,500	0
Excess of Revenue over expenditure for the year		203,625,578	0



Accounting Officer [Names & Signature]

## Statement of Financial Position

	Notes	30 June 2017 (Shs)	30 June 2016 (Shs)
<b>ASSETS</b>			
Property, plant and Equipment	10	0	
Cash and cash equivalents	18	0	0
Receivables	19	0	0
Inventories	20	0	0
Investments	21	0	0
Non Produced Assets	22	0	0
Total Assets		0	
<b>LIABILITIES</b>			
Borrowings	23	0	
Payables	24	3,268,343	(206,893,921)
Pension Liability	25		
Total Liabilities		3,268,343	(206,893,921)
Net assets (liabilities)		(3,268,343)	(206,893,921)
<b>REPRESENTED BY:-</b>			
Revenue reserves		3,268,343	(206,893,921)
Amounts due to the Consolidated Fund			

## Statement of Changes in Equity (net worth)

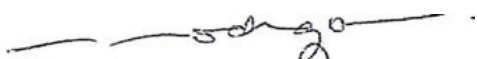
	Schedule	30 June 2017 (Shs)	30 June 2016 (Shs)
At 1 July - Net worth Last Year (B/F)		(206,893,921)	50,000
Less: Transfers to the UCF account ( Previous Year			
Less: Transfers back to the Contingencies Fund			
+/-Adjustments ( <i>Cash and cash equivalents</i> )			(50,000)
Payables adjustments ( <i>See statement of outstanding</i>			(206,893,921)
Receivables adjustment			
Revaluation reserve			
Add: Excess of revenue over expenditure for the		203,625,578	
Closing Net Financial Worth		3,268,343	(206,893,921)



Accounting Officer [Names & Signature]

**Cash flow Statement for the year ended [Direct Method]**

	30 June 2017 (Shs)	30 June 2016 (Shs)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>Revenue from Operating activities</b>		
Taxes		
External Grants Received		
Transfers received from the Consolidated Fund	343,522,656,482	357,589,278,236
Transfers from the Contingencies Fund		
Transfers received from Other Government units		
Non — Tax revenue	6,752,500	
Deposits received		
Advances recovered		
Less Transfer to Treasury (Balances and NTR)	(6,752,500)	
<b>Total Operating revenue</b>	343,522,656,482	357,589,278,236
<b>PAYMENTS FOR OPERATING EXPENSES</b>		
Employee costs	3,801,850,843	3,264,402,949
Goods and services consumed	4,351,118,438	5,046,752,728
Consumption of property, plant & equipment		
Subsidies		
Transfers to Other Organisations	334,277,419,279	349,278,122,559
Social benefits		
Other expenses		
Foreign exchange loss/(gain)		
Net Advances paid		
Domestic arrears paid during the year	203,625,578	
Pension Arrears paid during the Year		
Losses of cash		
Letters of Credit receivable		
Total payments for operating activities	342,634,014,138	357,589,278,236
Net cash inflows/(outflows) from operating activities	888,642,344	0
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	888,642,344	
Purchase of non-produced assets		
Proceeds from sale of property, plant and equipment		
Purchase of investments		
Proceeds from sale of investments		
Net cash inflows/(outflows) from investing activities	0	0
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from external borrowings		
Repayments of external borrowings		
Proceeds from other domestic borrowings		
Repayments of other domestic borrowings		
Net cash flows from financing activities		
Net increase (decrease) in cash and cash equivalents	0	0



Accounting Officer [Names & Signature]

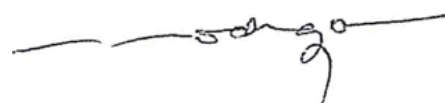
## Cash flow Statement for the year ended (continued)

### Reconciliation of movement of cash during the year

	Notes	30 June 2017 (Shs)	30 June 2016 (Shs)
At the beginning of the year		0	50,000
Less: Transfers to the UCF account ( Previous Year Balances)			
Add/ (Less): Adjustments to the opening balance			(50,000)
Add/ (Less) : Adjustments in cash and cash equivalents			
Net increase (decrease) of cash from the <b><u>Cash flow Statement</u></b>			
<b>At the end of the year</b>		0	0

For purposes of the cash flow statement, cash and cash equivalents comprise

		30 June 2017 (Shs)	30 June 2016 (Shs)
Cash and bank balances	19	0	0
Less bank overdrafts	24		
<b>Net cash and bank balances</b>		0	0

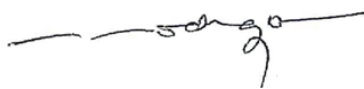


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Accounting Officer [Names Signature]



