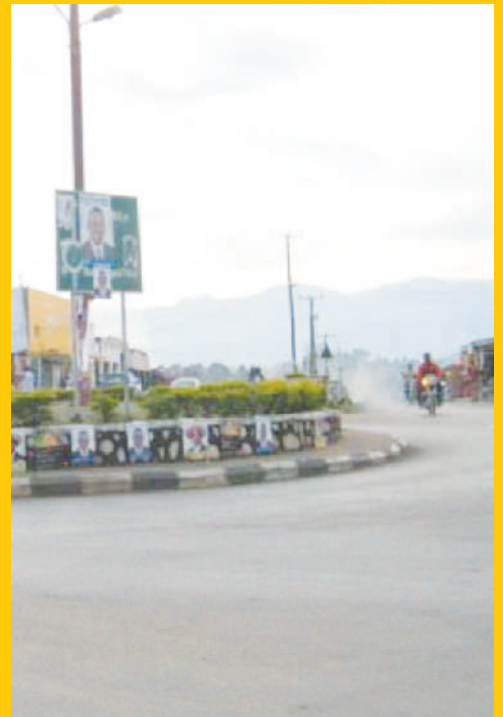




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ANNUAL REPORT 2010/11



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In any correspondence on
this subject please quote No. ISS 140/255/01

18 January 2013

January 18, 2013
The Clerk to Parliament
The Parliament of the Republic of Uganda
KAMPALA.

Re: SUBMISSION OF UGANDA ROAD FUND ANNUAL REPORT FOR FY 2010/11

In accordance with Section 39 of the Uganda Road Act 2008, this is to submit the Uganda Road Fund Annual performance report for FY 2010/11.

The report contains:

- a) The Audited accounts of the Fund and Auditor General's report on the accounts of the Fund for FY 2010/11;
- b) The report on operations of the Fund including achievements and challenges met during the period of reporting.

It's my sincere hope that future reports shall be submitted in time as the organization is now up and running.

Maria Kiwanuka
MINISTER

cc: The Honourable Minister of Works and Transport
cc: The Honourable Minister of Local Government
cc: Permanent Secretary/ Secretary to the Treasury
cc: Permanent Secretary, Ministry of Works and Transport
cc: Permanent Secretary Ministry of Local Government
cc: Permanent Secretary Office of the Prime Minister
cc: Permanent Secretary Office of the President
cc: Chairman Uganda Road Fund Board

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Abbreviations and Acronyms

DUCAR	District, Urban and Community Access Roads
DUCARIP	District, Urban and Community Access Roads Investment Plan
DRC	District Roads Committee
EU	European Union
FY	Financial Year
GoU	Government of Uganda
IFMS	Integrated Financial Management System
IFMIS	Integrated Financial Management Information System
H₂	Second Half of Financial Year
JAF	Joint Assessment Framework
JTSR	Joint Transport Sector Review
KCC	Kampala City Council
KPI	Key Performance Indicator
LC	Local Council
LG	Local Government
MDA	Ministry Department Agency
MPED	Ministry of Finance, Planning and Economic Development
MoLG	Ministry of Local Government
MoWT	Ministry of Works and Transport
MTEF	Medium Term Expenditure Framework
OPM	Office of Prime Minister
OYRMP	One Year Road Maintenance Plan
PA	
PM	Periodic Maintenance
PPDA	Public Procurements & Disposal Authority
RM	Routine Maintenance
RUCs	Road User Charges
TA/ED	Technical Assistant to the Executive Director
URF	Uganda Road Fund
UGX	Uganda Shillings
UNRA	Uganda National Roads Authority
USD	United States Dollar
WB	World Bank

Foreword by the Board Chairman



It is my great pleasure and honour as Chairman of the Uganda Roads Fund (URF) Board, to present the second annual report detailing the URF's operations for the Financial Year 2010/2011. The report has been prepared in accordance with, and in full compliance with Section 39 of the URF Act of 2008.

At the outset, I would like to sincerely thank the Minister of Finance, Planning and Economic Development and the Minister of Works and Transport for their continued and unreserved support and guidance in policy development and application in the Transport Sector. I would also wish to thank the Board and URF Secretariat for their sustained efforts and commitment to operations during the year which has resulted in improved performance of the Fund. I wish also to give special recognition to the many stakeholders and supporters particularly our Development Partners including the EU, Danida, DFID and the World Bank, whose assistance was very valuable during the period.

This annual report outlines the operations and achievements of the Board and its Management which included staff recruitment to the level of 81.0%, and disbursement of UGX 283,418 billion appropriated to the Fund by Parliament for road maintenance in FY 2010/11. The recipients of the disbursements were the Designated Agencies which included UNRA for national roads, 111 District Local Governments for district, urban and community access roads, and 22 municipalities for urban roads including KCCA. These funds were applied to routine and periodic maintenance of roads and drainage structures.

The amendment of the URA Act is still pending implying that road user charges, which can be remitted directly to the URF, thus making it independent of the consolidated fund, have yet to be established. Our major problems however were and still are poor funds absorption capacity of designated Agencies, improper use of funds, lack of credible road condition data, the almost doubling of the national road network to 21000km, for which UNRA is responsible and last but not least, the sheer number of districts and hence Designated Agencies. Further to this, the much anticipated EU funded Long Term Technical Assistance to the Secretariat and Board did not materialise, which would have been especially important during the first and most difficult part of the learning curve. The lack of assistance is felt in particular as there are still a number of regulations to be produced for proper functioning of URF.

It is hoped that through enhanced M&E, technical and financial audits and complete set of regulations, transparency and accountability in Designated Agencies will be improved thus making URF a truly 2G Road Fund.

In conclusion, I appreciate the efforts of the NRM Government towards the improvement of roads condition in Uganda which will lead to reduced transport costs and accelerated economic development. I look forward to continued support in order for URF to achieve the set out objectives for the next financial year.

A handwritten signature in black ink, appearing to read 'Francis Baziraa'.

Eng. Dr. Francis Baziraa
CHAIRMAN



Executive Director's Statement

Introduction

This report presents the performance of Uganda Road Fund during the first full financial year (FY 2010/11) of operation since its establishment by Act of Parliament in August 2008.

The report responds to Section 39 of the URF Act by stating achievements of the Fund for the resources appropriated to it by Parliament to finance maintenance of public roads in FY 2010/11.

Operationalisation of the Fund that began in January 2010 progressed throughout the year.

Major Achievements

The maiden One Year Road Maintenance and expenditure Plan (OYRMP) was planned and implemented within a framework provided by in the budget guidelines for road maintenance, akin to the Budget Framework Paper (BFP) routinely issued by MFPED. In order to strengthen its internal capacity, staff recruitment was advanced cumulatively to 81% level of 30 man strong structure. Back to back was the design and documentation of procedures for disbursement control and DA's oversight.

In applying the systems and procedures, the fund disbursed UGX 275.518 billion for road maintenance, monitored and evaluated performance of 21 Districts and 18 UNRA stations while technical and financial reviews of another 31 DA's was carried out. Forward planning for FY 2011/12 was also carried out with preparation of FY 2011/12 road maintenance and expenditure plan. The fund maintained its visibility in the transport sector by active participation in the Sector Working Group (SWG), monitoring and evaluation as well as training and capacity building of agencies.

Challenges

The Fund faced a number of challenges in the year most of which relate to the inability to directly access Road User Charges (RUCs). The Lacuna in Section 14 of the URA law is the main reason. Other constraints in the year included weak capacity of DA's to plan and deliver road works, non automated systems of the Fund, poor state of the road asset which require substantial funding for addressing and generally lack of credible input planning data.

The way forward

As a way forward, the following strategies are proposed to guide actions of the Fund in FY 2011/12:

- a) Pursuance of URF independence from the consolidated fund to enable it operate as a 2nd generation fund as stipulated in the Act;
- b) Restoration of the EU-funded Long Term Technical Assistance to leverage capacity of the newly recruited staff especially in establishment of management systems;
- c) Completion and gazetting of the key regulations coupled with sensitization and training of Designated Agencies in improved methods of operation, accountability and reporting;
- d) Finalization of critical on-going studies aimed at improving equitable resource allocation and rationalization of road maintenance unit costs;
- e) Enhancing of the working relationships with sister institutions and key stakeholders through

- participation in the Sector working group meetings and regular interface meetings with Development Partners;
- f) Migration from manual financial systems to IFMIS.

Conclusion

The above challenges notwithstanding, the general performance of the Fund during the reporting period was satisfactory.



Eng. Dr. Micheal M. Odongo
EXECUTIVE DIRECTOR

Executive Summary

1.0 Introduction

This is a report of performance of Uganda Road Fund during the first full financial year (FY 2010/11) of operation since its establishment by Act of Parliament in August 2008.

According to Section 39 of the Act, the Board is required to submit to the Minister for Finance an annual report after the end of each Financial Year detailing achievements for resources provided. The Auditor General's report on the accounts during the period is a key component of the report.

The overall mandate of the Fund is to finance effective and sustainable maintenance of all public roads in Uganda utilizing funds from Road User Charges (RUCs) scheduled under section 21 of the Act. Governance of the Fund is exercised by a 7 member Fund Management Board (the Board), which oversees the operations and provides policy guidelines under the terms of Section 8 of the Act.

The administration of the Fund is undertaken by the Secretariat (with six functional pillars) which is led by Executive Director (ED) as the Accounting Officer. The pillars include: fund management, planning & programming, monitoring & evaluation, corporate services and procurement & disposal of assets all reporting to the ED and an internal audit department reporting directly to the Board.

The vision of the Fund is to provide “Adequate, reliable, timely and sustainable financing of road maintenance for a safe and efficient network”.

The mission of URF is “to finance effective and sustainable maintenance of public roads principally from road user charges”.

The key objectives of the Fund are articulated under the key business areas, namely: funding operations; impact of funding; governance, administration and human resources management.

As part of the start-up activities, the Board held 06 planned and 04 special meetings against the planned target of 04 meetings and accomplished the following tasks:

- a) Full recruitment of staff for key positions;
- b) Full operationalisation of the Fund management systems including budgeting, disbursements, reporting and accountability by DAs;
- c) Disbursement of UGX 283,418 billion appropriated by Parliament for funding road maintenance in FY 2010/11;
- d) Preparation of the 2nd OYRMP for FY 2011/12 presented to Parliament in July 2011;
- e) Overseeing development of a new generation funds allocation formula in accordance with Section 22 (2) of the URF Act.

During FY 2010/11, the Fund sought to establish sound operational linkages with other stakeholder Government MDAs. Performance agreements were executed with all URF designated agencies comprising of 2 authorities (UNRA and KCCA), 111 Districts and 22 Municipal Councils including

Kampala Capital City Authority (KCCA). The Fund also maintained active participation in the Sector Working Group activities led by the Ministry of Works and Transport that groups together all institutions in the Transport Sector. In addition, a consultative forum with Development partners (DPs) was established through regular interface meetings with the lead Partner EU.

Out of the total 27 positions in the approved establishment structure of the Secretariat, staffing stood at 81.0% with 5 positions vacant during the year.

To achieve the funding objectives in the year, the following key strategies were pursued:

- a) Removal of all apparent and real bottlenecks to ensure that the network is kept open to traffic at all times.
- b) Prioritizing four key business areas of fund management, planning and programming, Internal Audit, Monitoring & Evaluation and initiating drafting of control documents including manuals and regulations.
- c) Complying with PPDA law by establishing a procurement and Disposal Unit (PDU) and Contracts Committee;
- d) Guiding budget preparation process by DAs through issuance of guidelines.
- e) Defining key fund disbursement triggers that include timely accountability and reporting.
- f) Mainstreaming strategies for risk management and liquidity assurance (through cataloging risks and instituting contingency measures);
- g) Seeking collection and remittance of RUCs to the URF Accounts as stipulated in Section 21 (2) of the URF Act 2008 by drafting and submission to MFPED of the Cabinet Memo for the amendment of the URA Act;
- h) Development of 16 key performance indicators (KPIs) for the four prioritized key business areas. Performance was rated at 50% on these KPIs.
- i) Application of the M&E framework over 18 UNRA stations (out of the total 22 stations) and 21 Districts yielded findings on overall performance of the Fund and the DAs against JAF indicators to be 62.5% of the target.
- j) Financial and Engineering Audits of 31 DAs to ascertain compliance (to set engineering and financing standards) by DAs as a guarantee of safety of funds. The findings were:
 - Non adherence to work plans by most DA's;
 - Rampant diversion of URF funds to other activities not related to road works;
 - Non-compliance to tax laws;
 - Slow absorption of funds resulting from delayed procurements in some agencies;
 - Shoddy work in some agencies leading to no value for money.

Key planning and performance events in the year of reporting included:

- a) Parliament approval of the 1st One Year Road Maintenance and Expenditure Plan (OYRMP) for FY 2010/11 on 20th July 2010;
- b) Revenue inflow to the Fund from the consolidated fund performed at 99.8% of the budgetary allocation (UGx 283.883 bn) of which 99.1 % was disbursed to DA's;
- c) The report of the Auditor General on the fund for the year to June 2011 raised no material issues except for a few administrative issues which to date have been addressed.

The main challenge to the fund in the year remained the inability to directly raise its finances from the road user charges as required by the founding URF Act 2008. This affected predictability and reliability of funding of DAs programmes.

Other key challenges faced during the period included:

- Inadequate capacity of majority of DAs (especially under DUCAR) which led to constrained absorption of funds, lowered quality of reports, blurred knowledge of state and extent of road asset and generally contributed to increase in backlog.
- Continued reliance of the fund on manual systems which also constrained capacity for effective planning, monitoring and oversight over DAs. The long term technical support from EU and District Road Committees (allowed in the URF Act) would have bridged this capacity gap except for the delays in their effective commitment.

In the year to come, URF shall continue to work with MFPED for the amendment of the URA Act to facilitate the collection and direct remittance of RUCs to the URF Accounts at Bank of Uganda. It will also fast track operationalization of the EU funded Long term Technical assistance and launch of District road committees to improve capacity constraints at both the fund and DAs.

1.0 General Introduction

1.1 Background

The Uganda Road Fund (URF) was established by Uganda Road Fund Act 2008 to finance routine and periodic maintenance of public roads and ensure that they are maintained at all times and to advise Ministers for Finance, Roads and Local Governance on control of overloading on them. Presently, the public roads network size is 78,000 Kms managed variously by 135 designated agencies that include 2 Authorities, 111 districts, 22 Municipalities, some 1000 sub-counties and 146 town councils that have sub agency relationship with Districts. URF fulfils its mandate by financing annual road maintenance programmes of these agencies and tracking their performance on agreed indicators.

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. The Act 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 Act further requires the Minister to submit the annual report to Parliament within two months after receiving the report from URF. Accordingly, this report has been prepared to cover performance for FY 2010/11 in fulfilment of the requirements under the law.

1.2 State of Road Maintenance Financing

The Fund derives its financing mandate from Sections 21 and 22 of the URF Act. Accordingly it is mandated to facilitate delivery of road maintenance services through the collection of funds, principally from Road User Charges (RUCs) and disburses them to designated agencies to finance approved annual road maintenance programmes contained in the annual road maintenance plan and expenditure programme. The RUCs 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; revenues or assets received by the Fund in the performance of its functions under the Act; grants; donations; earning from investments; fines payable under the URF Act; voluntary contributions; and revenues from sale of property.

The funds may be applied as stipulated in Section 22 of the Act including 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.

For the second financial year running, URF has continued to draw on the consolidated fund for maintenance funds. The allocations come within the medium term expenditure framework of the Government's 3 year planning and budgeting cycle. Levies have not been declared on Road User Charging (RUC) instruments and the collection process have not been streamlined to allow direct transfer to URF account as standard practice and the law would require. Residual legal constraints in respect of Section 14 of URF law still remain in the way of such standard practice.

None the less, for the year of reporting, the income of the fund from the consolidated fund was UGX 283 billion representing a UGX 50 billion increase over that of FY 2009/10 principally to cater for an

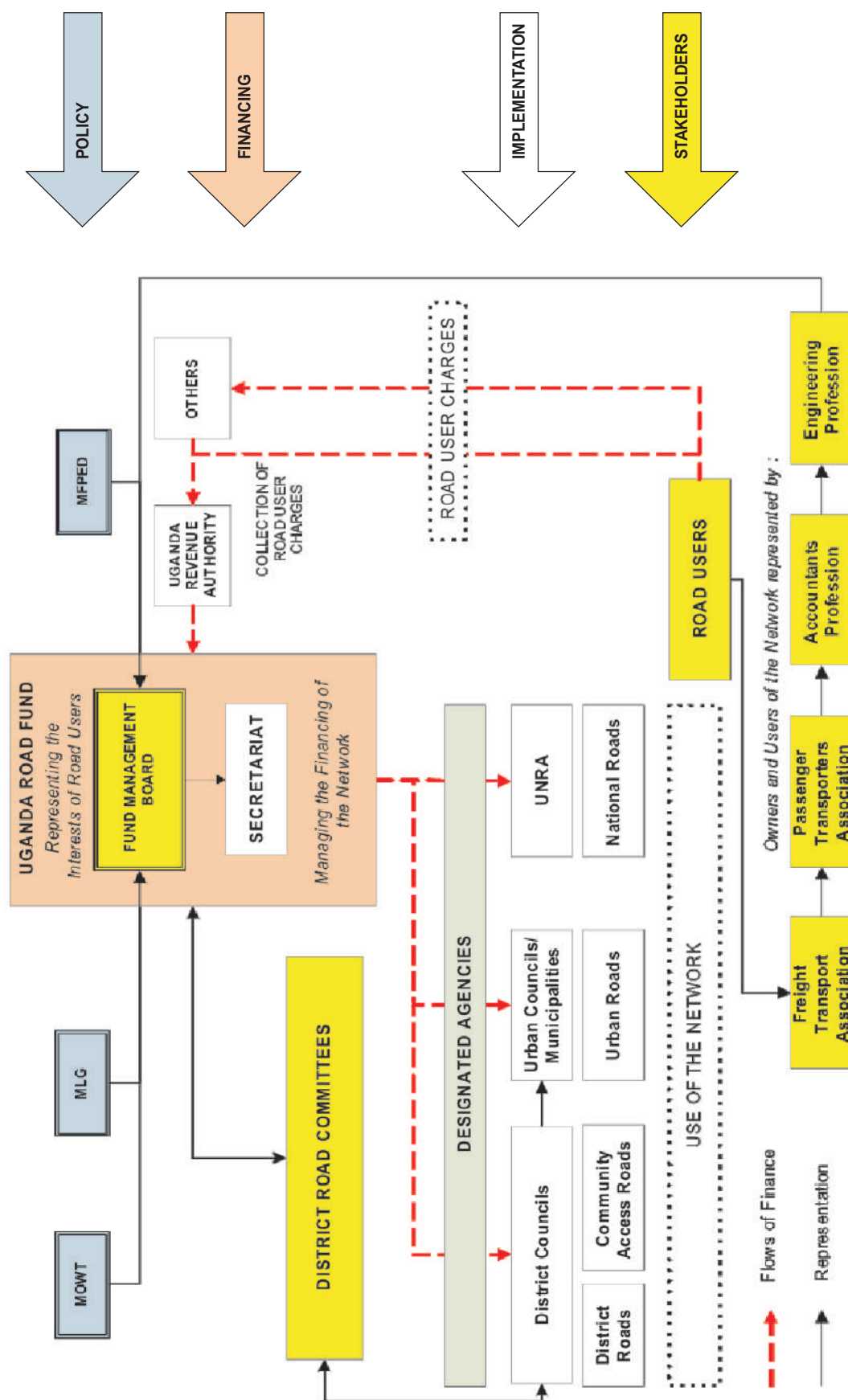
increased network size (21,000 Kms from 11,000 Kms) under UNRA management. This overall basket fell short of needs of agencies that stood at about UGX 450.0bn at the start of the year of reporting thus representing a UGX 167 bn shortfall. The road maintenance financial plan in the year was built from Annual maintenance programmes of designated agencies that were compiled into One Year Road Maintenance Plan (OYRMP) and Annual Road Expenditure Plan (AREP). An accompanying performance statement elaborated on URF strategies and plans aimed at a reduction of percentages of poor roads by 10 % overall. A retinue of performance indicators provided matrices of gauging efficiency, effectiveness and economy of the financing process on measures of time lines, adequacy and reliability. The impact of the financing plan in the year was measured on indicators that targeted improvements in percentage of roads in fair to good condition. This latter retinue of indicators is comprised within the overall JAF indicators that the Transport Sector uses to measure its performance.

1.3 Place of the Fund in the Sector

The Uganda Road Fund falls within the policy oversight of Ministry of Finance, Planning and Economic Development (MFPED). It submits its plans and budgets to Parliament through the Minister for roads while accountability and performance reports including this one for FY 2010/11 are tabled by the Minister responsible for Finance on behalf of the Fund. The Minister of Finance appoints and supervises the 7 member fund management Board. There is a Transport Sector Working Group (SWG) that coordinates programmes and actions of key institutions in the Transport sector such as Government Ministries, designated agencies, development partners, private sector and civil society. The sector working group forum routinely meets to discuss and influence policy direction in the sector. A major event for the sector working group is the annual Joint Transport Sector Review (JTSR) workshop that reviews performance of the sector and sets key targets and actions for the succeeding year. URF participated fully in both the semi-annual and the annual JTSR workshops held during FY 2010/11.

Already in exercise of the allowed mandate, the Minister of Works and Transport responsible for roads presented the One-Year Road Maintenance Plan, Expenditure Programme (OYRMP) and Performance statement for FY 2011/12 to the Parliament on 10th August 2011. Operationally, the Fund retains a facilitator role over road maintenance functions of designated agencies (including UNRA, KCCA, Districts and Municipalities) through providing financing and oversight functions. Key features of the sector linkages are shown in Figure 1 URF Institutional Relationships below.

Figure 1: URF Institutional Relationships



2.0 URF Objectives, Governance and Structures

2.1 Role of the Fund

The Fund was established to address the perennial inadequacies and unpredictability of maintenance funds that greatly constrained effective road maintenance over the past decades. The cardinal role of URF is to facilitate road maintenance by ensuring predictable financing for maintenance programmes undertaken by designated agencies. In this respect and in pursuit of sections 3(c) of the Act, the Fund ensures the best services to its customers (road users) while maintaining a high degree of responsiveness to their needs. In essence, its main role is to be the chief advocate for the cause of road maintenance in Uganda.

2.2 Vision, Mission and Objectives of the Fund

The statements that express the present view of the vision, mission and objectives of the Fund are as follows:

2.2.1 Vision

To provide "Adequate, reliable, timely and sustainable financing of road maintenance for a safe and efficient network".

2.2.2 Mission Statement

The mission of URF is "to finance effective and sustainable maintenance of public roads principally from road user charges".

2.2.3 Objectives

The objectives are designed to fulfil the mission of the Fund. These are articulated in the key business areas of funding operations, impact of funding, governance; and administration and human resource as outlined below:

2.2.3.1 Funding Operations

This business area relates to how funds are sourced and applied forwards implementation of the OYRMP. Objectives of the Fund under this key business area are to:

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

2.2.3.2 Impact of Funding

This business area relates to the judicious use of maintenance resources as evidenced by improvements in the percentage of road network in fair to good condition, vehicle operating costs, journey times and safety. Objectives of the Fund under this key business area are to:

- i) To bring about sustained improvement of road condition of all classes of public roads;
- ii) To encourage techniques and procurement models that reduce the unit cost of road maintenance activities;
- iii) To reduce the incidence of fatal and personal injury accidents by improvement of road condition through funding specific targeted road improvements; and
- iv) To bring about progressive increases in road user satisfaction

2.2.3.3 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. Objectives of the Fund under this key business area are to:

- i) Ensure effective Board oversight by full and regular attendance of the members;
- ii) Develop and implement a statistically robust and defensible programme of monitoring and evaluation, augmented by a technical and financial audit programme;
- iii) Report comprehensively and in a timely manner on the activities of the Fund;

2.2.3.4 Administration and Human Resource

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

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

2.3 Organization and People

2.3.1 Board of Directors

A 7 member fully constituted Board comprised the apex governance unit of the Fund in the financial year of reporting. It exercised its oversight mandate over the fund as provide in Section 7 of the URF Act through holding meeting, commissioning audits and monitoring tasks and inspections. For the year, members stood as shown in Table 1.0.

Table 1.0: Composition of URF Board in FY 2010/11

SN	Name	Constituency	Title Board	Appointment date	Term ending date	Remarks
01	Eng. Dr. Francis Baziraake	Professional Engineers	Chairman	02.5.2009	01.5.2012	On 3 year term renewable.
02	Mrs. J.B. Lutaya	Professional Accountants	Member	02.5.2009	01.5.2012	On 3 year term renewable.
03	Mr. Solomon Nsimire	Passenger Services	Member	02.5.2009	01.5.2011	Re-appointed to a 3 year term on 02.5.2011
04	Mrs. Jennifer Mwijukye	Freight Forwarders	Member	02.5.2009	01.5.2011	Re-appointed to a 3 year term on 02.5.2011
05	Mr. Patrick Ocailap	MFPED	Member	02.5.2009	01.5.2012	On 3 year term renewable.
06	Mr. Grace J. Itazi	MoWT	Member	01.7.2009	01.5.2012	Retired effective 30.09.2010.
07	Mr. Charles Katarikawe	MoLG	Member	02.5.2009	01.5.2011	Re-appointed to a 3 year term on 02.5.2011
08	Eng. Dr. M.M. Odongo	URF	Secretary	01.11.2009	31.10.2014	On 5 year term renewable.

2.3.2 URF Secretariat

During FY 2010/2011 the structure of the Secretariat was revised from an establishment of 22 to 27 staff. Staffing of the Secretariat throughout FY 2010/11, based on the revised structure, stood at 81% with 22 positions filled. The spread of these positions in the organisation structure and functional pillars of the Secretariat are shown in figures 3 for organigramme and 4 for functional pillars.

During the year the following staff changes occurred as detailed in Table 2.

Table 2: URF Secretariat Staff changes during FY 2010/11

SN	Name	Title	Recruit- ment Date	Term Contract (years)	Term Validity		Departure in FY 2010/11		
					Period Served	Term Endi- ng date	Date left	Period Served	Un-served period
A: Recruitments									
1	Lelia Katusiime	MCS	1.6.2011	3	1 month	31.5.14	-	-	-
2	Eng. Andrew Festus Kagoda	MM&E	1.5.2011	3	2 months	30.4. 14	-	-	-
3	Murungi Nkojo Moses	MEO	1.11.2010	3	8 months	31.10.13	-	-	-
4	Fred Luyima	SA	1.11.2010	3	8 months	31.10.13	-	-	-
5	Annette Tamale Katuramu	HPDU	1.11.2010	3	8 months	31.10.13	-	-	-
6	James Ekonga	MA	1.01.2011	3	6 months	31.12.13	-	-	-
7	Martin Byamukama	PDA	1.11.2010	3	8 months	31.10.13	-	-	-
B: Departures									
1	Monica Mugenyi	MCS	1.3.2010	3	6 months	28.2.22013	01.09. 2010	6 months	2 years & 6 months
2	Eddy Ococ	PO	1.6.2010	3	6 months	31.5.13	01.12. 2010	6 months	2 years & 6 months
3	Carol Nabulime	Recpt	1.5.2010	3	7 months	30.4.2013	01.12. 2010	7 months	2 years & 5 months

Based on the above tabulated staff changes in the year, the staffing position of the fund by end of the reporting was as shown in Table 3 of staff categorisation and as detailed for individual staff in Table 4.

Table 3: Summary of Staff Categories

SN	Position	Establishment	Filled	Vacant
01	Executive Director	1 (Scale SG 1)	1	0
02	Managers	6 (Scale SG 2)	5	0
03	Officers	15 (Scale SG 3-4)	11	3
04	Support	7 (Scale SG 8-9)	5	2
TOTAL		27	22	5

The spread of the positions in the organization structure and functional pillars of the Secretariat are shown in figures 2 for Organogram and 3 for functional pillars.

Table 4: Schedule of URF Staff as at 30th June 2011

SN	Name	Title	Scale	Department	Reporting Date	Status
1	Eng. Dr. Michael M. Odongo	Executive Director	URF1	Executive Office	1st Nov, 2009	Confirmed
2	Ocitti John	Manager, Fund Management	URF2	Fund Management	1st Mar, 2010	Confirmed
3	Naimanye Andrew Grace	Manager, Programming	URF2	Planning and Programming	1st Mar, 2010	Confirmed
4	Etiang Joseph George	Manager, Internal Audit	URF2	Internal Audit	1st Mar, 2010	Confirmed
5	*Chris Ntegakarija	Technical Assistant to ED	URF2	Support	1st July, 2009	On fixed term contract
6	Lelia Katusiime	Manager, Corporate Services	URF2	Corporate Services	1/6/2011	On probation
7	Eng. Andrew Festus Kagoda	Manager Monitoring and Evaluation	URF2	Monitoring and Evaluation	1/5/2011	On probation
8	Ronald Namugera	Road Maintenance Engineer	URF3	Planning and Programming	1st May 2010	Confirmed
9	Juliet Kizza Mugenyi	Financial Accountant	URF3	Fund Management	1st May, 2010	Confirmed
10	Milton Mumanye	Administrative Officer	URF3	Corporate Services	1st June, 2010	Confirmed
11	Susan Taffumba Isubikalu	Assistant Accountant	URF4	Fund Management	1st May, 2010	Confirmed
12	Henry Kaganda	Assistant Accountant	URF4	Fund Management	1st May, 2010	Confirmed
13	Josephine Namono Ssenyonjo	Executive Assistant	URF4	ED's Support	1st May, 2010	Confirmed
14	Agaba Stephen	Driver	URF8	Corporate Services	1/5/2010	Confirmed
15	Tonny Mugalu	Office Assistant	URF8	Corporate Services	1st May, 2010	Confirmed
16	Richard Ssembatya	Driver	URF8	Corporate Services	30th June 2010	Temporary contract
17	Murungi Nkojo	Monitoring & Evaluation Officer	URF3	Monitoring and Evaluation	1/11/2010	Confirmed
18	Moses Fred Luyima	Systems Administrator	URF3	Corporate Services	1/11/2010	Confirmed

19	Annette Tamale Katuramu	Head Procurement & Disposal Unit	URF3	ED's Office	1/11/2010	Confirmed
20	James Ekonga	Management Accountant	URF3	Fund Management	1/1/2011	Confirmed
21	Martin Byamukama	Procurement Assistant	URF4	ED's Support	1/11/2010	Confirmed
22	*Ebrahim Kanakulya	Procurement Assistant	URF4	ED's Support	1/1/2011	Fixed term Contract
23	Ali Ogwang Anderson Okello	Driver	URF8	Corporate Services	1st Aug, 2010	Temporary contract
24	Asuman Bamweyana	Driver	URF8	Corporate Services	1st Dec, 2010	Temporary contract

Note: *Includes two members (No. 5 & 22) who are on fixed term contract.

