

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



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REPORT ON THE TECHNICAL AND FINANCIAL REVIEW OF NAKASEKE 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 Nakaseke 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, 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 Nakaseke District; and
- To determine effectiveness of oversight and support organs such as District Roads Committee (DRC), Internal Audit on work plans and programs of Nakaseke 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 FY2014/15 and FY2015/16;
- g) Performance agreements for FY2014/15 and FY2015/16; and
- h) Other standards of sound professional practice.

The budget of the District for the periodic under review was UGX 1,006,891,826/= which was planned to finance the activities summarised below in:

	Routine Manual	Routine Mechanised	Periodic Maintenance	Mechanical Imprest	Other Works	Totals
Nakaseke District	247,326,000 (367.4KM)	107,046,000 (63.7KM)	45,387,000 (8.6KM)	70,764,000	17,651,000	488,174,000
Nakaseke CARs	73,158,826	0		0	0	73,158,826
Butalangu Town Council	21,976,000 (26KM)	0	50,048,000 (7KM)	12,796,000	3,396,000	88,216,000
Nakaseke Town Council	19,200,000 (23.8KM)	23,454,000 (3.9KM)	31,417,000 (2.3KM)	12,796,000	3,116,000	89,983,000
Semuto Town Council	14,240,000 (20.4KM)	0	64,816,000 (8.5KM)	12,796,000	3,724,000	95,576,000
Ngoma Town Council	16,372,000 (20KM)	16,183,000 (3.9KM)	35,425,000 (1.8KM)	12,796,000	3,204,000	83,980,000
Kiwoko Town Council	12,580,000 (15.2KM)	0	59,052,000 (5.7KM)	12,796,000	3,376,000	87,804,000
Sub Total	404,852,826	146,683,000	286,145,000	134,744,000	34,467,000	1,006,891,826

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	16
4	Actual Works Done	25	16
5	Oversight	10	06
6	Agency Capacity	7	04
	Total	100	64

1.6. Conclusion

Based on the evaluation of the function areas highlighted above, the performance of the district is rated at 64% 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. Partial performance by the District Roads Committee during the period under review	The Accounting officer should ensure that the DRC sits at least once every quarter 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 end structures for culverts e. Poor performance 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 d.	To maintain the requisite records to enable tracking of funds and implementation of projects	CAO	Continuous
4. Lack of independence during the preparation of financial accountability reports.	Ensure independence during the preparation of accountability reports	CAO	Immediate
5. Inadequately supported expenditure amounting to UGX 87,547,421/=.	To refund the amount incurred on expenses that lack supporting documents.	CAO	By end of 1 st quarter 17/1/
6. Lack of a unit rates schedule	To derive unit rates for road maintenance activities and draw up a schedule	CAO	With effect from
7. Low 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	Continuous
8. Discrepancies in unit rates in the DA against the URF planning rates.	<ul style="list-style-type: none"> • Align the unit rates used to those in the URF planning and budgeting guidelines. • Submit final accounts RMeM of Bwetagi-Lukuga (1.6km) 	TC	Immediate
9. Failure to provide: a. Bank reconciliations for review b. Expenditure analysis/cashbook for	To Ensure bank reconciliation statements and expenditure analysis for road maintenance activities are maintained and available for review	CAO	Immediate

Issue	Action Required	Action by	Deadline
road maintenance activities for review.	during the audit exercise.		
10. Comingling of expenditure	To ensure expenditure recorded in the cashbooks is always reconciled to the funding sources.	CAO	Immediate
11. Inadequate oversight by internal audit during the period under review.	Internal audit to maintain regularly oversight on road maintenance projects	CAO	Immediate

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 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 for the period was not availed during the review. Extraction of this information from the records was difficult because the activities and expenditure incurred was not provided/analysed as per 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 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 track its activities and expenditure as per the work plan.</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.</p> <p>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>Keep it up</p>
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>Nakaseke 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>✓ Project management documentation</p>	<ul style="list-style-type: none"> • Value for money cannot be ascertained due to uncertainty on the quality of materials used. • There is poor project implementation control. 	<p>All works should be executed in accordance with acceptable standards in relation to design, documentation and testing suitability of materials used.</p> <p>Nakaseke DLG should</p>

