

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



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REPORT ON THE TECHNICAL AND FINANCIAL REVIEW OF NAKASONGOLA 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 Nakasongola 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 Nakasongola District; and
- To determine effectiveness of oversight and support organs such as District Roads Committee (DRC), Internal Audit on work plans and programs of Nakasongola 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 878,837,000/= which was planned to finance the activities summarised below in:

	Routine Manual	Routine Mechanised	Periodic Maintenance	Mechanical Imprest	Other Works	Totals
Nakasongola District	46,230,000 (784KM)	315,010,000 (82.4KM)	75,776,000 (4.8KM)	72,436,000	22,392,000	531,844,000
Nakasongola CARs	53,624,000					53,624,000
Kakooge Town Council	15,074,000 (73.2KM)	0	52,040,000 (6.1KM)	22,398,000	29,720,000	119,232,000
Migeera Town Council	12,583,000 (24.5KM)	0	43,668,000 (3.6KM)	11,398,000	16,360,000	84,009,000
Nakasongola Town Council	13,800,000 (48KM)	5,600,000 (2.7KM)	43,448,000 (8.3KM)	12,796,000	14,484,000	90,128,000
Sub Total	141,311,000	320,610,000	214,932,000	119,028,000	82,956,000	878,837,000

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	15
2	Procurement Processes	8	05
3	Project Management and Control	30	18
4	Actual Works Done	25	16
5	Oversight	10	08
6	Agency Capacity	7	04
	Total	100	66

1.6. Conclusion

Based on the evaluation of the function areas highlighted above, the performance of the district is rated at **65%** 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	Timeline
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 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 reconciliations c. Analysis of expenditure to funding source d.	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. Inadequately supported expenditure amounting to UGX 90,493,581/=	To account/provide supporting documents for the funds	CAO	Immediate
6. Lack of a unit rates schedule for planning and tracking budget performance	To derive unit rates for road maintenance activities and draw up a schedule	CAO	With effect from Q4 of FY2016/17
7. Non-adherence to the procurement processes by Works department usurping Procurement and Disposal Unit's roles and responsibilities	The District should follow the provisions of the PPDA Act while undertaking its procurement of supplies for maintenance works.	CAO	Continuous
8. Low capacity to implement road	<ul style="list-style-type: none"> • To ensure that all equipment are 	CAO	Continuous

Issue	Action Required	Action by	Timeline
maintenance programs a. Inadequate equipment fleet b. Inadequate funds to effectively address all road maintenance needs	available and maintained all the time to enable continuity. • Lobby for more funding from MoFPED to bridge the road maintenance needs.	URF	
9. Inadequate oversight over road maintenance by Internal Audit department.	To conduct regular audits on road maintenance activities.	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. ○ The review team was not provided with the revised work plan the FY 2015-16 for review. <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 in the work plan were not revised in relation to the actual cash limits received.</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 update its work plan based on the actual cash limits received to tracking of its budget performance.</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 materials used in road maintenance activities were in place. In addition the district executed framework contracts during the year which made the supply of materials be undertaken in a fairly timely manner. However the review noted instances (<i>attached in appendix I</i>) where the user department usurped the procurement function by directly advancing funds to staff for purchase of repairs and maintenance of road equipment amounting to UGX 13,218,000/=.</p>	<p>Noncompliance with the PPDA Act and regulations</p>	<p>The Accounting officer should explain the anomaly.</p> <p>The DA should ensure that all repairs of road equipment are placed under framework contracts as required by the provisions of the PPDA Act and regulations.</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</p>	<ul style="list-style-type: none"> • Value for money cannot be ascertained due to uncertainty on the 	<p>All works should be executed in accordance with acceptable standards in relation to design, documentation and</p>

AREA	STATEMENT OF CONDITION/FINDING	IMPLICATION	RECOMMENDATIONS
	<p>conducted in accordance with quality standards.</p> <p>Nakasongola 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> <p>Nakasongola 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>quality of materials used.</p> <ul style="list-style-type: none"> • There is poor project implementation control. • There is a possibility of misuse of funds and poor accountability. 	<p>testing suitability of materials used.</p> <p>Nakasongola DLG should improve project management documentation and include final accounts that are specific to road projects implemented.</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-Q 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>✓ 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</p>	<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>Unable to assess the adequacy of controls over the management of road</p>	<p>Financial accountability reports should be prepared and signed off by the Head of Finance.</p> <p>The agency should provide details expenditure recorded in the IFMS cash book for review.</p> <p>The district should provide cashbook/expenditure account analysis and bank reconciliation statements in relation to road maintenance</p>

