

**DRAFT REPORT ON THE TECHNICAL AND FINANCIAL REVIEW OF  
HOIMA DISTRICT LOCAL GOVERNMENT FOR THE PERIOD JAN-DEC  
2016**



## TABLE OF CONTENTS

1.	EXECUTIVE SUMMARY .....	3
3.1	Introduction.....	3
3.2	Objective of the technical and financial reviews .....	3
3.3	Scope of Review.....	3
3.4	Performance assessment.....	4
3.5	Summary of performance .....	4
3.6	Conclusion.....	4
3.7	Summary of issues and action matrix .....	5
2.	DETAILS OF THE TECHNICAL AND FINANCIAL REVIEW FINDINGS.....	7
3.	SPECIFIC TECHNICAL REVIEW FINDINGS ON SELECTED ROADS INSPECTED.....	13
3.1	Routine mechanised maintenance of Ruhunga-Kabaale road (6 km).....	13
3.2	Rehabilitation of Kiziranfumbi-Kichakamya-Ruhunga swamp .....	14
3.3	Routine mechanised maintenance of Bujawe-Kasenya-Nyakabingo road (11.6km) .....	15
4.	APPENDICES .....	16
4.1	Appendix I - Schedule of inadequately supported expenditure .....	16
4.2	Appendix II – Table of detailed performance assessment .....	18

## **REPORT ON THE TECHNICAL AND FINANCIAL REVIEW OF HOIMA DISTRICT LOCAL GOVERNMENT FOR THE PERIOD JAN-DEC 2016**

### **1. EXECUTIVE SUMMARY**

#### **3.1 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.

#### **3.2 Objective of the technical and financial reviews**

The Uganda Road Fund performed a technical and financial review of road maintenance projects in Hoima District for the period January to December 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, the review 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 Hoima District; and
- To determine effectiveness of oversight and support organs such as District Roads Committee (DRC), Internal Audit on work plans and programs of Hoima District.

#### **3.3 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 and FY2016/17;
- g) Performance agreements for FY2015/16 and FY2016/17; and
- h) Other standards of sound professional practice.

The budget of the District for the periodic under review was UGX 864,115,000/= which was planned to finance the activities summarised below in:

	Routine Manual	Routine Mechanised	Periodic Maintenance	Mechanical Imprest	Other Works	Totals
Hoima District	352,090,000(1,959KM)	191,449,000(33KM)	59,900,000(19KM)	67,976,000	118,150,000	789,565,000
Kigoroby Town council	23,612,000(116KM)	42,582,000(6KM)	0	4,356,000	4,000,000	74,550,000
<b>Sub Total</b>	<b>375,702,000</b>	<b>234,031,000</b>	<b>59,900,000</b>	<b>72,332,000</b>	<b>122,150,000</b>	<b>864,115,000</b>

### 3.4 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 (%)	
0-24	Unsatisfactory
25-49	Weak
50-74	Adequate
75-100	Good

The report also includes suggested recommendations and proposed way forward.

### 3.5 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 II.

No.	Performance Area	Weight (%)	Aggregate Score (%)
1	Planning and Budgeting	20	10
2	Procurement Processes	8	00
3	Project Management and Control	30	11
4	Actual Works Done	25	10
5	Oversight	10	07
6	Agency Capacity	7	04
	<b>Total</b>	<b>100</b>	<b>44</b>

### 3.6 Conclusion

Based on the evaluation of the function areas highlighted above, the performance of the district is rated at 41% which is **weak**. 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.