See Annex 1: Detailed Return for Board Members and Secretariat Staff for the detailed return of Secretariat staff and the URF Board during FY 2010/11.

Figure 2: Organizational Structure of the Secretariat as of 30th June 2011

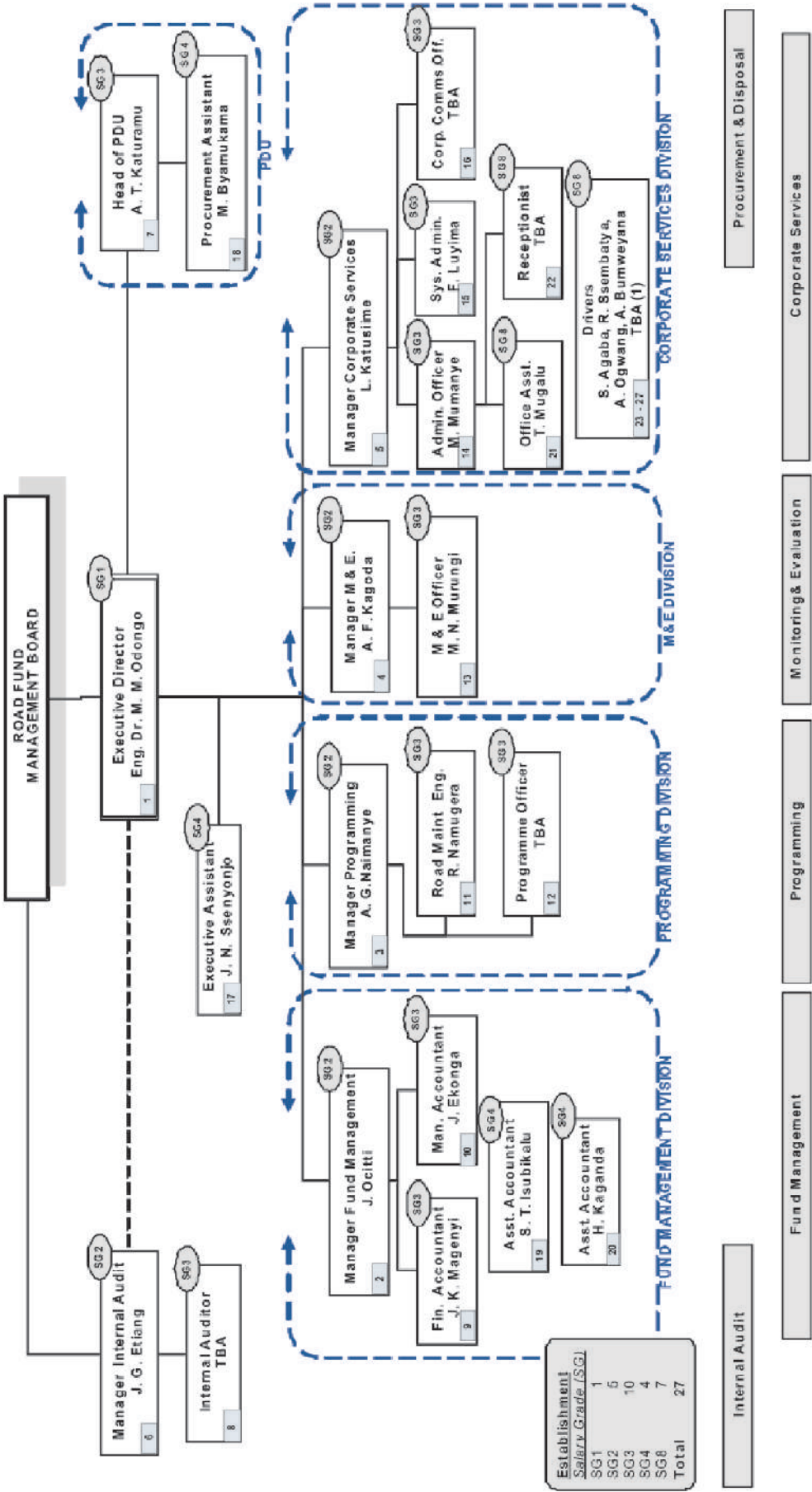


Figure 3: Description of Functional Pillars of URF

Internal Audit	Fund Management	Programming	Monitoring & Evaluation	Corporate Services	Procurement & Disposal
<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 the Board and Secretariat's financial 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>Fund Management</p> <p>Fund monitoring.</p> <p>Revenue determination.</p> <p>Fund disbursement.</p> <p>Fund reconciliation.</p> <p>Oil sector liaison.</p> <p>Liaison with URA.</p> <p>Financial Accounting</p> <p>Treasury/banking</p> <p>Asset management</p> <p>Financial Accounting:</p> <p>Financial planning.</p> <p>Tax planning.</p> <p>Statutory accounts</p> <p>Management Accounting</p> <p>Planning & Budgeting</p> <p>Budget monitoring</p> <p>Periodic accounts</p> <p>Cash management</p> <p>Payroll management</p> <p>Receivables/Payables</p> <p>Auditor liaison</p>	<p>Forecast revenue and expenditure.</p> <p>Review road user charge & allocation formulae.</p> <p>Prepare proposals for adjustments in new Road User Charges</p> <p>Review Annual Road Maintenance Programmes of designated agencies.</p> <p>Prepare Annual Road Expenditure Programme.</p> <p>Prepare Road Maintenance Plans for 1.3.5 yr. horizons.</p> <p>Prepare draft Performance Statement.</p>	<p>Monitor income and expenditure of Fund.</p> <p>Evaluate performance of designated agencies against KPIs.</p> <p>Identify strengths & weaknesses and generate corrective actions.</p> <p>Monitor network metrics and trends and assess value for money invested.</p> <p>Prepare periodic Board reports</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, 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 & Safety</p> <p>Public & press relations.</p>	<p>Draw up and implement a procurement plan of the Fund.</p> <p>Provide secretariat services to the Contracts 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 returns to the PPDA.</p> <p>Participate in all procurement audits</p>

3 Strategies adopted for delivering URF services in FY 2010/11

3.1 Scope of road maintenance funding

The scope of URF Funding is scheduled under sections 22(1) of the URF Act and based on the core mandate of the Fund which is to finance routine and periodic maintenance of roads undertaken by designated agencies. In 2010/11, the public roads network estimated at 78,000km was managed at different levels of governance as shown in Table 5.

Table 5: Size of Public Roads Network as at 30th June 2011

SN	Network Category	Agency		Network Size (km)	Scope of Funding	Remarks
01	National	UNRA		21,000	Road maintenance, operational expenses, road safety, ferries. and mechanical workshops.	Network doubled in size from 10,000kms to 21,000kms effective July 2009.
02	DUCAR	Districts	District Roads	18,500	Road maintenance, DRC cost, minimal operational costs and preventive equipment repairs.	
		Town Councils	Urban Roads	4,500	169 No. Small urban councils	
		Municipal Councils	Municipal Roads	4,500	22 No. Major municipalities	-
		Sub-Counties	CARs	30,000	Spot interventions to render them motorable	1,000 sub-counties
		MoWT		3 No. Mechanical w/shops at Mbarara, Bugembe and Gulu.	Preventive maintenance of force account equipment.	Not being designated agencies, funds were channelled through PS/MoWT.
03		URF Secretariat		Secretariat	Institutional start up.	Fund Administration

3.2 Strengthening Secretariat function

During FY 2010/11 the Fund established a Procurement and Disposal Unit (PDU), in accordance with the requirements of the Public Procurement and Disposal of Public Assets Authority (PPDA) Act and Regulations, 2003. The PDU structure at establishment was composed of two permanent staff and one temporary appointee. The PDU submitted 10 reports to PPDA during the year, in line with the law, and handled the transition of the procurement function from MFPED which had hitherto handled all URF procurements.

The key outputs of the PDU during FY 2010/11 included the following:

- (a) Preparation and submission of 10 reports as required by PPDA Act 2003;
- (b) Successful conclusion of contracting processes for 12 consultancy services for various departments of URF;
- (c) Rendering professional advice to contracts committee by ensuring unit representation at contracts committee meetings;
- (d) Implementing of the procurement plan for FY 2010/11;
- (e) In house training of user departments;
- (f) Preparing the procurement plan for the Fund in FY 2011/12; and
- (g) Development of guidelines for framework contracting.

In addition, URF's first Contracts Committee was constituted and commenced work on 21 July 2010. The PDU offered support and advice to the nascent contracts committee and leveraged critical procurements by co-opting external members into evaluation committees.

The Contracts Committee was comprised of the following membership:

- (a) Eng. Andrew Naimanye – Chairman
- (b) Mr. Ronald Namugera – Secretary
- (c) Mr. Milton Mumanye – Member
- (d) Ms. Samantha Mwesigye – Legal adviser from Solicitor General's (SG) office.
- (e) Mr. James Ekonga – Member

During the second half of the financial year, the SG's office re-deployed Samantha Mwesigye and replaced her with Ms. Fatuma Nanziri Bwanika.

3.3 Optimizing Revenue

During the FY 2010/11, appropriation by parliament in the amounts of UGX 283.883bn constituted the main source of Funding for URF. There was no direct transfer of RUCs to URF account as required under section 21 (3) of the URF Act.

The Board therefore sought to optimize revenue by seeking for and obtaining timely quarterly releases from MFPED in amounts that matched the quarterly needs of the agencies. In pursuit of this strategy adequate prior preparations were undertaken in respect of determining and communicating quarterly needs of agencies to MFPED; timely submission of necessary accountabilities and OBT (Output Budgeting Tool) reports; and timely preparation of the requisite disbursement schedules.

3.4 Maximizing Funding impact

The Fund sought to maximize impact of its funding by ensuring that the network remains open at all times through financing of removal of all apparent and real bottlenecks. Accordingly, the available fund was allocated amongst various classes of road network and designated agencies on criteria that reflected their populations, surface area and size of the previous asphalt surfaces (for urban areas). The content of work plans generally reflected the expressed needs of agencies and the physical deliverables therein constituted benchmark indicators in performance agreements. To buttress this strategy the following key actions were taken to plug loopholes for losses that would blunt the impact of funding:

- Strict adherence to agreed work plans was emphasized and enforced through monitoring and evaluation visits to agencies;
- Physical accountability to match financial reports of agencies was adopted to constitute triggers for subsequent disbursement cycles;
- Inter-quarter minimal programme re-prioritization was allowed to refocus the thrust of URF Funding to emergent critical needs;
- Quarterly disbursements were as much as possible made timely (within 20 days of receipt of agency work plans) to allow agencies enough time to finance commitments and file reports to trigger subsequent disbursements.

3.5 Fulfilling Intentions of URF Act 2008

Establishment of the Road Fund by the URF Act 2008 of parliament in itself constituted a major foundation for a 2nd generation Road Fund. A strategy of laying the foundation for take off as a second generation Road Fund was adopted and critical actions in that regard undertaken. In pursuit of this strategy, it was recognized from the onset to draft and launch the raft of regulations scheduled under section 49 of the Act. These encompassed the key business areas of Funding, programming, human resource administration, monitoring and evaluation; audit and district roads committee functioning. In recognition, of the legal impediment of direct transfer of RUCs to URF account, a Cabinet Memo seeking legal reforms was drafted for tabling before Cabinet by the Ministry for Finance, Planning and Economic Development. Further, advocacy for action on revision of the URA Act to enable direct transfer of RUCs was sustained at different fora during the year.

3.6 Managing risks and ensuring liquidity

URF highly recognized risk management as its key responsibility that applies across the Fund operations. It accordingly established a risk management strategy from the onset. A risk management register was established, which catalogued all risks identified together with assessment of the likelihood of occurrence and severity of impact and mitigation measures.

The strategies identified and implemented to manage these risks included:

- Avoidance of risk through early detection at planning stages of major undertakings;
- Transfer of some risks to others better placed to mitigate or manage them e.g. through contracting, insurance, etc; and
- Mitigation of some risks by management measures such as collective decision making.

4 Key performance Indicators

4.1 Overview

In FY 2010/11 a set of key performance indicators was identified and adopted for the operations of the Fund. Some of the indicators were adopted from headline indicators issued by the African Road Maintenance Funds Association (ARMFA) while others were developed internally. In addition to the secretariat KPIs, URF was required to monitor and report its performance against a set of actions and indicators under the Joint Assessment Framework (JAF) agreed between government and the Joint Budget Support Development Partners.

Broadly, the Secretariat's KPIs cover four business areas namely Administration and Human Resource; Funding Operations; Impact of Funding; and Governance. The JAF KPIs on the other hand cover three broad performance issues namely inadequate road maintenance; inhibiting environment for private sector participation; and inadequate reporting on road maintenance. It is envisaged that the KPIs will be continuously refined and augmented in the coming financial years to provide a robust and effective monitoring and evaluation framework. Achievement against the Secretariat KPIs and the JAF indicators is discussed below.

4.2 Secretariat Key Performance Indicators and Ratings

The Secretariat KPIs covering four key business areas of Administration and Human Resource; Funding Operations; Impact of Funding; and Governance were first adopted in FY 2010/11. Table 6– Summary of Performance Rating of KPIs in FY2010/11 below shows a summary of the rating of performance under each key business area and the overall aggregate performance of the secretariat KPIs.

Table 6: Summary of Performance Rating of KPIs in FY2010/11

	Admin. and Human Resource		Funding Operations		Impact of Funding		Governance		Overall Totals	
	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 Data	0	0.0%	1	20.0%	3	100.0%	0	0.0%	4	25.0%
Achieved	2	50.0%	2	40.0%	0	0.0%	2	50.0%	6	37.5%
Not Achieved	2	50.0%	2	40.0%	0	0.0%	2	50.0%	6	37.5%
Totals	4		5		3		4		16	

From Table 6, the following can be seen:

- A total of 16 KPIs were adopted to measure performance of the Secretariat;
- There was no data to enable measurement of 4 KPIs (25% of total);
- All the KPIs for impact of funding could not be measured due to lack of data;
- KPIs that were achieved were as many as those not achieved in all the rest of the business areas, indicating a 50% - 50% overall performance.

The description of the KPIs under their respective business areas, targets, achievements in FY 2010/11 and reasons for the performance are discussed in Sections 4.2.1 – 4.2.4 of the report.

4.2.1 Performance in Administration and Human Resource

The description of the KPIs under administration and human resource, targets and achievements in FY 2010/11 were as shown in Table 7 below.

Table 7: KPIs on Administration and Human Resource, FY2010/11

Business Area	KPI	Explanation	FY 2010/11	
			Target Value	Achievement
Administration and human resource				
	Staffing Level	Percentage of establishment (average over a year).	95% min	77.2%
	Staff Qualification	All staff appropriately qualified in accordance with their job description.	100%	100%
	Staff Turnover	Vacancies arising as a result of leavers in calendar year as percentage of establishment	10% max	7.4%
	Administrative Overheads	Percentage of budgeted expenditure.	2% max	2.8%

It can be seen from Table 7 – KPIs on Administration and Human Resource, FY2010/11 that 4 KPIs were developed to monitor the performance of the Fund under the business area of administration and human resource. The KPIs for staff qualifications and staff turnover were achieved as a result of the strong ability for URF to attract and retain suitably qualified personnel. However, there was underperformance in the following two areas:

- Staffing level, where the KPI achievement was 77.2% against the target of 95% minimum. This was due to a combination of factors that included: the fact that during the year, the staff structure was revised from 23 to 27 staff; unsuccessful recruitment processes for 2 positions that had to be repeated; and the resignation of 3 staff that also included the Manager Corporate Services who left upon her appointment as a judge of the High Court. The staffing level had however reached 81% by the end of the FY 2010/11.
- Administrative overheads, where the KPI achievement was 2.8% against the target of 2% maximum. This was due to the high initial costs for establishment of the Fund; and the fact that the target was high given that it was adopted from international best practices of independent second generation Road Funds that directly collect revenues from Road User Charges (RUCs), but without adaptation to the Uganda situation of a new Road Fund that solely relies on the consolidated fund. The fact that the secretariat budget was 2.8% at the beginning of the FY indicates that the revised target of 2% was an underestimate which did not anticipate any changes in the market environment.

4.2.2 Performance in Funding Operations

The description of the KPIs under Funding operations, targets and achievements in FY 2010/11 were as shown in Table 8.

Table 8: KPIs on Funding Operations, FY2010/11

Business Area	KPI	Explanation	FY 2010/11	
			Target Value	Achievement
Funding Operations				
Fund Collection	Efficiency of collection	Percentage of potential revenue collected in each category.	98% min	79.8%
	Timeliness of collection and deposit to account of Fund	Average days from collection to deposit for each category.	14 business days Max	N/A
Fund Management	Adherence to approved Fund management plan	Adverse deviation from the Fund management plan, which shall be an average deviations from the forecast month end balances for the financial year.	2% max	39.7%
Fund Disbursement	Efficiency of disbursement	Percentage value of approved plans Funded and disbursed in the same financial year.	98% min	99.8%
	Timeliness of disbursement	Average lag of disbursement after submission of acceptable work plan stated by quarter.	20 business days max	25 business days

It can be seen from Table 8 that 5 KPIs were developed to monitor performance of the Fund under the business area of Funding operations. The KPIs for efficiency of collections and efficiency of disbursement were achieved due to the fact that releases to the Fund were not subjected to budget cuts during the FY; and the strong budget discipline ensured by URF during the FY. There was no data on timeliness of collection and deposit to account of the Fund, due to the fact that direct transfer of RUCs to URF accounts had not commenced. There was however underperformance in the following two areas:

- Adherence to approved Fund management plan, where the KPI achievement was 37% against the target of 2% maximum occasioned by the failure to secure timely authorisation to utilise funds rolled over from FY 2009/10, which forced reallocation of funds during the FY 2010/11.
- Timeliness of disbursements, where the KPI achievement was 25 business days against the target of 20 business days. Performance was contingent on quarterly releases from MFPED, which on average took 20 business days.

4.2.3 Performance in Impact of Funding

The description of the KPIs under Impact of Funding, targets and achievements in FY 2010/11 were as shown in Table 9.

Table 9: KPIs on Impact of Funding in FY2010/11

Business Area	KPI	Explanation	FY 2010/11	
			Target Value	Achievement
Impact of Funding				
	Road network condition	Percentage of network in good/fair condition Personal Injury.	To be added when data is available.	
	Road Safety	Accidents per million vehicle km. (National Roads).	To be added when data is available.	
	User satisfaction	Percentage satisfied, measured by annual survey.	To be added when data is available.	

It can be seen from Table 9 –KPIs on Impact of Funding in FY2010/11 that 3 KPIs were developed to monitor performance of the Fund under the business area of Impact of Funding. However, due to lack of data, no targets were set for FY 2010/11 and no measurement of the KPIs was done during the FY. It is envisaged that monitoring of this business area will become effective in the subsequent financial years when modalities for providing credible sector data under the Sector Strategic Plan of UBOS – among others are concluded.

4.2.4 Performance in Governance

The description of the KPIs under governance, targets and achievements in FY 2010/11 were as shown in Table 10.

Table 10: KPIs on governance, FY2010/11

Business Area	KPI	Explanation	FY 2010/11	
			Target Value	Achievement
Governance				
	Board oversight	Member attendance percentage of meetings attended.	90% min	81%
	Audit	Percentage of agencies audited	10% min	24%
	Reporting	Punctual presentation of annual report.	Within 30 business days of end of each FY	235 business days
	External Audit	Completion of Audit by OAG.	No significant qualification /Reservation	Met

It can be seen from Table 10 –KPIs on governance, FY2010/11 that 4 KPIs were developed to monitor performance under the business area of governance. The KPIs for Audit and External Audit were achieved as a result of the initiative by the Fund to leverage its capacity through outsourcing of some key audit functions; strict financial discipline; and swift cooperation and responsiveness with the Office of the Auditor General (OAG).

There was however underperformance in the following two areas:

- a) Board oversight, where the KPI achievement was 81% against the target of 90% minimum. Performance was affected by absence of the MoWT representative on the Board for most of the FY.
- b) Reporting, where the KPI achievement was 235 business days against the target of 30 business days. Performance was contingent on completion of the OAG Audit, which was beyond the control of the Fund. Clearly the target set on this KPI did not anticipate any delay of the OAG report.

4.3 Joint Assessment Framework (JAF) Indicators

JAF is an initiative by the Government of Uganda (GoU) and a group of development partners to help government get more value for money from its public investments by addressing underperformance in government spending departments and identifying areas where reforms are needed to unblock poor performance. The JAF includes a set of indicators which capture the main challenges for effective service delivery. The outcome of the JAF is used as a basis by development partners to individually determine the Joint Budget Support Framework (JBSF) disbursements in the subsequent financial year. The performance indicators under JAF remain unchanged from year to year however the required actions change over the years in line with the key challenges for effective service delivery. Table 11 shows a summary of the rating of performance under the identified JAF Performance Issues and Actions.

Table 11: Summary of Performance Rating of JAF KPIs, FY2010/11

	Performance Issues		Actions		Overall Totals	
	No. of KPIs	% of Total	No. of KPIs	% of Total	No. of KPIs	% of Total
No Data	1	20.0%	0	0.0%	1	12.5%
Achieved	4	80.0%	1	33.3%	5	62.5%
Not Achieved	0	0.0%	2	66.7%	2	25.0%
Totals	5		3		8	

From Table 11, the following can be seen:

- a) A total of 8 KPIs were adopted to measure government performance towards addressing key issues and actions necessary to unblock poor performance in areas under URF;
- b) There was no data to enable measurement of 1 KPI (12.5% of total);
- c) 80% of the KPIs under Performance Issues were achieved while the rest had no data;
- d) 66.7% of the Actions were not achieved, indicating poor performance in this area. It should however be noted that the Actions do not only pertain to URF but government as a whole, with expected action by several government Ministries, Departments and Agencies (MDAs).

The description of the JAF KPIs under their respective Performance Issues and Actions, targets,

achievements in FY 2010/11 and reasons for the performance are as shown in Table 12 – JAF Performance Indicators and Actions under URF, FY 2010/11.

It can be seen from Table 12 that out of the 5 JAF performance indicators under URF, targets for 4 indicators were achieved while there was no data for assessment of 1 indicator. The indicator with no data for assessment involved percentage of executed road maintenance works confirmed through technical/financial value for money audits, which had no targets and had not been planned for in the approved annual work plan for the secretariat JAF. Actions for improving 'inadequate road maintenance', which were essentially for the action of several government institutions including MFPED, MoWT and URF were not achieved due to the various reasons beyond the control of URF. However, the JAF Action for improving 'inadequate reporting on road maintenance' that required URF to release its annual report in accordance with the law was achieved.

The Office of the Prime Minister (OPM), which assessed and ranked the performance of all government Ministries, Departments and Agencies (MDAs) in the Government Annual Performance Report (GAPR) for FY 2010/11, did not include URF for unclear reasons.

Table 12 : JAF Performance Indicators and Actions under URF, FY 2010/11

Performance issues	Performance Indicators	JAF 3 (FY 2010/11)			Comment/s
		Target	Actual	DP Rating	
Inadequate road maintenance	T.1. Ratio of maintenance Funds released to national road maintenance requirements.	50%	25%	Achieved	Although the target was exceeded, there remained a shortfall of UGX 97.1bn (25.6%) in maintenance needs which contributed to poor performance in some indicators.
	T.2. % of Funds released to UNRA on time (as per performance agreement).	95%	100%	Achieved	URF released UGX 177.993bn to UNRA within 20 business days from submission of work plan by quarter, in accordance with FY 2010/11 OYRMP
	T.3. % of Funds released to DUCAR agencies on time (as per performance agreement).	90%	97%	Achieved	URF released UGX 95.35bn to DUCAR agencies within 20 business days from date of MFPEP release by quarter. Submission of work plans by DUCAR agencies spanned periods of over 1 month every quarter.
Inhibiting environment for private sector development	T.7. % of expenditure for maintenance works executed by the private sector (DUCAR).	30	78	Achieved	Private sector involvement was higher than the target due to delay in rolling out the force account policy for DUCAR agencies.
Inadequate reporting on road maintenance	T.8. % of executed road maintenance works confirmed through technical/financial value for money audits .	No Target	-	No Data	Technical/ financial audits were undertaken in 36 agencies (35 DUCAR including KCC divisions, and UNRA), on a sample basis.
JAF 3 Actions		Status at end of FY 2010/11			Performance
T.3.1.1. Submit to Parliament a bill amending the URA Act to allow direct transfer of road user charges to the Road Fund.		Amendments to the URA Act are still pending with MFPEP. MFPEP is yet to expedite the process.			Not Achieved
T.3.1.2. Government to institute and make operational an Inter-Ministerial Technical Committee for the Road sector to ensure cooperation across Government agencies.		Not yet formally established, however SWG meets fortnightly to discuss policy issues.			Not Achieved
T.3.8.4. UNRA & Road Fund Annual Reports released in accordance with respective Acts.		URF report for FY 2009/10 was completed but was delayed by the Auditor General's Report.			Achieved

5 Operational Performance in FY 2010/11

5.1 Overview

The Fund operational performance in FY 2010/11 is broadly covered under the following functions: Board oversight; determination of funding levels and road tariffs; liquidity protection; financial systems and budgeting; and other performance achievements. These are examined in sections 5.2 – 5.7 in the text below.

5.2 Board Oversight

5.2.1 Setup and Achievements

During FY 2010/11, the Fund was supervised by a 7- member Board of directors with a majority of private sector representatives as shown in Table 13.

Table 13: Composition of URF Board as at 30th June 2011

No.	Name	Organisation represented	Position
01	Eng. Dr. Francis Baziraa	Professional Engineers	Board Chairman
02	Mrs. J.B. Lutaya	Professional Accountants	Member
03	Mr. Solomon Nsimire	Passenger services	Member
04	Mrs. Jennifer Mwijukye	Freight Forwarders	Member
05	Mr. Patrick Ocailap	MFPED	Member
06	Vacant	MoWT	Member
07	Mr. Charles Katarikawe	MoLG	Member
08	Eng. Dr. M.M. Odongo	URF	Secretary

Due to the heavy schedule of start up activities the Board held a total of 06 Board meetings and 04 special Board meetings over the reporting period and accomplished the following tasks:

- Full operationalisation of the Fund;
- Management systems including budgeting, disbursements, reporting, and accountability by Designated Agencies;
- Disbursed UGX 283.418 bn out of the total UGX 283,883 bn that was appropriated by parliament for funding road maintenance in FY 2010/11;
- Preparation and submission of the OYRMP for FY 2011/12 in accordance with provisions of the URF Act;
- Development of budget guidelines, Internal Audit Manual, Programming Manual, Human Resource and Administration Manual, and Fund Management Manual, DRC and financial regulations which are in their final stages for gazetting;
- Commenced development of new generation Funds allocation formulae in response to Section 22(2) of URF Act;
- Monitored and Evaluated utilization of the disbursed Funds in selected designated agencies;
- Undertook technical, financial and value for money audits into selected agencies;
- Commissioned a study on unit cost of road maintenance in Uganda;
- Development and operationalisation of framework for coordination with key stakeholders in the transport sector;

- k) Revised the secretariat staffing from a 22-man structure to a 27-man structure and recruited 7 more staff representing during the FY;
- l) Establishment of fully operational Board Committees of Finance; Audit; Policy and strategic planning; and Human Resource and Administration.

