

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



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

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 Mityana 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 Mityana District; and
- To determine effectiveness of oversight and support organs such as District Roads Committee (DRC), Internal Audit on work plans and programs of Mityana 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 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 835,553,740/= which was planned to finance the activities summarised below in:

	Routine Manual	Routine Mechanised	Periodic Maintenance	Mechanical Imprest	Other Works	Totals
Mityana District	120,134,000	361,550,000	14,999,000	80,505,740	23,387,500	600,575,240
Busunju Town Council	11,626,000	99,236,000	0	1,200,000	3,176,000	115,238,000
Mityana CARs	119,739,500	0	0	0	0	119,739,500
Sub Total	251,499,500	460,786,000	14,999,000	81,705,740	26,563,500	835,553,740

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 (%)

0-24	Unsatisfactory
25-49	Weak
50-74	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	14
2	Procurement Processes	8	08
3	Project Management and Control	30	18
4	Actual Works Done	25	20
5	Oversight	10	07
6	Agency Capacity	7	04
	Total	100	71

1.6. Conclusion

Based on the evaluation of the function areas highlighted above, the performance of the district is rated at 71% 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. Non availability of information on the performance details of the District Roads Committee.	The Accounting officer should ensure the DRC sit at least quarterly to plan for road works as stipulated in the URF Act and details of their activities submitted to URF.	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. Lack of RMM	<ul style="list-style-type: none"> • To start conducting quality control tests for construction materials • To install signage on all road projects • Follow standard road construction methods in project implementation • Recruit and manage road gangs for effective RMM 	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 reconciliation statements c. Analysis of expenditure to funding source	To maintain the requisite records to enable tracking of funds and implementation of projects	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. Very high unit rates for routine mechanised maintenance averaging UGX 6M/km as opposed to the URF standard of UGX 2.3M/km.	Mityana DLG should align the unit rates used to those in the URF planning and budgeting guidelines.	CAO	Immediate
7. 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"> • To ensure that all equipment are available and maintained all the time to enable continuity. • Lobby for more funding from MoFPED to bridge the road maintenance needs. 	CAO URF	Immediate

2. DETAILS OF THE TECHNICAL AND FINANCIAL REVIEW FINDINGS

AREA	STATEMENT OF CONDITION/FINDING	IMPLICATION	RESPONSES	RECOMMENDATIONS
PLANNING AND BUDGETING	<p>✓ Annual work plan for the FY2015/16</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"> ○ A schedule of unit rates for formulation of the annual work plan were not availed. <p>✓ Budget performance monitoring</p> <p>The data on budget performance was not availed during the review. Extraction of information was difficult because the financial records are bundled and do not analyse costs based on the activities in the work plan.</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 and performance.</p>	<p>The district hires equipment from service providers to help it carry out routine mechanised maintenance with rates guided by Ministry of Works & Transport. This is because the district lacks key equipment.</p> <p>The information on budget performance was not availed because the focal person assigned was engaged in training on IFMS program at the time of URF visit.</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 track its performance and budget in order to guide the decision making processes.</p>
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. A pre-qualified list of road maintenance materials is also in place. Procurement records for the supply of material used in road maintenance activities were in place.</p>	<p>Procurement of road maintenance materials was under taken in a transparent and competitive manner.</p>	<p>Noted.</p>	<p>The Accounting Officer should continue ensuring the procurement of road maintenance materials is under taken in a transparent and competitive manner.</p>

AREA	STATEMENT OF CONDITION/FINDING	IMPLICATION	RESPONSES	RECOMMENDATIONS
PROJECT MANAGEMENT AND CONTROL	<p>✓ Inadequate quality control procedures</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>Mityana DLG failed to implement adequate quality control procedures. For example, there were no records of quality tests conducted on materials such as gravel and culverts utilised for the construction works and neither was there any record of quality tests conducted during project implementation.</p> <p>✓ Discrepancies in unit rates</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 in central Uganda is expected to be UGX 2.3M/= per km maintained. Hence, Mityana DLG was expected to undertake routine mechanised maintenance within those limits.</p> <p>Therefore the RMeM of Nakwaya-Kabulamuliro road (7.6 km), Wabiyinja-Ttamu-Nakaziba (6.8 km) and Kakindu-Wabiyinja (6.7 km) roads should have cost on average UGX 18M/=: 16M/= and</p>	<p>Value for money cannot be ascertained due to uncertainty on the quality of materials used.</p> <p>There is a risk that funds were utilised for activities outside the work plan</p>	<p>The department will endeavour to carry out quality assessment that includes testing materials. However, the service providers engaged to supply culverts have quality assurance certificates.</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>Mityana DLG should align the unit rates used to those in the URF planning and budgeting guidelines.</p>