**Statement of Appropriation Account [Based On Services Voted]**

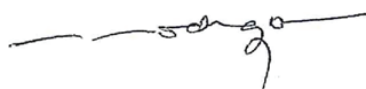
	Initial Approved Budget 30 June 2017 (Shs) (a)	Revised Approved Budget 30 June 2017 (Shs) (b)	Warrants 30 June 2017 (Shs) ©	Actual 30 June 2017 (Shs) (d)	Variance 30 June 2017 (Shs) (b-d)
<b>RECEIPTS</b>					
Taxes					
Non — Tax revenue	o	o		6,752,500	(6,752,500)
Transfers received from the	417,840,493,052	417,840,493,052		343,522,656,4	74,317,836,570
Transfers from the Contingencies Fund					
Grants Received					
Transfers received from Other					
Total receipts	417,840,493,052	417,840,493,052		343,529,408,9	74,311,084,070
<b>EXPENDITURE- by services as per appropriation</b>					
Road Fund Secretariat	416,879,493,052	416,879,493,052		342,430,388,5	74,449,104,492
Development Expenditure	961,000,000	961,000,000		888,642,344	72,357,656
Total Expenditure	417,840,493,052	417,840,493,052		343,319,030,9	74,521,462,148
Net Receipts/Payments	o	o		210,378,078	(210,378,078)



Accounting Officer [Names & Signature]

**Statement of Appropriation Account [based on nature of expenditure]**

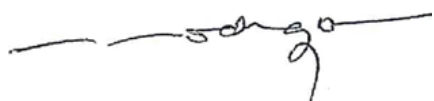
	Initial Approved Budget 30 June 2017 (Shs) (a)	Revised Approved Budget 30 June 2017 (Shs) (b)	Warrants 30 June 2017 (Shs) ©	Actual 30 June 2017 (Shs) (d)	Variance 30 June 2017 (Shs) (b-d)
<b>RECEIPTS</b>					
Taxes					
Non — Tax revenue				6,752,500	(6,752,500)
Transfers received from the	417,840,493,052	417,840,493,052		343,522,656,48	74,317,836,570
Transfers from the Contingencies Fund					
Grants Received					
Transfers received from Other					
Total receipts	417,840,493,052	417,840,493,052		343,529,408,98	74,311,084,070
<b>EXPENDITURE-by nature of expenditure</b>					
Employee costs	3,832,456,052	3,832,456,052		3,801,850,843	30,605,209
Goods and services consumed	6,965,037,000	6,965,037,000		4,351,118,438	2,613,918,562
Consumption of property, plant &	961,000,000	961,000,000		888,642,344	72,357,656
Subsidies					
Transfers to other Organisations	406,082,000,000	406,082,000,000		334,277,419,27	71,804,580,721
Transfer to Treasury(Balances and NTR)					
Social benefits					
Other expenses					
Domestic arrears paid					
Finance costs					
<b>Total expenditure</b>	417,840,493,052	417,840,493,052		343,319,030,90	74,521,462,148
<b>Net Receipts/Payments</b>	0	0		210,378,078	(210,378,078)



Accounting Officer [Names & Signature]

**Reconciliation between Total Expenditure per Statement of Appropriation Account to Total Expenditure per Statement of Financial Performance**

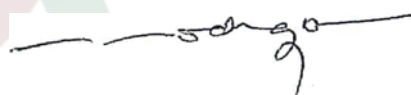
	Actual 30 June 2017 (Shs)	Actual 30 June 2016 (Shs)
<b>Total expenditure per Appropriation Account</b>	343,319,030,904	357,589,278,236
Add:		
Letters of credit receivable prior year but delivered during the year		
Foreign exchange losses (gains)		
Less:		
Letters of credit receivable at year-end		
Domestic Arrears paid		
<b>Total Expenditure per Statement of Financial Performance</b>	343,319,030,904	357,589,278,236



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Accounting Officer [Names & Signature]

**Statement of Revenues collected during the year ended 30 June 2017**  
**[Based on source of revenue] (Memorandum Statement)**

Actual 30 June 2016 (Shs)		Notes	Actual 30 June 2017 (Shs)	Budget 30 June 2017 (Shs)	Variance 30 June 2017 (Shs)
	<b>RECEIPTS</b>				
	Local Services Tax	2			
	Land fees	2			
	Business Licenses	2			
	Other tax revenues	2			
	Investment income	7			
	Dividends	7			
	Rent	7			
	Other property income (disposal of assets)	7			
	Sale of goods and services	7			
	Administrative fees and	7			
	Court fines and Penalties	7			
	Other fines and Penalties	7			
	Miscellaneous Revenue	7	6,752,500	0	(6,752,500)
	<b>Total Revenue</b>		<b>6,752,500</b>	<b>0</b>	<b>(6,752,500)</b>

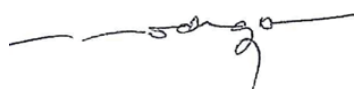


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Accounting Officer [Names & Signature]