AREA	STATEMENT OF CONDITION/FINDING	IMPLICATION	RECOMMENDATIONS
	<p>Nakaseke 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>✓ 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, Butalangu TC was expected to undertake routine mechanised maintenance within those limits.</p> <p>Therefore the reshaping of Bwetagi-ro-Lukuga road (1.6km) should have cost on average UGX 5M/= and not the 2M/= as presented by the agency in its quarterly accountability reports submitted to URF.</p>	<ul style="list-style-type: none"> • There is a possibility of misuse of funds and poor accountability. <p>There is a risk that funds were utilised for activities outside the work plan.</p>	<p>improve project management documentation and include final accounts that are specific to road projects implemented.</p> <p>Butalangu TC should align the unit rates used to those in the URF planning and budgeting guidelines.</p> <p>In addition, final accounts RMeM of Bwetagi-ro-Lukuga road (1.6km) road should be provided.</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 for Q3-Q3 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 under IFMS for the period July-December 2016. 	<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>Financial accountability reports should be prepared and signed off by the Head of Finance.</p> <p>The Accounting officer should always provide details of expenditure recorded under IFMS for review.</p>

AREA	STATEMENT OF CONDITION/FINDING	IMPLICATION	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. 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 the period July-December 2016.</p> <p>✓ <u>Commingling of funds</u></p> <p>The district operated one bank account and cashbook and expenditure was incurred for different projects without analysis to the funding source. As a result, expenditure for the period January-June 2016 from the account/cashbook lacks traceability to the funding source.</p> <p>✓ Inadequately supported expenditure</p> <p>Contrary to S 181 of the Treasury Accounting Instructions, payments amounting to UGX 87,547,421/= lacked vital supporting documents. Summary is in <i>appendix I attached</i>.</p>	<p>Unable to assess the adequacy of controls over the management of road maintenance funds released to the district.</p> <p>There is a risk of diversion of funds to other projects without detection.</p> <p>There is a risk of diversion of funds to other projects without detection.</p>	<p>The Accounting officer should always prepare and provide cashbook/expenditure account analysis and bank reconciliation statements for review so that adequacy of controls over road maintenance funds is assessed.</p> <p>Nakaseke District Local Government should always reconcile expenditure recorded to the funding sources.</p> <p>The Accounting officer should refund all funds incurred which lack vital supporting documents.</p>
EVALUATION OF PROJECTS IMPLEMENTED	<p>✓ Physical inspection of projects</p> <p>Clause 9 (k) of the performance agreements required Nakaseke 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. Nakaseke DLG did not install any signage on all the district roads that were inspected.</p> <p>Field inspections further revealed that culverts were constructed without end structures and that backfill was inadequately compacted.</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>Nakaseke DLG should place signage on all major projects as a standard practice.</p> <p>Nakaseke DLG should follow standard construction methods for road works.</p> <p>Recruit and manage road</p>

AREA	STATEMENT OF CONDITION/FINDING	IMPLICATION	RECOMMENDATIONS
	In addition, routine manual maintenance was generally underperforming.		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. It was noted that the agency held one DRC meeting in which roles of DRC, election of the chairperson and proposed road works for FY 16/17 were discussed. However, the agency convened a DRC meeting once instead of the four recommended meetings.</p> <p>Although the team reviewed the internal audit reports on road maintenance activities for the period under review, it was noted that there is inadequate oversight on road maintenance funds.</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>Lack of assurance during project implementation</p>	<p>The Accounting officer should convene DRC meetings on a quarterly basis as recommended by the URF act.</p> <p>Oversight over road maintenance funds should be increased to ensure value for money.</p>
CAPACITY	<p>✓ Staffing</p> <p>Nakaseke DLG has a fairly constituted team with an acting District Engineer and road inspectors. The staffing levels are currently fairly adequate for the implementation of the road maintenance programs.</p> <p>✓ Equipment</p> <p>Nakaseke DLG currently has one (1No.) Changlin grader which is constantly breaking down, a bull dozer, 1 No. tipper truck and a roller. Therefore most of the earthworks are conducted without watering for compaction.</p> <p>✓ Funding</p> <p>Preliminary estimates indicate that Nakaseke DLG requires UGX 1.0BN/= as funding to achieve satisfactory performance of its road maintenance programs. However, currently the agency has an indicative planning figure of UGX 417M/= which is 42% of the needs.</p>	<p>Proper planning and ability to properly implement road maintenance programs by Nakaseke DLG</p> <p>Inability to implement all road maintenance programs within the agency and sub-agencies.</p> <p>Inability of the agency to adequately fund its road maintenance needs hence extended damage to the existing infrastructure.</p>	<p>Nakaseke 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 Katalekamese-Namilali road (18.4 km)