AREA	STATEMENT OF CONDITION/FINDING	IMPLICATION	RESPONSES	RECOMMENDATIONS
	16M/= respectively as opposed to the values of 41.5M/=, 42.8M/= and 42.6M/= as presented by the agency in its quarterly accountability reports submitted to URF.			
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 for Q3-Q4 FY 15-16 and Q1-Q2 FY 16-17 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 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. 	<p>This undermines independence of functions in financial and technical management.</p> <p>Accuracy of expenditure recorded in the accountability reports could not be assessed.</p>	<p>The district will ensure that the financial accountability reports are signed off by the finance department.</p> <p>At the time of the review, the district was shifting to the new offices and also migrating to IFMS system. Books of accounts were being utilised by personnel from Ministry of Finance.</p>	<p>Financial accountability reports should be prepared and signed off by the Head of Finance.</p> <p>The agency should always prepare and analyse and provide details of expenditure recorded in the IFMS cash book for review.</p>

AREA	STATEMENT OF CONDITION/FINDING	IMPLICATION	RESPONSES	RECOMMENDATIONS
	<p>✓ 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. The district team did not provide cashbooks and bank reconciliation statements for the period January-June 2016 for review.</p> <p>Although the agency prepared cashbooks and bank reconciliation statements for the period July-December 2016, they did not indicate the name of the preparer, date when they were prepared and no evidence of certification by the head of finance/senior Accountant.</p> <p>✓ <u>Commingling of funds</u></p> <p>The district operates one bank account and cashbook and expenditure is incurred for different projects without analysis to the funding source. As a result, expenditure from the account lacks traceability to the funding source.</p>	<p>Unable to assess the adequacy of controls over the management of road maintenance funds released to the district.</p> <p>Inadequate control of road maintenance funds which may lead to loss of funds.</p> <p>There is a risk of diversion of funds to other projects without detection.</p>		<p>The district should always provide details cashbook/expenditure account analysis and bank reconciliation statements to enable the review team to assess the adequacy of controls over the management of road maintenance funds sent to the district.</p> <p>The Accounting officer should ensure bank reconciliations prepared indicate the date when prepared, reviewed/certified by the head of finance/senior accountant at all times.</p> <p>Mityana District Local Government should always reconcile expenditure recorded to the funding sources.</p>

AREA	STATEMENT OF CONDITION/FINDING	IMPLICATION	RESPONSES	RECOMMENDATIONS
	<p>✓ <u>Utilisation of fuel for road maintenance works</u></p> <p>A review of the fuel utilisation schedules it was noted that a total of 2,240 litres of diesel amounting to UGX 5,886,000/= was consumed by UAJ 928X during the month of September 2016. The stated consumption rate is unreasonable and inaccurate. Details are attached in appendix I.</p> <p>✓ Inadequately supported expenditure</p> <p>Contrary to S181 of the Treasury Accounting Instructions, payments amounting to UGX 17,385,000/= lacked vital supporting documents. Summary is in <i>appendix II attached</i>.</p>	<p>Fuel may have been utilised to activities that do not related to road maintenance activities.</p> <p>There is a risk of funds being used for activities that they were not intended for.</p>	<p>The fuel referred to was that allocated to the wheel loader (UAJ 928X) to excavate and load gravel along Kikang-Kanyanya road.</p> <p>At the time of the review, some of the activities were still ongoing thus no accountability.</p>	<p>The agency should always provide details of activities that led to the consumption of fuel to justify the accuracy of consumption.</p> <p>Mityana DLG should always attach support documents on to the payment vouchers and provide them for review during the audit exercise. The agency should refund the unaccounted for funds.</p>
EVALUATION OF PROJECTS IMPLEMENTED	<p>✓ Physical inspection of projects</p> <p>Clause 9 (k) of the performance agreements required Mityana 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. Mityana DLG did not install information signage on most of the district roads that were inspected.</p>	<p>This implies lack of compliance with guidelines and performance agreements.</p>	<p>The roads referred to are Nakwaya-Kabulamuliro and Nakwaya-Kabulamuliro. These road sections were among the last sections to be worked on. The lack of signage was attributed to the budget cuts by URF and Central government. This necessitated scaling down the scope of works to align with the funds released.</p>	<p>Mityana DLG should place signage on all major projects as a standard practice.</p> <p>Mityana DLG should follow standard construction methods for road works.</p>