**Statement of Arrears of Revenues [Based on source of revenue] (Memorandum Statement)**

	Arrears of Revenue 30 June 2016 (Shs)	Total Revenue billed during the year (Shs)	Actual Amounts collected during the year (Shs)	Amount remitted to the UCF during the year (Shs)	Due to Consolidated Fund (Shs).	Cumulative Arrears of Revenue at 30 June 2017 (Shs)
<b>RECEIPTS</b>						
Local Services Tax						
Land fees						
Business Licenses						
Other tax revenues						
Investment income						
Dividends						
Rent						
Other property income (disposal of assets)						
Sale of goods and						
Administrative fees and licenses						
Court fines and Penalties						
Other fines and Penalties						
Miscellaneous	o	6,752,500	6,752,500	6,752,500	o	o
<b>Total operating revenue</b>	o	6,752,500	6,752,500	6,752,500	o	o

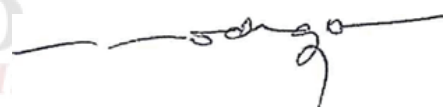


Accounting Officer [Names & Signature]

*Prudence - Transparency*

### Statement of contingent liabilities and guarantees (Memorandum Statement)

	Schedule	30 June 2017 (Shs)	30 June 2016 (Shs)
<b>DOMESTIC</b>			
Legal proceedings			
Guarantees and indemnities			
Guarantees of bank overdrafts			
Guarantees under Public Private Partnerships			
Other contingent liabilities			
Total Domestic Contingencies			
<b>FOREIGN</b>			
Legal proceedings			
Guarantees and indemnities			
Guarantees of bank overdrafts			
Guarantees under Public Private Partnerships			
Other contingent liabilities			
Total Foreign Contingencies			
Total Contingent Liabilities			



Accounting Officer [Names & Signature]

**Statement of non-quantifiable contingent liabilities (Memorandum Statement)**

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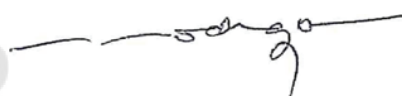
Accounting Officer [Names &amp; Signature]

**Annex 8:** Detailed Auditor General's Report for FY 2016/17



**Statement of Outstanding Commitments – [Commitments by nature of expenditure]**

	Outstanding commitments at beginning of year	Adjustments to the previous year's	Prior years commitments paid during the year	New outstanding commitments incurred	Cumulative outstanding commitments 30 June 2017
Operating Commitments (Payables)					
Employee costs					
Pensions					
Goods and services consumed	206,893,921		203,625,578		3,268,343
Subsidies					
Transfers to Other					
Social benefits					
Other operating expenses					
Finance cost					
Total operating commitments	206,893,921		203,625,578		3,268,343
Consumption of PPE and Non produced Assets					
Non-produced assets					
Property					
Plant					
Equipment					
Total capital commitments					
Total commitments - Payables					
<b>TOTAL COMMITMENTS</b>	<b>206,893,921</b>		<b>203,625,578</b>		<b>3,268,343</b>



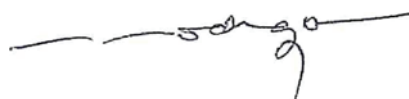
Accounting Officer [Names & Signature]

**Statement of losses of public money and stores written off, and claims abandoned during the year**

Reference number of reported loss/write off/claim abandoned		Opening Balance as at 1 July 2016 (Shs)	Losses written-off in the YR ended 30 June 2017 (Shs)	Cumulative Losses written-off as at 30 June 2017 (Shs)
	Losses of public moneys (cash and cash equivalents)			
	Total losses of cash written off			
	Losses of stores			
	Total losses of stores written off			
	Other assets			
	Property			
	Plant			
	Equipments			
	Total losses of other assets written off			
	Claims abandoned			
	Total value of claims abandoned			
	Total losses of public funds, stores and claims abandoned			

**Statement of reported losses of public moneys, stores and other assets whether or not written off during the year ended 30 June 2017**

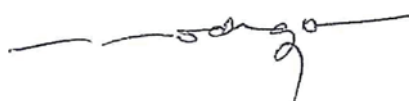
Reference number of reported loss/write off/claim abandone		Opening Balance as at 1 July 2016 (Sits)	Losses for the YR. ended 30 June 2017 (Shs)	Cumulative Losses as at 30 June 2017 (Shs)
o/Br/rheft Wandegya Police Station	Losses of public moneys reported (cash and cash equivalents)	13,900,260	0	13,900,260
	Total losses of cash	13,900,260	0	13,900,260
	Losses of stores reported.			
Case: o8/15/03/2011 Wandcgcy	Laptop Computer — Dell Inspiron FCNX7L1	N/A		N/A
	Total losses of stores reported			
	Losses of other assets			
	Property			
	Plant			
o/B/Theft Wandegya Police Station	Equipments Safe (Boston capacity 190L 110kg)	1,400,000	0	1,400,000
	Total losses of other assets			
	Total losses of public funds, stores and other assets reported	15,300,260	0	15,300,260