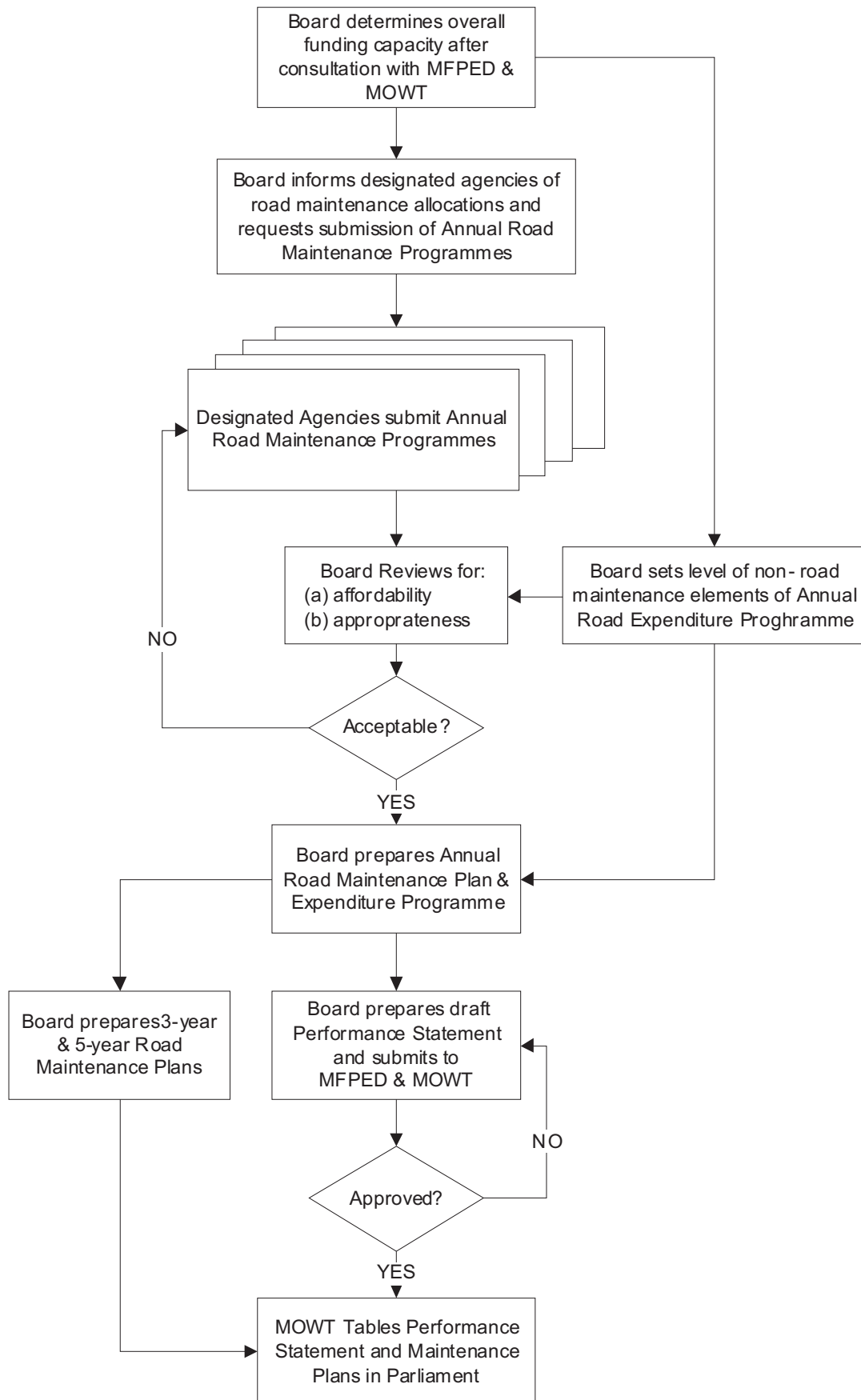
5.2.2 Funding process followed by the Board

The operational procedure and systems followed by the Board during FY2010/11 is outlined in figure 4 below. The procedure was designed to ensure smooth and transparent operational mechanisms of the Fund. The funding process requires constant and timely consultation by the Fund with key stakeholders. The process framework is designed to ensure that there is balance between available funds and needs of agencies. At the starting stage, there is consultation between MoFPED and Road Fund on available funds for road maintenance. The consultation period starts in second quarter of a current FY to coincide with the period of preparation of Budget Framework paper (BFP) required by Section 3&4 of the Budget Act 2001. Declaration of Indicative Planning Figures (IPFs) by URF to designated agencies takes place around end of second quarter i.e. December is a cue to DAs to commence the planning process. Once submitted, the Fund evaluates the programmes of each DA only on parameters of affordability and appropriateness. There is a non-road maintenance component of the annual budget which the board has to set. This is to meet costs of URF Secretariat, operational expenses of UNRA and related activities such as research. The main assumption is that DAs escalate programs to URF after completing all due internal consultation process with their governing organs such as DRCs, Boards and Councils. The arising single or multiple – year plans of URF built from these programs are presented to Parliament by the Minister for Roads in fulfilment of URF Act 2008. Major components of these plans are the maintenance plan, expenditure plan and performance statement.

According to section 42 of URF Act, designated agencies are mandated to exercise direct management responsibilities over public roads. The agencies are required to prepare the 1, 3 and 5- year rolling maintenance plans for their respective networks as an input that seeks to influence the global expenditure plan of the Fund, and which translates into tariff levels for RUCs. In addition to rolling maintenance plans, agencies are required to prepare yearly and quarterly road maintenance work plans against which funding requirements are determined and consolidated by URF Secretariat into the OYRMP. Work plans contain maintenance activities to be carried out, cost estimates, and time schedules for implementing the maintenance activities. The OYRMP is subjected to the funding process depicted in Figure 4.

In this regard, URF issued Indicative Planning Figures (IPFs) to agencies for FY 2011/12 which triggered the planning process that led to the compilation of the FY 2011/12 One Year Road Maintenance Plan (OYRMP). URF also issued budget guidelines on the scope and fundable activities for FY 2011/12.

Figure 4: URF Funding Process



5.3 Determination of Funding Levels

Determination of Funding levels is a critical function of the Board as defined under section 14 of the URF Act. It constitutes a major step in the planning processes scheduled under sections 24, 25, and 26 of the URF Act. Some of these critical planning processes were however not executed owing to funding for road maintenance still being determined under the Medium Term Expenditure Framework (MTEF) without linkage to the established maintenance requirements of the public roads. In particular, the framework for collection of fuel levies and direct transfer of RUCs to URF accounts had not been enabled to commence and therefore the Board did not recommend to the Minister for Finance appropriate levels of tariffs as required under section 14 (2) (b) of the Act.

5.4 Liquidity Protection

A raft of regulations and guidelines, manuals, were launched during FY 2010/11 to guide operations of the Fund. The status of key control documents as at the end of the FY was as shown in Table 34 – Status of URF key control documents as at the end of FY 2010/11.

Table 14: Status of URF key control documents as at the end of FY 2010/11

SN	Business Area	Manual	Regulation	System
1.	Fund Management	Approved	Drafted	Planned
2.	Programming	- Ditto -	- Ditto -	Planned
3.	HR & Administration	- Ditto -	n.a.	Planned
4.	District Roads Committees	Drafted	Drafted	Planned
5.	Internal Audit	Approved	Ditto	Planned
6.	Monitoring & Evaluation	Planned	Planned	ditto
7.	RUCs collection	ditto	ditto	Being
8.	Funds disbursement procedure	Drafted	Drafted	procured
9.	Annual Road M'tce Plan for FY 2010/11	Approved	n.a	N.a.
10.	Investment	Planned	Planned	n.a.

5.5 Financial Systems and Budgeting

The Section 40 of the URF Act requires compliance of the Fund with provisions of the Public Finance and Accountability Act, 2003. Accordingly the applied financial system was derived from the obtaining public finance management system in place for public institutions.

The Fund used the modified Integrated Financial Management System (IFMS) for processing all payments and transfer of Funds pending migration to the full IFMS. It is envisaged that the full IFMS would give the Fund a platform for communication between its parent ministry and the agencies. The budget process for FY 2010/11 was also guided by provisions of the Budget Act given the sourcing of the funds from the Consolidated Fund for the succeeding year. In response to the Budget Call Circular (BCC) issued by MFPED in November 2010, the Fund prepared a Budget Framework Paper (BFP) in consultation with designated agencies and included it within the Transport Sector BFP. This amongst others outlined the hierarchy of objectives (vision, mission), past performance, outline of deliverables in the medium term, a list of KPIs and constraints envisaged. The control system was the OBT of MFPED. The budget was prepared on the controlling Vote 118 under three outputs i.e. conditional grant to Local Governments (UGX98.obn); transfer to other Ministries, Departments and Agencies

(MDA's)- (UGX177.993bn); and URF Secretariat (UGX7.89bn).

5.6 Other Performance Achievements

5.6.1 Operational Linkages in the Sector

As part of the operationalisation process, the Fund sought to establish sound operational linkages with other stakeholder government MDAs. Figure 1 shows the operational institutional linkages established between URF and the other stakeholder government institutions.

Performance agreements were executed with all URF designated agencies - UNRA, 111 districts and 22 Municipalities and Kampala Capital City Authority (KCCA). The Fund also maintained active participation in the SWG including nomination of URF staff on all SWG sub-committees. In addition, a consultative forum with Development Partners (DPs) was established through regular meetings with the EU, which is the lead representative of the DPs in the works and transport sector. Consultative fora were also established with the African Development Bank (AfDB) and the Danish International Development Agency (DANIDA).

5.6.2 Road Maintenance Funds Allocation Criteria in FY 2010/11

In disbursing the UGX 283.418 bn appropriated to the Fund through the Treasury in FY 2010/11, the historical allocation criteria used by URF in FY 2009/10 was applied. While not responding satisfactorily to section 22 (2) of the Act, it nevertheless ensured equity through a two stage process: vertically, it allocated across networks in proportions of 62.63% national roads; 2.29% operational expenses of UNRA; 13.51% District roads; 6.15% Town council roads; 9% Municipality roads; 2.47% Community Access Roads (CAR); 1.68% Secretariat Funds; 0.33% Research; and 0.43% Board projects. The horizontal allocations across DUCAR Designated Agencies (DAs) were based on population, land area and previous asphalt. Annex 2: Details of Disbursements to Designated Agencies in FY 2010/11 shows the details of the disbursements made to the several designated agencies during the FY 2010/11, the summary of which is shown in Table 45.

Table 15 : Funds Disbursement Summary –FY 2010/11 by 30th June 2011

SN	Agency	UShs (billion)					Remarks
		Q1	Q2	Q3	Q4	Total	
1.	UNRA	43.001	44.793	53.059	37.140	177.993	Includes Funding for the additional 10,000km of national road.
2.	Districts (111No)	11.920	17.440	21.041	13.900	64.301	Includes for 166 Town Councils and about 855 sub counties.
3.	Municipalities (27No)	5.488	6.854	9.071	5.317	26.730	Includes for the five divisions of Kampala City.
4.	Mechanical W/shops	1.075	1.113	1.020	0.8	4.008	To support district Force Account Units.
5.	URF Secretariat	1.654	1.824	2.615	1.797	7.890	Operational costs
6.	Research Grant				0.287	0.287	Research in Wakiso and Ngora districts.
Total		63.138	72.024	86,806	59.241	281.209	100% disbursement

5.6.3 Road Maintenance Output in FY 2010/11

The road maintenance strategy for FY2010/11 was to keep all national and district roads open and removal of bottlenecks on community access roads and the expanded national roads network (10,000km). This strategy was pursued to achieve judicious balance between the maintenance needs and the available funds to achieve maximum benefits. The content of maintenance works included periodic, routine and emergency operations. Maintenance activities were implemented using contracting or Force Account. The summary of the funded outputs for FY2010/11 is given in Table 16 while details under the respective designated agencies are given in Annex 3: Details of Physical Works Funded in FY 2010/11 Road maintenance.

Table 16: Planned/Achieved Road Maintenance Outputs in FY 2010/11

SN	Agencies	Planned				Achieved		
Output Category		Routine (Km)	Periodic (Km)	Bridges	Culverts	Routine (km)	Periodic (km)	Bridges/Culverts
1.	UNRA	21,741	1,761	134	200	21,741	1,631	328
2.	Districts (111 No)	19,084	3,881	29	3,195	17,393	2,666	2,812
3.	Municipalities* (27 No)	676	241	-	691	502	190	653
Totals		41,501	5,883	163	4,086	39,636	4,487	3,793

* Includes the 5 divisions of KCCA

It can be noted that the planned output was not 100% achieved because some agencies had low absorption of funds leading to delayed implementation of agreed works. In this regard, there was significant rollover of funds to FY 2011/12 amounting to UGX 22.075 billion (7.85%) as shown in Table 17.

Table 17: Rollover of FY 2010/11 Maintenance Funds by DA's into FY 2011/12

SN	Network	Agency	FY10/11 Release UGX (Millions)	Carry Over to FY11/12 UGX (Millions)	Remarks
1.	National	UNRA	177,993.08	50.81	The amounts rolledover
2.	Urban	KCCA	12,273.32	13,272.56	have been built over 3 years.
	DUCAR	Districts	52,028.24	3,881.16	Including TCs & sub-counties.
		Municipalities	26,841.01	809.96	Committed against ongoing works.
2	Secretariat	URF	7,889.99	4,060.62	Funds rolledover were committed to specific on going consultancies and procurements.
5	Regional Mechanical Workshops	URF	4,008.30	-	
TOTALS			281,033.94	22,075.11	

5.6.4 Accountability and Audit

URF undertook Financial and Technical Audits in 31 agencies in the financial year to ascertain technical and financial compliance to agreed terms of performance agreements. These agencies are summarised in Figure 5.

Figure 5: Designated Agencies Audited by URF

Category	Agencies	No
Districts Roads	Abim, Apac, Arua, Bundibugyo, Bushenyi, Isingiro, Kamuli, Kanungu, Kasese, Kibale, Kumi, Lira, Luwero, Masindi, Mpigi, Mubende, Mukono, Pader, Pallisa, Soroti, Tororo, Wakiso,	22
Urban Roads	Entebbe, Gulu, Hoima, Kampala City Council, Lira, Mbale, Mbarara, Soroti,	8
National Roads	Uganda National Roads Authority	1
TOTAL		31

The main objectives of the exercise were to:

- Review and ascertain that funds allocated by URF were spent effectively and efficiently and on the works identified in work plans;
- Review and ascertain that appropriate technical standards were adopted for the works;
- Review methods of selection and prioritization of road maintenance works;
- Review and ascertain that URF funds were only used for road maintenance;
- Review the processes for procurement of works (either by contract or force account);
- Review and ascertain appropriateness of arrangements in place and in use for quality assurance;
- Review the adequacy of financial management arrangements, including adherence to mandatory processes and procedures;
- Review the adequacy of oversight by relevant bodies such as Board Committees, District Road Committees, Local Government Councils, Internal Audit and grass root communities;
- Review and ascertain timeliness of execution of the planned projects.

The key findings included among others:

- Non-adherence to the work plans whereby agencies were doing some works outside the approved work plans;
- Shoddy works in some agencies hence loss of value for money;
- Rampant diversion of URF funds to activities not related to road works;
- Delayed transfer of funds from DAs General accounts to town councils and sub-counties leading to suffocation of sub-agencies;
- Non-compliance with Income Tax Laws especially withholding tax, whereby some agencies were either withholding and not remitting to URA or were not withholding at all; and
- Slow absorption of funds resulting from delayed procurements in some agencies.
- Garnishing of some DAs funds by URA.

In addition, during FY 2010/11 the Fund undertook M&E of funded programmes in designated

agencies, covering 18 UNRA stations under the National Roads Maintenance Programme; and road maintenance programmes on the DUCAR network in 21 districts. The list of findings, lessons learnt and recommendations from the M&E exercises are outlined in Annex 4 but are summarized in Table 18.

Table 18: Generic M & E findings over DAs in FY 2010/11

SN	Generic Findings		Agencies	Recommendation
	Finding	Risk/Effect		
1.	Inadequate, timely & reliable funding for maintenance activities.	Increased deterioration of road network condition.	Apac, Arua, Bukadea, Bundibugyo, Kaliro, Katakwi, Kiruhura, Kisoro, Kyankwanzi, Kyenjojo, Luwero, Mbarara, Nakapiripirit, Nakasongola, Nebbi, Ntoroko, Ntungamo, Pader, Rakai, Sembabule, & Sironko.	<ul style="list-style-type: none"> DA's to prevent loss and plug inefficiencies in planning and implementation of programmes. Amendment of URA Act to allow direct transfer of RUCs to URF.
2	Capacity gaps within DAs (low staffing, poorly equipped and poorly facilitated).	Failure to implement planned road maintenance activities as per work plans.	Cross cutting.	MoWT & MoLG to address the capacity problem of DAs.
3	Multipurpose bank accounts within districts.	Poor accountability for utilized funds.	-Do-	Opening of DA's specific accounts for road maintenance funds to be addressed with the Accountant General.
4	Poor oversight in DAs for the DUCAR network .	Poor planning & implementation of works.	All Agencies monitored.	Operationalisation of DRCs and improved URF M&E.
5	Low private sector capacity	Poor and delayed implementation of maintenance works.	Cross cutting.	To improve under a multi-pronged approach by the sector programmes e.g. Crossroads, UCICO etc.
6	Wide variation of unit cost of road maintenance works.	Low value for money.	Crosscutting.	Implementation of the outcome of the URF unit cost study underway.

5.7 Planning for FY2011/12

5.7.1 Key Controls and Planning Triggers

As a beneficiary of the Treasury disbursement in FY 2010/11, URF complied to the terms of the Budget Call Circular (BCC) for FY 2011/12 issued by MoFPED. The BCC is a treasury instrument to ensure budgetary management and expenditure control which are closely referenced to the requirements of

Public Finance and Accountability Act 2003. The following key controls and planning triggers were applied:

- Satisfactory physical and financial accountability of previous funding (with quarter lag in reporting);
- Duly executed performance agreements;
- Satisfactory work;
- Evidence of receipt of funds; and
- For district local governments, evidence that previous quarter funds for Town Councils and Sub counties were transferred intact.

5.7.2 Plan and Budget of FY2011/12

MFPEP provided a budget ceiling of UGX 280.95 billion for FY 2011/12 for all business activities of the Fund. It's against this ceiling that URF allocated Funds to agencies in consultation with other key stakeholders like MoLG and MoWT and prepared the FY2011/12 OYRMP. The plan was developed from prioritized road maintenance needs that matched with the budget ceiling. Allocation of funds was based on the following key principles:

- i) Funds should be equitably shared between road classes and designated agencies;
- ii) Allocation should fairly represent road usage since the funds are raised from road user charges;
- iii) Maintenance of the national network should take higher priority since it carries the highest traffic and be fully funded, subject to demonstration of value for money;
- iv) Funds should be allocated to give the optimum effect in terms of road condition; and
- v) Although the traffic levels on district and community access roads are generally low, they should still have a significant allocation for their maintenance.

Funds were allocated using two approaches namely vertical and horizontal distribution. Under the vertical allocation, also known as the global allocation, funds were allocated to the expenditure categories listed in the URF Act as shown in Table 19.

Table 19: Global allocation of Funds in FY 2011/12

No.	Programme Item	Amount (UGX Billion)	% of Total	Remarks/Purpose of Release
1	Maintenance of National roads (by Uganda National Road Authority)	177.79	62.28%	Routine and periodic maintenance of the National Road Network.
		4.08	1.45%	Operational expenses of UNRA.
	Total for maintenance of National roads	181.87	64.73%	To maintain an expanded network of approximately 21,000km.
2	Maintenance of District, Urban and Community Access Roads (DUCAR)	37.74	13.43%	Routine and periodic maintenance of District Roads. (111No. Designated Local Government Districts).
		6.9	2.46%	Removal of bottlenecks on Community Access Roads. (111) No. Designated Local Government Districts) and their sub-counties.
		17.17	6.11%	169 Town Councils.
		25.15	8.95%	Routine and periodic maintenance of Municipality roads (including for Kampala City Council divisions). 27 No. Municipalities including 5 KCC divisions.
	Regional Mechanical Imprest	4.23	1.51%	For repair and maintenance of equipment and plant for Districts and Municipalities.
	Total for maintenance of DUCAR network	91.19	32.46%	Maintenance of DUCAR network and Mechanical Imprest.
3	Items administered by the Secretariat	6.090	2.17%	Administrative expenses of the URF Secretariat.
		0.9	0.32%	Research.
		0.9	0.32%	Such activities relevant to maintenance of public roads as may be determined by the Board.
	Total for URF Secretariat	7.89	2.81%	
Grand Total		280.95	100.00%	

The horizontal allocation was applied across District Urban and Community Access Roads (DUCAR) agencies taking into consideration factors like population and size of the agencies in addition a component of uniform allocation to cater for the principle of equal distribution of resources. This horizontal allocation makes use of formulae to ensure rationale, fairness and equity in the distribution of funds. Table 20 shows the summary of national roads maintenance plan for FY 2011/12.

Table 20: Summary of National Road maintenance plan FY 2011/12

Activity	Road Maintenance Operations	Annual Quantity	Budget (US\$) Million
Routine Maintenance			
Of which:	Paved Roads (Km) Manual Maintenance	2,801	2,420
	Paved Roads (Km) Mechanized Maintenance	2,107	3,513
	Paved Roads (Km) Term Mechanized Maintenance	98.9km	4,910
	Un paved Roads (Km) Manual Maintenance	16,790km	14,506
	Un paved Roads (Km) Mechanized Maintenance	11,396km	53,066
	Un paved Roads (Km) Term Mechanized Maintenance	1,247km	23,442
	Bridges	175No	1,000
Periodic Maintenance			
Of which	Paved Roads (Km) Reseal	28km	15,195
	Un Paved Roads (Km) - Regravelling	556km	21,269
	Bridges and Other structures	4 lots	5,228
Road Safety Works			
	Road Safety Awareness		
	Road Signage on 2,000 km	4,000No	2,000
	Marking of Roads	200.3km	3,205
	Demarcation of road reserves (Km)	556km	1,393
Axle Load Control			
	Operations and Maintenance (5 fixed & 7Mobile)	12 Weigh bridges	5,500
Ferries			
	Operations, Maintenance and Landing sites maintenance	9 Ferries	7,001.8
Other Qualifying Works			
	Road Monitoring and Management Equipment and Software	3 lots	3,200
	Recycling Technology	2.36km	-
	Low Cost Surfacing	5km	750
	Consultancy services study & design of Low cost surfacing	4No	450
	Consultancy services Inspection and Design of Bridges	1No	200
	Consultancy services Supervision of Periodic maintenance of Roads	10No	2,000
	Consultancy services Supervision of Periodic maintenance of Bridges	1No	700
	Street lighting on selected National Roads	45.9km	1,000
	Sweeping/cleaning of selected major roads under KCC.	46.6km	890
Road Materials			
	Culverts, Cold Bituminous Premix and 80/100 Penetration Grade Bitumen		4,955

Total -Road maintenance			177,794
UNRA Operational Expenses			
	Monitoring and Capacity Building		1,440
	UNRA Support Services		2,640
Total- Operation Expenses			4,080
Grand Total			181,874

Table 21: DUCAR & KCCA Planned Routine and Periodic Maintenance Works FY 2011/12

Parameter	Districts				Municipalities			
	Routine Maintenance	Periodic Maintenance	Culverts No.	Bridges No.	Routine Maintenance	Periodic Maintenance	Culverts No.	Bridges
Size (km)	23,987.1	3,190.8	101	20	1,021.3	287.8	7.0	-
Condition	Under study							
Designated Agency	111 Districts				22 Municipal Councils			
Budget ('millions')	13,873.81	17,462.2	586.90	601.80	3,797.80	9,340.40	155.80	-
Parameter	Urban				Community Access			
	Routine Maintenance	Periodic Maintenance	Culverts No.	Bridges No.	Routine Maintenance	Periodic Maintenance	Culverts No.	Bridges
Size (km)	1,882.2	959.6	177	-	5,325.6	1,133.7	328	-
Condition	Under study							
Designated Agency	169 Town Councils				1103 Sub Counties			
Budget (Mns')	2,371.7	12,112.1	401.3	178.7	3,277.5	2,458.4	679.9	125.4
Parameter	KCCA							
	Routine Maintenance	Periodic Maintenance						
Size (km)	615	38						
Condition	Under study							
Designated Agency	Kampala Capital City Authority							
Budget ('mns')	4,844.2	9,759.1						

6 Financial Performance

6.1 Overview

FY2010/11 was the first full year of operations of the Fund under Vote 118 with a budget of UGX 283.883 Billion. These funds were appropriated by parliament for financing routine and periodic maintenance of public roads. During the period the Fund received 99.8% of the budgetary allocation from the consolidated fund and disbursed 99.1% of the received funds to designated agencies, against approved work plans entered in performance agreements.

6.2 Internal System and Procedures

The Fund developed policies and procedures to guide the management of the Secretariat's operations including guidelines on disbursement of funds to agencies. These are enshrined in the accounting policies and procedures manual, the audit manual and the programming manual. Key controls and reporting requirements are contained in the manuals.

6.3 Financial Statement

Table 22 shows the statement of financial performance of the Fund for the year ended on 30th June 2011.

Table 22: Statement of Financial Performance for the year ended 30th June 2011

Budget 2011 Shs		Notes	Actual 30th June 2011 Shs	Actual 30th June 2010 Shs
	Operating revenue			
	Grants from foreign governments	2		
	Grants from international organizations	3		
	Domestic Grants	4		
283,883,000,002	Transfers received from the Treasury	5	283,408,076,570	116,241,608,654
	Transfers received from other government units	6		
	Non-Tax Revenues	7	10,350,000	
	Other Revenue	8		
283,883,000,002	Total operating revenue		283,418,426,570	116,241,608,654
	Operating expenses			
2,106,855,145	Employee costs	9	1,678,249,210	449,793,200
5,783,140,725	Goods and services consumed	10	4,221,994,590	278,708,735
	Consumption of property, plant & equipments	11		8,831,900
	Interest expense	12		
	Subsidies	13		
275,993,004,132	Transfers to other Organizations	14	273,457,565,435	109,859,871,498
	Social benefits	15		
	Other expenses	16		
	Foreign exchange losses (gains)	18		

Budget 2011 Shs	Notes	Actual 30th June 2011 Shs	Actual 30th June 2010 Shs
283,883,000,002	Total operating expenses		
	Surplus/(deficit) from operating activities	17	279,357,809,235
	Finance costs		110,597,205,333
	Losses of cash only (refer to Statement of reported losses)	19	4,060,617,335
	Extraordinary items		5,644,403,321
	Net surplus/ (deficit) after extraordinary items		
		4,060,617,335	5,644,403,321

6.3.1 Income

The funds received during the FY 2010/11 are as summarized in Table 23.

Table 23: Financial Performance for the Period of July 2010 - June 2011

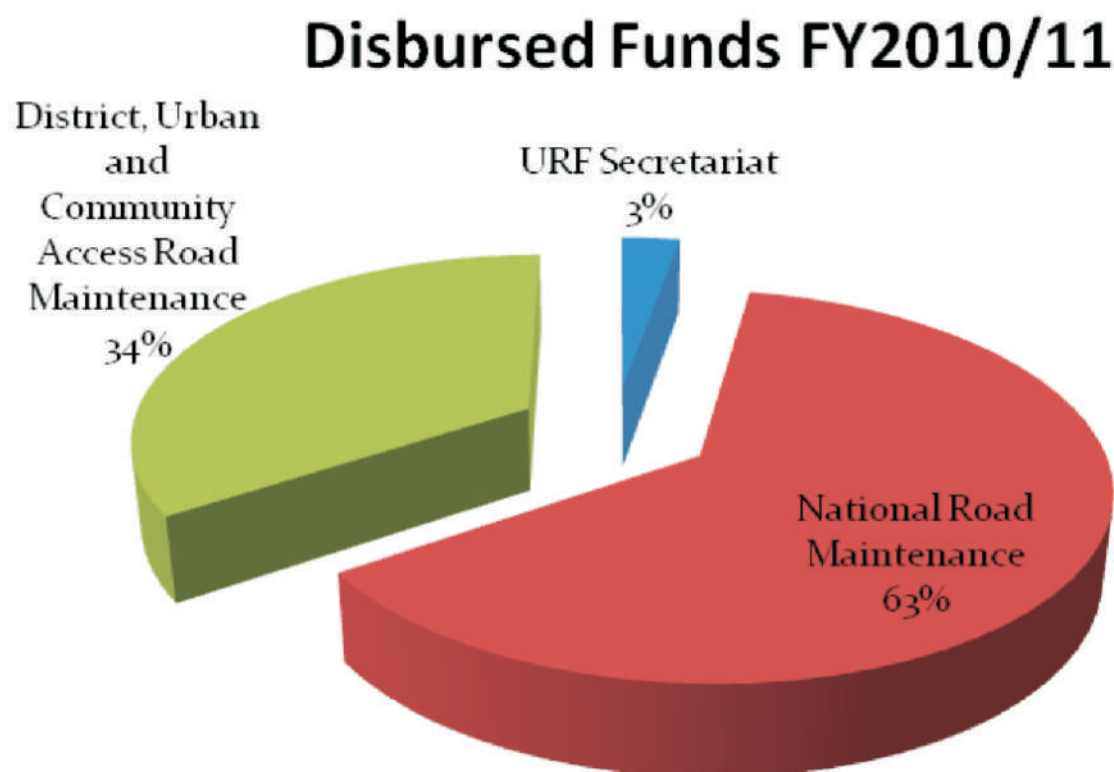
No.	Details	Budget	Receipts	Performance	Variance (Budget vs. Receipts)	Variance (Receipts vs. Performance)
1	Secretariat	7,889,995,870	7,889,993,782	5,900,243,800	2,088	1,989,749,982
2	National Road Maintenance	177,993,081,100	177,993,081,100	177,992,700,000	0	381,100
3	District, Urban and Community Access Road Maintenance	97,999,923,032	97,525,001,688	95,464,865,435	474,921,344	2,060,136,253
4	Non Tax Revenue	0	10,350,000	10,350,000	(10,350,000)	0
	Total	283,883,000,002	283,418,426,570	279,368,159,235	464,573,432	4,050,267,335

6.3.2 Expenditure

A total of UGX 273,457,565,435 was disbursed to designated agencies in FY 2010/11. The percentage split of disbursements between UNRA, DUCAR agencies and URF was as shown in Figure 6.