AREA	STATEMENT OF CONDITION/FINDING	IMPLICATION	RECOMMENDATIONS
	<p>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>✓ Inadequately supported expenditure</p> <p>Contrary to S 181 of the Treasury Accounting Instructions, payments amounting to UGX 90,493,581/= lacked vital supporting documents. Summary is in <i>appendix I attached</i>.</p>	<p>maintenance funds released to the district.</p> <p>There is a risk of diversion of funds to other projects without detection.</p>	<p>funds for review.</p> <p>Nakasongola DLG should provide support documents for review.</p>
EVALUATION OF PROJECTS IMPLEMENTED	<p>✓ Physical inspection of projects</p> <p>Clause 9 (k) of the performance agreements required Nakasongola 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. Nakasongola DLG did not install any signage on all the district roads that were inspected.</p> <p>Field inspections further revealed that culverts were installed without end structures and routine manual maintenance was generally underperforming.</p>	<p>Risk of extended damage on the road asset value hence increased maintenance costs</p>	<p>Nakasongola DLG should follow standard construction methods for road works.</p> <p>Recruit and manage road gangs for effective RMM</p>
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. Although the DRC for the agency convened a meeting on 22nd December 2016, the meeting did not discuss any item that relates to road maintenance in the district. It was also noted that a DRC meeting was convened on 25th July 2015, However, minutes for the same were not provided for review.</p> <p>Although the team reviewed the internal audit reports on road maintenance activities for the FY 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 provide details of work done by the DA's DRC on 25th July 2015. He/She should also ensure that the DRC sits at least once in every quarter and discuss issues that relate to road maintenance.</p> <p>Oversight over road maintenance funds should be</p>

AREA	STATEMENT OF CONDITION/FINDING	IMPLICATION	RECOMMENDATIONS
			increased to ensure value for money.
CAPACITY	<p>✓ Staffing</p> <p>Nakasongola DLG has a fully constituted team with an acting District Engineer who is also the water Officer, a Senior Engineer and road inspectors. The staffing levels are currently fairly adequate for the implementation of the road maintenance programs.</p> <p>✓ Equipment</p> <p>Nakasongola DLG currently has two (2No.) grader, a bull dozer, 4 No. tipper trucks, a roller and chain loader but lacks a functional water tank. Therefore most of the earthworks are conducted without watering for compaction.</p> <p>✓ Funding</p> <p>Preliminary estimates indicate that Nakasongola 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 457M/= which is 50% of the needs.</p>	<p>Proper planning and ability to properly implement road maintenance programs by Nakasongola DLG</p> <p>Poor quality of outputs for earthworks.</p> <p>Inability of the agency to adequately fund its road maintenance needs hence extended damage to the existing infrastructure.</p>	<p>Nakasongola 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.

3.2. Routine mechanised maintenance of Namunkanga-Nabutaka road (10 km)

Planned amount (UGX)	70,000,000/=
Actual sum (UGX)	69,753,000/=
Variance	247,000/=
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 10 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 medium grading, spot gravelling and drainage improvement via culvert installations in Q4 FY2015/16 estimated to cost UGX 69.8M/=.</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, • Lack of routine manual maintenance, • The gravel utilised on the project was not subjected to quality tests, and • Lack of project final account of physical works undertaken. 	

Photographs from field inspection of Namunkanga-Nabutaka road (10 km)



Ch. 2+200: A spot gravelled section



Ch. 6+100: Lack of routine manual maintenance

3.3.

3.4.

3.5. Routine mechanised maintenance of Kiraka-Katuugo road (12.4 km)

Planned amount (UGX)	98,582,000/=
Actual sum (UGX)	101,948,000/=
Variance	(3,366,000)/=
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	
The project is a 12.4 km unpaved district road with 7.5 m wide and 6.0 m roadway and carriageways respectively. The road received routine mechanised maintenance by reshaping, spot gravelling and drainage improvement via several culvert installations in Q4 FY2015/16 estimated to cost UGX 101.9M/=. At the time of the review, the road was at a good service level and motorable throughout.	
Review Findings	
<ul style="list-style-type: none">• Lack of project information profile board,• Grading and gravelling were undertaken without watering and compaction,• Inadequate provision of mitre drains,• Materials utilised such as gravel and culverts lacked quality control tests,• Culvert installations were undertaken without end structures, and• Lack of project final account of physical works undertaken.	

Photographs from field inspection of Kiraka-Katuugo road (12.4 km)



Ch. 4+400: Failure to construct headwalls on the installed cross culverts



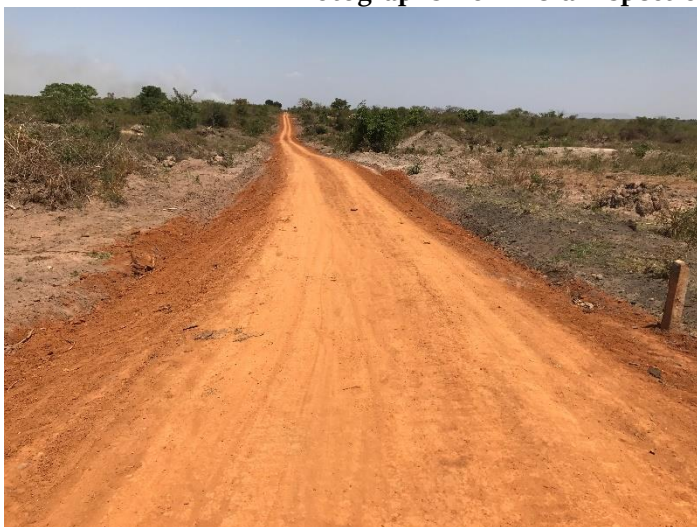
Ch. 8+900: Failure to construct headwalls on the installed cross culverts

3.6.