Planned amount (UGX)	64,904,000/=
Actual sum (UGX)	15,137,000/=
Variance	49,767,000/=
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 an 18.4 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 and drainage improvement via several culvert installations in Q2 FY2015/16 estimated to cost UGX 15M/=.</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, • Materials utilised such as gravel and culverts lacked quality control tests, • Culvert installations were undertaken without end structures, • Culvert backfill material was of poor quality and was not compacted, • Lack of routine manual maintenance, and • Lack of project final account of physical works undertaken. 	

Photographs from field inspection of Katalekamese-Namilali road (18.4 km)



Ch. 3+700: lack of routine manual maintenance



Ch. 14+900: Failure to construct headwalls on the installed cross culverts and failure to compact backfill material

3.2. Routine mechanised maintenance of Kalagala-Semuto-Kalege road (22.4 km)

Planned amount (UGX)	28,892,500/=
Actual sum (UGX)	34,528,000/=
Variance	(5,635,500)/=
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 22.4 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 and drainage improvements by multiple culvert installations in Q4 FY2015/16 estimated to cost UGX 34.5M/=.</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, • Materials utilised such as gravel and culverts lacked quality control tests, • Lack of routine manual maintenance, and • Lack of project final account of physical works undertaken. 	

Photographs from field inspection of Kalagala-Semuto-Kalege road (22.4 km)



Ch. 1+500: Lack of routine manual maintenance



Ch. 7+500: Low spot in a swamp requires raising

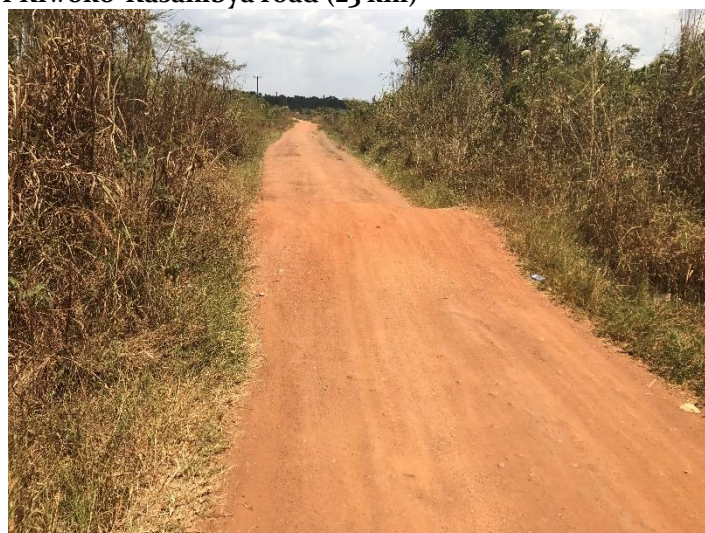
3.3. Routine mechanised maintenance of Kiwoko-Kasambya road (23 km)

Planned amount (UGX)	34,797,750/=
Actual sum (UGX)	34,218,000/=
Variance	579,000/=
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 23 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 and drainage improvements by multiple culvert installations in Q4 FY2015/16 estimated to cost UGX 34.2M/=.</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, • Materials utilised such as gravel and culverts lacked quality control tests, • Lack of routine manual maintenance, and • Lack of project final account of physical works undertaken. 	