It can be seen from Figure 6 that 63% of the funds were disbursed to UNRA for maintenance of national roads; 34% to DUCAR agencies for the maintenance of DUCAR roads; and 3% for operational costs of the URF Secretariat.

Figure 6: Percentage of Funds Disbursed by Agency, FY 2010/11



6.4 Accountability and Audit

The URF Act 2008 requires that at the end of the financial year an audit of the Fund will be undertaken by the OAG. Accordingly the Auditor General audited the Fund covering the period FY 2010/11 and produced a report appended here in Annex 7: Detailed Report of the Auditor General, FY2010/11.

6.4.1 Key Plans and Responsibilities

Every DA has the responsibility to ensure that the network is planned for, developed, rehabilitated and well maintained at all times. It also has to operate its network in a sound and efficient manner that ensures safety, economy and least cost to users.

URF requires that every designated agency prepares 3- and 5-year rolling maintenance plans for its network in such a way that seeks to influence the global road expenditure plan of the Fund that translate into tariff levels for road user charges.

6.4.2 Accountability report for Period

The Auditor General's report on accountability for the period June 2010 – June 2011 is as follows:

REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE UGANDA ROAD FUND FOR THE YEAR ENDED 30TH JUNE, 2011

THE HON. SPEAKER OF PARLIAMENT

I have audited the accompanying financial statements of the Uganda Road Fund which comprise the Statement of Financial Position as at 30th June 2011 and Statement of Financial Performance, Statement of Changes in Equity and Statement of Cash flows for the year then ended and a summary of significant accounting policies and other explanatory information as set out on pages 5 to 40.

Management Responsibility

Under Article 164 of the Constitution of the Republic of Uganda and Section 8 of the Public Finance and Accountability Act, 2003, the Accounting Officer is accountable to Parliament for the funds and resources of the Fund. The Accounting Officer is also responsible for the preparation and fair presentation of these financial statements in accordance with the requirements of the Public Finance and Accountability Act 2003, and the modified cash basis of accounting, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error.

Auditor's Responsibility

My responsibility as required by Article 163 of the Constitution of the Republic of Uganda and Sections 13 and 19 of the National Audit Act, 2008 is to audit and express an opinion on these statements based on my audit. I conducted the audit in accordance with International Standards on Auditing. Those standards require that I comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing audit procedures to obtain evidence about the amounts and disclosures in the financial statements as well as evidence supporting compliance with relevant laws and regulations. The procedures selected depend on the Auditor's judgment including the assessment of risks of material misstatement of financial statements whether due to fraud or error. In making those risk assessments, the Auditor considers internal control relevant to the entity's preparation and fair presentation of financial statements in order to design audit procedures that are appropriate in the circumstances but not for purposes of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management as well as evaluating the overall presentation of the financial statements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Part A of this report sets out my audit opinion on the financial statements. Part B which forms an integral part of this report presents in detail all the significant audit findings made during the audit which have been brought to the attention of management.

In my opinion;

- The financial statements present fairly in all material respects the financial position of the Uganda Road Fund as at 30th June, 2011 and the results of its financial performance and its cash flows for the year then ended, in accordance with the requirements of the Public Finance and Accountability Act, 2003 and the modified cash basis of accounting described under accounting policy 2(a).
- The expenditure and receipts have been applied in all material respects for the intended purposes.



John F.S. Muwanga
AUDITOR GENERAL

KAMPALA

13TH MARCH, 2012

6.4.3 Internal Audit Report

The role of the Internal Audit in URF is broadly to perform independent appraisals on operations and controls to ascertain whether:

- (a) Approved internal policies, procedures and statutory regulations are adhered to;
- (b) Financial and operating information is accurate and reliable;
- (c) Risks to the organization goals and objectives are adequately identified and minimized through institution of adequate control mechanisms;
- (d) Resources in use at the Authority are efficiently, effectively and economically utilized; and
- (e) The organization's objectives are effectively achieved.

Audit activities of the Fund are directed at activities financed by the Fund both internally and externally and seek assurance on the objectives above. The department is headed by the Manager Internal Audit who reports directly to the Board.

A Board Audit Committee chaired by Ms Jacqueline Busingye Lutaaya was put in place during FY 2010/11, with a key role in assisting the board to fulfill its corporate governance and oversight responsibilities in relation to URF's financial reporting, internal control systems, risk management systems and the internal and external audit functions.

6.4.4 External Audit Report

The Office of the Auditor General examined URF financial reports and had the following recommendations:

- (a) Management should ensure that all anticipated activities are properly planned for and any unanticipated ones should be catered for through seeking supplementary funding.
- (b) Management should prioritize the preparation of the medium and long term plans to be able to harmonize, categorize and prioritize roads maintenance activities.
- (c) The Board of the Road Fund is advised to prioritize the preparation of the regulations required for the operationalization of the Fund. There is need to liaise with the various stakeholders and harmonize the various laws impacting on the operations of the Fund.
- (d) Management should expedite the process to have an addendum on the clause to remove any ambiguities that are likely to cause different interpretations in the tenancy agreement.
- (e) The parking slots earmarked for the Road Fund by the Landlord should be clearly marked and reserved for the use of staff and clients of the Fund.
- (f) Proper controls should be put in place to crosscheck data before funds are transferred to designated agencies. Follow up should be made to ensure that the funds are eventually transferred to the rightful beneficiaries and the planned activities are implemented.
- (g) The Taxes should be deducted and remitted to URA as prescribed by the law. The Fund management should ensure that the above suppliers are followed up and recoveries effected and remitted to the tax authority.
- (h) Management should adhere to all the procedures regarding procurements in the procurement processes in order to avoid unnecessary reviews and delays.

In regard to these recommendations, URF is committed to improve in all aspects of accountability and good governance in the subsequent FY 2011/12.

6.4.5 Groundwork for FY 2011/12 Accountability

In the process of realizing the 2nd generation road fund, it is inevitable to have good systems for audit and accounting for funds. Accordingly, URF has drafted audit and financial manuals to guide the utilization of the funds in FY 2011/12. In addition to manuals, URF Secretariat will support agencies to strengthen their oversight function by engaging regional M&E consultants and value for money audits as means of ensuring effectiveness of the Fund risk management, control and governance.

7 Challenges Experienced in FY 2010/11

In pursuance of its targets during the FY 2010/11, URF experienced the following bottlenecks which affected its performance:

- a) Reliance on manual financial systems; and
- b) Delayed long term Technical Assistance envisaged in the Roadmap (approved by the Board) hampered the performance of some key outputs.

Key challenges experienced were as discussed in sections 7.1 to 7.7.

7.1 The Uncertainty of URF Funding

The principle behind the 2nd generation fund is to put roads in the market place and manage them on a fee-for-service basis. By being roped into the MTEF budgetary process without the flexibility of direct transfer of RUCs to the URF Fund Account, URF could not predict with any degree of certainty whether agency's programs would be financed adequately, reliably and in time.

It's therefore crucial that direct transfers of RUCs to URF account is achieved to allow stability and predictability in road maintenance funding. The steps currently being implemented to steer URF to the status of a 2nd generation fund include:

- Completion of staff recruitment and set up of financial systems for efficient and effective management of URF business activities;
- MFPED processing of amendment of URA Act to facilitate the collection and direct transfer of RUCs to URF account;
- Put regulations and manual in place to guide the implementation; and to
- Draft the performance agreement to be entered into with URA.

7.2 Improved understanding of Needs

The current challenge in assessing road maintenance needs is inaccurate/inadequate real-time data on the road network condition and size for both national and DUCAR roads to carry out effective programming and budgeting of maintenance works. URF plans to undertake a strategy study in FY 2011/12, utilizing the outputs of the road data collection studies lined up in UNRA for national roads and in MoWT for DUCAR roads.

7.3 Oversight and Accountability

The Act provides for the establishment of district road committees, which are expected to provide overall oversight in the preparations of plans for district and community access roads in liaison with the Ministry of Works and Transport. About 40 districts had formed these committees by the end of FY 2010/11.

URF plans to undertake sensitization of the remaining districts to comply. In addition to this, URF shall continue to emphasize transparency and adherence to the Finance and Accountability manual and regulations approved by the Board; and to encourage greater involvement of the private sector

consultants in the very demanding areas of reviewing work plans/progress reports, technical and financial audits and the requisite monitoring and evaluation.

7.4 Constrained Absorption Capacity of Designated Agencies

There is general failure to utilize the available resources by agencies to lead to anticipated improvements in road conditions. In mitigation, URF plans to continue training of agency personnel and to encourage early commencement on procurement of works contractors. However, there is need for MoWT, MoLG, PPDA and other government institutions to play a key role in addressing the capacity constraints at the agencies level.

7.5 Extreme Deterioration of the Network Sections

Nearly half of the national road network (managed by UNRA), expanded in size from 10,500km to 21,000 in July 2009 is in a poor state. Previous interventions using UGX5.0bn secured from internal re-allocation in the FY2009/10 H2 budget; and the UGX5.0bn in FY 2010/11, achieved minimal result in condition improvement. An estimated UGX35.0bn over a three year timeframe is required to rehabilitate them to national standards. The MTEF projections given in the FY 2012/13 BCC do not contain this funding. The current backlog of maintenance on the original half of the national roads network (1800Km of paved roads and 7000Km on unpaved section) require up to USD1.2bn over the next 10 years to bring them into the maintenance realm.

The DUCAR networks are in similar, if not worse condition; collection of pertinent data is yet under planning by Ministry of Works and Transport. Most urban roads including for Kampala Capital City Authority (KCCA) have exceeded their life spans and require reconstruction/strengthening (possibly using recycling technology) to restore condition to maintainable status. URF had intended to escalate KCCA's budget starting FY2011/12 from UGX13bn to UGX50bn for the purpose. This flopped when there was a reduction in URF's budget for the year.

7.6 Operating with Manual Financial System

The main constraint faced on quarterly basis in the implementation of the plan has been in respect of delayed disbursements owing to delay in releases from the Treasury. The requisite IFMS financial system for processing transactions is lacking at URF forcing recourse to manual systems of processing transactions before input into the IFMS accessed at live points in offices of sister agencies. URF plans in the short run to establish the appropriate financial systems integrating the OBT.

7.7 Multiplicity of Uncoordinated Funding to Agencies

There is a multiplicity of uncoordinated financing for road works to agencies by various Ministries, donors and NGO's that overlap functions of the Road Fund and therefore distort 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 OPM; Community Agricultural Infrastructure Improvement Programme (CAIIP); urban road resealing project under MoWT; dust and mud project in the City; and interconnectivity programme under MoWT. URF will address this anomaly through discussions with key players in the sector aimed at harmonization of roles.

8 Conclusion and Way Forward

8.1 Conclusion

The operations of URF during the year continued to yield improvements in road condition although not to the expected target of 10% stipulated in the OYRMP for FY 2010/11. This being the first full year of URF operation, offered a lot of opportunities on how to consolidate its position in the sector as well as handling of critical issues such as the funding modalities of mechanical workshops inherited from MFPED, preparation of budget guidelines, participation in Local Government Budget workshops, and sensitization of Designated Agencies.

However, the major impediments during the period included, the continued dependence on the consolidated Fund, poor absorption capacity by designated agencies, lack of credible data on road condition, expanded national roads network by 10,000 km without resource allocation as well as escalating backlog due to obsolete pavements.

8.2 Way Forward

As a way forward, the following strategies are proposed to guide actions of the Fund in FY 2011/12:

- a) Pursuance of URF independence from the consolidated fund to enable it operate as a 2nd generation fund as stipulated in the Act;
- b) Restoration of the EU-funded Long Term Technical Assistance to leverage capacity of the newly recruited staff especially in establishment of management systems;
- c) Completion and gazetting of the key regulations coupled with sensitization and training of Designated Agencies in improved methods of operation, accountability and reporting;
- d) Finalization of critical studies aimed at improving resource allocation and rationalization of road maintenance unit costs;
- e) To enhance working relationships with sister institutions and key stakeholders through participation in the Sector working group meetings and regular interface meetings with Development Partners;
- f) Establishment of management information systems.

Annex 1: Detailed Return for Board Members and Secretariat Staff

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) Eng. Dr. Francis Baziraake – representative of the engineers profession;
- ii) Mr. Patrick Ocailap – representative of the Ministry of Finance, Planning and Economic Development;
- iii) Vacant – representative of the Ministry of Works and Transport;
- iv) Mr. Charles Katarikawe – representative of the Ministry of Local Government;
- v) Mrs. Jennifer Mwijukye – representative of freight transporters;
- vi) Mr. Solomon Nsimire – representative of passenger transporters;
- vii) Mrs. Jacqueline B. Lutaya – representative of the accountants' profession.

2. URF Management and Staff

The URF organogram provides for a work force of 27 staff as outlined in the organizational structure referred to in the main text of this document. Positions that had been filled by the end of FY 2010/11 were as follows:

- i) Executive Director – Eng. Dr. Michael Moses Odongo;
- ii) Manager Programming – Mr. Andrew Naimanye;
- iii) Manager, Fund Management – Mr. John Ocitti;
- iv) Manager, Corporate Services – Ms. Lelia Katusiime ;
- v) Manager Internal Audit – Mr. Joseph Etiang;
- vi) Technical Assistant to the Executive Director – Mr. Chris. Ntegakarija;
- vii) Manager Monitoring and Evaluation- Eng. Andrew Kagoda
- viii) Road Maintenance Engineer – Mr. Ronald Namugera;
- ix) Programming Officer – Vacant
- x) Financial Accountant – Mrs. Juliet Kizza Magenyi;
- xi) Administrative Officer – Mr. Milton Mumanye;
- xii) Head Procurement and Disposal- Annette Tamale Katuramu
- xiii) Systems Administrator- Fred Luyima
- xiv) Management Accountant- James Ekonga
- xv) Monitoring and Evaluation Officer- Moses Murungi
- xvi) Internal Auditor- Vacant
- xvii) Corporate Communications Officer - Vacant
- xviii) Procurement and Disposal Unit Assistant:-Martin Byamukama
- xix) Procurement and Disposal Unit Assistant- Ebrahim Luswata Kanakulya Executive Assistant – Mrs. Josephine Namono Ssenyonjo;

- xx) Assistant Accountant – Mr. Henry Kaganda;
- xxi) Assistant Accountant – Mrs. Susan Taffumba Isubiikalu;
- xxii) Receptionist – Vacant
- xxiii) Drivers – Mr. Stephen Agaba;
- xxiv) Mr. Richard Sembatya;
- xxv) Ali Andeson Ogwang
- xxvi) Asuman Bamweyana
- xxvii) Vacant(One position)
- xxviii) Office Assistant – Mr. Tony Mugalu.

As indicated above, 5 positions were still vacant at the end of FY 2010/11 however the recruitment process was underway and all positions were expected to be filled in FY 2011/12.

The following positions marked with '*' are not provided for in the present URF organizational structure, but have since been approved by the URF Board to be filled on fixed term contract basis:

- i) Technical Assistant to the Executive Director – at its 13th Meeting held on 13th February 2010 vide Min. 5.2(c), the URF Board approved the creation of the position of Technical Assistant to the Executive Director and the appointment of Mr. Chris Ntegakarija to this position effective 1st July 2010. Mr. Ntegakarija was originally seconded from the Ministry of Finance Planning and Economic Development due to his institutional memory to help kick-start the Fund.
- ii) Procurement and Disposal Unit Assistant- Ebrahim Luswata Kanakulya.

Annex 2: Details of Disbursements to Designated Agencies in FY 2010/11

Vote	Programme	Amount				Total Amount Ushs
		Q1	Q2	Q3	Q4	
		UShs	UShs	UShs	UShs	
Uganda National Road Authority						
113	Road Maintenance	43,001,000,000	44,793,000,000	38,059,000,000	27,139,700,000	152,992,700,000
113	Consultancy (Study & Design) services on additional network			15,000,000,000	10,000,000,000	25,000,000,000
Sub-totals		43,001,000,000	44,793,000,000	53,059,000,000	37,139,700,000	177,992,700,000
Districts: Votes 501-612						
501	Adjumani Dist. Rds	104,374,748	108,747,210	73,080,000	97,329,550	383,531,508
	Adjumani T.C	46,210,229	48,893,847	74,202,981	12,515,827	181,822,884
	Adjumani CARs		38,785,954	0	38,785,594	77,571,548
502	Apac Dist. Rds	49,221,000	168,417,739	151,955,130	55,441,186	425,035,055
	Apac T.C	26,664,884	27,792,529	38,427,311	13,210,276	106,095,000
	Aduku T.C	26,664,884	27,792,529	38,427,311	13,210,276	106,095,000
	Apac CARs		39,582,205	0	39,582,195	79,164,400
503	Arua Dist. Rds	172,276,743	130,789,000	448,397,000	90,277,156	841,739,899
	Arua CARs		0		151,376,294	151,376,294
504	Bugiri Dist. Rds	134,788,396	134,501,985	99,392,048	72,304,236	440,986,665
	Bugiri T.C	38,304,247	40,358,482	59,731,924	13,847,361	152,242,014
	Bugiri CARs		0		75,779,822	75,779,822
505	Bundibugyo Dist. Rds	69,148,414	72,045,176	0	184,548,796	325,742,386
	Bundibugyo T.C	33,912,035	35,616,613	0	61,216,343	130,744,991
	Nyahuka T.C	17,990,265	18,427,337	0	31,634,170	68,051,772
	Bundibugyo CARs		24,944,183		24,944,183	24,944,183
506	Bushenyi Dist. Rds	71,151,252	74,131,916	101,436,549	37,009,364	283,729,081
	Bushenyi CARs		26,036,988	0	26,036,989	52,073,977
507	Busia Dist. Rds	59,178,000	98,233,236	109,904,353	40,098,862	307,414,451
	Busia CARs		20,321,953		32,670,877	32,670,877
508	Gulu Dist. Rds	135,783,343	135,000,000	224,726,039	85,829,287	581,338,669

Vote	Programme	Amount				Total Amount	
		Q1		Q2		Q3	
		UShs		UShs		UShs	
	Gulu CARs		52,640,537		0	52,640,537	105,281,074
509	Hoima Dist. Rds	149,839,185	148,428,000		245,981,371	86,140,441	630,388,997
	Kigorobya T.C	18,209,876	18,664,430		22,951,319	12,841,443	72,667,068
	Hoima CARs		61,739,049		0	61,739,048	123,478,097
510	Iganga Dist. Rds	93,205,000	133,516,154		158,296,462	52,754,836	437,772,452
	Busembatya T.C	28,531,575	29,807,823		41,844,089	0	100,183,487
	Iganga CARs		47,066,455		0	47,066,456	94,132,911
511	Jinja Dist. Rds	114,039,397	118,816,730		162,579,894	99,821,292	495,257,313
	Bugembe T.C	46,869,061	49,605,127		95,408,903	51,317,656	243,200,747
	Buwenge T.C	31,386,513	32,890,038		47,069,748	0	111,346,299
	Kakira T.C	48,186,724	51,027,688		77,820,745	10,184,611	187,219,768
	Jinja CARs		48,514,511		0	12,634,020	61,148,531
512	Kabale Dist. Rds	127,213,627	112,980,000		200,924,544	48,514,511	489,632,682
	Hamurwa T.C	17,990,265	18,427,337		22,549,345	66,170,293	125,137,240
	Muhanga T.C	17,990,265	18,427,337		22,549,345	12,828,311	71,795,258
	Katuna T.C	17,990,265	18,427,337		22,549,345	12,828,311	71,795,258
	Kabale CARs		53,303,396		0	12,828,311	66,131,707
513	Kabarole Dist. Rds	150,427,481	0		302,484,080	53,303,397	506,214,958
	Kibito T.C	17,990,265	18,427,337		32,549,345	72,438,915	141,405,862
	Rwimi T.C	17,990,265	18,427,337		32,549,345	41,828,311	110,795,258
	Kyaitamba T.C	17,990,265	18,427,337		32,549,345	9,828,311	78,795,258
	Kabarole CARs		44,442,983		0	9,828,311	54,271,294
514	Kaberamaido Dist. Rds	65,104,001	67,831,334		92,815,306	44,442,983	270,193,624
	Kaberamaido T.C	16,013,770	16,293,495		18,931,581	31,563,882	82,802,728
	Kaberamaido CARs		21,428,464		0	6,975,150	28,403,614
515	Kalangala Dist. Rds	26,766,000	37,609,162		44,946,668	21,428,464	130,750,294
	Kalangala T.C	17,551,044	17,953,150		21,745,398	16,398,897	73,648,489
	Kalangala CARs		6,469,737		0	12,802,045	19,271,782

Vote	Programme	Amount				Total Amount Ushs
		Q1	Q2	Q3	Q4	
		UShs	UShs	UShs	UShs	
516	Kampala		0		6,469,737	6,469,737
						0
517	Kamuli Dist. Rds	118,104,361	123,051,983	168,375,096		409,531,440
	Kamuli T.C	28,092,353	29,333,636	41,040,141	141,432,049	239,898,179
	Kamuli CARs		0	0	33,432,403	33,432,403
518	Kamwenge Dist Rds	98,327,503	102,446,634	140,180,284	98,296,439	439,250,860
	Kamwenge TC	29,739,433	31,111,837	44,054,945	47,145,106	152,051,321
	Kamwenge CARs		36,959,884	0	13,530,895	50,490,779
519	Kanungu Dist. Rds	74,521,280	0	183,884,142	36,959,884	295,365,306
	Kanungu T.C	28,860,991	30,163,463	42,447,049	53,917,425	155,388,928
	Kihihi T.C	32,813,982	34,431,146	49,682,578	8,616,417	125,544,123
	Kanungu CARs		0	0	10,079,583	10,079,583
520	Kapchorwa Dist. Rds	52,523,000	79,369,043	92,086,881	53,917,425	277,896,349
	Kapchorwa T.C	25,347,221	26,369,968	36,015,468	33,598,115	121,330,772
	Kapchorwa CARs		22,005,845	0	13,268,247	35,274,092
521	Kasese Dist. Rds	157,212,398	184,636,171	252,642,276	22,005,844	616,496,689
	Hima T.C	42,806,264	45,218,898	67,972,387	112,177,128	268,174,677
	Katwe-Kabatoro T.C	82,905,982	83,535,365	89,471,057	32,210,356	288,122,760
	Mpondwe-Lhubiriha T.C	29,519,822	30,874,744	43,652,971	42,409,511	146,457,048
	Kasese CARs		75,808,601	0	20,707,606	96,516,207
522	Katakwi Dist. Rds	68,808,116	71,690,622	98,096,066	75,808,601	314,403,405
	Katakwi T.C	20,955,009	21,628,098	27,975,992	35,790,581	106,349,680
	Katakwi		21,533,203	0	13,005,598	34,538,801
523	Kayunga Dist. Rds	53,380,750	77,368,000	207,627,627	21,533,202	359,909,579
	Kayunga T.C	37,425,804	39,410,108	58,124,028	50,758,385	185,718,325
	Kayunga CARs		38,052,147	0	13,990,531	52,042,678
524	Kibaale Dist. Rds	146,783,546	173,770,434	237,774,418	38,052,146	596,380,544

Vote	Programme	Amount				Total Amount Ushs
		Q1	Q2	Q3	Q4	
		UShs	UShs	UShs	UShs	
	Kibale T.C	33,912,035	20,561,178	26,167,110	101,752,555	182,392,878
	Kagadi T.C	19,966,761	35,616,613	51,692,447	8,908,971	116,184,792
	Kibaale CARs		68,706,072	0	17,817,942	86,524,014
525	Kiboga Dist. Rds	55,656,441	57,987,998	79,346,424	68,706,072	261,696,935
	Kiboga T.C	30,068,849	31,467,477	44,657,905	28,949,730	135,143,961
	Kiboga CARs		17,415,024	0	13,550,594	30,965,618
526	Kisoro Dist. Rds	6,778,375	0	175,100,700	17,415,023	199,294,098
	Kisoro T.C	26,335,468	27,436,888	37,824,351	86,450,877	178,047,584
	Kisoro CARs		26,423,656	0	13,327,343	39,750,999
527	Kitgum Dist. Rds	13,383,000	0	313,334,825	26,423,656	353,141,481
	Kitgum T.C	73,332,139	78,174,890	123,846,748	49,009,535	324,363,312
	Kitgum CARs		0	0	16,137,681	16,137,681
528	Kotido Dist. Rds	60,300,000	90,454,154	83,616,000	63,255,319	297,625,473
	Kotido T.C	34,790,477	36,564,987	53,300,343	103,429,908	228,085,715
	Kotido CARs		28,222,937	0	11,532,940	39,755,877
529	Kumi Dist. Rds	70,138,067	73,076,288	69,922,000	28,222,938	241,359,293
	Kumi T.C	25,566,831	26,607,061	36,417,442	66,552,460	155,143,794
	Kumi CARs		25,104,900	0	63,281,000	88,385,900
530	Kyenjojo Dist. Rds	89,590,601	122,460,751	148,054,023	25,104,900	385,210,275
	Kyenjojo T.C	33,802,229	35,498,066	51,491,460	49,617,857	170,409,612
	Katooke T.C	17,990,265	18,427,337	22,549,345	20,429,783	79,396,730
	Butundizi T.C	17,990,265	18,427,337	22,549,345	8,942,998	67,909,945
	Kyarusozi T.C	17,990,265	18,427,337	22,549,345	8,942,998	67,909,945
	Kyenjojo CARs		40,081,584	0	8,942,998	49,024,582
531	Lira Dist. Rds		202,636,296	141,480,441	40,081,584	384,198,321
	Lira CARs		39,963,083	0	51,619,471	91,582,554
532	Luwero Dist. Rds	115,119,214	110,700,000	173,361,113	39,963,082	439,143,409
	Luwero T.C	34,351,256	45,693,085	68,776,335	59,879,324	148,820,676

Vote	Programme	Amount				Total Amount Ushs	
		Q1		Q2			Q3 UShs
		UShs	UShs	UShs	UShs		
	Bombo T.C	43,245,486	36,090,800	52,496,395	15,027,633	146,860,314	
	Wobulenzi T.C	37,096,388	39,054,468	57,521,068	11,491,719	145,163,643	
	Luwero CARs		46,151,697	0	12,596,692	58,748,389	
533	Masaka Dist. Rds	76,015,041	159,199,459	125,606,227	46,151,698	406,972,425	
	Masaka CARs		27,692,363	0	62,303,635	89,995,998	
534	Masindi Dist. Rds	55,825,000	161,259,393	151,568,086	27,692,000	396,344,479	
	Masindi CARs		0	0	52,199,540	52,199,540	
535	Mayuge Dist. Rds	23,218,000	227,409,000	109,990,256	77,409,529	438,026,785	
	Mayuge T.C	24,688,389	25,658,687	34,809,547	166,537,949	251,694,572	
	Mayuge CARs		0	0	13,228,850	13,228,850	
536	Mbale Dist. Rds	101,192,416	105,431,563	144,264,636	89,763,780	440,652,395	
536	Mbale CARs		42,203,985	0	52,635,291	94,839,276	
537	Mbarara Dist. Rds	108,175,000	125,212,825	162,951,125	42,203,984	438,542,934	
	Mbarara CARs		46,515,624	0	59,453,100	105,968,724	
538	Moroto Dist. Rds	68,104,894	38,800,000	129,251,459	46,515,625	282,671,978	
	Moroto CARs		19,395,063	0	35,424,798	54,819,861	
539	Moyo Dist. Rds	97,843,446	0	241,432,487	19,395,062	358,670,995	
	Moyo T.C	35,010,088	36,802,080	53,702,316	50,893,322	176,407,806	
	Moyo CARs		37,807,564	0	13,846,074	51,653,638	
540	Mpigi Dist. Rds	0	177,644,646	191,798,100	37,807,565	407,250,311	
	Mpigi T.C	53,786,795	57,073,571	88,071,078	25,441,707	224,373,151	
	Mpigi CARs		39,163,632	0	14,968,896	54,132,528	
541	Mubende Dist. Rds	159,283,014	160,000,000	233,036,998	39,163,631	591,483,643	
	Mubende T.C	35,119,893	36,920,627	53,903,303	71,851,148	197,794,971	
	Mubende CARs		64,833,126	0	13,852,640	78,685,766	
542	Mukono Dist. Rds	83,622,000	209,122,451	204,393,856	64,833,127	561,971,434	
	Mukono CARs		58,683,003	0	69,573,579	128,256,582	
543	Nakapiripirit Dist. Rds	78,725,502	82,023,466	21,328,000	58,683,004	240,759,972	