Accounting Officer [Names & Signature]


**Summary statement of stores and other assets (physical assets) as at the end of the year**

Category/ Description	Opening balance 1 July 2016 Cost	Additions during the year <sup>1</sup> 30 June 2017 Cost	Disposals during the year 30 June 2017 cost	Cumulative at 30 June 2017 Cost
Land				
Non Residential buildings		407,011,068		407,011,068
Residential buildings				
Roads and bridges				
Transport equipment				
Motor Vehicles	205,198,936	386,488,000	0	591,686,936
Trailers/ Semi-trailers				
Ships and other marine				
Railway locomotives				
Aircrafts				
Motor cycles and Bicycles				
Other transport equipment				
Machinery and equipment				
Office equipment	102,120,622	0	0	102,120,622
Medical equipment				
ICT Equipment	40,454,295	65,575,416	0	106,029,711
Laboratory and research				
Other Machinery and equipment				
Furniture and fittings	385,183,895	29,567,860	0	414,751,755
Classified Assets				
Cultivated Assets				
Total value of physical assets acquired, disposed of and balances	732,957,748	888,642,344	0	1,621,600,092



Accounting Officer [Names & Signature]

Name of Supplier	LC Number	Due date	Bank	Currency	Amount (Shs)
Total					



## SCHEDULE OF PROJECT BALANCES

[illegible]

## ACCOUNTING POLICIES

These are the specific principles, bases, conventions, rules and practices adopted by the Government of the Republic of Uganda in preparing and presenting the financial statements. The principal accounting policies adopted in the preparation of these financial statements are set out below. These policies have been consistently applied in all material aspects unless otherwise stated.

### 1) General Information

As required by Section 51(1) of the Public Finance Management Act, 2015, each vote shall prepare annual financial statements for audit, and submit a copy to the Accountant General.

### 2) Reporting Entity

Uganda Road Fund is a reporting entity of the Government of the Republic of Uganda and is domiciled in Uganda.

The principal address of the entity is:

Uganda Road Fund

Plot 10, Kafu Road, Nakasero,

5th Floor Twed Towers, P.O. Box 7501,

Kampala.

**T:** +256 (0)414 257072/0312178250

**E:** info@roadfund.ug

**W:** www.v.roadfund.ug

Uganda Road Fund was established by the Uganda Road Fund Act, 2008 for the purpose of financing routine and periodic maintenance of public roads; to facilitate delivery of road maintenance services; to provide for designated agencies for purposes of the Road Fund; to provide for management of the Fund and for other related matters.

### 3) The Treasury

The Treasury is established by Section 10 of the Public Finance Management Act, 2015 consisting of: (a) the Minister of Finance; (b) the Secretary to the Treasury; (c) the Accountant General; and (d) any other directorates responsible for economic and finance matters of the Ministry of Finance, Planning and Economic Development.

### 4) The Consolidated Fund

Is the Consolidated Fund as established by the Article 153 of the Constitution of the Republic of Uganda. As provided by Section 30 of the Public Finance Management Act, 2015 (the Act), it is the Fund into which all revenues or other money raised or received for the purpose of the Government shall be paid. Except for receivables into another public fund established for a special purpose (for example the Petroleum Fund) where this is authorized by an Act of Parliament, or where a vote, state enterprise or public corporation shall retain revenue collected or received as authorized through an appropriation by Parliament or is a monetary grant exempted under Section 44 of the ACT.

Withdrawals from the Consolidated Fund shall only be done upon the authority of a warrant of expenditure issued by the Minister of Finance to the Accountant General after a grant of credit has been issued to the Minister by the Auditor General in the first instance. The withdrawal can be effected only when: (a) the expenditure has been authorized by an Appropriation Act or a Supplementary Appropriation Act; (b) is a statutory expenditure; (c) for repaying money received in error by the Consolidated Fund; (d) and for paying sums required for an advance, refund, rebate or drawback that are provided for in this and other Act of Parliament.



## **5) The Contingencies Fund**

Established by Section 26 of the Public Finance Management Act, 2015, which in every financial year, shall be replenished with an amount 0.5% of the appropriated annual budget of the Government of the previous financial year without consideration of any supplementary budget. The Fund shall provide funding for natural disasters.

## **6) Classified expenditures**

Classified expenditures are included under supply of goods and services in the Statement of Financial Performance, and are audited separately. The money appropriated for classified expenditure shall only be used for defense and national security purposes. A committee of Parliament comprising the chairpersons of the committees responsible for budget; defense and internal affairs; and another member appointed by the Speaker will be responsible for scrutiny of classified expenditure budget.