### 3.7 Summary of issues and action matrix

Issue	Action Required	Action by	Deadline
1. Partial performance of the District Roads Committee.	Ensure that at least a District Roads Committee meeting is convened once a quarter and plan for the road maintenance activities in the DA	CAO	Immediate
2. Deviation from engineering design and implementation standards and practices: a. Inadequate quality control procedures b. Failure to install project information signage c. Failure to compact earthworks d. Failure to construct mitre drains on implemented projects e. Failure to construct end structures on installed culvert crossings, f. Narrow carriageways, g. Underperformance of RMM	<ul style="list-style-type: none"> <li>• To start conducting quality control tests for construction materials</li> <li>• To install signage on all road projects</li> <li>• Follow standard road construction methods in project implementation</li> <li>• Recruit and manage road gangs for effective RMM</li> </ul>	CAO	Effective Q4 of FY 2016/17
3. Failure to maintain records and information for the following key functions and activities: a. Records to track budget performance for projects b. Bank reconciliations c. Analysis of expenditure to funding source	To maintain the requisite records to enable tracking of funds and implementation of projects and ensure independence during the preparation of accountability reports	CAO	Immediate
4. Lack of independence during the preparation of financial accountability reports.	Ensure independence during the preparation of accountability reports	CAO	Immediate
5. Lack of a unit rates schedule	To derive unit rates for road maintenance activities and draw up a schedule	CAO	With effect from Q4 of FY2016/17
6. Discrepancies in unit rates	Align the unit rates used to those in the URF planning and budgeting guidelines.  Submit final account for the RMeM of RMeM of Ruhunga-Kabaale road	CAO	Immediate
7. Commingling of funds and works	Provide a clear account of the works undertaken on Ruhunga-Kabaale road highlighting the distinction between URF and LGMSD funds	CAO	Immediate
8. Inadequacies in the procurement functions	The district should follow the provisions of the PPDA Act while undertaking its procurement of	CAO	Immediate

Issue	Action Required	Action by	Deadline
a. Lack of procurement plan b. Lack of procurement records for the supply of road maintenance materials and hire of equipment c. Usurping powers of the PDU	supplies for maintenance works.		
9. Failure to maintain project specific documents	Include final accounts that are specific to road projects implemented.	CAO	Immediate
10. False accountability of works on Bujawe-Kasenye-Nyakabingo road (UGX36.3M/=)	Hoima DLG should refund all funds related to the RMeM of Bujawe-Kasenye-Nyakabingo road	CAO	Immediate
11. Lack of capacity to implement road maintenance programs a. Inadequate equipment fleet b. Inadequate funds to effectively address all road maintenance needs	<ul style="list-style-type: none"> <li>• To ensure that all equipment are available and maintained all the time to enable continuity.</li> <li>• Lobby for more funding from MoFPED to bridge the road maintenance needs.</li> </ul>	CAO  URF	Continuous
12. Inadequately supported expenditure amounting to UGX 132,617,295/=.	To account/provide supporting documents for the funds	CAO	Immediate
13. Irregular payment of allowances amounting to UGX 12,967,000/=	Accounting officer should refund the allowances paid irregularly.	CAO	Immediate
14. Inadequacy of oversight by internal audit during the period under review	Internal audit to regularly provide oversight on road maintenance projects	CAO	Immediate

## 2. DETAILS OF THE TECHNICAL AND FINANCIAL REVIEW FINDINGS

AREA	STATEMENT OF CONDITION/FINDING	IMPLICATION	RECOMMENDATIONS
<b>PLANNING AND BUDGETING</b>	<p>✓ <b>Annual work plan for the FY2015/16</b></p> <p>The annual work plans for the FY2015/16 and FY2016/17 were in place and submitted to the URF. However, the following observations were noted:</p> <ul style="list-style-type: none"> <li>○ A schedule of unit rates for formulation of the annual work plan were not availed.</li> </ul> <p>✓ <b>Budget performance monitoring</b></p> <p>The data on budget performance for the period was not availed during the review. Extraction of this information from the records was difficult because the Accounts team at the Agency could not print details of road maintenance expenditure recorded under IFMS for analysis.</p>	<p>Lack of a unit rates schedule makes assessment of the reasonableness of road maintenance costs impossible</p> <p>This prohibits tracking of the work plan/budget and actual performance by URF difficult.</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 agency should regularly analyse details of expenditure recorded under IFMS to enable tracking of the work plan and actual performance of road maintenance funds.</p>
<b>PROCUREMENT OF SUPPLIES</b>	<p>✓ <b>Procurement plan and records</b></p> <p>The audit team was not availed with the procurement plan of the period under review.</p> <p>Procurement records for the supply of fuel, culverts, hire of equipment used in road maintenance activities were not provided for review.</p> <p>The review also noted instances where the user department usurped the procurement function by directly advancing funds to staff for purchase of road maintenance materials. Details of such transactions amounting to UGX 46,305,000/= are attached in appendix II.</p>	<p>The review team was unable to determine whether the district followed the PPDA guidelines and laws in relation to procurement of road maintenance materials.</p> <p>This violates the provisions of the PPDA Act.</p>	<p>The Accounting officer should ensure that a procurement plan is prepared every financial year and provide it for review during the audit exercise.</p> <p>The Accounting officer should always ensure to follow the provisions of the PPDA Act while undertaking its procurement of supplies for maintenance works.</p>