Vote	Programme	Amount				Total Amount Ushs
		Q1	Q2	Q3	Q4	
		UShs	UShs	UShs	UShs	
	Nakapirripirit T.C	15,135,327	15,345,122	17,323,686	109,855,868	157,660,003
	Nakapirripirit CARs		0	0	12,657,589	12,657,589
544	Nakasongola Dist. Rds	75,019,899	78,162,628	106,951,873	46,626,812	306,761,212
	Nakasongola T.C	20,735,398	21,391,005	27,574,018	39,021,642	108,722,063
	Nakasongola CARs		22,773,204	0	12,992,466	35,765,670
545	Nebbi Dist. Rds	97,257,706	101,332,020	138,655,130	22,773,203	360,018,059
	Nebbi T.C	42,696,459	45,100,351	67,771,400	48,588,670	204,156,880
	Pakwach T.C	35,888,530	37,750,454	55,310,212	15,592,627	144,541,823
	Nebbi CARs		37,250,551	0	12,611,684	49,862,235
546	Ntugamo Dist. Rds	122,230,486	187,098,176	275,209,000	37,250,550	621,788,212
546	Ntugamo CARs		57,600,946	0	237,879,530	295,480,476
547	Pader Dist. Rds	83,752,775	61,755,206	144,908,005	57,600,946	348,016,932
	Pader T.C	27,543,327	26,962,701	37,020,403	39,564,051	131,090,482
	Kalongo T.C	25,896,247	28,740,902	0	27,000,000	81,637,149
	Pader CARs		0	0	29,735,856	29,735,856
548	Pallisa Dist. Rds	77,481,000	108,726,737	122,060,000	55,563,209	363,830,946
	Pallisa T.C	45,441,592	48,064,020	72,796,073	43,384,507	209,686,192
	Pallisa CARs		0	0	14,469,863	14,469,863
549	Rakai Dist. Rds	140,479,124	146,364,068	146,625,000	71,432,631	504,900,823
	Rakai T.C	121,978,866	20,442,631	25,966,123	116,718,898	285,106,518
	Kyotera T.C	96,943,256	97,695,019	104,784,874	15,264,989	314,688,138
	Kalisizo T.C	19,856,955	124,723,674	150,609,889	61,647,072	356,837,590
	Rakai CARs		55,521,245	0	88,654,361	144,175,606
550	Rukungiri Dist. Rds	76,287,000	94,366,471	143,409,219	55,521,245	369,583,935
	Rukungiri CARs		34,700,121	0	44,111,193	78,811,314
551	Sembabule Dist. Rds	76,926,668	80,149,277	109,670,254	34,700,121	301,446,320

Vote	Programme	Amount				Total Amount Ushs
		Q1	Q2	Q3	Q4	
		UShs	UShs	UShs	UShs	
	Sembabule T.C	17,441,239	17,834,603	21,544,411	40,013,449	96,833,702
	Sembabule CARs		26,144,101	0	12,795,479	38,939,580
552	Sironko Dist. Rds	64,020,063	66,701,988	91,269,994	26,144,102	248,136,147
	Sironko T.C	27,104,106	28,266,715	39,231,259	9,973,664	104,575,744
	Budadiri T.C	17,990,265	18,427,337	22,549,345	16,751,853	75,718,800
	Sironko CARs		23,326,408	0	9,449,763	32,776,171
553	Soroti Dist. Rds	84,318,050	87,850,297	120,207,752	23,326,409	315,702,508
	Soroti CARs		31,431,009	0	43,858,080	75,289,089
554	Tororo Dist. Rds	76,000,000	162,478,121	166,505,164	31,431,009	436,414,294
	Nagongera T.C	22,382,477	25,777,234	35,010,534	70,749,799	153,920,044
	Malaba T.C	24,798,194	23,169,206	30,588,822	14,175,740	92,731,962
	Tororo CARs		0	0	12,150,635	12,150,635
555	Wakiso Dist. Rds	277,446,658	529,148,160	516,171,800	97,425,970	1,420,192,588
	Wakiso T.C	30,068,849	35,498,066	51,491,460	388,604,436	505,662,811
	Nansana T.C	268,349,338	165,182,508	253,113,213	13,773,846	700,418,905
	Kakiri T.C	177,979,572	31,467,477	44,657,905	162,910,558	417,015,512
	Kira T.C	33,802,229	252,746,469	418,525,439	13,550,594	718,624,731
	Wakiso CARs		129,074,600	0	208,314,550	337,389,150
556	Yumbe Dist. Rds	122,415,240	127,543,453	174,520,887	136,524,878	561,004,458
	Yumbe T.C	41,598,406	43,914,884	65,761,31	59,374,355	144,953,437
	Yumbe CARs		49,476,282	0	14,240,267	63,716,549
557	Butaleja Dist. Rds	60,615,332	63,154,626	86,416,050	49,476,282	259,662,290
	Butaleja T.C	18,319,681	18,782,977	23,152,306	31,529,099	91,784,063
	Busolwe T.C	21,174,619	21,865,192	28,377,966	11,665,393	83,083,170
	Butaleja CARs		21,329,064	0	14,201,347	35,530,411
558	Ibanda Dist. Rds	71,854,810	74,864,948	102,439,575	21,329,064	270,488,397
	Ibanda T.C	42,257,238	44,626,165	66,967,452	137,375,319	291,226,174
	Ishongororo T.C	35,339,504	37,157,720	54,305,277	19,189,696	145,992,197

Vote	Programme	Amount				Total Amount Ushs
		Q1	Q2	Q3	Q4	
		UShs	UShs	UShs	UShs	
	Rushango T.C	17,990,265	18,427,337	22,549,345	15,466,322	74,433,269
	Ibanda CARs		0	0	6,587,508	6,587,508
559	Kaabong Dist. Rds	122,218,000	156,064,181	201,278,304	52,468,394	532,028,879
	Kaabong T.C	35,449,309	37,276,267	54,506,264	83,436,862	210,668,702
	Kaabong CARs		49,388,935	0	13,872,338	63,261,273
560	Isingiro Dist. Rds	74,000,000	160,918,330	164,019,722	49,388,936	448,326,988
	Isingiro T.C	35,229,698	37,039,174	54,104,290	59,842,981	186,216,143
	Kaberebere T.C	17,990,265	18,427,337	22,549,345	21,338,547	80,305,494
	Kabuyanda T.C	17,990,265	18,427,337	22,549,345	9,088,640	68,055,587
	Isingiro CARs		45,162,076	0	9,088,640	54,250,716
561	Kaliro Dist. Rds	62,781,730	65,411,779	89,504,568	45,162,076	262,860,153
	Kaliro T.C	26,445,274	27,555,435	38,025,337	32,655,952	124,681,998
	Kaliro CARs		0	0	13,333,909	13,333,909
562	Kiruhura Dist. Rds	108,510,425	113,056,138	146,790,500	43,470,270	411,827,333
	Kiruhura T.C	26,884,495	28,029,622	38,829,285	64,348,791	158,092,193
	Kiruhura CARs		0	0	13,360,174	13,360,174
563	Koboko Dist. Rds	63,575,245	52,982,000	73,778,000	70,751,335	261,086,580
	Koboko T.C	62,681,021	66,675,857	104,351,017	43,183,077	276,890,972
	Koboko CARs		22,129,058	0	15,500,762	37,629,820
564	Amolatar Dist. Rds	54,893,929	25,185,000	110,267,892	22,129,057	212,475,878
	Amolatar T.C	27,872,743	29,096,543	40,638,167	26,553,107	124,160,560
	Amolatar CARs		15,901,301	0	11,419,269	27,320,570
565	Amuria Dist. Rds	98,958,986	98,654,000	145,531,125	15,901,300	359,045,411
	Amuria T.C	17,551,044	17,953,150	21,745,398	51,000,000	108,249,592
	Amuria CARs		37,189,969	0	12,802,045	49,992,014
566	Manafwa Dist Rds	86,709,771	90,342,212	123,617,502	37,189,968	337,859,453
	Manafwa T.C	28,751,185	30,044,916	42,246,063	45,102,136	146,144,300
	Lwakaka T.C	23,480,531	24,354,673	32,598,691	14,753,584	95,187,479

Vote	Programme	Amount				Total Amount Ushs
		Q1	Q2	Q3	Q4	
		UShs	UShs	UShs	UShs	
	Manafwa CARs		0	0	11,874,836	11,874,836
567	Bukwo Dist Rds	34,402,692	35,843,887	49,046,085	69,543,990	188,836,654
	Bukwo T.C	17,331,433	17,716,056	21,343,424	17,894,579	74,285,492
	Bukwo CARs		0	0	12,788,914	12,788,914
568	Mityana Dist. Rds	91,601,036	87,430,769	138,598,330	15,525,937	333,156,072
	Mityana T.C	54,226,016	57,547,758	88,875,025	47,646,330	248,295,129
	Mityana CARs		34,460,395	0	14,995,161	49,455,556
569	Nakaseke Dist. Rds	80,118,139	83,474,444	114,220,163	34,460,396	312,273,142
	Nakaseke-Butalangu T.C	14,696,106	14,870,935	16,519,738	41,673,494	87,760,273
	Nakaseke T.C	17,990,265	18,427,337	22,549,345	4,376,219	63,343,166
	Semuto T.C	17,990,265	18,427,337	22,549,345	5,834,958	64,801,905
	Ngoma T.C	17,990,265	18,427,337	22,549,345	5,834,958	64,801,905
	Kiwoko T.C	17,990,265	18,427,337	22,549,345	5,834,958	64,801,905
	Nakaseke CARs		25,401,063	0	5,834,958	31,236,021
570	Amuru Dist. Rds		0	134,654,000	25,401,063	160,055,063
	Amuru T.C		29,592,068	69,810,021	84,790,295	184,192,384
	Amuru CARs		18,233,443	0	13,446,717	31,680,160
	Budaka Dist. Rds	52,634,350	54,839,306	75,037,989	18,233,444	200,745,089
571	Budaka T.C	34,900,282	36,683,533	53,501,329	27,377,787	152,462,931
	Budaka CARs		0	0	13,839,508	13,839,508
572	Oyam Dist. Rds		52,437,000	130,569,000	35,012,769	218,018,769
	Oyam T.C		28,622,356	39,834,220	197,744,053	266,200,629
	Oyam CARs		39,881,049	0	36,826,526	76,707,575
	Abim Dist. Rds		0	158,267,296	39,881,049	198,148,345
	Abim T.C		31,111,837	44,054,945	23,740,996	98,907,778
	Abim CARs		0	0	43,270,328	
574	Namutumba Dist. Rds	18,309,000	97,854,000	103,830,954	20,737,235	240,731,189
	Namutumba T.C	23,480,531	24,354,673	32,598,691	33,000,346	113,434,241

Vote	Programme	Amount				Total Amount Ushs
		Q1	Q2	Q3	Q4	
		UShs	UShs	UShs	UShs	
	Namutumba CARs		0	0	13,156,621	13,156,621
575	Dokolo Dist. Rds	59,143,357	61,620,987	84,317,533	44,434,836	249,516,713
	Dokolo T.C	31,057,097	32,534,398	46,466,788	30,763,450	140,821,733
	Dokolo CARs		0	0	13,609,689	13,609,689
576	Buliisa Dist. Rds	49,826,437	51,913,763	0	38,745,389	140,485,589
	Buliisa T.C	25,237,415	26,251,421	35,814,481	96,952,145	184,255,462
	Buliisa CARs		0	0	13,261,681	13,261,681
577	Maracha Dist. Rds	41,076,000	75,499,299	81,392,747	24,899,968	222,868,014
	Maracha T.C	34,900,282	36,683,533	53,501,329	29,696,334	154,781,478
	Maracha CARs		19,590,860	0	13,839,508	33,430,368
578	Bukedea Dist. Rds	58,012,779	0	143,148,776	19,590,860	220,752,415
	Bukedea T.C	16,672,602	17,004,776	20,137,503	0	53,814,881
	Bukedea CARs		0	0	0	0
579	Bududa Dist. Rds		104,340,303	72,850,285	0	177,190,588
	Bududa T.C		17,004,776	20,137,503	26,579,598	63,721,877
	Bududa CARs		0		29,422,117	29,422,117
580	Lyantonde Dist. Rds	39,283,598	19,218,000	77,715,798	33,771,768	169,989,164
	Lyantonde T.C	21,943,256	22,695,019	29,784,874	20,433,385	94,856,534
580	Lyantonde CARs		9,609,478	0	13,064,695	22,674,173
581	Amudat Dist. Rds	11,354,000	88,199,000	72,728,732	9,609,478	181,891,210
	Amudat T.C	14,696,106	14,870,935	16,519,738	25,843,241	71,930,020
	Amudat CARs		0	0	27,327,430	27,327,430
582	Buikwe Dist Rds	106,779,511	111,252,713	152,229,861	26,868,340	397,130,425
	Buikwe T.C	14,696,106	14,870,935	16,519,738	55,541,423	101,628,202
	Lugazi T.C	49,284,777	52,213,155	79,830,615	3,576,838	184,905,385
	Njeru T.C	79,284,777	85,169,147	135,704,975	16,832,176	316,991,075
	Nkokonjeru	79,810,652	28,266,715	39,231,259	28,614,700	175,923,326
	Buikwe CARs	27,104,106	43,349,623	0	8,205,686	78,659,415

Vote	Programme	Amount				Total Amount Ushs
		Q1	Q2	Q3	Q4	
		UShs	UShs	UShs	UShs	
583	Buyende Dist. Rds	80,561,942	83,936,838	151,352,869	43,349,624	359,201,273
	Buyende T.C	17,990,265	18,427,337	22,549,345	75,404,339	134,371,286
	Buyende CARs		28,711,270	0	12,828,311	41,539,581
584	Kyegegwa Dist. Rds	26,500,000	95,809,768	85,396,546	28,711,270	236,417,584
	Kyegegwa T.C	14,696,106	14,870,935	16,519,738	106,157,131	152,243,910
	Kyegegwa CARs		18,489,668	0	12,631,324	31,120,992
585	Lamwo Dist. Rds		183,829,223	128,349,363	18,489,667	330,668,253
	Lamwo T.C		14,870,935	16,519,738	46,828,566	78,219,239
	Lamwo CARs		26,354,511	0	27,327,430	53,681,941
586	Otuke Dist. Rds	45,616,598	47,527,567	65,033,154	26,354,511	184,531,830
	Otuke T.C	14,696,106	14,870,935	16,519,738	23,727,499	69,814,278
	Otuke CARs		11,485,019	0	12,631,324	24,116,343
587	Zombo Dist. Rds	64,911,688	67,630,965	63,018,127	11,485,019	207,045,799
	Zombo T.C	14,696,106	14,870,935	16,519,738	61,286,860	107,373,639
	Paidha T.C	44,453,344	46,997,099	70,987,191	1,840,900	164,278,534
	Zombo CARs		22,781,434	0	7,159,100	29,940,534
588	Alebtong Dist. Rds		0	212,646,000	22,781,434	235,427,434
	Alebtong T.C		14,870,935	16,519,738	0	31,390,673
	Alebtong CARs		24,544,078	0	0	24,544,078
589	Bulambuli Dist. Rds	45,824,251	47,743,918	65,329,193	0	158,897,362
	Bulambuli T.C	14,696,106	14,870,935	16,519,738	69,659,761	115,746,540
	Bulengeni T.C	17,990,265	18,427,337	22,549,345	10,820,345	69,787,292
	Bulambuli CARs		13,325,069	0	14,639,290	27,964,359
590	Buvuma Dist. Rds	39,072,000	151,615,513	82,882,000	13,325,069	286,894,582
	Buvuma T.C	14,696,106	14,870,935	16,519,738	98,831,457	144,918,236
	Buvuma CARs		23,235,977	0	12,631,324	35,867,301
591	Gomba Dist. Rds		122,212,377	115,328,548	23,235,977	260,776,902
	Kanoni T.C		14,870,935	31,215,844	51,132,321	97,219,100

Vote	Programme	Amount				Total Amount Ushs
		Q1	Q2	Q3	Q4	
		UShs	UShs	UShs	UShs	
	Gomba CARs		18,615,267	0	12,631,324	31,246,591
592	Kiryandongo	100,588,909	104,802,774	143,404,249	18,615,267	367,411,199
	Kiryandongo T.C	14,696,106	14,870,935	16,519,738	52,321,376	98,408,155
	Bweyale T.C	17,990,265	18,427,337	22,549,345	10,329,239	69,296,186
	Kigumba T.C	17,990,265	18,427,337	22,549,345	13,974,853	72,941,800
	Kiryandongo CARs		0	0	13,974,853	13,974,853
593	Luuka Dist. Rds	71,658,501	58,718,000	118,102,124	71,408,603	319,887,228
	Luuka T.C	14,696,106	14,870,935	16,519,738	37,273,210	83,359,989
	Luuka CARs		26,046,642	0	11,522,324	37,568,966
594	Namayingo Dist. Rds	108,697,472	102,832,102	140,707,729	26,046,641	378,283,944
	Namayingo T.C	14,696,106	14,870,935	16,519,738	31,337,545	77,424,324
	Namayingo CARs		32,743,969	0	12,631,324	45,375,293
595	Ntoroko Dist. Rds	42,670,233	44,457,772	60,832,678	32,743,970	180,704,653
	Rwebisengo T.C	14,696,106	14,870,935	16,519,738	22,194,946	68,281,725
	Ntoroko CARs		10,387,538	0	12,631,324	23,018,862
596	Serere Dist. Rds	77,833,000	88,164,380	115,899,190	10,387,538	292,284,108
	Serere T.C	14,696,106	14,870,935	16,519,738	42,286,092	88,372,871
	Serere CARs		29,457,020	0	12,631,324	42,088,344
597	Kyankwazi Dist. Rds	68,340,000	0	182,694,708	29,457,040	280,491,748
	Butembo T.C	14,696,106	14,870,935	16,519,738	67,656,636	113,743,415
	Ntwetwe T.C	17,990,265	18,427,337	22,549,345	10,820,345	69,787,292
597	Kyankwazi CARs		22,729,553	0	14,639,290	37,368,843
598	Kalungu Dist. Rds	41,489,000	70,844,173	73,323,903	22,729,554	208,386,630
	Kalungu T.C	14,696,106	14,870,935	16,519,738	30,713,693	76,800,472
	Lukaya T.C	34,461,061	36,209,347	52,697,382	5,693,680	129,061,470
	Kalungu CARs		18,501,526	0	17,750,886	36,252,412
599	Lwengo Dist. Rds	31,119,000	87,847,640	91,605,349	18,501,525	229,073,514
	Lwengo T.C	14,696,106	14,870,935	16,519,738	10,820,345	56,907,124

Vote	Programme	Amount				Total Amount Ushs
		Q1	Q2	Q3	Q4	
		UShs	UShs	UShs	UShs	
600	Kyazanga T.C	17,990,265	18,427,337	22,549,345	14,639,290	73,606,237
	Lwengo CARs		30,684,499	0	30,684,500	61,368,999
	Bukomansimbi Dist. Rds	51,388,925	47,365,529	79,438,632	26,729,979	204,923,065
	Bukomansimbi T.C	14,696,106	14,870,935	16,519,738	12,631,324	58,718,103
	Bukomansimbi CARs		16,434,284	0	16,434,283	32,868,567
601	Mitooma Dist. Rds	16,000,000	103,560,613	83,477,090	30,456,813	233,494,516
	Mitooma T.C	14,696,106	14,870,935	16,519,738	10,395,343	56,482,122
	Kashensero T.C	17,990,265	18,427,337	22,549,345	14,064,287	73,031,234
602	Mitooma CARs		20,119,819	0	20,119,818	40,239,637
	Rubirizi Dist. Rds	49,000,000	0	131,766,269	27,115,970	207,882,239
	Rubirizi T.C	14,696,106	14,870,935	16,519,738	10,820,345	56,907,124
	Katerera T.C	17,990,265	18,427,337	22,549,345	14,639,290	73,606,237
	Rubirizi CARs		15,116,938	0	15,116,937	30,233,875
603	Ngora Dist. Rds	42,580,000	60,021,127	71,635,995	26,136,560	200,373,682
	Ngora T.C	14,696,000	14,870,935	16,519,738	12,631,324	58,717,997
	Ngora CARs		15,572,455	0	15,572,454	31,144,909
604	Napak Dist. Rds	92,331,126	0	187,191,000	86,665,710	366,187,836
	Lorengecora T.C	14,696,106	14,870,935	16,519,738	12,631,324	58,718,103
	Napak CARs		0	0	57,042,948	57,042,948
605	Kibuuku Dist. Rds	52,641,061	54,846,297	75,047,556	27,381,278	209,916,192
	Kibuuku T.C	14,696,106	14,870,935	16,519,738	12,631,324	58,718,103
	Kibuuku CARs		17,431,726	0	17,431,727	34,863,453
606	Nwoya Dist. Rds	42,670,000	78,535,000	41,056,000	75,418,148	237,679,148
	Anaka T.C	14,696,106	14,870,935	16,519,738	12,631,324	58,718,103
	Nwoya CARs		14,633,787	0	14,633,788	29,267,575
607	Kole Dist. Rds	67,651,509	0	166,932,716	35,188,970	269,773,195
	Ayer T.C	14,696,106	14,870,935	16,519,738	12,622,324	58,709,103
	Kole CARs		23,846,328	0	23,846,329	47,692,657

Vote	Programme	Amount				Total Amount Ushs
		Q1	Q2	Q3	Q4	
		UShs	UShs	UShs	UShs	
	Butambala Dist. Rds		80,558,550	56,245,892	20,521,446	157,325,888
608	Gombe T.C		14,870,935	0	36,847,168	51,718,103
	Butambala CARs		58,295,045	0	0	
	Sheema Dist. Rds	63,988,717	66,669,329	0	195,020,072	325,678,118
609	Kibingo T.C	14,696,106	14,870,935	16,519,738	7,557,631	53,644,410
	Kabwohe-Itendero T.C	31,935,539	33,482,772	48,074,683	21,339,193	134,832,187
	Bugonji T.C	17,990,265	18,427,337	22,549,345	10,225,030	69,191,977
	Sheema CARs		22,677,202	0	22,677,202	45,354,404
	Buhweju Dist. Rds	14,480,000	70,651,008	59,438,377	21,686,231	166,255,616
610	Nsiika T.C	14,696,106	14,870,935	16,519,738	12,631,324	58,718,103
	Buhweju CARs		11,224,420	0	11,224,421	22,448,841
	Agaago Dist. Rds		101,639,300	240,579,314	51,334,741	393,553,355
611	Agaago T.C		14,870,935	16,519,738	10,070,203	41,460,876
	Patongo T.C		18,427,337	16,519,738	10,070,203	45,017,278
	Agaago CARs		0	0	69,376,599	69,376,599
	Kween Dist Rds	22,726,000	62,964,986	59,829,353	21,828,880	167,349,219
612	Binyiny T.C	14,696,106	14,870,935	16,519,738	12,631,324	58,718,103
	Kween CARs		11,055,605	0	11,055,605	22,111,210
Sub-totals		11,920,233,186	17,439,741,712	21,041,289,820	13,900,289,593	64,301,554,311
Municipality: Votes 751-778						
751	Arua	108,100,00	240,522,629	227,950,691	56,926,519	525,507,939
752	Entebbe	220,738,312	323,962,659	324,869,095	154,620,584	1,024,190,650
753	Fortportal	159,721,847	161,733,205	209,131,748	73,025,972	603,612,772
754	Gulu	292,000,500	135,000,000	548,000,000	339,552,841	1,314,553,341
755	Jinja	235,930,712	270,666,720	315,000,000	251,582,432	1,073,179,864
757	Kabale	45,702,024	255,225,098	262,713,900	14,990,572	578,631,594
758	Lira	182,562,000	256,926,000	256,926,000	273,042,695	969,456,695
759	Masaka	194,690,560	197,879,621	296,233,819	73,042,566	761,846,566

Vote	Programme	Amount				Total Amount Ushs
		Q1	Q2	Q3	Q4	
		UShs	UShs	UShs	UShs	
760	Mbale	212,895,246	216,697,418	225,000,000	192,982,357	847,575,021
761	Mbarara	205,168,077	208,710,008	273,153,055	123,256,263	810,287,403
762	Moroto	114,406,586	114,891,782	145,294,939	37,637,844	412,231,151
763	Soroti	177,533,626	180,144,862	404,223,672	86,560,035	848,462,195
764	Tororo	154,090,182	155,911,872	201,198,022	34,813,246	546,013,322
765	Kawempe Division	567,806,065	582,719,222	798,792,628	741,350,466	2,690,668,381
766	Nakawa Division	531,265,724	544,948,248	747,317,283	785,387,206	2,608,918,461
767	Makindye Division	637,088,646	654,335,155	896,392,835	657,854,281	2,845,670,917
768	Rubaga Division	623,467,874	640,255,652	877,204,893	674,269,409	2,815,197,828
769	Kampala Central Div	273,780,742	403,791,493	509,591,371	125,696,282	1,312,859,888
770	Kasese	175,630,523	178,682,846	227,673,617	70,776,256	652,763,242
771	Hoima	33,203,991	220,872,994	144,787,644	64,530,421	463,395,050
772	Mukono	157,949,712	160,406,568	202,766,192	42,084,357	563,206,829
773	Iganga	70,410,000	212,231,701	104,234,440	99,043,070	485,919,211
774	Masindi	53,772,289	224,898,021	84,982,030	80,895,930	444,548,270
775	Ntungamo	45,405,000	92,243,000	142,978,047	80,376,596	361,002,643
776	Busia	110,574,000	90,210,750	268,941,022	35,077,864	504,803,636
777	Bushenyi-Ishaka	80,627,000	79,120,000	157,143,000	103,007,746	419,897,746
778	Rukungiri	42,240,525	51,205,000	218,281,000	44,880,961	356,607,486
Sub-totals		5,488,087,763	6,854,192,524	9,070,780,943	5,317,264,771	26,841,008,101
Regional Mechanical Workshops						
1	Mbarara	521,785,387	433,336,113	600,000,000	311,510,800	1,866,632,300
2	Gulu	203,144,631	267,858,861	140,000,000	192,086,000	803,089,492
3	Bugembe	349,969,982	412,205,025	280,000,000	296,402,900	1,338,577,907
Sub-totals		1,074,900,000	1,113,400,000	1,020,000,000	800,000,000	4,008,300,000
Research grant awards						
603	Ngora DLG				140,000,000	140,000,000
555	Wakiso DLG				147,000,000	147,000,000
Sub-totals					287,000,000	287,000,000

Annex 3: Details of Physical Works Funded in FY 2010/11 Road maintenance

Vote	Programme	Q1			Q2			Q3			Q4		
		Routine	Periodic	Bridges /culverts	Routine	Periodic	Bridges /culverts	Routine	Periodic	Bridges /culverts	Routine	Periodic	Bridges /culverts
		(km)	(km)	(No)	(km)	(km)	(No)	(km)	(km)	(No)	(km)	(km)	(No)
Uganda National Road Authority Original and Additional network													
113	Paved roads (manual)	2,000			2,000			2,000			2,000		
113	Paved roads (mechanised)	500	32		500	43		500	43		500	40	
113	Unpaved roads (manual)	18,200			18,200			8,200			17,824		
113	Unpaved roads (mechanised)	2,625	403		2,625	403		1,320	375		1,320	403	
113	Bridges (routine)			56			32			40			36
113	Bridges (periodic)			3			3			11			4
Consultancy Services on Additional network (Study and Design)													
	Unpaved roads (manual)							1,917			1,917		
	Unpaved roads (mechanised)							440	62		549.7	50	
	Emergency repairs							2,867			3,583.50		
Sub-totals		23,325	435	59	23,325	446	35	17,224	480	51	27,694	493	40
Districts: Votes 501-612													
501	Adjumani Dist. Rds	234.3	20		234.3	40			33.4	18	234.3		
	Adjumani T.C												
	Adjumani CARs						120						
502	Apac Dist. Rds	306.6			378	57.3		56	49			78.3	
	Apac T.C												
	Aduku T.C												
	Apac CARs												
503	Arua Dist. Rds	501.1	26.27		868.8	26.27		501.1	26.27		501.1	26.27	
	Arua CARs												
504	Bugiri Dist. Rds	0	40.4		42.6	36		103	15.6		41	15.6	
	Bugiri T.C												
	Bugiri CARs												
505	Bundibugyo Dist.	133.8	75.1		133.8	24.4					267.6	40.5	

Vote	Programme	Q1			Q2			Q3			Q4		
		Routine	Periodic	Bridges /culverts	Routine	Periodic	Bridges /culverts	Routine	Periodic	Bridges /culverts	Routine	Periodic	Bridges /culverts
		(km)	(km)	(No)	(km)	(km)	(No)	(km)	(km)	(No)	(km)	(km)	(No)
	Rds												
	Bundibugyo T.C												
	Nyahuka T.C												
	Bundibugyo CARs				89.3								
506	Bushenyi Dist. Rds	297	25.5		297	28	21	297	28	21		20.5	
	Bushenyi CARs			14									
507	Busia Dist. Rds	88.2			327.6	9.3		327.6	9.3		327.6		
	Busia CARs			7.2			16						
508	Gulu Dist. Rds	556.1			557	63.3		557	99.1		557		
	Gulu CARs			99.1									
509	Hoima Dist. Rds	514	34		589	33		514	34		589	33	
	Kigorobya T.C												
	Hoima CARs					13							
510	Iganga Dist. Rds	175.6	0		175.6	12.2		175.61	24.05		175.6	24.1	
	Busembatya T.C												
	Iganga CARs					6	60						
511	Jinja Dist. Rds	151.8	19.6		151.8	13.5		151.8	12.9		151.8	32.7	
	Bugembe T.C												
	Buwenge T.C												
	Kakira T.C												
	Jinja CARs				36								
512	Kabale Dist. Rds	559.2	168.75		139.8	30.5		559.2	29		559.2	29	
	Hamurwa T.C												
	Muhanga T.C												
	Katuna T.C												
	Kabale CARs			15.2									
513	Kabarole Dist. Rds	342.8	184.5					151	61.4		151	61.4	20No
	Kibiito T.C												
	Rwimi T.C												
	Kyaitamba T.C												
	Kabarole CARs					37.7							
514	Kabaramaido Dist. Rds	215.15	31.88	50 culverts	215.15	29.83		215.15	4.78		215.15	5.85	
	Kabaramaido T.C												
	Kabaramaido CARs				183.4								