## **7) Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the requirements of the Public Finance Management Act, 2015 [the Act] and comply with generally accepted accounting principles. The Financial Statements have consistently been prepared using the modified cash basis of accounting except where stated otherwise. The modified cash basis of accounting recognizes revenue when cash is received and expenses (except for expenses approved to be accrued) when paid.

## **8) Going concern consideration**

The financial statements have been prepared on a going concern basis.

## **9) Presentation currency**

The reporting and presentation currency is the Uganda Shilling (Shs), which is the functional currency of the Republic of Uganda. Items included in the financial statements are measured in the currency of the primary economic environment in which the entity operates.

## **10) Reporting Period**

The reporting period for these financial statements is from 1 July to the next 30 June. Prior period comparative information has been presented in the current year's financial statements. Where necessary figures included in the prior period financial statements have been reclassified to ensure that the format in which the information is presented is consistent with the format in the current year's financial statements.

## **11) Appropriation**

The initial approved budget is the original forecast as presented and approved by Parliament. A revised budget is the initial approved budget adjusted by a supplementary or reallocations/ virements.

## **12) Revenue**

Revenue represents cash and grants in kind received by the entity during the financial year and comprise; taxes, transfers from the Consolidated Fund, transfers from the Contingency Fund, grants received and non-tax revenue. Revenues are recognized as follows;

### **i) Tax revenues**

Tax revenue is recognized when received. Taxes are levied with the authority of Parliament subject to Article 152 of the Constitution of the Republic of Uganda. Payment of tax does not necessarily result into an entitlement to the taxpayer to receive equivalent value of services or benefits.

## **ii) Grants**

Grants are received by the entity either as cash or in-kind. All grants (aid assistance) are recognized as income when received. In-kind receipts (donations) are recognized at fair value.

## **iii) Transfers received**

Transfers received include; transfers received from the Consolidated Fund, transfers received from the Contingency Fund and transfers received from other government units. All transfers are recognized when received by the Accounting Officers.

## **iv) Non-Tax Revenue**

Non-Tax Revenue includes: interest/gains associated from ownership of shares, proceeds from hire of assets, sale of designated goods and services, and fines/penalties. Non-Tax Revenue, whether directly collected by the entity or collected by another entity on its behalf is recognized when received.

## **13) Expenses**

Generally, expenditure is recognized when it is incurred and settled within the financial year. Qualifying unsettled expenditure is recognised in the Statement of Financial position as payables.

## **14) Property, Plant and Equipment (physical assets or fixed assets)**

Property, plant and equipment (PPE) principally comprises buildings, dams, roads and highways, hydro-power stations, plant, vehicles, equipment, and any other infrastructure assets but does not include land and regenerative natural resources such as forests and mineral resources.

Acquisitions of PPE are recorded in the asset register on receipt of the item at cost and expensed fully through the Statement of Financial Performance. Cost of the item is defined as the total cost of acquisition. Where the cost of the PPE cannot be determined accurately, the PPE is stated at fair value. Subsequent repairs and main' tenance costs of PPE are also expensed as goods and services consumed in the Statement of Financial Performance.

Proceeds from disposal of property, plant and equipment are recognized as non-tax revenue in the period in which it is received.

## **15) Translation of transactions in foreign currency**

Foreign currency transactions are translated into Uganda Shillings using the exchange rates prevailing at the dates of the transactions (spot rates). These result into realized gains/losses which are recognized in the Statement of Financial Performance. Foreign currency assets and liabilities held by the entity at year-end are translated into Uganda Shillings using the period closing rate for reporting purposes resulting into unrealized gains/losses. The unrealized gains/losses are recognized in the statement of changes in Equity through the revaluation reserve.

## **16) Revaluation Gains/Losses**

Unrealized gains or losses arising from changes in the value of investments, marketable securities held for investment purposes, and from changes in the values of property, plant and equipments are not recognized in the financial statements.

## **17) Cash and cash equivalents**

Cash and cash equivalents are carried in the balance sheet at cost. For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held at call with banks, other short-term highly liquid investments, and bank overdrafts. In the statement of financial position bank overdrafts are included in borrowings.

## 18) Unspent cash balances

In accordance with the requirement of the Public Finance Management Act, 2015, unspent cash balances by Government entities at the end of the financial year are returned through the Single Treasury Account to the Consolidated Fund in the course of the financial year.

Escrow Account balances are to be recognized in the Financial Position of the responsible entity and expensed through the Financial Performance in the period when funds are utilized.

## 19) Receivables

### (i) Advances and other receivables

Receivables are carried at historical cost and are written down by recovered receipts or write-off of unrecoverable amounts (bad debts are written-off with the approval of Parliament, when identified in the Statement of Changes in Equity).

