

REPORT ON THE TECHNICAL AND FINANCIAL REVIEW OF BUVUMA DISTRICT LOCAL GOVERNMENT FOR THE FINANCIAL YEAR 2015-16



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1. EXECUTIVE SUMMARY

1.1 Introduction

The Uganda Road Fund Act 2008 established the Uganda Road Fund (URF) for the purpose of financing routine and periodic maintenance of public roads; to facilitate the delivery of road maintenance services; to provide for the management of the Fund; and for other related matters.

The objectives are:

- To finance the routine and periodic maintenance of public roads in Uganda;
- To ensure that public roads are maintained at all times; and
- To advise the Minister, in consultation with the Minister responsible for roads and the Minister responsible for local governments on; the preparation, efficient and effective implementation of the Annual Road Maintenance Programme; and the control of overloading of vehicles on public roads.

1.2 Objective of the technical and financial reviews

The Uganda Road Fund performed a technical and financial review of road maintenance projects in Buvuma District for the period July 2015 to June 2016. The purpose of the review was to provide assurance to the URF Board that funds disbursed in the period under review were utilised in accordance with the provisions in the work plans, performance agreements and the URF Act. Furthermore, reviews aimed to verify that the use of such resources was efficient, effective and with due regard to economy and transparency.

The specific objectives of the review were:

- To establish financial propriety in management of URF funds;
- To establish the extent of compliance with laws, regulations, guidelines, performance agreements and work plans in fund management, procurement and program implementation;
- To determine the extent to which funded works and services were executed by Buvuma District; and
- To determine effectiveness of oversight and support organs such as District Roads Committee (DRC), Internal Audit on work plans and programs of Buvuma District.

1.3 Scope of Review

The review was carried out based on the relevant laws and regulations including but not limited to:

- a) The Uganda Road Fund Act 2008;
- b) The Public Finance Management Act 2015;
- c) The Public Procurement and Disposal of Public Assets Act 2003;
- d) The Internal Audit Manual of the Uganda Road Fund;
- e) The Finance and Accounting Manual of the Uganda Road Fund;
- f) One Year Road Maintenance Plans for FY2015/16;
- g) Performance agreements for FY2015/16; and

h) Other standards of sound professional practice.

The budget of the District for the FY2015/16 was UGX 655,216,400 /=- which was planned to finance the activities summarised below in:

	Routine Manual	Routine Mechanised	Periodic Maintenance	Mechanical Imprest	Other Works	Totals
Buvuma District	112,129,000 (120KM)	20,677,000 (20KM)	287,077,400 (14.5KM)	70,206,000	23,051,000	513,140,400
Buvuma Town Council	31,135,000 (32KM)	18,208,000 (8.5KM)	31,462,000 (0.06KM)	12,796,000	9,241,000	102,842,000
Buvuma CARs	39,234,000 (42KM)	-	-	-	-	39,234,000
Sub Total	182,498,000	38,885,000	318,539,400	83,002,000	32,292,000	655,216,400

1.4 Performance assessment

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

Overall performance rating (%)

0-25	Unsatisfactory
25-50	Weak
50-75	Adequate
75-100	Good

The report also includes suggested recommendations and proposed way forward.

1.5 Summary of performance

The table below summarises the district performance in the various areas reviewed by the audit team. Details of the assessment are attached in Appendix 2.

No.	Performance Area	Weight (%)	Aggregate Score (%)
1	Planning and Budgeting	20	13
2	Procurement Processes	8	08
3	Project Management and Control	30	11
4	Actual Works Done	25	15
5	Oversight	10	04
6	Agency Capacity	7	04
	Total	100	55

1.6 Conclusion

Based on the evaluation of the function areas highlighted above, the performance of the district is rated at **55%** which is **adequate**. Management needs to put in place an appropriate action plan to

address the issues noted and ensure effective utilisation of URF's funds and safeguard the assets of the district in future.