Vote	Programme	Q1			Q2			Q3			Q4		
		Periodic		Bridges /culverts	Routine		Periodic (km)	Bridges /culverts		Routine (km)	Periodic (km)		Bridges /culverts
		(km)	(km)		(km)	(km)		(No)	(No)		(km)	(km)	
515	Kalangala Dist. Rds	34			34	10	68	8		172	7		
	Kalangala T.C												
516	Kalangala CARs				20								
	Kampala												
517	Kamuli Dist. Rds	400			100	18.5		32		400	46		
	Kamuli T.C												
	Kamuli CARs												
518	Kamwenge Dist Rds	100	28.7		86.5	14	82	13		82	57.5	200	
	Kamwenge TC												
	Kamwenge CARs					49		225					
519	Kanungu Dist. Rds	60	14.7				106.8	24.7		106.8	24.7		
	Kanungu T.C												
	Kihihi T.C												
	Kanungu CARs												
520	Kapchorwa Dist. Rds	17	0	1	182.95	15.7	87.4	8.8		182.95	9.7		
	Kapchorwa T.C												
	Kapchorwa CARs							235					
521	Kasese Dist. Rds	472	7.8	20	472	3.8	471.7	2	20	472	2	1 bridge, 20m culvert	
	Hima T.C												
	Katwe-Kabatoro T.C												
	Mpondwe-Lhubiriha T.C												
522	Kasese CARs				246								
	Katakwi Dist. Rds	223	40		179.5	10.85	177	30		177	30		
	Katakwi T.C												
	Katakwi				157.5								
523	Kayunga Dist. Rds	322.3	17.2		271.5	53.1	264	49		263.7	49.4		
	Kayunga T.C												
	Kayunga CARs				63.9	38							

Vote	Programme	Q1			Q2			Q3			Q4		
		Periodic		Bridges /culverts	Periodic		Bridges /culverts	Periodic		Bridges /culverts	Periodic		Bridges /culverts
		(km)	(km)		(km)	(km)		(km)	(km)		(km)	(km)	
524	Kibaale Dist. Rds	378.1	28.9	16	3.5	61.5	383						
	Kibale T.C												
	Kagadi T.C												
525	Kibaale CARs				153.9								
	Kiboga Dist. Rds	50	10	255	32.6	12	155	12	155	12			
	Kiboga T.C												
	Kiboga CARs			500.8									
526	Kisoro Dist. Rds		17.5			10.5	113.9	18.4					
	Kisoro T.C												
	Kisoro CARs			255.5									
527	Kitgum Dist. Rds	132					80.5	10	81	4.13	128		
	Kitgum T.C												
	Kitgum CARs												
528	Kotido Dist. Rds	102.3		39.3	39.3	25	108.3	30.3					
	Kotido T.C												
	Kotido CARs				20.1								
529	Kumi Dist. Rds	18.5	2.8	74	0.25	2.8	18.5	2.8	18.525	2.8			
	Kumi T.C												
	Kumi CARs				28								
530	Kyenjojo Dist. Rds	113.9		3.3	341.6	83.3	113.9	18.4					
	Kyenjojo T.C												
	Katooke T.C												
	Butundizi T.C												
	Kyarusozi T.C												
	Kyenjojo CARs			155									
531	Lira Dist. Rds			335.8	42	42	335.8	377.8					
	Lira CARs												
532	Luwero Dist. Rds	80.3	17.3	49.1		27.6	96.5	12					
	Luwero T.C												
	Bombo T.C												
	Wobulenzi T.C												
	Luwero CARs			52									
533	Masaka Dist. Rds	222	42.4	222	42.4	13.784		30.1	123.4				
	Masaka CARs			10.7									
534	Masindi Dist. Rds		5	210.25	17	12.2	206	216.5					

Vote	Programme	Q1			Q2			Q3			Q4		
		Periodic		Bridges /culverts	Routine		Periodic /culverts	Routine		Bridges /culverts	Periodic		Bridges /culverts
		(km)	(km)		(km)	(km)		(km)	(km)		(km)	(km)	
535	Masindi CARs Mayuge Dist. Rds	12		87 culverts	75.5	23.5		75.5	39.4		25.2	27.2	
	Mayuge T.C												
536	Mayuge CARs Mbale Dist. Rds	199.15	13		205.45	13		205.45	13		205.45		
536	Mbale CARs			101									
537	Mbarara Dist. Rds	357		1 box culvert	357	55		352	47	31	352	25.6	98
	Mbarara CARs			70.6									
538	Moroto Dist. Rds	112			40	36			36.3		36.3	0	178
	Moroto CARs				40								
539	Moyo Dist. Rds	160.9	6.1	3				160.89	18.5	5	160.89	18.5	25
	Moyo T.C												
	Moyo CARs				33								
540	Mpigi Dist. Rds		12.2		33.8	38.8		33.8	22.6		24.85		
	Mpigi T.C												
	Mpigi CARs				27								
541	Mubende Dist. Rds	390.7	18.5		90			390.7	37		390.7	6	
	Mubende T.C												
	Mubende CARs				320								
542	Mukono Dist. Rds	455	1.88	50 culverts	33.52	14		381.27			370.79		50
	Mukono CARs												
543	Nakapiripirit Dist. Rds	24	6		169.9	6	8	33			25		
	Nakapiripirit T.C												
	Nakapiripirit CARs												
544	Nakasongola Dist. Rds	0	12	1	55	14		216	17		86		
	Nakasongola T.C												
	Nakasongola CARs				95	10							
545	Nebbi Dist. Rds	91.4			91.4			91.4	30		85	29	
	Nebbi T.C												
	Pakwach T.C												

Vote	Programme	Q1			Q2			Q3			Q4		
		Routine		Periodic	Bridges /culverts		Routine	Periodic	Bridges /culverts		Routine		Periodic
		(km)	(km)	(km)	(No)	(km)	(km)	(km)	(No)	(km)	(km)	(km)	Bridges /culverts
546	Nebbi CARs					103							
546	Nrugamo Dist. Rds	25	7.25			37			2	33.6		40.4	
546	Nrugamo CARs				10	10			10				
547	Pader Dist. Rds	169.2	18.2			169.2	36			169.2	39	18.2	
547	Pader T.C												
547	Kalongo T.C												
548	Pader CARs												
548	Pallisa Dist. Rds	350				54.3	9.1					217	16.5
548	Pallisa T.C												
549	Pallisa CARs												
549	Rakai Dist. Rds	420.3	21.655			423.95	18			419.95	14	431.95	4
549	Rakai T.C												60
549	Kyotera T.C												
549	Kalisizo T.C												
550	Rakai CARs					28.5	15.5			250			
550	Rukungiri Dist. Rds	82				8	0.5					236.1	88
550	Rukungiri CARs					76				70	36		
551	Sembabule Dist. Rds	70	36			8.15	18.7					176.2	36
551	Sembabule T.C												
551	Sembabule CARs												
552	Sironko Dist. Rds	208.8			30	8	27.5	10		126.55		101.45	
552	Sironko T.C						30.6		30				
552	Budadiri T.C												
553	Sironko CARs					61.2				67	8		
553	Soroti Dist. Rds	67	10			67	18.6					67	6
553	Soroti CARs						174.2			245.5	58.5		
554	Tororo Dist. Rds	385.7				245.5	58.5					245.5	58.5
554	Nagongera T.C												
554	Malaba T.C												
555	Tororo CARs										20.1		
555	Wakiso Dist. Rds	400	56.5			140.1	27.4					58.6	14.8
555	Wakiso T.C												
555	Nansana T.C												
555	Kakiri T.C												

Vote	Programme	Q1				Q2				Q3				Q4			
		Periodic		Bridges /culverts		Periodic		Bridges /culverts		Periodic		Bridges /culverts		Periodic		Bridges /culverts	
		(km)	(km)	(No)	(km)	(km)	(km)	(No)	(km)	(km)	(km)	(No)	(km)	(km)	(km)	(No)	(No)
556	Kira T.C																
	Wakiso CARs					41.8		156		28.1							
	Yumbe Dist. Rds	149	38		149	19.5						149	13.6			1 bridge	
557	Yumbe T.C																
	Yumbe CARs					24.8		44.8		2.5							
	Butaleja Dist. Rds	44	2		44.8	2						48.11	2			42	
558	Butaleja T.C																
	Busolwe T.C																
	Butaleja CARs					63.9		251.8		42.3							
559	Ibanda Dist. Rds	246.1			254.5	42.3						254.5	42.3				
	Ibanda T.C																
	Ishongororo T.C																
560	Rushango T.C																
	Ibanda CARs							186		18							
	Kaabong Dist. Rds	184	31		184	10						187.2	23.1				
561	Kaabong T.C																
	Kaabong CARs				406			280		15		3					
	Isingiro Dist. Rds	288	5		65	7						280	5				
562	Isingiro T.C																
	Kaberebere T.C																
	Kabuyanda T.C																
563	Isingiro CARs																
	Kaliro Dist. Rds	170	15		250	2.08		152.3		10		155.8	7				
	Kaliro T.C																
564	Kaliro CARs							85.5		53							
	Kiruhura Dist. Rds		32		85.5	53						85.5	53				
	Kiruhura T.C																
565	Kiruhura CARs							185.6		11.3							
	Koboko Dist. Rds	185.6	15.6		185.6	11.3						185.6	26.6			102	
	Koboko T.C																
566	Koboko CARs							20		3.6							
	Amolatar Dist. Rds	35.1	7.1		64							91.2					
	Amolatar T.C																
567	Amolatar CARs				8			224		13							
	Amuria Dist. Rds	35.1	7.1		140.5	15						0	5				

Vote	Programme	Q1			Q2			Q3			Q4		
		Routine		Periodic	Routine		Periodic	Routine		Periodic	Routine		Periodic
		(km)	(km)	/culverts	(km)	(km)	(No)	(km)	(km)	/culverts	(km)	(km)	(No)
566	Amuria T.C												
	Amuria CARs				20			23.35		6.24			
	Manafwa Dist Rds	111.2	15.6		111.2	31.9			62.27			3.2	
	Manafwa T.C												
567	Lwakaka T.C												
	Manafwa CARs							36		11.3			
	Bukwo Dist Rds	32	3		2.54	7			51		4.9	1 Bridge	
	Bukwo T.C												
568	Bukwo CARs							111.7		24			
	Mityana Dist. Rds	335	21		335	21			293		9.8		
	Mityana T.C												
	Mityana CARs												
569	Nakaseke Dist. Rds	80	6.13		24.2		105	35		10			
	Nakaseke T.C				11.6				35		7	6	
	Butalangu T.C												
	Nakaseke T.C												
570	Semuto T.C												
	Ngoma T.C												
	Kiwoko T.C												
	Nakaseke CARs												
571	Amuru Dist. Rds				3		120	1		1			
	Amuru T.C								137				
	Amuru CARs												
	Budaka Dist. Rds	132.7	4		351.5			73.6		10.5			
572	Budaka T.C				68	6.5			73.6		10.5		
	Budaka CARs												
	Oyam Dist. Rds							56.75		7.6			
	Oyam T.C				57				113.5		3		
573	Oyam CARs												
	Abim Dist. Rds				3	9.6		93		39			
	Abim T.C								93		39		
	Abim CARs							84.9		26.3		2	
574	Namutumba Dist. Rds	33.8			112	26			64.3		32		
	Namutumba T.C												

Vote	Programme	Q1			Q2			Q3			Q4		
		Periodic		Bridges /culverts	Routine		Periodic	Bridges /culverts		Routine	Periodic		Bridges /culverts
		(km)	(km)		(km)	(km)		(km)	(No)	(km)	(km)	(km)	(No)
575	Namutumba CARs Dokolo Dist. Rds Dokolo T.C Dokolo CARs	192.3	13		190	59.5		161.1	22		190	13	
576	Buliisa Dist. Rds Buliisa T.C Buliisa CARs	32			56	10.8				124.9	8		
577	Maracha Dist. Rds Maracha T.C Maracha CARs	82.1	10.1		82.1	10.1		82.1	10.1		82.1		
578	Bukedea Dist. Rds Bukedea T.C Bukedea CARs	0	4		49			0	8				
579	Bududa Dist. Rds Bududa T.C Bududa CARs				2.5	33.87		22.58	3		56.45	1.5	
580	Lyantonde Dist. Rds Lyantonde T.C	111	4		111	9		111	9		111		
580	Lyantonde CARs							8	25.501	18.5			
581	Amudat Dist. Rds Amudat T.C Amudat CARs	51			17	12.334				51	13.65	1	
582	Buikwe Dist Rds Buikwe T.C Lugazi T.C Njeru T.C Nkokonjeru	130	15		35	120		130	15.7		15.7		
583	Buikwe CARs Buyende Dist. Rds Buyende T.C Buyende CARs	0	40		62.2	15.5		115					
584	Kyegegwa Dist. Rds Kyegegwa T.C Kyegegwa CARs	38			83	17		45.7	2		137	26.5	
					25			245	21				

Vote	Programme	Q1			Q2			Q3			Q4		
		Periodic		Bridges /culverts	Periodic		Bridges /culverts	Periodic		Bridges /culverts	Periodic		Bridges /culverts
		(km)	(km)		(km)	(km)		(km)	(km)		(km)	(km)	
585	Lamwo Dist. Rds		211.1		0.7						239.1	28	
	Lamwo T.C												
586	Lamwo CARs		147					332		28			
	Otuke Dist. Rds	331.9	1.5		1.5						331.9		
	Otuke T.C												
	Otuke CARs			17									
587	Zombo Dist. Rds	238.4		72 culverts	12						238.4	1 bridge	6
	Zombo T.C												
	Paidha T.C												
588	Zombo CARs							416.3	16.37				
	Alebtong Dist. Rds			34									
	Alebtong T.C												
	Alebtong CARs			65				46.21	8				
589	Bulambuli Dist. Rds	37.71		85.21	8						37.2		
589	Bulambuli T.C												
	Bulengeni T.C												
	Bulambuli CARs			36.75				0.404	8				
590	Buvuma Dist. Rds	242.6		242.6	15						0.996	8	
	Buvuma T.C												
	Buvuma CARs				12.5			30.45	45.5				
591	Gomba Dist. Rds				11							45.5	
	Kanoni T.C												
	Gomba CARs				25.9			196.4	27.8				
592	Kiryandongo	264.4		255.7	27.8						226.9	27.8	
	Kiryandongo T.C												
	Bweyale T.C												
	Kigumba T.C												
	Kiryandongo CARs								10				
593	Luuka Dist. Rds		9	64	12.2							22	
	Luuka T.C												
	Luuka CARs			35				61.2					
594	Namayingo Dist. Rds		37.1	24 culverts								61	
	Namayingo T.C												

Vote	Programme	Q1			Q2			Q3			Q4		
		Periodic		Bridges /culverts	Routine		Periodic (km)	Bridges /culverts		Routine (km)	Periodic (km)		Bridges /culverts
		(km)	(km)		(km)	(km)		(No)	(No)	(km)	(km)	(km)	(No)
595	Namayingo CARs Ntoroko Dist. Rds	74	10		74	29.2				74	9		
	Rwebisengo T.C					32.5							
596	Ntoroko CARs					305				224.3	27.6		
	Serere Dist. Rds	25	8		52	16.1						12.6	
	Serere T.C												
597	Serere CARs				43					157	9		
	Kyankwazi Dist. Rds	25	3.1							39.3	6		
	Butembo T.C												
597	Ntwetwe T.C												
598	Kyankwazi CARs					42				139.2	35		
	Kalungu Dist. Rds		10		139.2	20						68.3	
	Kalungu T.C												
	Lukaya T.C												
	Kalungu CARs					8.61				0	52		
599	Lwengo Dist. Rds		7		151	42						151.2	4
	Lwengo T.C												
	Kyazanga T.C												
600	Lwengo CARs					15.55				33.75	28		
	Bukomansimbi Dist. Rds	33.75	27.3		33.75	20						135	75.8
	Bukomansimbi T.C												
	Bukomansimbi CARs					8.25				210	52	8	
601	Mitooma Dist. Rds				102	13						210	
	Mitooma T.C			48 culverts									
	Kashensero T.C												
602	Mitooma CARs					24				37.5	18	60	
	Rubirizi Dist. Rds			220 culverts								37.5	
	Rubirizi T.C												
	Katerera T.C												
	Rubirizi CARs					30				50.9	3.05	20	10

Vote	Programme	Q1			Q2			Q3			Q4		
		Routine (km)	Periodic (km)	Bridges /culverts (No)	Routine (km)	Periodic (km)	Bridges /culverts (No)	Routine (km)	Periodic (km)	Bridges /culverts (No)	Routine (km)	Periodic (km)	Bridges /culverts (No)
603	Ngora Dist. Rds	50.9	3.05		65.9	3.45		40.4	1.21				
	Ngora T.C												
	Ngora CARs				5			59.4	30				
604	Napak Dist. Rds							61.4	30				
	Lorengecora T.C												
	Napak CARs							136.5	7.4				
605	Kibuuku Dist. Rds	136.4	6.5		15	3					136.5	7.4	
	Kibuuku T.C												
	Kibuuku CARs				75			141.1					
606	Nwoya Dist. Rds	141			244.1								
	Anaka T.C												
	Nwoya CARs				19			32.25					
607	Kole Dist. Rds		18.85						3				
	Ayer T.C												
	Kole CARs					77.07		39.2	6				80
608	Butambala Dist. Rds				68	120					59.2		
	Gombe T.C												
	Butambala CARs					10							100
609	Sheema Dist. Rds	213.2	26	2		58		213.2	58				
	Kibingo T.C												
	Kabwohe-Itendero T.C												
	Bugonji T.C												
	Sheema CARs					9							15
610	Buhweju Dist. Rds	106		20 culverts	82	6		106	17	60	106	17	
	Nsiika T.C												
	Buhweju CARs					14							
611	Agaago Dist. Rds				112	15.5		146	5		146		
	Agaago T.C												
	Patongo T.C												
	Agaago CARs												
612	Kween Dist Rds			1	96.5			96.55	7		69.1	6.7	
	Binyiny T.C												

Vote	Programme	Q1			Q2			Q3			Q4		
		Routine	Periodic	Bridges /culverts	Routine	Periodic	Bridges /culverts	Routine	Periodic	Bridges /culverts	Routine	Periodic	Bridges
		(km)	(km)	(No)	(km)	(km)	(No)	(km)	(km)	(No)	(km)	(km)	(No)
		88.5											
Sub totals		15,399.46	1,533.62	644.3	19,083.77	3,880.61	1,223.00	15,426.62	2,235.39	279	16,769.53	1,908.31	1,121
Municipality: Votes 751-778													
751	Arua	3.1	4.3		3.1	4.3		3.1	1.5		3.1	5	
752	Entebbe		1.1		10.46	2.7		3.46	1		7	1.91	
753	Fortportal		1			1		0	1.2				
754	Gulu	1.15				1.15		0	4.5			1.45	
755	Jinja	3	6		3	6		0	0.72			1.5	
757	Kabale		4.89			6.11			7.71				
758	Lira	2.5	3.7		2.5	3.95			7.348		5.58	0.163	
759	Masaka	0	3.65			3.65		2.5	3.05		1.2		
760	Mbale	4.9	1.4		3	0.5		4.9	1.4	4	1.3		
761	Mbarara	14.07	1.3		14.07	1.3			4.83		4.42	1.4	
762	Moroto	2.6	3.6			8.6		2.6	3.6		4.8		
763	Soroti	90	4.05		90	4.05			12.92		9.65		
764	Tororo	4	5.4		3	19.3		5	4.375	8	8		
765	Kawempe Division		6.48			3.78		12.29	14.98	6.44	22.31		
766	Nakawa Division		12.9			12.09		7.5	8.75	8.7			
767	Makindye Division		7.5		15.4	6.54		2	7		16.26		
768	Rubaga Division		6.2			6		39.7			6		
769	Kampala Central Div		1.6		6.32	1.6		4.03	2.33	3.75	3.34		
770	Kasese	147.3	1		147	0.9		147.4	1.3		5.12		
771	Hoima				86.2	17.62		85.05	21.3	25	83.5	14	
772	Mukono	5.3	21.9		5.2	27.8		5.2	27.8	5.2	23.7		
773	Iganga		4.1			4.1			13.225		7.5		
774	Masindi				245.86	6.7		245.86	0.6		245.86		
775	Ntungamo		0.1			0.21			0.6	1	0.2		
776	Busia		0.9			0.9		1.43	5.75	0.8	0.2		
777	Bushenyi-Ishaka	15.9			15.9	89.25		89.25	48.15	4	89.25	21.5	
778	Rukungiri	9.4	0.67		9.76	1		14.7	2.3	5	25.7	5.1	
Sub totals		303.22	103.74	0	660.77	241.1	12culverts	675.97	208.238	35	501.3	161.603	

Annex 4: Detailed M&E of Designated Agencies: Findings, Lessons Learned and Recommendations, FY 2010/11

During FY 2010/11 the Monitoring and Evaluation department was partially staffed for most of the year however, the process of drawing up of a monitoring and evaluations framework and manual was started. Monitoring of the funded road maintenance programmes was undertaken to track implementation of the funded activities and financial performance during the FY. The designated agencies monitored were selected on a sampling basis but also taking into consideration of the level of funding and geographical spread. The M&E exercises covered 18 UNRA stations under the National Roads Maintenance Programme; and road maintenance programmes on the DUCAR network in 21 districts as shown in Table 4.1.

National Roads UNRA Stations	DUCAR Network District
Arua, Fort Portal, Mbarara, Gulu, Hoima, Jinja, Kabale, Kasese, Kitgum, Kotido, Lira, Masaka, Masindi, Mbale, Moroto, Moyo, Mpigi and Soroti	Apac, Arua, Bukedea, Bundibugyo, Kaliro, Katakwi, Kiruhura, Kisoro, Kyankwanzi, Kyenjojo, Luwero, Mbarara, Nakapiripirit, Nakasongola, Nebbi, Ntoroko, Ntungamo, Pader, Rakai, Sembabule and Sironko.
18 Stations	21 Districts

Key findings from the M&E exercises on designated agencies included:

(a) General

- 1) District Roads Committees (DRCs) were found non functional in many districts contrary to the requirements under section 25 (2) of the URF Act. Events of the local governments and parliamentary elections of early 2011 produced new members to the DRCs that required orientation to ensure swift transitions. Nominal funding for their sensitisation and operations has therefore been provided in district budgets for FY 2011/12;
- 2) Slow implementation of planned activities leading to low absorption of disbursed Funds. Agencies have been encouraged to commence procurements early enough on the basis of issued IPFs in FY 2011/12;
- 3) Poor staffing of road maintenance departments at agencies, which impaired their capacity for effective supervision of works, planning, monitoring, reporting, oversight on sub-agencies and management of the respective road networks. The issue was escalated to MoWT and MoLG to devise strategies for addressing the capacity issues;
- 4) Poorly equipped works departments arising from: the extremely lengthy equipment repair and maintenance regimes at the regional mechanical workshops; obsolete stock of equipment with high maintenance costs, high down time and low availability/productivity; and lack of

- the basic set of road construction equipment. This was escalated to MoWT and MoLG to devise strategies for addressing the issues relating to force account capacity at works departments;
- 5) Accountability issues arising from non-separation of bank accounts in the district works departments, which operate one bank account for programmes in roads, water and building construction. URF petitioned the office of the Accountant General to authorise opening of URF special accounts in DAs;
 - 6) Lack of reliable road network management data across the additional national roads network and the DUCAR networks, which constrained effective planning and programming of road maintenance works. UNRA was however in the process of collecting data on the additional national roads network, while MoWT was in the process of collecting data on the DUCAR network;
 - 7) Misrepresentation of planned scope of works – routine mechanized maintenance, rehabilitation and reconstruction works were presented as periodic maintenance in several agencies;
 - 8) Low absorption of road maintenance funds especially in DUCAR agencies e.g. KCCA and Bukedea TC which had nil absorption in FY 2010/11;
 - 9) Political interference in Planning for works e.g. in Nebbi district where funds were spread thin to cover each sub-county; and Mbarara where opening of Buteraniro – Nyakaikara – Kongoro road was forced on the work plan by the district council in disregard of the DRC approved work plan;
 - 10) Disparities between performance reported by DAs in the quarterly progress reports and actual performance on the ground;
 - 11) Poor supervision of works – attributed to low staffing and lack of transport;
 - 12) Cases of poor quality works, which could be attributed to insufficient supervision, low contractor capacity and in some cases outright fraud; and
 - 13) Exaggerated road inventories reported by DUCAR agencies.

(b) Crosscutting Challenges

The following were identified as crosscutting challenges across most designated agencies monitored:

- 1) Inadequate funding for maintenance activities - to be mitigated by amendment of URA Act to allow direct transfer of RUCs
- 2) Capacity gaps within DAs (low staffing, poorly equipped and poorly facilitated)
- 3) Multipurpose bank accounts within districts – will be addressed jointly with the Accountant General
- 4) Poor oversight in DAs for the DUCAR network – will be addressed through release of DRC regulations which are still underway
- 5) Low private sector capacity – expected to improve under a multi-pronged approach by the sector e.g. Crossroads, UCICO etc.
- 6) Wide variation of unit cost of road maintenance works – expected to be mitigated by outcomes of the unit cost study currently underway

(c) Best Practices

The following were identified as best practices from which lessons could be drawn and replicated among designated agencies

- i) Early procurement of contractors for planned works to level of contract signing, pending receipt of funds e.g. Kiruhura district;
- ii) Contracting of works at prices net of cost of equipment, which are provided by the district- this was a delicate blend of contracting and force account capitalizing on the strength of each method e.g. Rukungiri district;
- iii) Alternative Management of Routine Manual Maintenance - Use of performance based methods, which have been piloted in some districts; and community based approach used in Nakasongola TC;
- iv) Itemization of environmental protection issues in BoQs e.g. Tree planting, grassing, aquatic life preservation in waterways (Arua); gravel borrow pit reinstatement etc;
- v) Use of labour based techniques in road maintenance which increases community ownership and leads to increased household income e.g. Katakwi, Apac and others;
- vi) Gender Mainstreaming through award of affirmative points during the evaluation process of routine manual maintenance contractors and ensuring gender balance in force account operations - Arua district - "A widowed lady was able to put back her children in school through participation in manual routine maintenance as a contractor. She rose from housewife at the time of death of her husband, to a road side market vendor, which she abandoned after encouraging her to become a routine maintenance contractor. She has now widened her participation and has also crossed to the national roads under UNRA as a labor based contractor!"
- vii) HIV Awareness mainstreaming through inclusion of HIV awareness messages on Project Bill Boards among others - e.g. on CAIIP roads in several districts.

(d) Recommendations

The following were the key crosscutting recommendations from M&E on designated agencies:

- 1) Designated agencies should be proactive in preventing loss and plugging inefficiencies in planning and implementation of road maintenance programmes;
- 2) Designated agencies should embrace best practices from others to improve performance;
- 3) Designated agencies should make use of their internal auditors and undertake M&E to improve their internal systems. Reports should be shared with URF;
- 4) Designated agencies should exercise restraint in misrepresenting scope of planned works to avoid distortion in programming and financing;
- 5) Designated agencies should improve absorption through early commencement of procurement processes, which should be advanced to contract signing level pending receipt of funds.

Annex 5: Budget Estimate of Road Fund Operation for the FY 2010/11

S/N	Item	Amount (UGX)
21	Employee Costs	
211102	Contract Staff Salaries	1,649,000,000
211103	Allowances	216,000,000
212101	Social Security Contribution	165,000,000
213001	Medical Expenses	31,000,000
213002	Incapacity, Death benefits & Funeral expenses	46,000,000
22	Goods & Services	
221	General Expenses	
221001	Advertising & Public Relations	286,000,000
221002	Work Shops & Seminars	295,000,000
221003	Staff Training	305,000,000
221004	Recruitment Expenses	45,000,000
	Hire of Venue	50,000,000
221007	Books, Periodicals & Newspapers	15,000,000
221008	Computer Supplies & IT Services	50,000,000
221009	Welfare & Entertainment	80,000,000
221011	Printing, Stationery, Photocopy & Binding	120,000,000
221012	Small Office Equipment	40,000,000
	Bank Charges	12,000,000
	IFMS Recurrent Costs	50,000,000
221017	Subscriptions	19,000,000
222	Communications	
222001	Telecommunications	42,000,000
222002	Postage & Courier	45,000,000
222003	Information & Communications Technologies (ICT)	250,000,000
223	Utility & Property Expenses	
223003	Rent	150,000,000
223005	Electricity	12,000,000
223006	Water	6,000,000
224	Supplies & Services	
224002	General Supply of Goods & Supplies	1,069,000,000
225	Professional Services	
225001	Consultancy - Short Term	1,675,000,000
226	Insurance & Licenses	
226001	Insurance	36,000,000
227	Travel & Transport	
227001	Travel Inland	330,000,000
227002	Travel Abroad	480,000,000
227004	Fuel, Lubricants & Oils	196,000,000
228	Maintenance	
228002	Maintenance-Vehicles	80,000,000
228003	Maintenance-Machinery, Equipment & Furniture	45,000,000

S/N	Item	Amount (UGX)
	Sub Total	7,890,000,000
26	Grants Paid	
263201	LG Conditional Grants (Capital)	177,993,000,000
263204	Transfers to other gov't units (capital)	98,000,000,000
	Sub Total	275,993,000,000
	Total Budget (MTEF Ceiling)	283,883,000,000

Annex 6: Detailed Report of the Auditor General, FY2010/11



THE REPUBLIC OF UGANDA

REPORT OF THE AUDITOR GENERAL
ON THE FINANCIAL STATEMENTS OF
THE UGANDA ROAD FUND
FOR THE YEAR ENDED 30TH JUNE, 2011

OFFICE OF THE AUDITOR GENERAL
UGANDA

REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF
THE UGANDA ROAD FUND
FOR THE YEAR ENDED 30TH JUNE, 2011

THE HON. SPEAKER OF PARLIAMENT

I have audited the accompanying financial statements of the Uganda road fund with comprise the statement of financial position as at 30th June 2011 and statement of financial performance, Statement of Changes in Equity and Statement of cash flows for the year then ended and a summary of significant accounting policies and other explanatory information as set out on pages 5 to 40.