AREA	STATEMENT OF CONDITION/FINDING	IMPLICATION	RESPONSES	RECOMMENDATIONS
	Field inspections further revealed that all earthworks were conducted without compaction and routine manual maintenance was lacking on all inspected projects.	Risk of extended damage on the road asset value hence increased maintenance costs.	Sign post for Ttamu-Nakaziba was vandalised due to the construction works being carried out at the time of the visit. Routine maintenance was also affected by the budget cut.	Recruit and manage road gangs for effective RMM.
OVERSIGHT	<p>✓ Oversight over road maintenance projects</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. Details of work done were not availed for review.</p> <p>The team was not provided the internal audit reports on road maintenance activities for the period January-December 2016 for review.</p> <p>Note: These were availed for review after the exit meeting.</p>	<p>It is not possible to ascertain whether the District Roads Committee provided adequate oversight and planning during the implementation of road maintenance activities within the DA.</p> <p>We were therefore not able to ascertain adequacy of oversight on road maintenance funds.</p>	<p>For the period under review, the District Roads Committee had convened two meetings, but also this was the period when the district was undergoing change in political leadership.</p> <p>These are available for review.</p>	<p>The Accounting officer should ensure the DRC sit at least quarterly to plan for road works as stipulated in the URF Act and details of their activities submitted to URF.</p> <p>The Accounting Officer should ensure adequate oversight on road maintenance funds.</p>
CAPACITY	<p>✓ Staffing</p> <p>Mityana DLG has a fully constituted team with an acting District Engineer and experienced road inspectors. Therefore, the staffing levels are fairly adequate for the implementation of the road maintenance programs.</p>	Proper planning and ability to properly implement road maintenance programs by Mityana DLG		Mityana DLG should keep up with the adequate staffing levels

AREA	STATEMENT OF CONDITION/FINDING	IMPLICATION	RESPONSES	RECOMMENDATIONS
	<p>✓ Equipment</p> <p>Mityana DLG currently has two (2No.) graders of which one (Changlin) has been broken down for over a year. The agency also has 2No. Tippers but lacks a water tank and roller. Therefore all in-house earthworks are conducted without compaction.</p> <p>✓ Funding</p> <p>Preliminary estimates indicate that Mityana DLG requires UGX 1.4BN as funding to achieve satisfactory performance of its road maintenance programs. However, currently the agency has an indicative planning figure of UGX 624M/= which is 45% of the needs.</p>	<p>Inability to implement 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>The district has endeavoured to repair the available equipment despite limited funding.</p> <p>The following equipment are available for road maintenance activities:</p> <ol style="list-style-type: none"> 1. District grader 2. 01 Wheel loader 3. 02 Tipper lorries 4. 02 supervision pickups. <p>The Changlin grader is beyond repair. The district therefore appeals to Government to avail the missing equipment to enable us carry out effective and efficient road maintenance.</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 Nakwaya-Kabulamuliro road (7.6 km)

Planned amount (UGX)	41,478,500/=
Actual sum (UGX)	41,007,000/=
Variance	471,500/=
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 7.6 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 reshaping in Q4 FY2015/16 cost UGX 41M/=. In addition, the road received spot gravelling over 2km and culvert installations (6 lines of 600mm diam.) in Q1 2016/17 at a cost of UGX 7.1M/=. At the time of the review, the road was at a fair service level and motorable throughout.</p>	
Review Findings	
<ul style="list-style-type: none"> • Lack of project information profile board, • The gravel material utilised was not tested for quality assurance, • The concrete culverts did not have quality assurance inspection certificates, • The backfill material used for culvert installation was of visibly inferior quality, • Culvert backfill was not compacted, • High unit rate for reshaping at UGX 5.4M/km as opposed to the URF estimate of UGX 2.3M/km, and • Lack of routine manual maintenance. 	

Photographs from field inspection of Nakwaya-Kabulamuliro road (7.6 km)



Ch. 2+600: Inadequately compacted inferior culvert backfill material



Ch. 6+100: Lack of routine manual maintenance

3.2. Routine mechanised maintenance of Kakindu-Wabiyinja road (6.7 km)

Planned amount (UGX)	44,756,000/=
Actual sum (UGX)	42,773,000/=
Variance	1,983,000/=
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 6.7km unpaved district road with a 7.5 m wide and 5.5 m roadway and carriageways respectively.</p> <p>The road received routine mechanised maintenance by grading, spot gravelling (1.5km) and drainage improvement by culvert installation (12 lines of 600mm diam.) in Q4 FY2015/16 estimated to cost UGX 42.8M/=.</p> <p>At the time of the review, the road was at a fair service level and motorable throughout.</p>	
Review Findings	
<ul style="list-style-type: none"> • The gravel material utilised was not tested for quality assurance, • The concrete culverts did not have quality assurance inspection certificates, • The backfill material used for culvert installation was of visibly inferior quality, • Culvert backfill was not compacted, • High unit rate for reshaping at UGX 6.4M/km as opposed to the URF estimate of UGX 2.3M/km, and • Lack of routine manual maintenance. 	