1.7 Summary of issues and action matrix

Issue	Action Required	Action by	Deadline
1. Lack of information on performance of the District Roads Committee (DRC) during the period reviewed.	The DRC should perform its functions as prescribed in S25 of the URF Act.	CAO	With effect from Q2 of FY2016/17
2. Deviation from engineering design and implementation standards and practices i.e.: a. Failure to install signage	<ul style="list-style-type: none"> To start conducting quality control tests for construction materials To install signage on all road projects 	CAO	With effect from FY2016/17
3. Failure to maintain records and information for the following key functions and activities: a. Records to track budget performance for projects by the Town Council b. Inaccurate accountability reports to URF	<p>The Town Council should maintain the requisite records to enable tracking of funds and implementation of projects.</p> <p>The District should ensure that reports submitted to URF are accurate.</p>	CAO & Town Clerk	With effect from Q2 of FY2016/17
4. Discrepancies in unit rates for road maintenance activities during the year.	Align the unit rates for implementation of road works to the URF budgeting and planning guidelines	CAO	With effect from Q2 of FY2016/17
5. Unauthorised contracting of works during construction of 60 pieces of 600mm-diam cross concrete culverts in Buvuma TC	The agency should always use force account for implementing road maintenance works.	TC	With effect from Q2 of FY2016/17
6. Lack of a unit rates schedule	Derive unit rates for road maintenance activities and draw up a schedule	CAO	With effect from Q2 of FY2016/17
7. Inadequate interventions on <i>Kasansa-Buwangwe</i> as a result of a zoom swamp	Prioritise and expedite the process of bottleneck removal on <i>Kasansa-Buwangwe</i> road	CAO	With effect from Q2 of FY2016/17
8. Poor financial management records a. Failure to certify cashbooks and bank reconciliation statements b. Inconsistencies in the budgeted and actual expenditures in the work plan/accountability reports and the vote book	Ensure proper financial management procedures	CAO	With effect from Q2 of FY2016/17
9. Lack of internal audit reports on road maintenance activities	Provide internal audit reports for review	CAO	With effect from Q2 of FY2016/17

2. DETAILS OF THE TECHNICAL AND FINANCIAL REVIEW FINDINGS

AREA	STATEMENT OF CONDITION/FINDING	IMPLICATION		RECOMMENDATIONS
PLANNING AND BUDGETING	<p>✓ Annual work plan for the FY2015/16</p> <p>The annual work plan for the FY2015/16 was in place and submitted to the URF on the 13th August 2015. However, the following observations were noted:</p> <ul style="list-style-type: none"> ○ An annual inventory and road condition survey was not conducted to inform the planning process for the FY2015/16 in the selection of roads for maintenance. The criteria for selection of roads and determining maintenance needs for the year is therefore uncertain. ○ A schedule of unit rates for formulation of the annual work plan where not availed. <p>✓ Budget performance monitoring</p> <p>Preliminary analysis of the budget performance showed that Buvuma Town Council spent 14% of the total funds on administrative costs contrary to the recommended 5%.</p>	<p>Lack of an ADRICS can lead to loss of effectiveness in the road maintenance activities of the district because interventions may be undertaken on less priority roads.</p> <p>Lack of a unit rates schedule makes assessment of the reasonableness of road maintenance costs impossible</p> <p>Over expenditure on administrative costs deprives projects of funds allocated for road maintenance.</p>	<p>ADRICS was made in reference to works undertaken by the MoWT in the mapping exercise. A copy of the report is available for review.</p> <p>A unit rates schedule has been prepared and available for review</p> <p>It was an oversight for the town council to spend over the budget ceiling on administrative costs. Management is however committed to ensuring that expenditure is maintained within the ceiling.</p>	<p>The District should undertake annual road inventory and condition surveys to inform the annual planning processes.</p> <p>The districts should derive unit rates to guide its planning and project implementation process and attached to the work plans submitted to URF.</p> <p>The town council should regularly update their vote books to track their performance against budget and guide the decision making processes.</p>