Management Responsibility

Under Article 164 of the constitution of the republic of Uganda and Section 8 of the Public Finance and accountability Act, 2003, the Accounting Officer is accountable to parliament for the Fund. The Accounting Officer is also responsible for the preparation and fair presentation of financial statements in accordance with the requirements of the Public Finance and Accountability Act 2003, and the modified cash basis of accounting, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error.

Auditor's Responsibility

My responsibility as required by Article 163 of the Constitution of the Republic of Uganda and Section 13 and 19 of the National Audit Act, 2008 is to audit and express an opinion on these statements based on my audit. I conducted the audit in accordance with International standards on Auditing. Those standards require that I comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing audit procedures to obtain evidence about the amounts and disclosures in the financial statements as well as evidence supporting compliance with relevant laws and regulations. The procedures selected depend on the Auditor's judgment including the assessment of risks of material misstatement of financial statements whether due to fraud or error. In making those risk assessments, the Auditor considers internal control relevant to the entity's preparation and fair presentation of financial statements in order to design audit procedures that are appropriate in the circumstances but not for purposes of expressing an opinion on the effectiveness of the entity's internal control. An Audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management as well as evaluating the overall presentation of the financial statements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Part A of this report sets out my audit opinion on the financial statements. Part B which forms an integral part of this report presents in detail all the significant audit findings made during the audit which have been brought to the attention of management.

Opinion

In my opinion;

- The financial statements present fairly in all material respects the financial position of the Uganda Road Fund as at 30th June, 2011 and the results of its financial performance and its cash flows for the year then ended, in accordance with the requirements of the Public Finance and Accountability Act, 2003 and the modified cash basis of accounting described under accounting policy 2 (a).
- The expenditure and receipts have been applied in all material respects for the intended purposes.



John F. S. Muwanga
AUDITOR GENERAL

KAMPALA

13TH MARCH, 2012

PART "B"

DETAILED REPORT OF THE AUDITOR GENERAL

This Section outlines the detailed audit findings, management response, and my reconditions in respect thereof.

1.0 Conflicting Laws on Collection of User CHARGES BY URA And URF

According to section 21 of the Uganda road fund Act, Uganda road fund is supposed to collect User charges. However, it is Uganda Revenue Authority (URA) that collects Road User charges and remits to the consolidated fund as per section 14 of Uganda Revenue Authority act. This contravenes section 21 of Uganda Road Fund Act 2008 which requires user charges to be directly remitted to the fund on a monthly basis. The conflict in the two laws may cause disharmony between the two institutions and hamper the operation and activities of Uganda Road Fund.

The Accounting Officer explained that a Cabinet Memo had been drafted and presented to MOFPED. This memo sought to amend the URA act and recognize the need to transfer funds directly to URF account in Bank of Uganda. He further stated that the board through interface meetings with the ministry of Finance, Planning and Economic Development (MOFPED) had presented their requirement to have the Fund operate as a second generation road fund.

I have advised management to continue the liaising with the various stakeholders and expedite the amendment process to allow the Fund operate according to the law.

2.0 Lack of Medium and Long Term Plans

Section 25 of the Uganda Road Fund Act requires the Fund to prepare, after consultation with the designated agencies, three and five years (medium and long term) road maintenance plans. It is from these plans that the annual road maintenance programmes required under section 23 of the Act are prepared by the designated agencies. The plans are meant to help the Fund in planning the release of funds for specified roads for utilization by the implementing Agencies. This concern was raised in my last audit report to parliament but no action was taken.

Lack of medium and long term plans for the Road Fund may result into Designated Agencies expending the road maintenance funds on unplanned activities and may also render performance measurement of the annual programs of the Fund difficult.

The accounting office explained that studies were being undertaken to provide planning data/ information for the development of long term plans.

I advised management to liaise with the other stakeholders in the collection of the data and expedite the preparation of the medium and long term plans required by the law.

3.0 Unfair Clauses in the Office Tenancy Agreement

The fund entered into a tenancy agreement with TWED Consulting Company Limited for 1,100m² of office space on plot 10, Kafu Road in TWED Towers building at a monthly fee of

USD 24,100 excluding VAT, commencing on 1st Sep, 2011.

Clause 1(i) of the tenancy agreement states that *"the rent and service charge payable after the third year shall be subject to an annual escalation (increment) of 3.5% (three and a half percent) per month of the preceding period as the base to provide for inflationary growth."*

This provision is subject to different interpretations because it is not clear whether the **"period"** refers to the previous year or the entire three years. The clause in its current form may be interpreted as **US \$ 24,100(1+3.5)³⁶** and applied to the disadvantage of the Uganda Road Fund (Tenant) by the landlord.

Management explained that the intent of the aforementioned clause was to the effect that, the rent increment there of shall be annual and not monthly, and that an addendum to the tenancy agreement to make it clear.

However, the said addendum had not been signed by the time of writing this report in March 2012 and the Landlord wanted to change the effective date of the annual increment to be after one year instead of three years as stipulated in the contract agreement

I have advised management to harmonise the position with the Landlord and complete the process of amending the contract.

4.0 Fund sent to wrong Designated Agencies

Uganda Road Fund while transferring funds to the designated agencies entered incorrect agencies (Payees) on the IFMS. As result, shs 17,990,265 meant for Sheema District was transferred to Bushenyi district and Shs 86,020,085 for Agago District transferred to Pader District. By the time of writing this report, there was no evidence to show that the funds were eventually transferred to the intended beneficiaries.

There is a risk that the planned activities by the right full beneficiaries were never implemented.

The Accounting Officer explained that management had put in place controls to prevent reoccurrence of such errors by in-house training of staff on IFMS to ensure that correct data is input to avoid misdirecting of funds.

I have advised management to liaise with Bushenyi and Pader Districts to establish whether the funds were transferred to the rightful beneficiaries.

5.0 Payments made without deducting 6% Withholding Tax

The income Tax Act, Cap 340 section 119 provides that when a payment is made for supply of goods and services, the payer shall withhold 6% on the gross amount paid. Contrary to this provision, the fund effected payment to four suppliers of goods and services without deducting 6% withholding tax amounting to Shs 10,363,534 as shown in the table below.

Payee	6%WHT	Remarks
Mukwasi General Contractors	6,319,150	Rent for the period of Nov, 2010 to June 2011
TTB Investments	2,340,000	Printing 600 copies of One Year Road Maintenance Plan
Loys Technologies (U) Ltd	750,000	Reporteur services at budget conference 17th 06 2010
Event management & consultancy ltd	954,384	Event management service for midterm review workshops.
Total	10,363,534	

Failure to withhold taxes as prescribed by the law may attract penalties.

I have advise management to ensure that the suppliers are followed up and recoveries of the taxes effected and remitted to Uganda Revenue Authority.

6.o Reported losses of Shs 13,900,000 during the year

The fund reported losses of money amounting to Shs 13,900,000 incurred during the year, comprising of Non Tax Revenue (NTR) collected by the fund from the sale of bid documents (Shs 10,350,000) and money meant for staff allowances (Shs 2,150,000). These losses arose from a break in incident that also led to a safe worth Shs 1,400,000 being destroyed in the process to access the money in the office.

It was observed that there were delays to bank the revenue (NTR) money and the Accounting Officer attributed this to the absences of designated NTR bank accounts as they awaited the permission to open up one from the Account ant General.

Although the case was reported to the police and other authorities as required by the accounting regulations, no further details were available regarding the progress of the police case and hence the recovery of the money.

I have advised the management to liaise with the police to have the case investigated to its conclusion and also to ensure that NTR money is banked regularly as required by the Treasury Accounting Instructions.

GOVERNMENT OF THE REPUBLIC OF UGANDA



THE REPUBLIC OF UGANDA

REPORTS AND FINANCIAL STATEMENTS FOR

The Uganda Road Fund

FOR THE YEAR END 30th JUNE 2011

UGANDA ROAD FUND
TRIAL BALANCE AS AT JUNE 30TH 2011

	Details	Debit	Credit
133	Transfers from Treasury		
133102	Recurrent		
511201	Revenue Reserves		283,408,076,570
14	Other Revenue: Non- Tax Revenues		
142	Sale of Goods and services		5,644,403,321
	Sale of Publications		
21	Employee Costs		
221	Wages and salaries		10,350,000
211102	Contract Staff Salaries & Wages	1,278,086,877	
211103	Allowances	215,999,830	
212101	Social Security Contributions	116,290,830	
213001	Medical Expenses	22,285,286	
213002	Incapacity, death benefits and funeral expenses	45,586,764	
22	Goods & Services		
221	General Expenses		
221015	Financial and related costs	10,350,00	
221001	Advertising & public Relations	280,399,775	
221002	Workshops and Seminars	294,343,429	
221003	Staff Training	198,181,633	
221004	Recruitment Expenses	44,999,929	
221005	Hire of venue	1,406,200	
221007	Books, periodicals & newspapers	15,481,700	
221008	Computer Supplies & IT Service	39,081,000	
221009	Welfare and Entertainment	26,760,306	
221011	Printing, Stationary & Photocopy	106,387,100	
221012	Small Office Equipment	3,934,463	
221016	IFMS Recurrent Cost		
221017	Subscriptions	19,453,550	
222	Communications		
222001	Telecommunications	30,799,654	
222002	Postage & Courier	40,042,800	
222003	Information & Communication Tech (ITC)	164,159,006	
223	Utility and Property Expenses		
223003	Rent	149,999,173	
223005	Electricity	11,990,097	
223006	Water	3,499,000	
224	Supplies & Services		
224002	General Supply of Goods & Services	1,068,738,501	
225	Professional Services		
225001	Consultancy Services Short Term	760,531,467	
226	Insurance and Licenses		
226001	Insurances	35,999,623	
227	Travel & Transport		
227001	Travel Island	314,153,300	
227002	Travel Abroad	452,499,110	

	Details	Debit	Credit
227004	Fuel, Lubricants & Oils	82,372,950	
228	Maintenance		
228002	Maintenance Vehicles	75,221,824	
228003	Maintenance Machinery, Equipment & Furniture	1,559,000	
26	Grants paid		
263108	Transfers to Treasury	13,335,379	
263201	Local Government Conditional Grants	95,464,865,435	
263204	Transfers to Other Gov't Units	177,992,700,000	
321	Financial Assets Domestic		
321103	Expenditure Accounts	9,681,335,277	
415	Accounts Payable		
415003	Committed Creditors		
	Totals	289,062,829,891	289,062,829,891

Government of the Republic of Uganda
Name of the Reporting Entity: The Uganda Road Fund
Financial Statements for the Financial Year Ended 30th June 2012

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Government of the Republic of Uganda
Name of the Reporting Entity :The Uganda Road Fund
Financial Statement for the Financial Year ended 30th June 2011

Statement of Responsibilities of the Accounting Officer

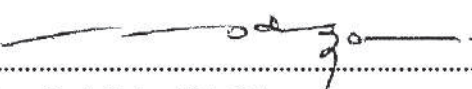
The financial statement set out on page 2 to 40 have been prepared in accordance with the provisions of the Public Financial and Accountability Act, 2003 [the Act]. The financial statements have been prepared on the modified cash basis of accounting and comply with the generally accepted accounting practices for the public sector.

In accordance with the provisions of Section 8 of the Public Finance and Accountability Act, 2003, [the Act], I am responsible for the control and personally accountable to parliament for the regularity and propriety of the expenditure of money applied by an expenditure vote, or any provision funded wholly through the Consolidated Fund, and for all resources received, held or disposed of.

Under the provision of section 31 of the same Act, I am required to prepare, sign and submit financial statement to the minister responsible for Finance, the Auditor General, and to the Accountant General within a period of three months from the end of the Financial Year.

Accordingly, I am 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 accounts, which have been properly kept.

I accept responsibility for the integrity of these financial statements, the financial information they contain and their compliance with the Public Finance and Accountability Act, 2003


.....
Eng. Dr. Micheal M. Odongh
Accounting Officer

Uganda Road Fund.....
[Name of the reporting entity]

.....
Date

Government of the Republic of Uganda
Name of the Reporting Entity The Uganda Road Fund
Financial Statements for the Financial Year ended 30th June 2011

Information about the Reporting Entity

The Uganda Road Fund

5th Floor Soliz House
Plot 23, Lumumba Avenue
P. O. Box 7501
Kampala, Uganda

The Uganda Road Fund (URA) 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

- fuel levies;
- international transit fees, collected from foreign vehicles entering the country;
- road license fees;
- axle load fines;
- bridges tolls and road tolls; and
- weight distance charges;

Government of the Republic of Uganda
Name of the Reporting Entity The Uganda Road Fund
Financial Statement for the Financial Year ended 30th June 2011

Commentary on the Financial Statements by the Head of Accounts

The total budget as appropriated by Parliament for the performance of the Uganda Road Fund FY 2010/2011 was UGX 283,883,000,002 distributed to vote functions as detailed in the table below. The secretariat vote is for the administrative cost of the Fund while National Road Maintenance is a designated responsibility of the Uganda National Roads Authority. District, Urban & Community Access Roads maintenance is the responsibility of the Districts and Municipal Councils as designated agencies and Town Councils and Sub-counties as Sub agencies. Funds are disbursed by the Uganda Road Fund to the Designated Agencies against approved work plans.

During the period the fund received 99.83% of the budgetary allocation and utilized 98.57% of the availed funding as analyzed in the table below.

Uganda Road Fund Financial Performance for FY2010/11

No.	Details	Budget	Receipt	Performance	Variance (Budget vs. Receipts)	Variance (Receipts Vs. Performance)
1	Secretariat	7,889,995,870	7,889,993,782	5,900,243,800	2,088	1,989,749,982
2	National Road Maintenance	177,993,081,100	177,993,081,100	177,992,700,000	0	381,100
3	District, Urban And Community Access Road Maintenance	97,999,923,032	97,525,001,688	95,464,865,435	474,921,344	2,060,136,253
4	Non Tax Revenue	0	10,350,000	10,350,000	(10,350,000)	0
	Total	283,883,000,002	283,418,426,570	277,418,426,570	464,573,432	4,050,267,335

The Uganda Road Fund is not yet fully operational on the Integrated Financial Management System (IFMS) and therefore transacts through the Hybrid arrangement of IFMS. This arrangement limits the Fund to operate all the systems models. We envisage that in FY 2011/2012 the fund will be fully operational with IFMS terminals at its premises

I take full responsibility for the integrity of these Financial Statements, the financial information they contain and their compliance with the PFAA 2003



Head of Accounts [John Ocitti]

.....

Government of the Republic of Uganda
Name of the Reporting Entity: the Uganda Road Fund
Financial Statements for the Financial Year ended 30th June 2012
Statement of Financial Performance for the year ended 30th June 2011
[Based on classification of expenditures by nature]

Budget 2011 Shs		Notes	Actual 30th June 2011 Shs	Actual 30th 2010 Shs
	Operating revenue			
	Grants from foreign governments	2		
	Grants from international organizations	3		
	Domestic Grants	4		
283,883,000,002	Transfers received from the Treasury	5	283,408,076,570	116,241,608,654
	Transfers received from other government units	6		
	Non- Tax Revenue	7	10,350,000	
	Other Revenue	8		
283,883,000,002	Total operating revenue		283,418,426,570	116,241,608,654
	Operating expenses			
2,106,855,145	Employee costs	9	1,678,249,210	449,793,200
5,783,140,725	Goods and services consumed	10	4,221,994,590	278,708,735
	Consumption of properties, plant & equipments	11		8,831,900
	Interest expense	12		
	Subsides	13		
275,993,004,132	Transfer to other organisations	14	273,457,565,435	109,856,871,498
	Social benefits	15		
	Other expense	16		
	Foreign exchange losses (gains)	18		
283,883,000,002	Total operating expenses		279,357,809,235	110,597,205,333
	Surplus/(deficit) from Operating activities		4,060,617,335	5,644,403,321
	Finance costs	17		
	Losses of cash only (refer to Statement of reported losses)			
	Extraordinary items	19		
	Net surplus/ (deficit) after extraordinary items		4,060,617,335	5,644,403,321

The accounting policies and notes set out on page 23 to 40 form an integral part of these financial statements.

The financial statements on pages 5 to 20 were approved by the accounting Officer on 15/12/2011.



 Accounting Officer [Eng. Dr. Micheal M. Odongo]

Government of the Republic of Uganda
Name of the Reporting Entity The Uganda Road Fund
Financial Statements for the Financial Year ended 30th June 2011.
Statement of Financial Position at 30 June 2012

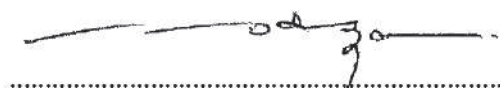
	Notes	30th June 2011 Shs	30 June 2010 Shs
ASSETS			
Cash and Cash equivalents	20	9,681,335,277	5,644,403,321
Receivable (loss of cash)	21	10,350,000	
Inventories	22		
Investments	23		
Investment properties	24		
Total Assets		9,681,335,277	5,644,404,321
LIABILITIES			
Borrowings (interest bearing liabilities)	25		
Payables	26		
Pension liabilities	27		
Total liabilities			
NET ASSETS / (LIABILITIES)		0	5,644,403,321
REPRESENTED BY;			
NET FINANCIAL WORTH		9,691,685,277	5,644,403,321

STATEMENT OF CHANGES IN EQUITY (NETWORTH) AS AT 30th June 2011

		30th June 2011 Shs	30 June 2010 Shs
Net worth Last Year (B/F)		5,644,403,321	
Less: Transfers to the UCF account (Balances)		13,335,379	
Add: Surplus/ Deficit for the year		4,060,617,335	5,644,403,321
CLOSING NET FINANCIAL WORTH		9,691,685,277	5,644,403,321

The accounting policies and notes set out on pages 23 to 40 form an integrate part of these financial statements.

The financial statements on pages 5 to 20 were approved by the accounting officer on.....2011



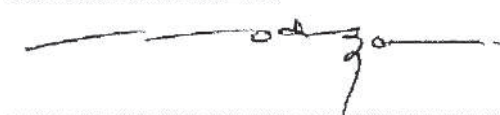
Accounting Officer [Eng. Dr. Micheal M. Odongo]

Government of the Republic of Uganda
Name of the reporting Entity The Uganda Road Fund
Financial statements for the financial year ended 30th June 2011
Cash flow statement for the year ended 30th June 2011 [Direct Method]

	30th June 2011 Shs	30 June 2010 Shs
CASH FLOW FROM OPERATING ACTIVITIES		
<i>Total receipts from operating revenues were (see below)</i>	283,418,570	116,241,608,654
PAYMENTS FOR OPERATING EXPENSES		
Employee costs	1,678,249,210	449,793,200
Goods and services consumed	3,879,936,189	278,708,732
Interest Expense		
Subsidies		
Transfers to other organizations	273,457,565,435	109,859,871,498
Social benefits		
Other expenses		
Net Advances paid		
Domestic Arrears paid during the year		
Pension Arrears paid during the year		
Losses of cash	10,350,000	
Letters of credit receivables		
Extraordinary items		
Total payment for operating activities	279,044,100,834	110,588,373,433
Net Cash inflows/ (outflows) from operating activities	4,374,325,736	5,653,235,221
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipments	324,058,401	8,831,900
Proceeds from sale of property, plant and equipments		
Purchase if investments		
Purchase of investment properties		
Proceeds from sale investment		
Proceeds from sale of investment properties		
Net cash inflows/ (outflows) from investing activities	(324,058,401)	(8,831,900)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from external borrowings		
Repayments of external borrowings		
Repayments of other domestic borrowings		
Net cash flows from financing activities		
Net increase (decrease) in cash and cash equivalents	4,050,267,333	5,644,403,321

The accounting policies and notes set out on page 23 to 40 form an integral part of these financial statements.

The financial statements on pages 5 to 20 were approved by the Accounting Officer on.....2011



Accounting Officer [Eng. Dr. Micheal M Odongo]

Government of the Republic of Uganda
Name of the Reporting Entity the Uganda Road Fund
Financial Statements for the Financial Year ended 30th June 2011

Cash Flow statement for the year ended 30th June 2011 (continued)

For cash flow purposes receipts from operating revenue comprise:	Note	30th June 2011 Shs	30 June 2010 Shs
Operating revenue			
Grants from foreign governments	2		
Grant from international organizations	3		
Uncondition grants	4		
Conditional grants	4		
Equalization grants	4		
Transfers received from treasury	5	283,408,076,570	116,241,608,654
Transfers received from other government unit	6		
Non-tax revenue	7	10,350,000	
Miscellaneous	8		
Advances recovered			
Deposits received			
Total receipt from operating activities		283,418,426,570	116,241,608,654

Reconciliation of movement of cash during the year

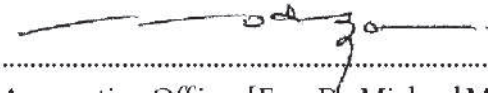
	Note	30th June 2011 Shs	30 June 2010 Shs
At the being of the year		5,644,403,321	
Less transfers to UCF account(balance)		13,335,379	
Net increase (decrease of cash)		4,050,267,335	5,644,403,321
At the end of the year		9,681,335,277	5,644,403,321

For purposes of cash flow statement ,cash and cash equivalent comprise

	Note	30th June 2011 Shs	30 June 2010 Shs
Cash and bank balance	20	9,681,335,277	5,644,403,321
Less bank over draft	25		
Net cash and bank balance		9,681,335,277	5,644,403,321

The accounting policies and notes set out on pages 23 to 40 form an integral of these financial statements.

The financial statements on pages 5 to 20 were approved by the Accounting Officer on 2011



 Accounting Officer [Eng. Dr. Michael M. Odongo]

Government of the Republic of Uganda

Name of the Reporting Entity the Uganda Road Fund

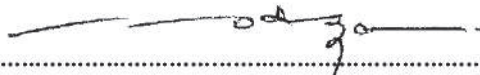
Financial Statements for the Financial Year ended 30th June 2011

Statement of appropriation Account [Based on services voted by Parliament]

Actual 30 June 2010 Shs		Notes	Actual 30th June 2012 Shs	Budget 30th June 2012 Shs	Variance 30th June 2012
	RECEIPTS				
	Grants from foreign governments	2			
	Grants from international organizations	3			
116,241,608,654	Transfers received from the treasury	5	283,408,076,570	283,883,000,002	474,923,432
	Transfer from other government units	6			
	Non Tax Revenues	7	10,350,000	0	(10,350,000)
	Miscellaneous	8			
116,241,604,654	Total receipts		283,418,426,570	283,883,000,002	464,573,432
	EXPENDITURE by services as per appropriation				
737,333,835	Secretariat		5,900,243,800	7,889,995,870	1,989,752,070
66,538,000,000	Uganda National Roads Authority		177,992,700,000	177,993,081,100	381,100
43,321,871,498	District Urban Community Access Roads		95,464,865,435	97,999,923,032	2,535,057,597
110,597,205,333	Total expenditure for services appropriated		279,357,809,235	283,883,000,002	4,525,191,767

The accounting policies and notes set out on page 23 to 40 form an integral part of these financial statements.

The financial statement on page 5 to 20 were approved by the Accounting Officer on.....2011



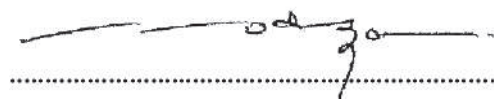
 Accounting Officer [Eng. Dr. Michael M. Odongo]

Government of the Republic of Uganda
Name of the Reporting Entity the Uganda Road Fund
Financial Statements for the Financial Year ended 30th June 2011
Statement of Appropriation Account [Based on nature of expenditure for services voted]

Actual 30 June 2010 Shs		Notes	Actual 30th June 2012 Shs	Budget 30th June 2012 Shs	Variance 30th June 2012
	RECEIPT				
	Grants from foreign governments	2			
	Grants from international organizations	3			
116,241,608,654	Transfers received from the treasury	5	283,408,076,570	283,883,000,002	474,923,432
	Transfer from other government units	6			
	Non Tax Revenues	7	10,350,000	0	(10,350,000)
	Miscellaneous	8			
116,241,604,654	Total receipts		283,418,426,570	283,883,000,002	464,573,432
	EXPENDITURE by nature of expenditure				
449,796,200	Employee costs	9	1,671,249,210	2,106,855,145	428,605,935
278,708,735	Goods and services consumed	10	3,897,936,189	5,783,140,725	1,885,204,536
8,831,900	Consumption of property, plant & equipments (fixed assets)	11	324,058,401		(324,058,401)
	Interest expense	12			
	Subsidies	13			
109,859,871,498	Transfers to other government units	14	273,457,565,435	275,993,004,132	2,535,438,697
	Social benefits	15			
	Other operating expenses	16			
	Domestic arrears paid				
110,597,205,333	Total operating expenses		279,357,809,235	283,883,000,002	4,525,190,767
	Finance costs	17			
110,597,205,333	Total expenditure		279,357,809,235	283,883,000,002	4,525,190,767

The accounting policies and notes set out on page 23 to 40 form an integral part of these financial statements.

The financial statement on page 5 to 20 were approved by the Accounting Officer on.....2011


.....
Accounting Officer [Eng. Dr. Michael M. Odongo]

Government of the Republic of Uganda

Name of the Reporting Entity The Uganda Road Fund

Financial Statements for the Financial Year ended 30th June 2011

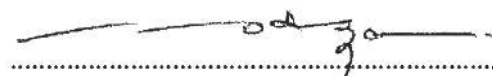
Statement of reconciliation between total expenditure per Statement of Appropriation

Account to total expenditure in Statement of Financial Performance

	Note	30th June 2011 Shs	30 June 2010 Shs
Total expenditure per Appropriation Account		279,357,809,235	110,597,205,333
Add:			
Letters of credit receivable prior year but delivered during the year			
Transfers received from other government units			
Transfer to Treasury NTR			
Transfer to Treasury Gross Tax			
Accrued Expenditure			
Foreign exchange losses (gains)			
Less:			
Letters of credit receivable at year-end			
Transfers made other government units			109,859,871,498
Domestic Arrears paid			
Total Expenditure per Statement of Financial Performance		279,357,809,235	737,333,835

The accounting policies and notes set out on pages 23 to 40 form an integral of these financial statements.

The financial statements on pages 5 to 20 were approved by the Accounting Officer on 2011



Accounting Officer [Eng. Dr. Michael M. Odongo]

Government of the Republic of Uganda
Name of the Reporting Entity the Uganda Road Fund
Financial Statement for the Financial Year ended 30th June 2011

Statement of Revenues collected during the year ended 30th June 2011
[Based on source of revenue] (Memorandum Statement)

Actual 30 June 2010 Shs		Notes	Actual 30th June 2012 Shs	Budget 30th June 2012 Shs	Variance 30th June 2012
	RECEIPT				
	Non-Tax revenue				
	Investment income				
	Dividends				
	Rent				
	Other property income				
	Agency fees(Tender fees)		10,350,000	0	10,350,000
	Income from disposal of assets				
	Administrative fees and licenses				
	Fines and penalties				
	Miscellaneous receipt				
	Total non-tax revenue		10,350,000	0	10,350,000

The accounting policies and notes set out on pages 23 to 40 form an integral part of these financial statements.

The financial statements on pages 5 to 20 were approved by the accounting Officer on2011



.....
Accounting Officer [Eng. Dr. Michael M. Odongo]

Government of the Republic of Uganda

Name of the reporting entity the Ugandan road fund

Financial statements for the financial year ended 30th June 2011

Statement of arrears of revenues for the year ended 30th June 2011
[Based on source of revenue] (Memorandum statement)]

Budgeted Revenue 2010/11 Shs	Arrears of Revenue 30th June 2010 Shs	Total Revenue billed during the year Shs	Actual Amounts collected during the year Shs	Amount remitted to Consolidated fund during the year Shs.	Due to Consolidated Fund Shs	Cumulative Arrears of Revenue at 30th June 2010 Shs
	RECEIPTS					
	Non tax revenue					
	Investment income					
	Dividends					
	Rent					
	Other property income					
	Income from Disposal of Assets					
	Administrative fees & licenses					
	Fines and penalties					
	Miscellaneous receipts					
	Total Non tax Revenue					

The accounting policies and notes set out on pages 23 to 40 form an integral part of these financial statements.

The financial statements on pages 5 to 20 were approved by the accounting officer on2011

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Accounting officer [Eng. Dr. Michael M Odongo]

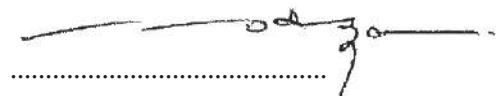
Government of the republic of Uganda
Name of the reporting entity the Uganda road fund
Financial statements for the financial year ended 30th June 2011

Statement of contingent liabilities as at 30th June 2011 (Memorandum statement)

	Schedule	30th June 2010 Shs	30th June 2010 Shs
DOMESTIC			
Legal proceedings			
Guarantees and indemnities			
Guarantees of bank overdrafts			
Other contingent liabilities			
TOTAL DOMESTIC CONTONGENCIES			
FOREIGN			
Legal proceedings			
Guarantees and indemnities			
Guarantees of bank overdrafts			
Other contingent liabilities			
TOTAL FOREIGN CONTONGENCIES			
TOTAL CONTINGENT LIABILITIES			

The accounting policies and notes set out on pages 23 to 40 form an integral part of these financial statements.