AREA	STATEMENT OF CONDITION/FINDING	IMPLICATION	RECOMMENDATIONS
<b>PROJECT MANAGEMENT AND CONTROL</b>	<p>✓ <b>Inadequate quality and cost control procedures</b></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>Hoima DLG failed to implement adequate quality control procedures. For example, there were no records of quality tests conducted on materials such as gravel utilised for the construction works and neither was there any record of quality tests conducted during project implementation.</p> <p>✓ <b>Project management documentation</b></p> <p>Hoima DLG took an effort to maintain project budgeting tools such as the engineers' estimates. However, it lacked key project implementation documents such as records of measurement of actual works done at completion (final accounts) for the implemented projects.</p> <p>✓ <b>Discrepancies in unit rates</b></p> <p>Section 26 of the URF Budgeting Guidelines gives tabulated estimates of unit rates various road maintenance activities.</p> <p>From this, the upper limit for routine mechanised maintenance under force account is expected to be UGX 2.3M/= per km maintained. Hence, Hoima DLG was expected to undertake routine mechanised maintenance within those limits.</p> <p>Therefore the RMeM of the 2.2km of Ruhunga-Kabaale road should have cost on average UGX 5.1M/= and not the 68.2M/= presented by the agency in its quarterly accountability reports submitted to URF.</p>	<ul style="list-style-type: none"> <li>Value for money cannot be ascertained due to uncertainty on the quality of materials used.</li> <li>There is poor project implementation control.</li> <li>There is a possibility of misuse of funds and poor accountability.</li> </ul> <p>There is a risk that funds were utilised for activities outside the work plan</p>	<p>All works should be executed in accordance with acceptable standards in relation to design, documentation and testing suitability of materials used.</p> <p>Hoima DLG should improve project management documentation and include final accounts that are specific to road projects implemented.</p> <p>Hoima DLG should align the unit rates used to those in the URF planning and budgeting guidelines.</p> <p>In addition, final account of the RMeM of Ruhunga-Kabaale road should be provided.</p>



AREA	STATEMENT OF CONDITION/FINDING	IMPLICATION	RECOMMENDATIONS
FINANCIAL MANAGEMENT RECORDS	<p>✓ <b>Inadequately supported expenditure</b></p> <p>Contrary to Si81 of the Treasury Accounting Instructions, payments amounting to UGX 132,617,295/= lacked vital supporting documents. Summary is in <i>appendix I attached</i>.</p>	There is a risk of funds being used for activities that they were not intended for.	Hoima DLG should account/refund/provide supporting documents for the funds and always attach them on the payment vouchers
	<p>✓ <b>Irregular payment of allowances</b></p> <p>The review noted allowances paid to the Chief Administrative Officer, Chief Finance Officer, District Engineer, District Planner, and Supervisor of works and Accountant for supervision and monitoring of road works. The district Engineer requested for night allowances instead of safari day allowances and yet they were doing work in the district. Details amounting to UGX 12,967,000/= are attached in appendix III.</p>	There is misuse of road maintenance funds.	The Accounting officer should ensure refund of allowances paid irregularly.
	<p>✓ <b>Discrepancies in accountability records and reports</b></p> <p><b>Section 5 (b)</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"> <li>○ The financial accountability reports for the period January-December 2016 were prepared and signed off by the District Engineer and not the Head of Finance.</li> </ul>	This undermines independence of functions in financial and technical management.	Financial accountability reports should be prepared and signed off by the Head of Finance.
	<ul style="list-style-type: none"> <li>○ The review team was not availed with the details of expenditure recorded in the source records like the cash book. Thus unable to assess the accuracy of expenditure recorded in the accountability.</li> </ul>	Accuracy of expenditure recorded in the accountability reports could not be assessed.	The agency should provide details expenditure recorded in the IFMS cash book for review.