AREA	STATEMENT OF CONDITION/FINDING	IMPLICATION		RECOMMENDATIONS
PROCUREMENT OF SUPPLIES	<p>✓ Procurement plan and records</p> <p>The audit team was availed with the procurement plan of the period under review. It included the planned procurements for road maintenance.</p> <p>Procurement records for the supply of material used in road maintenance activities were in place.</p>	Procurements were undertaken in a transparent and competitive manner.	Noted with thanks	Keep it up
PROJECT MANAGEMENT AND CONTROL	<p>✓ Lack of quality and cost control records</p> <p>Clause 9 (e) of the performance agreements stipulates that the designated agencies must ensure that all maintenance works are conducted in accordance with quality standards.</p> <p>Buvuma DLG and Buvuma Town Council failed to implement adequate quality and cost control procedures. There were no records of quality tests conducted on materials utilised for the construction works and neither was there any record of quality tests conducted during project implementation.</p> <p>In addition, there were no records of approval of sources of construction materials such as gravel, approval of work program, project specific progress reports, testing of completed works, measurement of actual works done at completion and project implementation management files for the following key projects implemented:</p> <ul style="list-style-type: none"> ○ PM of Bugema-Tojwe-Mubale road (10.5 km) - UGX 232M/= ○ RMeM of Kasansa-Buwangwe road (4 km) - UGX 55M/= 	<ul style="list-style-type: none"> • Value for money cannot be ascertained due to lack of records and uncertainty on the quality of materials used. • There is poor project implementation control. • There is a possibility of misuse of funds and poor accountability 	Material quality control tests were not undertaken for the period under review. But QC tests shall be conducted on materials for the implemented projects going forward.	All works should be executed in accordance with acceptable standards in relation to design, documentation and testing suitability of materials used.

AREA	STATEMENT OF CONDITION/FINDING	IMPLICATION		RECOMMENDATIONS
	<p>✓ Discrepancies in unit rates</p> <p>Section 26 of the URF Budgeting Guidelines gives tabulated estimates of unit rates for various road maintenance activities.</p> <p>From this, the lower and upper limits for periodic maintenance in central Uganda are expected to be UGX 8M/= and UGX 11M/= per km maintained respectively whereas for routine mechanised maintenance, the limits are UGX 1M and 2.28M/=. Therefore, Buvuma DLG was expected to undertake road works within those ranges. Results from the review revealed the following discrepancies;</p> <ul style="list-style-type: none"> ○ Periodic maintenance of <i>Bugema-Tojwe-Mubale road (10.5 km)</i> - UGX 232M/= was at a rate of 23M/= per km against the 10M/= ceiling ○ Routine mechanised maintenance of <i>Kasansa-Buwangwe road (4 km)</i> - UGX 55M/= was at a rate of 13.7M/= per km against the 2.28M/= ceiling. <p>✓ Unauthorised contracting of works in Buvuma TC</p> <p>In a presidential directive to the MoLG dated 21st August 2012 (appended), all local governments are supposed to use force account at all times for implementation of road projects. This was meant to save time lost during lengthy procurement processes and save government resources.</p> <p>Buvuma TC engaged a contractor M/s Kisolo Construction Company Ltd to undertake the construction of several culvert crossings (60 pieces of 600mm-diam.) which is against the president's directive. Ideally the installation of</p>	<p>There is a risk that funds were lost due to the high unit rates of maintenance.</p> <p>Non-compliance with the force account guidelines,</p> <p>Risk of delayed implementation of projects, and</p> <p>Higher overall cost for project implementation (more than twice).</p>	<p>Unit rates used by the agency differ from the URF budgeting guidelines because generally the cost of inputs such as fuel, equipment hire and construction materials is much higher on the Island than other parts of central region.</p> <p>The road works undertaken involved road widening and removal of rocks which necessitated the use of specialised equipment such as bulldozers that the agency doesn't have. Hence the need for equipment hire.</p> <p>It is true the TC contracted culvert installations in FY2015/16. This was due to labour shortage and technical competence within the entity to undertake the works in-house. Management commits to recruit skilled labour within the road gangs going forward.</p>	<p>Buvuma DLG should align the unit rates used to those in the URF planning and budgeting guide.</p> <p>In addition, final accounts of individual projects should be maintained for actual works done.</p> <p>The agency should always use force account for implementing road maintenance works.</p>