3.7. Routine mechanised maintenance of Kimatwe-Njeru road (14.8 km)

Planned amount (UGX)	80,000,000/=
Actual sum (UGX)	80,000,000/=
Variance	NIL
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 14.8 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, spot gravelling (2km) and drainage improvement via several culvert installations in Q1 FY2016/17 estimated to cost UGX 80M/=.</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, • Grading and gravelling were undertaken without watering and compaction, • Inadequate provision of mitre drains, • Materials utilised such as gravel and culverts lacked quality control tests, • Culvert installations were undertaken without end structures, and • Lack of project final account of physical works undertaken. 	

Photographs from field inspection of Kimatwe-Njeru road (14.8 km)



Ch. 2+300: Rutting on the road surface as a result of lack of compaction



Ch. 8+200: Failure to construct headwalls on the installed Armco cross culverts

3.8.

3.9. Routine mechanised maintenance of Nakitoma-Mulonzi road (24.3 km)

Planned amount (UGX)	76,000,000/=
Actual sum (UGX)	76,000,000/=
Variance	NIL
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 24.3 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 in Q1 FY2016/17 estimated to cost UGX 76M/=.</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, • Grading was undertaken without watering and compaction, and • Lack of project final account of physical works undertaken. 	

Photographs from field inspection of Nakitoma-Mulonzi road (24.3 km)



Ch. 4+100: A shaped section



Ch. 9+200: Mitre drain

4. APPENDICES

4.1. 4.1 Appendix I –Usurping powers of PDU.

Date	Beneficiary	Voucher No	Amount	Comment
10.03.2016	Kakooza .F. Charles	PV-S16375	700,000	Repair of grader LG0001-087
10.03.2016	Masembe Bobasols	PV-S16372	870,000	Repair of MV UG. 1798
30.09.2016	Masembe Bobasols	PV-S16344	920,000	Repair of MV LG 0005-37
30.09.2016	Masembe Bobasols	PV-S16351	937,000	Repair of MV LG 0005-37
30.09.2016	Masembe Bobasols	PV-S16343	647,000	Spare parts for MV UG 1798
10.03.2016	Masembe Bobasols	PV-S16373	999,000	Repair of MV LG 0006-37
10.03.2016	Kakooza .F. Charles	PV-S16376	1,000,000	Repair of traxcavator LG 0009-37
09.07.2016	Kakooza .F. Charles	PV-S17237	680,000	Repair of LG 0003-37
10.11.2016	Kakooza .F. Charles	PV-S16461	1,278,000	Repair of grader LG0003-37
10.11.2016	Kakooza .F. Charles	PV-S16460	760,000	Repair of grader LG0001-37
10.11.2016	Kakooza .F. Charles	PV-S16459	1,080,000	Repair of grader LG0001-87
10.11.2016	Kakooza .F. Charles	PV-S16458	990,000	Repair of MV LG0025-37
11.11.2016	Kakooza .F. Charles	PV-S16652	1,600,000	Repair of traxcavator LG0009-37
10.11.2016	Masembe Bobasols	PV-16462	757,000	Repair of roller LG0004-37
Total			13,218,000	

4.2 Schedule of inadequately supported expenditure

Date	Beneficiary	PV No	Amount	Purpose
22.12.2016	Total Uganda Limited	PV-WK00527	49,674,023	Fuel and Lubricants for Kimatwe-Njeru road 15KM
10.11.2016	Kira road service station	PV-WK00503	20,409,779	Fuel and Lubricants for Kimatwe-Njeru road 15KM
10.11.2016	Kira road service station	PV-WK00504	20,409,779	Fuel and Lubricants for Kimatwe-Njeru road 15KM
	TOTAL		90,493,581	

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		2.70	0.15	3
1.5	Budget performance monitoring		0.00	0.00	-
1.6	Procurement plan		2.00	0.11	2
	18				15
2	PROCUREMENT PROCESSES	8			
2.1	Compliance with PPDA guidelines		2.00	0.67	5
	3				5
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		1.50	0.13	4
3.3	Supervision reports		1.50	0.13	4
3.4	Financial management records		2.00	0.17	5
	12				18
4	ACTUAL WORKS DONE	25			
4.1	Signage		0.00	0.00	-
4.2	Verification of actual works done		3.00	0.25	6
4.3	Adherence to construction standard practices		1.80	0.15	4
4.4	Justification of maintenance needs		3.00	0.25	6
	12				16
5	OVERSIGHT	10			
5.1	Internal audit reports		2.00	0.17	2
5.2	District Roads Committee		2.00	0.17	2
5.3	DEC		2.00	0.17	2
5.4	CAO		2.00	0.17	2
	12				7
6	AGENCY CAPACITY	7			
6.1	Staffing levels and competencies		2.00	0.17	1
6.2	Equipment		2.40	0.20	1

6.3	Funding needs		1.50	0.13	1
6.4	IT Infrastructure		2.00	0.17	1
	12				5
	TOTALS	100			65