AREA	STATEMENT OF CONDITION/FINDING	IMPLICATION	RECOMMENDATIONS
	<p>✓ <b>Cashbooks and bank reconciliation statements</b></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 agency is under IFMS, the district finance team did not provide system generated cashbooks/expenditure account analysis details and bank reconciliation statements in relation to road maintenance funding for review.</p>	<p>Unable to assess the adequacy of controls over the management of road maintenance funds released to the district.</p>	<p>The district should always provide cashbook/expenditure account analysis and bank reconciliation statements in relation to road maintenance funds for review.</p>
<b>EVALUATION OF PROJECTS IMPLEMENTED</b>	<p>✓ <b>Physical inspection of projects</b></p> <p>Clause 9 (k) of the performance agreements required Hoima 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. Hoima DLG did not install any signage on all the district roads that were inspected.</p> <p>Field inspections further revealed several deviations from standard engineering practices such as:</p> <ul style="list-style-type: none"> <li>• Failure to construct end structures on the culvert installations,</li> <li>• Lack of compaction of earthworks during project implementation,</li> <li>• Lack of routine manual maintenance, and</li> <li>• Narrow carriageway averaging 4m on Bujawe-Kasenyei-Nyakabingo against the standard minimum of 5.4m for District feeder roads.</li> </ul> <p>✓ <b>Falsified accountability</b></p> <p>Hoima DLG claimed to have undertaken the RMeM of Bujawe-Kasenyei-Nyakabingo (11.6km) road using UGX 36.26M/= from URF funding in FY2015/16 according to the accountability reports. However the reviews revealed that the works were undertaken in the FY2014/15.</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>There is a risk that road maintenance funds were used for activities outside the work plan</p>	<p>Hoima DLG should place signage on all major projects as a standard practice.</p> <p>Hoima DLG should follow standard construction methods for road works.</p> <p>Recruit and manage road gangs for effective RMM</p> <p>Hoima DLG should refund all funds related to the RMeM of Bujawe-Kasenyei-Nyakabingo road</p>

AREA	STATEMENT OF CONDITION/FINDING	IMPLICATION	RECOMMENDATIONS
	<p>✓ <b>Commingling of funds and works</b></p> <p>Hoima DLG undertook the RMeM of 2.2km of Ruhunga-Kabaale road at UGX 68.2M/= from URF funding according to the accountability reports of FY2015/16. However, this was found to have been funded by the LMSD Programme funded by the MoLG.</p>		<p>Hoima DLG should provide a clear account of the works undertaken on Ruhunga-Kabaale road highlighting the distinction between the two funding sources.</p>
<b>OVERSIGHT</b>	<p>✓ <b>Oversight over road maintenance projects</b></p> <p>Section 10(b) of the Performance agreements requires the DA to granting URF access to the DRC activities for the period under review. The team reviewed only one District Roads Committee meeting held on 9<sup>th</sup> November 2016 which handled the election of the chair person. Despite the meeting held, the agency is supposed to convene at least four DRC meetings during the period under review. This did not happen.</p> <p>Although the team reviewed the internal audit reports on road maintenance activities for the FY under review, it was noted that adequate oversight on road maintenance funds is still lacking.</p>	<p>There is minimal oversight and planning during the implementation of road maintenance activities by the DA's DRC.</p> <p>Lack of assurance during project implementation</p>	<p>The Accounting officer should ensure that at least a District Roads Committee meeting is convened once a quarter and plan for the road maintenance activities in the DA.</p> <p>Oversight over road maintenance funds should be increased to ensure value for money.</p>