AREA	STATEMENT OF CONDITION/FINDING	IMPLICATION		RECOMMENDATIONS
	<p>the culverts should have been undertaken using in-house resources.</p> <p>The project was reported to cost an estimated UGX30.98M/= by Buvuma TC. Subsequent estimates from the review based on prevailing market rates estimated the project cost at UGX 12M via force account mechanism. This implied that the project was implemented at an excess UGX 18M/=.</p>			
FINANCIAL MANAGEMENT RECORDS	<p>✓ Discrepancies in accountability records and reports</p> <p>Section 5 (b) (i) of the performance agreement requires the DA to provide comprehensive and satisfactory accountability reports for the funds disbursed in a form prescribed by URF. A review of the accountability records revealed the following:</p> <ul style="list-style-type: none"> ○ The financial accountability reports were prepared and signed off by the District Engineer and not the Head of Finance. This undermines independence of functions in financial and technical management. ○ The accountability reports of the Town Council were prepared and signed off by the District Engineer and not the Town Engineer. This undermines independence of the agency in financial and technical management. ○ A comparison of the total expenditure recorded in the accountability reports (UGX424,498,400/=) against the actual release during the financial year (UGX484,262,198/=) revealed an under 	<p>This has led to inaccuracies and inconsistencies in the accountability reports submitted to URF.</p> <p>UGX59.7M/= could have been lost to the Treasury at the end of the financial year as unspent balances.</p>	<p>Failure by the head of finance and the town engineer to sign on the accountability report was an anomaly. However, management shall ensure that they all sign in the subsequent submissions.</p> <p>Cashbooks and bank reconciliation statements were certified by the senior accountant and are available for verification</p>	Accounting officer should explain the anomalies.

AREA	STATEMENT OF CONDITION/FINDING	IMPLICATION		RECOMMENDATIONS																																
	<p>expenditure of UGX59,763,798/= which is not accounted for in the records.</p> <ul style="list-style-type: none">Expenditure reported to URF was not in agreement with the accounting records. Discrepancies are summarised below: <table><tr><th>FY</th><th>Cashbook (UGX)</th><th>Report (UGX)</th><th>Variance (UGX)</th></tr><tr><td>Q1</td><td>164,983,434</td><td>137,554,700</td><td>27,428,734</td></tr><tr><td>Q2</td><td>141,551,065</td><td>106,593,700</td><td>34,957,365</td></tr><tr><td>Q3</td><td>93,491,192</td><td>48,308,000</td><td>45,183,192</td></tr><tr><td>Q4</td><td>158,784,420</td><td>132,042,000</td><td>26,742,420</td></tr></table> <p>✓ Failure to certify cashbooks and bank reconciliation statements</p> <p>Section 6.4.2.6 of the LGFAM, 2007 requires that bank reconciliation to be prepared not later than fifteen days after the end of each month. The statement should also be certified by the Head of Finance. Although the cash books and bank reconciliation statements were prepared, they were not reviewed by the senior accountant/CFO.</p> <p>✓ Inconsistences between the expenditure recorded in the vote book and the accountability reports</p> <p>A review of the expenditure recorded in the vote book and accountability reports submitted to URF revealed inconsistencies as analysed in the table below:</p> <table><tr><th>Buvuma District</th><th>Actual /Vote book</th><th>Actual /Reports</th><th>Variance</th></tr><tr><td>RMM</td><td>376,431,000</td><td>66,269,000</td><td>310,162,000</td></tr><tr><td>RMeM</td><td>-</td><td>-</td><td>-</td></tr></table>	FY	Cashbook (UGX)	Report (UGX)	Variance (UGX)	Q1	164,983,434	137,554,700	27,428,734	Q2	141,551,065	106,593,700	34,957,365	Q3	93,491,192	48,308,000	45,183,192	Q4	158,784,420	132,042,000	26,742,420	Buvuma District	Actual /Vote book	Actual /Reports	Variance	RMM	376,431,000	66,269,000	310,162,000	RMeM	-	-	-	<p>Lapses in reconciliation may result in loss of cash without detection.</p> <p>This has led to inaccuracies and inconsistencies in the accountability reports submitted to URF.</p>		<p>Bank reconciliations should be prepared and certified by CFO.</p> <p>The Accounting Officer should explain the anomalies.</p>
FY	Cashbook (UGX)	Report (UGX)	Variance (UGX)																																	
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AREA	STATEMENT OF CONDITION/FINDING				IMPLICATION		RECOMMENDATIONS																	
	<table><tr><td>PM</td><td>-</td><td>277,973,000</td><td>(277,973,000)</td></tr><tr><td>MI</td><td>30,597,000</td><td>28,983,000</td><td>1,614,000</td></tr><tr><td>Other Qualify works</td><td>20,800,653</td><td>51,273,400</td><td>(30,472,747)</td></tr><tr><td>CAR</td><td>52,534,000</td><td>-</td><td>52,534,000</td></tr><tr><td>Total</td><td>480,362,653</td><td>424,498,400</td><td>55,864,253</td></tr></table>	PM	-	277,973,000	(277,973,000)	MI	30,597,000	28,983,000	1,614,000	Other Qualify works	20,800,653	51,273,400	(30,472,747)	CAR	52,534,000	-	52,534,000	Total	480,362,653	424,498,400	55,864,253			
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CAR	52,534,000	-	52,534,000																					
Total	480,362,653	424,498,400	55,864,253																					
EVALUATION OF PROJECTS IMPLEMENTED	<p>✓ Physical inspection of projects</p> <p>Clause 9 (k) of the performance agreements required Buvuma DLG to install appropriate signage at the beginning and end of every road on all road works under URF funding. The signage should show road name, funder, financial year, length of the road, activity being undertaken and the road management type. Buvuma DLG did not install any signage on all the district roads that were inspected.</p> <p>Field inspections further revealed that the 200m long swamp section at Ch. 1+200 along <i>Kasansa-Buwangwe</i> road is a big bottleneck threatening the motorability of the road. It requires urgent treatment by multiple culvert installations and swamp raising.</p>				<p>This implies lack of compliance with guidelines and performance agreements.</p> <p>Risk of extended damage on the road asset value hence increased maintenance costs.</p>	<p>It is true the implemented projects lacked signage. This was an omission and we apologise for the anomaly. Going forward all implemented projects shall be provided with information signage.</p> <p>The work was not completed due to inadequate funds. However, the work has been prioritised in the FY2016/17 work plan (provided)</p>	<p>Buvuma DLG should place signage on all major projects as a standard practice.</p> <p>Buvuma DLG should prioritise the rectification of this bottleneck before communities are cut-off</p>																	
OVERSIGHT	<p>✓ Uncertainty on oversight function of the internal audit and DRC</p> <p>Section 10(b) of the Performance agreements requires the DA to granting URF access to internal audit reports and DRC activities for the period under review. These reports were not availed.</p>				<p>Inability to ascertain adequacy of oversight on road maintenance funds.</p>	<p>During FY2015/16, the committee members were not able to meet regularly because some of them were involved in various political activities. However, there will be an effort for members to meet regularly in the subsequent financial years</p>	<p>The Accounting Officer should avail the review team with Internal audit reports for review.</p>																	