### (ii) Letters of credit

Procurement of goods and services through letters of credit which are cash covered are recognized in the statement of appropriation when the letter of credit is opened. Outstanding letters of credit at period-end are treated as receivable and expensed through the Statement of Financial Performance in the period when the goods and services are delivered.

## 20) Inventories

Comprise consumable supplies expensed in the period when acquired. Inventories that qualify for recognition must be initially reflected at cost. Where they are acquired at no cost, or for nominal consideration, their cost shall be their fair value at the date of acquisition.

## 21) Investment properties

Investment property principally comprises land, office, commercial and residential buildings, and other physical assets, which is held for long-term rental income and is not occupied internally. Investment property is treated as a long-term investment and is carried at cost.

## 22) Investments

Investments are classified into three groupings, namely: investments held for trading; investments held-to-maturity; and investments available-for-sale.

Investments that are acquired principally for the purposes of generating profit from short-term fluctuations in price are classified as "trading investments", and are, therefore, current assets and are treated as monetary assets.

Investments with fixed maturities and there is an intention and ability to hold them to maturity dates are classified as "Investments held-to-maturity", and are, therefore, non-current assets, and are treated as non-monetary assets.

Investments intended to be held for an indefinite period of time, which may be sold in response to liquidity needs or changes in interest rates, are classified as "investments available-for-sale", and are therefore non-current assets and regarded as non-monetary assets. However, if there is an expressed intention to sell these within 12 months, then these are treated as current assets and are monetary assets.

Appropriate classification of investments at the time of purchase and re-evaluation of such designation are carried out on a regular basis but any resulting reclassifications are rare and cannot be made from "trading investments" to "investments held to maturity"

All investments in the balance sheet are carried at historical cost. Non-financial assets are measured at net worth. For investments quoted in foreign currency, the historical cost is translated at the closing rate.

### **23) Projects expenditure**

Government projects are a series of undertakings of a reporting entity with specific objectives and a defined time frame and could be either: (a) fully funded by a Government; (b) jointly funded by Government and a development partner; (c) fully funded by a development partner through either budget support or project support; and (d) fully funded by development partner through provision of physical items rather than funds.

Fully or partly Government funded project expenditure is recognized in the statement of financial performance of the reporting entity to the extent of funding received from Government.

### **24) Borrowings**

Borrowings are initially recorded in the Statement of Financial Position [the balance sheet] at cost net of any transaction costs paid.

Interest expense and any other expense on borrowings are recognized in the Statement of Financial Performance when they fall due.

### **25) Employee benefits**

Employee benefits include salaries, pensions and other related-employment costs. Employee benefits are recognized when incurred. No provision is made for accrued leave or reimbursable duty allowances.

### **26) Contingent liabilities**

Contingent liabilities are disclosed in a memorandum statement (Statement of Outstanding Commitments) of the entity when it's probable that an outflow of economic benefits or service potential will flow from the entity or when an outflow of economic benefits or service potential is probable but cannot be measured reliably. Contingent liabilities comprise government guarantees issued, court awards that have been appealed by the Attorney General, those arising from Public Private Partnerships (PPPs) etc. Contingent assets are not recognized nor disclosed.

### **27) Commitments**

Commitments include operating and capital commitments arising from non-cancelable contractual or statutory obligations. Interest commitments on loans and commitments relating to employment contracts are not included in the Statement of Outstanding Commitments. Outstanding commitments relating to non-cancelled contractual or statutory obligation where goods have been delivered or service provided are included in the statement of financial position as payables and in the Statement of Outstanding Commitments.

### **28) Public Private Partnerships**

Any investment by the Government in a Public Private Partnership may be through a joint venture or as an associate or as a major shareholder. Except for the latter, these are accounted for as investments whether held for trading purposes or otherwise. The financial statements in that case are consolidated as if the other entity is a controlled entity in accordance with IPSAS 38.

In other instances where the Government provides certain guarantees which could crystalize and result into an outflow of resources, the guarantees are quantified and disclosed in the memorandum Statement of Contingent Liabilities. The amounts disclosed as part of contingent liabilities represent the most likely outflow of resources should certain events crystalize which are assessed annually. If the events crystalize, the amounts become payables through the Statement of Financial Performance and Statement of Financial Position on an accrual basis

## NOTES TO THE FINANCIAL

### STATEMENTS Note 1: Exchange Rates

All monetary amounts in the financial statements are expressed in Uganda Shillings, the functional currency. The Uganda Shilling closing rates (the Bank of Uganda middle rate) for major currencies were:

	30 June 2017 (Shs)	30 June 2016 (Shs)
United States Dollar		
British Pound		
Euro		

### Note 2: Tax Revenues

Tax revenues comprise both direct and indirect taxes levied and collected on behalf of Government.