AREA	STATEMENT OF CONDITION/FINDING	IMPLICATION	RECOMMENDATIONS
<b>CAPACITY</b>	<p>✓ <b>Staffing</b></p> <p>Hoima DLG has a fully constituted team with a District Engineer, senior Engineers and inspectors. Therefore, the staffing levels are adequate for the implementation of the road maintenance programs.</p> <p>✓ <b>Equipment</b></p> <p>Hoima DLG currently lacks a water tank and roller. Therefore most of the earthworks are conducted without compaction.</p> <p>✓ <b>Funding</b></p> <p>Preliminary estimates indicate that Hoima DLG requires UGX 1.7BN as funding to achieve satisfactory performance of its road maintenance programs. However, currently the agency has an indicative planning figure of UGX 801M/= which is 47% of the needs.</p>	<p>Proper planning and ability to properly implement road maintenance programs by Hoima DLG</p> <p>Inability to implement her road maintenance programs</p> <p>Inability of the agency to adequately fund its road maintenance needs hence extended damage to the existing infrastructure.</p>	<p>Hoima DLG should keep up with the adequate staffing levels</p> <p>The Agency should ensure that all equipment are available and maintained all the time to enable continuity.</p> <p>URF should lobby for more funding from MoFPED to bridge the road maintenance needs.</p>

### 3. SPECIFIC TECHNICAL REVIEW FINDINGS ON SELECTED ROADS INSPECTED

#### 3.1 Routine mechanised maintenance of Ruhunga-Kabaale road (6 km)

<b>Planned amount (UGX)</b>	Not in the work plan
<b>Actual sum (UGX)</b>	68,210,000/=
<b>Variance</b>	N/A
<b>Start date</b>	Not on file
<b>Completion date</b>	Not on file
<b>Management type</b>	Force Account
<b>Supervisor</b>	District Engineer
<b>Activity done</b>	Routine mechanised maintenance
<b>Project Description and Condition</b>	
<p>The project is a 6 km unpaved district road with 7.5 m wide and 6.0 m roadway and carriageways respectively.</p> <p>The road received routine mechanised maintenance by shaping 2.2 km of its total length in Q3 FY2015/16 estimated to cost UGX 68.2M/=. The first 3.8km were worked on by a UNRA contractor using the route as an access to a material quarry site.</p> <p>At the time of the review, the road was at a fair service level and motorable throughout.</p>	
<b>Review Findings</b>	
<ul style="list-style-type: none"> <li>• Lack of project information profile board,</li> <li>• Lack of routine manual maintenance,</li> <li>• Inadequate provision of mitre drains,</li> <li>• The project was not included in work plan for FY2015/16,</li> <li>• Commingling of funds and works between URF and LGMSD,</li> <li>• Unrealistic unit rate for grading at over 30M/km worked as opposed to the URF estimate of 2.3M/km as an upper limit and</li> <li>• Lack of project final account of physical works undertaken.</li> </ul>	

#### Photographs from field inspection of Ruhunga-Kabaale road (6 km)



Ch. 4+100: lack of routine manual maintenance



Ch. 5+500: Lack of offshoots over long stretches



### 3.2 Rehabilitation of Kiziranfumbi-Kichakamya-Ruhunga swamp

<b>Planned amount (UGX)</b>	30,611,000/=
<b>Actual sum (UGX)</b>	38,091,000/=
<b>Variance</b>	(7,480,000)/=
<b>Start date</b>	Not on file
<b>Completion date</b>	Not on file
<b>Management type</b>	Force Account
<b>Supervisor</b>	District Engineer
<b>Activity done</b>	Swamp filling and culvert installation
<b>Project Description and Condition</b>	
<p>The project is a 250m long swamp along Kiziranfumbi-Kichakamya-Ruhunga road. It measures 6m in width.</p> <p>The swamp was rehabilitated by filling using selected gravel material and multiple culvert installations (3 6m wide lines of 600mm concrete pipes) in Q4 FY2015/16 estimated to cost UGX 38M/=.</p> <p>At the time of the review, the swamp was in a good state and motorable.</p>	
<b>Review Findings</b>	
<ul style="list-style-type: none"> <li>• Earthworks were undertaken without compaction,</li> <li>• Lack of project information profile board,</li> <li>• Lack of routine manual maintenance,</li> <li>• Lack of quality control on gravel and culverts used in project implementation,</li> <li>• Failure to construct end structures on installed culverts, and</li> <li>• Failure to prepare project final account of physical works undertaken.</li> </ul>	