3. SPECIFIC TECHNICAL REVIEW FINDINGS ON SELECTED ROADS INSPECTED

3.1 Periodic maintenance of Bugema-Tojwe-Mubale road (10.5 km)

Planned amount (UGX)	232,113,000/=
Actual sum (UGX)	Not on file
Variance	N/A
Start date	Not on file
Completion date	Not on file
Management type	Force Account
Supervisor	District Engineer
Activity done	Periodic maintenance
Project Description and Condition	
<p>The project is a 10.5 km unpaved district road with a 6m wide roadway. The road traverses a rolling terrain.</p> <p>The road received periodic maintenance by reshaping, full regravelling and drainage improvements estimated to cost UGX 232M/=.</p> <p>At the time of the review, the road was at a very good service level and motorable throughout.</p>	
Review Findings	
<ul style="list-style-type: none"> • Lack of detailed specific project implementation records such as resource allocation schedules, final accounts, site meeting records, time sheets etc., • Lack of project information signage, • The gravel utilised on the project was not tested for quality assurance, • Over estimation of resources utilised on the project, • Relatively high rate for periodic maintenance at UGX 23M/=per km vs. the recommended UGX 10M/= per km for east and central regions, and • Several culvert installations are required along the stretch to improve drainage and infrastructure serviceability. 	

Photographs from field inspection of Bugema-Tojwe-Mubale road (10.5 km)