The financial statements on pages 5 to 20 were approved by the accounting Officer on2011



Accounting Officer [Eng. Dr. Michael M. Odongo]

(Memorandum statement)

[illegible]

The financial statements on pages 5 to 20 were approved by the accounting Officer on2011

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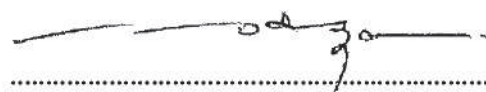
Accounting Officer [Eng. Dr. Michael M. Odongo]

Government of the republic of Uganda
Name of the reporting entity the Uganda road fund
Financial statements for the financial year ended 30th June 2011
Statement of Non- Quantifiable Contingent Liabilities as at 30th June 2011
(Memorandum statement)

	Outstanding Commitment at beginning of yr 1 July 2010	Prior years Commitments paid during the year	New outstanding commitment incurred during the year	Cumulative outstanding commitments 30th June 2011
Commitments by nature of expenditure: Cumulative				
OPERATING COMMITMENTS (PAYABLES)				
Employee costs				
Goods and services consumed				
Interest expense				
Subsidies				
Grants payable				
Social benefits				
Other operating expenses				
Finance cost				
Total operating commitments				
CAPITAL COMMITMENT (PAYABLES)				
Property				
Plant				
Equipments				
Total Capital Commitments				
TOTAL PAYABLES				
ADD:				
LONG TERM COMMITMENTS CARRIED FORWARD				
Commitments for Extra ordinary items				
TOTAL COMMITMENTS				

The accounting policies and notes set out on pages 23 to 40 form an integral part of these financial statements.

The financial statements on pages 5 to 20 were approved by the accounting Officer on 15/12/2011



Accounting Officer [Eng. Dr. Michael M. Odongo]

Government of the Republic of Uganda

Name of the Reporting Entity The Uganda Road Fund

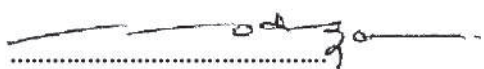
Financial Statements for the Financial Year ended 30th June 2011

Statement of losses of public money, stores and other assets written off, and claims abandoned during the year ended 30th June

Reference number of reported loss/written off/claim abandoned		Opening Balance as at 1 July 2010 Shs	Losses written off in the YR ended 30th June 2011	Cumulative Losses written off as at 30th
	Losses of public moneys (cash and cash equivalents)			
	Total losses of cash written off			
	Losses of store			
	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			

The accounting policies and notes set out on pages 23 to 40 form an integral part of these financial statements.

The financial statements on pages 5 to 20 were approved by the accounting Officer on2011



Accounting Officer [Eng. Dr. Michael M. Odongo]

Government of the Republic of Uganda

Name of the Reporting Entity the Uganda Road Fund

Financial Statements for the Financial Year ended 30th June 2011


Statement of reported losses of public money, stores and other assets whether or not

Written during the year ended 30th June

Reference number of reported losses/ write off/ claim abandoned.		Operating Balance as at 1 July 2010 Shs	Losses for the YR Ended 30th June 2011 Shs	Cumulative Losses as at 30th June 2011
	Losses of public moneys (cash and cash equivalents)			
O/B/Theft Wandegaya police Station	Cash		10,530,000	10,530,000
	Staff Allowance		2,150,000	
	Total losses of cash		12,500,000	10,350,000
	Losses of stores reported			
Case: 08/15/03/2011 Wandegaya police Station	Laptop computer - Dell Inspiron FCNX7L1		N/A	N/A
	Total losses of stores reported			
	Losses of other assets			
	Property			
	Plant			
O/B/Theft Wandegaya police Station	Equipments: Safe (Boston Capacity 190L 110 Kg)		1,400,260	N/A
	Total losses of other asset reported			
	Total losses of public funds, Stores and other assets reported		13,900,260	10,350,000

The accounting policies and notes set out on pages 23 to 40 form an integral part of these financial statements.

The financial statements on pages 5 to 20 were approved by the accounting Officer on 15/12/2011



 Accounting Officer [Eng. Dr. Michael M. Odongo]

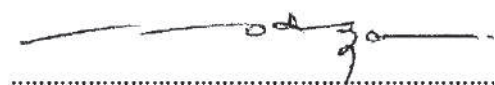
Government of the Republic of Uganda
Name of the Reporting Entity The Uganda Road Fund
Financial Statements for the Financial Year ended 30th June 2011

Statement of stores and other assets (Physical assets) acquired during the year ended 30th June 2011

Asset register number For current period acquisition		30th June 2011 Cost in shs	30th June 2011 Cost in shs
	By individual assets		
	Small Book Shelf		700,00
	Stationary Shelf		1,770,000
	Glass Book Shelf		1,974,000
	Condenser Units		4,414,900
	Computers	23,915,000	
	Furniture & Fittings	29,575,000	
	Office Equipments	69,121,678	
	Motor Vehicles	201,446,723	
	TOTAL COST OF ASSETS AQUIRED	324,058,401	8,831,900
	Analyzed as follows:		
	Land		
	Non Residential buildings		
	Roads and bridges		
	Transport equipments Motor vehicles ect		
	Machinery and equipments		
	Furniture and fittings		4,414,900
			4,417,000
	Total value of physical assets acquired	324,058,401	8,831,900

The accounting policies and notes set out on pages 23 to 40 form an integral part of these financial statements.

The financial statements on pages 5 to 20 were approved by the accounting Officer on 15/12/2011



Accounting Officer [Eng. Dr. Michael M. Odongo]

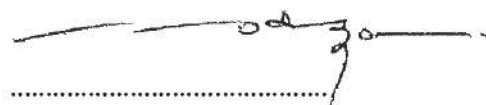
Government of the Republic of Uganda
Name of the Reporting Entity The Uganda Road Fund
Financial Statements for the Financial Year ended 30th June 2011

Statement of disposal of physical assets during the year ended 30th June 2011

Year of acquisition	Asset register number		Receipt Number	Original Cost in Shs	Proceeds on disposal Shs
		By individual assets			
		TOTAL PROCEEDS FROM DISPOSALS			
		Analyzed as follows:			
		Land			
		Non Residential buildings			
		Residential buildings			
		Roads and bridges			
		Transport equipments Motor vehicles etc			
		Machinery and equipments			
		Furniture and fitting			
		Total value of physical assets disposed off			

The accounting policies and notes set out on pages 23 to 40 form an integral part of these financial statements.

The financial statements on pages 5 to 20 were approved by the accounting Officer on 15/12/2011



Accounting Officer [Eng. Dr. Michael M. Odongo]

ANNUAL REPORT 2010/11

Name of Supplier	LC Number	Due date	Bank	Currency	Ug. Shs
TOTAL					

The financial statements on pages 5 to 20 were approved by the accounting Officer on 15/12/2011

Accounting Officer [eng. Mr. Michael M. Odongo]

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Name of Reporting Entity: The Uganda Road Fund
Financial Statements for the Financial Year ended 30th June

Schedule of Project balances as at 30th June 2011

[illegible]

The financial statements on page 5 to 20 were approved by the Accounting Officer on 11/12/2011

Accounting Officer [Eng Dr Micheal M Odongo]

Government of the Republic of Uganda
Name of the Reporting Entity The Uganda Road Fund
Financial Statements for the Financial Year ended 30th June 2011

Accounting policies (continued)

General Information

THE UGANDA ROAD FUND is an accounting entity of the government of the Republic of Uganda and is domiciled in.

The principal address of the following

THE UGANDA ROAD FUND
5th floor, Soliz House
Plot 23, Lumumba Avenue
P.O.Box 7501,
Kampala Uganda
T: +256 (0) 752 733323/ (0) 752 229009
E: info@roadfundug
W: www.roadfundug

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 to all years presented, unless otherwise stated.

Basis of preparation

These financial statements have been prepared in accordance with the requirements of the Public Finance and Accountability Act, 2003 [the Act] and comply with generally accepted accounting principles taking into consideration the Government of Uganda legal and regulatory framework regarding public finances.

The measurement basis applied is the historical cost basis, except where otherwise stated in the accounting policies below. The cash basis of accounting as modified with regard to recognition of pension liabilities, domestic arrears, revenue from Uganda Revenue Authority, letters of credit and prepayments has been consistently used.

Under cash basis of accounting, revenue is recognized generally in the period in which it is received and not when earned, while expenditure is recognized in the period in which is paid not incurred.

Similarly, purchases of assets including immovable property, plant and equipments are expensed fully in the year they are paid for.

Reporting currency and translation of foreign currencies

(i) Functional and presentation currency

The functional and reporting currency is the Uganda Shilling, which is the legal tender 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.

(ii) Translation of transactions in foreign currency

Government of the Republic of Uganda
Name of the Reporting Entity The Uganda Road Fund
Financial Statements for the Financial Year ended 30th June 2011

Accounting policies (continued)

Foreign currency transactions are translated into Uganda shillings using the exchange rates prevailing at the dates of the transactions and retranslated at year end using the closing rate. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rate of monetary assets and liabilities denominated in foreign currencies are recognized in the statement of financial performance.

(c) Reporting Period

The reporting period for these financial statements is the financial year of the Government, which runs from 1 July 2009 to the 30th June 2010

The Budget forecast is the original forecast as amended by subsequent supplementary budgets for the year as appropriated by Parliament.

(d) Revenue

Revenue represents cash received by the entity during the financial year and comprises Transfers from the Consolidated Fund Grants received and Non Tax Revenue

Subject to Article 156 of the Constitution of the Republic of Uganda, tax is levied with the authority of parliament.

Many services and benefits are provided by the accounting entity to the public but these do not necessarily give rise to revenue to the entity. Equivalent, payment of tax and other dues do not necessarily result into an entitlement to the taxpayer to receive equivalent value of services not benefits because there is no explicit relationship between payment of tax and other dues, and receipt of goods and services from the government. Revenue is recognized as follow.

(i) Transfers from the Consolidated Fund

Transfers from the Consolidated Fund to the entity are recognized when disbursement is made. Transfers are made periodically to facilitate the operations of the entity in accordance with the appropriated budget and the cash limits that have been established for government spending for the period.

(ii) Grants

Grants are recognized when received. Similarly, grants/transfers to other entities of government are recognized when disbursement is made

(iii) Non-Tax Revenue

Non-Tax Revenue is proceeds from sales of designated services by the entity. Sales of services are recognized in the period in which the payment for the services is received and necessarily when the service is rendered.

Government of the Republic of Uganda
Name of the Reporting Entity The Uganda Road Fund
Financial Statements for the Financial Year ended 30th June 2011

Accounting policies (continued)

Non-Tax Revenue, whether directly collected by the entity or collected by another entity on its behalf is recognized when received.

(e) Expenses

In general, expenditure is recognized when incurred. Expenses relating to pension liabilities, domestic arrears and interest expenses on treasury bills and bonds are accrued for in the financial statement.

(f) Property, plant and equipment (physical assets or fixed assets)

Property, plant and equipment principally comprises land, building, vehicles, equipments, highways, specialists military equipments and another infrastructures assets but this not include regenerative natural resources such as forests and mineral resources.

Under government cash basis of accounting, purchases of property, plant and equipment are expensed fully in the year of purchase. However, memorandum record is maintained in the Fixed Asset Registers at historical cost of non current assets of government.

Unrealized gains or losses arising from changes in the values of property, plant and equipments are not recognized in the financial statements. Proceeds from disposal of property, plant and equipments are recognized as non-tax revenue in the period in which it is received.

(g) Receivables

(i) Advances and other receivables

Receivables are carried at original historical cost. Bad debts when identified are written off as per procedure outlined financial regulation. These are reflected the Statement of Financial Performance.

(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 deposits receivable and expensed in the following period when the goods and services are delivered.

(h) Inventories

Consumable supplies are expensed in the period in which they are paid for.

Government of the Republic of Uganda
Name of the Reporting Entity The Uganda Road Fund
Financial Statements for the Financial Year ended 30th June 2011

Accounting policies (continued)

(i) Projects expenditure

Government projects are a series of undertakings by an accounting entity with specific objectives and a defined time frame and could be either:

- (i) Fully funded by a government
- (ii) Jointly funded by government and a development partner
- (iii) Fully funded by a development partner through either budget support or project support
- (iv) Fully funded by development partner through provision of physical items rather funds

Projects funded by government and development partner(s) through either budget support or project support and are disbursed through the Treasury are accounted for as inflows and fully expensed in the year.

In the short to medium term as we proceed to develop guidelines for project accounting and reporting we intend to capture the bank balances in the Financial position and thereafter the net movement.

(j) Investments

All purchases and sales of investments are recognized at the date when payments are effected or when proceeds are received. All investments in the balance sheet are carried at historical cost. For investments quoted in foreign currency, the historical cost is translated at the closing rate

(k) Cash and cash equivalents

Cash and equivalents are carried in the balance sheet at cost. For the purposes of the cash flow statement, cash and cash equivalents comprises cash on hand, deposits

Unspent cash balance

In accordance with the requirement of the Public Finance and Accountability Act 2003, unspent cash balance at the end of the financial year is returned to the Consolidated Fund in the course of the following financial year.

Transfer of unspent cash balance to the Consolidated Fund are treated as a direct movement in reserves of the according entity and reflected as part of the charges in net financial worth.

Government of the Republic of Uganda
Name of the Reporting Entity The Uganda Road Fund
Financial Statements for the Financial Year ended 30th June 2011

Accounting policies (continued)

(l) Borrowings

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

Interest expense or income on borrowings is recognized in the statement of financial performance only when paid or received.

(m) Employment benefits

Employee benefits include salaries, allowances, pensions and other related employment costs.

Employment benefits are recognized when incurred. No provision is made for accrued leave or reimbursable duty allowances.

(n) Contingencies

Contingent liabilities are recorded in the statement of Contingencies Liabilities when the contingency becomes evident. Contingent assets are neither recognized nor disclosed.

(o) 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 are included in the balance sheet as payables and in the Statement of Outstanding Commitments.

Government of the Republic of Uganda
Name of the Reporting Entity The Uganda Road Fund
Financial Statements for the Financial Year ended 30th June 2011

Notes to the financial statements (continued)

Notes to the financial statements

Note 1: Exchange rates

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

		30th June 2011 Shs	30th June 2010 Shs
United States Dollar			
Japanese Yen			
British Pound			
Euro			

Note 2: Grants from foreign governments

Budget 2010 Shs		Schedule	30th June 2011 Shs	30th June 2010 Shs
	Donor funds current			
	Donor funds capital			
	TOTAL GRANTS FOREIGN GOVERNMENTS			

Note 3: Grants from international organizations

Budget 2010 Shs		Schedule	30th June 2011 Shs	30th June 2010 Shs
	Donor funds current			
	Donor funds capital			
	TOTAL GRANTS FOREIGN GOVERNMENTS			

Note 4: Domestic Grants

Grants were received from other Government units including the central government, as follow

Budget 2010 Shs		Schedule	30th June 2011 Shs	30th June 2010 Shs
	Conditional grants			
	Unconditional grants			
	Equalization grants			
	TOTAL GRANTS FOR THE YEAR			

Government of the Republic of Uganda
Name of the Reporting Entity The Uganda Road Fund
Financial Statements for the Financial Year ended 30th June 2011

Notes to the financial statement (continued)

Grants for the year analyzed between current and capital as follows:

Budget 2011 Shs		Schedule	30th June 2011 Shs	30th June 2010 Shs
	CURRENT			
	Conditional grants			
	Unconditional grants			
	Equalization grants			
	Sub-total [current]			
	CAPITAL			
	Conditional grants			
	Unconditional grants			
	Equalization grants			
	Sub-total [current]			
	Total grants from the central government			

Note 5: Transfers received from the Treasury

Budget 2011 Shs		Schedule	30th June 2011 Shs	30th June 2010 Shs
283,883,000,002	Transfers from the treasury - current		283,408,076,570	116,241,608,654
	Transfers from the treasury - capital			
283,883,00,002	TOTAL TRANSFERS FOR THE YEAR		283,408,076,570	116,241,608,654

Note 6: transfer received from other government units

Budget 2011 Shs		Schedule	30th June 2011 Shs	30th June 2010 Shs
	Transfers from other Gov't units current			
	Transfers from other Gov't units capital			
	TOTAL TRANSFERS FOR THE YEAR			

Government of the Republic of Uganda
Name of the Reporting Entity The Uganda Road Fund
Financial Statements for the Financial Year ended 30th June 2011

Notes to the financial statement (continued)

Note 7: Non Tax Revenue

Non-tax revenues collected were as follows:

Budget 2011 Shs		Schedule	30th June 2011 Shs	30th June 2010 Shs
	Investment income			
	Dividends			
	Rent			
	Other property income			
	Sale of bids		10,350,000	
	Disposal of assets			
	Administrative fees and licenses			
	Fines and penalties			
	Total Non - Tax Revenue		10,350,000	

Note 8: Other Revenues

This is shown separately for the purposes of the Statement of financial Performance

Budget 2011 Shs		Schedule	30th June 2011 Shs	30th June 2010 Shs
	Windfall grains			
	Reimbursements by other bodies			
	Miscellaneous receipts/income			
	TOTAL MISC. REVENUES			

Note 9: Employee costs

Employee costs principally comprise:

Budget 2011 Shs		Schedule	30th June 2011 Shs	30th June 2010 Shs
1,865,399,000	Wages and salaries - cash		1,494,086,707	399,261,900
0	Wages and salaries - kind		0	0
164,940,000	Social contribution - actual		116,290,435	49,656,500
0	Social contribution - imputed		0	0
76,517,000	Other employment costs		67,872,050	874,800
2,106,856,000	Total employee costs		1,678,249,210	449,793,200

Government of the Republic of Uganda
Name of the Reporting Entity The Uganda Road Fund
Financial Statements for the Financial Year ended 30th June 2011

Notes to the financial statement (continued)

Note 10: Goods and services

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

Budget 2011 Shs		Schedule	30th June 2011 Shs	30th June 2010 Shs
1,367,582,000	General expenses		1,030,429,085	170,688,685
337,000,000	Communications		235,001,460	17,745,873
168,000,000	Utility and property expenses		165,488,270	0
1,068,854,000	Supplies and services		1,068,738,501	21,695,505
1,674,999,000	Professional services		760,531,467	0
36,000,000	Insurance and licenses		35,999,629	0
1,005,706,000	Travel and transport		849,025,360	60,472,672
125,000,000	Maintenance		76,780,824	8,106,000
5,783,141,000	Inventories net charge in inventories			0
	Sale of goods purchased for resale			0
5,783,141,000	Total cost of goods and services		4,221,994,590	278,708,735

Note 11: Consumption of property plant and equipments (fixed assets or physical assets)

As explained in accounting policy (f) property, plant and equipments (physical assets) are expensed in the year of purchase i.e. they are depreciated at 100% in the year of purchase. Any gains and losses on fair value of these assets are not recognized in the financial statements.

The value of property plant and equipments purchases and expensed during this financial year comprise:

Budget 2011 Shs		Schedule	30th June 2011 Shs	30th June 2010 Shs
	Land			
	Non Residential buildings			
	Residential building			
	Roads and bridges			
	Transport equipments motel vehicles etc			
	Machinery and equipments		69,121,678	
	Furniture and fittings		29,575,000	4,414,900
	Computers		23,951,000	4,417,000
	Mortal Vehicles		201,446,723	
	Other fixed assets			
	Total value of property, plant and equipment expensed		324,058,401	8,931,900

Government of the Republic of Uganda
Name of the Reporting Entity The Uganda Road Fund
Financial Statements for the Financial Year ended 30th June 2011

Notes to the financial statement (continued)

Note 12: Interest expenses

Interest expenses to other government units comprise:

Budget 2011 Shs		Schedule	30th June 2011 Shs	30th June 2010 Shs
	To the Treasury			
	To other government units			
	Total interest expense			

Note 13: Subsidies:

Subsidies paid during the year are summarized as below:

Budget 2011 Shs		Schedule	30th June 2011 Shs	30th June 2010 Shs
	To public corporations			
	To private enterprises			
	To private individuals			
	Total subsidies for the year			

Note 14: Transfers to the organizations

Transfers to other government units made during the year were as follows:

Budget 2011 Shs		Schedule	30th June 2011 Shs	30th June 2010 Shs
	To Treasury - Non Tax Revenue			
	To Treasury - Unspent Balance			
	To Treasury - Gross Tax			
	To Foreign Governments			
	To International Organizations			
275,993,004,132	To other general government units	01	273,457,565,435	109,859,871,495
	To resident non-governmental units			
275,993,004,132	Total grants for the year		273,457,565,435	109,895,871,495

Government of the Republic of Uganda
Name of the Reporting Entity The Uganda Road Fund
Financial Statements for the Financial Year ended 30th June 2011

Notes to the financial statement (continued)

Note 15: Social benefits

Social benefits paid out to employee comprise:

Budget 2011 Shs		Schedule	30th June 2011 Shs	30th June 2010 Shs
	Social security benefits			
	Social assistance benefits			
	Employer Social benefits			
	Total social benefits			

Note 16: Other operating expenses

These comprise:

Budget 2011 Shs		Schedule	30th June 2011 Shs	30th June 2010 Shs
	Property expenses other than interest			
	Miscellaneous other expenses current			
	Miscellaneous other expenses capital			
	Total other operating expenses			

Note 17: Finance costs

Finance cost includes interests paid during the year in respect of external debts, commitment fees, and other domestic borrowings net of interest income received during the year. These charges arise only from financing arrangements for the budget rather than temporary arrangements to meet cash flow equipments. Consistent with the cash basis of accounting, finance costs/ (income) are only recognized when paid/ (received).

	Schedule	30th June 2011 Shs	30th June 2010 Shs
Interests on external debts (external borrowing)			
Interest on other domestic borrowing			
Total Finance cost			

Government of the Republic of Uganda
Name of the Reporting Entity The Uganda Road Fund
Financial Statements for the Financial Year ended 30th June 2011

Notes to the financial statement (continued)

Note 18: Foreign Exchange Losses and Gains

This note take care of both realized and unrealized foreign exchange losses and gains. During the year, Foreign exchanges losses and gains were as follows:

	Schedule	30th June 2011 Shs	30th June 2010 Shs
Foreign Exchange Gains			
Foreign Exchange Losses			
Net Gain/ Loss			

Note 19: Extraordinary items

Extraordinary items are revenue or expenses that arise from events or transactions that are clearly distinct from ordinary activities of the government, are not expected to recur frequently or regular and are outside the control or influence of the government. During the year expenditures were paid on the following extraordinary activities:

	Schedule	30th June 2011 Shs	30th June 2010 Shs
To deal with an outbreak			
Emergency operations following a catastrophe eg earthquake			
Total for the year			

Government of the Republic of Uganda
Name of the Reporting Entity The Uganda Road Fund
Financial Statements for the Financial Year ended 30th June 2011

Notes to the financial statement (continued)

Note 20: Cash and Cash equivalents

Balances held in reporting currency comprise:

DOMESTIC	Schedule	30th June 2011 Shs	30th June 2010 Shs
Bank of Uganda- Revenue accounts			
Bank of Uganda- Expenditure accounts	02	9,681,335,277	5,644,403,321
Expenditure accounts- others			
Project Accounts		0	
Collection Accounts			
Cash in Transit			
Cash at Hand- Impress account			
Others		0	
Total cash and bank balances held in local currency		9,681,335,277	5,644,403,321

Comprises the following at the end of the year:

	Schedule	30th June 2011 Shs	30th June 2010 Shs
Balance in local currency	02	9,681,335,277	5,644,403,321
Balance in foreign currencies			
Total cash & bank balances		9,681,335,277	5,644,403,321

Balance held in foreign currencies comprises:

	Schedule	30th June 2011 Shs	30th June 2010 Shs
Project Accounts			
Contingency Accounts			
Collection Accounts			
Cash in Transit			
Cash at Hand- Impress accounts			
Others			
Total cash and bank balance held in foreign currencies			

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Notes to the financial statement (continued)

	Schedule	30th June 2011 Shs	30th June 2010 Shs
In United States Dollars			
In Japanese Yen			
In European currencies.			
In other currencies.			
Total bank balance in foreign currencies			

Note 21: Receivables

Comprise the following domestic and foreign receivables at the end of the year net of any provision for

	Schedule	30th June 2011 Shs	30th June 2010 Shs
DOMESTIC			
Loan (short term) others			
Cleaning grants/transfers to other government units			
Advances			
Outstanding letters of credit			
Other accounts receivable (loss of cash)		10,350,000	
Total Domestic receivables		10,350,000	
FOREIGN			
Loans (short term) others			
Cleaning grants/transfers to other government units			
Advances			
Other accounts receivables			
Total foreign receivables			
Total receivables		10,350,0000	

Note 22: Inventories

	Schedule	30th June 2011 Shs	30th June 2010 Shs
Operating inventories			
Other inventories			
Total inventories			

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Notes to the financial statement (continued)

Note: 23 Investment

Investments held at the yearend comprised:

	Schedule	30th June 2011 Shs	30th June 2010 Shs
DOMESTIC			
Securities other than equity (short term)			
Securities other than shares (long term)			
Share and other equity			
Sub- total for domestic			
FOREIGN			
Securities other than- foreign			
Shares and other equity-foreign			
Sub- total for foreign			
Total investments			

These are analyzed further as follows:

	Schedule	30th June 2011 Shs	30th June 2010 Shs
Investments held for-trading			
Investments-available- for-sale			
Investments-held-to-maturity			
Total investments			

Note 24: Investment properties

Investment properties comprise properties, which are for long term rental income and are not occupied or used by the government or any other government entity.

	Schedule	30th June 2011 Shs	30th June 2010 Shs
At the beginning of the year			
Additions/acquisitions made during the year			
Disposals made during the year			
Total cost of investment properties			

Investment properties are carried at historical cost using the cash basis of basis of accounting. Fair value gains or losses are not recognized the in financial statements.

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Notes to the financial statement (continued)

Note 25: Borrowings

These comprise short borrowings to finance operating activities, and principally include bank overdraft, bank loans and any other financial arrangements, which have not been redeemed by end of the year. Loans are raised internally and externally. Loans raised internally are grouped as domestic loans: external loans are foreign loans and alternatively referred to as external debts of the Republic of Uganda. At the year end outstanding loans were as follows:

	Schedule	30th June 2011 Shs	30th June 2010 Shs
DOMESTIC			
Loans from commercial banks			
Interest payable on bank loans/borrowings			
Others			
Total domestic borrowings			
FOREIGN			
Loans from multi laterals			
Loans from foreign governments			
Loans from commercial banks			
Interest payable on bank loans/ borrowings			
Others			
Total foreign borrowings			
Total borrowings			

Foreign borrowings (External debts)

Include borrowings from foreign governments, from international financial institutions, and from any other foreign private financial institutions.

The effective weighted average interest rates for foreign borrowings at the balance sheet date were as follow.

	Schedule	30th June 2011 Shs	Interest Rate %	30th June 2010 Shs	Interest Rate %
From International organization multilateral					
From foreign governments bilateral					
From foreign commercial banks					

Maturity dates for borrowing from multilateral organizations are summarized as shown below

	Schedule	30th June 2011 Shs	30th June 2010 Shs
Maturing between 1-5 years after the year end			
Maturing between 5-10 years after the year end			
Maturing after 10 years after the year end			

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Notes to the financial statement (continued)

Maturity dates for borrowings from foreign governments are summarized as shown below:

	Schedule	30th June 2011 Shs	30th June 2010 Shs
Maturing between 1-5 years after the year end			
Maturing between 5-10 years after the year end			
Maturing after 10 years after the year end			

Maturity dates for borrowing from foreign commercial banks are summarized as shown below:

	Schedule	30th June 2011 Shs	30th June 2010 Shs
Maturing between 1-5 years after the year end			
Maturing between 5-10 years after the year end			
Maturing after 10 years after the year end			
Total value of borrowing from private financial			

Note 26: Payables

These are principally accounts payables, domestic and otherwise, outstanding at the year-end and comprise:

	Schedule	30th June 2011 Shs	30th June 2010 Shs
PAYABLES			
Trade Creditors			
Sundry Creditors			
Committed Creditors			
Accountable advances			
Withholding tax payable			
Deposits received			
Advances from other government units			
Miscellaneous accounts payables			
Total payables			

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Notes to the financial statement (continued)

Note 27: Pension liabilities

Pension liabilities have been accrued in the financial statements because it is the policy of government to pay pension to all former employees of the Government who qualified for pension under the provisions of the Pension Act, Cap 281. In accordance with the provisions of the Pensions Act.

	Schedule	30th June 2011 Shs	30th June 2010 Shs
Former employees in public service			
Former employees in Military Service			
Total			

Schedule 01

Transfers to other organizations

	Agency	Purpose	Amount
1	Uganda National Roads Authority	Maintenance of National Roads	177,992,700,000
2	District Local Governments and their Town Councils and Municipalities	Maintenance of District, Urban and Community Access Road	95,464,865,435
	Total		273,457,565,435

Schedule 02

Cash and Equivalents

	Account Title	Account number	Bank	Balance
1	Uganda Road Fund Operations Account	3180088000001	Bank of Uganda	2,076,400,720
2	Uganda Road Fund Collection Account	3180088000000	Bank of Uganda	7,604,934,557
	Total			9,681,335,277



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