#### Photographs from field inspection of Kiziranfumbi-Kichakamya-Ruhunga swamp



Installed concrete culverts without end structures



Approach road lacking routine manual maintenance

### 3.3 Routine mechanised maintenance of Bujawe-Kasenyi-Nyakabingo road (11.6km)

<b>Planned amount (UGX)</b>	48,000,000/=
<b>Actual sum (UGX)</b>	36,263,000/=
<b>Variance</b>	11,737,000/=
<b>Start date</b>	Not on file
<b>Completion date</b>	Not on file
<b>Management type</b>	Force Account
<b>Supervisor</b>	District Engineer
<b>Activity done</b>	Routine mechanised maintenance
<b>Project Description and Condition</b>	
<p>The project is an 11.6 km unpaved district road with 6 m wide and 4.0 m roadway and carriageways respectively.</p> <p>The road received routine mechanised maintenance by grading FY2014/15 estimated to cost UGX 36.2M/=.</p> <p>At the time of the review, the road was at a fair service level and motorable throughout.</p>	
<b>Review Findings</b>	
<ul style="list-style-type: none"> <li>• Lack of project information profile board,</li> <li>• The project was presented in the FY2015/16 accountability report and yet it was an activity of FY2014/15,</li> <li>• Lack of routine manual maintenance,</li> <li>• Inadequate provision of mitre drains,</li> <li>• Culvert installations lacked end structures,</li> <li>• Narrow carriageway of 3.5m against the standard minimum of 5.4m for District roads, and</li> <li>• Lack of project final account of physical works undertaken.</li> </ul>	

#### Photographs from field inspection of Bujawe-Kasenyi-Nyakabingo road (11.6km)



Ch. 3+400: A previously shaped section with overly grown vegetation as a result of inadequate routine manual maintenance



Ch. 5+200: Culvert installation with end structures and narrow carriageway

## 4. APPENDICES

### 4.1 Appendix I - Schedule of inadequately supported expenditure

Date	Beneficiary	PV No	Amount	Purpose
07.10.2016	Sentamu Julius	PV-So1709	1,770,000	Facilitation for DRC meeting
19.12.2016	Nyarwa Christopher	PV-So2026	540,000	Payment of guard who takes charge of the grader
19.12.2016	Tibagwa Charles	PV-So2025	3,530,000	Repair and replacement of parts for LG0001-031
29.11.2016	Sentamu Julius	PV-So11006	4,819,718	Road gang for the month of October 2016
10.03.2016	Sentamu Julius	PV-So1044	19,219,718	Road gangs for January 2016
15.03.2016	Sentamu Julius	PV-So109	20,759,859	Road gangs for February 2016
23.08.2016	Sentamu Julius	PV-So14124	3,500,000	Rehabilitation of Muteme-Butimba road
23.08.2016	Sentamu Julius	PV-So14118	10,000,000	Facilitation to provide bills of quantities for road projects
29.08.2016	Sentamu Julius	PV-So1516	3,110,000	Works committee facilitation for monitoring road works
29.08.2016	Sentamu Julius	PV-So1517	2,730,000	DPAC facilitation for roads under routine maintenance.
23.08.2016	Sentamu Julius	PV-So14119	8,000,000	Facilitation to carry out ADRICS
23.08.2016	Sentamu Julius	PV-So14123	52,638,000	Installation of drainage works, bush clearing, delivery of machines at the site, supervision allowances, inauguration and commissioning and gravel for Butimba-Muntene road
30.11.2016	Ssentamu Julius	PV-So1922	2,000,000	Allowances for inspection and assessment of road works under routine and periodic maintenance to Chief Administrative Officer, Chief Finance Officer, District Engineer, District Planner, Supervisor of works and Accountant
<b>TOTAL</b>			<b>132,617,295</b>	