	30 June 2017 (Shs)	30 June 2016 (Shs)
Local Services Tax		
Land fees		
Business Licenses		
Other tax revenues		
Total taxation revenues •		

### Note 3: Grants Received

	30 June 2017 (Shs)	30 June 2016 (Shs)
Grants from foreign governments		
Grants from International Organizations		
Total Grants		

### Note 4: Transfers Received From the Treasury — Consolidated Fund

	30 June 2017 (Shs)	30 June 2016 (Shs)
Transfers from the treasury- current	343,522,656,482	357,589,278,236
Transfers from the treasury- capital		
Total Transfers	343,522,656,482	357,589,278,236

### Note 5: Transfers Received From the Treasury- Contingencies Fund

	30 June 2017 (Shs)	30 June 2016 (Shs)
Response to natural crisis — location A		
Response to natural crisis- location B		
Total Transfers for the Year		

**Note 6: Transfers received from Other Government Units**

Comprise funds appropriated under one vote but transferred to another vote for execution of the intended activities. For instance road maintenance funds, grants recognised by treasury but transferred to other executing MALGS, etc

	30 June 2017 (Shs)	30 June 2016 (Shs)
Transfers received from other Gov't Units- Current <i>(Name of the Government unit)</i>		
Transfers received from other Gov't units- Capital <i>(Name of the Government unit)</i>		
Total		

**Note 7: Non-Tax Revenues**

Comprise non-tax revenues from exchange transactions collected during the year were as follows

	30 June 2017 (Shs)	30 June 2016 (Shs)
Investment income		
Dividends		
Rent		
Other property income (disposal of assets)		
Sale of goods and services		
Administrative fees and licenses		
Court fines and Penalties		
Other fines and Penalties		
Miscellaneous Revenue	6,752,500	
Total Non-Tax Revenue	6,752,500	

**Note 8: Employee Costs**

Employee costs principally comprise:

	30 June 2017 (Shs)	30 June 2016 (Shs)
Wages and salaries	2,795,304,435	2,373,295,117
Social contributions	235,133,023	216,605,000
Other employment costs	771,413,385	674,502,832
Total employee costs.	3,801,850,843	3,264,402,949

**Note 9: Goods and Services**

Expenditure on goods and services during the year principally comprise the following:

	30 June 2017	30 June 2016
General expenses	858,479,799	1,026,009,653
Communications	43,644,320	137,965,091
Utility and property expenses	1,541,263,392	1,648,595,708
Supplies and services	0	0
Professional services	922,142,672	1,659,235,053
Insurances and licenses	18,876,343	24,850,360
Travel and transport	861,484,460	439,926,610
Maintenance	105,227,452	110,170,248
Inventories (goods purchased for resale)		

Total cost of goods and services	4,351,118,438	5,046,752,728
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#### **Note 10: Consumption of Property, Plant and Equipment (Fixed Assets)**

As explained in accounting policy (15), property, plant and equipment (physical assets) are expensed in the year of purchase i.e. they are depreciated at 100% in the year of purchase using the cash basis of accounting.

	30 June 2017 (Shs)	30 June 2016 (Shs)
Non Residential buildings	407,011,068	0
Residential buildings	0	0
Roads and bridges	0	0
Transport equipment-	386,488,000	0
Machinery and equipment	65,575,416	0
Furniture and fittings	29,567,860	0
Other fixed assets		0
Total value of property, plant and equipment	888,642,344	0

#### **Note 11: Subsidies**

Subsidies paid during the year are summarized as below:

	Actuals 30 June 2017 (Shs)	Actuals 30 June 2016 (Shs)
To public corporations		
To private enterprises		
To private individuals		
Total subsidies for the year		

#### **Note 12: Transfers to Other Organisations**

Transfers made during the year are summarized as below:

	Actuals 30 June 2017 (Sits)	Actuals 30 June 2016 (Shs)
Transfer to foreign Governments		
Transfers to International Organisations		
Transfers to other government units	334,277,419,279	349,278,122,559
To resident non-government units		
Total transfers	334,277,419,279	349,278,122,559

#### **Note 13: Social Benefits**

Social benefits paid during the year comprise:

	Actuals 30 June 2017 (Shs)	Actuals 30 June 2016 (Shs)
Pensions		
Employer Social benefits		
Total social benefits		



**Note 14: Other Operating Expenses**

These comprise:

	Actuals 30 June 2017 (Shs)	Actuals 30 June 2016 (Shs)
Property expenses other than interest		
Miscellaneous other expenses- current		
Miscellaneous other expenses- capital		
Total other operating expenses		

**Note 15: Foreign Exchange Gains and Losses**

During the year, foreign exchange losses and gains were as follows:

	30 June 2017 (Shs)	30 June 2016 (Shs)
Realized loss (gain) (SFP)		
Un/realized loss (gain) (SCE)		
Net foreign exchange (gains)/ losses		