Ch. 0+000: Gravelled section



Ch. 4+300: Gravelled section



Ch. 9+300: Gravelled section



Ch. 10+350: Gravelled section

3.2 Routine mechanised maintenance of Kasansa-Buwangwe road (4 km)

Planned amount (UGX)	54,964,400/=
Actual sum (UGX)	Not on record
Variance (UGX)	N/A
Start date	Not on file
Completion date	Not on file
Management type	Force Account
Supervisor	District Engineer
Activity done	Routine mechanised maintenance
Project Description and Condition	
<p>The project is a 4 km unpaved urban road with a 6m wide roadway. The road traverses a rolling terrain. It received routine mechanised maintenance by reshaping, and drainage improvements estimated to cost UGX 55M/=.</p> <p>At the time of the review, the road was at a good service level and motorable through the most parts. However, it has a 200m long swamp bottle neck that requires urgent treatment before the road becomes totally impassable.</p>	
Review Findings	
<ul style="list-style-type: none"> • Lack of detailed specific project implementation records such as resource allocation schedules, final accounts, site meeting records, time sheets etc., • Lack of project information signage, • Over estimation of resources utilised on the project, • Relatively high rate for routine mechanised maintenance at UGX 13.7M/= per km vs. the recommended UGX 2.282M/= per km for east and central regions, and • The 200m long swamp section at Ch. 1+200 requires urgent treatment to improve drainage and infrastructure serviceability. 	

Photographs from field inspection of Kasansa-Buwangwe road (4 km)



Ch. 1+000: Worked section of the road



Ch. 1+200: Swamp requiring urgent treatment



Ch. 1+200: Swamp requiring urgent treatment



Ch. 3+050: Worked section of the road

3.3 Routine mechanised maintenance of Kobero-Galigatya-Lukoma road (7.2 km)

Planned amount (UGX)	7,178,400/=
Actual sum (UGX)	Not on record
Variance (UGX)	N/A
Start date	Not on file
Completion date	Not on file
Management type	Force Account
Supervisor	District Engineer
Activity done	Routine mechanised maintenance
Project Description and Condition	
<p>The project is a 7.2 km unpaved urban road with a 6m wide roadway. The road traverses a rolling terrain. It received routine mechanised maintenance by reshaping, and drainage improvements estimated to cost UGX 7.2M/=.</p> <p>At the time of the review, the road was at a good service level and motorable through the most parts. However, it has a 200m long swamp bottle neck that requires urgent treatment before the road becomes totally impassable.</p>	
Review Findings	
<ul style="list-style-type: none"> • Lack of detailed specific project implementation records such as resource allocation schedules, final accounts, site meeting records, time sheets etc., • Lack of project information signage, 	

Photographs from field inspection of Kobero-Galigatya-Lukoma road (7.2 km)



Ch. 0+100: Worked section of the road



Ch. 4+200: Mitre drain provision

4. APPENDIX

4.1 Appendix I – Table of detailed performance assessment

No.	PERFORMANCE AREA	Priority (%)	Score (0-3)	%age Score	Aggregate score
1	PLANNING AND BUDGETING	20			
1.1	Road Inventory and condition surveys		0.00	0.00	0.00
1.2	Work plan		2.50	0.14	2.78
1.3	Performance agreements		3.00	0.17	3.33
1.4	Adequacy of the unit rates		1.00	0.06	1.11
1.5	Budget performance monitoring		2.00	0.11	2.22
1.6	Procurement plan		3.00	0.17	3.33
18					12.78
2	PROCUREMENT PROCESSES	8			
2.1	Compliance with PPDA guidelines		3.00	1.00	8.00
3					8.00
3	PROJECT MANAGEMENT AND CONTROL	30			
3.1	Checklist of expected documents (BOQs etc.)		2.00	0.17	5.00
3.2	Quality and cost control records		0.00	0.00	0.00
3.3	Supervision reports		1.00	0.08	2.50
3.4	Financial management records		1.50	0.13	3.75
12					11.25
4	ACTUAL WORKS DONE	25			
4.1	Signage		0.00	0.00	0.00
4.2	Verification of actual works done		2.50	0.21	5.21
4.3	Adherence to construction standard practices		1.80	0.15	3.75
4.4	Justification of maintenance needs		3.00	0.25	6.25
12					15.21
5	OVERSIGHT	10			
5.1	Internal audit reports		0.00	0.00	0.00
5.2	District Roads Committee		0.00	0.00	0.00
5.3	DEC		2.00	0.17	1.67
5.4	CAO		2.00	0.17	1.67
12					3.33
6	AGENCY CAPACITY	7			
6.1	Staffing levels and competencies		2.00	0.17	1.17
6.2	Equipment		2.00	0.17	1.17
6.3	Funding needs		1.50	0.13	0.88
6.4	IT Infrastructure		1.50	0.13	0.88
12					4.08
	TOTALS	100			54.65