### 4.2 Appendix II - Schedule of procurements that did not go through PDU

Date	Beneficiary	PV No	Amount	Purpose
20.12.312016	Tibagwa Charles	PV-So2044	816,500	Supply of bolts and nuts for LG0001-031
20.12.2016	Irumba Vicent	PV-So2185	11,570,000	Hire of low bed for Kiburara-Kakooge road
10.11.2016	Angella Tinka	PV-So1806	950,000	Purchase of UPS
24.11.2016	Sentamu Julius	PV-So1968	2,150,000	Spare parts for LG0002-031
24.06.2016	Assimwe Gerald Francis	PV-So1380	650,000	Service of MV-LG0003-031
19.12.2016	Tibagwa Charles	PV-So2025	3,530,500	Repair and replacement of parts for LG0001-031
23.08.2016	Ssentamu Julius	PV-So14123	26,638,000	Being installation of drainage works, delivery of machines to the site and gravel for Butimba-Muntene road
<b>TOTAL</b>			<b>46,305,000</b>	



### 4.3 Appendix III –Irregular Allowances

Date	Beneficiary	PV No	Amount	Purpose
07.10.2016	Ssentamu Julius	PV-S00262	1,100,000	Allowances for verification of works with external auditors of Kikube-Kitindura road and Kakundo-Nyamirima road
30.11.2016	Ssentamu Julius	PV-S01922	7,680,000	Allowances for inspection and assessment of road works under routine and periodic maintenance to Chief Administrative Officer, Chief Finance Officer, District Engineer, District Planner, Supervisor of works and Accountant
19.12.2016	Irumba Vicent	PV-S02027	2,012,000	Allowances to assess road gangs to Chief Administrative Officer, Chief Finance Officer, District Engineer, Supervisor of works and Accountant
07.11.2016	Irumba Vicent	PV-S01790	2,175,000	Supervision of road gangs
<b>TOTAL</b>			<b>12,967,000</b>	

#### 4.4 Appendix IV – Table of detailed performance assessment

No.	PERFORMANCE AREA	Priority (%)	Score (0-3)	%age Score	Aggregate score
<b>1</b>	<b>PLANNING AND BUDGETING</b>	<b>20</b>			
1	Road Inventory and condition surveys		3	0	3
1	Work plan		3	0	3
1	Performance agreements		3	0	3
1	Adequacy of the unit rates		1	0	1
1	Budget performance monitoring		0	0	-
1	Procurement plan		0	0	-
1	18				<b>10</b>
<b>2</b>	<b>PROCUREMENT PROCESSES</b>	<b>8</b>			
2	Compliance with PPDA guidelines		0.00	-	-
	3				-
<b>3</b>	<b>PROJECT MANAGEMENT AND CONTROL</b>	<b>30</b>			
3	Checklist of expected documents (BOQs etc.)		1.50	0.1	4
3	Quality and cost control records		0.00	-	-
3	Supervision reports		1.50	0.1	4
3	Financial management records		1.00	0.1	6
	12				<b>11</b>
<b>4</b>	<b>ACTUAL WORKS DONE</b>	<b>25</b>			
4	Signage		0.00	-	-
4	Verification of actual works done		1.80	0.2	4
4	Adherence to construction standard practices		1.00	0.1	2
4	Justification of maintenance needs		2.00	0.2	4
	12				<b>10</b>
<b>5</b>	<b>OVERSIGHT</b>	<b>10</b>			
5	Internal audit reports		2.00	0.2	2
5	District Roads Committee		1.00	0.1	1
5	DEC		2.00	0.2	2
5	CAO		2.00	0.2	2
	12				<b>7</b>
<b>6</b>	<b>AGENCY CAPACITY</b>	<b>7</b>			
6	Staffing levels and competencies		1.80	0.2	1
6	Equipment		2.00	0.2	1
6	Funding needs		1.00	0.1	1
6	IT Infrastructure		2.00	0.2	1
	12				<b>4</b>
	<b>TOTALS</b>	<b>100</b>			<b>42</b>