**Note 16: Finance costs**

	Schedule	30th June 2017 (Shs)	30th June 2016 (Shs)
Interests on external debts (external borrowings)			
Interests on other domestic borrowings			
Total finance cost			

**Note 17: Transfers to the Treasury**

These comprise transfers back to the Consolidated Fund of unspent balances from the respective expenditure accounts, transfers of Non tax revenue collected, unspent salaries, among others

	30 June 2017 (Shs)	30 June 2016
Non Tax revenue	6,752,500	
Unspent Salary balances		
Expenditure account balances		
Total for the year.	6,752,500	

**Note 18: Cash and cash equivalents**

	30 June 2017 (Shs)	30 June 2016 (Shs)
DOMESTIC		
Revenue accounts		
Expenditure accounts		
Project accounts		
Collection accounts		
Cash in transit		
Cash at hand- Imprest		
Others		
Sub-total cash and bank balances- domestic		
FOREIGN		
Revenue Accounts		
Project Accounts		
Expenditure accounts		
Collection accounts		
Cash in transit		
Cash at hand- Imprests		
Others		
Sub-total cash and bank balances- foreign		
Total cash and bank balances	0	

**Note 19: Receivables**

Comprise the following receivables at the end of the year net of any provision for receivables doubtful of recovery.

	30 June 2017 (Shs)•	30 June 2016 (Shs)
DOMESTIC		
Loans (short-term) -others		
Advances		
Outstanding letters of credit		
Other accounts receivable		
Total domestic receivables		
FOREIGN		
Loans (short-term) -others		
Advances		
Other accounts receivable		
Total foreign receivables		
Total receivables		
Less provisions against doubtful accounts		
Net receivables		

**Note 20: Inventories**

Comprise strategic stock and other inventories purchased which have not been expensed.

	30 June 2017 (Shs)	30 June 2016 (Shs)
Strategic stock-petroleum products		
Other inventories( goods purchased for re-sale)		
Total inventories		

Financial statements for the year ended 30 June 2017

**Note 21: Investments**

Comprise investments as follows:

	30 June 2017 (Shs)	30 June 2016 (Shs)
Securities other than shares (long-term)-domestic		
Shares and other equity-domestic		
Securities other than shares-foreign		
Total investments		

**Note 22: Non Produced Assets**

	30 June 2017 (Shs)	30 June 2016 (Shs)
Land		
Cultivated Assets		
Other Naturally occurring Assets		
Total Non-Produced Assets		

**Note 23: Borrowings**

	30 June 2017 (Shs)	30 June 2016 (Shs)
DOMESTIC		
Loans from commercial banks		
Interest payable on bank loans/borrowings		
Other / Overdraft		
Total domestic borrowings		
FOREIGN		
Loans from commercial banks		
Interest payable on bank loans/borrowings		
Other		
Total foreign borrowings		
Total borrowings		

**Note 24: Payables**

These are principally accounts payables, domestic and otherwise, outstanding at the year-end and comprise:

	30 June 2017 (Shs)	30 June 2016 (Shs)
Payables		
Trade Creditors		0
Sundry Creditors	3,285,516	206,893,921
Committed Creditors		
Accountable advances		
Withholding tax payable	(17,173)	
Deposits received		
Advances from other Government units		
Miscellaneous accounts payables		
Total payables	3,268,343	206,893,921

The categorization and aging of the payables is as below;-

	Current Financial Year Shs	Previous Financial Year Shs	Other Financial Years Shs	Total Shs
Utilities				
Rent				
Contributions to International Organisations				
Court Awards & Compensations				
Taxes and other deductions				
Goods and services Consumed	0	3,268,343	0	3,268,343
Non Produced Assets				
Others				
Total Payables	0	3,268,343	0	3,268,343

**Note 25: Pension liabilities**

Pension liabilities have been accrued in the financial statements because it is the policy of Government to pay pensions to all former employees of the Government who qualified for pension under the provisions of the Pensions Act, Cap 281. In accordance with the provisions of the Pensions Act

	30 June 2017 (Shs)	30 June 2016 (Shs).
Former employees in Public Service		
Former employees in Military Service		
Former employees of the Education Service		
Gratuity Arrears		
Total		



The aging of the pension liabilities is as below;-

	Incurring in the current Financial Year Shs	Incurring in the Previous Financial Year	Other Financial Years Shs	Total Shs
Pensions				
Gratuity				
Total				



Annex (i): Pension Payroll

	Name	Last Position held	IPPS no	Pension no.	Supplier no (IFMS)	Amount
1						
2						
3						

Annex (ii): Schedule of Inventory

	Category	Opening balance as at 1st July 2015 Cost	Purchase/ Additions Cost	Usage/Disposal Cost Shs	Obsolete Cost Shs	Closing balance 30 June 2017 Cost
1	c.g Drug (a), Visa stickers, Passports					



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