Photographs from field inspection of Kakindu-Wabiyinja road (6.7 km)



Ch. 0+000: Project information profile board



Ch. 0+000: A wide shaped bell-mouth at Kakindu

3.3. Routine mechanised maintenance of Wabiyinja-Ttamu-Nakaziba road (6.8 km)

Planned amount (UGX)	36,464,000/=
Actual sum (UGX)	42,605,000/=
Variance	6,141,000/=
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 6.8km unpaved district road with a 7.5 m wide and 5.5 m roadway and carriageways respectively.</p> <p>The road received routine mechanised maintenance by grading, spot gravelling (2km) and drainage improvement by culvert installation in Q3 FY2015/16 estimated to cost UGX 42.6M/=.</p> <p>At the time of the review, the road was at a good service level and motorable throughout.</p>	
Review Findings	
<ul style="list-style-type: none"> • Lack of project information profile board, • The gravel material utilised was not tested for quality assurance, • The concrete culverts did not have quality assurance inspection certificates, • The backfill material used for culvert installation was of visibly inferior quality, • Culvert backfill was not compacted, • High unit rate for reshaping at UGX 6M/km as opposed to the URF estimate of UGX 2.3M/km, and • Lack of routine manual maintenance. 	

Photographs from field inspection of Wabiyinja-Ttamu-Nakaziba road (6.8 km)



Ch. 0+000: Lack of routine manual maintenance



Ch. 4+400: Lack of routine manual maintenance

4. APPENDICES

4.1 Appendix I - Schedule of fuel utilisation by UAJ928X

Voucher no	Date	Order No.	Fuel/ltrs	Amount
13/9/16	14/9/16	17004	120	324,000
	15/9/16	17010	120	324,000
	16/9/16	17014	120	324,000
	19/9/16	17021	120	324,000
	20/9/16	17024	120	324,000
	21/9/16	17026	120	324,000
	22/9/16	17030	120	324,000
	23/9/16	17035	120	324,000
	26/9/16	17039	120	324,000
	27/9/16	17043	120	324,000
05/9/16	05/9/16	15451	130	351,000
	06/9/16	15454	130	351,000
	07/9/16	15458	130	351,000
	08/9/16	15462	130	351,000
	12/9/16	15466	130	310,500
	13/9/16	15474	130	310,500
	14/9/16	15480	130	310,500
	15/9/16	15481	130	310,500
Total				5,886,000

4.2 Appendix II - Schedule of inadequately supported expenditure

Beneficiary	PV No	Amount	Purpose	Comment
Kazibwe Robert	26/11/16	885,000	Recruitment and training of road gangs	No accountability
Mwanuke Livingstone	17/11/16	500,000	Labourers to remove debris, boulders on Kyanusisi-Muwanga road	No accountability
Kazibwe Robert	24/12/16	5,000,000	Advance for Road gangs for the month of November 2016	No accountability
Kazibwe Robert	23/12/16	5,000,000	Advance for Road gangs for the month of January 2016	No accountability
Batwala James	22/12/16	6,000,000	Advance for Road gangs for the month of December 2016	No accountability
TOTAL		17,385,000		

4.3 Appendix III – 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		3.00	0.17	3
1.2	Work plan		2.50	0.14	3
1.3	Performance agreements		3.00	0.17	3
1.4	Adequacy of the unit rates		0.50	0.03	1
1.5	Budget performance monitoring		1.00	0.06	1
1.6	Procurement plan		3.00	0.17	3
	18				14
2	PROCUREMENT PROCESSES	8			
2.1	Compliance with PPDA guidelines		3.00	1.00	8
	3				8
3	PROJECT MANAGEMENT AND CONTROL	30			
3.1	Checklist of expected documents (BOQs etc.)		2.00	0.17	5
3.2	Quality and cost control records		1.00	0.08	3
3.3	Supervision reports		2.00	0.17	5
3.4	Financial management records		2.00	0.17	5
	12				18
4	ACTUAL WORKS DONE	25			
4.1	Signage		2.00	0.17	4
4.2	Verification of actual works done		3.00	0.25	6
4.3	Adherence to construction standard practices		2.00	0.17	4
4.4	Justification of maintenance needs		3.00	0.25	6
	12				21
5	OVERSIGHT	10			
5.1	Internal audit reports		2.50	0.21	2
5.2	District Roads Committee		1.50	0.13	1
5.3	DEC		2.50	0.21	2
5.4	CAO		2.50	0.21	2
	12				8
6	AGENCY CAPACITY	7			
6.1	Staffing levels and competencies		2.50	0.21	1
6.2	Equipment		2.00	0.17	1
6.3	Funding needs		1.50	0.13	1
6.4	IT Infrastructure		2.00	0.17	1
	12				5
	TOTALS	100			73