Photographs from field inspection of Kiwoko-Kasambya road (23 km)



Ch. 4+700: lack of routine manual maintenance



Ch. 6+200: Failure to construct headwalls on the installed cross culverts and failure to compact backfill material

3.4. Periodic maintenance of Bwetagi-ro-Lukuga road in Butalangu TC (5 km)

Planned amount (UGX)	16,732,,000/=
Actual sum (UGX)	21,750,470/=
Variance	(5,018,470)/=
Start date	Not on file
Completion date	Not on file
Management type	Force Account
Supervisor	Town Engineer (Butalangu TC)
Activity done	Periodic maintenance
Project Description and Condition	
<p>The project is a 5 km unpaved urban road with 7.5 m wide and 6.0 m roadway and carriageways respectively.</p> <p>The road received periodic maintenance by opening, grading and drainage improvement on 1.6 km of the road in Q4 FY2015/16 estimated to cost UGX 21.8M/=. In addition, the road received spot gravelling and culverts in Q1 FY2016/17.</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 and culverts utilised were not tested for quality assurance, • High unit rate for grading and reshaping at UGX 13.6M/km maintained as opposed to the URF estimate of UGX 2.3M/km, • Lack of routine manual maintenance, and • Lack of project final account of physical works undertaken. 	

Photographs from field inspection of Bwetagi-ro-Lukuga road in Butalangu TC (5 km)



Ch. 0+000: Opened road without gravel and lacking routine manual maintenance



Ch. 0+600: Spot gravelling and drainage improvements done in Q1 FY16/17

4. APPENDICES

4.1 Appendix I - Schedule of inadequately supported expenditure

Date	Beneficiary	PV No	Amount	Purpose
19.12.2016	Nabukeera Caroline	PV-Soo42090	1,702,500	Allowances for monitoring on going works
20.12.2016	Kikamula Sub County	PV-WK00071	8,627,803	Transfers for road maintenance
20.12.2016	Kasangombe Sub county	PV-WK00068	10,066,614	Transfers for road maintenance
20.12.2016	Nakaseke TC	PV-WK00066	10,753,936	Transfers for road maintenance
20.12.2016	Kiwoko TC	PV-WK00060	11,652,420	Transfers for road maintenance
08.12.2016	Kast. Eng Works Limited	PV-WK00039	6,101,694	Hire of 4 dump trucks
08.12.2016	Kast. Eng Works Limited	PV-WK00038	6,610,170	Hire of wheel loader
08.12.2016	Kast. Eng Works Limited	PV-WK00037	4,406,780	Hire of low bed
08.12.2016	Kast. Eng Works Limited	PV-WK00036	4,067,796	Hire of bull dozer
08.12.2016	Kast. Eng Works Limited	PV-WK00035	1,864,408	Hire of vibro roller
08.12.2016	Nile Energy Limited	PV-WK00030	13,493,300	Fuel for gravelling Lwesindizi-Kinoni-Biduku road
10.11.2016	Kast. Eng Works Limited	PV-WK00006	8,200,000	Hire of wheel loader
	TOTAL		87,547,421	

4.2 Appendix II – Table of detailed performance assessment

No.	PERFORMANCE AREA	Priority	Score	%age	Aggregate
		(%)	(0-3)	Score	score
1	PLANNING AND BUDGETING	20			
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
2	Budget performance monitoring		-	-	-
2	Procurement plan		3	0	3
	18				13
2	PROCUREMENT PROCESSES	8			
2	Compliance with PPDA guidelines		3	1	8
	3				8
3	PROJECT MANAGEMENT AND CONTROL	30			
3	Checklist of expected documents (BOQs etc.)		2	0	5
3	Quality and cost control records		2	0	4
3	Supervision reports		2	0	4
3	Financial management records		2	0	4
	12				17
4	ACTUAL WORKS DONE	25			
4	Signage		-	-	-
4	Verification of actual works done		3	0	6
4	Adherence to construction standard practices		2	0	3
4	Justification of maintenance needs		3	0	6
	12				15
5	OVERSIGHT	10			
5	Internal audit reports		2	0	2
5	District Roads Committee		1	0	1
5	DEC		2	0	2
5	CAO		2	0	2
	12				7
6	AGENCY CAPACITY	7			
6	Staffing levels and competencies		2	0	1
6	Equipment		2	0	1
6	Funding needs		2	0	1
6	IT Infrastructure		2	0	1
	12				4
	TOTALS	100			64